Q. Provide a copy of the final COS for the 2006 GRA, reflecting the approved revenue requirement. Please also provide COS studies from intervening years, if available – both actual and forecast.

A. Please see attached.

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2007 Forecast Cost of Service
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NEWFOUNDLAND & LABRADOR HYDRO
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Total System
Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Island Interconnected ($)	4 Island Isolated ($)	5 Labrador Isolated ($)	6 L'Anse au Loup ($)	7 Labrador Interconnected ($)	8 Basis of Proration
	Revenue Requirement							
	Expenses							
1	Operating, Maintenance and Admin.	96,292,017	74,191,098	5,164,946	11,000,070	1,188,123	4,747,780	Detailed Analysis
2	Fuels - No. 6 Fuel	137,356,005	137,356,005	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	10,493,100	77,700	1,966,395	8,264,187	160,542	24,276	Detailed Analysis
4	Fuels - Gas Turbine	586,522	450,449	-	-	-	136,073	
5	Power Purchases -CF(L)Co	2,537,795	-	-	-	-	2,537,795	Detailed Analysis
6	Power Purchases - Other	35,789,406	33,538,609	121,384	43,555	1,530,455	555,403	Detailed Analysis
7	Depreciation	38,824,894	32,484,633	753,520	2,207,562	443,627	2,935,552	Detailed Analysis
	Expense Credits:							
8	Sundry	(556,962)	(429,128)	(29,875)	(63,625)	(6,872)	(27,462)	Total O&M Expenses
9	Building Rental Income	(6,829)	0	-	-	-	(6,829)	Detailed Analysis
10	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
11	Suppliers' Discounts	(35,991)	(27,730)	(1,930)	(4,111)	(444)	(1,775)	Total O&M Expenses
12	Pole Attachments	(1,421,660)	(1,015,264)	(24,477)	(94,924)	(63,425)	(223,570)	Detailed Analysis
13	Secondary Energy Revenues	-	-	-	-	-	-	Island Interconnected
14	Wheeling Revenues	(41,088)	(41,088)	-	-	-	-	Island Interconnected
15	Application Fees	(28,896)	(13,296)	(432)	(2,160)	(528)	(12,480)	Detailed Analysis
16	Meter Test Revenues	-	0	-	-	-	-	Weighted Customers
17	**Total Expense Credits**	(2,091,426)	(1,526,507)	(56,714)	(164,821)	(71,269)	(272,115)	
18	**Subtotal Expenses**	319,788,313	276,571,988	7,949,530	21,350,553	3,251,478	10,664,764	
19	Disposal Gain/Loss	1,366,000	1,256,000	5,000	55,000	10,000	40,000	Detailed Analysis
20	**Subtotal Rev Reqt Excl Return**	321,154,313	277,827,988	7,954,530	21,405,553	3,261,478	10,704,764	
21	Return on Debt	102,831,271	96,342,067	674,400	2,179,706	462,525	3,172,574	Rate Base
22	Return on Equity	7,978,717	7,691,694	-	-	-	287,023	Rate Base
23	**Total Revenue Requirement**	431,964,301	381,861,748	8,628,930	23,585,259	3,724,002	14,164,360	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Total System
Return on Rate Base

Line No	1	2 Total $	3 Island Interconnected $	4 Island Isolated $	5 Labrador Isolated $	6 L'Anse au Loup $	7 Labrador Interconnected $	8 Basis of Proration
	Rate Base:							
1	Average Net Book Value	1,355,595,882	1,271,206,260	8,885,338	26,934,747	6,175,304	42,394,234	Schedule 2.3
2	Cash Working Capital	3,030,000	2,841,374	19,860	60,204	13,803	94,759	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel	23,102,757	23,102,757	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel	2,884,922	74,057	191,509	2,535,021	29,073	55,262	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine	1,486,077	1,334,313	-	-	-	151,764	Detailed Fuel Analysis
6	Inventory/Supplies	19,912,000	18,160,934	176,689	541,443	137,277	895,657	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Holyrood	7,936,000	7,936,000					Detailed Analysis
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	75,382,000	70,689,260	494,096	1,497,788	343,396	2,357,459	Prorated on Average Net Book Value - L. 1
9	Total Rate Base	**1,489,329,638**	**1,395,344,955**	**9,767,492**	**31,569,203**	**6,698,853**	**45,949,135**	
10	Less: Rural Portion	(212,026,847)	(163,991,299)	(9,767,492)	(31,569,203)	(6,698,853)	-	Schedule 2.6, L. 9
11	Rate Base Available for Equity Return	**1,277,302,791**	**1,231,353,656**	**-**	**-**	**-**	**45,949,135**	
	Corporate Targets:							
12	Capital Structure: Percent of Debt	83.59% (1)						
13	Return	8.260%						
14	Weighted Average Return: Debt	**6.905%**						
15	Capital Structure: Percent of Equity	13.99% (1)						
16	Return	4.465%						
17	Weighted Average Return: Equity	**0.625%**						
18	Weighted Average Cost of Capital	**7.529%**						
	Return on Rate Base by System (%):							
19	Return on Rate Base - Debt Component	-	6.905%	6.905%	6.905%	6.905%	6.905%	
20	Return on Rate Base - Equity Component	-	0.625%	-	-	-	0.625%	
	Return on Rate Base ($):							
21	Return on Debt	102,831,271	96,342,067	674,400	2,179,706	462,525	3,172,574	Schedule 2.6, L.12
22	Return on Equity	7,978,717	7,691,694	-	-	-	287,023	Schedule 2.6, L.13
23	Return on Rate Base ($)	**110,809,988**	**104,033,761**	**674,400**	**2,179,706**	**462,525**	**3,459,597**	Schedule 2.6, L.14
	Return on Total Rate Base (%):							
24	Return on Rate Base - Debt Component	6.905%	6.905%	6.905%	6.905%	6.905%	6.905%	L. 21 divided by L.9
25	Return on Rate Base - Equity Component	0.536%	0.551%	-	-	-	0.625%	L. 22 divided by L.9
26	Return on Rate Base (%)	**7.440%**	**7.456%**	**6.905%**	**6.905%**	**6.905%**	**7.529%**	L. 23 divided by L.9

(1) Debt and equity weightings reflect a 2.42% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Total System
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credits ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Total System							
1	Newfoundland Power	319,054,050	282,964,125	(225,501)	36,325,023	-	319,063,647	
2	RSP Activity	-	-	-	-	-	-	
3	Subtotal Newfoundland Power	**319,054,050**	**282,964,125**	**(225,501)**	**36,325,023**	**-**	**319,063,647**	**1.13**
4	Island Industrial	43,482,231	43,307,017	269,803	-		43,576,819	1.00
5	Unallocated RSP Hydraulic Variation	-	-	-	-		-	-
6	Labrador Industrial	2,873,961	2,873,961	-	-		2,873,961	1.00
7	CFB - Goose Bay Secondary	4,698,954	138,620	4,560,334	-		4,698,954	33.90
8	Rural Labrador Interconnected	14,416,226	11,151,779	(1,179,537)	4,443,984		14,416,226	1.29
	Rural Deficit Areas							
9	Island Interconnected	38,126,636	55,590,607	(44,302)	(17,419,669)		38,126,636	0.69
10	Island Isolated	1,481,378	8,628,930	-	(7,147,552)		1,481,378	0.17
11	Labrador Isolated	6,003,468	23,585,259	-	(17,581,791)		6,003,468	0.25
12	L'Anse au Loup	1,723,212	3,724,002	-	(2,000,790)		1,723,212	0.46
13	Revenue Credit Applied to Deficit (74.1%)	-	-	(3,380,796)	3,380,796		-	-
14	**Subtotal**	**47,334,694**	**91,528,799**	**(3,425,098)**	**(40,769,007)**	**-**	**47,334,694**	**0.52**
15	**Total**	**431,860,116**	**431,964,301**	**-**	**-**	**-**	**431,964,301**	**1.00**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit Allocation ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Island Interconnected							
1	Newfoundland Power	319,054,050	282,964,125	(225,501)	36,325,023	-	319,063,647	
2	NLP RSP Activity	-					-	
3	**Subtotal Newfoundland Power**	**319,054,050**	**282,964,125**	**(225,501)**	**36,325,023**	**-**	**319,063,647**	**1.13**
4	Industrial - Firm	42,997,098	43,126,054	(34,368)			43,091,686	
5	Industrial - Non-Firm	485,133	180,962	304,171			485,133	
6	Industrial RSP Activity	-					-	
7	**Subtotal Industrial**	**43,482,231**	**43,307,017**	**269,803**	**-**		**43,576,819**	**1.00**
8	**Unallocated RSP Hydraulic Variation**	**-**						
	Rural							
9	1.1 Domestic	12,023,859	19,737,289	(15,729)	(7,697,701)		12,023,859	0.61
10	1.12 Domestic All Electric	10,793,693	17,836,849	(14,215)	(7,028,941)		10,793,693	0.61
11	1.3 Special	9,044	36,379	(29)	(27,306)		9,044	0.25
12	2.1 General Service 0-10 kW	2,108,744	2,495,761	(1,989)	(385,028)		2,108,744	0.84
13	2.2 General Service 10-100 kW	6,068,370	8,072,737	(6,433)	(1,997,933)		6,068,370	0.75
14	2.3 General Service 110-1,000 kVa	4,004,104	4,585,280	(3,654)	(577,522)		4,004,104	0.87
15	2.4 General Service Over 1,000 kVa	2,197,549	1,840,438	(1,467)	358,578		2,197,549	1.19
16	4.1 Street and Area Lighting	921,273	985,875	(786)	(63,816)		921,273	0.93
17	**Subtotal Rural**	**38,126,636**	**55,590,607**	**(44,302)**	**(17,419,669)**		**38,126,636**	**0.69**
18	**Total Island Interconnected**	**400,662,917**	**381,861,748**	**-**	**18,905,354**		**400,767,102**	**1.05**

Note1:
Calculation of Island Industrial Non-Firm Revenue Credit

Island Industrial Non-Firm Revenues, Ln 5, Col 2	485,133
Island Industrial Non-Firm Allocated Cost of Service, Ln 5, Col 3	(180,962)
Credit to be allocated to Island Interconnected Firm Customers	304,171

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Island Isolated							
1	1.2 Domestic Diesel	648,696	6,038,897		(5,390,201)		648,696	0.11
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	229,297	815,350		(586,053)		229,297	0.28
5	2.2 GS 10-100 kW	297,787	829,650		(531,863)		297,787	0.36
6	2.3 GS 110-1,000 kVa	271,192	799,967		(528,775)		271,192	0.34
7	2.4 General Service Over 1,000 kVa	0	0		0		0	0.00
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	34,406	145,067		(110,661)		34,406	0.24
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	**Total**	**1,481,378**	**8,628,930**		**(7,147,552)**		**1,481,378**	**0.17**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Labrador Isolated							
1	1.2 Domestic Diesel	2,471,398	13,474,270		(11,002,872)		2,471,398	0.18
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	920,772	2,238,992		(1,318,220)		920,772	0.41
5	2.2 GS 10-100 kW	2,139,650	5,512,525		(3,372,875)		2,139,650	0.39
6	2.3 GS 110-1,000 kVa	178,715	872,946		(694,231)		178,715	0.20
7	2.4 General Service Over 1,000 kVa	198,718	1,224,824		(1,026,106)		198,718	0.16
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	94,215	261,702		(167,487)		94,215	0.36
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	**Total**	**6,003,468**	**23,585,259**		**(17,581,791)**		**6,003,468**	**0.25**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	L'Anse au Loup							
1	1.1 Domestic	594,441	1,464,149		(869,708)		594,441	0.41
2	1.12 Domestic All Electric	366,491	936,974		(570,483)		366,491	0.39
3	2.1 General Service 0-10 kW	154,794	283,719		(128,925)		154,794	0.55
4	2.2 General Service 10-100 kW	434,238	799,693		(365,455)		434,238	0.54
5	2.3 General Service 110-1,000 kVa	137,935	196,546		(58,611)		137,935	0.70
6	4.1 Street and Area Lighting	35,313	42,921		(7,608)		35,313	0.82
7	**Total L'Anse Au Loup**	**1,723,212**	**3,724,002**		**(2,000,790)**		**1,723,212**	**0.46**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit Allocation ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Labrador Interconnected							
1	Industrial IOCC Firm	2,863,572	2,863,572		-		2,863,572	1.00
2	Industrial IOCC Non-Firm	10,389	10,389		-		10,389	1.00
3	**Subtotal Industrial**	**2,873,961**	**2,873,961**		**-**		**2,873,961**	**1.00**
4	**CFB - Goose Bay Secondary**	4,698,954	138,620	4,560,334	-		4,698,954	33.90
	Rural							
5	1.1 Domestic	240,361	296,361	(31,346)	118,100		383,115	0.81
6	1.1A Domestic All Electric	8,163,435	6,837,937	(723,257)	2,724,918		8,839,597	1.19
7	2.1 General Service 0-10 kW	255,598	188,500	(19,938)	75,117		243,679	1.36
8	2.2 General Service 10-100 kW	2,039,667	1,349,042	(142,690)	537,593		1,743,946	1.51
9	2.3 General Service 110-1,000 kVa	2,318,805	1,520,079	(160,781)	605,751		1,965,050	1.53
10	2.4 General Service Over 1,000 kVa	1,170,404	774,150	(81,883)	308,499		1,000,767	1.51
11	4.1 Street and Area Lighting	227,956	185,710	(19,643)	74,005		240,073	1.23
12	**Subtotal Rural**	**14,416,226**	**11,151,779**	**(1,179,537)**	**4,443,984**		**14,416,226**	**1.29**
13	**Total Labrador Interconnected**	**21,989,141**	**14,164,360**	**3,380,796**	**4,443,984**		**21,989,141**	**1.55**

Note1:
Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2		4,698,954
CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3		(138,620)
CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5		-
Revenue Credit		4,560,334
Revenue Credit Applied to Deficit	74.1%	3,380,796
Revenue Credit Applied to Firm Regulated Labrador Interconnected Customers		1,179,537
		4,560,334

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Total System
Rural Deficit Allocation

Line No.	1 Rate Class	2 Allocated Revenue Reqt ($)	3 Demand ($)	4 Energy ($)	5 Customer ($)	6 Source
		Before Deficit and Revenue Credit Allocation				
	CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:					
1	Newfoundland Power	282,964,125	97,598,849	181,243,376	4,121,900	Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	11,151,779	7,397,708	885,710	2,868,361	Schedule 1.3.1, p. 3
3	**Total**	**294,115,904**	**104,996,558**	**182,129,086**	**6,990,261**	
4	Deficit Classified	40,769,007	14,554,145	25,245,904	968,958	Prorated on Line 3
	UNIT COSTS OF DEFICIT:		CP kW	MWH	Customers *	
	Island Interconnected:					
5	Newfoundland Power		1,114,887	5,080,638	10,506	
6	**Subtotal Island Interconnected**		**1,114,887**	**5,080,638**	**10,506**	
	Labrador Interconnected:					
7	Rural Labrador Interconnected		122,167	570,634	9,397	
8	**Subtotal Labrador Interconnected**		**122,167**	**570,634**	**9,397**	
9	**Total**		**1,237,055**	**5,651,272**	**19,902**	
10	Deficit Unit Costs		$11.77 $/KW	$4.47 $/MWH	$48.69 $/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:	$392.34
Labrador Interconnected:	$305.26

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Total System
Rural Deficit Allocation

Line No.	1	2	3	4	5	6
			Deficit Allocation			
	Rate Class	Allocated Revenue Reqt ($)	Demand ($)	Energy ($)	Customer ($)	Source
	ALLOCATION OF DEFICIT:					
11	Island Interconnected	36,325,023	13,116,827	22,696,712	511,484	Line 6 x Line 10
12	Labrador Interconnected	4,443,984	1,437,318	2,549,192	457,474	Line 8 x Line 10
13	**Allocated Totals**	**40,769,007**	**14,554,145**	**25,245,904**	**968,958**	

	CUSTOMER DEFICIT ALLOCATION:	Amount	Percent
	Island Interconnected:		
14	Newfoundland Power	36,325,023	89.1%
15	Sub-Total Island Interconnected	36,325,023	
	Labrador Interconnected:		
16	Rural Labrador Interconnected	4,443,984	10.9%
17	Subtotal Labrador Interconnected	4,443,984	
18	**Total**	**40,769,007**	100.0%

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Island Interconnected										
1	Newfoundland Power	7.49	-	0.03679	-	343,491.65	8.45	-	0.04149	-	387,313.05
2	Industrial - Firm	6.69	-	0.03679	-	13,180.53	6.68	-	0.03676	-	13,170.02
3	Industrial - Non-Firm	-	-	0.03693	-	-	-	-	0.09901	-	-
	Rural							-	-		
4	1.1 Domestic	-	0.09888	0.04073	0.13961	30.56	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.10245	0.04073	0.14318	30.55	-	-	-	-	-
6	1.3 Special	-	0.16313	0.04035	0.20348	30.27	-	-	-	-	-
7	2.1 General Service 0-10 kW	-	0.07450	0.04097	0.11547	34.05	-	-	-	-	-
8	2.2 General Service 10-100 kW	29.35	-	0.04089	-	54.09	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	20.36	-	0.04088	-	55.89	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	8.99	-	0.04097	-	56.11	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.10838	0.04104	0.14942	53.75	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Isolated Systems:										
1	1.2 Domestic Diesel	-	0.27523	0.50577	0.78100	41.03					
2	2.1 General Service 0-10 kW	-	0.19158	0.50543	0.69701	44.82					
3	2.2 GS 10-100 kW	53.68	-	0.49554	-	66.37					
4	2.3 GS 110-1,000 kVa	32.43	-	0.52048	-	77.40					
5	2.4 General Service Over 1,000 kVa	6.92	-	0.48466	-	61.03					
6	**Subtotal Metered Demand Classes**	42.75	-	0.49822	-	67.08					
7	4.1 Street and Area Lighting	-	0.31864	0.51077	0.82942	69.55					
	Island Isolated										
8	1.2 Domestic Diesel	-	0.46334	0.57689	1.04022	59.32	-	-	-	-	-
9	2.1 General Service 0-10 kW	-	0.32121	0.57883	0.90004	70.08	-	-	-	-	-
10	2.2 GS 10-100 kW	90.62	-	0.58034	-	134.55	-	-	-	-	-
11	2.3 GS 110-1,000 kVa	70.64	-	0.57789	-	139.26	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-
13	4.1 Street and Area Lighting	-	0.50007	0.57897	1.07904	101.23	-	-	-	-	-
	Labrador Isolated										
14	1.2 Domestic Diesel	-	0.21974	0.48479	0.70453	34.19	-	-	-	-	-
15	2.1 General Service 0-10 kW	-	0.15880	0.48687	0.64567	37.90	-	-	-	-	-
16	2.2 GS 10-100 kW	49.30	-	0.48661	-	59.49	-	-	-	-	-
17	2.3 GS 110-1,000 kVa	13.86	-	0.48513	-	61.09	-	-	-	-	-
18	2.4 General Service Over 1,000 kVa	6.92	-	0.48466	-	61.03	-	-	-	-	-
19	4.1 Street and Area Lighting	-	0.25536	0.48699	0.74235	56.94	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	L'Anse au Loup										
1	1.1 Domestic	-	0.10027	0.10985	0.21012	36.16	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.13927	0.10981	0.24908	36.15	-	-	-	-	-
3	2.1 General Service 0-10 kW	-	0.09008	0.11025	0.20033	38.90	-	-	-	-	-
4	2.2 General Service 10-100 kW	24.39	-	0.11021	-	54.73	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	9.65	-	0.11072	-	56.29	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.11421	0.11103	0.22524	55.95	-	-	-	-	-
	Labrador Interconnected										
7	Industrial - IOCC Firm	3.15	-	0.00170	-	0.00	3.15	-	0.00170	-	0.00
8	Industrial - IOCC Non-Firm	-	-	0.00170	0.00170	0.00	-	-	0.00170	0.00170	0.00
9	CFB - Goose Bay Secondary	-	-	0.00178	0.00178	77.93	-	-	0.00178	0.00178	77.93
	Rural							-	-		
10	1.1 Domestic	-	0.01809	0.00182	0.01991	22.99	-	0.02339	0.00235	0.02574	29.72
11	1.1A Domestic All Electric	-	0.01651	0.00183	0.01834	23.17	-	0.02134	0.00237	0.02371	29.96
12	**Subtotal Domestic**	-	0.01655	0.00183	0.01838	23.16	-	0.02139	0.00237	0.02376	29.94
								-	-		
13	2.1 General Service 0-10 kW	-	0.01227	0.00184	0.01412	25.97	-	0.01587	0.00238	0.01825	33.58
14	2.2 General Service 10-100 kW	4.11	-	0.00185	-	42.18	5.32	-	0.00239	-	54.53
15	2.3 General Service 110-1,000 kVa	4.66	-	0.00185	-	43.60	6.02	-	0.00239	-	56.36
16	2.4 General Service Over 1,000 kVa	5.73	-	0.00180	-	42.49	7.40	-	0.00233	-	54.93
17	4.1 Street and Area Lighting	-	0.01842	0.00184	0.02026	41.75	0.00	0.02381	0.00238	0.02619	53.97

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total ($)	Demand ($)	Energy ($)	Customer ($)	Total ($)	Demand ($)	Energy ($)	Customer ($)
	Island Interconnected								
1	Newfoundland Power	282,964,125	97,598,849	181,243,376	4,121,900	319,063,647	110,050,151	204,365,739	4,647,757
2	Industrial - Firm	43,126,054	9,431,334	32,903,889	790,832	43,091,686	9,423,818	32,877,667	790,201
3	Industrial - Non-Firm	180,962	-	180,962	-	485,133	-	485,133	-
	Rural								
4	1.1 Domestic	19,737,289	10,753,873	4,429,839	4,553,577	-	-	-	-
5	1.12 Domestic All Electric	17,836,849	10,987,433	4,367,632	2,481,784	-	-	-	-
6	1.3 Special	36,379	28,874	7,141	363	-	-	-	-
7	2.1 General Service 0-10 kW	2,495,761	1,099,810	604,807	791,144	-	-	-	-
8	2.2 General Service 10-100 kW	8,072,737	5,192,486	2,307,066	573,184	-	-	-	-
9	2.3 General Service 110-1,000 kVa	4,585,280	2,826,255	1,706,043	52,982	-	-	-	-
10	2.4 General Service Over 1,000 kVa	1,840,438	721,629	1,114,769	4,040	-	-	-	-
11	4.1 Street and Area Lighting	985,875	325,168	123,121	537,586	-	-	-	-
12	**Subtotal Rural**	**55,590,607**	**31,935,528**	**14,660,420**	**8,994,659**				
13	**Total Island Interconnected**	**381,861,748**	**138,965,711**	**228,988,647**	**13,907,391**				

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total ($)	Demand ($)	Energy ($)	Customer ($)	Total ($)	Demand ($)	Energy ($)	Customer ($)
	Isolated Systems:								
1	1.2 Domestic Diesel	19,513,167	6,416,592	11,791,202	1,305,373				
2	2.1 General Service 0-10 kW	3,054,341	769,433	2,029,952	254,957				
3	2.2 GS 10-100 kW	6,342,175	1,696,061	4,541,780	104,333				
4	2.3 GS 110-1,000 kVa	1,672,913	320,015	1,343,997	8,901				
5	2.4 General Service Over 1,000 kVa	1,224,824	47,041	1,177,051	732				
6	**Subtotal Metered Demand Classes**	9,239,912	2,063,117	7,062,828	113,967				
7	4.1 Street and Area Lighting	406,769	115,714	185,484	105,572				
8	**Total Isolated Systems**	**32,214,190**	**9,364,856**	**21,069,466**	**1,779,868**				
	Island Isolated								
9	1.2 Domestic Diesel	6,038,897	2,460,912	3,064,007	513,979	-	-	-	-
10	2.1 General Service 0-10 kW	815,350	260,367	469,199	85,783	-	-	-	-
11	2.2 GS 10-100 kW	829,650	303,840	506,435	19,376	-	-	-	-
12	2.3 GS 110-1,000 kVa	799,967	227,982	568,643	3,342	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	145,067	46,963	54,372	43,732	-	-	-	-
15	**Total Island Isolated**	**8,628,930**	**3,300,064**	**4,662,655**	**666,212**				
	Labrador Isolated								
16	1.2 Domestic Diesel	13,474,270	3,955,681	8,727,195	791,394	-	-	-	-
17	2.1 General Service 0-10 kW	2,238,992	509,065	1,560,753	169,174	-	-	-	-
18	2.2 GS 10-100 kW	5,512,525	1,392,222	4,035,346	84,958	-	-	-	-
19	2.3 GS 110-1,000 kVa	872,946	92,033	775,354	5,559	-	-	-	-
20	2.4 General Service Over 1,000 kVa	1,224,824	47,041	1,177,051	732	-	-	-	-
21	4.1 Street and Area Lighting	261,702	68,751	131,112	61,839	-	-	-	-
22	**Total Labrador Isolated**	**23,585,259**	**6,064,792**	**16,406,811**	**1,113,656**				

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total ($)	Demand ($)	Energy ($)	Customer ($)	Total ($)	Demand ($)	Energy ($)	Customer ($)
	L'Anse au Loup								
1	1.1 Domestic	1,464,149	568,209	622,535	273,404	-	-	-	-
2	1.12 Domestic All Electric	936,974	489,820	386,205	60,949	-	-	-	-
3	2.1 General Service 0-10 kW	283,719	98,820	120,942	63,958	-	-	-	-
4	2.2 General Service 10-100 kW	799,693	337,620	423,983	38,090	-	-	-	-
5	2.3 General Service 110-1,000 kVa	196,546	46,701	147,143	2,702	-	-	-	-
6	4.1 Street and Area Lighting	42,921	12,572	12,222	18,128	-	-	-	-
7	**Total L'Anse au Loup**	**3,724,002**	**1,553,741**	**1,713,029**	**457,232**				
	Labrador Interconnected								
8	Industrial - IOCC Firm	2,863,572	2,341,412	522,159	-	2,863,572	2,341,412	522,159	-
9	Industrial - IOCC Non-Firm	10,389	-	10,389	-	10,389	-	10,389	-
10	CFB - Goose Bay Secondary	138,620	-	137,685	935	138,620	-	137,685	935
	Rural								
11	1.1 Domestic	296,361	118,880	11,949	165,532	383,115	153,680	15,446	213,988
12	1.1A Domestic All Electric	6,837,937	4,319,569	479,496	2,038,871	8,839,597	5,584,031	619,859	2,635,708
13	**Subtotal Domestic**	**7,134,298**	**4,438,449**	**491,445**	**2,204,404**	**9,222,712**	**5,737,711**	**635,305**	**2,849,696**
14	2.1 General Service 0-10 kW	188,500	55,489	8,337	124,674	243,679	71,733	10,778	161,169
15	2.2 General Service 10-100 kW	1,349,042	908,782	120,361	319,899	1,743,946	1,174,809	155,595	413,542
16	2.3 General Service 110-1,000 kVa	1,520,079	1,296,889	159,884	63,306	1,965,050	1,676,526	206,686	81,837
17	2.4 General Service Over 1,000 kVa	774,150	669,303	102,808	2,040	1,000,767	865,228	132,902	2,637
18	4.1 Street and Area Lighting	185,710	28,795	2,875	154,040	240,073	37,225	3,716	199,132
19	**Subtotal Rural**	**11,151,779**	**7,397,708**	**885,710**	**2,868,361**	**14,416,226**	**9,563,231**	**1,144,982**	**3,708,013**
20	**Total Labrador Incterconnected**	**14,164,360**	**9,739,121**	**1,555,943**	**2,869,296**	**17,428,807**	**11,904,643**	**1,815,216**	**3,708,013**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units: Billing Demands (kW)	3 Units: Sales (MWh)	4 Units: Customers	5 Units: Bills (Total No)
	Island Interconnected				
1	Newfoundland Power	13,026,840	4,925,800	1	12
2	Industrial - Firm	1,410,000	894,300	5	60
3	Industrial - Non-Firm	64,800	4,900	-	-
	Rural				
4	1.1 Domestic	-	108,756	12,418	149,016
5	1.12 Domestic All Electric	-	107,244	6,769	81,228
6	1.3 Special	-	177	1	12
7	2.1 General Service 0-10 kW	-	14,762	1,936	23,232
8	2.2 General Service 10-100 kW	176,922	56,421	883	10,596
9	2.3 General Service 110-1,000 kVa	138,810	41,736	79	948
10	2.4 General Service Over 1,000 kVa	80,283	27,212	6	72
11	4.1 Street and Area Lighting	-	3,000	834	10,002
12	**Subtotal Rural**	**396,016**	**359,308**	**22,926**	**275,106**
13	**Total Island Interconnected**	**14,897,656**	**6,184,308**	**22,932**	**275,178**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units: Billing Demands (kW)	3 Units: Sales (MWh)	4 Units: Customers	5 Units: Bills (Total No)
	Isolated Systems:				
1	1.2 Domestic Diesel	-	23,313	2,651	31,812
2	2.1 General Service 0-10 kW	-	4,016	474	5,688
3	2.2 GS 10-100 kW	31,594	9,165	131	1,572
4	2.3 GS 110-1,000 kVa	9,869	2,582	10	115
5	2.4 General Service Over 1,000 kVa	6,801	2,429	1	12
6	**Subtotal Metered Demand Classes**	48,264	14,176	142	1,699
7	4.1 Street and Area Lighting	-	363	127	1,518
8	**Total Isolated Systems**	**48,264**	**41,869**	**3,393**	**40,717**
	Island Isolated				
9	1.2 Domestic Diesel	-	5,311	722	8,664
10	2.1 General Service 0-10 kW	-	811	102	1,224
11	2.2 GS 10-100 kW	3,353	873	12	144
12	2.3 GS 110-1,000 kVa	3,227	984	2	24
13	2.4 General Service Over 1,000 kVa	-	-	-	-
14	4.1 Street and Area Lighting	-	94	36	432
15	**Total Island Isolated**	**6,580**	**8,072**	**874**	**10,488**
	Labrador Isolated				
16	1.2 Domestic Diesel	-	18,002	1,929	23,148
17	2.1 General Service 0-10 kW	-	3,206	372	4,464
18	2.2 GS 10-100 kW	28,241	8,293	119	1,428
19	2.3 GS 110-1,000 kVa	6,642	1,598	8	91
20	2.4 General Service Over 1,000 kVa	6,801	2,429	1	12
21	4.1 Street and Area Lighting	-	269	91	1,086
22	**Total Labrador Isolated**	**41,684**	**33,796**	**2,519**	**30,229**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units: Billing Demands (kW)	3 Units: Sales (MWh)	4 Units: Customers	5 Units: Bills (Total No)
	L'Anse au Loup				
1	1.1 Domestic	-	5,667	630	7,560
2	1.12 Domestic All Electric	-	3,517	141	1,686
3	2.1 General Service 0-10 kW	-	1,097	137	1,644
4	2.2 General Service 10-100 kW	13,844	3,847	58	696
5	2.3 General Service 110-1,000 kVa	4,841	1,329	4	48
6	4.1 Street and Area Lighting	-	110	27	324
7	**Total L'Anse au Loup**	**18,685**	**15,567**	**997**	**11,958**
	Labrador Interconnected				
8	Industrial - IOCC Firm	744,000	306,600	1	12
9	Industrial - IOCC Non-Firm	-	6,100		
10	CFB - Goose Bay Secondary	-	77,400	1	12
	Rural				
11	1.1 Domestic	-	6,571	600	7,200
12	1.1A Domestic All Electric	-	261,617	7,332	87,984
13	**Subtotal Domestic**	**-**	**268,188**	**7,932**	**95,184**
14	2.1 General Service 0-10 kW	-	4,521	400	4,800
15	2.2 General Service 10-100 kW	220,864	65,165	632	7,584
16	2.3 General Service 110-1,000 kVa	278,350	86,390	121	1,452
17	2.4 General Service Over 1,000 kVa	116,897	57,000	4	48
18	4.1 Street and Area Lighting	-	1,563	308	3,690
19	**Subtotal Rural**	**616,110**	**482,827**	**9,397**	**112,758**
20	**Total Labrador Incterconnected**	**1,360,110**	**872,927**	**9,399**	**112,782**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Rate Calculations for Newfoundland Power

Line No.	1 Description	2 Amount	3 Source
	Newfoundland Power:		
	Demand:		
1	Rate ($/kW/mo.)	$4.00	
2	Billing Units (kW)	13,026,840	Sch 1.3.2, pg 1, Ln 1, Col 2
3	**Demand Revenue**	**$52,107,360**	Ln 1 * Ln 2
	Energy (First Block):		
4	Total Revenue Requirement	$319,063,647	Sch 1.2, pg 1, Ln 1, Col 7
5	Less: Demand Revenue	52,107,360	Ln 3
6	Less: Second Block Energy Revenue	169,563,204	((Sch 1.3.2, pg 1, Ln 1, Col 3) - Ln 8) * Ln 12
7	First Block Energy Revenue	$97,393,083	Ln 4 - Ln 5 - Ln 6
8	First Block Energy Consumed (MWh)	3,000,000	
9	**Rate (Mills/kWh)**	**32.46**	Ln 7 / Ln 8
	Energy (Second Block):		
10	Average No. 6 Fuel Cost per Barrel	$55.47	
11	Efficiency Factor (kWh per Barrel)	630	
12	**Rate (Mills/kWh)**	**88.05**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Value of Newfoundland Power Thermal Generation Credit

Line No.	1 Description	2 Amount	3 Source
1	Island Interconnected System:		
2	Generation demand costs ($)	90,158,328	Sch 2.1A, C. 3, Ln 23
3	Coincident peak (kW)	1,307,505	Sch 3.1A, C. 3, Ln 13
4	Generation demand costs ($/kW)	68.95	Ln 2 / Ln 3
5	NP thermal generation capacity credit (kW)	37,826	(1)
6	Gross value of credit to NP ($)	2,608,103	Ln 4 x Ln 5
7	Less NP's cost share:		
8	Percentage	85.68%	Sch 3.1A, C. 5, Ln 14
9	Amount ($)	(2,234,687)	Ln 6 x Ln 8
10	Net value of credit to NP ($)	373,415	Ln 6 - Ln 9

(1)	NP gas turbine and diesel generation capacity (kW)	43,500
	÷ System reserve	1.15
	NP thermal generation capacity credit (kW)	37,826

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Interconnected
Calculation of Firming Up Charge

Line No.	1 Description	2 Total	3 Gas Turbine	4 Transmission & Terminals
1	Operating & Maintenance	4,162,606	736,170	3,426,435
2	O&M Overhead	3,878,071	1,063,515	2,814,556
3	Depreciation	6,174,750	392,022	5,782,728
4	Return	12,318,127	401,010	11,917,117
5	**Total**	**26,533,554**	**2,592,717**	**23,940,836**
6	Capacity (kW)		118,000	1,591,600
7	Cost ($/kW)	$37.01	$21.97	$15.04
8	Rate ($/kWh)	$0.00841		

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Interconnected
Calculation of Transmission Wheeling Charge

Line No.	1 Description	2
1	Island Interconnected Transmission Revenue Requirement	24,007,117
2	Transmission Energy Output (MWh)	6,255,200
3	Rate ($/kWh)	$0.00384

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Expenses																	
1	Operating & Maintenance	74,191,098	28,469,639	22,282,632	6,240,991	2,799,864	911,835	4,470,871	1,107,840	239,117	423,257	622,510	684,480	359,274	263,110	104,490	2,349,260	1,395,085
2	Fuels-No. 6 Fuel	137,356,005	-	137,356,005	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	77,700	77,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	450,449	450,449	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	33,538,609	14,771,900	18,320,122	-	446,587	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	32,484,633	9,773,122	7,922,902	5,782,728	2,531,567	452,996	2,423,368	584,379	138,999	246,040	323,884	357,420	158,799	122,608	62,886	395,953	1,206,982
	Expense Credits																	
8	Sundry	(429,128)	(164,671)	(128,885)	(36,098)	(16,195)	(5,274)	(25,860)	(6,408)	(1,383)	(2,448)	(3,601)	(3,959)	(2,078)	(1,522)	(604)	(13,588)	(8,069)
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(27,730)	(10,641)	(8,329)	(2,333)	(1,047)	(341)	(1,671)	(414)	(89)	(158)	(233)	(256)	(134)	(98)	(39)	(878)	(521)
12	Pole Attachments	(1,015,264)	-	-	-	-	-	(587,176)	(200,669)	-	-	(103,931)	(123,489)	-	-	-	-	-
13	Secondary Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	(41,088)	-	-	(41,088)	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(13,296)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(13,296)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Total Expense Credits**	(1,526,507)	(175,312)	(137,213)	(79,519)	(17,241)	(5,615)	(614,707)	(207,491)	(1,472)	(2,606)	(107,764)	(127,704)	(2,212)	(1,620)	(643)	(27,762)	(8,591)
18	**Subtotal Expenses**	276,571,988	53,367,498	185,744,447	11,944,200	5,760,777	1,359,216	6,279,532	1,484,727	376,644	666,691	838,631	914,197	515,860	384,098	166,733	2,717,450	2,593,477
19	Disposal Gain / Loss	1,256,000	439,216	492,378	145,800	72,032	9,468	35,691	8,852	2,490	4,407	4,863	5,360	2,402	1,586	1,188	2,369	27,898
20	**Subtotal Revenue Requirement Ex. Return**	277,827,988	53,806,714	186,236,825	12,090,000	5,832,809	1,368,684	6,315,223	1,493,580	379,134	671,098	843,493	919,557	518,263	385,684	167,921	2,719,819	2,621,375
21	Return on Debt	96,342,067	33,335,729	38,660,829	10,928,422	5,398,519	712,213	2,688,701	666,835	186,732	330,532	366,447	403,911	181,625	119,235	89,011	179,075	2,094,252
22	Return on Equity	7,691,694	3,015,885	3,497,647	988,695	-	-	-	-	-	-	-	-	-	-	-	-	189,467
23	**Total Revenue Reqmt**	381,861,748	90,158,328	228,395,301	24,007,117	11,231,328	2,080,896	9,003,924	2,160,415	565,866	1,001,630	1,209,940	1,323,468	699,887	504,918	256,932	2,898,895	4,905,094

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	21 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	902,862	563,981	Carryforward from Sch.2.4 L.30
2	Fuels-No. 6 Fuel	-	-	Production - Demand, Energy ratios Sch.4.1 L.10
3	Fuels-Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.12
4	Fuels-Gas Turbine	-	-	Production - Demand, Energy ratios Sch.4.1 L.11
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.7
7	Depreciation	-	-	Carryforward from Sch.2.5 L.40
	Expense Credits			
8	Sundry	(5,222)	(3,262)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.34
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
11	Suppliers' Discounts	(337)	(211)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	(5,560)	(3,473)	
18	**Subtotal Expenses**	897,302	560,508	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.40
20	**Subtotal Revenue Requirement Ex. Return**	897,302	560,508	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.9
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.11
23	**Total Revenue Reqmt**	897,302	560,508	

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

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

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Interconnected
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	141,789,163	64,639,862	77,149,301	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	164,896,366	75,174,140	89,722,226	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	72,389,009	33,001,222	39,387,788	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	257,372,697	117,332,914	140,039,783	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	20,804,841	9,484,660	11,320,181	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	110,740,995	50,485,401	60,255,595	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	2,917,398	1,330,004	1,587,393	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**770,910,469**	**351,448,203**	**419,462,266**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	41,379,832	24,484,447	16,895,385	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	3,197,101	3,197,101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	1,310,445	1,310,445	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**816,797,846**	**380,440,195**	**436,357,651**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																	
14	Lines	180,967,991	-	-	106,609,373	55,209,004	-	151,372	-	-	-	-	-	-	-	-	-	18,998,241
15	Lines - Hydraulic	51,561,644	23,506,293	28,055,351	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	59,154,822	-	-	35,742,667	15,400,358	-	-	-	-	-	-	-	-	-	-	-	8,011,797
17	Term Stns - Hydraulic	20,753,485	9,461,248	11,292,237	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	1,759,842	1,041,299	718,544	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	520,819	520,819	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	6,325,807	-	-	-	-	6,325,807	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**88,514,776**	**11,023,365**	**12,010,781**	**35,742,667**	**15,400,358**	**6,325,807**	-	-	-	-	-	-	-	-	-	-	**8,011,797**
22	**Subtotal Transmission**	**321,044,410**	**34,529,658**	**40,066,132**	**142,352,040**	**70,609,363**	**6,325,807**	**151,372**	-	-	-	-	-	-	-	-	-	**27,010,038**
	Distribution																	
23	Substations	2,984,313	508,485	-	-	-	2,475,828	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	1,089,691	-	-	-	-	-	821,573	104,665	-	-	95,293	68,160	-	-	-	-	-
25	Poles	35,227,853	-	-	-	-	-	20,373,958	6,962,856	-	-	3,606,205	4,284,834	-	-	-	-	-
26	Primary Conductor & Eqpt	8,574,102	-	-	-	-	-	7,605,228	968,873	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	3,446,325	-	-	-	-	-	3,446,325	-	-	-	-	-	-	-	-	-	-
28	Transformers	6,424,600	-	-	-	-	-	-	-	2,319,281	4,105,320	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	1,203,193	-	-	-	-	-	-	-	-	-	701,461	501,731	-	-	-	-	-
30	Services	2,133,139	-	-	-	-	-	-	-	-	-	-	-	2,133,139	-	-	-	-
31	Meters	1,368,498	-	-	-	-	-	-	-	-	-	-	-	-	1,368,498	-	-	-
32	Street Lighting	1,114,740	-	-	-	-	-	-	-	-	-	-	-	-	-	1,114,740	-	-
33	**Subtotal Distribution**	**63,566,453**	**508,485**	-	-	-	**2,475,828**	**32,247,084**	**8,036,394**	**2,319,281**	**4,105,320**	**4,402,960**	**4,854,726**	**2,133,139**	**1,368,498**	**1,114,740**	-	-
34	**Subttl Prod, Trans, & Dist**	**1,201,408,709**	**415,478,337**	**476,423,783**	**142,352,040**	**70,609,363**	**8,801,635**	**32,398,456**	**8,036,394**	**2,319,281**	**4,105,320**	**4,402,960**	**4,854,726**	**2,133,139**	**1,368,498**	**1,114,740**	-	**27,010,038**
35	General	65,055,710	26,163,169	20,842,691	4,878,250	2,136,000	754,505	3,651,930	904,999	195,336	345,761	508,531	559,155	293,492	233,398	85,359	2,397,936	1,105,197
36	Telecontrol - Custmr & Spec	59,639	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59,639
37	Feasibility Studies	1,977,762	1,956,809	-	14,109	-	6,844	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	97,344	33,664	38,602	11,534	5,721	713	2,625	651	188	333	357	393	173	111	90	-	2,188
39	Software - General	2,607,095	901,601	1,033,855	308,908	153,225	19,100	70,306	17,439	5,033	8,909	9,555	10,535	4,629	2,970	2,419	-	58,613
40	**Total Net Book Value**	**1,271,206,260**	**444,533,581**	**498,338,932**	**147,564,842**	**72,904,309**	**9,582,797**	**36,123,317**	**8,959,483**	**2,519,837**	**4,460,322**	**4,921,402**	**5,424,809**	**2,431,433**	**1,604,977**	**1,202,608**	**2,397,936**	**28,235,675**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Interconnected
Functional Classification of Operating & Maintenance Expense

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
								Distribution											
			Total	Production	Production and Transmission	Transmission	Rural Prod & Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
			Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Production		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	Hydraulic		8,416,619	3,837,029	4,579,590	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Holyrood / Thermal		19,338,023	11,442,308	7,895,715	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Roddickton		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Gas Turbine		660,954	660,954	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Diesel		318,050	318,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other		2,488,528	1,236,096	1,252,431	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Production**		**31,222,173**	**17,494,437**	**13,727,736**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																		
8	Transmission Lines		2,415,736	198,090	236,426	1,123,909	644,373	-	1,219	-	-	-	-	-	-	-	-	-	211,719
9	Terminal Stations		3,588,018	475,393	487,125	1,529,100	474,944	220,188	-	-	-	-	-	-	-	-	-	-	401,268
10	Other		1,709,247	168,318	188,416	773,426	380,989	34,223	581	-	-	-	-	-	-	-	-	-	163,293
11	**Subtotal Transmission**		**7,713,001**	**841,801**	**911,967**	**3,426,435**	**1,500,306**	**254,412**	**1,801**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**776,280**
	Distribution																		
12	Other		4,911,099	40,517	-	-	-	275,545	2,563,280	635,662	137,202	242,859	357,187	392,745	206,146	-	59,955	-	-
13	Meters		163,937	-	-	-	-	-	-	-	-	-	-	-	-	163,937	-	-	-
14	**Subtotal Distribution**		**5,075,035**	**40,517**	**-**	**-**	**-**	**275,545**	**2,563,280**	**635,662**	**137,202**	**242,859**	**357,187**	**392,745**	**206,146**	**163,937**	**59,955**	**-**	**-**
15	**Subttl Prod, Trans, & Dist**		**44,010,209**	**18,376,755**	**14,639,703**	**3,426,435**	**1,500,306**	**529,957**	**2,565,080**	**635,662**	**137,202**	**242,859**	**357,187**	**392,745**	**206,146**	**163,937**	**59,955**	**-**	**776,280**
16	Customer Accounting		1,684,287	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,684,287	-
	Administrative & General:																		
	Plant-Related:																		
17	Production		1,402,156	696,476	705,680	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Prod - Gas Turb & Diesel		867,152	867,152	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission		2,094,794	206,284	230,916	947,885	466,927	41,943	712	-	-	-	-	-	-	-	-	-	200,127
20	Distribution		1,389,913	11,251	-	-	-	76,514	711,779	176,513	38,099	67,438	99,185	109,058	57,243	26,185	16,649	-	-
21	Prod, Trans, Distn		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Prod, Trans, Distn and General Plant		256,484	91,210	90,760	30,766	15,065	2,515	10,285	2,545	549	972	1,430	1,572	825	411	240	804	6,534
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood		1,064,125	135,668	87,215	358,009	176,355	27,784	111,363	27,550	5,946	10,526	15,481	17,022	8,935	4,087	2,598	-	75,586
24	Property Insurance		1,017,455	452,874	448,408	54,878	18,126	13,028	6,358	1,576	340	602	885	974	511	406	149	4,175	14,165
	Revenue-Related:																		
25	Municipal Tax		902,862	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	PUB Assessment		563,981	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	All Expense-Related		17,905,544	7,200,994	5,736,617	1,342,660	587,900	207,665	1,005,135	249,086	53,763	95,165	139,965	153,898	80,779	64,239	23,494	659,994	304,188
28	Prod, Trans, and Distn Expense-Related		1,032,135	430,975	343,333	80,357	35,185	12,429	60,157	14,908	3,218	5,696	8,377	9,211	4,835	3,845	1,406	-	18,205
29	**Subtotal Admin & General**		**28,496,602**	**10,092,884**	**7,642,929**	**2,814,556**	**1,299,558**	**381,878**	**1,905,790**	**472,177**	**101,915**	**180,398**	**265,323**	**291,735**	**153,128**	**99,173**	**44,535**	**664,973**	**618,806**
30	**Total Operating & Maintenance Expenses**		**74,191,098**	**28,469,639**	**22,282,632**	**6,240,991**	**2,799,864**	**911,835**	**4,470,871**	**1,107,840**	**239,117**	**423,257**	**622,510**	**684,480**	**359,274**	**263,110**	**104,490**	**2,349,260**	**1,395,085**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

	1	19	20	21
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
	Production			
1	Hydraulic	-	-	Prorated on Hydraulic Plant in Service - Sch.2.2 L.8
2	Holyrood / Thermal	-	-	Prorated on Holyrood Plant in Service - Sch.2.2 L.9
3	Roddickton	-	-	Prorated on Roddickton Plant in Service - Sch.2.2 L.11
4	Gas Turbine	-	-	Prorated on Gas Turbines Plant in Service - Sch.2.2 L.10
5	Diesel	-	-	Prorated on Diesel Plant in Service - Sch.2.2 L.12
6	Other	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
7	**Subtotal Production**	-	-	
	Transmission			
8	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.14, 15
9	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.21
10	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
11	**Subtotal Transmission**	-	-	
	Distribution			
12	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 33, less L. 31
13	Meters	-	-	Meters - Customer
14	**Subtotal Distribution**	-	-	
15	**Subttl Prod, Trans, & Dist**	-	-	
16	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
17	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
18	Prod - Gas Turb & Diesel		-	Prorated on Gas Turbine & Diesel Production Plant in Service - Sch.2.2 L.10, 12
19	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
20	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.33
21	Prod, Trans, Distn	-	-	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2 L.34
22	Prod, Trans, Distn and General Plant	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 40
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 34 Less L. 8 and L. 9
24	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.13, 21, 23, 35 - 36
	Revenue-Related:			
25	Municipal Tax	902,862	-	Revenue-related
26	PUB Assessment	-	563,981	Revenue-related
27	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 15, 16
28	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L 15
29	**Subtotal Admin & General**	**902,862**	**563,981**	
30	**Total Operating & Maintenance Expenses**	**902,862**	**563,981**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Interconnected
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	1,795,302	818,455	976,847	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	827,379	377,191	450,187	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	326,760	148,966	177,794	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	1,130,597	515,425	615,172	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	133,586	60,900	72,686	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	223,649	101,959	121,690	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	100,886	45,993	54,893	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**4,538,158**	**2,068,888**	**2,469,270**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9	Holyrood	2,906,848	1,719,982	1,186,866	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	196,033	196,033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	134,961	134,961	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**7,776,000**	**4,119,863**	**3,656,136**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
14	Lines	5,351,003	-	-	2,871,086	1,919,231	-	2,578	-	-	-	-	-	-	-	-	-	558,108
15	Lines - Hydraulic	389,471	177,555	211,916	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	2,541,445	-	-	1,932,439	186,155	-	-	-	-	-	-	-	-	-	-	-	422,851
17	Term Stns - Hydraulic	538,060	245,295	292,765	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	414,799	245,437	169,363	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	15,541	15,541	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	115,557	-	-	-	-	115,557	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**3,625,402**	**506,273**	**462,128**	**1,932,439**	**186,155**	**115,557**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**422,851**
22	**Subtotal Transmission**	**9,365,877**	**683,828**	**674,044**	**4,803,526**	**2,105,386**	**115,557**	**2,578**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**980,959**
	Distribution																	
23	Substations	231,395	31,553	-	-	-	199,842	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	40,666	-	-	-	-	-	30,660	3,906	-	-	3,556	2,544	-	-	-	-	-
25	Poles	1,865,991	-	-	-	-	-	1,079,192	368,817	-	-	191,018	226,964	-	-	-	-	-
26	Primary Conductor & Eqpt	420,816	-	-	-	-	-	373,264	47,552	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	273,269	-	-	-	-	-	273,269	-	-	-	-	-	-	-	-	-	-
28	Transformers	285,720	-	-	-	-	-	-	-	103,145	182,575	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	63,893	-	-	-	-	-	-	-	-	-	37,250	26,643	-	-	-	-	-
30	Services	106,615	-	-	-	-	-	-	-	-	-	-	-	106,615	-	-	-	-
31	Meters	81,234	-	-	-	-	-	-	-	-	-	-	-	-	81,234	-	-	-
32	Street Lighting	47,146	-	-	-	-	-	-	-	-	-	-	-	-	-	47,146	-	-
33	**Subtotal Distribution**	**3,416,746**	**31,553**	**-**	**-**	**-**	**199,842**	**1,756,385**	**420,275**	**103,145**	**182,575**	**231,824**	**256,151**	**106,615**	**81,234**	**47,146**	**-**	**-**
34	**Subttl Prod, Trans, & Dist**	**20,558,622**	**4,835,244**	**4,330,180**	**4,803,526**	**2,105,386**	**315,399**	**1,758,963**	**420,275**	**103,145**	**182,575**	**231,824**	**256,151**	**106,615**	**81,234**	**47,146**	**-**	**980,959**
35	General	10,742,152	4,320,124	3,441,594	805,508	352,701	124,586	603,015	149,436	32,254	57,093	83,970	92,329	48,462	38,539	14,095	395,953	182,493
36	Telecontrol - Custmr & Spec	9,294	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,294
37	Feasibility Studies	457,049	448,999	-	6,047	-	2,003	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	35,170	8,272	7,408	8,217	3,602	540	3,009	719	176	312	397	438	182	139	81	-	1,678
39	Software - General	682,346	160,483	143,720	159,430	69,878	10,468	58,380	13,949	3,423	6,060	7,694	8,502	3,539	2,696	1,565	-	32,558
40	**Total Deprecn Expense**	**32,484,633**	**9,773,122**	**7,922,902**	**5,782,728**	**2,531,567**	**452,996**	**2,423,368**	**584,379**	**138,999**	**246,040**	**323,884**	**357,420**	**158,799**	**122,608**	**62,886**	**395,953**	**1,206,982**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Interconnected
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
1	Average Net Book Value	1,271,206,260	444,533,581	498,338,932	147,564,842	72,904,309	9,582,797	36,123,317	8,959,483	2,519,837	4,460,322	4,921,402	5,424,809	2,431,433	1,604,977	1,202,608	2,397,936	28,235,675
2	Cash Working Capital	2,841,374	993,612	1,113,877	329,834	162,954	21,419	80,742	20,026	5,632	9,970	11,000	12,125	5,435	3,587	2,688	5,360	63,112
3	Fuel Inventory - No. 6 Fuel	23,102,757	-	23,102,757	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	74,057	74,057	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	1,334,313	1,334,313	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	18,160,934	6,458,321	6,426,456	2,178,461	1,066,696	178,049	728,287	180,207	38,896	68,849	101,261	111,341	58,441	29,088	16,997	56,948	462,635
7	Deferred Charges: Holyrood	7,936,000	4,695,731	3,240,269														
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	70,689,260	24,719,631	27,711,640	8,205,788	4,054,064	532,880	2,008,746	498,219	140,123	248,030	273,669	301,663	135,207	89,250	66,875	133,344	1,570,130
9	Total Rate Base	**1,395,344,955**	**482,809,247**	**559,933,930**	**158,278,926**	**78,188,022**	**10,315,146**	**38,941,092**	**9,657,935**	**2,704,489**	**4,787,170**	**5,307,332**	**5,849,938**	**2,630,516**	**1,726,902**	**1,289,168**	**2,593,589**	**30,331,553**
10	Less: Rural Asset Portion	(163,991,299)	-	-	-	(78,188,022)	(10,315,146)	(38,941,092)	(9,657,935)	(2,704,489)	(4,787,170)	(5,307,332)	(5,849,938)	(2,630,516)	(1,726,902)	(1,289,168)	(2,593,589)	-
11	Rate Base Available for Equity Return	**1,231,353,656**	**482,809,247**	**559,933,930**	**158,278,926**	-	-	-	-	-	-	-	-	-	-	-	-	**30,331,553**
12	Return on Debt	96,342,067	33,335,729	38,660,829	10,928,422	5,398,519	712,213	2,688,701	666,835	186,732	330,532	366,447	403,911	181,625	119,235	89,011	179,075	2,094,252
13	Return on Equity	7,691,694	3,015,885	3,497,647	988,695	-	-	-	-	-	-	-	-	-	-	-	-	189,467
14	Return on Rate Base	**104,033,761**	**36,351,613**	**42,158,475**	**11,917,117**	**5,398,519**	**712,213**	**2,688,701**	**666,835**	**186,732**	**330,532**	**366,447**	**403,911**	**181,625**	**119,235**	**89,011**	**179,075**	**2,283,719**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Interconnected
Functional Classification of Rate Base (CONT'D.)

Line No.	1 Description	19 Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 40
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	Production - Demand, Energy ratios Sch.4.1 L.10
4	Fuel Inventory - Diesel	Production - Demand, Energy ratios Sch.4.1 L.12
5	Fuel Inventory - Gas Turbine	Production - Demand, Energy ratios Sch.4.1 L.11
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 40
7	Deferred Charges: Holyrood	Production - Demand, Energy ratios Sch.4.1 L.3
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
9	Total Rate Base	
10	Less: Rural Asset Portion	Rural Transmission and Distribution Rate Base
11	Rate Base Available for Equity Return	
12	Return on Debt	L.9 x Sch.1.1,p2,L.14
13	Return on Equity	L.11 x Sch.1.1,p2,L.17
14	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (1 CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Rural Prod & Transmission Demand (CP kW)	7 Distribution Substations Demand (CP kW)	8 Distribution Primary Lines Demand (CP kW)	9 Distribution Primary Lines Customer (Rural Cust)	10 Distribution Line Transformers Demand (CP kW)	11 Distribution Line Transformers Customer (Rural Cust)	12 Distribution Secondary Lines Demand (CP kW)	13 Distribution Secondary Lines Customer (Rural Cust)	14 Distribution Services Customer (Wtd Rural Cust)	15 Distribution Meters Customer (Wtd Rural Cust)	16 Distribution Street Lighting Customer (Wtd Rural Cust)	17 Accounting Customer (Rural Cust)	18 Specifically Assigned Customer
	Amounts																	
1	Newfoundland Power	-	1,114,887	5,080,638	1,118,582	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Industrial - Firm	-	108,492	922,411	105,280	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Industrial - Non-Firm	-	-	5,054	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	-	28,365	122,467	27,525	27,525	26,017	26,017	12,418	23,791	12,418	23,791	12,418	12,418	12,418	-	12,418	-
5	1.12 Domestic All Electric	-	28,985	120,765	28,127	28,127	26,586	26,586	6,769	24,311	6,769	24,311	6,769	6,769	6,769	-	6,769	-
6	1.3 Special	-	77	199	75	75	71	71	1	64	1	64	1	1	1	-	1	-
7	2.1 GS 0-10 kW	-	2,884	16,623	2,799	2,799	2,645	2,645	1,936	2,419	1,936	2,419	1,936	3,872	3,872	-	1,936	-
8	2.2 GS 10-100 kW	-	13,643	63,528	13,239	13,239	12,514	12,514	883	11,425	883	11,425	883	7,127	7,127	-	883	-
9	2.3 GS 110-1,000 kVa	-	7,428	46,862	7,208	7,208	6,813	6,813	79	5,915	79	5,915	79	677	677	-	79	-
10	2.4 GS Over 1,000 kVa	-	1,893	30,499	1,837	1,837	1,736	1,736	6	1,457	6	1,457	6	51	51	-	6	-
11	4.1 Street and Area Lighting	-	851	3,378	826	826	781	781	834	714	834	714	834	-	-	1	834	-
12	**Subtotal Rural**	-	**84,125**	**404,323**	**81,635**	**81,635**	**77,163**	**77,163**	**22,926**	**70,095**	**22,926**	**70,095**	**22,926**	**30,916**	**30,916**	**1**	**22,926**	-
13	**Total**	-	**1,307,505**	**6,412,426**	**1,305,496**	**81,635**	**77,163**	**77,163**	**22,926**	**70,095**	**22,926**	**70,095**	**22,926**	**30,916**	**30,916**	**1**	**22,926**	-
	Ratios Excluding Return on Equity																	
14	Newfoundland Power	-	0.8527	0.7923	0.8568	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Industrial - Firm	-	0.0830	0.1438	0.0806	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Industrial - Non-Firm	-	-	0.0008	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	-	0.0217	0.0191	0.0211	0.3372	0.3372	0.3372	0.5417	0.3394	0.5417	0.3394	0.5417	0.4017	0.4017	-	0.5417	-
18	1.12 Domestic All Electric	-	0.0222	0.0188	0.0215	0.3445	0.3445	0.3445	0.2953	0.3468	0.2953	0.3468	0.2953	0.2190	0.2190	-	0.2953	-
19	1.3 Special	-	0.0001	0.0000	0.0001	0.0009	0.0009	0.0009	0.0000	0.0009	0.0000	0.0009	0.0000	0.0000	0.0000	-	0.0000	-
20	2.1 GS 0-10 kW	-	0.0022	0.0026	0.0021	0.0343	0.0343	0.0343	0.0844	0.0345	0.0844	0.0345	0.0844	0.1252	0.1252	-	0.0844	-
21	2.2 GS 10-100 kW	-	0.0104	0.0099	0.0101	0.1622	0.1622	0.1622	0.0385	0.1630	0.0385	0.1630	0.0385	0.2305	0.2305	-	0.0385	-
22	2.3 GS 110-1,000 kVa	-	0.0057	0.0073	0.0055	0.0883	0.0883	0.0883	0.0034	0.0844	0.0034	0.0844	0.0034	0.0219	0.0219	-	0.0034	-
23	2.4 GS Over 1,000 kVa	-	0.0014	0.0048	0.0014	0.0225	0.0225	0.0225	0.0003	0.0208	0.0003	0.0208	0.0003	0.0017	0.0017	-	0.0003	-
24	4.1 Street and Area Lighting	-	0.0007	0.0005	0.0006	0.0101	0.0101	0.0101	0.0364	0.0102	0.0364	0.0102	0.0364	-	-	1.0000	0.0364	-
25	**Subtotal Rural**	-	**0.0643**	**0.0631**	**0.0625**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	-
26	**Total**	-	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	20 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	Newfoundland Power	-	315,369,152
2	Industrial - Firm	-	46,553,585
3	Industrial - Non-Firm	-	677,472
	Rural		
4	1.1 Domestic	11,849,683	11,849,683
5	1.12 Domestic All Electric	10,610,964	10,610,964
6	1.3 Special	8,381	8,381
7	2.1 GS 0-10 kW	2,059,488	2,059,488
8	2.2 GS 10-100 kW	6,082,852	6,082,852
9	2.3 GS 110-1,000 kVa	3,889,519	3,889,519
10	2.4 GS Over 1,000 kVa	1,841,101	1,841,101
11	4.1 Street and Area Lighting	875,505	875,505
12	**Subtotal Rural**	**37,217,493**	**37,217,493**
13	**Total**	**37,217,493**	**399,817,702**
	Ratios Excluding Return on Equity		
14	Newfoundland Power	-	0.7888
15	Industrial - Firm	-	0.1164
16	Industrial - Non-Firm	-	0.0017
	Rural		
17	1.1 Domestic	0.3184	0.0296
18	1.12 Domestic All Electric	0.2851	0.0265
19	1.3 Special	0.0002	0.0000
20	2.1 GS 0-10 kW	0.0553	0.0052
21	2.2 GS 10-100 kW	0.1634	0.0152
22	2.3 GS 110-1,000 kVa	0.1045	0.0097
23	2.4 GS Over 1,000 kVa	0.0495	0.0046
24	4.1 Street and Area Lighting	0.0235	0.0022
25	**Subtotal Rural**	**1.0000**	**0.0931**
26	**Total**	**1.0000**	**1.0000**

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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
							Distribution											
Line		Total	Production	Production and Transmission	Transmission	Rural Prod & Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Allocated Rev Reqmt Excl Return		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	Newfoundland Power	206,304,715	45,880,062	147,557,552	10,359,013	-	-	-	-	-	-	-	-	-	-	-	-	2,065,969
2	Industrial - Firm	32,850,058	4,464,703	26,789,703	974,982	-	-	-	-	-	-	-	-	-	-	-	-	555,406
3	Industrial - Non-Firm	147,734	-	146,785	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	13,760,708	1,167,275	3,556,830	254,904	1,966,665	461,483	2,129,321	809,024	128,680	363,512	286,287	498,094	208,172	154,919	-	1,473,238	-
5	1.12 Domestic All Electric	12,224,137	1,192,796	3,507,380	260,477	2,009,663	471,573	2,175,876	440,995	131,494	198,149	292,546	271,509	113,474	84,446	-	803,056	-
6	1.3 Special	23,619	3,164	5,789	691	5,331	1,251	5,772	65	349	29	776	40	17	12	-	119	-
7	2.1 GS 0-10 kW	1,788,853	118,683	482,786	25,917	199,961	46,921	216,499	126,129	13,084	56,673	29,108	77,654	64,909	48,305	-	229,682	-
8	2.2 GS 10-100 kW	5,507,513	561,431	1,845,052	122,603	945,918	221,962	1,024,152	57,527	61,794	25,848	137,479	35,418	119,477	88,913	-	104,757	-
9	2.3 GS 110-1,000 kVa	3,169,172	305,685	1,361,027	66,754	515,029	120,853	557,626	5,147	31,993	2,313	71,177	3,169	11,351	8,448	-	9,372	-
10	2.4 GS Over 1,000 kVa	1,360,170	77,882	885,800	17,008	131,219	30,791	142,071	391	7,879	176	17,529	241	862	642	-	712	-
11	4.1 Street and Area Lighting	691,309	35,032	98,120	7,650	59,023	13,850	63,905	54,302	3,862	24,399	8,592	33,432	-	-	167,921	98,884	-
12	**Subtotal Rural**	**38,525,481**	**3,461,949**	**11,742,785**	**756,005**	**5,832,809**	**1,368,684**	**6,315,223**	**1,493,580**	**379,134**	**671,098**	**843,493**	**919,557**	**518,263**	**385,684**	**167,921**	**2,719,819**	**-**
13	**Total**	**277,827,988**	**53,806,714**	**186,236,825**	**12,090,000**	**5,832,809**	**1,368,684**	**6,315,223**	**1,493,580**	**379,134**	**671,098**	**843,493**	**919,557**	**518,263**	**385,684**	**167,921**	**2,719,819**	**2,621,375**
	Allocated Return on Debt																	
14	Newfoundland Power	70,299,418	28,424,804	30,631,414	9,363,744	-	-	-	-	-	-	-	-	-	-	-	-	1,879,456
15	Industrial - Firm	9,423,456	2,766,088	5,561,264	881,308	-	-	-	-	-	-	-	-	-	-	-	-	214,796
16	Industrial - Non-Firm	30,471	-	30,471	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	5,823,510	723,180	738,361	230,414	1,820,234	240,139	906,557	361,203	63,378	179,038	124,374	218,785	72,954	47,893	-	96,999	-
18	1.12 Domestic All Electric	5,458,683	738,992	728,096	235,451	1,860,031	245,389	926,378	196,890	64,764	97,593	127,093	119,259	39,767	26,106	-	52,874	-
19	1.3 Special	12,417	1,960	1,202	625	4,934	651	2,457	29	172	14	337	18	6	4	-	8	-
20	2.1 GS 0-10 kW	689,069	73,530	100,221	23,427	185,073	24,416	92,174	56,313	6,444	27,913	12,646	34,109	22,747	14,933	-	15,122	-
21	2.2 GS 10-100 kW	2,489,078	347,832	383,014	110,823	875,488	115,501	436,032	25,684	30,435	12,731	59,726	15,557	41,871	27,487	-	6,897	-
22	2.3 GS 110-1,000 kVa	1,367,955	189,386	282,535	60,341	476,682	62,887	237,409	2,298	15,757	1,139	30,922	1,392	3,978	2,612	-	617	-
23	2.4 GS Over 1,000 kVa	457,875	48,252	183,883	15,374	121,448	16,022	60,487	175	3,881	87	7,615	106	302	198	-	47	-
24	4.1 Street and Area Lighting	290,134	21,704	20,369	6,915	54,629	7,207	27,208	24,244	1,902	12,017	3,733	14,685	-	-	89,011	6,511	-
25	**Subtotal Rural**	**16,588,721**	**2,144,836**	**2,437,680**	**683,370**	**5,398,519**	**712,213**	**2,688,701**	**666,835**	**186,732**	**330,532**	**366,447**	**403,911**	**181,625**	**119,235**	**89,011**	**179,075**	**-**
26	**Total**	**96,342,067**	**33,335,729**	**38,660,829**	**10,928,422**	**5,398,519**	**712,213**	**2,688,701**	**666,835**	**186,732**	**330,532**	**366,447**	**403,911**	**181,625**	**119,235**	**89,011**	**179,075**	**2,094,252**
	Allocated Return on Equity																	
27	Newfoundland Power	6,359,992	2,571,593	2,771,225	847,138	-	-	-	-	-	-	-	-	-	-	-	-	170,034
28	Industrial - Firm	852,541	250,248	503,128	79,732	-	-	-	-	-	-	-	-	-	-	-	-	19,433
29	Industrial - Non-Firm	2,757	-	2,757	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
30	1.1 Domestic	153,071	65,426	66,800	20,846	-	-	-	-	-	-	-	-	-	-	-	-	-
31	1.12 Domestic All Electric	154,029	66,857	65,871	21,301	-	-	-	-	-	-	-	-	-	-	-	-	-
32	1.3 Special	343	177	109	57	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.1 GS 0-10 kW	17,839	6,652	9,067	2,119	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.2 GS 10-100 kW	76,146	31,468	34,651	10,026	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2.3 GS 110-1,000 kVa	48,154	17,134	25,561	5,459	-	-	-	-	-	-	-	-	-	-	-	-	-
36	2.4 GS Over 1,000 kVa	22,392	4,365	16,636	1,391	-	-	-	-	-	-	-	-	-	-	-	-	-
37	4.1 Street and Area Lighting	4,432	1,964	1,843	626	-	-	-	-	-	-	-	-	-	-	-	-	-
38	**Subtotal Rural**	**476,405**	**194,043**	**220,537**	**61,825**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
39	**Total**	**7,691,694**	**3,015,885**	**3,497,647**	**988,695**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**189,467**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment
	Allocated Rev Reqmt Excl Return		($)
1	Newfoundland Power	-	442,119
2	Industrial - Firm	-	65,264
3	Industrial - Non-Firm	-	950
	Rural		
4	1.1 Domestic	285,692	16,612
5	1.12 Domestic All Electric	255,827	14,876
6	1.3 Special	202	12
7	2.1 GS 0-10 kW	49,654	2,887
8	2.2 GS 10-100 kW	146,656	8,528
9	2.3 GS 110-1,000 kVa	93,775	5,453
10	2.4 GS Over 1,000 kVa	44,388	2,581
11	4.1 Street and Area Lighting	21,108	1,227
12	**Subtotal Rural**	**897,302**	**52,176**
13	**Total**	**897,302**	**560,508**
	Allocated Return on Debt		
14	Newfoundland Power	-	-
15	Industrial - Firm	-	-
16	Industrial - Non-Firm	-	-
	Rural		
17	1.1 Domestic	-	-
18	1.12 Domestic All Electric	-	-
19	1.3 Special	-	-
20	2.1 GS 0-10 kW	-	-
21	2.2 GS 10-100 kW	-	-
22	2.3 GS 110-1,000 kVa	-	-
23	2.4 GS Over 1,000 kVa	-	-
24	4.1 Street and Area Lighting	-	-
25	**Subtotal Rural**	-	-
26	**Total**	-	-
	Allocated Return on Equity		
27	Newfoundland Power	-	-
28	Industrial - Firm	-	-
29	Industrial - Non-Firm	-	-
	Rural		
30	1.1 Domestic	-	-
31	1.12 Domestic All Electric	-	-
32	1.3 Special	-	-
33	2.1 GS 0-10 kW	-	-
34	2.2 GS 10-100 kW	-	-
35	2.3 GS 110-1,000 kVa	-	-
36	2.4 GS Over 1,000 kVa	-	-
37	4.1 Street and Area Lighting	-	-
38	**Subtotal Rural**	-	-
39	**Total**	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Rural Prod & Transmission Demand	7 Distribution Substations Demand	8 Distribution Primary Lines Demand	9 Distribution Primary Lines Customer	10 Distribution Line Transformers Demand	11 Distribution Line Transformers Customer	12 Distribution Secondary Lines Demand	13 Distribution Secondary Lines Customer	14 Distribution Services Customer	15 Distribution Meters Customer	16 Distribution Street Lighting Customer	17 Accounting Customer	18 Specifically Assigned Customer
	Total Revenue Requiremt	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
40	Newfoundland Power	282,964,125	76,876,460	180,960,191	20,569,896	-	-	-	-	-	-	-	-	-	-	-	-	4,115,459
41	Industrial - Firm	43,126,054	7,481,039	32,854,095	1,936,022	-	-	-	-	-	-	-	-	-	-	-	-	789,635
42	Industrial - Non-Firm	180,962	-	180,012	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
43	1.1 Domestic	19,737,289	1,955,882	4,361,990	506,164	3,786,898	701,622	3,035,878	1,170,227	192,058	542,550	410,661	716,880	281,126	202,812	-	1,570,237	-
44	1.12 Domestic All Electric	17,836,849	1,998,644	4,301,347	517,230	3,869,694	716,962	3,102,254	637,886	196,257	295,742	419,639	390,768	153,241	110,552	-	855,930	-
45	1.3 Special	36,379	5,302	7,099	1,372	10,265	1,902	8,230	94	521	44	1,113	58	23	16	-	126	-
46	2.1 GS 0-10 kW	2,495,761	198,865	592,075	51,464	385,034	71,338	308,674	182,442	19,528	84,585	41,754	111,763	87,657	63,238	-	244,804	-
47	2.2 GS 10-100 kW	8,072,737	940,731	2,262,717	243,452	1,821,406	337,463	1,460,184	83,211	92,229	38,579	197,205	50,975	161,347	116,400	-	111,654	-
48	2.3 GS 110-1,000 kVa	4,585,280	512,205	1,669,123	132,554	991,711	183,740	795,034	7,445	47,750	3,452	102,099	4,561	15,330	11,059	-	9,989	-
49	2.4 GS Over 1,000 kVa	1,840,438	130,499	1,086,319	33,772	252,667	46,813	202,558	565	11,759	262	25,144	346	1,164	840	-	759	-
50	4.1 Street and Area Lighting	985,875	58,700	120,332	15,191	113,652	21,057	91,113	78,546	5,764	36,416	12,325	48,117	-	-	256,932	105,395	-
51	**Subtotal Rural**	**55,590,607**	**5,800,828**	**14,401,002**	**1,501,199**	**11,231,328**	**2,080,896**	**9,003,924**	**2,160,415**	**565,866**	**1,001,630**	**1,209,940**	**1,323,468**	**699,887**	**504,918**	**256,932**	**2,898,895**	**-**
52	**Total**	**381,861,748**	**90,158,328**	**228,395,301**	**24,007,117**	**11,231,328**	**2,080,896**	**9,003,924**	**2,160,415**	**565,866**	**1,001,630**	**1,209,940**	**1,323,468**	**699,887**	**504,918**	**256,932**	**2,898,895**	**4,905,094**
	Re-classification of Revenue-Related																	
53	Newfoundland Power	-	120,304	283,185	32,190	-	-	-	-	-	-	-	-	-	-	-	-	6,440
54	Industrial - Firm	-	11,338	49,794	2,934	-	-	-	-	-	-	-	-	-	-	-	-	1,197
55	Industrial - Non-Firm	-	-	950	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
56	1.1 Domestic	-	30,423	67,849	7,873	58,904	10,913	47,222	18,202	2,987	8,439	6,388	11,151	4,373	3,155	-	24,424	-
57	1.12 Domestic All Electric	0	30,800	66,286	7,971	59,634	11,049	47,807	9,830	3,024	4,558	6,467	6,022	2,362	1,704	-	13,190	-
58	1.3 Special	(0)	31	42	8	61	11	49	1	3	0	7	0	0	0	-	1	-
59	2.1 GS 0-10 kW	0	4,277	12,732	1,107	8,280	1,534	6,638	3,923	420	1,819	898	2,403	1,885	1,360	-	5,264	-
60	2.2 GS 10-100 kW	0	18,438	44,349	4,772	35,699	6,614	28,619	1,631	1,808	756	3,865	999	3,162	2,281	-	2,188	-
61	2.3 GS 110-1,000 kVa	-	11,330	36,920	2,932	21,936	4,064	17,586	165	1,056	76	2,258	101	339	245	-	221	-
62	2.4 GS Over 1,000 kVa	-	3,418	28,450	884	6,617	1,226	5,305	15	308	7	659	9	30	22	-	20	-
63	4.1 Street and Area Lighting	-	1,361	2,789	352	2,635	488	2,112	1,821	134	844	286	1,115	-	-	5,956	2,443	-
64	**Subtotal Rural**	**0**	**100,077**	**259,417**	**25,899**	**193,765**	**35,900**	**155,338**	**35,588**	**9,740**	**16,499**	**20,827**	**21,801**	**12,151**	**8,766**	**5,956**	**47,752**	**-**
65	**Total**	**0**	**231,720**	**593,346**	**61,023**	**193,765**	**35,900**	**155,338**	**35,588**	**9,740**	**16,499**	**20,827**	**21,801**	**12,151**	**8,766**	**5,956**	**47,752**	**7,637**
	Total Allocated Revenue Requirement																	
66	Newfoundland Power	282,964,125	76,996,764	181,243,376	20,602,085	-	-	-	-	-	-	-	-	-	-	-	-	4,121,900
67	Industrial - Firm	43,126,054	7,492,378	32,903,889	1,938,956	-	-	-	-	-	-	-	-	-	-	-	-	790,832
68	Industrial - Non-Firm	180,962	-	180,962	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
69	1.1 Domestic	19,737,289	1,986,305	4,429,839	514,037	3,845,802	712,535	3,083,100	1,188,429	195,046	550,990	417,048	728,030	285,499	205,967	-	1,594,662	-
70	1.12 Domestic All Electric	17,836,849	2,029,445	4,367,632	525,201	3,929,328	728,010	3,150,061	647,716	199,282	300,299	426,106	396,790	155,602	112,256	-	869,120	-
71	1.3 Special	36,379	5,333	7,141	1,380	10,326	1,913	8,278	95	524	44	1,120	58	23	16	-	127	-
72	2.1 GS 0-10 kW	2,495,761	203,141	604,807	52,571	393,314	72,872	315,312	186,365	19,948	86,404	42,652	114,167	89,542	64,598	-	250,069	-
73	2.2 GS 10-100 kW	8,072,737	959,170	2,307,066	248,224	1,857,105	344,077	1,488,803	84,842	94,037	39,335	201,070	51,974	164,509	118,682	-	113,842	-
74	2.3 GS 110-1,000 kVa	4,585,280	523,535	1,706,043	135,486	1,013,647	187,805	812,620	7,609	48,806	3,528	104,357	4,661	15,669	11,304	-	10,210	-
75	2.4 GS Over 1,000 kVa	1,840,438	133,917	1,114,769	34,656	259,284	48,039	207,863	580	12,067	269	25,803	355	1,195	862	-	779	-
76	4.1 Street and Area Lighting	985,875	60,060	123,121	15,543	116,287	21,545	93,225	80,367	5,898	37,260	12,610	49,233	-	-	262,888	107,838	-
77	**Subtotal Rural**	**55,590,607**	**5,900,906**	**14,660,420**	**1,527,098**	**11,425,093**	**2,116,797**	**9,159,262**	**2,196,003**	**575,606**	**1,018,129**	**1,230,767**	**1,345,269**	**712,039**	**513,685**	**262,888**	**2,946,647**	**-**
78	**Total**	**381,861,748**	**90,390,047**	**228,988,647**	**24,068,140**	**11,425,093**	**2,116,797**	**9,159,262**	**2,196,003**	**575,606**	**1,018,129**	**1,230,767**	**1,345,269**	**712,039**	**513,685**	**262,888**	**2,946,647**	**4,912,731**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	Basis of Proration
	Total Revenue Requiremt	($)	($)	
40	Newfoundland Power	-	442,119	
41	Industrial - Firm	-	65,264	
42	Industrial - Non-Firm	-	950	
	Rural			
43	1.1 Domestic	285,692	16,612	
44	1.12 Domestic All Electric	255,827	14,876	
45	1.3 Special	202	12	
46	2.1 GS 0-10 kW	49,654	2,887	
47	2.2 GS 10-100 kW	146,656	8,528	
48	2.3 GS 110-1,000 kVa	93,775	5,453	
49	2.4 GS Over 1,000 kVa	44,388	2,581	
50	4.1 Street and Area Lighting	21,108	1,227	
51	**Subtotal Rural**	**897,302**	**52,176**	
52	**Total**	**897,302**	**560,508**	
	Re-classification of Revenue-Related			
53	Newfoundland Power	-	(442,119)	Re-classification to demand, energy and customer is based on rate class revenue
54	Industrial - Firm	-	(65,264)	requirements excluding revenue-related items.
55	Industrial - Non-Firm	-	(950)	
	Rural			
56	1.1 Domestic	(285,692)	(16,612)	
57	1.12 Domestic All Electric	(255,827)	(14,876)	
58	1.3 Special	(202)	(12)	
59	2.1 GS 0-10 kW	(49,654)	(2,887)	
60	2.2 GS 10-100 kW	(146,656)	(8,528)	
61	2.3 GS 110-1,000 kVa	(93,775)	(5,453)	
62	2.4 GS Over 1,000 kVa	(44,388)	(2,581)	
63	4.1 Street and Area Lighting	(21,108)	(1,227)	
64	**Subtotal Rural**	**(897,302)**	**(52,176)**	
65	**Total**	**(897,302)**	**(560,508)**	
	Total Allocated Revenue Requirement			
66	Newfoundland Power	-	-	
67	Industrial - Firm	-	-	
68	Industrial - Non-Firm	-	-	
	Rural			
69	1.1 Domestic	-	-	
70	1.12 Domestic All Electric	-	-	
71	1.3 Special	-	-	
72	2.1 GS 0-10 kW	-	-	
73	2.2 GS 10-100 kW	-	-	
74	2.3 GS 110-1,000 kVa	-	-	
75	2.4 GS Over 1,000 kVa	-	-	
76	4.1 Street and Area Lighting	-	-	
77	**Subtotal Rural**	**-**	**-**	
78	**Total**	**-**	**-**	

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

Line No.	1 Description	2 Total Amount ($)	3 OM&A Transmission Lines ($) (Plant)	4 OM&A Transmission Terminals ($) (Plant)	5 OM&A Administrative & General ($) (C3 & C4)	6 OM&A Other ($) (C3 & C4)	7 Depreciation Transmission Lines ($) (Direct)	8 Depreciation Transmission Terminals ($) (Direct)	9 Depreciation Telecontrol & Feasibility Study ($) (Direct)	10 Depreciation General ($) (Exp C3,4,6)	11 Expense Credits Rental Income ($) (Plant)	12 Expense Credits Other ($) (C6)	13 Gains/Losses ($) (NBV)	14 Subtotal Excluding Return ($)	15 Return on Debt ($) (NBV)	16 Return on Equity ($) (NBV)	17 Subtotal Excl Rev Related ($)	18 Revenue Related ($)
	Basis of Allocation - Amounts																	
1	Newfoundland Power		22,235,978	10,200,336	32,436,315	32,436,315	-	-	-	549,907	32,436,315	32,436,315	24,293,285	-	24,293,285	24,293,285	-	-
	Industrial																	
2	Abitibi Consolidated - S'ville		122,926	551,111	674,037	674,037	-	-	-	17,015	674,037	674,037	526,255	-	526,255	526,255	-	-
3	Abitibi Consolidated - GF		-	11,728	11,728	11,728	-	-	-	331	11,728	11,728	6,633	-	6,633	6,633	-	-
4	Corner Brook P& P - CB		-	3,271,616	3,271,616	3,271,616	-	-	-	92,421	3,271,616	3,271,616	1,714,194	-	1,714,194	1,714,194	-	-
5	Corner Brook P& P - DL		-	22,005	22,005	22,005	-	-	-	622	22,005	22,005	18,832	-	18,832	18,832	-	-
6	North Atlantic Refining Limited		-	1,101,024	1,101,024	1,101,024	-	-	-	31,103	1,101,024	1,101,024	510,477	-	510,477	510,477	-	-
7	Aur Resources		4,199,965	1,254,535	5,454,500	5,454,500	-	-	-	84,880	5,454,500	5,454,500	-	-	-	-	-	-
8	**Subtotal Industrial**		**4,322,891**	**6,212,019**	**10,534,910**	**10,534,910**	**-**	**-**	**-**	**226,372**	**10,534,910**	**10,534,910**	**2,776,392**	**-**	**2,776,392**	**2,776,392**	**-**	**-**
9	**Total**		**26,558,869**	**16,412,356**	**42,971,225**	**42,971,225**	**-**	**-**	**-**	**776,280**	**42,971,225**	**42,971,225**	**27,069,677**	**-**	**27,069,677**	**27,069,677**	**-**	**-**
10	**Basis of Allocation - Ratios**																	
11	Newfoundland Power		0.8372	0.6215	0.7548	0.7548	-	-	-	0.7084	0.7548	0.7548	0.8974	-	0.8974	0.8974	-	-
	Industrial																	
12	Abitibi Consolidated - S'ville		0.0046	0.0336	0.0157	0.0157	-	-	-	0.0219	0.0157	0.0157	0.0194	-	0.0194	0.0194	-	-
13	Abitibi Consolidated - GF		-	0.0007	0.0003	0.0003	-	-	-	0.0004	0.0003	0.0003	0.0002	-	0.0002	0.0002	-	-
14	Corner Brook P& P - CB		-	0.1993	0.0761	0.0761	-	-	-	0.1191	0.0761	0.0761	0.0633	-	0.0633	0.0633	-	-
15	Corner Brook P& P - DL		-	0.0013	0.0005	0.0005	-	-	-	0.0008	0.0005	0.0005	0.0007	-	0.0007	0.0007	-	-
16	North Atlantic Refining Ltd.		-	0.0671	0.0256	0.0256	-	-	-	0.0401	0.0256	0.0256	0.0189	-	0.0189	0.0189	-	-
17	Aur Resources		0.1581	0.0764	0.1269	0.1269	-	-	-	0.1093	0.1269	0.1269	-	-	-	-	-	-
18	**Subtotal Industrial**		**0.1628**	**0.3785**	**0.2452**	**0.2452**	**-**	**-**	**-**	**0.2916**	**0.2452**	**0.2452**	**0.1026**	**-**	**0.1026**	**0.1026**	**-**	**-**
19	**Total**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**	**-**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**	**1.0000**	**1.0000**	**-**	**-**
	Amounts Allocated																	
20	Newfoundland Power	4,121,900	177,258	249,389	467,098	123,260	556,154	320,729	-	153,528	-	(6,485)	25,037	2,065,969	1,879,456	170,034	4,115,459	6,440
	Industrial																	
21	Abitibi Consolidated - S'ville	104,730	980	13,474	9,706	2,561	1,954	17,046	9,294	4,751	-	(135)	542	60,174	40,714	3,683	104,572	158
22	Abitibi Consolidated - GF	1,245	-	287	169	45	-	86	-	92	-	(2)	7	683	513	46	1,243	2
23	Corner Brook P& P - CB	344,432	-	79,988	47,113	12,432	-	32,845	-	25,803	-	(654)	1,767	199,294	132,619	11,998	343,911	521
24	Corner Brook P& P - DL	3,011	-	538	317	84	-	291	-	174	-	(4)	19	1,418	1,457	132	3,007	5
25	North Atlantic Refining Ltd.	151,097	-	26,919	15,855	4,184	-	51,854	-	8,684	-	(220)	526	107,802	39,493	3,573	150,868	229
26	Aur Resources	186,317	33,481	30,672	78,547	20,727	-	-	-	23,698	-	(1,090)	-	186,035	-	-	186,035	282
27	**Subtotal Industrial**	**790,832**	**34,461**	**151,878**	**151,708**	**40,033**	**1,954**	**102,122**	**9,294**	**63,201**	**-**	**(2,106)**	**2,861**	**555,406**	**214,796**	**19,433**	**789,635**	**1,197**
28	**Total**	**4,912,731**	**211,719**	**401,268**	**618,806**	**163,293**	**558,108**	**422,851**	**9,294**	**216,729**	**-**	**(8,591)**	**27,898**	**2,621,375**	**2,094,252**	**189,467**	**4,905,094**	**7,637**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Isolated
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	5,164,946	2,033,031	1,959,457	-	-	423,914	130,579	37,252	65,938	100,079	101,486	86,962	17,293	17,894	156,801	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	1,966,395	-	1,966,395	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	121,384	-	121,384	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	753,520	334,463	326,652	-	-	37,158	11,743	3,617	6,402	8,462	8,790	8,620	2,971	1,634	3,008	-
	Expense Credits																
8	Sundry	(29,875)	(11,759)	(11,334)	-	-	(2,452)	(755)	(215)	(381)	(579)	(587)	(503)	(100)	(103)	(907)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,930)	(760)	(732)	-	-	(158)	(49)	(14)	(25)	(37)	(38)	(33)	(6)	(7)	(59)	-
12	Pole Attachments	(24,477)	-	-	-	-	(14,156)	(4,838)	-	-	(2,506)	(2,977)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(432)	-	-	-	-	-	-	-	-	-	-	-	-	-	(432)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Total Expense Credits**	(56,714)	(12,519)	(12,066)	-	-	(16,767)	(5,642)	(229)	(406)	(3,122)	(3,602)	(536)	(106)	(110)	(1,398)	-
18	**Subtotal Expenses**	7,949,530	2,354,975	4,361,822	-	-	444,305	136,680	40,639	71,935	105,419	106,673	95,046	20,157	19,418	158,412	-
19	Disposal Gain / Loss	5,000	2,113	2,017	-	-	338	101	42	74	75	76	92	27	23	24	-
20	**Subtotal Revenue Requirement Ex. Return**	7,954,530	2,357,088	4,363,839	-	-	444,643	136,780	40,681	72,009	105,494	106,749	95,138	20,184	19,440	158,435	-
21	Return on Debt	674,400	279,192	279,826	-	-	44,883	13,359	5,520	9,771	9,958	10,107	12,081	3,578	2,990	3,134	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	8,628,930	2,636,280	4,643,665	-	-	489,526	150,140	46,201	81,780	115,453	116,856	107,219	23,762	22,430	161,569	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	32,378	1,883	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(187)	(11)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(12)	(1)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	(199)	(12)	
18	**Subtotal Expenses**	32,179	1,871	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	32,179	1,871	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	32,179	1,871	

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

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmissior Demand ($)	6 Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	12,075,970	6,029,090	6,046,879	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	12,075,970	6,029,090	6,046,879	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	240,282	240,282	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	23,253	-	-	-	-	17,532	2,233	-	-	2,034	1,454	-	-	-	-	-
8	Poles	1,874,543	-	-	-	-	1,084,138	370,507	-	-	191,893	228,004	-	-	-	-	-
9	Primary Conductor & Equipment	208,404	-	-	-	-	184,855	23,550	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	313,168	-	-	-	-	-	-	113,054	200,114	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	188,338	-	-	-	-	-	-	-	-	109,801	78,537	-	-	-	-	-
13	Services	263,920	-	-	-	-	-	-	-	-	-	-	263,920	-	-	-	-
14	Meters	78,161	-	-	-	-	-	-	-	-	-	-	-	78,161	-	-	-
15	Street Lighting	54,305	-	-	-	-	-	-	-	-	-	-	-	-	54,305	-	-
16	**Subtotal Distribution**	3,244,375	240,282	-	-	-	1,286,525	396,290	113,054	200,114	303,728	307,996	263,920	78,161	54,305	-	-
17	**Subttl Prod, Trans, & Dist**	15,320,345	6,269,372	6,046,879	-	-	1,286,525	396,290	113,054	200,114	303,728	307,996	263,920	78,161	54,305	-	-
18	General	2,120,960	873,874	850,848	-	-	136,690	42,105	12,012	21,262	32,270	32,724	28,041	3,985	5,770	81,380	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	23,687	9,693	9,349	-	-	1,989	613	175	309	470	476	408	121	84	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	17,464,992	7,152,940	6,907,076	-	-	1,425,204	439,008	125,240	221,685	336,467	341,196	292,369	82,268	60,159	81,380	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Isolated
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	6,264,353	3,127,562	3,136,790	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**6,264,353**	**3,127,562**	**3,136,790**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	166,972	166,972	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	1,916	-	-	-	-	1,445	184	-	-	168	120	-	-	-	-	-
8	Poles	719,383	-	-	-	-	416,054	142,187	-	-	73,642	87,500	-	-	-	-	-
9	Primary Conductor & Equipment	125,663	-	-	-	-	111,463	14,200	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	188,407	-	-	-	-	-	-	68,015	120,392	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	72,650	-	-	-	-	-	-	-	-	42,355	30,295	-	-	-	-	-
13	Services	147,767	-	-	-	-	-	-	-	-	-	-	147,767	-	-	-	-
14	Meters	46,036	-	-	-	-	-	-	-	-	-	-	-	46,036	-	-	-
15	Street Lighting	37,294	-	-	-	-	-	-	-	-	-	-	-	-	37,294	-	-
16	**Subtotal Distribution**	**1,506,088**	**166,972**	**-**	**-**	**-**	**528,961**	**156,571**	**68,015**	**120,392**	**116,164**	**117,915**	**147,767**	**46,036**	**37,294**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**7,770,441**	**3,294,535**	**3,136,790**	**-**	**-**	**528,961**	**156,571**	**68,015**	**120,392**	**116,164**	**117,915**	**147,767**	**46,036**	**37,294**	**-**	**-**
18	General	1,098,035	452,410	440,490	-	-	70,765	21,798	6,219	11,007	16,707	16,941	14,517	2,063	2,987	42,131	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	16,862	7,149	6,807	-	-	1,148	340	148	261	252	256	321	100	81	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**8,885,338**	**3,754,094**	**3,584,087**	**-**	**-**	**600,874**	**178,709**	**74,381**	**131,661**	**133,123**	**135,112**	**162,605**	**48,199**	**40,362**	**42,131**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	1,997,196	997,127	1,000,069	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	354,017	176,748	177,269	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**2,351,213**	**1,173,875**	**1,177,338**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
7	Other	465,487	35,325	-	-	-	189,141	58,261	16,621	29,420	44,653	45,281	38,801	-	7,984	-	-
8	Meters	5,515	-	-	-	-	-	-	-	-	-	-	-	5,515	-	-	-
9	**Subtotal Distribution**	**471,001**	**35,325**	**-**	**-**	**-**	**189,141**	**58,261**	**16,621**	**29,420**	**44,653**	**45,281**	**38,801**	**5,515**	**7,984**	**-**	**-**
10	**Subttl Prod, Trans, & Dist**	**2,822,214**	**1,209,200**	**1,177,338**	**-**	**-**	**189,141**	**58,261**	**16,621**	**29,420**	**44,653**	**45,281**	**38,801**	**5,515**	**7,984**	**-**	**-**
11	Customer Accounting	112,608	-	-	-	-	-	-	-	-	-	-	-	-	-	112,608	-
	Administrative & General:																
	Plant-Related:																
12	Production	364,345	181,904	182,441	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	336,875	24,949	-	-	-	133,584	41,148	11,739	20,779	31,537	31,980	27,404	8,116	5,639	-	-
15	Prod, Trans, Distn Plant	266,031	108,865	105,001	-	-	22,340	6,881	1,963	3,475	5,274	5,348	4,583	1,357	943	-	-
16	Prod, Trans, Distn and Gen Plt	2,495	1,022	987	-	-	204	63	18	32	48	49	42	12	9	12	-
17	Property Insurance	9,910	4,903	4,735	-	-	94	29	8	15	22	22	19	3	4	56	-
	Revenue Related:																
18	Municipal Tax	32,378	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	1,883	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	1,150,020	473,829	461,344	-	-	74,115	22,830	6,513	11,528	17,497	17,743	15,204	2,161	3,128	44,126	-
21	Prod, Trans, and Distn Expense-Related	66,187	28,358	27,611	-	-	4,436	1,366	390	690	1,047	1,062	910	129	187	-	-
22	**Subtotal Admin & General**	**2,230,124**	**823,831**	**782,119**	**-**	**-**	**234,773**	**72,318**	**20,631**	**36,518**	**55,426**	**56,205**	**48,162**	**11,778**	**9,910**	**44,193**	**-**
23	**Total Operating & Maintenance Expenses**	**5,164,946**	**2,033,031**	**1,959,457**	**-**	**-**	**423,914**	**130,579**	**37,252**	**65,938**	**100,079**	**101,486**	**86,962**	**17,293**	**17,894**	**156,801**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L6
2	Other	-		Production - Demand, Energy ratios Sch.4.1 L6
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	**Subtotal Transmission**	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	**Subtotal Distribution**	-	-	
10	**Subtl Prod, Trans, & Dist**	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and Gen Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	32,378	-	Revenue-related
19	PUB Assessment	-	1,883	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	**Subtotal Admin & General**	**32,378**	**1,883**	
23	**Total Operating & Maintenance Expenses**	**32,378**	**1,883**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Isolated
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	570,588	284,874	285,714	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**570,588**	**284,874**	**285,714**	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substn Struct & Eqpt	7,577	7,577	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	128	-	-	-	-	97	12	-	-	11	8	-	-	-	-	-
8	Poles	47,596	-	-	-	-	27,527	9,408	-	-	4,872	5,789	-	-	-	-	-
9	Primary Conductor & Equipment	3,889	-	-	-	-	3,449	439	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	8,507	-	-	-	-	-	-	3,071	5,436	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	3,691	-	-	-	-	-	-	-	-	2,152	1,539	-	-	-	-	-
13	Services	7,339	-	-	-	-	-	-	-	-	-	-	7,339	-	-	-	-
14	Meters	2,733	-	-	-	-	-	-	-	-	-	-	-	2,733	-	-	-
15	Street Lighting	1,375	-	-	-	-	-	-	-	-	-	-	-	-	1,375	-	-
16	**Subtotal Distribution**	**82,836**	**7,577**	-	-	-	**31,074**	**9,859**	**3,071**	**5,436**	**7,036**	**7,337**	**7,339**	**2,733**	**1,375**	-	-
17	**Subtotal Prod Tran & Dist**	**653,424**	**292,451**	**285,714**	-	-	**31,074**	**9,859**	**3,071**	**5,436**	**7,036**	**7,337**	**7,339**	**2,733**	**1,375**	-	-
18	General	78,408	32,306	31,454	-	-	5,053	1,557	444	786	1,193	1,210	1,037	147	213	3,008	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	21,687	9,707	9,483	-	-	1,031	327	102	180	234	244	244	91	46	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**753,520**	**334,463**	**326,652**	-	-	**37,158**	**11,743**	**3,617**	**6,402**	**8,462**	**8,790**	**8,620**	**2,971**	**1,634**	**3,008**	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Isolated
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	8,885,338	3,754,094	3,584,087	-	-	600,874	178,709	74,381	131,661	133,123	135,112	162,605	48,199	40,362	42,131	-
2	Cash Working Capital	19,860	8,391	8,011	-	-	1,343	399	166	294	298	302	363	108	90	94	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	191,509	-	191,509	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	176,689	72,365	69,877	-	-	14,418	4,441	1,267	2,243	3,404	3,452	2,958	832	609	823	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	494,096	208,758	199,304	-	-	33,413	9,938	4,136	7,321	7,403	7,513	9,042	2,680	2,244	2,343	-
8	Total Rate Base	**9,767,492**	**4,043,607**	**4,052,788**	-	-	**650,049**	**193,487**	**79,951**	**141,519**	**144,227**	**146,379**	**174,968**	**51,820**	**43,305**	**45,391**	-
9	Less: Rural Portion	(9,767,492)	(4,043,607)	(4,052,788)	-	-	(650,049)	(193,487)	(79,951)	(141,519)	(144,227)	(146,379)	(174,968)	(51,820)	(43,305)	(45,391)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	674,400	279,192	279,826	-	-	44,883	13,359	5,520	9,771	9,958	10,107	12,081	3,578	2,990	3,134	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**674,400**	**279,192**	**279,826**	-	-	**44,883**	**13,359**	**5,520**	**9,771**	**9,958**	**10,107**	**12,081**	**3,578**	**2,990**	**3,134**	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Isolated
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Isolated
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Distribution Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer (Wtd Rural Cust)	15 Street Lighting Customer (Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
	Amounts																
1	1.2 Domestic Diesel	-	1,460	5,643	1,460	1,400	1,400	722	1,310	722	1,310	722	722	722	-	722	-
2	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	154	861	154	148	148	102	138	102	138	102	204	204	-	102	-
5	2.2 GS 10-100 kW	-	179	927	179	172	172	12	161	12	161	12	97	97	-	12	-
6	2.3 GS 110-1,000 kVa	-	135	1,046	135	129	129	2	121	2	121	2	17	17	-	2	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	28	100	28	27	27	36	25	36	25	36	-	-	36	36	-
11	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**-**	**1,955**	**8,577**	**1,955**	**1,875**	**1,875**	**874**	**1,756**	**874**	**1,756**	**874**	**1,040**	**1,040**	**36**	**874**	**-**
	Ratios																
13	1.2 Domestic Diesel	-	0.7465	0.6580	0.7465	0.7465	0.7465	0.8261	0.7465	0.8261	0.7465	0.8261	0.6942	0.6942	-	0.8261	-
14	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0787	0.1004	0.0787	0.0787	0.0787	0.1167	0.0787	0.1167	0.0787	0.1167	0.1962	0.1962	-	0.1167	-
17	2.2 GS 10-100 kW	-	0.0916	0.1081	0.0916	0.0916	0.0916	0.0137	0.0916	0.0137	0.0916	0.0137	0.0931	0.0931	-	0.0137	-
18	2.3 GS 110-1,000 kVa	-	0.0690	0.1219	0.0690	0.0690	0.0690	0.0023	0.0690	0.0023	0.0690	0.0023	0.0165	0.0165	-	0.0023	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0142	0.0116	0.0142	0.0142	0.0142	0.0412	0.0142	0.0412	0.0142	0.0412	-	-	1.0000	0.0412	-
23	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	671,606	671,606
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	197,935	197,935
5	2.2 GS 10-100 kW	285,345	285,345
6	2.3 GS 110-1,000 kVa	143,250	143,250
7	2.4 GS Over 1,000 kVa	-	-
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	36,541	36,541
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**1,334,677**	**1,334,677**
	Ratios		
13	1.2 Domestic Diesel	0.5032	0.5032
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1483	0.1483
17	2.2 GS 10-100 kW	0.2138	0.2138
18	2.3 GS 110-1,000 kVa	0.1073	0.1073
19	2.4 GS Over 1,000 kVa	-	-
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0274	0.0274
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
							Distribution										
Line		Total	Production	Production and Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	5,560,407	1,759,452	2,871,201	-	-	331,905	112,993	30,366	59,485	78,746	88,184	66,048	14,012	-	130,881	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	753,208	185,526	438,194	-	-	34,998	15,963	3,202	8,404	8,303	12,458	18,662	3,959	-	18,490	-
5	2.2 GS 10-100 kW	766,335	215,940	471,741	-	-	40,735	1,878	3,727	989	9,665	1,466	8,860	1,880	-	2,175	-
6	2.3 GS 110-1,000 kVa	742,076	162,715	531,935	-	-	30,695	313	2,808	165	7,283	244	1,568	333	-	363	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	132,504	33,455	50,767	-	-	6,311	5,634	577	2,966	1,497	4,397	-	-	19,440	6,526	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**7,954,530**	**2,357,088**	**4,363,839**	**-**	**-**	**444,643**	**136,780**	**40,681**	**72,009**	**105,494**	**106,749**	**95,138**	**20,184**	**19,440**	**158,435**	**-**
	Allocated Return on Debt																
13	1.2 Domestic Diesel	478,489	208,404	184,112	-	-	33,503	11,036	4,121	8,072	7,433	8,349	8,387	2,484	-	2,589	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	62,141	21,975	28,099	-	-	3,533	1,559	434	1,140	784	1,180	2,370	702	-	366	-
17	2.2 GS 10-100 kW	63,315	25,578	30,250	-	-	4,112	183	506	134	912	139	1,125	333	-	43	-
18	2.3 GS 110-1,000 kVa	57,891	19,273	34,110	-	-	3,098	31	381	22	687	23	199	59	-	7	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	12,563	3,963	3,255	-	-	637	550	78	402	141	416	-	-	2,990	129	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**674,400**	**279,192**	**279,826**	**-**	**-**	**44,883**	**13,359**	**5,520**	**9,771**	**9,958**	**10,107**	**12,081**	**3,578**	**2,990**	**3,134**	**-**
	Allocated Return on Equity																
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	16,192	942	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	4,772	277	
5	2.2 GS 10-100 kW	6,880	400	
6	2.3 GS 110-1,000 kVa	3,454	201	
7	2.4 GS Over 1,000 kVa	-	-	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	881	51	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**32,179**	**1,871**	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	-	-	
	Allocated Return on Equity			
25	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Total Revenue Requirement																
26	1.2 Domestic Diesel	6,038,897	1,967,855	3,055,313	-	-	365,408	124,029	34,487	67,557	86,180	96,533	74,434	16,496	-	133,470	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	815,350	207,501	466,293	-	-	38,530	17,522	3,636	9,544	9,087	13,638	21,031	4,661	-	18,856	-
30	2.2 GS 10-100 kW	829,650	241,517	501,991	-	-	44,847	2,061	4,233	1,123	10,577	1,604	9,985	2,213	-	2,218	-
31	2.3 GS 110-1,000 kVa	799,967	181,988	566,045	-	-	33,793	344	3,189	187	7,970	267	1,767	392	-	370	-
32	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	145,067	37,418	54,023	-	-	6,948	6,184	656	3,369	1,639	4,813	-	-	22,430	6,655	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	**Total**	**8,628,930**	**2,636,280**	**4,643,665**	**-**	**-**	**489,526**	**150,140**	**46,201**	**81,780**	**115,453**	**116,856**	**107,219**	**23,762**	**22,430**	**161,569**	**-**
	Re-classification of Revenue-Related																
38	1.2 Domestic Diesel	-	5,599	8,693	-	-	1,040	353	98	192	245	275	212	47	-	380	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	0	1,293	2,906	-	-	240	109	23	59	57	85	131	29	-	118	-
42	2.2 GS 10-100 kW	(0)	2,138	4,444	-	-	397	18	37	10	94	14	88	20	-	20	-
43	2.3 GS 110-1,000 kVa	(0)	835	2,598	-	-	155	2	15	1	37	1	8	2	-	2	-
44	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	(0)	242	349	-	-	45	40	4	22	11	31	-	-	145	43	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	**Total**	**0**	**10,107**	**18,990**	**-**	**-**	**1,877**	**522**	**177**	**284**	**443**	**406**	**439**	**97**	**145**	**562**	**-**
	Total Allocated Revenue Requirement																
50	1.2 Domestic Diesel	6,038,897	1,973,454	3,064,007	-	-	366,447	124,381	34,585	67,750	86,425	96,808	74,646	16,543	-	133,850	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	815,350	208,794	469,199	-	-	38,771	17,631	3,659	9,604	9,144	13,723	21,162	4,690	-	18,973	-
54	2.2 GS 10-100 kW	829,650	243,655	506,435	-	-	45,244	2,080	4,270	1,133	10,671	1,619	10,074	2,233	-	2,238	-
55	2.3 GS 110-1,000 kVa	799,967	182,824	568,643	-	-	33,948	345	3,204	188	8,007	269	1,775	393	-	371	-
56	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	145,067	37,660	54,372	-	-	6,993	6,224	660	3,390	1,649	4,844	-	-	22,575	6,698	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	**Total**	**8,628,930**	**2,646,387**	**4,662,655**	**-**	**-**	**491,403**	**150,662**	**46,378**	**82,064**	**115,895**	**117,262**	**107,658**	**23,859**	**22,575**	**162,131**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
26	1.2 Domestic Diesel	16,192	942	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	4,772	277	
30	2.2 GS 10-100 kW	6,880	400	
31	2.3 GS 110-1,000 kVa	3,454	201	
32	2.4 GS Over 1,000 kVa	-	-	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	881	51	
36	4.1G Gov't Street and Area Lighting	-	-	
37	**Total**	**32,179**	**1,871**	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(16,192)	(942)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(4,772)	(277)	
42	2.2 GS 10-100 kW	(6,880)	(400)	
43	2.3 GS 110-1,000 kVa	(3,454)	(201)	
44	2.4 GS Over 1,000 kVa	-	-	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(881)	(51)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	**Total**	**(32,179)**	**(1,871)**	
	Total Allocated Revenue Requirement			
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	
61	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	11,000,070	3,550,385	5,780,519	-	95,153	493,191	145,755	22,242	39,371	87,119	94,695	53,030	34,753	15,002	455,083	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	8,264,187	-	8,264,187	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	43,555	-	43,555	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,207,562	729,584	1,129,847	-	36,178	147,715	43,720	7,385	13,072	26,357	28,576	16,906	10,790	5,414	12,018	-
	Expense Credits																
8	Sundry	(63,625)	(20,536)	(33,435)	-	(550)	(2,853)	(843)	(129)	(228)	(504)	(548)	(307)	(201)	(87)	(2,632)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(4,111)	(1,327)	(2,161)	-	(36)	(184)	(54)	(8)	(15)	(33)	(35)	(20)	(13)	(6)	(170)	-
12	Pole Attachments	(94,924)	-	-	-	-	(54,899)	(18,762)	-	-	(9,717)	(11,546)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(2,160)	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,160)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Total Expense Credits**	**(164,821)**	**(21,863)**	**(35,596)**	**-**	**(586)**	**(57,936)**	**(19,659)**	**(137)**	**(242)**	**(10,254)**	**(12,129)**	**(327)**	**(214)**	**(92)**	**(4,962)**	**-**
18	**Subtotal Expenses**	**21,350,553**	**4,258,107**	**15,182,513**	**-**	**130,745**	**582,971**	**169,815**	**29,490**	**52,200**	**103,222**	**111,142**	**69,609**	**45,328**	**20,324**	**462,139**	**-**
19	Disposal Gain / Loss	55,000	16,781	25,533	-	1,519	5,198	1,525	310	548	931	1,003	775	355	210	313	-
20	**Subtotal Revenue Requirement Ex. Return**	**21,405,553**	**4,274,888**	**15,208,045**	**-**	**132,264**	**588,168**	**171,341**	**29,800**	**52,748**	**104,153**	**112,145**	**70,385**	**45,683**	**20,534**	**462,451**	**-**
21	Return on Debt	2,179,706	611,695	1,105,715	-	55,061	189,753	55,699	11,247	19,909	33,971	36,609	28,151	12,893	7,628	11,375	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**23,585,259**	**4,886,583**	**16,313,760**	**-**	**187,325**	**777,921**	**227,040**	**41,047**	**72,657**	**138,124**	**148,755**	**98,536**	**58,576**	**28,162**	**473,826**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	126,420	7,351	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.11
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(731)	(43)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(47)	(3)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(778)**	**(45)**	
18	**Subtotal Expenses**	**125,642**	**7,306**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**125,642**	**7,306**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**125,642**	**7,306**	

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

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	34,506,393	12,758,891	21,747,502	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**34,506,393**	**12,758,891**	**21,747,502**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	2,697,031	1,687,488	-	-	1,009,543	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	158,598	-	-	-	-	119,575	15,233	-	-	13,869	9,920	-	-	-	-	-
8	Poles	7,150,235	-	-	-	-	4,135,324	1,413,258	-	-	731,955	869,697	-	-	-	-	-
9	Primary Conductor & Equipment	1,146,770	-	-	-	-	1,017,185	129,585	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	658,630	-	-	-	-	-	-	237,765	420,864	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	318,100	-	-	-	-	-	-	-	-	185,453	132,648	-	-	-	-	-
13	Services	566,877	-	-	-	-	-	-	-	-	-	-	566,877	-	-	-	-
14	Meters	278,606	-	-	-	-	-	-	-	-	-	-	-	278,606	-	-	-
15	Street Lighting	160,368	-	-	-	-	-	-	-	-	-	-	-	-	160,368	-	-
16	**Subtotal Distribution**	**13,135,215**	**1,687,488**	**-**	**-**	**1,009,543**	**5,272,084**	**1,558,077**	**237,765**	**420,864**	**931,277**	**1,012,266**	**566,877**	**278,606**	**160,368**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**47,641,608**	**14,446,379**	**21,747,502**	**-**	**1,009,543**	**5,272,084**	**1,558,077**	**237,765**	**420,864**	**931,277**	**1,012,266**	**566,877**	**278,606**	**160,368**	**-**	**-**
18	General	5,804,235	1,914,522	3,146,247	-	41,083	214,547	63,406	9,676	17,127	37,898	41,194	23,069	16,455	6,526	272,484	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	73,659	22,336	33,624	-	1,561	8,151	2,409	368	651	1,440	1,565	876	431	248	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**53,519,502**	**16,383,237**	**24,927,373**	**-**	**1,052,187**	**5,494,783**	**1,623,891**	**247,809**	**438,642**	**970,615**	**1,055,025**	**590,822**	**295,492**	**167,142**	**272,484**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Isolated
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	16,997,344	6,284,843	10,712,501	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**16,997,344**	**6,284,843**	**10,712,501**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	1,561,128	841,982	-	-	719,145	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	105,161	-	-	-	-	79,286	10,101	-	-	9,196	6,578	-	-	-	-	-
8	Poles	3,239,751	-	-	-	-	1,873,704	640,343	-	-	331,647	394,057	-	-	-	-	-
9	Primary Conductor & Equipment	526,039	-	-	-	-	466,597	59,442	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	404,058	-	-	-	-	-	-	145,865	258,193	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	159,087	-	-	-	-	-	-	-	-	92,748	66,339	-	-	-	-	-
13	Services	366,018	-	-	-	-	-	-	-	-	-	-	366,018	-	-	-	-
14	Meters	164,096	-	-	-	-	-	-	-	-	-	-	-	164,096	-	-	-
15	Street Lighting	98,961	-	-	-	-	-	-	-	-	-	-	-	-	98,961	-	-
16	**Subtotal Distribution**	**6,624,299**	**841,982**	**-**	**-**	**719,145**	**2,419,586**	**709,886**	**145,865**	**258,193**	**433,591**	**466,975**	**366,018**	**164,096**	**98,961**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**23,621,643**	**7,126,825**	**10,712,501**	**-**	**719,145**	**2,419,586**	**709,886**	**145,865**	**258,193**	**433,591**	**466,975**	**366,018**	**164,096**	**98,961**	**-**	**-**
18	General	3,261,844	1,075,917	1,768,117	-	23,088	120,570	35,633	5,438	9,625	21,298	23,150	12,964	9,247	3,668	153,130	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	51,260	15,465	23,246	-	1,561	5,251	1,540	317	560	941	1,013	794	356	215	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**26,934,747**	**8,218,207**	**12,503,865**	**-**	**743,794**	**2,545,407**	**747,059**	**151,619**	**268,379**	**455,830**	**491,138**	**379,776**	**173,699**	**102,843**	**153,130**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	5,529,433	2,044,532	3,484,901	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	434,223	160,556	273,667	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**5,963,656**	**2,205,088**	**3,758,568**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
7	Other	625,023	82,037	-	-	49,079	256,302	75,746	11,559	20,460	45,274	49,211	27,559	-	7,796	-	-
8	Meters	19,658	-	-	-	-	-	-	-	-	-	-	-	19,658	-	-	-
9	**Subtotal Distribution**	**644,681**	**82,037**	**-**	**-**	**49,079**	**256,302**	**75,746**	**11,559**	**20,460**	**45,274**	**49,211**	**27,559**	**19,658**	**7,796**	**-**	**-**
10	**Subttl Prod, Trans, & Dist**	**6,608,336**	**2,287,125**	**3,758,568**	**-**	**49,079**	**256,302**	**75,746**	**11,559**	**20,460**	**45,274**	**49,211**	**27,559**	**19,658**	**7,796**	**-**	**-**
11	Customer Accounting	325,515	-	-	-	-	-	-	-	-	-	-	-	-	-	325,515	-
	Administrative & General:																
	Plant-Related:																
12	Production	439,195	162,394	276,801	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	233,117	29,949	-	-	17,917	93,566	27,652	4,220	7,469	16,528	17,965	10,061	4,945	2,846	-	-
15	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Prod, Trans, Distn and General Plt	357,735	109,509	166,620	-	7,033	36,728	10,854	1,656	2,932	6,488	7,052	3,949	1,975	1,117	1,821	-
17	Property Insurance	30,367	11,552	17,577	-	742	151	45	7	12	27	29	16	12	5	192	-
	Revenue Related:																
18	Municipal Tax	126,420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	7,351	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	2,717,053	896,218	1,472,808	-	19,232	100,433	29,681	4,529	8,017	17,741	19,284	10,799	7,703	3,055	127,554	-
21	Prod, Trans, and Distn Expense-Related	154,980	53,638	88,147	-	1,151	6,011	1,776	271	480	1,062	1,154	646	461	183	-	-
22	**Subtotal Admin & General**	**4,066,219**	**1,263,260**	**2,021,952**	**-**	**46,074**	**236,890**	**70,009**	**10,683**	**18,911**	**41,845**	**45,484**	**25,471**	**15,095**	**7,206**	**129,568**	**-**
23	**Total Operating & Maintenance Expenses**	**11,000,070**	**3,550,385**	**5,780,519**	**-**	**95,153**	**493,191**	**145,755**	**22,242**	**39,371**	**87,119**	**94,695**	**53,030**	**34,753**	**15,002**	**455,083**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L7
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L7
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	**Subtotal Transmission**	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	**Subtotal Distribution**	-	-	
10	**Subttl Prod, Trans, & Dist**	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	126,420	-	Revenue-related
19	PUB Assessment	-	7,351	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	**Subtotal Admin & General**	**126,420**	**7,351**	
23	**Total Operating & Maintenance Expenses**	**126,420**	**7,351**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Isolated
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	1,522,012	562,771	959,241	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**1,522,012**	**562,771**	**959,241**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substn Struct & Eqpt	94,909	61,647	-	-	33,262	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	4,167	-	-	-	-	3,142	400	-	-	364	261	-	-	-	-	-
8	Poles	181,993	-	-	-	-	105,255	35,971	-	-	18,630	22,136	-	-	-	-	-
9	Primary Conductor & Equipment	28,652	-	-	-	-	25,414	3,238	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	18,656	-	-	-	-	-	-	6,735	11,921	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	8,400	-	-	-	-	-	-	-	-	4,897	3,503	-	-	-	-	-
13	Services	15,378	-	-	-	-	-	-	-	-	-	-	15,378	-	-	-	-
14	Meters	9,741	-	-	-	-	-	-	-	-	-	-	-	9,741	-	-	-
15	Street Lighting	4,962	-	-	-	-	-	-	-	-	-	-	-	-	4,962	-	-
16	**Subtotal Distribution**	**366,857**	**61,647**	**-**	**-**	**33,262**	**133,811**	**39,609**	**6,735**	**11,921**	**23,892**	**25,900**	**15,378**	**9,741**	**4,962**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**1,888,869**	**624,418**	**959,241**	**-**	**33,262**	**133,811**	**39,609**	**6,735**	**11,921**	**23,892**	**25,900**	**15,378**	**9,741**	**4,962**	**-**	**-**
18	General	256,001	84,442	138,768	-	1,812	9,463	2,797	427	755	1,672	1,817	1,017	726	288	12,018	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	62,692	20,725	31,837	-	1,104	4,441	1,315	224	396	793	860	510	323	165	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**2,207,562**	**729,584**	**1,129,847**	**-**	**36,178**	**147,715**	**43,720**	**7,385**	**13,072**	**26,357**	**28,576**	**16,906**	**10,790**	**5,414**	**12,018**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Isolated
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	26,934,747	8,218,207	12,503,865	-	743,794	2,545,407	747,059	151,619	268,379	455,830	491,138	379,776	173,699	102,843	153,130	-
2	Cash Working Capital	60,204	18,369	27,948	-	1,663	5,689	1,670	339	600	1,019	1,098	849	388	230	342	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	2,535,021	-	2,535,021	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	541,443	165,745	252,184	-	10,645	55,589	16,429	2,507	4,438	9,819	10,673	5,977	2,989	1,691	2,757	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	1,497,788	456,998	695,315	-	41,361	141,545	41,542	8,431	14,924	25,348	27,311	21,119	9,659	5,719	8,515	-
8	Total Rate Base	**31,569,203**	**8,859,320**	**16,014,334**	**-**	**797,462**	**2,748,231**	**806,700**	**162,896**	**288,340**	**492,016**	**530,220**	**407,721**	**186,736**	**110,483**	**164,744**	**-**
9	Less: Rural Portion	(31,569,203)	(8,859,320)	(16,014,334)	-	(797,462)	(2,748,231)	(806,700)	(162,896)	(288,340)	(492,016)	(530,220)	(407,721)	(186,736)	(110,483)	(164,744)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	2,179,706	611,695	1,105,715	-	55,061	189,753	55,699	11,247	19,909	33,971	36,609	28,151	12,893	7,628	11,375	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**2,179,706**	**611,695**	**1,105,715**	**-**	**55,061**	**189,753**	**55,699**	**11,247**	**19,909**	**33,971**	**36,609**	**28,151**	**12,893**	**7,628**	**11,375**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Isolated
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Isolated
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Distribution Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer	15 Street Lighting Customer (Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
	Amounts																
1	1.2 Domestic Diesel	-	4,223	19,016	4,223	4,092	4,092	1,929	3,894	1,929	3,894	1,929	1,929	1,929	-	1,929	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	541	3,386	541	524	524	372	499	372	499	372	744	744	-	372	-
5	2.2 GS 10-100 kW	-	1,481	8,760	1,481	1,435	1,435	119	1,366	119	1,366	119	961	961	-	119	-
6	2.3 GS 110-1,000 kVa	-	98	1,688	98	95	95	8	91	8	91	8	65	65	-	8	-
7	2.4 GS Over 1,000 kVa	-	50	2,565	50	49	49	1	46	1	46	1	9	9	-	1	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	73	284	73	71	71	91	67	91	67	91	-	-	91	91	-
11	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total	-	6,466	35,700	6,466	6,266	6,266	2,519	5,963	2,519	5,963	2,519	3,707	3,707	91	2,519	-
	Ratios																
13	1.2 Domestic Diesel	-	0.6531	0.5327	0.6531	0.6531	0.6531	0.7658	0.6531	0.7658	0.6531	0.7658	0.5204	0.5204	-	0.7658	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0837	0.0949	0.0837	0.0837	0.0837	0.1477	0.0837	0.1477	0.0837	0.1477	0.2007	0.2007	-	0.1477	-
17	2.2 GS 10-100 kW	-	0.2290	0.2454	0.2290	0.2290	0.2290	0.0472	0.2290	0.0472	0.2290	0.0472	0.2591	0.2591	-	0.0472	-
18	2.3 GS 110-1,000 kVa	-	0.0152	0.0473	0.0152	0.0152	0.0152	0.0030	0.0152	0.0030	0.0152	0.0030	0.0175	0.0175	-	0.0030	-
19	2.4 GS Over 1,000 kVa	-	0.0078	0.0719	0.0078	0.0078	0.0078	0.0004	0.0078	0.0004	0.0078	0.0004	0.0023	0.0023	-	0.0004	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0113	0.0080	0.0113	0.0113	0.0113	0.0359	0.0113	0.0359	0.0113	0.0359	-	-	1.0000	0.0359	-
23	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	2,270,274	2,270,274
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	750,337	750,337
5	2.2 GS 10-100 kW	1,735,564	1,735,564
6	2.3 GS 110-1,000 kVa	171,134	171,134
7	2.4 GS Over 1,000 kVa	193,805	193,805
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	90,151	90,151
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**5,211,265**	**5,211,265**
	Ratios		
13	1.2 Domestic Diesel	0.4356	0.4356
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1440	0.1440
17	2.2 GS 10-100 kW	0.3330	0.3330
18	2.3 GS 110-1,000 kVa	0.0328	0.0328
19	2.4 GS Over 1,000 kVa	0.0372	0.0372
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0173	0.0173
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	12,180,409	2,791,810	8,100,712	-	86,378	384,116	131,205	19,462	40,392	68,019	85,876	36,625	23,772	-	354,124	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	2,032,160	357,750	1,442,529	-	11,069	49,222	25,302	2,494	7,790	8,716	16,561	14,126	9,168	-	68,291	-
5	2.2 GS 10-100 kW	5,018,255	978,907	3,731,622	-	30,287	134,685	8,094	6,824	2,492	23,850	5,298	18,237	11,836	-	21,846	-
6	2.3 GS 110-1,000 kVa	805,874	64,908	719,187	-	2,008	8,931	516	452	159	1,581	338	1,234	801	-	1,392	-
7	2.4 GS Over 1,000 kVa	1,138,219	33,209	1,092,843	-	1,027	4,569	68	231	21	809	45	163	106	-	184	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	230,636	48,304	121,151	-	1,495	6,646	6,156	337	1,895	1,177	4,029	-	-	20,534	16,614	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total	21,405,553	4,274,888	15,208,045	-	132,264	588,168	171,341	29,800	52,748	104,153	112,145	70,385	45,683	20,534	462,451	-
	Allocated Return on Debt																
13	1.2 Domestic Diesel	1,293,861	399,481	588,970	-	35,959	123,922	42,652	7,345	15,245	22,186	28,034	14,649	6,709	-	8,710	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	206,831	51,191	104,880	-	4,608	15,880	8,225	941	2,940	2,843	5,406	5,650	2,588	-	1,680	-
17	2.2 GS 10-100 kW	494,271	140,072	271,311	-	12,608	43,451	2,631	2,576	940	7,779	1,729	7,294	3,341	-	537	-
18	2.3 GS 110-1,000 kVa	67,072	9,288	52,289	-	836	2,881	168	171	60	516	110	494	226	-	34	-
19	2.4 GS Over 1,000 kVa	86,605	4,752	79,456	-	428	1,474	22	87	8	264	15	65	30	-	5	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	31,066	6,912	8,808	-	622	2,144	2,001	127	715	384	1,315	-	-	7,628	409	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total	2,179,706	611,695	1,105,715	-	55,061	189,753	55,699	11,247	19,909	33,971	36,609	28,151	12,893	7,628	11,375	-
	Allocated Return on Equity																
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	54,736	3,183	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	18,090	1,052	
5	2.2 GS 10-100 kW	41,844	2,433	
6	2.3 GS 110-1,000 kVa	4,126	240	
7	2.4 GS Over 1,000 kVa	4,673	272	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	2,174	126	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**125,642**	**7,306**	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	-	-	
	Allocated Return on Equity			
25	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Total Revenue Requirement																
26	1.2 Domestic Diesel	13,474,270	3,191,290	8,689,682	-	122,337	508,038	173,857	26,807	55,637	90,205	113,910	51,274	30,481	-	362,835	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	2,238,992	408,941	1,547,409	-	15,677	65,101	33,528	3,435	10,729	11,559	21,967	19,776	11,756	-	69,971	-
30	2.2 GS 10-100 kW	5,512,525	1,118,979	4,002,934	-	42,896	178,136	10,725	9,399	3,432	31,629	7,027	25,531	15,177	-	22,383	-
31	2.3 GS 110-1,000 kVa	872,946	74,196	771,477	-	2,844	11,812	683	623	219	2,097	448	1,728	1,027	-	1,426	-
32	2.4 GS Over 1,000 kVa	1,224,824	37,961	1,172,299	-	1,455	6,043	90	319	29	1,073	59	228	135	-	188	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	261,702	55,216	129,960	-	2,117	8,790	8,157	464	2,610	1,561	5,344	-	-	28,162	17,023	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	**Total**	**23,585,259**	**4,886,583**	**16,313,760**	**-**	**187,325**	**777,921**	**227,040**	**41,047**	**72,657**	**138,124**	**148,755**	**98,536**	**58,576**	**28,162**	**473,826**	**-**
	Re-classification of Revenue-Related																
38	1.2 Domestic Diesel	0	13,777	37,513	-	528	2,193	751	116	240	389	492	221	132	-	1,566	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	0	3,526	13,344	-	135	561	289	30	93	100	189	171	101	-	603	-
42	2.2 GS 10-100 kW	0	9,060	32,412	-	347	1,442	87	76	28	256	57	207	123	-	181	-
43	2.3 GS 110-1,000 kVa	0	373	3,878	-	14	59	3	3	1	11	2	9	5	-	7	-
44	2.4 GS Over 1,000 kVa	(0)	154	4,751	-	6	24	0	1	0	4	0	1	1	-	1	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	0	490	1,152	-	19	78	72	4	23	14	47	-	-	250	151	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	**Total**	**0**	**27,380**	**93,051**	**-**	**1,050**	**4,359**	**1,203**	**230**	**385**	**774**	**788**	**608**	**362**	**250**	**2,510**	**-**
	Total Allocated Revenue Requirement																
50	1.2 Domestic Diesel	13,474,270	3,205,067	8,727,195	-	122,865	510,232	174,607	26,923	55,878	90,594	114,401	51,495	30,612	-	364,401	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	2,238,992	412,467	1,560,753	-	15,812	65,663	33,817	3,465	10,822	11,659	22,156	19,946	11,858	-	70,575	-
54	2.2 GS 10-100 kW	5,512,525	1,128,040	4,035,346	-	43,243	179,579	10,812	9,476	3,460	31,885	7,084	25,737	15,300	-	22,564	-
55	2.3 GS 110-1,000 kVa	872,946	74,569	775,354	-	2,859	11,871	687	626	220	2,108	450	1,736	1,032	-	1,434	-
56	2.4 GS Over 1,000 kVa	1,224,824	38,115	1,177,051	-	1,461	6,068	90	320	29	1,077	59	229	136	-	189	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	261,702	55,705	131,112	-	2,135	8,868	8,229	468	2,633	1,575	5,392	-	-	28,412	17,173	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	Total	23,585,259	4,913,963	16,406,811	-	188,375	782,280	228,242	41,277	73,042	138,898	149,543	99,144	58,938	28,412	476,336	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
26	1.2 Domestic Diesel	54,736	3,183	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	18,090	1,052	
30	2.2 GS 10-100 kW	41,844	2,433	
31	2.3 GS 110-1,000 kVa	4,126	240	
32	2.4 GS Over 1,000 kVa	4,673	272	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	2,174	126	
36	4.1G Gov't Street and Area Lighting	-	-	
37	**Total**	**125,642**	**7,306**	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(54,736)	(3,183)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(18,090)	(1,052)	
42	2.2 GS 10-100 kW	(41,844)	(2,433)	
43	2.3 GS 110-1,000 kVa	(4,126)	(240)	
44	2.4 GS Over 1,000 kVa	(4,673)	(272)	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(2,174)	(126)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	**Total**	**(125,642)**	**(7,306)**	
	Total Allocated Revenue Requirement			
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	
61	Total	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	1,188,123	582,410	-	-	1,303	249,135	74,849	7,405	13,108	42,439	47,190	11,943	12,429	3,109	100,147	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	160,542	-	160,542	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	1,530,455	-	1,530,455	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	443,627	179,467	-	-	75	140,214	43,019	4,558	8,068	24,260	27,176	5,328	4,760	1,792	4,909	-
	Expense Credits																
8	Sundry	(6,872)	(3,369)	-	-	(8)	(1,441)	(433)	(43)	(76)	(245)	(273)	(69)	(72)	(18)	(579)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(444)	(218)	-	-	(0)	(93)	(28)	(3)	(5)	(16)	(18)	(4)	(5)	(1)	(37)	-
12	Pole Attachments	(63,425)	-	-	-	-	(36,682)	(12,536)	-	-	(6,493)	(7,715)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(528)	-	-	-	-	-	-	-	-	-	-	-	-	-	(528)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Total Expense Credits**	(71,269)	(3,586)	-	-	(8)	(38,216)	(12,997)	(46)	(81)	(6,754)	(8,005)	(74)	(77)	(19)	(1,145)	-
18	**Subtotal Expenses**	3,251,478	758,291	1,690,997	-	1,370	351,133	104,871	11,917	21,095	59,945	66,361	17,198	17,113	4,882	103,911	-
19	Disposal Gain / Loss	10,000	2,866	-	-	4	3,910	1,183	110	195	625	715	169	118	45	60	-
20	**Subtotal Revenue Requirement Ex. Return**	3,261,478	761,157	1,690,997	-	1,374	355,043	106,055	12,028	21,290	60,570	67,075	17,366	17,231	4,927	103,971	-
21	Return on Debt	462,525	132,704	2,007	-	203	179,588	54,357	5,076	8,985	28,735	32,846	7,773	5,411	2,064	2,776	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	3,724,002	893,861	1,693,004	-	1,577	534,631	160,412	17,104	30,275	89,305	99,921	25,139	22,641	6,991	106,747	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	40,313	2,344	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.12
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(233)	(14)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(15)	(1)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	(248)	(14)	
18	**Subtotal Expenses**	40,065	2,330	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	40,065	2,330	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	40,065	2,330	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	4,295,532	4,295,532	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**4,295,532**	**4,295,532**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	86,194	63,690	-	-	22,504	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	38,776	-	-	-	-	29,235	3,724	-	-	3,391	2,425	-	-	-	-	-
8	Poles	6,155,827	-	-	-	-	3,560,210	1,216,712	-	-	630,160	748,746	-	-	-	-	-
9	Primary Conductor & Equipment	925,407	-	-	-	-	820,836	104,571	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	363,130	-	-	-	-	-	-	131,090	232,040	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	201,911	-	-	-	-	-	-	-	-	117,714	84,197	-	-	-	-	-
13	Services	211,417	-	-	-	-	-	-	-	-	-	-	211,417	-	-	-	-
14	Meters	116,260	-	-	-	-	-	-	-	-	-	-	-	116,260	-	-	-
15	Street Lighting	55,037	-	-	-	-	-	-	-	-	-	-	-	-	55,037	-	-
16	**Subtotal Distribution**	**8,153,960**	**63,690**	**-**	**-**	**22,504**	**4,410,282**	**1,325,007**	**131,090**	**232,040**	**751,265**	**835,368**	**211,417**	**116,260**	**55,037**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**12,449,492**	**4,359,222**	**-**	**-**	**22,504**	**4,410,282**	**1,325,007**	**131,090**	**232,040**	**751,265**	**835,368**	**211,417**	**116,260**	**55,037**	**-**	**-**
18	General	1,100,520	548,757	-	-	1,210	237,150	71,248	7,049	12,477	40,397	44,920	11,368	12,605	2,959	110,377	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	19,248	6,740	-	-	35	6,819	2,049	203	359	1,162	1,292	327	180	85	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**13,569,259**	**4,914,719**	**-**	**-**	**23,749**	**4,654,251**	**1,398,304**	**138,342**	**244,876**	**792,823**	**881,579**	**223,112**	**129,045**	**58,082**	**110,377**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
L'Anse au Loup
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	1,565,695	1,565,695	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	1,565,695	1,565,695	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	19,160	17,018	-	-	2,142	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	25,069	-	-	-	-	18,900	2,408	-	-	2,192	1,568	-	-	-	-	-
8	Poles	3,296,245	-	-	-	-	1,906,377	651,509	-	-	337,430	400,929	-	-	-	-	-
9	Primary Conductor & Equipment	456,077	-	-	-	-	404,540	51,537	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	181,908	-	-	-	-	-	-	65,669	116,239	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	54,698	-	-	-	-	-	-	-	-	31,889	22,809	-	-	-	-	-
13	Services	100,262	-	-	-	-	-	-	-	-	-	-	100,262	-	-	-	-
14	Meters	68,476	-	-	-	-	-	-	-	-	-	-	-	68,476	-	-	-
15	Street Lighting	26,658	-	-	-	-	-	-	-	-	-	-	-	-	26,658	-	-
16	**Subtotal Distribution**	4,228,551	17,018	-	-	2,142	2,329,817	705,454	65,669	116,239	371,511	425,306	100,262	68,476	26,658	-	-
17	**Subttl Prod, Trans, & Dist**	5,794,246	1,582,713	-	-	2,142	2,329,817	705,454	65,669	116,239	371,511	425,306	100,262	68,476	26,658	-	-
18	General	368,484	183,739	-	-	405	79,404	23,856	2,360	4,178	13,526	15,040	3,806	4,221	991	36,957	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	12,574	3,435	-	-	5	5,056	1,531	143	252	806	923	218	149	58	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	6,175,304	1,769,887	-	-	2,552	2,414,277	730,841	68,171	120,669	385,843	441,269	104,286	72,845	27,707	36,957	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	300,212	300,212	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	54,669	54,669	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**354,881**	**354,881**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
8	Other	281,261	2,229	-	-	787	154,328	46,366	4,587	8,120	26,289	29,232	7,398	-	1,926	-	-
9	Meters	8,203	-	-	-	-	-	-	-	-	-	-	-	8,203	-	-	-
10	**Subtotal Distribution**	**289,464**	**2,229**	**-**	**-**	**787**	**154,328**	**46,366**	**4,587**	**8,120**	**26,289**	**29,232**	**7,398**	**8,203**	**1,926**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**644,345**	**357,109**	**-**	**-**	**787**	**154,328**	**46,366**	**4,587**	**8,120**	**26,289**	**29,232**	**7,398**	**8,203**	**1,926**	**-**	**-**
12	Customer Accounting	71,829	-	-	-	-	-	-	-	-	-	-	-	-	-	71,829	-
	Administrative & General:																
	Plant-Related:																
13	Production	68,967	68,967	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	54,940	429	-	-	152	29,716	8,928	883	1,563	5,062	5,629	1,424	783	371	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod,Trans, Distn & General Plt	1,939	702	-	-	3	665	200	20	35	113	126	32	18	8	16	-
18	Property Insurance	7,699	6,893	-	-	33	333	100	10	18	57	63	16	18	4	155	-
	Revenue Related:																
19	Municipal Tax	40,313	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	2,344	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	280,635	139,934	-	-	309	60,474	18,169	1,798	3,182	10,301	11,455	2,899	3,214	755	28,147	-
22	Prod, Trans, and Distn Expense-Related	15,111	8,375	-	-	18	3,619	1,087	108	190	617	686	174	192	45	-	-
23	**Subtotal Admin & General**	**471,949**	**225,301**	**-**	**-**	**515**	**94,807**	**28,483**	**2,818**	**4,988**	**16,150**	**17,958**	**4,545**	**4,226**	**1,183**	**28,317**	**-**
24	**Total Operating & Maintenance Expenses**	**1,188,123**	**582,410**	**-**	**-**	**1,303**	**249,135**	**74,849**	**7,405**	**13,108**	**42,439**	**47,190**	**11,943**	**12,429**	**3,109**	**100,147**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L8
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L8
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
7	**Subtotal Transmission**	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
9	Meters	-	-	Meters - Customer
10	**Subtotal Distribution**	-	-	
11	**Subttl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod,Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
19	Municipal Tax	40,313	-	Revenue-related
20	PUB Assessment	-	2,344	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
22	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	40,313	2,344	
24	**Total Operating & Maintenance Expenses**	40,313	2,344	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
L'Anse au Loup
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	149,013	149,013	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**149,013**	**149,013**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	1,087	1,067	-	-	20	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	729	-	-	-	-	550	70	-	-	64	46	-	-	-	-	-
8	Poles	182,153	-	-	-	-	105,348	36,003	-	-	18,647	22,156	-	-	-	-	-
9	Primary Conductor & Equipment	22,101	-	-	-	-	19,604	2,497	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	11,379	-	-	-	-	-	-	4,108	7,271	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	5,200	-	-	-	-	-	-	-	-	3,032	2,169	-	-	-	-	-
13	Services	4,668	-	-	-	-	-	-	-	-	-	-	4,668	-	-	-	-
14	Meters	4,065	-	-	-	-	-	-	-	-	-	-	-	4,065	-	-	-
15	Street Lighting	1,607	-	-	-	-	-	-	-	-	-	-	-	-	1,607	-	-
16	**Subtotal Distribution**	**232,989**	**1,067**	**-**	**-**	**20**	**125,501**	**38,570**	**4,108**	**7,271**	**21,742**	**24,370**	**4,668**	**4,065**	**1,607**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**382,002**	**150,080**	**-**	**-**	**20**	**125,501**	**38,570**	**4,108**	**7,271**	**21,742**	**24,370**	**4,668**	**4,065**	**1,607**	**-**	**-**
18	General	48,947	24,407	-	-	54	10,547	3,169	314	555	1,797	1,998	506	561	132	4,909	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	12,679	4,981	-	-	1	4,165	1,280	136	241	722	809	155	135	53	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**443,627**	**179,467**	**-**	**-**	**75**	**140,214**	**43,019**	**4,558**	**8,068**	**24,260**	**27,176**	**5,328**	**4,760**	**1,792**	**4,909**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
L'Anse au Loup
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	6,175,304	1,769,887	-	-	2,552	2,414,277	730,841	68,171	120,669	385,843	441,269	104,286	72,845	27,707	36,957	-
2	Cash Working Capital	13,803	3,956	-	-	6	5,396	1,634	152	270	862	986	233	163	62	83	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	29,073	-	29,073	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	137,277	49,721	-	-	240	47,086	14,146	1,400	2,477	8,021	8,919	2,257	1,306	588	1,117	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	343,396	98,420	-	-	142	134,253	40,641	3,791	6,710	21,456	24,538	5,799	4,051	1,541	2,055	-
8	Total Rate Base	**6,698,853**	**1,921,984**	**29,073**	**-**	**2,940**	**2,601,013**	**787,261**	**73,514**	**130,126**	**416,182**	**475,712**	**112,575**	**78,364**	**29,897**	**40,212**	**-**
9	Less: Rural Portion	(6,698,853)	(1,921,984)	(29,073)	-	(2,940)	(2,601,013)	(787,261)	(73,514)	(130,126)	(416,182)	(475,712)	(112,575)	(78,364)	(29,897)	(40,212)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	462,525	132,704	2,007	-	203	179,588	54,357	5,076	8,985	28,735	32,846	7,773	5,411	2,064	2,776	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**462,525**	**132,704**	**2,007**	**-**	**203**	**179,588**	**54,357**	**5,076**	**8,985**	**28,735**	**32,846**	**7,773**	**5,411**	**2,064**	**2,776**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
L'Anse au Loup
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
L'Anse au Loup
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer (Wtd Rural Cust)	15 Street Lightin Customer (Wtd Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
							Distribution										
	Amounts																
1	1.1 Domestic Diesel	-	1,369	6,146	1,369	1,296	1,296	630	1,188	630	1,188	630	630	630	-	630	-
2	1.12 Domestic All Electric	-	1,181	3,815	1,181	1,118	1,118	141	1,024	141	1,024	141	141	141	-	141	-
3	2.1 GS 0-10 kW	-	237	1,190	237	225	225	137	206	137	206	137	274	274	-	137	-
4	2.2 GS 10-100 kW	-	811	4,172	811	768	768	58	703	58	703	58	468	468	-	58	-
5	2.3 GS 110-1,000 kVa	-	112	1,441	112	106	106	4	97	4	97	4	34	34	-	4	-
6	4.1 Street and Area Lighting	-	30	119	30	28	28	27	26	27	26	27	-	-	1	27	-
7	Total	-	3,740	16,884	3,740	3,540	3,540	997	3,244	997	3,244	997	1,547	1,547	1	997	0
	Ratios																
8	1.1 Domestic Diesel	-	0.3661	0.3640	0.3661	0.3661	0.3661	0.6322	0.3661	0.6322	0.3661	0.6322	0.4073	0.4073	-	0.6322	-
9	1.12 Domestic All Electric	-	0.3157	0.2259	0.3157	0.3157	0.3157	0.1410	0.3157	0.1410	0.3157	0.1410	0.0908	0.0908	-	0.1410	-
10	2.1 GS 0-10 kW	-	0.0634	0.0705	0.0634	0.0634	0.0634	0.1375	0.0634	0.1375	0.0634	0.1375	0.1771	0.1771	-	0.1375	-
11	2.2 GS 10-100 kW	-	0.2168	0.2471	0.2168	0.2168	0.2168	0.0582	0.2168	0.0582	0.2168	0.0582	0.3026	0.3026	-	0.0582	-
12	2.3 GS 110-1,000 kVa	-	0.0299	0.0854	0.0299	0.0299	0.0299	0.0040	0.0299	0.0040	0.0299	0.0040	0.0222	0.0222	-	0.0040	-
13	4.1 Street and Area Lighting	-	0.0080	0.0071	0.0080	0.0080	0.0080	0.0271	0.0080	0.0271	0.0080	0.0271	-	-	1.0000	0.0271	-
14	Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.0000

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
L'Anse au Loup
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.1 Domestic Diesel	573,622	573,622
2	1.12 Domestic All Electric	352,607	352,607
3	2.1 GS 0-10 kW	150,536	150,536
4	2.2 GS 10-100 kW	414,091	414,091
5	2.3 GS 110-1,000 kVa	136,478	136,478
6	4.1 Street and Area Lighting	34,442	34,442
7	**Total**	**1,661,776**	**1,661,776**
	Ratios		
8	1.1 Domestic Diesel	0.3452	0.3452
9	1.12 Domestic All Electric	0.2122	0.2122
10	2.1 GS 0-10 kW	0.0906	0.0906
11	2.2 GS 10-100 kW	0.2492	0.2492
12	2.3 GS 110-1,000 kVa	0.0821	0.0821
13	4.1 Street and Area Lighting	0.0207	0.0207
14	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
											Distribution						
Line		Total	Production	Production and Transmission	Transmsn	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Allocated Revenue Requirement Excluding Return																
1	1.1 Domestic Diesel	1,268,694	278,672	615,582	-	503	129,987	67,049	4,404	13,460	22,176	42,406	7,073	7,017	-	65,732	-
2	1.12 Domestic All Electric	812,029	240,323	382,043	-	434	112,099	14,953	3,798	3,002	19,124	9,457	1,577	1,565	-	14,659	-
3	2.1 GS 0-10 kW	245,666	48,292	119,163	-	87	22,526	14,581	763	2,927	3,843	9,222	3,076	3,052	-	14,294	-
4	2.2 GS 10-100 kW	714,357	165,044	417,886	-	298	76,985	6,173	2,608	1,239	13,134	3,904	5,256	5,215	-	6,051	-
5	2.3 GS 110-1,000 kVa	185,345	22,726	144,365	-	41	10,600	426	359	85	1,808	269	385	382	-	417	-
6	4.1 Street and Area Lighting	35,386	6,100	11,957	-	11	2,846	2,874	96	577	485	1,817	-	-	4,927	2,817	-
7	**Total**	**3,261,478**	**761,157**	**1,690,997**	**-**	**1,374**	**355,043**	**106,055**	**12,028**	**21,290**	**60,570**	**67,075**	**17,366**	**17,231**	**4,927**	**103,971**	**-**
	Allocated Return on Debt																
8	1.1 Domestic Diesel	195,454	48,585	731	-	74	65,750	34,365	1,858	5,680	10,521	20,765	3,166	2,204	-	1,755	-
9	1.12 Domestic All Electric	124,945	41,899	454	-	64	56,702	7,664	1,603	1,267	9,073	4,631	706	491	-	391	-
10	2.1 GS 0-10 kW	38,054	8,419	141	-	13	11,394	7,473	322	1,235	1,823	4,516	1,377	958	-	382	-
11	2.2 GS 10-100 kW	85,337	28,775	496	-	44	38,941	3,164	1,101	523	6,231	1,912	2,352	1,637	-	162	-
12	2.3 GS 110-1,000 kVa	11,200	3,962	171	-	6	5,362	218	152	36	858	132	172	120	-	11	-
13	4.1 Street and Area Lighting	7,535	1,064	14	-	2	1,439	1,473	41	243	230	890	-	-	2,064	75	-
14	**Total**	**462,525**	**132,704**	**2,007**	**-**	**203**	**179,588**	**54,357**	**5,076**	**8,985**	**28,735**	**32,846**	**7,773**	**5,411**	**2,064**	**2,776**	**-**
	Allocated Return on Equity																
15	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.1 Domestic Diesel	13,830	804	
2	1.12 Domestic All Electric	8,501	494	
3	2.1 GS 0-10 kW	3,629	211	
4	2.2 GS 10-100 kW	9,984	581	
5	2.3 GS 110-1,000 kVa	3,290	191	
6	4.1 Street and Area Lighting	830	48	
7	**Total**	**40,065**	**2,330**	
	Allocated Return on Debt			
8	1.1 Domestic Diesel	-	-	
9	1.12 Domestic All Electric	-	-	
10	2.1 GS 0-10 kW	-	-	
11	2.2 GS 10-100 kW	-	-	
12	2.3 GS 110-1,000 kVa	-	-	
13	4.1 Street and Area Lighting	-	-	
14	**Total**	**-**	**-**	
	Allocated Return on Equity			
15	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmsn Demand ($)	6 Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Total Revenue Requirement																
16	1.1 Domestic Diesel	1,464,149	327,257	616,313	-	577	195,737	101,414	6,262	19,140	32,696	63,171	10,238	9,221	-	67,487	-
17	1.12 Domestic All Electric	936,974	282,222	382,497	-	498	168,801	22,617	5,400	4,269	28,197	14,088	2,283	2,056	-	15,051	-
18	2.1 GS 0-10 kW	283,719	56,711	119,305	-	100	33,920	22,054	1,085	4,162	5,666	13,737	4,453	4,010	-	14,676	-
19	2.2 GS 10-100 kW	799,693	193,819	418,382	-	342	115,926	9,337	3,709	1,762	19,364	5,816	7,608	6,852	-	6,213	-
20	2.3 GS 110-1,000 kVa	196,546	26,688	144,536	-	47	15,962	644	511	122	2,666	401	557	502	-	428	-
21	4.1 Street and Area Lighting	42,921	7,164	11,971	-	13	4,285	4,346	137	820	716	2,707	-	-	6,991	2,892	-
22	Total	**3,724,002**	**893,861**	**1,693,004**	**-**	**1,577**	**534,631**	**160,412**	**17,104**	**30,275**	**89,305**	**99,921**	**25,139**	**22,641**	**6,991**	**106,747**	**-**
	Re-classification of Revenue-Related																
23	1.1 Domestic Diesel	0	3,304	6,222	-	6	1,976	1,024	63	193	330	638	103	93	-	681	-
24	1.12 Domestic All Electric	(0)	2,736	3,708	-	5	1,636	219	52	41	273	137	22	20	-	146	-
25	2.1 GS 0-10 kW	0	778	1,637	-	1	465	303	15	57	78	188	61	55	-	201	-
26	2.2 GS 10-100 kW	-	2,595	5,601	-	5	1,552	125	50	24	259	78	102	92	-	83	-
27	2.3 GS 110-1,000 kVa	0	481	2,607	-	1	288	12	9	2	48	7	10	9	-	8	-
28	4.1 Street and Area Lighting	(0)	150	250	-	0	90	91	3	17	15	57	-	-	146	60	-
29	Total	**0**	**10,044**	**20,025**	**-**	**18**	**6,007**	**1,773**	**192**	**335**	**1,003**	**1,105**	**298**	**269**	**146**	**1,180**	**-**
	Total Allocated Revenue Requirement																
30	1.1 Domestic Diesel	1,464,149	330,561	622,535	-	583	197,713	102,438	6,325	19,333	33,026	63,809	10,342	9,314	-	68,168	-
31	1.12 Domestic All Electric	936,974	284,958	386,205	-	503	170,437	22,836	5,453	4,310	28,470	14,225	2,305	2,076	-	15,197	-
32	2.1 GS 0-10 kW	283,719	57,489	120,942	-	101	34,385	22,356	1,100	4,219	5,744	13,926	4,514	4,065	-	14,877	-
33	2.2 GS 10-100 kW	799,693	196,414	423,983	-	346	117,478	9,462	3,758	1,786	19,624	5,894	7,710	6,944	-	6,296	-
34	2.3 GS 110-1,000 kVa	196,546	27,169	147,143	-	48	16,250	656	520	124	2,714	408	567	511	-	436	-
35	4.1 Street and Area Lighting	42,921	7,314	12,222	-	13	4,374	4,437	140	837	731	2,764	-	-	7,137	2,953	-
36	Total	**3,724,002**	**903,905**	**1,713,029**	**-**	**1,594**	**540,638**	**162,185**	**17,296**	**30,609**	**90,309**	**101,026**	**25,438**	**22,910**	**7,137**	**107,927**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
16	1.1 Domestic Diesel	13,830	804	
17	1.12 Domestic All Electric	8,501	494	
18	2.1 GS 0-10 kW	3,629	211	
19	2.2 GS 10-100 kW	9,984	581	
20	2.3 GS 110-1,000 kVa	3,290	191	
21	4.1 Street and Area Lighting	830	48	
22	**Total**	**40,065**	**2,330**	
	Re-classification of Revenue-Related			
23	1.1 Domestic Diesel	(13,830)	(804)	Re-classification to demand, energy and customer is based on rate class revenue
24	1.12 Domestic All Electric	(8,501)	(494)	requirements excluding revenue-related items.
25	2.1 GS 0-10 kW	(3,629)	(211)	
26	2.2 GS 10-100 kW	(9,984)	(581)	
27	2.3 GS 110-1,000 kVa	(3,290)	(191)	
28	4.1 Street and Area Lighting	(830)	(48)	
29	**Total**	**(40,065)**	**(2,330)**	
	Total Allocated Revenue Requirement			
30	1.1 Domestic Diesel	-	-	
31	1.12 Domestic All Electric	-	-	
32	2.1 GS 0-10 kW	-	-	
33	2.2 GS 10-100 kW	-	-	
34	2.3 GS 110-1,000 kVa	-	-	
35	4.1 Street and Area Lighting	-	-	
36	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	4,747,780	733,052	-	579,189	380,260	678,255	181,615	98,085	173,619	112,551	119,168	96,330	123,849	29,776	1,119,392	171
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	24,276	24,276	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	136,073	136,073	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	2,537,795	1,012,531	1,525,264	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	555,403	-	-	-	555,403	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,935,552	1,046,519	-	810,648	148,278	342,860	92,811	56,709	100,380	58,867	62,216	50,673	50,119	18,329	97,008	136
	Expense Credits																
8	Sundry	(27,462)	(4,240)	-	(3,350)	(2,199)	(3,923)	(1,050)	(567)	(1,004)	(651)	(689)	(557)	(716)	(172)	(6,475)	(1)
9	Building Rental Income	(6,829)	(2,184)	-	(1,834)	(554)	(985)	(264)	(142)	(252)	(163)	(173)	(140)	(94)	(43)	-	(0)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,775)	(274)	-	(216)	(142)	(254)	(68)	(37)	(65)	(42)	(45)	(36)	(46)	(11)	(418)	(0)
12	Pole Attachments	(223,570)	-	-	-	-	(129,301)	(44,189)	-	-	(22,886)	(27,193)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(12,480)	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,480)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Total Expense Credits**	(272,115)	(6,698)	-	(5,400)	(2,895)	(134,463)	(45,571)	(746)	(1,321)	(23,743)	(28,100)	(733)	(857)	(227)	(19,373)	(1)
18	**Subtotal Expenses**	10,664,764	2,945,752	1,525,264	1,384,436	1,081,045	886,653	228,854	154,048	272,678	147,675	153,284	146,270	173,111	47,878	1,197,027	305
19	Disposal Gain / Loss	40,000	9,533	-	14,496	2,491	5,200	1,366	910	1,611	840	892	919	696	320	721	4
20	**Subtotal Revenue Requirement Ex. Return**	10,704,764	2,955,285	1,525,264	1,398,933	1,083,536	891,853	230,220	154,959	274,290	148,515	154,176	147,189	173,807	48,198	1,197,748	309
21	Return on Debt	3,172,574	771,162	-	1,137,964	197,870	411,520	108,123	71,766	127,031	66,486	70,627	72,421	54,784	25,157	57,343	318
22	Return on Equity	287,023	69,767	-	102,952	17,901	37,230	9,782	6,493	11,493	6,015	6,390	6,552	4,956	2,276	5,188	29
23	**Total Revenue Requirement**	14,164,360	3,796,215	1,525,264	2,639,848	1,299,308	1,340,604	348,125	233,217	412,814	221,016	231,193	226,162	233,547	75,631	1,260,279	656

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

	1	18	19	20
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	298,026	24,442	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	
3	Fuels-Diesel	-	-	Production - Demand
4	Fuels-Gas Turbine	-	-	Production - Demand
5	Power Purchases -CF(L)Co	-	-	Carryforward from Sch.4.4 L.8
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.9
7	Depreciation	-	-	Carryforward from Sch.2.5 L.24
	Expense Credits			
8	Sundry	(1,724)	(141)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.18
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(111)	(9)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	(1,835)	(151)	
18	**Subtotal Expenses**	296,191	24,291	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.24
20	**Subtotal Revenue Requirement Ex. Return**	296,191	24,291	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	296,191	24,291	

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

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	22,489,284	22,489,284	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	3,372,686	3,372,686	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**25,861,970**	**25,861,970**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	16,449,131	-	-	16,449,131	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	5,703,966	-	-	5,364,323	334,590	-	-	-	-	-	-	-	-	-	-	5,054
6	**Subtotal Transmission**	**22,153,097**	-	-	**21,813,454**	334,590	-	-	-	-	-	-	-	-	-	-	**5,054**
	Distribution																
7	Substations	6,375,176	122,767	-	-	6,252,410	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	414,826	-	-	-	-	312,758	39,844	-	-	36,277	25,947	-	-	-	-	-
9	Poles	13,795,697	-	-	-	-	7,978,714	2,726,747	-	-	1,412,238	1,677,998	-	-	-	-	-
10	Primary Conductor & Eqpt	3,279,127	-	-	-	-	2,908,586	370,541	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	515,827	-	-	-	-	515,827	-	-	-	-	-	-	-	-	-	-
12	Transformers	4,693,298	-	-	-	-	-	-	1,694,281	2,999,018	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	850,163	-	-	-	-	-	-	-	-	495,645	354,518	-	-	-	-	-
14	Services	1,663,966	-	-	-	-	-	-	-	-	-	-	1,663,966	-	-	-	-
15	Meters	1,120,157	-	-	-	-	-	-	-	-	-	-	-	1,120,157	-	-	-
16	Street Lighting	514,336	-	-	-	-	-	-	-	-	-	-	-	-	514,336	-	-
17	**Subtotal Distribution**	**33,222,574**	**122,767**	-	-	6,252,410	**11,715,885**	**3,137,133**	**1,694,281**	**2,999,018**	**1,944,159**	**2,058,464**	**1,663,966**	**1,120,157**	**514,336**	-	-
18	**Subttl Prod, Trans, & Dist**	**81,237,641**	**25,984,737**	-	**21,813,454**	6,586,999	**11,715,885**	**3,137,133**	**1,694,281**	**2,999,018**	**1,944,159**	**2,058,464**	**1,663,966**	**1,120,157**	**514,336**	-	5,054
19	General	7,168,871	1,036,296	-	746,341	596,496	1,088,484	291,461	157,410	278,629	180,625	191,245	154,594	217,200	47,785	2,182,070	236
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	125,602	40,175	-	33,726	10,184	18,114	4,850	2,620	4,637	3,006	3,183	2,573	1,732	795	-	8
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Plant**	**88,532,114**	**27,061,208**	-	**22,593,520**	7,193,679	**12,822,483**	**3,433,444**	**1,854,310**	**3,282,283**	**2,127,791**	**2,252,891**	**1,821,133**	**1,339,088**	**562,916**	**2,182,070**	**5,298**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

Line No.	1 Description	18 Basis of Functional Classification
	Production	
1	Gas Turbines	Production - Demand, Energy ratios Sch.4.1 L.9
2	Diesel	Production - Demand, Energy ratios Sch.4.1 L.9
3	**Subtotal Production**	
	Transmission	
4	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
5	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
6	**Subtotal Transmission**	
	Distribution	
7	Substations	Production - Demand; Dist Substns - Demand
8	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
9	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
10	Primary Conductor & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
11	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
12	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
13	Secondary Conductor&Eqpt	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
14	Services	Services Customer
15	Meters	Meters - Customer
16	Street Lighting	Street Lighting - Customer
17	**Subtotal Distribution**	
18	**Subttl Prod, Trans, & Dist**	
19	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch2.4 L.11, 12
20	Telecontrol - Specific	Specifically Assigned - Customer
21	Feasibility Studies	Production, Transmission - Demand
22	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.18
23	Software - Cust Acctng	
24	**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Interconnected
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	8,762,162	8,762,162	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	933,417	933,417	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**9,695,579**	**9,695,579**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Lines	11,136,170	-	-	11,136,170	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	4,245,552	-	-	3,933,850	307,495	-	-	-	-	-	-	-	-	-	-	4,207
6	**Subtotal Transmission**	**15,381,722**	**-**	**-**	**15,070,020**	**307,495**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,207**
	Distribution																
7	Substations	2,142,717	24,086	-	-	2,118,631	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	251,408	-	-	-	-	189,549	24,148	-	-	21,986	15,726	-	-	-	-	-
9	Poles	5,918,822	-	-	-	-	3,423,139	1,169,867	-	-	605,898	719,918	-	-	-	-	-
10	Primary Conductor & Eqpt	1,314,199	-	-	-	-	1,165,695	148,505	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	340,901	-	-	-	-	340,901	-	-	-	-	-	-	-	-	-	-
12	Transformers	2,514,495	-	-	-	-	-	-	907,733	1,606,762	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	337,908	-	-	-	-	-	-	-	-	197,000	140,908	-	-	-	-	-
14	Services	917,989	-	-	-	-	-	-	-	-	-	-	917,989	-	-	-	-
15	Meters	659,759	-	-	-	-	-	-	-	-	-	-	-	659,759	-	-	-
16	Street Lighting	321,612	-	-	-	-	-	-	-	-	-	-	-	-	321,612	-	-
17	**Subtotal Distribution**	**14,719,810**	**24,086**	**-**	**-**	**2,118,631**	**5,119,284**	**1,342,519**	**907,733**	**1,606,762**	**824,884**	**876,551**	**917,989**	**659,759**	**321,612**	**-**	**-**
18	**Subttl Prod, Trans, & Dist**	**39,797,111**	**9,719,665**	**-**	**15,070,020**	**2,426,126**	**5,119,284**	**1,342,519**	**907,733**	**1,606,762**	**824,884**	**876,551**	**917,989**	**659,759**	**321,612**	**-**	**4,207**
19	General	2,510,762	362,943	-	261,392	208,911	381,221	102,079	55,130	97,585	63,261	66,980	54,144	76,070	16,736	764,229	83
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	86,361	21,092	-	32,702	5,265	11,109	2,913	1,970	3,487	1,790	1,902	1,992	1,432	698	-	9
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Net Book Value**	**42,394,234**	**10,103,700**	**-**	**15,364,114**	**2,640,302**	**5,511,614**	**1,447,511**	**964,832**	**1,707,834**	**889,935**	**945,433**	**974,124**	**737,261**	**339,045**	**764,229**	**4,298**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbine / Diesel	288,510	288,510	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	84,426	84,426	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**372,936**	**372,936**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	99,152	-	-	99,152	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	68,580	-	-	64,496	4,023	-	-	-	-	-	-	-	-	-	-	61
6	Other	109,610	-	-	107,930	1,656	-	-	-	-	-	-	-	-	-	-	25
7	**Subtotal Transmission**	**277,342**	**-**	**-**	**271,578**	**5,678**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**86**
	Distribution																
8	Other	1,085,281	4,150	-	-	211,374	396,077	106,057	57,278	101,387	65,726	69,590	56,253	-	17,388	-	-
9	Meters	79,035	-	-	-	-	-	-	-	-	-	-	-	79,035	-	-	-
10	**Subtotal Distribution**	**1,164,315**	**4,150**	**-**	**-**	**211,374**	**396,077**	**106,057**	**57,278**	**101,387**	**65,726**	**69,590**	**56,253**	**79,035**	**17,388**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**1,814,594**	**377,087**	**-**	**271,578**	**217,052**	**396,077**	**106,057**	**57,278**	**101,387**	**65,726**	**69,590**	**56,253**	**79,035**	**17,388**	**-**	**86**
12	Customer Accounting	794,010	-	-	-	-	-	-	-	-	-	-	-	-	-	794,010	-
	Administrative & General:																
	Plant-Related:																
13	Production	22,229	22,229	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	66,688	-	-	65,666	1,007	-	-	-	-	-	-	-	-	-	-	15
15	Distribution	133,376	493	-	-	25,101	47,035	12,594	6,802	12,040	7,805	8,264	6,680	4,497	2,065	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn & General Plt	479,434	146,546	-	122,352	38,956	69,438	18,593	10,042	17,775	11,523	12,200	9,862	7,252	3,048	11,817	29
18	Property Insurance	50,234	30,090	-	6,805	7,999	1,212	325	175	310	201	213	172	242	53	2,430	6
	Revenue-Related:																
19	Municipal Tax	298,026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	24,442	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	1,022,190	147,763	-	106,419	85,053	155,204	41,559	22,445	39,729	25,755	27,269	22,043	30,970	6,814	311,136	34
22	Prod,Trans & Distn Expense-Related	42,556	8,844	-	6,369	5,090	9,289	2,487	1,343	2,378	1,541	1,632	1,319	1,854	408	-	2
23	**Subtotal Admin & General**	**2,139,176**	**355,965**	**-**	**307,611**	**163,207**	**282,178**	**75,558**	**40,807**	**72,232**	**46,825**	**49,578**	**40,077**	**44,814**	**12,388**	**325,382**	**85**
24	**Total Operating & Maintenance Expenses**	**4,747,780**	**733,052**	**-**	**579,189**	**380,260**	**678,255**	**181,615**	**98,085**	**173,619**	**112,551**	**119,168**	**96,330**	**123,849**	**29,776**	**1,119,392**	**171**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Gas Turbine / Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.4
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.5
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.6
7	**Subtotal Transmission**	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 17, less L. 15
9	Meters	-	-	Meters - Customer
10	**Subtotal Distribution**	-	-	
11	**Subttl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.3
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L. 6
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission, Distribution Plant in Service - Sch.2.2 L. 18
17	Prod, Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.3, 5, 7, 19 - 20
	Revenue-Related:			
19	Municipal Tax	298,026	-	Revenue-related
20	PUB Assessment	-	24,442	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 11, 12
22				
	Prod,Trans & Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	298,026	24,442	
24	**Total Operating & Maintenance Expenses**	298,026	24,442	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Interconnected
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	901,529	901,529	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	65,117	65,117	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	966,646	966,646	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	598,839	-	-	598,839	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	158,199	-	-	153,653	4,425	-	-	-	-	-	-	-	-	-	-	121
6	**Subtotal Transmission**	757,038	-	-	752,492	4,425	-	-	-	-	-	-	-	-	-	-	121
	Distribution																
7	Substations	115,087	1,664	-	-	113,423	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	11,937	-	-	-	-	9,000	1,147	-	-	1,044	747	-	-	-	-	-
9	Poles	346,904	-	-	-	-	200,631	68,566	-	-	35,512	42,195	-	-	-	-	-
10	Primary Conductor & Eqpt	67,037	-	-	-	-	59,461	7,575	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	15,918	-	-	-	-	15,918	-	-	-	-	-	-	-	-	-	-
12	Transformers	133,281	-	-	-	-	-	-	48,115	85,167	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	21,695	-	-	-	-	-	-	-	-	12,648	9,047	-	-	-	-	-
14	Services	42,393	-	-	-	-	-	-	-	-	-	-	42,393	-	-	-	-
15	Meters	39,163	-	-	-	-	-	-	-	-	-	-	-	39,163	-	-	-
16	Street Lighting	15,684	-	-	-	-	-	-	-	-	-	-	-	-	15,684	-	-
17	**Subtotal Distribution**	809,098	1,664	-	-	113,423	285,010	77,288	48,115	85,167	49,204	51,988	42,393	39,163	15,684	-	-
18	**Subttl Prod, Trans, & Dist**	2,532,782	968,310	-	752,492	117,848	285,010	77,288	48,115	85,167	49,204	51,988	42,393	39,163	15,684	-	121
19	General	318,706	46,071	-	33,180	26,518	48,391	12,957	6,998	12,387	8,030	8,502	6,873	9,656	2,124	97,008	10
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	84,064	32,138	-	24,975	3,911	9,460	2,565	1,597	2,827	1,633	1,725	1,407	1,300	521	-	4
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Depreciation Expense**	2,935,552	1,046,519	-	810,648	148,278	342,860	92,811	56,709	100,380	58,867	62,216	50,673	50,119	18,329	97,008	136

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Interconnected
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	42,394,234	10,103,700	-	15,364,114	2,640,302	5,511,614	1,447,511	964,832	1,707,834	889,935	945,433	974,124	737,261	339,045	764,229	4,298
2	Cash Working Capital	94,759	22,584	-	34,342	5,902	12,319	3,235	2,157	3,817	1,989	2,113	2,177	1,648	758	1,708	10
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	55,262	55,262	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	151,764	151,764	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	895,657	273,771	-	228,573	72,777	129,722	34,735	18,760	33,206	21,526	22,792	18,424	13,547	5,695	22,075	54
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	2,357,459	561,847	-	854,368	146,822	306,490	80,493	53,652	94,969	49,488	52,574	54,169	40,998	18,854	42,497	239
8	Total Rate Base	**45,949,135**	**11,168,928**	**-**	**16,481,397**	**2,865,803**	**5,960,145**	**1,565,975**	**1,039,401**	**1,839,826**	**962,938**	**1,022,912**	**1,048,895**	**793,454**	**364,352**	**830,510**	**4,600**
9	Less: Rural Portion	-															
10	Rate Base Available for Equity Return	**45,949,135**	**11,168,928**	**-**	**16,481,397**	**2,865,803**	**5,960,145**	**1,565,975**	**1,039,401**	**1,839,826**	**962,938**	**1,022,912**	**1,048,895**	**793,454**	**364,352**	**830,510**	**4,600**
11	Return on Debt	3,172,574	771,162	-	1,137,964	197,870	411,520	108,123	71,766	127,031	66,486	70,627	72,421	54,784	25,157	57,343	318
12	Return on Equity	287,023	69,767	-	102,952	17,901	37,230	9,782	6,493	11,493	6,015	6,390	6,552	4,956	2,276	5,188	29
13	Return on Rate Base	**3,459,597**	**840,930**	**-**	**1,240,915**	**215,772**	**448,751**	**117,905**	**78,258**	**138,524**	**72,501**	**77,017**	**78,973**	**59,741**	**27,433**	**62,531**	**346**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Interconnected
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Interconnected
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Distribution Substations Demand	7 Distribution Primary Lines Demand	8 Distribution Primary Lines Customer	9 Distribution Line Transformers Demand	10 Distribution Line Transformers Customer	11 Distribution Secondary Lines Demand	12 Distribution Secondary Lines Customer	13 Distribution Services Customer	14 Distribution Meters Customer	15 Distribution Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
	Amounts		(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
1	CFB - Goose Bay Secondary	-	-	87,373	-	-	-	1	-	1	-	1	-	-	-	1	1
2	IOCC Firm	-	69,858	346,106	62,000	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	-	-	6,886	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
4	1.1Domestic	-	1,981	7,766	1,758	1,676	1,676	600	1,553	600	1,553	600	600	600	-	600	-
5	1.1A Domestic All Electric	-	71,413	309,195	63,380	60,415	60,415	7,332	55,999	7,332	55,999	7,332	7,332	7,332		7,332	
6	2.1GS 0-10 kW	-	912	5,343	809	771	771	400	715	400	715	400	800	800	-	400	-
7	2.2GS 10-100 kW	-	14,909	77,016	13,232	12,613	12,613	632	11,691	632	11,691	632	5,101	5,101	-	632	-
8	2.3GS 110-1,000 kVa	-	21,233	102,101	18,845	17,963	17,963	121	16,650	121	16,650	121	1,037	1,037	-	121	-
9	2.4GS Over 1,000 kVa	-	11,244	67,366	9,979	9,513	9,513	4	8,817	4	8,817	4	34	34	-	4	-
10	4.1Street and Area Lighting	-	474	1,847	421	401	401	308	372	308	372	308	-	-	1	308	-
11	**Subtotal Rural**		**122,167**	**570,634**	**108,425**	**103,353**	**103,353**	**9,397**	**95,797**	**9,397**	**95,797**	**9,397**	**14,905**	**14,905**	**1**	**9,397**	**-**
12	**Total Labrador Interconnected**		**192,025**	**1,011,000**	**170,425**	**103,353**	**103,353**	**9,398**	**95,797**	**9,398**	**95,797**	**9,398**	**14,905**	**14,905**	**1**	**9,398**	**1**
	Ratios																
13	CFB - Goose Bay Boiler	-	-	0.0864	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
14	IOCC Firm	-	0.3638	0.3423	0.3638	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	0.0068	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
16	1.1Domestic	-	0.0103	0.0077	0.0103	0.0162	0.0162	0.0638	0.0162	0.0638	0.0162	0.0638	0.0403	0.0403	-	0.0638	-
17	1.1A Domestic All Electric	-	0.3719	0.3058	0.3719	0.5846	0.5846	0.7802	0.5846	0.7802	0.5846	0.7802	0.4919	0.4919	-	0.7802	-
18	2.1GS 0-10 kW	-	0.0047	0.0053	0.0047	0.0075	0.0075	0.0426	0.0075	0.0426	0.0075	0.0426	0.0537	0.0537	-	0.0426	-
19	2.2GS 10-100 kW	-	0.0776	0.0762	0.0776	0.1220	0.1220	0.0673	0.1220	0.0673	0.1220	0.0673	0.3423	0.3423	-	0.0673	-
20	2.3GS 110-1,000 kVa	-	0.1106	0.1010	0.1106	0.1738	0.1738	0.0129	0.1738	0.0129	0.1738	0.0129	0.0696	0.0696	-	0.0129	-
21	2.4GS Over 1,000 kVa	-	0.0586	0.0666	0.0586	0.0920	0.0920	0.0004	0.0920	0.0004	0.0920	0.0004	0.0023	0.0023	-	0.0004	-
22	4.1Street and Area Lighting	-	0.0025	0.0018	0.0025	0.0039	0.0039	0.0327	0.0039	0.0327	0.0039	0.0327	-	-	1.0000	0.0327	-
23	**Subtotal Rural**		**0.6362**	**0.5644**	**0.6362**	**1.0000**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**-**
24	**Total Labrador Interconnected**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**
	Ratios Excluding IOCC																
25	CFB - Goose Bay Boiler	-	-	0.1328	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
	Rural																
26	1.1Domestic	-	0.0162	0.0118	0.0162	0.0162	0.0162	0.0638	0.0162	0.0638	0.0162	0.0638	0.0403	0.0403	-	0.0638	-
27	1.1A Domestic All Electric	-	0.5846	0.4699	0.5846	0.5846	0.5846	0.7802	0.5846	0.7802	0.5846	0.7802	0.4919	0.4919	-	0.7802	-
28	2.1GS 0-10 kW	-	0.0075	0.0081	0.0075	0.0075	0.0075	0.0426	0.0075	0.0426	0.0075	0.0426	0.0537	0.0537	-	0.0426	-
29	2.2GS 10-100 kW	-	0.1220	0.1170	0.1220	0.1220	0.1220	0.0673	0.1220	0.0673	0.1220	0.0673	0.3423	0.3423	-	0.0673	-
30	2.3GS 110-1,000 kVa	-	0.1738	0.1552	0.1738	0.1738	0.1738	0.0129	0.1738	0.0129	0.1738	0.0129	0.0696	0.0696	-	0.0129	-
31	2.4GS Over 1,000 kVa	-	0.0920	0.1024	0.0920	0.0920	0.0920	0.0004	0.0920	0.0004	0.0920	0.0004	0.0023	0.0023	-	0.0004	-
32	4.1Street and Area Lighting	-	0.0039	0.0028	0.0039	0.0039	0.0039	0.0327	0.0039	0.0327	0.0039	0.0327	-	-	1.0000	0.0327	-
33	**Subtotal Rural**		**1.0000**	**0.8672**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**-**
34	**Total Labrador Interconnected**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.		18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	CFB - Goose Bay Secondary	-	4,214,154
2	IOCC Firm	-	-
3	IOCC Non-Firm	-	-
	Rural		
4	1.1Domestic	225,764	225,764
5	1.1A Domestic All Electric	7,280,168	7,280,168
6	2.1GS 0-10 kW	244,528	244,528
7	2.2GS 10-100 kW	1,831,968	1,831,968
8	2.3GS 110-1,000 kVa	2,179,087	2,179,087
9	2.4GS Over 1,000 kVa	301,197	1,129,036
10	4.1Street and Area Lighting	222,434	222,434
11	**Subtotal Rural**	**12,285,146**	**13,112,985**
12	**Total Labrador Interconnected**	**12,285,146**	**17,327,139**
	Ratios		
13	CFB - Goose Bay Boiler	-	0.2432
14	IOCC Firm	-	-
15	IOCC Non-Firm	-	-
	Rural		
16	1.1Domestic	0.0184	0.0130
17	1.1A Domestic All Electric	0.5926	0.4202
18	2.1GS 0-10 kW	0.0199	0.0141
19	2.2GS 10-100 kW	0.1491	0.1057
20	2.3GS 110-1,000 kVa	0.1774	0.1258
21	2.4GS Over 1,000 kVa	0.0245	0.0652
22	4.1Street and Area Lighting	0.0181	0.0128
23	**Subtotal Rural**	**1.0000**	**0.7568**
24	**Total Labrador Interconnected**	**1.0000**	**1.0000**
	Ratios Excluding IOCC		
25	CFB - Goose Bay Boiler	-	0.2432
	Rural		
26	1.1Domestic	0.0184	0.0130
27	1.1A Domestic All Electric	0.5926	0.4202
28	2.1GS 0-10 kW	0.0199	0.0141
29	2.2GS 10-100 kW	0.1491	0.1057
30	2.3GS 110-1,000 kVa	0.1774	0.1258
31	2.4GS Over 1,000 kVa	0.0245	0.0652
32	4.1Street and Area Lighting	0.0181	0.0128
33	**Subtotal Rural**	**1.0000**	**0.7568**
34	**Total Labrador Interconnected**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Substations Demand	7 Distribution Primary Lines Demand	8 Distribution Primary Lines Customer	9 Distribution Line Transformers Demand	10 Distribution Line Transformers Customer	11 Distribution Secondary Lines Demand	12 Distribution Secondary Lines Customer	13 Distribution Services Customer	14 Distribution Meters Customer	15 Distribution Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
	Allocated Rev Reqmt Excl Return	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	CFB - Goose Bay Boiler	138,232	-	131,817	-	-	-	24	-	29	-	16	-	-	-	127	309
2	IOCC Firm	2,106,206	1,075,120	522,159	508,926	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	10,389	-	10,389	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
4	1.1Domestic	230,798	30,488	11,716	14,432	17,570	14,462	14,699	2,513	17,513	2,408	9,844	5,925	6,997	-	76,472	-
5	1.1A Domestic All Electric	5,209,948	1,099,059	466,473	520,258	633,386	521,337	179,619	90,582	214,003	86,815	120,289	72,407	85,501	-	934,492	-
6	2.1GS 0-10 kW	148,230	14,032	8,061	6,643	8,087	6,656	9,799	1,157	11,675	1,108	6,562	7,900	9,329	-	50,982	-
7	2.2GS 10-100 kW	1,013,807	229,449	116,192	108,614	132,231	108,839	15,483	18,911	18,447	18,124	10,369	50,376	59,486	-	80,551	-
8	2.3GS 110-1,000 kVa	1,133,424	326,785	154,037	154,689	188,326	155,010	2,964	26,933	3,532	25,813	1,985	10,242	12,094	-	15,422	-
9	2.4GS Over 1,000 kVa	576,719	173,050	101,633	81,916	99,729	82,086	98	14,262	117	13,669	66	339	400	-	510	-
10	4.1Street and Area Lighting	137,011	7,301	2,787	3,456	4,208	3,463	7,533	602	8,975	577	5,045	-	-	48,198	39,192	-
11	**Subtotal Rural**	**8,449,938**	**1,880,165**	**860,898**	**890,007**	**1,083,536**	**891,853**	**230,195**	**154,959**	**274,260**	**148,515**	**154,160**	**147,189**	**173,807**	**48,198**	**1,197,621**	**-**
12	**Total**	**10,704,764**	**2,955,285**	**1,525,264**	**1,398,933**	**1,083,536**	**891,853**	**230,220**	**154,959**	**274,290**	**148,515**	**154,176**	**147,189**	**173,807**	**48,198**	**1,197,748**	**309**
	Allocated Return on Debt																
13	CFB - Goose Bay Boiler	356	-	-	-	-	-	12	-	14	-	8	-	-	-	6	318
14	IOCC Firm	694,532	280,546	-	413,986	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
16	1.1Domestic	60,124	7,956	-	11,740	3,209	6,673	6,903	1,164	8,111	1,078	4,509	2,915	2,205	-	3,661	-
17	1.1A Domestic All Electric	1,492,923	286,792	-	423,204	115,666	240,556	84,359	41,951	99,111	38,865	55,104	35,626	26,950	-	44,739	-
18	2.1GS 0-10 kW	36,929	3,662	-	5,403	1,477	3,071	4,602	536	5,407	496	3,006	3,887	2,941	-	2,441	-
19	2.2GS 10-100 kW	307,423	59,873	-	88,352	24,147	50,221	7,271	8,758	8,543	8,114	4,750	24,786	18,750	-	3,856	-
20	2.3GS 110-1,000 kVa	354,577	85,272	-	125,832	34,391	71,525	1,392	12,473	1,636	11,556	909	5,039	3,812	-	738	-
21	2.4GS Over 1,000 kVa	181,051	45,156	-	66,635	18,212	37,876	46	6,605	54	6,119	30	167	126	-	24	-
22	4.1Street and Area Lighting	44,659	1,905	-	2,811	768	1,598	3,538	279	4,157	258	2,311	-	-	25,157	1,876	-
23	**Subtotal Rural**	**2,477,685**	**490,617**	**-**	**723,977**	**197,870**	**411,520**	**108,112**	**71,766**	**127,018**	**66,486**	**70,620**	**72,421**	**54,784**	**25,157**	**57,337**	**-**
24	**Total**	**3,172,574**	**771,162**	**-**	**1,137,964**	**197,870**	**411,520**	**108,123**	**71,766**	**127,031**	**66,486**	**70,627**	**72,421**	**54,784**	**25,157**	**57,343**	**318**
	Allocated Return on Equity																
25	CFB - Goose Bay Boiler	32	-	-	-	-	-	1	-	1	-	1	-	-	-	1	29
26	IOCC Firm	62,834	25,381	-	37,453	-	-	-	-	-	-	-	-	-	-	-	-
27	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
28	1.1Domestic	5,439	720	-	1,062	290	604	625	105	734	98	408	264	200	-	331	-
29	1.1A Domestic All Electric	135,065	25,946	-	38,287	10,464	21,763	7,632	3,795	8,967	3,516	4,985	3,223	2,438	-	4,048	-
30	2.1GS 0-10 kW	3,341	331	-	489	134	278	416	48	489	45	272	352	266	-	221	-
31	2.2GS 10-100 kW	27,813	5,417	-	7,993	2,185	4,543	658	792	773	734	430	2,242	1,696	-	349	-
32	2.3GS 110-1,000 kVa	32,079	7,715	-	11,384	3,111	6,471	126	1,128	148	1,045	82	456	345	-	67	-
33	2.4GS Over 1,000 kVa	16,380	4,085	-	6,028	1,648	3,427	4	598	5	554	3	15	11	-	2	-
34	4.1Street and Area Lighting	4,040	172	-	254	70	145	320	25	376	23	209	-	-	2,276	170	-
35	Subtotal Rural	**224,156**	**44,386**	**-**	**65,498**	**17,901**	**37,230**	**9,781**	**6,493**	**11,491**	**6,015**	**6,389**	**6,552**	**4,956**	**2,276**	**5,187**	**-**
36	Total	**287,023**	**69,767**	**-**	**102,952**	**17,901**	**37,230**	**9,782**	**6,493**	**11,493**	**6,015**	**6,390**	**6,552**	**4,956**	**2,276**	**5,188**	**29**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	Basis of Proration
	Allocated Rev Reqmt Excl Return	($)	($)	
1	CFB - Goose Bay Boiler	-	5,908	
2	IOCC Firm	-	-	
3	IOCC Non-Firm	-	-	
	Rural:			
4	1.1Domestic	5,443	316	
5	1.1A Domestic All Electric	175,523	10,206	
6	2.1GS 0-10 kW	5,895	343	
7	2.2GS 10-100 kW	44,168	2,568	
8	2.3GS 110-1,000 kVa	52,537	3,055	
9	2.4GS Over 1,000 kVa	7,262	1,583	
10	4.1Street and Area Lighting	5,363	312	
11	**Subtotal Rural**	**296,191**	**18,383**	
12	**Total**	**296,191**	**24,291**	
	Allocated Return on Debt			
13	CFB - Goose Bay Boiler	-	-	
14	IOCC Firm	-	-	
15	IOCC Non-Firm	-	-	
	Rural:			
16	1.1Domestic	-	-	
17	1.1A Domestic All Electric	-	-	
18	2.1GS 0-10 kW	-	-	
19	2.2GS 10-100 kW	-	-	
20	2.3GS 110-1,000 kVa	-	-	
21	2.4GS Over 1,000 kVa	-	-	
22	4.1Street and Area Lighting	-	-	
23	**Subtotal Rural**	**-**	**-**	
24	**Total**	**-**	**-**	
	Allocated Return on Equity			
25	CFB - Goose Bay Boiler	-	-	
26	IOCC Firm	-	-	
27	IOCC Non-Firm	-	-	
	Rural:			
28	1.1Domestic	-	-	
29	1.1A Domestic All Electric	-	-	
30	2.1GS 0-10 kW	-	-	
31	2.2GS 10-100 kW	-	-	
32	2.3GS 110-1,000 kVa	-	-	
33	2.4GS Over 1,000 kVa	-	-	
34	4.1Street and Area Lighting	-	-	
35	**Subtotal Rural**	**-**	**-**	
36	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Distribution Substations Demand	7 Distribution Primary Lines Demand	8 Distribution Primary Lines Customer	9 Distribution Line Transformers Demand	10 Distribution Line Transformers Customer	11 Distribution Secondary Lines Demand	12 Distribution Secondary Lines Customer	13 Distribution Services Customer	14 Distribution Meters Customer	15 Distribution Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
	Total Revenue Requirement	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
37	CFB - Goose Bay Boiler	138,620	-	131,817	-	-	-	37	-	44	-	25	-	-	-	134	656
38	IOCC Firm	2,863,572	1,381,047	522,159	960,366	-	-	-	-	-	-	-	-	-	-	-	-
39	IOCC Non-Firm	10,389	-	10,389	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
40	1.1Domestic	296,361	39,163	11,716	27,234	21,069	21,739	22,227	3,782	26,357	3,584	14,761	9,104	9,402	-	80,465	-
41	1.1A Domestic All Electric	6,837,937	1,411,797	466,473	981,749	759,516	783,656	271,610	136,328	322,080	129,196	180,379	111,256	114,889	-	983,279	-
42	2.1GS 0-10 kW	188,500	18,025	8,061	12,535	9,697	10,005	14,818	1,741	17,571	1,650	9,841	12,139	12,536	-	53,643	-
43	2.2GS 10-100 kW	1,349,042	294,739	116,192	204,959	158,563	163,603	23,412	28,461	27,763	26,972	15,548	77,405	79,932	-	84,756	-
44	2.3GS 110-1,000 kVa	1,520,079	419,772	154,037	291,905	225,828	233,006	4,482	40,535	5,315	38,414	2,977	15,738	16,252	-	16,227	-
45	2.4GS Over 1,000 kVa	774,150	222,292	101,633	154,580	119,588	123,389	148	21,465	176	20,342	98	520	537	-	536	-
46	4.1Street and Area Lighting	185,710	9,379	2,787	6,522	5,045	5,206	11,391	906	13,508	858	7,565	-	-	75,631	41,238	-
47	**Subtotal Rural**	**11,151,779**	**2,415,168**	**860,898**	**1,679,482**	**1,299,308**	**1,340,604**	**348,088**	**233,217**	**412,770**	**221,016**	**231,168**	**226,162**	**233,547**	**75,631**	**1,260,145**	**-**
48	**Total**	**14,164,360**	**3,796,215**	**1,525,264**	**2,639,848**	**1,299,308**	**1,340,604**	**348,125**	**233,217**	**412,814**	**221,016**	**231,193**	**226,162**	**233,547**	**75,631**	**1,260,279**	**656**
	Re-classification of Revenue-Related																
49	CFB - Goose Bay Boiler	-	-	5,868	-	-	-	2	-	2	-	1	-	-	-	6	29
50	IOCC Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
52	1.1Domestic	(0)	776	232	540	418	431	441	75	522	71	293	180	186	-	1,595	-
53	1.1A Domestic All Electric	0	39,417	13,024	27,410	21,206	21,880	7,583	3,806	8,992	3,607	5,036	3,106	3,208	-	27,453	-
54	2.1GS 0-10 kW	-	617	276	429	332	342	507	60	601	56	337	415	429	-	1,836	-
55	2.2GS 10-100 kW	(0)	10,577	4,170	7,355	5,690	5,871	840	1,021	996	968	558	2,778	2,869	-	3,042	-
56	2.3GS 110-1,000 kVa	0	15,935	5,847	11,081	8,572	8,845	170	1,539	202	1,458	113	597	617	-	616	-
57	2.4GS Over 1,000 kVa	-	2,569	1,175	1,786	1,382	1,426	2	248	2	235	1	6	6	-	6	-
58	4.1Street and Area Lighting	(0)	296	88	206	159	164	359	29	426	27	238	-	-	2,384	1,300	-
59	**Subtotal Rural**	**(0)**	**70,187**	**24,811**	**48,807**	**37,759**	**38,959**	**9,902**	**6,777**	**11,742**	**6,423**	**6,576**	**7,083**	**7,315**	**2,384**	**35,848**	**-**
60	**Total**	**0**	**70,187**	**30,679**	**48,807**	**37,759**	**38,959**	**9,904**	**6,777**	**11,744**	**6,423**	**6,577**	**7,083**	**7,315**	**2,384**	**35,853**	**29**
	Total Allocated Revenue Requirement																
61	CFB - Goose Bay Boiler	138,620	-	137,685	-	-	-	39	-	46	-	26	-	-	-	140	685
62	IOCC Firm	2,863,572	1,381,047	522,159	960,366	-	-	-	-	-	-	-	-	-	-	-	-
63	IOCC Non-Firm	10,389	-	10,389	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	1.1Domestic	296,361	39,939	11,949	27,773	21,487	22,169	22,667	3,857	26,879	3,655	15,053	9,285	9,588	-	82,060	-
65	1.1A Domestic All Electric	6,837,937	1,451,214	479,496	1,009,159	780,722	805,536	279,193	140,134	331,073	132,803	185,415	114,362	118,096	-	1,010,732	-
66	2.1GS 0-10 kW	188,500	18,642	8,337	12,964	10,029	10,348	15,325	1,800	18,173	1,706	10,177	12,555	12,965	-	55,479	-
67	2.2GS 10-100 kW	1,349,042	305,317	120,361	212,314	164,254	169,474	24,252	29,482	28,759	27,940	16,106	80,183	82,801	-	87,798	-
68	2.3GS 110-1,000 kVa	1,520,079	435,707	159,884	302,986	234,401	241,851	4,653	42,073	5,517	39,872	3,090	16,335	16,868	-	16,843	-
69	2.4GS Over 1,000 kVa	774,150	224,861	102,808	156,366	120,970	124,815	150	21,713	178	20,577	100	526	543	-	543	-
70	4.1Street and Area Lighting	185,710	9,674	2,875	6,727	5,204	5,370	11,750	934	13,934	885	7,803	-	-	78,014	42,538	-
71	Subtotal Rural	11,151,779	2,485,355	885,710	1,728,290	1,337,067	1,379,563	357,990	239,995	424,512	227,439	237,745	233,246	240,862	78,014	1,295,992	-
72	Total	14,164,360	3,866,402	1,555,943	2,688,655	1,337,067	1,379,563	358,029	239,995	424,558	227,439	237,770	233,246	240,862	78,014	1,296,132	685

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	Basis of Proration
	Total Revenue Requirement	($)	($)	
37	CFB - Goose Bay Boiler	-	5,908	
38	IOCC Firm	-	-	
39	IOCC Non-Firm	-	-	
	Rural:			
40	1.1Domestic	5,443	316	
41	1.1A Domestic All Electric	175,523	10,206	
42	2.1GS 0-10 kW	5,895	343	
43	2.2GS 10-100 kW	44,168	2,568	
44	2.3GS 110-1,000 kVa	52,537	3,055	
45	2.4GS Over 1,000 kVa	7,262	1,583	
46	4.1Street and Area Lighting	5,363	312	
47	**Subtotal Rural**	**296,191**	**18,383**	
48	**Total**	**296,191**	**24,291**	
	Re-classification of Revenue-Related			
49	CFB - Goose Bay Boiler	-	(5,908)	Re-classification to demand, energy and customer is based on rate class revenue
50	IOCC Firm	-	-	requirements excluding revenue-related items.
51	IOCC Non-Firm	-	-	
	Rural:			
52	1.1Domestic	(5,443)	(316)	
53	1.1A Domestic All Electric	(175,523)	(10,206)	
54	2.1GS 0-10 kW	(5,895)	(343)	
55	2.2GS 10-100 kW	(44,168)	(2,568)	
56	2.3GS 110-1,000 kVa	(52,537)	(3,055)	
57	2.4GS Over 1,000 kVa	(7,262)	(1,583)	
58	4.1Street and Area Lighting	(5,363)	(312)	
59	**Subtotal Rural**	**(296,191)**	**(18,383)**	
60	**Total**	**(296,191)**	**(24,291)**	
	Total Allocated Revenue Requirement			
61	CFB - Goose Bay Boiler	-	-	
62	IOCC Firm	-	-	
63	IOCC Non-Firm	-	-	
	Rural:	-	-	
64	1.1Domestic	-	-	
65	1.1A Domestic All Electric	-	-	
66	2.1GS 0-10 kW	-	-	
67	2.2GS 10-100 kW	-	-	
68	2.3GS 110-1,000 kVa	-	-	
69	2.4GS Over 1,000 kVa	-	-	
70	4.1Street and Area Lighting	-	-	
71	**Subtotal Rural**	**-**	**-**	
72	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Functionalization & Classification Ratios

Line No.	1 Description	2 Total Amount (%)	3 Production Demand (%)	4 Production & Transmission Energy (%)	5 Transmission Demand (%)	6 Rural Prod & Transmission Demand (%)	7 Distribution Substations Demand (%)	8 Distribution Primary Lines Demand (%)	9 Distribution Primary Lines Customer (%)	10 Distribution Line Transformers Demand (%)	11 Distribution Line Transformers Customer (%)	12 Distribution Secondary Lines Demand (%)	13 Distribution Secondary Lines Customer (%)	14 Distribution Services Customer (%)	15 Distribution Meters Customer (%)	16 Distribution Street Lighting Customer (%)	17 Accounting Customer (%)	18 Specifically Assigned Customer (%)
	Generation																	
1	Hydraulic	100%	45.59%	54.41%														
2	Hydraulic - GNP	100%	45.59%	54.41%		0.0%												
3	Holyrood	100%	59.17%	40.83%														
4	Gas Tur Island Intercnctd	100%	100.00%	0.00%														
5	Diesel Island Intercnctd - GNP	100%	100.00%	0.00%		0.0%												
6	Dsl / Gas Tur Island Isolated	100%	49.93%	50.07%														
7	Dsl / Gas Tur Labrador Isolated	100%	36.98%	63.02%														
8	Dsl / Gas Tur L'Anse au Loup	100%	100.00%	0.00%														
9	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%														
	Fuel																	
10	No. 6 Fuel	100%	0.00%	100.00%														
11	Gas Tur Island Intercnctd	100%	100.00%	0.00%														
12	Diesel Island Intercnctd - GNP	100%	100.00%	0.00%		0.0%												
13	Dsl / Gas Tur Island / Lab Isolated	100%	0.00%	100.00%														
14	Dsl / Gas Tur L'Anse au Loup	100%	0.00%	100.00%														
15	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%														
	Transmission Lines & Terminals																	
16	Lines	100%		0.00%	100%													
17	Lines - Hydraulic	100%	45.59%	54.41%														
18	Lines - Customer Specific	100%																100%
19	Terminal Stations	100%		0.00%	100%													
20	Term Stns - Hydraulic	100%	45.59%	54.41%														
21	Term Stns - Holyrood	100%	59.17%	40.83%														
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 & LABRADOR HYDRO
2007 Forecast Cost of Service
Functionalization & Classification Ratios (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service

System Load Factor

Line No.	1	2	3	4	5	6
		Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected
1	Sales+Losses for System Load Factor (MWh)	6,412,426	8,577	35,700	16,884	1,011,000
2	Hours in Year	8,760	8,760	8,760	8,760	8,760
3	Average Demand (kW)	732,012	979	4,075	1,927	115,411
4	Coincident Peak at Generation (kW)	1,345,331	1,955	6,466	3,740	192,025
5	System Load Factor	54.41%	50.07%	63.02%	51.53%	60.10%

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Holyrood Capacity Factor

Line No.	1 Year	2 Net Production (kWh)	3 Net Capacity (MW)	4 Net Production Hours	5 Net Capacity Factor
1	2002 Actual	2,385,262,000	466	8,760	58.43%
2	2003 Actual	1,952,012,800	466	8,760	47.82%
3	2004 Actual	1,647,559,221	466	8,784	40.25%
4	2005 Actual	1,328,585,444	466	8,760	32.55%
5	2006 Forecast	1,024,179,500	466	8,760	25.09%
6	5-Year Average	1,667,519,793	466	8,765	40.83%

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Total System
Power Purchases

Line No.		1	2	3	4	5	6	7	
			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		689,487		689,487				Production - Energy (Secondary)
3	Wheeling		446,587				446,587		Rural Transmission
4	Interruptible Demand		-	-	-				Production - Demand
5	Interruptible Energy		-		-				Production - Energy
6	Non-utility Generation		32,402,535	14,771,900	17,630,635				Energy: System Load Factor
7	**Subtotal**		**33,538,609**	**14,771,900**	**18,320,122**	-	**446,587**	-	
	Labrador Interconnected:								
8	CF(L)Co		2,537,795	1,012,531	1,525,264				Energy: System Load Factor
9	Other		555,403					555,403	
10	**Subtotal**		**3,093,198**	**1,012,531**	**1,525,264**	-	-	**555,403**	
	Isolated Systems:								
11	Mary's Harbour		43,555		43,555				Production - Energy
12	L'Anse au Loup		1,530,455		1,530,455				Production - Energy
13	Ramea Wind		121,384		121,384				Production - Energy
14	**Subtotal**		**1,695,394**	**0**	**1,695,394**	**0**	**0**	**0**	
15	**Total**		**38,327,201**	**15,784,432**	**21,540,779**	-	**446,587**	**555,403**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual 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.	100,289,346	78,320,831	4,518,109	11,351,168	995,109	5,104,128	Detailed Analysis
2	Fuels - No. 6 Fuel	107,729,017	107,729,017	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	10,485,585	140,423	1,896,005	8,155,458	289,557	4,142	Detailed Analysis
4	Fuels - Gas Turbine	398,910	329,463	-	-	-	69,447	
5	Power Purchases -CF(L)Co	2,236,292	-	-	-	-	2,236,292	Detailed Analysis
6	Power Purchases - Other	36,369,360	33,945,515	60,273	17,730	1,584,685	761,157	Detailed Analysis
7	Depreciation	38,339,015	31,816,736	764,106	2,273,391	462,265	3,022,518	Detailed Analysis
	Expense Credits:							
8	Sundry	(440,031)	(343,642)	(19,824)	(49,805)	(4,366)	(22,395)	Total O&M Expenses
9	Building Rental Income	(3,201)	(2,632)	-	-	-	(569)	Detailed Analysis
10	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
11	Suppliers' Discounts	(95,333)	(74,450)	(4,295)	(10,790)	(946)	(4,852)	Total O&M Expenses
12	Pole Attachments	(1,444,258)	(1,041,430)	(23,624)	(93,928)	(62,382)	(222,894)	Detailed Analysis
13	Secondary Energy Revenues	-	-	-	-	-	-	Island Interconnected
14	Wheeling Revenues	(40,854)	(40,854)	-	-	-	-	Island Interconnected
15	Application Fees	(26,088)	(11,872)	(376)	(2,100)	(392)	(11,348)	Detailed Analysis
16	Meter Test Revenues	-	0	-	-	-	-	Weighted Customers
17	**Total Expense Credits**	**(2,049,765)**	**(1,514,880)**	**(48,119)**	**(156,623)**	**(68,086)**	**(262,058)**	
18	**Subtotal Expenses**	**293,797,760**	**250,767,105**	**7,190,374**	**21,641,124**	**3,263,531**	**10,935,626**	
19	Disposal Gain/Loss	786,834	581,707	73,196	149,555	1,812	(19,436)	Detailed Analysis
20	**Subtotal Rev Reqt Excl Return**	**294,584,594**	**251,348,812**	**7,263,570**	**21,790,679**	**3,265,343**	**10,916,190**	
21	Return on Debt	108,434,597	101,666,304	688,099	2,216,570	471,635	3,391,989	Rate Base
22	Return on Equity	(2,589,362)	(2,495,068)	-	-	-	(94,294)	Rate Base
23	**Total Revenue Requirement**	**400,429,829**	**350,520,048**	**7,951,669**	**24,007,249**	**3,736,978**	**14,213,885**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Total System
Return on Rate Base

Line No	1	2 Total $	3 Island Interconnected $	4 Island Isolated $	5 Labrador Isolated $	6 L'Anse au Loup $	7 Labrador Interconnected $	8 Basis of Proration
	Rate Base:							
1	Average Net Book Value	1,347,680,770	1,264,389,085	8,577,866	26,012,547	5,923,169	42,778,104	Schedule 2.3
2	Cash Working Capital	3,310,000	3,105,430	21,068	63,889	14,548	105,066	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel	22,291,569	22,291,569	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel	2,442,213	67,791	135,868	2,176,365	29,084	33,105	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine	1,140,048	1,073,251	-	-	-	66,797	Detailed Fuel Analysis
6	Inventory/Supplies	21,699,000	19,798,971	189,048	584,137	147,315	979,528	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Holyrood	7,936,000	7,936,000					Detailed Analysis
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	75,382,000	70,723,112	479,800	1,455,002	331,310	2,392,777	Prorated on Average Net Book Value - L. 1
9	Total Rate Base	**1,481,881,600**	**1,389,385,209**	**9,403,649**	**30,291,939**	**6,445,426**	**46,355,377**	
10	Less: Rural Portion	(208,937,011)	(162,795,998)	(9,403,649)	(30,291,939)	(6,445,426)	-	Schedule 2.6, L. 9
11	Rate Base Available for Equity Return	**1,272,944,589**	**1,226,589,212**	**-**	**-**	**-**	**46,355,377**	
	Corporate Targets:							
12	Capital Structure: Percent of Debt	82.31% (1)						
13	Return	8.890%						
14	Weighted Average Return: Debt	**7.317%**						
15	Capital Structure: Percent of Equity	14.89% (1)						
16	Return	-1.366%						
17	Weighted Average Return: Equity	**-0.203%**						
18	Weighted Average Cost of Capital	**7.114%**						
	Return on Rate Base by System (%):							
19	Return on Rate Base - Debt Component	-	7.317%	7.317%	7.317%	7.317%	7.317%	
20	Return on Rate Base - Equity Component	-	-0.203%	-	-	-	-0.203%	
	Return on Rate Base ($):							
21	Return on Debt	108,434,597	101,666,304	688,099	2,216,570	471,635	3,391,989	Schedule 2.6, L.12
22	Return on Equity	(2,589,362)	(2,495,068)	-	-	-	(94,294)	Schedule 2.6, L.13
23	Return on Rate Base ($)	**105,845,235**	**99,171,235**	**688,099**	**2,216,570**	**471,635**	**3,297,696**	Schedule 2.6, L.14
	Return on Total Rate Base (%):							
24	Return on Rate Base - Debt Component	7.317%	7.317%	7.317%	7.317%	7.317%	7.317%	L. 21 divided by L.9
25	Return on Rate Base - Equity Component	-0.175%	-0.180%	-	-	-	-0.203%	L. 22 divided by L.9
26	Return on Rate Base (%)	**7.143%**	**7.138%**	**7.317%**	**7.317%**	**7.317%**	**7.114%**	L. 23 divided by L.9

(1) Debt and equity weightings reflect a 2.8% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Total System
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credits ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Total System							
1	Newfoundland Power	324,229,214	261,054,556	(621,757)	35,488,968	-	295,921,767	
2	RSP Activity	(7,382,564)	-	-	-	-	-	
3	Subtotal Newfoundland Power	**316,846,650**	**261,054,556**	**(621,757)**	**35,488,968**	**-**	**295,921,767**	**1.21**
4	Island Industrial	31,807,241	35,366,774	750,605	-		36,117,379	0.90
5	Unallocated RSP Hydraulic Variation	(14,820,468)	-	-	-		-	-
6	Labrador Industrial	2,678,573	2,678,573	-	-		2,678,573	1.00
7	CFB - Goose Bay Secondary	3,950,622	92,581	3,858,041	-		3,950,622	42.67
8	Rural Labrador Interconnected	13,034,832	11,442,732	(997,888)	4,384,266		14,829,110	1.14
	Rural Deficit Areas							
9	Island Interconnected	38,017,282	54,098,717	(128,848)	(15,952,588)		38,017,282	0.70
10	Island Isolated	1,480,125	7,951,669	-	(6,471,544)		1,480,125	0.19
11	Labrador Isolated	5,683,763	24,007,249	-	(18,323,486)		5,683,763	0.24
12	L'Anse au Loup	1,751,209	3,736,978	-	(1,985,769)		1,751,209	0.47
13	Revenue Credit Applied to Deficit (74.1%)	-	-	(2,860,153)	2,860,153		-	-
14	**Subtotal**	**46,932,379**	**89,794,613**	**(2,989,000)**	**(39,873,234)**	**-**	**46,932,379**	**0.52**
15	**Total**	**400,429,829**	**400,429,829**	**-**	**-**	**-**	**400,429,829**	**1.00**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit Allocation ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Island Interconnected							
1	Newfoundland Power	324,229,214	261,054,556	(621,757)	35,488,968	-	295,921,767	
2	NLP RSP Activity	(7,382,564)					-	
3	**Subtotal Newfoundland Power**	**316,846,650**	**261,054,556**	**(621,757)**	**35,488,968**	**-**	**295,921,767**	**1.21**
4	Industrial - Firm	38,117,537	34,908,115	(83,141)			34,824,974	
5	Industrial - Non-Firm	1,292,405	458,659	833,746			1,292,405	
6	Industrial RSP Activity	(7,602,701)					-	
7	**Subtotal Industrial**	**31,807,241**	**35,366,774**	**750,605**	**-**		**36,117,379**	**0.90**
8	**Unallocated RSP Hydraulic Variation**	**(14,820,468)**						
	Rural							
9	1.1 Domestic	12,345,143	20,746,862	(49,413)	(8,352,305)		12,345,143	0.60
10	1.12 Domestic All Electric	10,416,969	16,692,127	(39,756)	(6,235,402)		10,416,969	0.62
11	1.3 Special	8,033	5,635	(13)	2,411		8,033	1.43
12	2.1 General Service 0-10 kW	1,924,784	2,261,522	(5,386)	(331,352)		1,924,784	0.85
13	2.2 General Service 10-100 kW	6,507,236	7,688,529	(18,312)	(1,162,981)		6,507,236	0.85
14	2.3 General Service 110-1,000 kVa	3,869,372	4,349,925	(10,360)	(470,193)		3,869,372	0.89
15	2.4 General Service Over 1,000 kVa	2,104,207	1,345,984	(3,206)	761,429		2,104,207	1.56
16	4.1 Street and Area Lighting	841,538	1,008,133	(2,401)	(164,194)		841,538	0.83
17	**Subtotal Rural**	**38,017,282**	**54,098,717**	**(128,848)**	**(15,952,588)**		**38,017,282**	**0.70**
18	**Total Island Interconnected**	**371,850,705**	**350,520,048**	**-**	**19,536,380**		**370,056,428**	**1.06**

Note1:
Calculation of Island Industrial Non-Firm Revenue Credit

Island Industrial Non-Firm Revenues, Ln 5, Col 2	1,292,405
Island Industrial Non-Firm Allocated Cost of Service, Ln 5, Col 3	(458,659)
Credit to be allocated to Island Interconnected Firm Customers	833,746

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Island Isolated							
1	1.2 Domestic Diesel	679,465	5,923,863		(5,244,398)		679,465	0.11
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	244,906	855,571		(610,665)		244,906	0.29
5	2.2 GS 10-100 kW	511,625	925,352		(413,727)		511,625	0.55
6	2.3 GS 110-1,000 kVa	11,098	120,896		(109,798)		11,098	0.09
7	2.4 General Service Over 1,000 kVa	0	0		0		0	0.00
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	33,031	125,987		(92,956)		33,031	0.26
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	**Total**	**1,480,125**	**7,951,669**		**(6,471,544)**		**1,480,125**	**0.19**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Labrador Isolated							
1	1.2 Domestic Diesel	2,401,066	13,669,999		(11,268,933)		2,401,066	0.18
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	922,259	2,726,249		(1,803,990)		922,259	0.34
5	2.2 GS 10-100 kW	1,917,949	5,014,186		(3,096,237)		1,917,949	0.38
6	2.3 GS 110-1,000 kVa	164,000	963,559		(799,559)		164,000	0.17
7	2.4 General Service Over 1,000 kVa	193,074	1,377,180		(1,184,106)		193,074	0.14
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	85,414	256,076		(170,662)		85,414	0.33
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	**Total**	**5,683,763**	**24,007,249**		**(18,323,486)**		**5,683,763**	**0.24**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	L'Anse au Loup							
1	1.1 Domestic	867,425	2,047,829		(1,180,403)		867,425	0.42
2	1.12 Domestic All Electric	122,020	315,308		(193,288)		122,020	0.39
3	2.1 General Service 0-10 kW	142,528	257,806		(115,278)		142,528	0.55
4	2.2 General Service 10-100 kW	486,402	904,413		(418,011)		486,402	0.54
5	2.3 General Service 110-1,000 kVa	98,089	168,153		(70,064)		98,089	0.58
6	4.1 Street and Area Lighting	34,745	43,469		(8,724)		34,745	0.80
7	**Total L'Anse Au Loup**	**1,751,209**	**3,736,978**		**(1,985,769)**		**1,751,209**	**0.47**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit Allocation ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Labrador Interconnected							
1	Industrial IOCC Firm	2,670,976	2,670,976		-		2,670,976	1.00
2	Industrial IOCC Non-Firm	7,597	7,597		-		7,597	1.00
3	**Subtotal Industrial**	**2,678,573**	**2,678,573**		**-**		**2,678,573**	**1.00**
4	**CFB - Goose Bay Secondary**	3,950,622	92,581	3,858,041	-		3,950,622	42.67
	Rural							
5	1.1 Domestic	233,867	307,523	(26,818)	117,827		398,532	0.76
6	1.1A Domestic All Electric	7,346,735	6,994,922	(610,007)	2,680,094		9,065,009	1.05
7	2.1 General Service 0-10 kW	261,803	213,097	(18,584)	81,648		276,162	1.23
8	2.2 General Service 10-100 kW	1,766,241	1,321,723	(115,264)	506,416		1,712,876	1.34
9	2.3 General Service 110-1,000 kVa	2,217,276	1,626,428	(141,836)	623,164		2,107,755	1.36
10	2.4 General Service Over 1,000 kVa	977,076	780,939	(68,103)	299,216		1,012,051	1.25
11	4.1 Street and Area Lighting	231,835	198,100	(17,276)	75,902		256,725	1.17
12	**Subtotal Rural**	**13,034,832**	**11,442,732**	**(997,888)**	**4,384,266**		**14,829,110**	**1.14**
13	**Total Labrador Interconnected**	**19,664,027**	**14,213,885**	**2,860,153**	**4,384,266**		**21,458,305**	**1.38**

Note1:
Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2		3,950,622
CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3		(92,581)
CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5		-
Revenue Credit		3,858,041
Revenue Credit Applied to Deficit	**74.1%**	2,860,153
Revenue Credit Applied to Firm Regulated Labrador Interconnected Customers		997,888
		3,858,041

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Total System
Rural Deficit Allocation

	1	2	3	4	5	6
			Before Deficit and Revenue Credit Allocation			
Line No.	Rate Class	Allocated Revenue Reqt ($)	Demand ($)	Energy ($)	Customer ($)	Source
	CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:					
1	Newfoundland Power	261,054,556	93,139,776	163,989,804	3,924,976	Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	11,442,732	7,775,060	714,299	2,953,373	Schedule 1.3.1, p. 3
3	**Total**	**272,497,288**	**100,914,836**	**164,704,103**	**6,878,349**	
4	Deficit Classified	39,873,234	14,766,389	24,100,369	1,006,476	Prorated on Line 3
	UNIT COSTS OF DEFICIT:		CP kW	MWH	Customers *	
	Island Interconnected:					
5	Newfoundland Power		1,038,929	5,137,135	9,835	
6	**Subtotal Island Interconnected**		**1,038,929**	**5,137,135**	**9,835**	
	Labrador Interconnected:					
7	Rural Labrador Interconnected		126,106	540,198	9,434	
8	**Subtotal Labrador Interconnected**		**126,106**	**540,198**	**9,434**	
9	**Total**		**1,165,035**	**5,677,333**	**19,268**	
10	Deficit Unit Costs		$12.67 $/KW	$4.25 $/MWH	$52.24 $/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:	$399.10
Labrador Interconnected:	$313.07

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Total System
Rural Deficit Allocation

Line No.	1	2	3	4	5	6
			Deficit Allocation			
	Rate Class	Allocated Revenue Reqt ($)	Demand ($)	Energy ($)	Customer ($)	Source
	ALLOCATION OF DEFICIT:					
11	Island Interconnected	35,488,968	13,168,036	21,807,221	513,711	Line 6 x Line 10
12	Labrador Interconnected	4,384,266	1,598,352	2,293,148	492,766	Line 8 x Line 10
13	**Allocated Totals**	**39,873,234**	**14,766,389**	**24,100,369**	**1,006,476**	

	CUSTOMER DEFICIT ALLOCATION:	Amount	Percent
	Island Interconnected:		
14	Newfoundland Power	35,488,968	89.0%
15	Sub-Total Island Interconnected	35,488,968	
	Labrador Interconnected:		
16	Rural Labrador Interconnected	4,384,266	11.0%
17	Subtotal Labrador Interconnected	4,384,266	
18	**Total**	**39,873,234**	100.0%

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
Line No.		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Island Interconnected										
1	Newfoundland Power	7.22	-	0.03286	-	327,081.33	8.19	-	0.03725	-	370,767.27
2	Industrial - Firm	6.62	-	0.03286	-	10,667.04	6.60	-	0.03278	-	10,641.64
3	Industrial - Non-Firm	-	-	0.03287	-	-	-	-	0.09261	-	-
	Rural							-	-		
4	1.1 Domestic	-	0.10511	0.03669	0.14180	31.15	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.10033	0.03675	0.13708	31.20	-	-	-	-	-
6	1.3 Special	-	-	0.03754	0.03754	31.87	-	-	-	-	-
7	2.1 General Service 0-10 kW	-	0.07421	0.03700	0.11120	34.45	-	-	-	-	-
8	2.2 General Service 10-100 kW	25.85	-	0.03689	-	52.77	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	20.49	-	0.03695	-	54.43	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	4.95	-	0.03653	-	55.08	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.11782	0.03696	0.15478	55.20	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Isolated Systems:										
1	1.2 Domestic Diesel	-	0.25797	0.53558	0.79355	38.50					
2	2.1 General Service 0-10 kW	-	0.13964	0.53128	0.67093	41.59					
3	2.2 GS 10-100 kW	65.78	-	0.52457	-	58.53					
4	2.3 GS 110-1,000 kVa	47.95	-	0.51650	-	60.36					
5	2.4 General Service Over 1,000 kVa	37.14	-	0.50763	-	56.02					
6	**Subtotal Metered Demand Classes**	58.28	-	0.52028	-	58.61					
7	4.1 Street and Area Lighting	-	0.28313	0.54059	0.82372	65.72					
	Island Isolated										
8	1.2 Domestic Diesel	-	0.37632	0.62432	1.00064	49.26	-	-	-	-	-
9	2.1 General Service 0-10 kW	-	0.21143	0.62613	0.83757	56.27	-	-	-	-	-
10	2.2 GS 10-100 kW	96.80	-	0.62732	-	98.11	-	-	-	-	-
11	2.3 GS 110-1,000 kVa	265.19	-	0.64117	-	103.79	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-
13	4.1 Street and Area Lighting	-	0.38746	0.62704	1.01450	77.32	-	-	-	-	-
	Labrador Isolated										
14	1.2 Domestic Diesel	-	0.22111	0.50795	0.72906	34.52	-	-	-	-	-
15	2.1 General Service 0-10 kW	-	0.12302	0.50931	0.63233	37.46	-	-	-	-	-
16	2.2 GS 10-100 kW	61.45	-	0.51020	-	54.88	-	-	-	-	-
17	2.3 GS 110-1,000 kVa	39.57	-	0.50809	-	56.07	-	-	-	-	-
18	2.4 General Service Over 1,000 kVa	37.14	-	0.50763	-	56.02	-	-	-	-	-
19	4.1 Street and Area Lighting	-	0.24654	0.51028	0.75682	60.59	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	L'Anse au Loup										
1	1.1 Domestic	-	0.09637	0.12261	0.21899	36.23	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.10863	0.12520	0.23382	36.99	-	-	-	-	-
3	2.1 General Service 0-10 kW	-	0.08331	0.12354	0.20685	38.90	-	-	-	-	-
4	2.2 General Service 10-100 kW	23.97	-	0.12315	-	53.34	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	12.49	-	0.12424	-	55.02	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.10497	0.12418	0.22915	59.35	-	-	-	-	-
	Labrador Interconnected										
7	Industrial - IOCC Firm	3.58	-	0.00141	-	0.00	3.58	-	0.00141	-	0.00
8	Industrial - IOCC Non-Firm	-	-	0.00141	0.00141	0.00	-	-	0.00141	0.00141	0.00
9	CFB - Goose Bay Secondary	-	-	0.00146	0.00146	73.90	-	-	0.00146	0.00146	73.90
	Rural							-	-		
10	1.1 Domestic	-	0.01860	0.00152	0.02013	23.77	-	0.02411	0.00197	0.02608	30.80
11	1.1A Domestic All Electric	-	0.01754	0.00153	0.01908	23.95	-	0.02274	0.00199	0.02472	31.04
12	**Subtotal Domestic**	-	0.01757	0.00153	0.01911	23.94	-	0.02277	0.00199	0.02476	31.02
								-	-		
13	2.1 General Service 0-10 kW	-	0.01477	0.00154	0.01631	26.42	-	0.01915	0.00199	0.02114	34.24
14	2.2 General Service 10-100 kW	4.64	-	0.00155	-	41.30	6.01	-	0.00200	-	53.53
15	2.3 General Service 110-1,000 kVa	5.26	-	0.00154	-	42.47	6.81	-	0.00200	-	55.03
16	2.4 General Service Over 1,000 kVa	7.01	-	0.00150	-	41.50	9.08	-	0.00195	-	53.78
17	4.1 Street and Area Lighting	-	0.02002	0.00154	0.02156	43.89	0.00	0.02595	0.00199	0.02794	56.88

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total ($)	Demand ($)	Energy ($)	Customer ($)	Total ($)	Demand ($)	Energy ($)	Customer ($)
	Island Interconnected								
1	Newfoundland Power	261,054,556	93,139,776	163,989,804	3,924,976	295,921,767	105,579,797	185,892,762	4,449,207
2	Industrial - Firm	34,908,115	8,923,995	25,344,097	640,022	34,824,974	8,902,741	25,283,735	638,498
3	Industrial - Non-Firm	458,659	-	458,659	-	1,292,405	-	1,292,405	-
	Rural								
4	1.1 Domestic	20,746,862	11,913,495	4,158,066	4,675,301	-	-	-	-
5	1.12 Domestic All Electric	16,692,127	10,381,490	3,802,183	2,508,455	-	-	-	-
6	1.3 Special	5,635	-	5,412	223	-	-	-	-
7	2.1 General Service 0-10 kW	2,261,522	980,378	488,813	792,331	-	-	-	-
8	2.2 General Service 10-100 kW	7,688,529	4,835,381	2,287,925	565,223	-	-	-	-
9	2.3 General Service 110-1,000 kVa	4,349,925	2,747,683	1,556,252	45,991	-	-	-	-
10	2.4 General Service Over 1,000 kVa	1,345,984	371,157	969,760	5,067	-	-	-	-
11	4.1 Street and Area Lighting	1,008,133	333,594	104,649	569,890	-	-	-	-
12	**Subtotal Rural**	**54,098,717**	**31,563,176**	**13,373,060**	**9,162,481**				
13	**Total Island Interconnected**	**350,520,048**	**133,626,948**	**203,165,620**	**13,727,480**				

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total ($)	Demand ($)	Energy ($)	Customer ($)	Total ($)	Demand ($)	Energy ($)	Customer ($)
	Isolated Systems:								
1	1.2 Domestic Diesel	19,593,862	5,970,983	12,396,691	1,226,188				
2	2.1 General Service 0-10 kW	3,581,820	696,046	2,648,114	237,660				
3	2.2 GS 10-100 kW	5,939,538	1,615,554	4,235,299	88,684				
4	2.3 GS 110-1,000 kVa	1,084,455	278,937	800,146	5,372				
5	2.4 General Service Over 1,000 kVa	1,377,180	218,378	1,158,130	672				
6	**Subtotal Metered Demand Classes**	8,401,173	2,112,869	6,193,575	94,729				
7	4.1 Street and Area Lighting	382,063	99,109	189,235	93,719				
8	**Total Isolated Systems**	**31,958,918**	**8,879,008**	**21,427,615**	**1,652,295**				
	Island Isolated								
9	1.2 Domestic Diesel	5,923,863	2,068,502	3,431,695	423,666	-	-	-	-
10	2.1 General Service 0-10 kW	855,571	198,181	586,887	70,503	-	-	-	-
11	2.2 GS 10-100 kW	925,352	291,431	621,363	12,558	-	-	-	-
12	2.3 GS 110-1,000 kVa	120,896	57,282	62,784	830	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	125,987	35,212	56,985	33,790	-	-	-	-
15	**Total Island Isolated**	**7,951,669**	**2,650,608**	**4,759,715**	**541,347**				
	Labrador Isolated								
16	1.2 Domestic Diesel	13,669,999	3,902,481	8,964,995	802,522	-	-	-	-
17	2.1 General Service 0-10 kW	2,726,249	497,865	2,061,227	167,157	-	-	-	-
18	2.2 GS 10-100 kW	5,014,186	1,324,124	3,613,936	76,127	-	-	-	-
19	2.3 GS 110-1,000 kVa	963,559	221,655	737,362	4,542	-	-	-	-
20	2.4 General Service Over 1,000 kVa	1,377,180	218,378	1,158,130	672	-	-	-	-
21	4.1 Street and Area Lighting	256,076	63,897	132,250	59,928	-	-	-	-
22	**Total Labrador Isolated**	**24,007,249**	**6,228,400**	**16,667,900**	**1,110,948**				

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Total Demand, Energy & Customer Amounts

Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total ($)	Demand ($)	Energy ($)	Customer ($)	Total ($)	Demand ($)	Energy ($)	Customer ($)
		1	2	3	4	5	6	7	8	9
	L'Anse au Loup								
1	1.1 Domestic	2,047,829	765,273	973,649	308,906	-	-	-	-
2	1.12 Domestic All Electric	315,308	134,640	155,182	25,486	-	-	-	-
3	2.1 General Service 0-10 kW	257,806	79,876	118,445	59,486	-	-	-	-
4	2.2 General Service 10-100 kW	904,413	347,350	515,885	41,178	-	-	-	-
5	2.3 General Service 110-1,000 kVa	168,153	45,083	121,089	1,981	-	-	-	-
6	4.1 Street and Area Lighting	43,469	11,131	13,168	19,170	-	-	-	-
7	**Total L'Anse au Loup**	**3,736,978**	**1,383,352**	**1,897,419**	**456,207**				
	Labrador Interconnected								
8	Industrial - IOCC Firm	2,670,976	2,316,818	354,158	-	2,670,976	2,316,818	354,158	-
9	Industrial - IOCC Non-Firm	7,597	-	7,597	-	7,597	-	7,597	-
10	CFB - Goose Bay Secondary	92,581	-	91,694	887	92,581	-	91,694	887
	Rural								
11	1.1 Domestic	307,523	129,800	10,618	167,105	398,532	168,213	13,760	216,559
12	1.1A Domestic All Electric	6,994,922	4,484,829	392,011	2,118,081	9,065,009	5,812,076	508,024	2,744,909
13	**Subtotal Domestic**	**7,302,445**	**4,614,630**	**402,629**	**2,285,186**	**9,463,541**	**5,980,289**	**521,784**	**2,961,467**
14	2.1 General Service 0-10 kW	213,097	71,214	7,412	134,472	276,162	92,289	9,605	174,268
15	2.2 General Service 10-100 kW	1,321,723	922,602	94,760	304,361	1,712,876	1,195,638	122,804	394,434
16	2.3 General Service 110-1,000 kVa	1,626,428	1,428,369	134,828	63,231	2,107,755	1,851,082	174,730	81,944
17	2.4 General Service Over 1,000 kVa	780,939	707,161	72,284	1,494	1,012,051	916,439	93,676	1,936
18	4.1 Street and Area Lighting	198,100	31,085	2,386	164,629	256,725	40,285	3,092	213,349
19	**Subtotal Rural**	**11,442,732**	**7,775,060**	**714,299**	**2,953,373**	**14,829,110**	**10,076,022**	**925,690**	**3,827,398**
20	**Total Labrador Incterconnected**	**14,213,885**	**10,091,877**	**1,167,748**	**2,954,259**	**17,600,263**	**12,392,839**	**1,379,139**	**3,827,398**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units: Billing Demands (kW)	3 Units: Sales (MWh)	4 Units: Customers	5 Units: Bills (Total No)
	Island Interconnected				
1	Newfoundland Power	12,896,568	4,990,719	1	12
2	Industrial - Firm	1,347,900	771,225	5	60
3	Industrial - Non-Firm	72,268	13,956	-	-
	Rural				
4	1.1 Domestic	-	113,340	12,509	150,108
5	1.12 Domestic All Electric	-	103,473	6,701	80,409
6	1.3 Special	-	144	1	7
7	2.1 General Service 0-10 kW	-	13,212	1,916	22,997
8	2.2 General Service 10-100 kW	187,054	62,024	893	10,711
9	2.3 General Service 110-1,000 kVa	134,095	42,117	70	845
10	2.4 General Service Over 1,000 kVa	75,051	26,547	8	92
11	4.1 Street and Area Lighting	-	2,831	860	10,325
12	**Subtotal Rural**	**396,200**	**363,689**	**22,958**	**275,494**
13	**Total Island Interconnected**	**14,712,936**	**6,139,588**	**22,964**	**275,566**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units: Billing Demands (kW)	3 Units: Sales (MWh)	4 Units: Customers	5 Units: Bills (Total No)
	Isolated Systems:				
1	1.2 Domestic Diesel	-	23,146	2,654	31,849
2	2.1 General Service 0-10 kW	-	4,984	476	5,715
3	2.2 GS 10-100 kW	24,560	8,074	126	1,515
4	2.3 GS 110-1,000 kVa	5,817	1,549	7	89
5	2.4 General Service Over 1,000 kVa	5,880	2,281	1	12
6	**Subtotal Metered Demand Classes**	36,257	11,904	135	1,616
7	4.1 Street and Area Lighting	-	350	119	1,426
8	**Total Isolated Systems**	**36,257**	**40,385**	**3,384**	**40,606**
	Island Isolated				
9	1.2 Domestic Diesel	-	5,497	717	8,600
10	2.1 General Service 0-10 kW	-	937	104	1,253
11	2.2 GS 10-100 kW	3,011	991	11	128
12	2.3 GS 110-1,000 kVa	216	98	1	8
13	2.4 General Service Over 1,000 kVa	-	-	-	-
14	4.1 Street and Area Lighting	-	91	36	437
15	**Total Island Isolated**	**3,227**	**7,613**	**869**	**10,426**
	Labrador Isolated				
16	1.2 Domestic Diesel	-	17,649	1,937	23,249
17	2.1 General Service 0-10 kW	-	4,047	372	4,462
18	2.2 GS 10-100 kW	21,549	7,083	116	1,387
19	2.3 GS 110-1,000 kVa	5,601	1,451	7	81
20	2.4 General Service Over 1,000 kVa	5,880	2,281	1	12
21	4.1 Street and Area Lighting	-	259	82	989
22	**Total Labrador Isolated**	**33,030**	**32,772**	**2,515**	**30,180**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units: Billing Demands (kW)	3 Units: Sales (MWh)	4 Units: Customers	5 Units: Bills (Total No)
	L'Anse au Loup				
1	1.1 Domestic	-	7,941	711	8,527
2	1.12 Domestic All Electric	-	1,239	57	689
3	2.1 General Service 0-10 kW	-	959	127	1,529
4	2.2 General Service 10-100 kW	14,494	4,189	64	772
5	2.3 General Service 110-1,000 kVa	3,610	975	3	36
6	4.1 Street and Area Lighting	-	106	27	323
7	**Total L'Anse au Loup**	**18,103**	**15,409**	**990**	**11,876**
	Labrador Interconnected				
8	Industrial - IOCC Firm	646,801	251,902	1	12
9	Industrial - IOCC Non-Firm	-	5,403		
10	CFB - Goose Bay Secondary	-	62,938	1	12
	Rural				
11	1.1 Domestic	-	6,977	586	7,031
12	1.1A Domestic All Electric	-	255,621	7,370	88,438
13	**Subtotal Domestic**	-	**262,598**	**7,956**	**95,469**
14	2.1 General Service 0-10 kW	-	4,820	424	5,089
15	2.2 General Service 10-100 kW	198,879	61,265	614	7,369
16	2.3 General Service 110-1,000 kVa	271,759	87,355	124	1,489
17	2.4 General Service Over 1,000 kVa	100,889	48,085	3	36
18	4.1 Street and Area Lighting	-	1,552	313	3,751
19	**Subtotal Rural**	**571,527**	**465,675**	**9,434**	**113,203**
20	**Total Labrador Incterconnected**	**1,218,328**	**785,918**	**9,436**	**113,227**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Rate Calculations for Newfoundland Power

	1	2	3
Line No.	Description	Amount	Source
	Newfoundland Power:		
	Demand:		
1	Rate ($/kW/mo.)	$4.00	
2	Billing Units (kW)	12,896,568	Sch 1.3.2, pg 1, Ln 1, Col 2
3	**Demand Revenue**	**$51,586,272**	Ln 1 * Ln 2
	Energy (First Block):		
4	Total Revenue Requirement	$295,921,767	Sch 1.2, pg 1, Ln 1, Col 7
5	Less: Demand Revenue	51,586,272	Ln 3
6	Less: Second Block Energy Revenue	137,502,216	((Sch 1.3.2, pg 1, Ln 1, Col 3) - Ln 8) * Ln 12
7	First Block Energy Revenue	$106,833,279	Ln 4 - Ln 5 - Ln 6
8	First Block Energy Consumed (MWh)	3,000,000	
9	**Rate (Mills/kWh)**	**35.61**	Ln 7 / Ln 8
	Energy (Second Block):		
10	Average No. 6 Fuel Cost per Barrel	$43.52	
11	Efficiency Factor (kWh per Barrel)	630	
12	**Rate (Mills/kWh)**	**69.07**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Value of Newfoundland Power Thermal Generation Credit

Line No.	1 Description	2 Amount	3 Source
1	Island Interconnected System:		
2	Generation demand costs ($)	84,799,798	Sch 2.1A, C. 3, Ln 23
3	Coincident peak (kW)	1,210,680	Sch 3.1A, C. 3, Ln 13
4	Generation demand costs ($/kW)	70.04	Ln 2 / Ln 3
5	NP thermal generation capacity credit (kW)	32,892	(1)
6	Gross value of credit to NP ($)	2,303,756	Ln 4 x Ln 5
7	Less NP's cost share:		
8	Percentage	86.24%	Sch 3.1A, C. 5, Ln 14
9	Amount ($)	(1,986,838)	Ln 6 x Ln 8
10	Net value of credit to NP ($)	316,917	Ln 6 - Ln 9

(1)	NP gas turbine and diesel generation capacity (kW)	37,826
	÷ System reserve	1.15
	NP thermal generation capacity credit (kW)	32,892

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Interconnected
Calculation of Firming Up Charge

	1	2	3	4
Line No.	Description	Total	Gas Turbine	Transmission & Terminals
1	Operating & Maintenance	4,517,753	1,009,016	3,508,738
2	O&M Overhead	4,097,021	1,227,764	2,869,257
3	Depreciation	6,236,693	420,641	5,816,052
4	Return	11,712,731	380,858	11,331,873
5	**Total**	**26,564,199**	**3,038,278**	**23,525,920**
6	Capacity (kW)		118,000	1,591,600
7	Cost ($/kW)	$40.53	$25.75	$14.78
8	Rate ($/kWh)	$0.00850		

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Interconnected
Calculation of Transmission Wheeling Charge

	1	2
Line No.	Description	
1	Island Interconnected Transmission Revenue Requirement	23,518,897
2	Transmission Energy Output (MWh)	400,011
3	Rate ($/kWh)	$0.05880

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
								Distribution										
Line		Total	Production	Production and Transmission	Transmission	Rural Prod & Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Expenses																	
1	Operating & Maintenance	78,320,831	30,438,614	24,252,878	6,377,995	2,756,694	997,555	4,594,393	1,187,931	240,363	425,462	659,548	736,757	336,520	272,813	108,743	2,376,805	1,362,218
2	Fuels-No. 6 Fuel	107,729,017	-	107,729,017	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	140,423	140,423	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	329,463	329,463	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	33,945,515	13,048,057	20,404,991	-	492,468	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	31,816,736	9,098,683	8,075,161	5,816,052	2,418,388	547,864	2,381,747	599,907	133,490	236,288	330,156	369,826	140,965	99,027	64,412	348,040	1,156,729
	Expense Credits																	
8	Sundry	(343,642)	(133,553)	(106,412)	(27,984)	(12,095)	(4,377)	(20,158)	(5,212)	(1,055)	(1,867)	(2,894)	(3,233)	(1,477)	(1,197)	(477)	(10,429)	(5,977)
9	Building Rental Income	(2,632)	(867)	(996)	(329)	(160)	(26)	(101)	(26)	(5)	(9)	(15)	(16)	(7)	(3)	(2)	-	(67)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(74,450)	(28,934)	(23,054)	(6,063)	(2,620)	(948)	(4,367)	(1,129)	(228)	(404)	(627)	(700)	(320)	(259)	(103)	(2,259)	(1,295)
12	Pole Attachments	(1,041,430)	-	-	-	-	-	(602,309)	(205,841)	-	-	(106,609)	(126,671)	-	-	-	-	-
13	Secondary Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	(40,854)	-	-	(40,854)	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(11,872)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,872)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Total Expense Credits**	**(1,514,880)**	**(163,354)**	**(130,463)**	**(75,230)**	**(14,876)**	**(5,352)**	**(626,936)**	**(212,208)**	**(1,288)**	**(2,281)**	**(110,144)**	**(130,620)**	**(1,804)**	**(1,460)**	**(583)**	**(24,560)**	**(7,338)**
18	**Subtotal Expenses**	**250,767,105**	**52,891,885**	**160,331,584**	**12,118,817**	**5,652,674**	**1,540,068**	**6,349,203**	**1,575,630**	**372,564**	**659,469**	**879,559**	**975,963**	**475,681**	**370,381**	**172,572**	**2,700,285**	**2,511,608**
19	Disposal Gain / Loss	581,707	188,386	243,360	68,206	33,085	4,765	16,077	4,320	1,190	2,107	2,326	2,639	881	604	576	948	12,236
20	**Subtotal Revenue Requirement Ex. Return**	**251,348,812**	**53,080,272**	**160,574,943**	**12,187,023**	**5,685,759**	**1,544,833**	**6,365,281**	**1,579,949**	**373,754**	**661,576**	**881,885**	**978,602**	**476,562**	**370,984**	**173,148**	**2,701,234**	**2,523,844**
21	Return on Debt	101,666,304	32,626,510	43,376,435	11,655,895	5,653,611	817,124	2,764,146	742,060	203,396	360,029	399,886	453,576	152,464	103,744	98,261	164,071	2,095,096
22	Return on Equity	(2,495,068)	(906,984)	(1,205,821)	(324,022)	-	-	-	-	-	-	-	-	-	-	-	-	(58,242)
23	**Total Revenue Reqmt**	**350,520,048**	**84,799,798**	**202,745,557**	**23,518,897**	**11,339,370**	**2,361,957**	**9,129,426**	**2,322,009**	**577,151**	**1,021,605**	**1,281,772**	**1,432,178**	**629,025**	**474,728**	**271,408**	**2,865,305**	**4,560,698**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

	1	19	20	21
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	886,631	308,913	Carryforward from Sch.2.4 L.30
2	Fuels-No. 6 Fuel	-	-	Production - Demand, Energy ratios Sch.4.1 L.10
3	Fuels-Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.12
4	Fuels-Gas Turbine	-	-	Production - Demand, Energy ratios Sch.4.1 L.11
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.7
7	Depreciation	-	-	Carryforward from Sch.2.5 L.40
	Expense Credits			
8	Sundry	(3,890)	(1,355)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.34
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
11	Suppliers' Discounts	(843)	(294)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(4,733)**	**(1,649)**	
18	**Subtotal Expenses**	**881,898**	**307,264**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.40
20	**Subtotal Revenue Requirement Ex. Return**	**881,898**	**307,264**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.9
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.11
23	**Total Revenue Reqmt**	**881,898**	**307,264**	

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

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Substations Demand ($)	8 Primary Lines Demand ($)	9 Primary Lines Customer ($)	10 Line Transformers Demand ($)	11 Line Transformers Customer ($)	12 Secondary Lines Demand ($)	13 Secondary Lines Customer ($)	14 Services Customer ($)	15 Meters Customer ($)	16 Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
								Distribution										
	Production																	
	Hydraulic																	
1	Bay D'Espoir	184,139,249	77,108,028	107,031,220	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	173,190,215	72,523,137	100,667,078	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	79,430,729	33,261,496	46,169,233	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	265,755,195	111,284,580	154,470,614	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	21,903,682	9,172,133	12,731,549	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	111,728,592	46,786,176	64,942,415	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Hydraulic	4,380,227	1,834,213	2,546,014	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**840,527,888**	**351,969,765**	**488,558,123**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	193,529,385	114,511,337	79,018,048	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	23,891,679	23,891,679	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	7,148,744	7,148,744	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**1,065,097,696**	**497,521,524**	**567,576,171**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																	
14	Lines	249,168,270	-	-	142,033,483	80,893,526	-	-	-	-	-	-	-	-	-	-	-	26,241,261
15	Lines - Hydraulic	54,516,902	22,828,869	31,688,033	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	96,695,772	-	-	62,770,494	18,762,855	-	-	-	-	-	-	-	-	-	-	-	15,162,423
17	Term Stns - Hydraulic	29,889,642	12,516,242	17,373,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	8,201,120	4,852,602	3,348,517	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	699,572	699,572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	9,512,895	-	-	-	-	9,512,895	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**144,999,000**	**18,068,416**	**20,721,918**	**62,770,494**	**18,762,855**	**9,512,895**	-	-	-	-	-	-	-	-	-	-	15,162,423
22	**Subtotal Transmission**	**448,684,172**	**40,897,285**	**52,409,951**	**204,803,976**	**99,656,381**	**9,512,895**	-	-	-	-	-	-	-	-	-	-	41,403,684
	Distribution																	
23	Substations	7,867,190	960,922	-	-	-	6,906,268	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	1,276,268	-	-	-	-	-	962,242	122,586	-	-	111,610	79,831	-	-	-	-	-
25	Poles	75,221,748	-	-	-	-	-	43,504,348	14,867,729	-	-	7,700,300	9,149,372	-	-	-	-	-
26	Primary Conductor & Eqpt	11,803,731	-	-	-	-	-	10,469,910	1,333,822	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	8,198,057	-	-	-	-	-	8,198,057	-	-	-	-	-	-	-	-	-	-
28	Transformers	9,149,532	-	-	-	-	-	-	-	3,302,981	5,846,551	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	2,146,424	-	-	-	-	-	-	-	-	-	1,251,365	895,059	-	-	-	-	-
30	Services	4,624,341	-	-	-	-	-	-	-	-	-	-	-	4,624,341	-	-	-	-
31	Meters	2,059,653	-	-	-	-	-	-	-	-	-	-	-	-	2,059,653	-	-	-
32	Street Lighting	1,494,312	-	-	-	-	-	-	-	-	-	-	-	-	-	1,494,312	-	-
33	**Subtotal Distribution**	**123,841,256**	**960,922**	-	-	-	**6,906,268**	**63,134,556**	**16,324,136**	**3,302,981**	**5,846,551**	**9,063,275**	**10,124,261**	**4,624,341**	**2,059,653**	**1,494,312**	-	-
34	**Subtl Prod, Trans, & Dist**	**1,637,623,124**	**539,379,731**	**619,986,122**	**204,803,976**	**99,656,381**	**16,419,163**	**63,134,556**	**16,324,136**	**3,302,981**	**5,846,551**	**9,063,275**	**10,124,261**	**4,624,341**	**2,059,653**	**1,494,312**	-	**41,403,684**
35	General	156,310,970	63,720,209	51,453,662	11,081,314	4,621,093	1,864,102	8,388,593	2,168,963	438,862	776,822	1,204,224	1,345,195	614,429	553,098	198,547	5,479,810	2,402,046
36	Telecontrol - Custmr & Spec	46,472	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,472
37	Feasibility Studies	806,654	558,197	-	14,109	-	234,347	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	175,849	57,919	66,574	21,992	10,701	1,763	6,779	1,753	355	628	973	1,087	497	221	160	-	4,446
39	Software - General	4,926,235	1,622,541	1,865,018	616,083	299,782	49,391	189,919	49,106	9,936	17,587	27,264	30,455	13,911	6,196	4,495	-	124,549
40	**Total Plant**	**1,799,889,303**	**605,338,598**	**673,371,377**	**216,537,474**	**104,587,958**	**18,568,767**	**71,719,847**	**18,543,958**	**3,752,134**	**6,641,589**	**10,295,735**	**11,500,999**	**5,253,178**	**2,619,168**	**1,697,515**	**5,479,810**	**43,981,196**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Interconnected
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Substations Demand ($)	8 Primary Lines Demand ($)	9 Primary Lines Customer ($)	10 Line Transformers Demand ($)	11 Line Transformers Customer ($)	12 Secondary Lines Demand ($)	13 Secondary Lines Customer ($)	14 Services Customer ($)	15 Meters Customer ($)	16 Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
							Distribution											
	Production																	
	Hydraulic																	
1	Bay D'Espoir	141,711,489	59,341,469	82,370,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	164,910,181	69,055,886	95,854,296	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	72,379,384	30,308,756	42,070,628	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	257,525,553	107,838,431	149,687,123	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	20,794,137	8,707,513	12,086,624	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	110,955,789	46,462,566	64,493,222	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	2,921,305	1,223,292	1,698,013	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**771,197,838**	**322,937,913**	**448,259,926**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9	Holyrood	40,976,614	24,245,862	16,730,751	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	3,034,107	3,034,107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	979,128	979,128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**816,187,687**	**351,197,009**	**464,990,677**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
14	Lines	181,223,928	-	-	107,837,049	55,012,473	-	-	-	-	-	-	-	-	-	-	-	18,374,406
15	Lines - Hydraulic	51,598,658	21,606,859	29,991,799	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	57,650,079	-	-	35,614,041	14,861,249	-	-	-	-	-	-	-	-	-	-	-	7,174,790
17	Term Stns - Hydraulic	20,182,739	8,451,491	11,731,248	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	1,724,375	1,020,313	704,062	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	520,821	520,821	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	6,822,853	-	-	-	-	6,822,853	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**86,900,868**	**9,992,625**	**12,435,311**	**35,614,041**	**14,861,249**	**6,822,853**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**7,174,790**
22	**Subtotal Transmission**	**319,723,454**	**31,599,484**	**42,427,110**	**143,451,090**	**69,873,722**	**6,822,853**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**25,549,196**
	Distribution																	
23	Substations	3,052,933	494,009	-	-	-	2,558,924	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	795,702	-	-	-	-	-	599,920	76,427	-	-	69,584	49,771	-	-	-	-	-
25	Poles	39,868,640	-	-	-	-	-	23,057,948	7,880,116	-	-	4,081,273	4,849,302	-	-	-	-	-
26	Primary Conductor & Eqpt	5,128,779	-	-	-	-	-	4,549,227	579,552	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	3,446,325	-	-	-	-	-	3,446,325	-	-	-	-	-	-	-	-	-	-
28	Transformers	6,680,870	-	-	-	-	-	-	-	2,411,794	4,269,076	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	742,266	-	-	-	-	-	-	-	-	-	432,741	309,525	-	-	-	-	-
30	Services	1,675,661	-	-	-	-	-	-	-	-	-	-	-	1,675,661	-	-	-	-
31	Meters	1,099,520	-	-	-	-	-	-	-	-	-	-	-	-	1,099,520	-	-	-
32	Street Lighting	1,171,374	-	-	-	-	-	-	-	-	-	-	-	-	-	1,171,374	-	-
33	**Subtotal Distribution**	**63,662,069**	**494,009**	**-**	**-**	**-**	**2,558,924**	**31,653,419**	**8,536,096**	**2,411,794**	**4,269,076**	**4,583,598**	**5,208,598**	**1,675,661**	**1,099,520**	**1,171,374**	**-**	**-**
34	**Subttl Prod, Trans, & Dist**	**1,199,573,209**	**383,290,503**	**507,417,787**	**143,451,090**	**69,873,722**	**9,381,776**	**31,653,419**	**8,536,096**	**2,411,794**	**4,269,076**	**4,583,598**	**5,208,598**	**1,675,661**	**1,099,520**	**1,171,374**	**-**	**25,549,196**
35	General	58,805,745	23,972,178	19,357,381	4,168,901	1,738,501	701,294	3,155,872	815,986	165,104	292,248	453,041	506,076	231,154	208,081	74,695	2,061,559	903,674
36	Telecontrol - Custmr & Spec	32,143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,143
37	Feasibility Studies	806,654	558,197	-	14,109	-	234,347	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	97,344	31,104	41,177	11,641	5,670	761	2,569	693	196	346	372	423	136	89	95	-	2,073
39	Software - General	5,073,990	1,621,253	2,146,290	606,774	295,554	39,683	133,889	36,106	10,201	18,057	19,388	22,031	7,088	4,651	4,955	-	108,069
40	**Total Net Book Value**	**1,264,389,085**	**409,473,235**	**528,962,634**	**148,252,514**	**71,913,447**	**10,357,862**	**34,945,749**	**9,388,880**	**2,587,295**	**4,579,728**	**5,056,399**	**5,737,128**	**1,914,039**	**1,312,341**	**1,251,120**	**2,061,559**	**26,595,154**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Interconnected
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Rural Prod & Transmission Demand	7 Distribution Substations Demand	8 Distribution Primary Lines Demand	9 Distribution Primary Lines Customer	10 Distribution Line Transformers Demand	11 Distribution Line Transformers Customer	12 Distribution Secondary Lines Demand	13 Distribution Secondary Lines Customer	14 Distribution Services Customer	15 Distribution Meters Customer	16 Distribution Street Lighting Customer	17 Accounting Customer	18 Specifically Assigned Customer
	Production	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	Hydraulic	8,798,930	3,684,538	5,114,392	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Holyrood / Thermal	22,464,051	13,291,979	9,172,072	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Gas Turbine	945,300	945,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Diesel	512,154	512,154	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	1,897,511	886,353	1,011,158	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Production**	**34,617,946**	**19,320,324**	**15,297,622**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
8	Transmission Lines	2,211,530	166,247	230,762	1,034,332	589,092	-	-	-	-	-	-	-	-	-	-	-	191,097
9	Terminal Stations	4,060,655	506,001	580,311	1,757,869	525,448	266,406	-	-	-	-	-	-	-	-	-	-	424,619
10	Other	1,569,787	143,085	183,364	716,537	348,662	33,282	-	-	-	-	-	-	-	-	-	-	144,857
11	**Subtotal Transmission**	**7,841,971**	**815,333**	**994,437**	**3,508,738**	**1,463,202**	**299,688**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**760,573**
	Distribution																	
12	Other	5,123,460	40,427	-	-	-	290,553	2,656,127	686,771	138,959	245,970	381,300	425,937	194,550	-	62,867	-	-
13	Meters	175,131	-	-	-	-	-	-	-	-	-	-	-	-	175,131	-	-	-
14	**Subtotal Distribution**	**5,298,590**	**40,427**	**-**	**-**	**-**	**290,553**	**2,656,127**	**686,771**	**138,959**	**245,970**	**381,300**	**425,937**	**194,550**	**175,131**	**62,867**	**-**	**-**
15	**Subttl Prod, Trans, & Dist**	**47,758,508**	**20,176,084**	**16,292,059**	**3,508,738**	**1,463,202**	**590,241**	**2,656,127**	**686,771**	**138,959**	**245,970**	**381,300**	**425,937**	**194,550**	**175,131**	**62,867**	**-**	**760,573**
16	Customer Accounting	1,735,103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,735,103	-
	Administrative & General:																	
	Plant-Related:																	
17	Production	1,375,430	642,482	732,948	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Prod - Gas Turb & Diesel	956,667	956,667	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission	2,320,939	211,552	271,104	1,059,403	515,499	49,208	-	-	-	-	-	-	-	-	-	-	214,172
20	Distribution	1,529,662	11,869	-	-	-	85,305	779,825	201,632	40,798	72,215	111,948	125,053	57,119	25,440	18,457	-	-
21	Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Prod, Trans, Distn and General Plant	410,419	138,032	153,545	49,376	23,849	4,234	16,354	4,228	856	1,514	2,348	2,623	1,198	597	387	1,250	10,029
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,049,964	126,815	91,172	356,277	173,362	28,563	109,829	28,397	5,746	10,171	15,766	17,612	8,045	3,583	2,600	-	72,026
24	Property Insurance	888,705	375,232	413,696	47,756	15,121	11,823	5,424	1,403	284	502	779	870	397	358	128	3,544	11,388
	Revenue-Related:																	
25	Municipal Tax	886,631	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	PUB Assessment	308,913	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	All Expense-Related	18,167,761	7,406,093	5,980,373	1,287,962	537,102	216,661	974,992	252,095	51,008	90,289	139,965	156,350	71,414	64,286	23,077	636,909	279,186
28	Prod, Trans, and Distn Expense-Related	932,129	393,788	317,981	68,482	28,558	11,520	51,841	13,404	2,712	4,801	7,442	8,313	3,797	3,418	1,227	-	14,845
29	**Subtotal Admin & General**	**28,827,221**	**10,262,530**	**7,960,820**	**2,869,257**	**1,293,492**	**407,314**	**1,938,266**	**501,160**	**101,403**	**179,492**	**276,248**	**310,820**	**141,970**	**97,682**	**45,876**	**641,702**	**601,645**
30	**Total Operating & Maintenance Expenses**	**78,320,831**	**30,438,614**	**24,252,878**	**6,377,995**	**2,756,694**	**997,555**	**4,594,393**	**1,187,931**	**240,363**	**425,462**	**659,548**	**736,757**	**336,520**	**272,813**	**108,743**	**2,376,805**	**1,362,218**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

	1	19	20	21
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	Production			
1	Hydraulic	-	-	Prorated on Hydraulic Plant in Service - Sch.2.2 L.8
2	Holyrood / Thermal	-	-	Prorated on Holyrood Plant in Service - Sch.2.2 L.9
3	Roddickton	-	-	Prorated on Roddickton Plant in Service - Sch.2.2 L.11
4	Gas Turbine	-	-	Prorated on Gas Turbines Plant in Service - Sch.2.2 L.10
5	Diesel	-	-	Prorated on Diesel Plant in Service - Sch.2.2 L.12
6	Other	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
7	**Subtotal Production**	-	-	
	Transmission			
8	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.14, 15
9	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.21
10	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
11	**Subtotal Transmission**	-	-	
	Distribution			
12	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 33, less L. 31
13	Meters	-	-	Meters - Customer
14	**Subtotal Distribution**	-	-	
15	**Subttl Prod, Trans, & Dist**	-	-	
16	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
17	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
18	Prod - Gas Turb & Diesel		-	Prorated on Gas Turbine & Diesel Production Plant in Service - Sch.2.2 L.10, 12
19	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
20	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.33
21	Prod, Trans, Distn	-	-	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2 L.34
22	Prod, Trans, Distn and General Plant	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 40
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 34 Less L. 8 and L. 9
24	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.13, 21, 23, 35 - 36
	Revenue-Related:			
25	Municipal Tax	886,631	-	Revenue-related
26	PUB Assessment	-	308,913	Revenue-related
27	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 15, 16
28	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L 15
29	**Subtotal Admin & General**	886,631	308,913	
30	**Total Operating & Maintenance Expenses**	886,631	308,913	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Interconnected
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Rural Prod & Transmission Demand	7 Distribution Substations Demand	8 Distribution Primary Lines Demand	9 Distribution Primary Lines Customer	10 Distribution Line Transformers Demand	11 Distribution Line Transformers Customer	12 Distribution Secondary Lines Demand	13 Distribution Secondary Lines Customer	14 Distribution Services Customer	15 Distribution Meters Customer	16 Distribution Street Lighting Customer	17 Accounting Customer	18 Specifically Assigned Customer
	Production	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Hydraulic																	
1	Bay D'Espoir	1,794,857	751,594	1,043,264	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	826,022	345,896	480,127	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	326,437	136,695	189,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	1,143,177	478,703	664,473	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	133,271	55,807	77,464	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	224,166	93,869	130,297	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	73,816	30,910	42,906	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**4,521,746**	**1,893,474**	**2,628,272**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9	Holyrood	2,911,275	1,722,602	1,188,674	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	189,680	189,680	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	106,518	106,518	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**7,729,219**	**3,912,273**	**3,816,945**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
14	Lines	5,192,615	-	-	2,855,747	1,813,326	-	-	-	-	-	-	-	-	-	-	-	523,541
15	Lines - Hydraulic	382,364	160,114	222,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	2,544,982	-	-	1,945,610	184,707	-	-	-	-	-	-	-	-	-	-	-	414,665
17	Term Stns - Hydraulic	536,910	224,830	312,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	413,701	244,787	168,914	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	15,536	15,536	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	116,439	-	-	-	-	116,439	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**3,627,568**	**485,153**	**480,994**	**1,945,610**	**184,707**	**116,439**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**414,665**
22	**Subtotal Transmission**	**9,202,547**	**645,268**	**703,244**	**4,801,358**	**1,998,033**	**116,439**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**938,206**
	Distribution																	
23	Substations	234,585	30,415	-	-	-	204,171	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	36,206	-	-	-	-	-	27,297	3,478	-	-	3,166	2,265	-	-	-	-	-
25	Poles	1,999,510	-	-	-	-	-	1,156,413	395,207	-	-	204,686	243,204	-	-	-	-	-
26	Primary Conductor & Eqpt	317,474	-	-	-	-	-	281,599	35,875	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	273,269	-	-	-	-	-	273,269	-	-	-	-	-	-	-	-	-	-
28	Transformers	275,100	-	-	-	-	-	-	-	99,311	175,789	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	52,617	-	-	-	-	-	-	-	-	-	30,676	21,941	-	-	-	-	-
30	Services	95,855	-	-	-	-	-	-	-	-	-	-	-	95,855	-	-	-	-
31	Meters	60,084	-	-	-	-	-	-	-	-	-	-	-	-	60,084	-	-	-
32	Street Lighting	48,709	-	-	-	-	-	-	-	-	-	-	-	-	-	48,709	-	-
33	**Subtotal Distribution**	**3,393,408**	**30,415**	**-**	**-**	**-**	**204,171**	**1,738,578**	**434,559**	**99,311**	**175,789**	**238,528**	**267,410**	**95,855**	**60,084**	**48,709**	**-**	**-**
34	**Subttl Prod, Trans, & Dist**	**20,325,174**	**4,587,956**	**4,520,189**	**4,801,358**	**1,998,033**	**320,609**	**1,738,578**	**434,559**	**99,311**	**175,789**	**238,528**	**267,410**	**95,855**	**60,084**	**48,709**	**-**	**938,206**
35	General	9,927,807	4,047,073	3,267,986	703,809	293,500	118,395	532,786	137,758	27,874	49,338	76,484	85,438	39,024	35,129	12,610	348,040	152,562
36	Telecontrol - Custmr & Spec	6,394	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,394
37	Feasibility Studies	266,916	172,365	-	6,047	-	88,504	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	35,170	7,939	7,822	8,308	3,457	555	3,008	752	172	304	413	463	166	104	84	-	1,623
39	Software - General	1,255,275	283,350	279,165	296,530	123,398	19,801	107,374	26,838	6,133	10,857	14,731	16,515	5,920	3,711	3,008	-	57,943
40	**Total Deprecn Expense**	**31,816,736**	**9,098,683**	**8,075,161**	**5,816,052**	**2,418,388**	**547,864**	**2,381,747**	**599,907**	**133,490**	**236,288**	**330,156**	**369,826**	**140,965**	**99,027**	**64,412**	**348,040**	**1,156,729**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Interconnected
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
1	Average Net Book Value	1,264,389,085	409,473,235	528,962,634	148,252,514	71,913,447	10,357,862	34,945,749	9,388,880	2,587,295	4,579,728	5,056,399	5,737,128	1,914,039	1,312,341	1,251,120	2,061,559	26,595,154
2	Cash Working Capital	3,105,430	1,005,695	1,299,170	364,119	176,625	25,440	85,829	23,060	6,355	11,248	12,419	14,091	4,701	3,223	3,073	5,063	65,320
3	Fuel Inventory - No. 6 Fuel	22,291,569	-	22,291,569	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	67,791	67,791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	1,073,251	1,073,251	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	19,798,971	6,658,788	7,407,156	2,381,935	1,150,479	204,258	788,926	203,985	41,274	73,058	113,254	126,512	57,786	28,811	18,673	60,278	483,798
7	Deferred Charges: Holyrood	7,936,000	4,695,731	3,240,269														
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	70,723,112	22,903,726	29,587,319	8,292,447	4,022,451	579,363	1,954,677	525,163	144,719	256,165	282,828	320,904	107,061	73,405	69,981	115,313	1,487,590
9	Total Rate Base	1,389,385,209	445,878,218	592,788,117	159,291,015	77,263,001	11,166,923	37,775,181	10,141,089	2,779,643	4,920,199	5,464,899	6,198,635	2,083,587	1,417,780	1,342,846	2,242,214	28,631,861
10	Less: Rural Asset Portion	(162,795,998)	-	-	-	(77,263,001)	(11,166,923)	(37,775,181)	(10,141,089)	(2,779,643)	(4,920,199)	(5,464,899)	(6,198,635)	(2,083,587)	(1,417,780)	(1,342,846)	(2,242,214)	-
11	Rate Base Available for Equity Return	1,226,589,212	445,878,218	592,788,117	159,291,015	-	-	-	-	-	-	-	-	-	-	-	-	28,631,861
12	Return on Debt	101,666,304	32,626,510	43,376,435	11,655,895	5,653,611	817,124	2,764,146	742,060	203,396	360,029	399,886	453,576	152,464	103,744	98,261	164,071	2,095,096
13	Return on Equity	(2,495,068)	(906,984)	(1,205,821)	(324,022)	-	-	-	-	-	-	-	-	-	-	-	-	(58,242)
14	Return on Rate Base	99,171,235	31,719,526	42,170,614	11,331,873	5,653,611	817,124	2,764,146	742,060	203,396	360,029	399,886	453,576	152,464	103,744	98,261	164,071	2,036,855

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Interconnected
Functional Classification of Rate Base (CONT'D.)

	1	19
Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 40
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	Production - Demand, Energy ratios Sch.4.1 L.10
4	Fuel Inventory - Diesel	Production - Demand, Energy ratios Sch.4.1 L.12
5	Fuel Inventory - Gas Turbine	Production - Demand, Energy ratios Sch.4.1 L.11
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 40
7	Deferred Charges: Holyrood	Production - Demand, Energy ratios Sch.4.1 L.3
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
9	Total Rate Base	
10	Less: Rural Asset Portion	Rural Transmission and Distribution Rate Base
11	Rate Base Available for Equity Return	
12	Return on Debt	L.9 x Sch.1.1,p2,L.14
13	Return on Equity	L.11 x Sch.1.1,p2,L.17
14	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Rural Prod & Transmission Demand	7 Distribution Substations Demand	8 Primary Lines Demand	9 Primary Lines Customer	10 Line Transformers Demand	11 Line Transformers Customer	12 Secondary Lines Demand	13 Secondary Lines Customer	14 Services Customer	15 Meters Customer	16 Street Lighting Customer	17 Accounting Customer	18 Specifically Assigned Customer
			(1 CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
	Amounts																	
1	Newfoundland Power	-	1,038,929	5,137,135	1,046,307	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Industrial - Firm	-	100,301	793,851	97,465	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Industrial - Non-Firm	-	-	14,365	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	-	27,030	128,555	26,266	26,266	25,464	25,464	12,509	24,249	12,509	24,249	12,509	12,509	12,509	-	12,509	-
5	1.12 Domestic All Electric	-	23,516	117,364	22,851	22,851	22,154	22,154	6,701	21,097	6,701	21,097	6,701	6,701	6,701	-	6,701	-
6	1.3 Special	-	-	164	-	-	-	-	1	-	1	-	1	1	1	-	1	-
7	2.1 GS 0-10 kW	-	2,206	14,985	2,143	2,143	2,078	2,078	1,916	1,979	1,916	1,979	1,916	3,833	3,833	-	1,916	-
8	2.2 GS 10-100 kW	-	10,911	70,350	10,603	10,603	10,279	10,279	893	9,786	893	9,786	893	7,204	7,204	-	893	-
9	2.3 GS 110-1,000 kVa	-	6,190	47,729	6,015	6,015	5,831	5,831	70	5,471	70	5,471	70	604	604	-	70	-
10	2.4 GS Over 1,000 kVa	-	846	29,389	822	822	797	797	8	453	8	453	8	66	66	-	8	-
11	4.1 Street and Area Lighting	-	751	3,212	730	730	708	708	860	674	860	674	860	-	-	1	860	-
12	**Subtotal Rural**	-	71,450	411,746	69,430	69,430	67,310	67,310	22,958	63,709	22,958	63,709	22,958	30,917	30,917	1	22,958	-
13	**Total**	-	1,210,680	6,357,098	1,213,202	69,430	67,310	67,310	22,958	63,709	22,958	63,709	22,958	30,917	30,917	1	22,958	-
	Ratios Excluding Return on Equity																	
14	Newfoundland Power	-	0.8581	0.8081	0.8624	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Industrial - Firm	-	0.0828	0.1249	0.0803	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Industrial - Non-Firm	-	-	0.0023	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	-	0.0223	0.0202	0.0216	0.3783	0.3783	0.3783	0.5449	0.3806	0.5449	0.3806	0.5449	0.4046	0.4046	-	0.5449	-
18	1.12 Domestic All Electric	-	0.0194	0.0185	0.0188	0.3291	0.3291	0.3291	0.2919	0.3311	0.2919	0.3311	0.2919	0.2167	0.2167	-	0.2919	-
19	1.3 Special	-	-	0.0000	-	-	-	-	0.0000	-	0.0000	-	0.0000	0.0000	0.0000	-	0.0000	-
20	2.1 GS 0-10 kW	-	0.0018	0.0024	0.0018	0.0309	0.0309	0.0309	0.0835	0.0311	0.0835	0.0311	0.0835	0.1240	0.1240	-	0.0835	-
21	2.2 GS 10-100 kW	-	0.0090	0.0111	0.0087	0.1527	0.1527	0.1527	0.0389	0.1536	0.0389	0.1536	0.0389	0.2330	0.2330	-	0.0389	-
22	2.3 GS 110-1,000 kVa	-	0.0051	0.0075	0.0050	0.0866	0.0866	0.0866	0.0031	0.0859	0.0031	0.0859	0.0031	0.0195	0.0195	-	0.0031	-
23	2.4 GS Over 1,000 kVa	-	0.0007	0.0046	0.0007	0.0118	0.0118	0.0118	0.0003	0.0071	0.0003	0.0071	0.0003	0.0021	0.0021	-	0.0003	-
24	4.1 Street and Area Lighting	-	0.0006	0.0005	0.0006	0.0105	0.0105	0.0105	0.0375	0.0106	0.0375	0.0106	0.0375	-	-	1.0000	0.0375	-
25	**Subtotal Rural**	-	0.0590	0.0648	0.0572	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-
26	**Total**	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	20 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	Newfoundland Power	-	315,369,152
2	Industrial - Firm	-	46,553,585
3	Industrial - Non-Firm	-	677,472
	Rural		
4	1.1 Domestic	11,849,683	11,849,683
5	1.12 Domestic All Electric	10,610,964	10,610,964
6	1.3 Special	8,381	8,381
7	2.1 GS 0-10 kW	2,059,488	2,059,488
8	2.2 GS 10-100 kW	6,082,852	6,082,852
9	2.3 GS 110-1,000 kVa	3,889,519	3,889,519
10	2.4 GS Over 1,000 kVa	1,841,101	1,841,101
11	4.1 Street and Area Lighting	875,505	875,505
12	**Subtotal Rural**	**37,217,493**	**37,217,493**
13	**Total**	**37,217,493**	**399,817,702**
	Ratios Excluding Return on Equity		
14	Newfoundland Power	-	0.7888
15	Industrial - Firm	-	0.1164
16	Industrial - Non-Firm	-	0.0017
	Rural		
17	1.1 Domestic	0.3184	0.0296
18	1.12 Domestic All Electric	0.2851	0.0265
19	1.3 Special	0.0002	0.0000
20	2.1 GS 0-10 kW	0.0553	0.0052
21	2.2 GS 10-100 kW	0.1634	0.0152
22	2.3 GS 110-1,000 kVa	0.1045	0.0097
23	2.4 GS Over 1,000 kVa	0.0495	0.0046
24	4.1 Street and Area Lighting	0.0235	0.0022
25	**Subtotal Rural**	**1.0000**	**0.0931**
26	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Rural Prod & Transmission Demand	7 Substations Demand	8 Primary Lines Demand	9 Primary Lines Customer	10 Line Transformers Demand	11 Line Transformers Customer	12 Secondary Lines Demand	13 Secondary Lines Customer	14 Services Customer	15 Meters Customer	16 Street Lighting Customer	17 Accounting Customer	18 Specifically Assigned Customer
							Distribution											
	Allocated Rev Reqmt Excl Return		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	Newfoundland Power	188,088,300	45,550,116	129,759,717	10,510,509	-	-	-	-	-	-	-	-	-	-	-	-	2,025,593
2	Industrial - Firm	25,962,650	4,397,543	20,052,010	979,069	-	-	-	-	-	-	-	-	-	-	-	-	498,251
3	Industrial - Non-Firm	363,368	-	362,847	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	14,176,630	1,185,089	3,247,182	263,848	2,150,961	584,421	2,408,028	860,865	142,260	360,472	335,666	533,209	192,817	150,101	-	1,471,817	-
5	1.12 Domestic All Electric	11,287,281	1,031,040	2,964,506	229,551	1,871,359	508,452	2,095,010	461,143	123,767	193,096	292,033	285,627	103,287	80,405	-	788,415	-
6	1.3 Special	4,502	-	4,130	-	-	-	-	40	-	17	-	25	9	7	-	69	-
7	2.1 GS 0-10 kW	1,605,182	96,701	378,516	21,530	175,515	47,688	196,491	131,887	11,608	55,225	27,390	81,689	59,080	45,992	-	225,487	-
8	2.2 GS 10-100 kW	5,207,472	478,379	1,776,970	106,506	868,268	235,910	972,037	61,427	57,410	25,722	135,461	38,047	111,051	86,449	-	105,022	-
9	2.3 GS 110-1,000 kVa	2,952,873	271,373	1,205,593	60,419	492,548	133,826	551,414	4,846	32,099	2,029	75,738	3,002	9,304	7,243	-	8,285	-
10	2.4 GS Over 1,000 kVa	1,006,428	37,092	742,350	8,258	67,323	18,292	75,369	528	2,656	221	6,268	327	1,013	789	-	902	-
11	4.1 Street and Area Lighting	694,126	32,939	81,121	7,334	59,786	16,244	66,931	59,214	3,954	24,795	9,330	36,676	-	-	173,148	101,237	-
12	**Subtotal Rural**	**36,934,495**	**3,132,613**	**10,400,369**	**697,445**	**5,685,759**	**1,544,833**	**6,365,281**	**1,579,949**	**373,754**	**661,576**	**881,885**	**978,602**	**476,562**	**370,984**	**173,148**	**2,701,234**	**-**
13	**Total**	**251,348,812**	**53,080,272**	**160,574,943**	**12,187,023**	**5,685,759**	**1,544,833**	**6,365,281**	**1,579,949**	**373,754**	**661,576**	**881,885**	**978,602**	**476,562**	**370,984**	**173,148**	**2,701,234**	**2,523,844**
	Allocated Return on Debt																	
14	Newfoundland Power	75,052,644	27,997,997	35,052,255	10,052,446	-	-	-	-	-	-	-	-	-	-	-	-	1,949,945
15	Industrial - Firm	9,201,250	2,703,009	5,416,690	936,400	-	-	-	-	-	-	-	-	-	-	-	-	145,151
16	Industrial - Non-Firm	98,017	-	98,017	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	6,621,880	728,431	877,168	252,349	2,138,799	309,123	1,045,695	404,325	77,417	196,168	152,206	247,139	61,687	41,975	-	89,397	-
18	1.12 Domestic All Electric	5,450,828	633,743	800,808	219,547	1,860,778	268,941	909,766	216,587	67,354	105,082	132,421	132,386	33,044	22,485	-	47,888	-
19	1.3 Special	1,164	-	1,116	-	-	-	-	19	-	9	-	12	3	2	-	4	-
20	2.1 GS 0-10 kW	661,407	59,439	102,249	20,591	174,522	25,224	85,327	61,944	6,317	30,054	12,420	37,863	18,901	12,861	-	13,696	-
21	2.2 GS 10-100 kW	2,505,406	294,042	480,016	101,865	863,359	124,782	422,111	28,851	31,243	13,998	61,424	17,635	35,528	24,175	-	6,379	-
22	2.3 GS 110-1,000 kVa	1,412,349	166,803	325,669	57,785	489,764	70,786	239,454	2,276	17,468	1,104	34,343	1,391	2,976	2,025	-	503	-
23	2.4 GS Over 1,000 kVa	345,983	22,799	200,533	7,898	66,942	9,675	32,729	248	1,446	120	2,842	151	324	221	-	55	-
24	4.1 Street and Area Lighting	315,374	20,247	21,913	7,014	59,448	8,592	29,065	27,811	2,152	13,493	4,231	16,999	-	-	98,261	6,149	-
25	**Subtotal Rural**	**17,314,393**	**1,925,503**	**2,809,473**	**667,049**	**5,653,611**	**817,124**	**2,764,146**	**742,060**	**203,396**	**360,029**	**399,886**	**453,576**	**152,464**	**103,744**	**98,261**	**164,071**	**-**
26	**Total**	**101,666,304**	**32,626,510**	**43,376,435**	**11,655,895**	**5,653,611**	**817,124**	**2,764,146**	**742,060**	**203,396**	**360,029**	**399,886**	**453,576**	**152,464**	**103,744**	**98,261**	**164,071**	**2,095,096**
	Allocated Return on Equity																	
27	Newfoundland Power	(2,086,387)	(778,316)	(974,417)	(279,448)	-	-	-	-	-	-	-	-	-	-	-	-	(54,206)
28	Industrial - Firm	(255,785)	(75,141)	(150,578)	(26,031)	-	-	-	-	-	-	-	-	-	-	-	-	(4,035)
29	Industrial - Non-Firm	(2,725)	-	(2,725)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
30	1.1 Domestic	(51,649)	(20,250)	(24,384)	(7,015)	-	-	-	-	-	-	-	-	-	-	-	-	-
31	1.12 Domestic All Electric	(45,982)	(17,617)	(22,262)	(6,103)	-	-	-	-	-	-	-	-	-	-	-	-	-
32	1.3 Special	(31)	-	(31)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.1 GS 0-10 kW	(5,067)	(1,652)	(2,842)	(572)	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.2 GS 10-100 kW	(24,350)	(8,174)	(13,344)	(2,832)	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2.3 GS 110-1,000 kVa	(15,297)	(4,637)	(9,053)	(1,606)	-	-	-	-	-	-	-	-	-	-	-	-	-
36	2.4 GS Over 1,000 kVa	(6,428)	(634)	(5,575)	(220)	-	-	-	-	-	-	-	-	-	-	-	-	-
37	4.1 Street and Area Lighting	(1,367)	(563)	(609)	(195)	-	-	-	-	-	-	-	-	-	-	-	-	-
38	**Subtotal Rural**	**(150,171)**	**(53,527)**	**(78,100)**	**(18,543)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
39	**Total**	**(2,495,068)**	**(906,984)**	**(1,205,821)**	**(324,022)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(58,242)**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment
	Allocated Rev Reqmt Excl Return		($)
1	Newfoundland Power	-	242,364
2	Industrial - Firm	-	35,777
3	Industrial - Non-Firm	-	521
	Rural		
4	1.1 Domestic	280,788	9,107
5	1.12 Domestic All Electric	251,435	8,155
6	1.3 Special	199	6
7	2.1 GS 0-10 kW	48,801	1,583
8	2.2 GS 10-100 kW	144,138	4,675
9	2.3 GS 110-1,000 kVa	92,165	2,989
10	2.4 GS Over 1,000 kVa	43,626	1,415
11	4.1 Street and Area Lighting	20,746	673
12	**Subtotal Rural**	**881,898**	**28,602**
13	**Total**	**881,898**	**307,264**
	Allocated Return on Debt		
14	Newfoundland Power	-	-
15	Industrial - Firm	-	-
16	Industrial - Non-Firm	-	-
	Rural		
17	1.1 Domestic	-	-
18	1.12 Domestic All Electric	-	-
19	1.3 Special	-	-
20	2.1 GS 0-10 kW	-	-
21	2.2 GS 10-100 kW	-	-
22	2.3 GS 110-1,000 kVa	-	-
23	2.4 GS Over 1,000 kVa	-	-
24	4.1 Street and Area Lighting	-	-
25	**Subtotal Rural**	**-**	**-**
26	**Total**	**-**	**-**
	Allocated Return on Equity		
27	Newfoundland Power	-	-
28	Industrial - Firm	-	-
29	Industrial - Non-Firm	-	-
	Rural		
30	1.1 Domestic	-	-
31	1.12 Domestic All Electric	-	-
32	1.3 Special	-	-
33	2.1 GS 0-10 kW	-	-
34	2.2 GS 10-100 kW	-	-
35	2.3 GS 110-1,000 kVa	-	-
36	2.4 GS Over 1,000 kVa	-	-
37	4.1 Street and Area Lighting	-	-
38	**Subtotal Rural**	**-**	**-**
39	**Total**	**-**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Total Revenue Requiremt																	
40	Newfoundland Power	261,054,556	72,769,797	163,837,555	20,283,508	-	-	-	-	-	-	-	-	-	-	-	-	3,921,332
41	Industrial - Firm	34,908,115	7,025,411	25,318,122	1,889,438	-	-	-	-	-	-	-	-	-	-	-	-	639,367
42	Industrial - Non-Firm	458,659	-	458,139	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
43	1.1 Domestic	20,746,862	1,893,270	4,099,966	509,182	4,289,760	893,544	3,453,723	1,265,190	219,677	556,640	487,872	780,349	254,504	192,076	-	1,561,214	-
44	1.12 Domestic All Electric	16,692,127	1,647,165	3,743,053	442,994	3,732,137	777,393	3,004,776	677,730	191,121	298,178	424,454	418,013	136,331	102,890	-	836,302	-
45	1.3 Special	5,635	-	5,215	-	-	-	-	59	-	26	-	36	12	9	-	73	-
46	2.1 GS 0-10 kW	2,261,522	154,487	477,923	41,548	350,037	72,912	281,818	193,831	17,925	85,279	39,810	119,552	77,982	58,853	-	239,183	-
47	2.2 GS 10-100 kW	7,688,529	764,247	2,243,642	205,539	1,731,627	360,693	1,394,148	90,278	88,653	39,719	196,885	55,682	146,579	110,624	-	111,401	-
48	2.3 GS 110-1,000 kVa	4,349,925	433,540	1,522,209	116,598	982,312	204,613	790,868	7,122	49,567	3,133	110,080	4,393	12,280	9,268	-	8,789	-
49	2.4 GS Over 1,000 kVa	1,345,984	59,257	937,308	15,937	134,265	27,967	108,098	775	4,102	341	9,110	478	1,337	1,009	-	957	-
50	4.1 Street and Area Lighting	1,008,133	52,623	102,426	14,153	119,233	24,836	95,996	87,025	6,106	38,288	13,560	53,675	-	-	271,408	107,386	-
51	**Subtotal Rural**	**54,098,717**	**5,004,589**	**13,131,741**	**1,345,951**	**11,339,370**	**2,361,957**	**9,129,426**	**2,322,009**	**577,151**	**1,021,605**	**1,281,772**	**1,432,178**	**629,025**	**474,728**	**271,408**	**2,865,305**	**-**
52	**Total**	**350,520,048**	**84,799,798**	**202,745,557**	**23,518,897**	**11,339,370**	**2,361,957**	**9,129,426**	**2,322,009**	**577,151**	**1,021,605**	**1,281,772**	**1,432,178**	**629,025**	**474,728**	**271,408**	**2,865,305**	**4,560,698**
	Re-classification of Revenue-Related																	
53	Newfoundland Power	-	67,623	152,249	18,849	-	-	-	-	-	-	-	-	-	-	-	-	3,644
54	Industrial - Firm	-	7,208	25,975	1,938	-	-	-	-	-	-	-	-	-	-	-	-	656
55	Industrial - Non-Firm	-	-	521	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
56	1.1 Domestic	0	26,829	58,100	7,216	60,790	12,662	48,942	17,929	3,113	7,888	6,914	11,058	3,607	2,722	-	22,124	-
57	1.12 Domestic All Electric	0	26,021	59,130	6,998	58,958	12,281	47,467	10,706	3,019	4,710	6,705	6,603	2,154	1,625	-	13,211	-
58	1.3 Special	(0)	-	197	-	-	-	-	2	-	1	-	1	0	0	-	3	-
59	2.1 GS 0-10 kW	(0)	3,520	10,890	947	7,976	1,661	6,422	4,417	408	1,943	907	2,724	1,777	1,341	-	5,450	-
60	2.2 GS 10-100 kW	(0)	15,084	44,283	4,057	34,177	7,119	27,517	1,782	1,750	784	3,886	1,099	2,893	2,183	-	2,199	-
61	2.3 GS 110-1,000 kVa	0	9,696	34,043	2,608	21,969	4,576	17,687	159	1,109	70	2,462	98	275	207	-	197	-
62	2.4 GS Over 1,000 kVa	0	2,052	32,452	552	4,649	968	3,743	27	142	12	315	17	46	35	-	33	-
63	4.1 Street and Area Lighting	-	1,142	2,223	307	2,588	539	2,084	1,889	133	831	294	1,165	-	-	5,891	2,331	-
64	**Subtotal Rural**	**0**	**84,344**	**241,319**	**22,684**	**191,106**	**39,807**	**153,861**	**36,911**	**9,674**	**16,240**	**21,484**	**22,766**	**10,752**	**8,114**	**5,891**	**45,548**	**-**
65	**Total**	**0**	**159,174**	**420,063**	**43,471**	**191,106**	**39,807**	**153,861**	**36,911**	**9,674**	**16,240**	**21,484**	**22,766**	**10,752**	**8,114**	**5,891**	**45,548**	**4,300**
	Total Allocated Revenue Requirement																	
66	Newfoundland Power	261,054,556	72,837,420	163,989,804	20,302,356	-	-	-	-	-	-	-	-	-	-	-	-	3,924,976
67	Industrial - Firm	34,908,115	7,032,619	25,344,097	1,891,376	-	-	-	-	-	-	-	-	-	-	-	-	640,022
68	Industrial - Non-Firm	458,659	-	458,659	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
69	1.1 Domestic	20,746,862	1,920,099	4,158,066	516,398	4,350,550	906,206	3,502,666	1,283,119	222,790	564,529	494,786	791,407	258,111	194,797	-	1,583,338	-
70	1.12 Domestic All Electric	16,692,127	1,673,186	3,802,183	449,992	3,791,095	789,674	3,052,243	688,436	194,141	302,888	431,159	424,616	138,485	104,515	-	849,514	-
71	1.3 Special	5,635	-	5,412	-	-	-	-	61	-	27	-	38	12	9	-	76	-
72	2.1 GS 0-10 kW	2,261,522	158,008	488,813	42,495	358,013	74,573	288,239	198,248	18,334	87,222	40,717	122,276	79,759	60,194	-	244,633	-
73	2.2 GS 10-100 kW	7,688,529	779,331	2,287,925	209,596	1,765,804	367,812	1,421,664	92,060	90,402	40,503	200,771	56,781	149,472	112,807	-	113,600	-
74	2.3 GS 110-1,000 kVa	4,349,925	443,236	1,556,252	119,205	1,004,281	209,189	808,555	7,281	50,675	3,204	112,542	4,491	12,555	9,475	-	8,985	-
75	2.4 GS Over 1,000 kVa	1,345,984	61,309	969,760	16,489	138,914	28,935	111,841	802	4,244	353	9,425	495	1,383	1,044	-	990	-
76	4.1 Street and Area Lighting	1,008,133	53,765	104,649	14,460	121,821	25,375	98,079	88,914	6,238	39,119	13,855	54,840	-	-	277,300	109,717	-
77	**Subtotal Rural**	**54,098,717**	**5,088,933**	**13,373,060**	**1,368,635**	**11,530,477**	**2,401,764**	**9,283,288**	**2,358,920**	**586,824**	**1,037,845**	**1,303,255**	**1,454,945**	**639,777**	**482,843**	**277,300**	**2,910,852**	**-**
78	**Total**	**350,520,048**	**84,958,972**	**203,165,620**	**23,562,368**	**11,530,477**	**2,401,764**	**9,283,288**	**2,358,920**	**586,824**	**1,037,845**	**1,303,255**	**1,454,945**	**639,777**	**482,843**	**277,300**	**2,910,852**	**4,564,998**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	Basis of Proration
	Total Revenue Requiremt	($)	($)	
40	Newfoundland Power	-	242,364	
41	Industrial - Firm	-	35,777	
42	Industrial - Non-Firm	-	521	
	Rural			
43	1.1 Domestic	280,788	9,107	
44	1.12 Domestic All Electric	251,435	8,155	
45	1.3 Special	199	6	
46	2.1 GS 0-10 kW	48,801	1,583	
47	2.2 GS 10-100 kW	144,138	4,675	
48	2.3 GS 110-1,000 kVa	92,165	2,989	
49	2.4 GS Over 1,000 kVa	43,626	1,415	
50	4.1 Street and Area Lighting	20,746	673	
51	**Subtotal Rural**	**881,898**	**28,602**	
52	**Total**	**881,898**	**307,264**	
	Re-classification of Revenue-Related			
53	Newfoundland Power	-	(242,364)	Re-classification to demand, energy and customer is based on rate class revenue
54	Industrial - Firm	-	(35,777)	requirements excluding revenue-related items.
55	Industrial - Non-Firm	-	(521)	
	Rural			
56	1.1 Domestic	(280,788)	(9,107)	
57	1.12 Domestic All Electric	(251,435)	(8,155)	
58	1.3 Special	(199)	(6)	
59	2.1 GS 0-10 kW	(48,801)	(1,583)	
60	2.2 GS 10-100 kW	(144,138)	(4,675)	
61	2.3 GS 110-1,000 kVa	(92,165)	(2,989)	
62	2.4 GS Over 1,000 kVa	(43,626)	(1,415)	
63	4.1 Street and Area Lighting	(20,746)	(673)	
64	**Subtotal Rural**	**(881,898)**	**(28,602)**	
65	**Total**	**(881,898)**	**(307,264)**	
	Total Allocated Revenue Requirement			
66	Newfoundland Power	-	-	
67	Industrial - Firm	-	-	
68	Industrial - Non-Firm	-	-	
	Rural			
69	1.1 Domestic	-	-	
70	1.12 Domestic All Electric	-	-	
71	1.3 Special	-	-	
72	2.1 GS 0-10 kW	-	-	
73	2.2 GS 10-100 kW	-	-	
74	2.3 GS 110-1,000 kVa	-	-	
75	2.4 GS Over 1,000 kVa	-	-	
76	4.1 Street and Area Lighting	-	-	
77	**Subtotal Rural**	**-**	**-**	
78	**Total**	**-**	**-**	

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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
			OM&A				Depreciation				Expense Credits							
Line			Transmission		Administrative &		Transmission		Telecontrol &		Rental			Subtotal Excluding	Return on	Return on	Subtotal Excl Rev	Revenue
No.	Description	Total Amount ($)	Lines ($) (Plant)	Terminals ($) (Plant)	General ($) (C3 & C4)	Other ($) (C3 & C4)	Lines ($) (Direct)	Terminals ($) (Direct)	Feasibility Study ($) (Direct)	General ($) (Exp C3,4,6)	Income ($) (Plant)	Other ($) (C6)	Gains/Losses ($) (NBV)	Return ($)	Debt ($) (NBV)	Equity ($) (NBV)	Related ($)	Related ($)
	Basis of Allocation - Amounts																	
1	Newfoundland Power		21,645,435	10,292,392	31,937,828	31,937,828	-	-	-	557,603	31,937,828	31,937,828	23,809,030	-	23,809,030	23,809,030	-	-
	Industrial																	
2	Abitibi Consolidated - S'ville		61,463	274,012	335,475	335,475	-	-	-	9,295	335,475	335,475	270,576	-	270,576	270,576	-	-
3	Abitibi Consolidated - GF		-	11,728	11,728	11,728	-	-	-	369	11,728	11,728	6,633	-	6,633	6,633	-	-
4	Corner Brook P& P - CB		-	2,549,192	2,549,192	2,549,192	-	-	-	80,308	2,549,192	2,549,192	963,658	-	963,658	963,658	-	-
5	Corner Brook P& P - DL		-	22,005	22,005	22,005	-	-	-	693	22,005	22,005	18,833	-	18,833	18,833	-	-
6	North Atlantic Refining Limited		-	1,122,679	1,122,679	1,122,679	-	-	-	35,368	1,122,679	1,122,679	512,608	-	512,608	512,608	-	-
7	Aur Resources		4,534,363	890,415	5,424,778	5,424,778	-	-	-	76,936	5,424,778	5,424,778	-	-	-	-	-	-
8	**Subtotal Industrial**		4,595,826	4,870,031	9,465,856	9,465,856	-	-	-	202,970	9,465,856	9,465,856	1,772,308	-	1,772,308	1,772,308	-	-
9	**Total**		26,241,261	15,162,423	41,403,684	41,403,684	-	-	-	760,573	41,403,684	41,403,684	25,581,339	-	25,581,339	25,581,339	-	-
10	**Basis of Allocation - Ratios**																	
11	Newfoundland Power		0.8249	0.6788	0.7714	0.7714	-	-	-	0.7331	0.7714	0.7714	0.9307	-	0.9307	0.9307	-	-
	Industrial																	
12	Abitibi Consolidated - S'ville		0.0023	0.0181	0.0081	0.0081	-	-	-	0.0122	0.0081	0.0081	0.0106	-	0.0106	0.0106	-	-
13	Abitibi Consolidated - GF		-	0.0008	0.0003	0.0003	-	-	-	0.0005	0.0003	0.0003	0.0003	-	0.0003	0.0003	-	-
14	Corner Brook P& P - CB		-	0.1681	0.0616	0.0616	-	-	-	0.1056	0.0616	0.0616	0.0377	-	0.0377	0.0377	-	-
15	Corner Brook P& P - DL		-	0.0015	0.0005	0.0005	-	-	-	0.0009	0.0005	0.0005	0.0007	-	0.0007	0.0007	-	-
16	North Atlantic Refining Ltd.		-	0.0740	0.0271	0.0271	-	-	-	0.0465	0.0271	0.0271	0.0200	-	0.0200	0.0200	-	-
17	Aur Resources		0.1728	0.0587	0.1310	0.1310	-	-	-	0.1012	0.1310	0.1310	-	-	-	-	-	-
18	**Subtotal Industrial**		0.1751	0.3212	0.2286	0.2286	-	-	-	0.2669	0.2286	0.2286	0.0693	-	0.0693	0.0693	-	-
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	3,924,976	157,629	288,235	464,095	111,739	522,076	320,573	-	155,519	(51)	(5,609)	11,388	2,025,593	1,949,945	(54,206)	3,921,332	3,644
	Industrial																	
21	Abitibi Consolidated - S'ville	58,826	448	7,674	4,875	1,174	1,465	12,530	6,394	2,592	(1)	(59)	129	37,221	22,160	(616)	58,765	60
22	Abitibi Consolidated - GF	1,259	-	328	170	41	-	86	-	103	(0)	(2)	3	730	543	(15)	1,258	1
23	Corner Brook P& P - CB	246,097	-	71,389	37,043	8,919	-	29,357	-	22,398	(4)	(448)	461	169,116	78,923	(2,194)	245,845	252
24	Corner Brook P& P - DL	3,005	-	616	320	77	-	291	-	193	(0)	(4)	9	1,502	1,542	(43)	3,002	3
25	North Atlantic Refining Ltd.	154,394	-	31,440	16,314	3,928	-	51,828	-	9,864	(2)	(197)	245	113,421	41,982	(1,167)	154,236	158
26	Aur Resources	176,442	33,021	24,936	78,828	18,979	-	-	-	21,458	(9)	(953)	-	176,261	-	-	176,261	181
27	**Subtotal Industrial**	640,022	33,468	136,384	137,550	33,118	1,465	94,092	6,394	56,609	(15)	(1,663)	848	498,251	145,151	(4,035)	639,367	656
28	**Total**	4,564,998	191,097	424,619	601,645	144,857	523,541	414,665	6,394	212,128	(67)	(7,272)	12,236	2,523,844	2,095,096	(58,242)	4,560,698	4,300

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Isolated
Functional Classification of Revenue Requirement

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line		Total	Production	Production and Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Expenses																
1	Operating & Maintenance	4,518,109	1,568,499	2,036,052	-	-	315,298	100,767	30,897	54,690	74,145	76,697	48,086	17,781	11,274	151,096	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	1,896,005	-	1,896,005	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	60,273	-	60,273	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	764,106	295,141	387,530	-	-	32,285	10,735	3,810	6,745	7,363	7,853	5,613	2,275	1,382	3,373	-
	Expense Credits																
8	Sundry	(19,824)	(6,882)	(8,933)	-	-	(1,383)	(442)	(136)	(240)	(325)	(337)	(211)	(78)	(49)	(663)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(4,295)	(1,491)	(1,935)	-	-	(300)	(96)	(29)	(52)	(70)	(73)	(46)	(17)	(11)	(144)	-
12	Pole Attachments	(23,624)	-	-	-	-	(13,663)	(4,669)	-	-	(2,418)	(2,873)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(376)	-	-	-	-	-	-	-	-	-	-	-	-	-	(376)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Total Expense Credits**	**(48,119)**	**(8,373)**	**(10,869)**	**-**	**-**	**(15,346)**	**(5,207)**	**(165)**	**(292)**	**(2,814)**	**(3,283)**	**(257)**	**(95)**	**(60)**	**(1,183)**	**-**
18	**Subtotal Expenses**	**7,190,374**	**1,855,268**	**4,368,991**	**-**	**-**	**332,238**	**106,295**	**34,542**	**61,143**	**78,694**	**81,267**	**53,443**	**19,961**	**12,596**	**153,286**	**-**
19	Disposal Gain / Loss	73,196	27,510	35,193	-	-	3,929	1,284	702	1,243	865	925	631	328	241	346	-
20	**Subtotal Revenue Requirement Ex. Return**	**7,263,570**	**1,882,778**	**4,404,184**	**-**	**-**	**336,167**	**107,579**	**35,244**	**62,385**	**79,559**	**82,192**	**54,073**	**20,289**	**12,837**	**153,632**	**-**
21	Return on Debt	688,099	254,641	335,779	-	-	36,687	11,982	6,472	11,456	8,092	8,642	5,882	3,036	2,226	3,203	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**7,951,669**	**2,137,419**	**4,739,963**	**-**	**-**	**372,854**	**119,561**	**41,716**	**73,841**	**87,651**	**90,834**	**59,955**	**23,325**	**15,063**	**156,835**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	31,796	1,031	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(140)	(5)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(30)	(1)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(170)**	**(6)**	
18	**Subtotal Expenses**	**31,626**	**1,026**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**31,626**	**1,026**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**31,626**	**1,026**	

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

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	12,292,848	5,224,800	7,068,048	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**12,292,848**	**5,224,800**	**7,068,048**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	240,282	240,282	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	22,335	-	-	-	-	16,839	2,145	-	-	1,953	1,397	-	-	-	-	-
8	Poles	1,856,082	-	-	-	-	1,073,461	366,858	-	-	190,003	225,759	-	-	-	-	-
9	Primary Conductor & Equipment	120,561	-	-	-	-	106,937	13,623	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	324,985	-	-	-	-	-	-	117,320	207,666	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	153,658	-	-	-	-	-	-	-	-	89,583	64,075	-	-	-	-	-
13	Services	182,591	-	-	-	-	-	-	-	-	-	-	182,591	-	-	-	-
14	Meters	67,772	-	-	-	-	-	-	-	-	-	-	-	67,772	-	-	-
15	Street Lighting	42,810	-	-	-	-	-	-	-	-	-	-	-	-	42,810	-	-
16	**Subtotal Distribution**	**3,011,075**	**240,282**	**-**	**-**	**-**	**1,197,238**	**382,627**	**117,320**	**207,666**	**281,539**	**291,231**	**182,591**	**67,772**	**42,810**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**15,303,924**	**5,465,082**	**7,068,048**	**-**	**-**	**1,197,238**	**382,627**	**117,320**	**207,666**	**281,539**	**291,231**	**182,591**	**67,772**	**42,810**	**-**	**-**
18	General	1,836,075	679,111	897,949	-	-	76,405	24,419	7,487	13,253	17,967	18,586	11,653	4,289	2,732	82,225	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	46,037	16,440	21,262	-	-	3,601	1,151	353	625	847	876	549	204	129	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**17,186,036**	**6,160,632**	**7,987,259**	**-**	**-**	**1,277,245**	**408,196**	**125,160**	**221,543**	**300,353**	**310,693**	**194,793**	**72,265**	**45,670**	**82,225**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Isolated
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	6,376,602	2,710,232	3,666,370	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**6,376,602**	**2,710,232**	**3,666,370**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	166,972	166,972	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	1,076	-	-	-	-	812	103	-	-	94	67	-	-	-	-	-
8	Poles	679,399	-	-	-	-	392,929	134,285	-	-	69,549	82,637	-	-	-	-	-
9	Primary Conductor & Equipment	30,748	-	-	-	-	27,273	3,474	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	216,745	-	-	-	-	-	-	78,245	138,500	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	38,568	-	-	-	-	-	-	-	-	22,485	16,083	-	-	-	-	-
13	Services	67,898	-	-	-	-	-	-	-	-	-	-	67,898	-	-	-	-
14	Meters	36,179	-	-	-	-	-	-	-	-	-	-	-	36,179	-	-	-
15	Street Lighting	26,810	-	-	-	-	-	-	-	-	-	-	-	-	26,810	-	-
16	**Subtotal Distribution**	**1,264,396**	**166,972**	**-**	**-**	**-**	**421,014**	**137,862**	**78,245**	**138,500**	**92,128**	**98,787**	**67,898**	**36,179**	**26,810**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**7,640,999**	**2,877,204**	**3,666,370**	**-**	**-**	**421,014**	**137,862**	**78,245**	**138,500**	**92,128**	**98,787**	**67,898**	**36,179**	**26,810**	**-**	**-**
18	General	904,547	334,565	442,376	-	-	37,641	12,030	3,689	6,529	8,852	9,156	5,741	2,113	1,346	40,509	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	32,320	12,170	15,508	-	-	1,781	583	331	586	390	418	287	153	113	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**8,577,866**	**3,223,940**	**4,124,255**	**-**	**-**	**460,436**	**150,475**	**82,265**	**145,615**	**101,369**	**108,361**	**73,926**	**38,445**	**28,270**	**40,509**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	1,763,429	749,506	1,013,923	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	334,859	142,324	192,534	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**2,098,287**	**891,830**	**1,206,457**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
7	Other	252,371	20,603	-	-	-	102,656	32,808	10,059	17,806	24,140	24,971	15,656	-	3,671	-	-
8	Meters	5,763	-	-	-	-	-	-	-	-	-	-	-	5,763	-	-	-
9	**Subtotal Distribution**	**258,134**	**20,603**	**-**	**-**	**-**	**102,656**	**32,808**	**10,059**	**17,806**	**24,140**	**24,971**	**15,656**	**5,763**	**3,671**	**-**	**-**
10	**Subttl Prod, Trans, & Dist**	**2,356,421**	**912,433**	**1,206,457**	**-**	**-**	**102,656**	**32,808**	**10,059**	**17,806**	**24,140**	**24,971**	**15,656**	**5,763**	**3,671**	**-**	**-**
11	Customer Accounting	110,476	-	-	-	-	-	-	-	-	-	-	-	-	-	110,476	-
	Administrative & General:																
	Plant-Related:																
12	Production	409,467	174,035	235,432	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	382,497	30,523	-	-	-	152,085	48,605	14,903	26,380	35,764	36,995	23,195	8,609	5,438	-	-
15	Prod, Trans, Distn Plant	262,491	93,736	121,230	-	-	20,535	6,563	2,012	3,562	4,829	4,995	3,132	1,162	734	-	-
16	Prod, Trans, Distn and Gen Plt	3,919	1,405	1,821	-	-	291	93	29	51	68	71	44	16	10	19	-
17	Property Insurance	8,490	3,630	4,706	-	-	45	14	4	8	11	11	7	3	2	49	-
	Revenue Related:																
18	Municipal Tax	31,796	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	1,031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	905,531	334,929	442,858	-	-	37,682	12,043	3,693	6,536	8,861	9,166	5,747	2,115	1,347	40,553	-
21	Prod, Trans, and Distn Expense-Related	45,992	17,808	23,547	-	-	2,004	640	196	348	471	487	306	112	72	-	-
22	**Subtotal Admin & General**	**2,051,213**	**656,067**	**829,595**	**-**	**-**	**212,642**	**67,959**	**20,837**	**36,884**	**50,004**	**51,726**	**32,430**	**12,018**	**7,603**	**40,620**	**-**
23	**Total Operating & Maintenance Expenses**	**4,518,109**	**1,568,499**	**2,036,052**	**-**	**-**	**315,298**	**100,767**	**30,897**	**54,690**	**74,145**	**76,697**	**48,086**	**17,781**	**11,274**	**151,096**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L6
2	Other	-		Production - Demand, Energy ratios Sch.4.1 L6
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	**Subtotal Transmission**	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	**Subtotal Distribution**	-	-	
10	**Subttl Prod, Trans, & Dist**	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and Gen Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	31,796	-	Revenue-related
19	PUB Assessment	-	1,031	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	**Subtotal Admin & General**	**31,796**	**1,031**	
23	**Total Operating & Maintenance Expenses**	**31,796**	**1,031**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Isolated
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	574,453	244,158	330,294	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**574,453**	**244,158**	**330,294**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substn Struct & Eqpt	7,577	7,577	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	98	-	-	-	-	74	9	-	-	9	6	-	-	-	-	-
8	Poles	45,732	-	-	-	-	26,449	9,039	-	-	4,681	5,562	-	-	-	-	-
9	Primary Conductor & Equipment	1,051	-	-	-	-	933	119	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	9,140	-	-	-	-	-	-	3,299	5,840	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	2,660	-	-	-	-	-	-	-	-	1,551	1,109	-	-	-	-	-
13	Services	4,836	-	-	-	-	-	-	-	-	-	-	4,836	-	-	-	-
14	Meters	1,977	-	-	-	-	-	-	-	-	-	-	-	1,977	-	-	-
15	Street Lighting	1,196	-	-	-	-	-	-	-	-	-	-	-	-	1,196	-	-
16	**Subtotal Distribution**	**74,267**	**7,577**	**-**	**-**	**-**	**27,455**	**9,167**	**3,299**	**5,840**	**6,241**	**6,678**	**4,836**	**1,977**	**1,196**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**648,719**	**251,735**	**330,294**	**-**	**-**	**27,455**	**9,167**	**3,299**	**5,840**	**6,241**	**6,678**	**4,836**	**1,977**	**1,196**	**-**	**-**
18	General	75,322	27,859	36,837	-	-	3,134	1,002	307	544	737	762	478	176	112	3,373	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	40,065	15,547	20,399	-	-	1,696	566	204	361	385	412	299	122	74	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**764,106**	**295,141**	**387,530**	**-**	**-**	**32,285**	**10,735**	**3,810**	**6,745**	**7,363**	**7,853**	**5,613**	**2,275**	**1,382**	**3,373**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Isolated
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	8,577,866	3,223,940	4,124,255	-	-	460,436	150,475	82,265	145,615	101,369	108,361	73,926	38,445	28,270	40,509	-
2	Cash Working Capital	21,068	7,918	10,129	-	-	1,131	370	202	358	249	266	182	94	69	99	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	135,868	-	135,868	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	189,048	67,768	87,861	-	-	14,050	4,490	1,377	2,437	3,304	3,418	2,143	795	502	904	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	479,800	180,330	230,689	-	-	25,754	8,417	4,601	8,145	5,670	6,061	4,135	2,150	1,581	2,266	-
8	Total Rate Base	**9,403,649**	**3,479,955**	**4,588,801**	**-**	**-**	**501,371**	**163,752**	**88,445**	**156,555**	**110,592**	**118,106**	**80,385**	**41,485**	**30,423**	**43,778**	**-**
9	Less: Rural Portion	(9,403,649)	(3,479,955)	(4,588,801)	-	-	(501,371)	(163,752)	(88,445)	(156,555)	(110,592)	(118,106)	(80,385)	(41,485)	(30,423)	(43,778)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	688,099	254,641	335,779	-	-	36,687	11,982	6,472	11,456	8,092	8,642	5,882	3,036	2,226	3,203	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**688,099**	**254,641**	**335,779**	**-**	**-**	**36,687**	**11,982**	**6,472**	**11,456**	**8,092**	**8,642**	**5,882**	**3,036**	**2,226**	**3,203**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Isolated
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Isolated
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Distribution: Substations Demand (CP kW)	7 Distribution: Primary Lines Demand (CP kW)	8 Distribution: Primary Lines Customer (Rural Cust)	9 Distribution: Line Transformers Demand (CP kW)	10 Distribution: Line Transformers Customer (Rural Cust)	11 Distribution: Secondary Lines Demand (CP kW)	12 Distribution: Secondary Lines Customer (Rural Cust)	13 Distribution: Services Customer (Wtd Rural Cust)	14 Distribution: Meters Customer (Wtd Rural Cust)	15 Distribution: Street Lighting Customer (Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
	Amounts																
1	1.2 Domestic Diesel	-	1,248	5,807	1,248	1,206	1,206	717	1,144	717	1,144	717	717	717	-	717	-
2	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	119	990	119	115	115	104	109	104	109	104	209	209	-	104	-
5	2.2 GS 10-100 kW	-	175	1,046	175	169	169	11	160	11	160	11	86	86	-	11	-
6	2.3 GS 110-1,000 kVa	-	34	103	34	33	33	1	31	1	31	1	6	6	-	1	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	21	96	21	20	20	36	19	36	19	36	-	-	36	36	-
11	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**-**	**1,597**	**8,044**	**1,597**	**1,544**	**1,544**	**869**	**1,463**	**869**	**1,463**	**869**	**1,017**	**1,017**	**36**	**869**	**-**
	Ratios																
13	1.2 Domestic Diesel	-	0.7815	0.7220	0.7815	0.7815	0.7815	0.8249	0.7815	0.8249	0.7815	0.8249	0.7045	0.7045	-	0.8249	-
14	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0747	0.1231	0.0747	0.0747	0.0747	0.1202	0.0747	0.1202	0.0747	0.1202	0.2053	0.2053	-	0.1202	-
17	2.2 GS 10-100 kW	-	0.1096	0.1301	0.1096	0.1096	0.1096	0.0123	0.1096	0.0123	0.1096	0.0123	0.0846	0.0846	-	0.0123	-
18	2.3 GS 110-1,000 kVa	-	0.0211	0.0129	0.0211	0.0211	0.0211	0.0008	0.0211	0.0008	0.0211	0.0008	0.0056	0.0056	-	0.0008	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0132	0.0119	0.0132	0.0132	0.0132	0.0419	0.0132	0.0419	0.0132	0.0419	-	-	1.0000	0.0419	-
23	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	671,606	671,606
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	197,935	197,935
5	2.2 GS 10-100 kW	285,345	285,345
6	2.3 GS 110-1,000 kVa	143,250	143,250
7	2.4 GS Over 1,000 kVa	-	-
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	36,541	36,541
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**1,334,677**	**1,334,677**
	Ratios		
13	1.2 Domestic Diesel	0.5032	0.5032
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1483	0.1483
17	2.2 GS 10-100 kW	0.2138	0.2138
18	2.3 GS 110-1,000 kVa	0.1073	0.1073
19	2.4 GS Over 1,000 kVa	-	-
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0274	0.0274
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Production and		Distribution											Specifically
Line		Total	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	5,407,008	1,471,310	3,179,750	-	-	262,700	88,737	27,542	51,459	62,172	67,797	38,093	14,293	-	126,725	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	785,324	140,557	542,226	-	-	25,096	12,929	2,631	7,497	5,939	9,878	11,100	4,165	-	18,464	-
5	2.2 GS 10-100 kW	846,961	206,301	572,990	-	-	36,835	1,321	3,862	766	8,717	1,009	4,576	1,717	-	1,886	-
6	2.3 GS 110-1,000 kVa	110,055	39,673	56,645	-	-	7,084	83	743	48	1,676	63	304	114	-	118	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	114,222	24,937	52,572	-	-	4,453	4,509	467	2,615	1,054	3,445	-	-	12,837	6,439	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**7,263,570**	**1,882,778**	**4,404,184**	**-**	**-**	**336,167**	**107,579**	**35,244**	**62,385**	**79,559**	**82,192**	**54,073**	**20,289**	**12,837**	**153,632**	**-**
	Allocated Return on Debt																
13	1.2 Domestic Diesel	516,855	198,991	242,427	-	-	28,669	9,884	5,057	9,449	6,324	7,129	4,144	2,139	-	2,642	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	70,247	19,010	41,340	-	-	2,739	1,440	483	1,377	604	1,039	1,207	623	-	385	-
17	2.2 GS 10-100 kW	78,391	27,902	43,685	-	-	4,020	147	709	141	887	106	498	257	-	39	-
18	2.3 GS 110-1,000 kVa	10,841	5,366	4,319	-	-	773	9	136	9	171	7	33	17	-	2	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	11,765	3,373	4,008	-	-	486	502	86	480	107	362	-	-	2,226	134	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**688,099**	**254,641**	**335,779**	**-**	**-**	**36,687**	**11,982**	**6,472**	**11,456**	**8,092**	**8,642**	**5,882**	**3,036**	**2,226**	**3,203**	**-**
	Allocated Return on Equity																
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	15,914	516	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	4,690	152	
5	2.2 GS 10-100 kW	6,761	219	
6	2.3 GS 110-1,000 kVa	3,394	110	
7	2.4 GS Over 1,000 kVa	-	-	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	866	28	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**31,626**	**1,026**	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	**-**	**-**	
	Allocated Return on Equity			
25	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Production and		Distribution											Specifically
Line		Total	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Total Revenue Requirement																
26	1.2 Domestic Diesel	5,923,863	1,670,301	3,422,177	-	-	291,369	98,621	32,599	60,908	68,496	74,925	42,237	16,432	-	129,367	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	855,571	159,566	583,565	-	-	27,835	14,369	3,114	8,874	6,543	10,916	12,308	4,788	-	18,849	-
30	2.2 GS 10-100 kW	925,352	234,202	616,676	-	-	40,855	1,468	4,571	907	9,604	1,115	5,074	1,974	-	1,925	-
31	2.3 GS 110-1,000 kVa	120,896	45,039	60,964	-	-	7,857	92	879	57	1,847	70	337	131	-	120	-
32	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	125,987	28,310	56,581	-	-	4,938	5,011	553	3,095	1,161	3,807	-	-	15,063	6,574	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	**Total**	**7,951,669**	**2,137,419**	**4,739,963**	**-**	**-**	**372,854**	**119,561**	**41,716**	**73,841**	**87,651**	**90,834**	**59,955**	**23,325**	**15,063**	**156,835**	**-**
	Re-classification of Revenue-Related																
38	1.2 Domestic Diesel	(0)	4,646	9,518	-	-	810	274	91	169	191	208	117	46	-	360	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	0	908	3,322	-	-	158	82	18	51	37	62	70	27	-	107	-
42	2.2 GS 10-100 kW	0	1,780	4,688	-	-	311	11	35	7	73	8	39	15	-	15	-
43	2.3 GS 110-1,000 kVa	-	1,345	1,820	-	-	235	3	26	2	55	2	10	4	-	4	-
44	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	(0)	202	404	-	-	35	36	4	22	8	27	-	-	108	47	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	**Total**	**(0)**	**8,881**	**19,752**	**-**	**-**	**1,549**	**406**	**173**	**251**	**364**	**308**	**236**	**92**	**108**	**532**	**-**
	Total Allocated Revenue Requirement																
50	1.2 Domestic Diesel	5,923,863	1,674,946	3,431,695	-	-	292,180	98,895	32,690	61,078	68,686	75,134	42,354	16,477	-	129,727	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	855,571	160,475	586,887	-	-	27,993	14,451	3,132	8,925	6,581	10,979	12,378	4,815	-	18,956	-
54	2.2 GS 10-100 kW	925,352	235,983	621,363	-	-	41,165	1,479	4,606	913	9,677	1,124	5,113	1,989	-	1,940	-
55	2.3 GS 110-1,000 kVa	120,896	46,383	62,784	-	-	8,091	94	905	58	1,902	72	347	135	-	124	-
56	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	125,987	28,512	56,985	-	-	4,974	5,047	556	3,117	1,169	3,834	-	-	15,171	6,621	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	**Total**	**7,951,669**	**2,146,300**	**4,759,715**	**-**	**-**	**374,403**	**119,967**	**41,889**	**74,091**	**88,015**	**91,142**	**60,192**	**23,417**	**15,171**	**157,367**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
26	1.2 Domestic Diesel	15,914	516	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	4,690	152	
30	2.2 GS 10-100 kW	6,761	219	
31	2.3 GS 110-1,000 kVa	3,394	110	
32	2.4 GS Over 1,000 kVa	-	-	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	866	28	
36	4.1G Gov't Street and Area Lighting	-	-	
37	**Total**	**31,626**	**1,026**	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(15,914)	(516)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(4,690)	(152)	
42	2.2 GS 10-100 kW	(6,761)	(219)	
43	2.3 GS 110-1,000 kVa	(3,394)	(110)	
44	2.4 GS Over 1,000 kVa	-	-	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(866)	(28)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	**Total**	**(31,626)**	**(1,026)**	
	Total Allocated Revenue Requirement			
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	
61	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Expenses																
1	Operating & Maintenance	11,351,168	3,675,696	6,071,979	-	88,708	454,945	137,906	20,064	35,515	78,157	87,123	36,256	35,517	13,857	487,270	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	8,155,458	-	8,155,458	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	17,730	-	17,730	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,273,391	752,929	1,175,227	-	37,395	146,093	44,389	7,688	13,609	24,942	27,906	13,939	8,489	5,558	15,226	-
	Expense Credits																
8	Sundry	(49,805)	(16,128)	(26,642)	-	(389)	(1,996)	(605)	(88)	(156)	(343)	(382)	(159)	(156)	(61)	(2,138)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(10,790)	(3,494)	(5,772)	-	(84)	(432)	(131)	(19)	(34)	(74)	(83)	(34)	(34)	(13)	(463)	-
12	Pole Attachments	(93,928)	-	-	-	-	(54,323)	(18,565)	-	-	(9,615)	(11,425)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(2,100)	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,100)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Total Expense Credits**	**(156,623)**	**(19,622)**	**(32,413)**	**-**	**(474)**	**(56,752)**	**(19,301)**	**(107)**	**(190)**	**(10,032)**	**(11,890)**	**(194)**	**(190)**	**(74)**	**(4,701)**	**-**
18	**Subtotal Expenses**	**21,641,124**	**4,409,003**	**15,387,981**	**-**	**125,629**	**544,286**	**162,994**	**27,645**	**48,935**	**93,067**	**103,140**	**50,001**	**43,817**	**19,340**	**497,795**	**-**
19	Disposal Gain / Loss	149,555	46,039	69,893	-	4,266	14,013	4,335	816	1,444	2,371	2,692	1,314	812	604	956	-
20	**Subtotal Revenue Requirement Ex. Return**	**21,790,679**	**4,455,042**	**15,457,874**	**-**	**129,896**	**558,299**	**167,329**	**28,461**	**50,378**	**95,438**	**105,832**	**51,315**	**44,629**	**19,944**	**498,752**	**-**
21	Return on Debt	2,216,570	633,269	1,120,791	-	58,315	193,121	59,721	11,179	19,787	32,695	37,099	18,043	11,150	8,270	13,130	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**24,007,249**	**5,088,311**	**16,578,665**	**-**	**188,211**	**751,419**	**227,050**	**39,640**	**70,166**	**128,133**	**142,931**	**69,358**	**55,779**	**28,214**	**511,882**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	124,148	4,026	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.11
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(545)	(18)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(118)	(4)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(663)**	**(21)**	
18	**Subtotal Expenses**	**123,485**	**4,005**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**123,485**	**4,005**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**123,485**	**4,005**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution: Substations Demand ($)	7 Distribution: Primary Lines Demand ($)	8 Distribution: Primary Lines Customer ($)	9 Distribution: Line Transformers Demand ($)	10 Distribution: Line Transformers Customer ($)	11 Distribution: Secondary Lines Demand ($)	12 Distribution: Secondary Lines Customer ($)	13 Distribution: Services Customer ($)	14 Distribution: Meters Customer ($)	15 Distribution: Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	33,753,537	12,387,422	21,366,115	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**33,753,537**	**12,387,422**	**21,366,115**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	2,775,277	1,766,532	-	-	1,008,745	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	102,348	-	-	-	-	77,165	9,831	-	-	8,950	6,402	-	-	-	-	-
8	Poles	7,384,691	-	-	-	-	4,270,921	1,459,599	-	-	755,956	898,215	-	-	-	-	-
9	Primary Conductor & Equipment	971,366	-	-	-	-	861,602	109,764	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	636,450	-	-	-	-	-	-	229,759	406,692	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	223,143	-	-	-	-	-	-	-	-	130,092	93,051	-	-	-	-	-
13	Services	415,177	-	-	-	-	-	-	-	-	-	-	415,177	-	-	-	-
14	Meters	245,193	-	-	-	-	-	-	-	-	-	-	-	245,193	-	-	-
15	Street Lighting	158,676	-	-	-	-	-	-	-	-	-	-	-	-	158,676	-	-
16	**Subtotal Distribution**	**12,912,321**	**1,766,532**	**-**	**-**	**1,008,745**	**5,209,688**	**1,579,194**	**229,759**	**406,692**	**894,999**	**997,667**	**415,177**	**245,193**	**158,676**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**46,665,858**	**14,153,953**	**21,366,115**	**-**	**1,008,745**	**5,209,688**	**1,579,194**	**229,759**	**406,692**	**894,999**	**997,667**	**415,177**	**245,193**	**158,676**	**-**	**-**
18	General	6,296,577	2,083,223	3,478,255	-	38,052	196,519	59,570	8,667	15,341	33,761	37,634	15,661	17,981	5,986	305,927	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	140,378	42,577	64,273	-	3,034	15,672	4,750	691	1,223	2,692	3,001	1,249	738	477	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**53,102,813**	**16,279,754**	**24,908,643**	**-**	**1,049,831**	**5,421,879**	**1,643,514**	**239,117**	**423,256**	**931,452**	**1,038,302**	**432,087**	**263,912**	**165,139**	**305,927**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Isolated
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	16,148,457	5,926,423	10,222,034	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**16,148,457**	**5,926,423**	**10,222,034**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	1,637,825	919,489	-	-	718,336	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	50,004	-	-	-	-	37,701	4,803	-	-	4,373	3,128	-	-	-	-	-
8	Poles	3,411,871	-	-	-	-	1,973,249	674,363	-	-	349,266	414,993	-	-	-	-	-
9	Primary Conductor & Equipment	349,077	-	-	-	-	309,631	39,446	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	378,303	-	-	-	-	-	-	136,567	241,736	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	66,590	-	-	-	-	-	-	-	-	38,822	27,768	-	-	-	-	-
13	Services	219,045	-	-	-	-	-	-	-	-	-	-	219,045	-	-	-	-
14	Meters	130,893	-	-	-	-	-	-	-	-	-	-	-	130,893	-	-	-
15	Street Lighting	101,381	-	-	-	-	-	-	-	-	-	-	-	-	101,381	-	-
16	**Subtotal Distribution**	**6,344,989**	**919,489**	**-**	**-**	**718,336**	**2,320,580**	**718,612**	**136,567**	**241,736**	**392,461**	**445,889**	**219,045**	**130,893**	**101,381**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**22,493,447**	**6,845,912**	**10,222,034**	**-**	**718,336**	**2,320,580**	**718,612**	**136,567**	**241,736**	**392,461**	**445,889**	**219,045**	**130,893**	**101,381**	**-**	**-**
18	General	3,423,957	1,132,816	1,891,408	-	20,692	106,863	32,393	4,713	8,342	18,359	20,465	8,516	9,778	3,255	166,357	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	95,143	28,957	43,237	-	3,038	9,816	3,040	578	1,023	1,660	1,886	927	554	429	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**26,012,547**	**8,007,686**	**12,156,679**	**-**	**742,066**	**2,437,259**	**754,044**	**141,858**	**251,100**	**412,480**	**468,239**	**228,488**	**141,225**	**105,065**	**166,357**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	5,918,160	2,171,943	3,746,217	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	453,045	166,266	286,779	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**6,371,205**	**2,338,208**	**4,032,997**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
7	Other	554,035	77,265	-	-	44,121	227,862	69,071	10,049	17,788	39,145	43,636	18,159	-	6,940	-	-
8	Meters	20,849	-	-	-	-	-	-	-	-	-	-	-	20,849	-	-	-
9	**Subtotal Distribution**	**574,884**	**77,265**	**-**	**-**	**44,121**	**227,862**	**69,071**	**10,049**	**17,788**	**39,145**	**43,636**	**18,159**	**20,849**	**6,940**	**-**	**-**
10	**Subtl Prod, Trans, & Dist**	**6,946,089**	**2,415,473**	**4,032,997**	**-**	**44,121**	**227,862**	**69,071**	**10,049**	**17,788**	**39,145**	**43,636**	**18,159**	**20,849**	**6,940**	**-**	**-**
11	Customer Accounting	354,719	-	-	-	-	-	-	-	-	-	-	-	-	-	354,719	-
	Administrative & General:																
	Plant-Related:																
12	Production	456,708	167,610	289,098	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	249,494	34,133	-	-	19,491	100,662	30,513	4,439	7,858	17,293	19,277	8,022	4,738	3,066	-	-
15	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Prod, Trans, Distn and General Plt	374,253	114,735	175,549	-	7,399	38,212	11,583	1,685	2,983	6,565	7,318	3,045	1,860	1,164	2,156	-
17	Property Insurance	26,232	9,946	15,218	-	641	120	36	5	9	21	23	10	11	4	187	-
	Revenue Related:																
18	Municipal Tax	124,148	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	4,026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	2,679,928	886,655	1,480,404	-	16,195	83,642	25,354	3,689	6,529	14,369	16,018	6,666	7,653	2,548	130,208	-
21	Prod, Trans, and Distn Expense-Related	135,571	47,144	78,714	-	861	4,447	1,348	196	347	764	852	354	407	135	-	-
22	**Subtotal Admin & General**	**4,050,360**	**1,260,223**	**2,038,982**	**-**	**44,588**	**227,084**	**68,835**	**10,015**	**17,727**	**39,012**	**43,487**	**18,097**	**14,669**	**6,916**	**132,551**	**-**
23	**Total Operating & Maintenance Expenses**	**11,351,168**	**3,675,696**	**6,071,979**	**-**	**88,708**	**454,945**	**137,906**	**20,064**	**35,515**	**78,157**	**87,123**	**36,256**	**35,517**	**13,857**	**487,270**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L7
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L7
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	**Subtotal Transmission**	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	**Subtotal Distribution**	-	-	
10	**Subttl Prod, Trans, & Dist**	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	124,148	-	Revenue-related
19	PUB Assessment	-	4,026	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	**Subtotal Admin & General**	**124,148**	**4,026**	
23	**Total Operating & Maintenance Expenses**	**124,148**	**4,026**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Isolated
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	1,491,020	547,199	943,821	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**1,491,020**	**547,199**	**943,821**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substn Struct & Eqpt	97,717	64,282	-	-	33,436	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	2,292	-	-	-	-	1,728	220	-	-	200	143	-	-	-	-	-
8	Poles	182,778	-	-	-	-	105,709	36,126	-	-	18,711	22,232	-	-	-	-	-
9	Primary Conductor & Equipment	23,614	-	-	-	-	20,945	2,668	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	18,933	-	-	-	-	-	-	6,835	12,098	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	5,141	-	-	-	-	-	-	-	-	2,997	2,144	-	-	-	-	-
13	Services	12,394	-	-	-	-	-	-	-	-	-	-	12,394	-	-	-	-
14	Meters	7,153	-	-	-	-	-	-	-	-	-	-	-	7,153	-	-	-
15	Street Lighting	4,954	-	-	-	-	-	-	-	-	-	-	-	-	4,954	-	-
16	**Subtotal Distribution**	**354,976**	**64,282**	**-**	**-**	**33,436**	**128,383**	**39,015**	**6,835**	**12,098**	**21,908**	**24,519**	**12,394**	**7,153**	**4,954**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**1,845,996**	**611,480**	**943,821**	**-**	**33,436**	**128,383**	**39,015**	**6,835**	**12,098**	**21,908**	**24,519**	**12,394**	**7,153**	**4,954**	**-**	**-**
18	General	313,387	103,684	173,116	-	1,894	9,781	2,965	431	764	1,680	1,873	779	895	298	15,226	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	114,008	37,765	58,290	-	2,065	7,929	2,410	422	747	1,353	1,514	765	442	306	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**2,273,391**	**752,929**	**1,175,227**	**-**	**37,395**	**146,093**	**44,389**	**7,688**	**13,609**	**24,942**	**27,906**	**13,939**	**8,489**	**5,558**	**15,226**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Isolated
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	26,012,547	8,007,686	12,156,679	-	742,066	2,437,259	754,044	141,858	251,100	412,480	468,239	228,488	141,225	105,065	166,357	-
2	Cash Working Capital	63,889	19,667	29,858	-	1,823	5,986	1,852	348	617	1,013	1,150	561	347	258	409	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	2,176,365	-	2,176,365	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	584,137	179,079	273,998	-	11,548	59,641	18,079	2,630	4,656	10,246	11,421	4,753	2,903	1,817	3,365	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	1,455,002	447,907	679,979	-	41,507	136,327	42,177	7,935	14,045	23,072	26,191	12,780	7,899	5,877	9,305	-
8	Total Rate Base	**30,291,939**	**8,654,339**	**15,316,879**	**-**	**796,944**	**2,639,214**	**816,152**	**152,772**	**270,418**	**446,811**	**507,001**	**246,582**	**152,374**	**113,016**	**179,436**	**-**
9	Less: Rural Portion	(30,291,939)	(8,654,339)	(15,316,879)	-	(796,944)	(2,639,214)	(816,152)	(152,772)	(270,418)	(446,811)	(507,001)	(246,582)	(152,374)	(113,016)	(179,436)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	2,216,570	633,269	1,120,791	-	58,315	193,121	59,721	11,179	19,787	32,695	37,099	18,043	11,150	8,270	13,130	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**2,216,570**	**633,269**	**1,120,791**	**-**	**58,315**	**193,121**	**59,721**	**11,179**	**19,787**	**32,695**	**37,099**	**18,043**	**11,150**	**8,270**	**13,130**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Isolated
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Isolated
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Distribution Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer (Wtd Rural Cust)	15 Street Lighting Customer (Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
	Amounts																
1	1.2 Domestic Diesel	-	3,998	19,033	3,998	3,829	3,829	1,937	3,576	1,937	3,576	1,937	1,937	1,937	-	1,937	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	509	4,364	509	487	487	372	455	372	455	372	744	744	-	372	-
5	2.2 GS 10-100 kW	-	1,351	7,638	1,351	1,293	1,293	116	1,208	116	1,208	116	933	933	-	116	-
6	2.3 GS 110-1,000 kVa	-	227	1,565	227	217	217	7	203	7	203	7	58	58	-	7	-
7	2.4 GS Over 1,000 kVa	-	224	2,460	224	214	214	1	200	1	200	1	9	9	-	1	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	65	279	65	62	62	82	58	82	58	82	-	-	82	82	-
11	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**-**	**6,373**	**35,340**	**6,373**	**6,104**	**6,104**	**2,515**	**5,700**	**2,515**	**5,700**	**2,515**	**3,681**	**3,681**	**82**	**2,515**	**-**
	Ratios																
13	1.2 Domestic Diesel	-	0.6273	0.5386	0.6273	0.6273	0.6273	0.7703	0.6273	0.7703	0.6273	0.7703	0.5264	0.5264	-	0.7703	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0798	0.1235	0.0798	0.0798	0.0798	0.1478	0.0798	0.1478	0.0798	0.1478	0.2020	0.2020	-	0.1478	-
17	2.2 GS 10-100 kW	-	0.2119	0.2161	0.2119	0.2119	0.2119	0.0460	0.2119	0.0460	0.2119	0.0460	0.2535	0.2535	-	0.0460	-
18	2.3 GS 110-1,000 kVa	-	0.0356	0.0443	0.0356	0.0356	0.0356	0.0027	0.0356	0.0027	0.0356	0.0027	0.0157	0.0157	-	0.0027	-
19	2.4 GS Over 1,000 kVa	-	0.0351	0.0696	0.0351	0.0351	0.0351	0.0004	0.0351	0.0004	0.0351	0.0004	0.0023	0.0023	-	0.0004	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0102	0.0079	0.0102	0.0102	0.0102	0.0328	0.0102	0.0328	0.0102	0.0328	-	-	1.0000	0.0328	-
23	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	2,270,274	2,270,274
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	750,337	750,337
5	2.2 GS 10-100 kW	1,735,564	1,735,564
6	2.3 GS 110-1,000 kVa	171,134	171,134
7	2.4 GS Over 1,000 kVa	193,805	193,805
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	90,151	90,151
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**5,211,265**	**5,211,265**
	Ratios		
13	1.2 Domestic Diesel	0.4356	0.4356
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1440	0.1440
17	2.2 GS 10-100 kW	0.3330	0.3330
18	2.3 GS 110-1,000 kVa	0.0328	0.0328
19	2.4 GS Over 1,000 kVa	0.0372	0.0372
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0173	0.0173
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Production and		Distribution											Specifically
Line		Total	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	12,368,573	2,794,687	8,324,960	-	81,485	350,226	128,901	17,854	38,809	59,869	81,527	27,012	23,492	-	384,211	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	2,488,646	355,581	1,908,939	-	10,368	44,561	24,738	2,272	7,448	7,617	15,646	10,368	9,017	-	73,736	-
5	2.2 GS 10-100 kW	4,561,801	944,052	3,341,084	-	27,526	118,307	7,691	6,031	2,316	20,224	4,864	13,009	11,314	-	22,924	-
6	2.3 GS 110-1,000 kVa	880,043	158,689	684,526	-	4,627	19,887	449	1,014	135	3,400	284	807	702	-	1,339	-
7	2.4 GS Over 1,000 kVa	1,266,419	156,485	1,076,117	-	4,563	19,610	67	1,000	20	3,352	42	120	104	-	198	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	225,197	45,550	122,248	-	1,328	5,708	5,483	291	1,651	976	3,468	-	-	19,944	16,344	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**21,790,679**	**4,455,042**	**15,457,874**	**-**	**129,896**	**558,299**	**167,329**	**28,461**	**50,378**	**95,438**	**105,832**	**51,315**	**44,629**	**19,944**	**498,752**	**-**
	Allocated Return on Debt																
13	1.2 Domestic Diesel	1,301,426	397,255	603,611	-	36,582	121,146	46,006	7,013	15,243	20,510	28,579	9,498	5,869	-	10,115	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	237,603	50,545	138,410	-	4,654	15,414	8,829	892	2,925	2,610	5,485	3,646	2,253	-	1,941	-
17	2.2 GS 10-100 kW	452,385	134,194	242,249	-	12,357	40,924	2,745	2,369	910	6,928	1,705	4,574	2,827	-	604	-
18	2.3 GS 110-1,000 kVa	83,515	22,557	49,632	-	2,077	6,879	160	398	53	1,165	100	284	175	-	35	-
19	2.4 GS Over 1,000 kVa	110,761	22,244	78,025	-	2,048	6,783	24	393	8	1,148	15	42	26	-	5	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	30,879	6,475	8,864	-	596	1,975	1,957	114	648	334	1,216	-	-	8,270	430	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**2,216,570**	**633,269**	**1,120,791**	**-**	**58,315**	**193,121**	**59,721**	**11,179**	**19,787**	**32,695**	**37,099**	**18,043**	**11,150**	**8,270**	**13,130**	**-**
	Allocated Return on Equity																
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	53,796	1,745	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	17,780	577	
5	2.2 GS 10-100 kW	41,126	1,334	
6	2.3 GS 110-1,000 kVa	4,055	132	
7	2.4 GS Over 1,000 kVa	4,592	149	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	2,136	69	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**123,485**	**4,005**	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	**-**	**-**	
	Allocated Return on Equity			
25	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Production and		Distribution											Specifically
Line		Total	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Total Revenue Requirement																
26	1.2 Domestic Diesel	13,669,999	3,191,942	8,928,571	-	118,066	471,372	174,907	24,866	54,052	80,379	110,106	36,510	29,362	-	394,325	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	2,726,249	406,125	2,047,348	-	15,022	59,975	33,567	3,164	10,373	10,227	21,131	14,014	11,270	-	75,677	-
30	2.2 GS 10-100 kW	5,014,186	1,078,245	3,583,333	-	39,883	159,231	10,436	8,400	3,225	27,152	6,570	17,583	14,140	-	23,528	-
31	2.3 GS 110-1,000 kVa	963,559	181,246	734,158	-	6,704	26,766	609	1,412	188	4,564	384	1,090	877	-	1,374	-
32	2.4 GS Over 1,000 kVa	1,377,180	178,729	1,154,143	-	6,611	26,394	90	1,392	28	4,501	57	162	130	-	204	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	256,076	52,024	131,111	-	1,924	7,683	7,440	405	2,299	1,310	4,684	-	-	28,214	16,774	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	**Total**	**24,007,249**	**5,088,311**	**16,578,665**	**-**	**188,211**	**751,419**	**227,050**	**39,640**	**70,166**	**128,133**	**142,931**	**69,358**	**55,779**	**28,214**	**511,882**	**-**
	Re-classification of Revenue-Related																
38	1.2 Domestic Diesel	0	13,022	36,424	-	482	1,923	714	101	221	328	449	149	120	-	1,609	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	(0)	2,753	13,879	-	102	407	228	21	70	69	143	95	76	-	513	-
42	2.2 GS 10-100 kW	(0)	9,208	30,602	-	341	1,360	89	72	28	232	56	150	121	-	201	-
43	2.3 GS 110-1,000 kVa	-	791	3,204	-	29	117	3	6	1	20	2	5	4	-	6	-
44	2.4 GS Over 1,000 kVa	0	617	3,987	-	23	91	0	5	0	16	0	1	0	-	1	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	-	452	1,139	-	17	67	65	4	20	11	41	-	-	245	146	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	**Total**	**(0)**	**26,843**	**89,235**	**-**	**993**	**3,964**	**1,098**	**209**	**339**	**676**	**691**	**399**	**321**	**245**	**2,475**	**-**
	Total Allocated Revenue Requirement																
50	1.2 Domestic Diesel	13,669,999	3,204,964	8,964,995	-	118,548	473,295	175,620	24,968	54,272	80,707	110,555	36,659	29,481	-	395,934	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	2,726,249	408,878	2,061,227	-	15,124	60,381	33,795	3,185	10,444	10,296	21,274	14,109	11,346	-	76,190	-
54	2.2 GS 10-100 kW	5,014,186	1,087,454	3,613,936	-	40,224	160,590	10,525	8,472	3,253	27,384	6,626	17,733	14,261	-	23,729	-
55	2.3 GS 110-1,000 kVa	963,559	182,037	737,362	-	6,733	26,882	612	1,418	189	4,584	385	1,095	881	-	1,380	-
56	2.4 GS Over 1,000 kVa	1,377,180	179,346	1,158,130	-	6,634	26,485	91	1,397	28	4,516	57	162	130	-	204	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	256,076	52,476	132,250	-	1,941	7,749	7,505	409	2,319	1,321	4,725	-	-	28,459	16,920	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	**Total**	**24,007,249**	**5,115,155**	**16,667,900**	**-**	**189,204**	**755,384**	**228,148**	**39,849**	**70,505**	**128,809**	**143,622**	**69,758**	**56,100**	**28,459**	**514,357**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
26	1.2 Domestic Diesel	53,796	1,745	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	17,780	577	
30	2.2 GS 10-100 kW	41,126	1,334	
31	2.3 GS 110-1,000 kVa	4,055	132	
32	2.4 GS Over 1,000 kVa	4,592	149	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	2,136	69	
36	4.1G Gov't Street and Area Lighting	-	-	
37	**Total**	**123,485**	**4,005**	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(53,796)	(1,745)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(17,780)	(577)	
42	2.2 GS 10-100 kW	(41,126)	(1,334)	
43	2.3 GS 110-1,000 kVa	(4,055)	(132)	
44	2.4 GS Over 1,000 kVa	(4,592)	(149)	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(2,136)	(69)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	**Total**	**(123,485)**	**(4,005)**	
	Total Allocated Revenue Requirement			
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	
61	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	995,109	461,326	-	-	428	209,058	63,673	6,187	10,952	36,254	40,396	9,303	13,068	2,945	100,648	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	289,557	-	289,557	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	1,584,685	-	1,584,685	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	462,265	172,671	-	-	53	152,060	46,871	4,760	8,425	26,425	29,639	5,936	4,319	2,140	8,966	-
	Expense Credits																
8	Sundry	(4,366)	(2,024)	-	-	(2)	(917)	(279)	(27)	(48)	(159)	(177)	(41)	(57)	(13)	(442)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(946)	(439)	-	-	(0)	(199)	(61)	(6)	(10)	(34)	(38)	(9)	(12)	(3)	(96)	-
12	Pole Attachments	(62,382)	-	-	-	-	(36,079)	(12,330)	-	-	(6,386)	(7,588)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(392)	-	-	-	-	-	-	-	-	-	-	-	-	-	(392)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Total Expense Credits**	**(68,086)**	**(2,463)**	**-**	**-**	**(2)**	**(37,194)**	**(12,670)**	**(33)**	**(58)**	**(6,579)**	**(7,803)**	**(50)**	**(70)**	**(16)**	**(929)**	**-**
18	**Subtotal Expenses**	**3,263,531**	**631,534**	**1,874,243**	**-**	**478**	**323,924**	**97,874**	**10,914**	**19,319**	**56,099**	**62,231**	**15,189**	**17,318**	**5,069**	**108,685**	**-**
19	Disposal Gain / Loss	1,812	434	-	-	1	746	232	22	39	124	142	28	19	11	15	-
20	**Subtotal Revenue Requirement Ex. Return**	**3,265,343**	**631,968**	**1,874,243**	**-**	**479**	**324,670**	**98,106**	**10,936**	**19,358**	**56,223**	**62,373**	**15,216**	**17,337**	**5,080**	**108,700**	**-**
21	Return on Debt	471,635	113,404	2,128	-	188	192,684	59,782	5,732	10,146	31,998	36,647	7,140	4,906	2,863	4,017	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**3,736,978**	**745,371**	**1,876,371**	**-**	**667**	**517,354**	**157,888**	**16,668**	**29,504**	**88,221**	**99,020**	**22,356**	**22,243**	**7,943**	**112,717**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	39,588	1,284	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.12
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(174)	(6)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(38)	(1)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	(211)	(7)	
18	**Subtotal Expenses**	39,377	1,277	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	39,377	1,277	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	39,377	1,277	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	3,851,866	3,851,866	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**3,851,866**	**3,851,866**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	72,555	63,690	-	-	8,864	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	23,333	-	-	-	-	17,592	2,241	-	-	2,040	1,459	-	-	-	-	-
8	Poles	6,359,281	-	-	-	-	3,677,877	1,256,925	-	-	650,987	773,492	-	-	-	-	-
9	Primary Conductor & Equipment	850,304	-	-	-	-	754,220	96,084	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	364,790	-	-	-	-	-	-	131,689	233,101	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	203,478	-	-	-	-	-	-	-	-	118,628	84,850	-	-	-	-	-
13	Services	197,999	-	-	-	-	-	-	-	-	-	-	197,999	-	-	-	-
14	Meters	104,446	-	-	-	-	-	-	-	-	-	-	-	104,446	-	-	-
15	Street Lighting	62,680	-	-	-	-	-	-	-	-	-	-	-	-	62,680	-	-
16	**Subtotal Distribution**	**8,238,865**	**63,690**	**-**	**-**	**8,864**	**4,449,690**	**1,355,250**	**131,689**	**233,101**	**771,655**	**859,802**	**197,999**	**104,446**	**62,680**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**12,090,732**	**3,915,557**	**-**	**-**	**8,864**	**4,449,690**	**1,355,250**	**131,689**	**233,101**	**771,655**	**859,802**	**197,999**	**104,446**	**62,680**	**-**	**-**
18	General	1,265,071	592,424	-	-	546	273,870	83,413	8,105	14,347	47,494	52,919	12,186	18,975	3,858	156,934	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	36,371	11,779	-	-	27	13,385	4,077	396	701	2,321	2,586	596	314	189	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**13,392,174**	**4,519,759**	**-**	**-**	**9,436**	**4,736,945**	**1,442,740**	**140,190**	**248,149**	**821,470**	**915,307**	**210,781**	**123,735**	**66,726**	**156,934**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
L'Anse au Loup
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	1,205,496	1,205,496	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**1,205,496**	**1,205,496**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	19,161	17,019	-	-	2,142	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	9,669	-	-	-	-	7,290	929	-	-	846	605	-	-	-	-	-
8	Poles	3,459,544	-	-	-	-	2,000,820	683,786	-	-	354,147	420,791	-	-	-	-	-
9	Primary Conductor & Equipment	375,499	-	-	-	-	333,067	42,431	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	192,985	-	-	-	-	-	-	69,668	123,317	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	56,251	-	-	-	-	-	-	-	-	32,795	23,457	-	-	-	-	-
13	Services	85,736	-	-	-	-	-	-	-	-	-	-	85,736	-	-	-	-
14	Meters	55,757	-	-	-	-	-	-	-	-	-	-	-	55,757	-	-	-
15	Street Lighting	34,893	-	-	-	-	-	-	-	-	-	-	-	-	34,893	-	-
16	**Subtotal Distribution**	**4,289,494**	**17,019**	**-**	**-**	**2,142**	**2,341,178**	**727,146**	**69,668**	**123,317**	**387,787**	**444,853**	**85,736**	**55,757**	**34,893**	**-**	**-**
17	**Subtl Prod, Trans, & Dist**	**5,494,991**	**1,222,515**	**-**	**-**	**2,142**	**2,341,178**	**727,146**	**69,668**	**123,317**	**387,787**	**444,853**	**85,736**	**55,757**	**34,893**	**-**	**-**
18	General	404,935	189,628	-	-	175	87,663	26,700	2,594	4,592	15,202	16,939	3,901	6,074	1,235	50,233	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	23,243	5,171	-	-	9	9,903	3,076	295	522	1,640	1,882	363	236	148	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**5,923,169**	**1,417,315**	**-**	**-**	**2,326**	**2,438,743**	**756,921**	**72,557**	**128,431**	**404,629**	**463,673**	**89,999**	**62,067**	**36,275**	**50,233**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	237,678	237,678	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	37,762	37,762	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**275,440**	**275,440**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
8	Other	234,326	1,835	-	-	255	128,181	39,040	3,794	6,715	22,229	24,768	5,704	-	1,806	-	-
9	Meters	8,881	-	-	-	-	-	-	-	-	-	-	-	8,881	-	-	-
10	**Subtotal Distribution**	**243,207**	**1,835**	**-**	**-**	**255**	**128,181**	**39,040**	**3,794**	**6,715**	**22,229**	**24,768**	**5,704**	**8,881**	**1,806**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**518,647**	**277,275**	**-**	**-**	**255**	**128,181**	**39,040**	**3,794**	**6,715**	**22,229**	**24,768**	**5,704**	**8,881**	**1,806**	**-**	**-**
12	Customer Accounting	73,451	-	-	-	-	-	-	-	-	-	-	-	-	-	73,451	-
	Administrative & General:																
	Plant-Related:																
13	Production	69,654	69,654	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	55,351	428	-	-	60	29,894	9,105	885	1,566	5,184	5,776	1,330	702	421	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod,Trans, Distn & General Plt	3,054	1,031	-	-	2	1,080	329	32	57	187	209	48	28	15	36	-
18	Property Insurance	6,615	5,747	-	-	12	349	106	10	18	61	67	16	24	5	200	-
	Revenue Related:																
19	Municipal Tax	39,588	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	1,284	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	217,343	101,780	-	-	94	47,052	14,331	1,393	2,465	8,160	9,092	2,094	3,260	663	26,962	-
22	Prod, Trans, and Distn Expense-Related	10,123	5,412	-	-	5	2,502	762	74	131	434	483	111	173	35	-	-
23	**Subtotal Admin & General**	**403,012**	**184,051**	**-**	**-**	**172**	**80,877**	**24,633**	**2,394**	**4,237**	**14,025**	**15,628**	**3,599**	**4,187**	**1,139**	**27,198**	**-**
24	**Total Operating & Maintenance Expenses**	**995,109**	**461,326**	**-**	**-**	**428**	**209,058**	**63,673**	**6,187**	**10,952**	**36,254**	**40,396**	**9,303**	**13,068**	**2,945**	**100,648**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L8
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L8
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
7	**Subtotal Transmission**	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
9	Meters	-	-	Meters - Customer
10	**Subtotal Distribution**	-	-	
11	**Subttl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod,Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
19	Municipal Tax	39,588	-	Revenue-related
20	PUB Assessment	-	1,284	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
22	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	**39,588**	**1,284**	
24	**Total Operating & Maintenance Expenses**	**39,588**	**1,284**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
L'Anse au Loup
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	129,683	129,683	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**129,683**	**129,683**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	1,087	1,066	-	-	20	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	643	-	-	-	-	485	62	-	-	56	40	-	-	-	-	-
8	Poles	187,852	-	-	-	-	108,644	37,129	-	-	19,230	22,849	-	-	-	-	-
9	Primary Conductor & Equipment	21,815	-	-	-	-	19,350	2,465	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	11,210	-	-	-	-	-	-	4,047	7,163	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	5,224	-	-	-	-	-	-	-	-	3,046	2,178	-	-	-	-	-
13	Services	4,935	-	-	-	-	-	-	-	-	-	-	4,935	-	-	-	-
14	Meters	3,047	-	-	-	-	-	-	-	-	-	-	-	3,047	-	-	-
15	Street Lighting	1,808	-	-	-	-	-	-	-	-	-	-	-	-	1,808	-	-
16	**Subtotal Distribution**	**237,621**	**1,066**	**-**	**-**	**20**	**128,479**	**39,656**	**4,047**	**7,163**	**22,332**	**25,067**	**4,935**	**3,047**	**1,808**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**367,304**	**130,749**	**-**	**-**	**20**	**128,479**	**39,656**	**4,047**	**7,163**	**22,332**	**25,067**	**4,935**	**3,047**	**1,808**	**-**	**-**
18	General	72,276	33,846	-	-	31	15,647	4,766	463	820	2,713	3,023	696	1,084	220	8,966	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	22,685	8,075	-	-	1	7,935	2,449	250	442	1,379	1,548	305	188	112	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**462,265**	**172,671**	**-**	**-**	**53**	**152,060**	**46,871**	**4,760**	**8,425**	**26,425**	**29,639**	**5,936**	**4,319**	**2,140**	**8,966**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
L'Anse au Loup
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	5,923,169	1,417,315	-	-	2,326	2,438,743	756,921	72,557	128,431	404,629	463,673	89,999	62,067	36,275	50,233	-
2	Cash Working Capital	14,548	3,481	-	-	6	5,990	1,859	178	315	994	1,139	221	152	89	123	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	29,084	-	29,084	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	147,315	49,718	-	-	104	52,107	15,870	1,542	2,730	9,036	10,068	2,319	1,361	734	1,726	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	331,310	79,277	-	-	130	136,410	42,338	4,058	7,184	22,633	25,935	5,034	3,472	2,029	2,810	-
8	Total Rate Base	**6,445,426**	**1,549,790**	**29,084**	**-**	**2,565**	**2,633,250**	**816,989**	**78,335**	**138,660**	**437,292**	**500,816**	**97,573**	**67,052**	**39,127**	**54,892**	**-**
9	Less: Rural Portion	(6,445,426)	(1,549,790)	(29,084)	-	(2,565)	(2,633,250)	(816,989)	(78,335)	(138,660)	(437,292)	(500,816)	(97,573)	(67,052)	(39,127)	(54,892)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	471,635	113,404	2,128	-	188	192,684	59,782	5,732	10,146	31,998	36,647	7,140	4,906	2,863	4,017	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**471,635**	**113,404**	**2,128**	**-**	**188**	**192,684**	**59,782**	**5,732**	**10,146**	**31,998**	**36,647**	**7,140**	**4,906**	**2,863**	**4,017**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
L'Anse au Loup
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
L'Anse au Loup
Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line		Total	Production	Production and Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
	Amounts																
1	1.1 Domestic Diesel	-	2,207	9,047	2,207	2,015	2,015	711	1,741	711	1,741	711	711	711	-	711	-
2	1.12 Domestic All Electric	-	380	1,412	380	347	347	57	300	57	300	57	57	57	-	57	-
3	2.1 GS 0-10 kW	-	229	1,092	229	209	209	127	180	127	180	127	255	255	-	127	-
4	2.2 GS 10-100 kW	-	997	4,773	997	911	911	64	787	64	787	64	519	519	-	64	-
5	2.3 GS 110-1,000 kVa	-	128	1,110	128	117	117	3	101	3	101	3	26	26	-	3	-
6	4.1 Street and Area Lighting	-	32	121	32	29	29	27	25	27	25	27	-	-	1	27	-
7	**Total**	**-**	**3,974**	**17,556**	**3,974**	**3,628**	**3,628**	**990**	**3,134**	**990**	**3,134**	**990**	**1,568**	**1,568**	**1**	**990**	**0**
	Ratios																
8	1.1 Domestic Diesel	-	0.5555	0.5153	0.5555	0.5555	0.5555	0.7180	0.5555	0.7180	0.5555	0.7180	0.4532	0.4532	-	0.7180	-
9	1.12 Domestic All Electric	-	0.0957	0.0804	0.0957	0.0957	0.0957	0.0580	0.0957	0.0580	0.0957	0.0580	0.0366	0.0366	-	0.0580	-
10	2.1 GS 0-10 kW	-	0.0575	0.0622	0.0575	0.0575	0.0575	0.1287	0.0575	0.1287	0.0575	0.1287	0.1625	0.1625	-	0.1287	-
11	2.2 GS 10-100 kW	-	0.2510	0.2719	0.2510	0.2510	0.2510	0.0650	0.2510	0.0650	0.2510	0.0650	0.3312	0.3312	-	0.0650	-
12	2.3 GS 110-1,000 kVa	-	0.0323	0.0633	0.0323	0.0323	0.0323	0.0030	0.0323	0.0030	0.0323	0.0030	0.0164	0.0164	-	0.0030	-
13	4.1 Street and Area Lighting	-	0.0080	0.0069	0.0080	0.0080	0.0080	0.0272	0.0080	0.0272	0.0080	0.0272	-	-	1.0000	0.0272	-
14	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**0.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
L'Anse au Loup
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.1 Domestic Diesel	573,622	573,622
2	1.12 Domestic All Electric	352,607	352,607
3	2.1 GS 0-10 kW	150,536	150,536
4	2.2 GS 10-100 kW	414,091	414,091
5	2.3 GS 110-1,000 kVa	136,478	136,478
6	4.1 Street and Area Lighting	34,442	34,442
7	**Total**	**1,661,776**	**1,661,776**
	Ratios		
8	1.1 Domestic Diesel	0.3452	0.3452
9	1.12 Domestic All Electric	0.2122	0.2122
10	2.1 GS 0-10 kW	0.0906	0.0906
11	2.2 GS 10-100 kW	0.2492	0.2492
12	2.3 GS 110-1,000 kVa	0.0821	0.0821
13	4.1 Street and Area Lighting	0.0207	0.0207
14	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmsn Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Allocated Revenue Requirement Excluding Return																
1	1.1 Domestic Diesel	1,770,785	351,034	965,881	-	266	180,342	70,440	6,075	13,899	31,230	44,784	6,897	7,858	-	78,047	-
2	1.12 Domestic All Electric	275,356	60,485	150,765	-	46	31,074	5,692	1,047	1,123	5,381	3,619	557	635	-	6,306	-
3	2.1 GS 0-10 kW	221,682	36,365	116,620	-	28	18,682	12,631	629	2,492	3,235	8,030	2,473	2,818	-	13,995	-
4	2.2 GS 10-100 kW	806,305	158,633	509,528	-	120	81,497	6,377	2,745	1,258	14,113	4,055	5,040	5,742	-	7,066	-
5	2.3 GS 110-1,000 kVa	156,376	20,409	118,550	-	15	10,485	297	353	59	1,816	189	250	284	-	330	-
6	4.1 Street and Area Lighting	34,839	5,041	12,898	-	4	2,590	2,668	87	526	448	1,696	-	-	5,080	2,956	-
7	**Total**	**3,265,343**	**631,968**	**1,874,243**	**-**	**479**	**324,670**	**98,106**	**10,936**	**19,358**	**56,223**	**62,373**	**15,216**	**17,337**	**5,080**	**108,700**	**-**
	Allocated Return on Debt																
8	1.1 Domestic Diesel	277,044	62,992	1,097	-	104	107,029	42,924	3,184	7,285	17,774	26,312	3,236	2,224	-	2,884	-
9	1.12 Domestic All Electric	39,953	10,854	171	-	18	18,442	3,468	549	589	3,063	2,126	261	180	-	233	-
10	2.1 GS 0-10 kW	36,124	6,526	132	-	11	11,088	7,697	330	1,306	1,841	4,718	1,161	797	-	517	-
11	2.2 GS 10-100 kW	98,108	28,466	579	-	47	48,367	3,886	1,439	660	8,032	2,382	2,365	1,625	-	261	-
12	2.3 GS 110-1,000 kVa	11,777	3,662	135	-	6	6,223	181	185	31	1,033	111	117	80	-	12	-
13	4.1 Street and Area Lighting	8,630	905	15	-	1	1,537	1,626	46	276	255	997	-	-	2,863	109	-
14	**Total**	**471,635**	**113,404**	**2,128**	**-**	**188**	**192,684**	**59,782**	**5,732**	**10,146**	**31,998**	**36,647**	**7,140**	**4,906**	**2,863**	**4,017**	**-**
	Allocated Return on Equity																
15	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.1 Domestic Diesel	13,592	441	
2	1.12 Domestic All Electric	8,355	271	
3	2.1 GS 0-10 kW	3,567	116	
4	2.2 GS 10-100 kW	9,812	318	
5	2.3 GS 110-1,000 kVa	3,234	105	
6	4.1 Street and Area Lighting	816	26	
7	**Total**	**39,377**	**1,277**	
	Allocated Return on Debt			
8	1.1 Domestic Diesel	-	-	
9	1.12 Domestic All Electric	-	-	
10	2.1 GS 0-10 kW	-	-	
11	2.2 GS 10-100 kW	-	-	
12	2.3 GS 110-1,000 kVa	-	-	
13	4.1 Street and Area Lighting	-	-	
14	**Total**	**-**	**-**	
	Allocated Return on Equity			
15	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production and Transmission Energy ($)	Transmsn Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lightin Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Total Revenue Requirement																
16	1.1 Domestic Diesel	2,047,829	414,026	966,977	-	370	287,371	113,364	9,259	21,184	49,004	71,096	10,133	10,081	-	80,931	-
17	1.12 Domestic All Electric	315,308	71,338	150,937	-	64	49,515	9,160	1,595	1,712	8,444	5,745	819	815	-	6,539	-
18	2.1 GS 0-10 kW	257,806	42,891	116,753	-	38	29,770	20,328	959	3,799	5,076	12,749	3,634	3,615	-	14,512	-
19	2.2 GS 10-100 kW	904,413	187,099	510,107	-	167	129,864	10,264	4,184	1,918	22,145	6,437	7,404	7,367	-	7,327	-
20	2.3 GS 110-1,000 kVa	168,153	24,071	118,685	-	22	16,708	479	538	89	2,849	300	367	365	-	342	-
21	4.1 Street and Area Lighting	43,469	5,946	12,913	-	5	4,127	4,294	133	802	704	2,693	-	-	7,943	3,066	-
22	**Total**	**3,736,978**	**745,371**	**1,876,371**	**-**	**667**	**517,354**	**157,888**	**16,668**	**29,504**	**88,221**	**99,020**	**22,356**	**22,243**	**7,943**	**112,717**	**-**
	Re-classification of Revenue-Related																
23	1.1 Domestic Diesel	-	2,857	6,672	-	3	1,983	782	64	146	338	491	70	70	-	558	-
24	1.12 Domestic All Electric	-	2,007	4,246	-	2	1,393	258	45	48	237	162	23	23	-	184	-
25	2.1 GS 0-10 kW	0	622	1,692	-	1	431	295	14	55	74	185	53	52	-	210	-
26	2.2 GS 10-100 kW	0	2,119	5,778	-	2	1,471	116	47	22	251	73	84	83	-	83	-
27	2.3 GS 110-1,000 kVa	(0)	488	2,404	-	0	338	10	11	2	58	6	7	7	-	7	-
28	4.1 Street and Area Lighting	(0)	118	255	-	0	82	85	3	16	14	53	-	-	157	61	-
29	**Total**	**0**	**8,210**	**21,048**	**-**	**7**	**5,698**	**1,545**	**184**	**289**	**972**	**969**	**237**	**236**	**157**	**1,103**	**-**
	Total Allocated Revenue Requirement																
30	1.1 Domestic Diesel	2,047,829	416,882	973,649	-	373	289,354	114,146	9,322	21,330	49,342	71,587	10,203	10,151	-	81,489	-
31	1.12 Domestic All Electric	315,308	73,345	155,182	-	66	50,908	9,418	1,640	1,760	8,681	5,906	842	838	-	6,723	-
32	2.1 GS 0-10 kW	257,806	43,512	118,445	-	39	30,201	20,622	973	3,854	5,150	12,933	3,686	3,668	-	14,722	-
33	2.2 GS 10-100 kW	904,413	189,219	515,885	-	169	131,335	10,380	4,231	1,940	22,396	6,510	7,488	7,450	-	7,410	-
34	2.3 GS 110-1,000 kVa	168,153	24,559	121,089	-	22	17,046	488	549	91	2,907	306	374	372	-	349	-
35	4.1 Street and Area Lighting	43,469	6,063	13,168	-	5	4,209	4,379	136	818	718	2,746	-	-	8,100	3,126	-
36	**Total**	**3,736,978**	**753,581**	**1,897,419**	**-**	**674**	**523,052**	**159,433**	**16,852**	**29,793**	**89,193**	**99,989**	**22,593**	**22,479**	**8,100**	**113,820**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
16	1.1 Domestic Diesel	13,592	441	
17	1.12 Domestic All Electric	8,355	271	
18	2.1 GS 0-10 kW	3,567	116	
19	2.2 GS 10-100 kW	9,812	318	
20	2.3 GS 110-1,000 kVa	3,234	105	
21	4.1 Street and Area Lighting	816	26	
22	**Total**	**39,377**	**1,277**	
	Re-classification of Revenue-Related			
23	1.1 Domestic Diesel	(13,592)	(441)	Re-classification to demand, energy and customer is based on rate class revenue
24	1.12 Domestic All Electric	(8,355)	(271)	requirements excluding revenue-related items.
25	2.1 GS 0-10 kW	(3,567)	(116)	
26	2.2 GS 10-100 kW	(9,812)	(318)	
27	2.3 GS 110-1,000 kVa	(3,234)	(105)	
28	4.1 Street and Area Lighting	(816)	(26)	
29	**Total**	**(39,377)**	**(1,277)**	
	Total Allocated Revenue Requirement			
30	1.1 Domestic Diesel	-	-	
31	1.12 Domestic All Electric	-	-	
32	2.1 GS 0-10 kW	-	-	
33	2.2 GS 10-100 kW	-	-	
34	2.3 GS 110-1,000 kVa	-	-	
35	4.1 Street and Area Lighting	-	-	
36	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	5,104,128	920,036	-	440,410	434,340	788,395	218,322	114,690	203,010	137,585	146,306	96,554	128,036	34,931	1,135,314	144
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	4,142	4,142	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	69,447	69,447	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	2,236,292	1,090,571	1,145,722	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	761,157	-	-	-	761,157	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	3,022,518	1,089,104	-	810,907	155,909	361,833	100,904	59,614	105,522	64,560	68,566	48,420	40,586	19,415	97,042	136
	Expense Credits																
8	Sundry	(22,395)	(4,037)	-	(1,932)	(1,906)	(3,459)	(958)	(503)	(891)	(604)	(642)	(424)	(562)	(153)	(4,981)	(1)
9	Building Rental Income	(569)	(180)	-	(152)	(47)	(83)	(23)	(12)	(21)	(15)	(15)	(10)	(7)	(4)	-	(0)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(4,852)	(875)	-	(419)	(413)	(749)	(208)	(109)	(193)	(131)	(139)	(92)	(122)	(33)	(1,079)	(0)
12	Pole Attachments	(222,894)	-	-	-	-	(128,910)	(44,055)	-	-	(22,817)	(27,111)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(11,348)	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,348)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Total Expense Credits**	**(262,058)**	**(5,092)**	**-**	**(2,503)**	**(2,365)**	**(133,202)**	**(45,244)**	**(624)**	**(1,105)**	**(23,566)**	**(27,907)**	**(526)**	**(690)**	**(190)**	**(17,409)**	**(1)**
18	**Subtotal Expenses**	**10,935,626**	**3,168,207**	**1,145,722**	**1,248,815**	**1,349,040**	**1,017,026**	**273,982**	**173,679**	**307,427**	**178,579**	**186,965**	**144,449**	**167,931**	**54,155**	**1,214,947**	**280**
19	Disposal Gain / Loss	(19,436)	(4,624)	-	(6,921)	(1,219)	(2,630)	(732)	(461)	(815)	(456)	(491)	(352)	(272)	(162)	(299)	(2)
20	**Subtotal Revenue Requirement Ex. Return**	**10,916,190**	**3,163,583**	**1,145,722**	**1,241,893**	**1,347,821**	**1,014,396**	**273,250**	**173,219**	**306,611**	**178,122**	**186,475**	**144,096**	**167,660**	**53,993**	**1,214,648**	**278**
21	Return on Debt	3,391,989	817,420	-	1,197,690	213,644	458,813	127,729	80,062	141,717	79,636	85,630	61,369	47,258	28,132	52,554	335
22	Return on Equity	(94,294)	(22,723)	-	(33,295)	(5,939)	(12,755)	(3,551)	(2,226)	(3,940)	(2,214)	(2,380)	(1,706)	(1,314)	(782)	(1,461)	(9)
23	**Total Revenue Requirement**	**14,213,885**	**3,958,280**	**1,145,722**	**2,406,289**	**1,555,526**	**1,460,455**	**397,427**	**251,055**	**444,389**	**255,545**	**269,724**	**203,759**	**213,603**	**81,343**	**1,265,742**	**604**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

	1	18	19	20
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	292,669	13,388	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	
3	Fuels-Diesel	-	-	Production - Demand
4	Fuels-Gas Turbine	-	-	Production - Demand
5	Power Purchases -CF(L)Co	-	-	Carryforward from Sch.4.4 L.8
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.9
7	Depreciation	-	-	Carryforward from Sch.2.5 L.24
	Expense Credits			
8	Sundry	(1,284)	(59)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.18
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(278)	(13)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(1,562)**	**(71)**	
18	**Subtotal Expenses**	**291,106**	**13,316**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.24
20	**Subtotal Revenue Requirement Ex. Return**	**291,106**	**13,316**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**291,106**	**13,316**	

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

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	22,489,284	22,489,284	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	3,380,563	3,380,563	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**25,869,847**	**25,869,847**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	16,485,574	-	-	16,485,574	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	5,701,406	-	-	5,325,623	370,729	-	-	-	-	-	-	-	-	-	-	5,054
6	**Subtotal Transmission**	**22,186,981**	-	-	**21,811,197**	370,729	-	-	-	-	-	-	-	-	-	-	**5,054**
	Distribution																
7	Substations	6,374,490	41,844	-	-	6,332,647	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	515,533	-	-	-	-	388,686	49,517	-	-	45,083	32,247	-	-	-	-	-
9	Poles	15,004,014	-	-	-	-	8,677,541	2,965,573	-	-	1,535,931	1,824,968	-	-	-	-	-
10	Primary Conductor & Eqpt	2,617,817	-	-	-	-	2,322,004	295,813	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	567,967	-	-	-	-	567,967	-	-	-	-	-	-	-	-	-	-
12	Transformers	4,818,000	-	-	-	-	-	-	1,739,298	3,078,702	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	867,047	-	-	-	-	-	-	-	-	505,489	361,559	-	-	-	-	-
14	Services	1,464,270	-	-	-	-	-	-	-	-	-	-	1,464,270	-	-	-	-
15	Meters	989,275	-	-	-	-	-	-	-	-	-	-	-	989,275	-	-	-
16	Street Lighting	529,732	-	-	-	-	-	-	-	-	-	-	-	-	529,732	-	-
17	**Subtotal Distribution**	**33,748,147**	**41,844**	-	-	6,332,647	**11,956,199**	**3,310,904**	**1,739,298**	**3,078,702**	**2,086,503**	**2,218,774**	**1,464,270**	**989,275**	**529,732**	-	-
18	**Subttl Prod, Trans, & Dist**	**81,804,975**	**25,911,691**	-	**21,811,197**	6,703,376	**11,956,199**	**3,310,904**	**1,739,298**	**3,078,702**	**2,086,503**	**2,218,774**	**1,464,270**	**989,275**	**529,732**	-	**5,054**
19	General	6,996,134	1,244,579	-	408,408	620,370	1,149,042	318,192	167,154	295,876	200,522	213,234	140,723	203,279	50,910	1,983,685	161
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	246,083	77,947	-	65,612	20,165	35,966	9,960	5,232	9,261	6,277	6,674	4,405	2,976	1,594	-	15
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Plant**	**89,047,191**	**27,234,216**	-	**22,285,217**	**7,343,911**	**13,141,207**	**3,639,055**	**1,911,684**	**3,383,840**	**2,293,301**	**2,438,682**	**1,609,397**	**1,195,530**	**582,235**	**1,983,685**	**5,230**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

Line No.	1 Description	18 Basis of Functional Classification
	Production	
1	Gas Turbines	Production - Demand, Energy ratios Sch.4.1 L.9
2	Diesel	Production - Demand, Energy ratios Sch.4.1 L.9
3	**Subtotal Production**	
	Transmission	
4	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
5	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
6	**Subtotal Transmission**	
	Distribution	
7	Substations	Production - Demand; Dist Substns - Demand
8	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
9	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
10	Primary Conductor & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
11	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
12	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
13	Secondary Conductor&Eqpt	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
14	Services	Services Customer
15	Meters	Meters - Customer
16	Street Lighting	Street Lighting - Customer
17	**Subtotal Distribution**	
18	**Subttl Prod, Trans, & Dist**	
19	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch2.4 L.11, 12
20	Telecontrol - Specific	Specifically Assigned - Customer
21	Feasibility Studies	Production, Transmission - Demand
22	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.18
23	Software - Cust Acctng	
24	**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Interconnected
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	8,762,162	8,762,162	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	940,905	940,905	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**9,703,066**	**9,703,066**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	11,138,819	-	-	11,138,819	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	4,243,089	-	-	3,895,297	343,585	-	-	-	-	-	-	-	-	-	-	4,207
6	**Subtotal Transmission**	**15,381,908**	-	-	**15,034,116**	**343,585**	-	-	-	-	-	-	-	-	-	-	**4,207**
	Distribution																
7	Substations	2,142,717	20,225	-	-	2,122,492	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	160,320	-	-	-	-	120,873	15,399	-	-	14,020	10,028	-	-	-	-	-
9	Poles	6,967,160	-	-	-	-	4,029,443	1,377,073	-	-	713,214	847,430	-	-	-	-	-
10	Primary Conductor & Eqpt	947,571	-	-	-	-	840,496	107,076	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	392,983	-	-	-	-	392,983	-	-	-	-	-	-	-	-	-	-
12	Transformers	2,643,848	-	-	-	-	-	-	954,429	1,689,419	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	354,630	-	-	-	-	-	-	-	-	206,749	147,881	-	-	-	-	-
14	Services	725,936	-	-	-	-	-	-	-	-	-	-	725,936	-	-	-	-
15	Meters	528,112	-	-	-	-	-	-	-	-	-	-	-	528,112	-	-	-
16	Street Lighting	338,875	-	-	-	-	-	-	-	-	-	-	-	-	338,875	-	-
17	**Subtotal Distribution**	**15,202,152**	**20,225**	-	-	**2,122,492**	**5,383,795**	**1,499,547**	**954,429**	**1,689,419**	**933,984**	**1,005,338**	**725,936**	**528,112**	**338,875**	-	-
18	**Subttl Prod, Trans, & Dist**	**40,287,126**	**9,723,291**	-	**15,034,116**	**2,466,078**	**5,383,795**	**1,499,547**	**954,429**	**1,689,419**	**933,984**	**1,005,338**	**725,936**	**528,112**	**338,875**	-	**4,207**
19	General	2,320,570	412,818	-	135,466	205,772	381,129	105,542	55,444	98,140	66,512	70,728	46,677	67,426	16,886	657,975	53
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	170,408	41,128	-	63,592	10,431	22,773	6,343	4,037	7,146	3,951	4,252	3,071	2,234	1,433	-	18
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Net Book Value**	**42,778,104**	**10,177,237**	-	**15,233,174**	**2,682,281**	**5,787,697**	**1,611,432**	**1,013,910**	**1,794,705**	**1,004,446**	**1,080,319**	**775,683**	**597,772**	**357,195**	**657,975**	**4,278**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbine / Diesel	415,973	415,973	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	97,371	97,371	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**513,344**	**513,344**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	27,265	-	-	27,265	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	50,125	-	-	46,821	3,259	-	-	-	-	-	-	-	-	-	-	44
6	Other	96,548	-	-	94,913	1,613	-	-	-	-	-	-	-	-	-	-	22
7	**Subtotal Transmission**	**173,939**	**-**	**-**	**169,000**	**4,873**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**66**
	Distribution																
8	Other	1,302,757	1,664	-	-	251,837	475,475	131,668	69,169	122,434	82,976	88,236	58,231	-	21,066	-	-
9	Meters	84,117	-	-	-	-	-	-	-	-	-	-	-	84,117	-	-	-
10	**Subtotal Distribution**	**1,386,874**	**1,664**	**-**	**-**	**251,837**	**475,475**	**131,668**	**69,169**	**122,434**	**82,976**	**88,236**	**58,231**	**84,117**	**21,066**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**2,074,157**	**515,008**	**-**	**169,000**	**256,710**	**475,475**	**131,668**	**69,169**	**122,434**	**82,976**	**88,236**	**58,231**	**84,117**	**21,066**	**-**	**66**
12	Customer Accounting	820,851	-	-	-	-	-	-	-	-	-	-	-	-	-	820,851	-
	Administrative & General:																
	Plant-Related:																
13	Production	25,275	25,275	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	75,825	-	-	74,541	1,267	-	-	-	-	-	-	-	-	-	-	17
15	Distribution	151,650	188	-	-	28,456	53,726	14,878	7,816	13,834	9,376	9,970	6,580	4,445	2,380	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn & General Plt	503,164	153,888	-	125,923	41,497	74,255	20,563	10,802	19,120	12,958	13,780	9,094	6,755	3,290	11,209	30
18	Property Insurance	43,987	26,579	-	5,612	7,168	1,125	311	164	290	196	209	138	199	50	1,942	5
	Revenue-Related:																
19	Municipal Tax	292,669	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	13,388	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	1,062,679	189,046	-	62,035	94,231	174,534	48,332	25,390	44,942	30,458	32,389	21,375	30,877	7,733	301,312	24
22	Prod,Trans & Distn Expense-Related	40,482	10,052	-	3,298	5,010	9,280	2,570	1,350	2,390	1,619	1,722	1,137	1,642	411	-	1
23	**Subtotal Admin & General**	**2,209,120**	**405,028**	**-**	**271,410**	**177,630**	**312,920**	**86,654**	**45,521**	**80,576**	**54,608**	**58,070**	**38,323**	**43,919**	**13,864**	**314,463**	**78**
24	**Total Operating & Maintenance Expenses**	**5,104,128**	**920,036**	**-**	**440,410**	**434,340**	**788,395**	**218,322**	**114,690**	**203,010**	**137,585**	**146,306**	**96,554**	**128,036**	**34,931**	**1,135,314**	**144**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

	1	18	19	20
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
	Production			
1	Gas Turbine / Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.4
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.5
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.6
7	**Subtotal Transmission**	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 17, less L. 15
9	Meters	-	-	Meters - Customer
10	**Subtotal Distribution**	-	-	
11	**Subttl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.3
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L. 6
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission, Distribution Plant in Service - Sch.2.2 L. 18
17	Prod, Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.3, 5, 7, 19 - 20
	Revenue-Related:			
19	Municipal Tax	292,669	-	Revenue-related
20	PUB Assessment	-	13,388	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 11, 12
22	Prod,Trans & Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	292,669	13,388	
24	**Total Operating & Maintenance Expenses**	292,669	13,388	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Interconnected
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	901,529	901,529	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	65,486	65,486	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	967,015	967,015	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	591,484	-	-	591,484	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	158,123	-	-	153,438	4,565	-	-	-	-	-	-	-	-	-	-	121
6	**Subtotal Transmission**	749,608	-	-	744,922	4,565	-	-	-	-	-	-	-	-	-	-	121
	Distribution																
7	Substations	115,087	1,395	-	-	113,692	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	9,674	-	-	-	-	7,294	929	-	-	846	605	-	-	-	-	-
9	Poles	369,123	-	-	-	-	213,482	72,958	-	-	37,786	44,897	-	-	-	-	-
10	Primary Conductor & Eqpt	57,407	-	-	-	-	50,920	6,487	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	16,150	-	-	-	-	16,150	-	-	-	-	-	-	-	-	-	-
12	Transformers	134,196	-	-	-	-	-	-	48,445	85,751	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	22,185	-	-	-	-	-	-	-	-	12,934	9,251	-	-	-	-	-
14	Services	39,120	-	-	-	-	-	-	-	-	-	-	39,120	-	-	-	-
15	Meters	28,859	-	-	-	-	-	-	-	-	-	-	-	28,859	-	-	-
16	Street Lighting	15,940	-	-	-	-	-	-	-	-	-	-	-	-	15,940	-	-
17	**Subtotal Distribution**	807,740	1,395	-	-	113,692	287,845	80,374	48,445	85,751	51,566	54,753	39,120	28,859	15,940	-	-
18	**Subttl Prod, Trans, & Dist**	2,524,363	968,410	-	744,922	118,257	287,845	80,374	48,445	85,751	51,566	54,753	39,120	28,859	15,940	-	121
19	General	342,251	60,885	-	19,979	30,348	56,211	15,566	8,177	14,474	9,810	10,431	6,884	9,944	2,490	97,042	8
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	155,904	59,809	-	46,006	7,303	17,777	4,964	2,992	5,296	3,185	3,382	2,416	1,782	984	-	7
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Depreciation Expense**	3,022,518	1,089,104	-	810,907	155,909	361,833	100,904	59,614	105,522	64,560	68,566	48,420	40,586	19,415	97,042	136

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Interconnected
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	42,778,104	10,177,237	-	15,233,174	2,682,281	5,787,697	1,611,432	1,013,910	1,794,705	1,004,446	1,080,319	775,683	597,772	357,195	657,975	4,278
2	Cash Working Capital	105,066	24,996	-	37,414	6,588	14,215	3,958	2,490	4,408	2,467	2,653	1,905	1,468	877	1,616	11
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	33,105	33,105	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	66,797	66,797	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	979,528	299,579	-	245,140	80,784	144,555	40,030	21,029	37,223	25,227	26,826	17,704	13,151	6,405	21,821	58
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	2,392,777	569,260	-	852,062	150,032	323,733	90,135	56,713	100,386	56,183	60,427	43,388	33,436	19,980	36,804	239
8	Total Rate Base	**46,355,377**	**11,170,974**	**-**	**16,367,789**	**2,919,685**	**6,270,200**	**1,745,555**	**1,094,142**	**1,936,721**	**1,088,323**	**1,170,225**	**838,680**	**645,827**	**384,456**	**718,215**	**4,585**
9	Less: Rural Portion	-															
10	Rate Base Available for Equity Return	**46,355,377**	**11,170,974**	**-**	**16,367,789**	**2,919,685**	**6,270,200**	**1,745,555**	**1,094,142**	**1,936,721**	**1,088,323**	**1,170,225**	**838,680**	**645,827**	**384,456**	**718,215**	**4,585**
11	Return on Debt	3,391,989	817,420	-	1,197,690	213,644	458,813	127,729	80,062	141,717	79,636	85,630	61,369	47,258	28,132	52,554	335
12	Return on Equity	(94,294)	(22,723)	-	(33,295)	(5,939)	(12,755)	(3,551)	(2,226)	(3,940)	(2,214)	(2,380)	(1,706)	(1,314)	(782)	(1,461)	(9)
13	Return on Rate Base	**3,297,696**	**794,697**	**-**	**1,164,395**	**207,705**	**446,058**	**124,178**	**77,837**	**137,777**	**77,423**	**83,249**	**59,663**	**45,944**	**27,350**	**51,093**	**326**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Interconnected
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Interconnected
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Substations Demand	7 Primary Lines Demand	8 Primary Lines Customer	9 Line Transformers Demand	10 Line Transformers Customer	11 Secondary Lines Demand	12 Secondary Lines Customer	13 Services Customer	14 Meters Customer	15 Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
						Distribution											
	Amounts		(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
1	CFB - Goose Bay Secondary	-	-	68,730	-	-	-	1	-	1	-	1	-	-	-	1	1
2	IOCC Firm	-	72,180	275,084	61,053	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	-	-	5,901	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
4	1.1Domestic	-	2,121	8,099	1,794	1,700	1,700	586	1,560	586	1,560	586	586	586	-	586	-
5	1.1A Domestic All Electric	-	72,727	296,733	61,516	58,281	58,281	7,370	53,492	7,370	53,492	7,370	7,370	7,370		7,370	
6	2.1GS 0-10 kW	-	1,152	5,595	974	923	923	424	847	424	847	424	848	848	-	424	-
7	2.2GS 10-100 kW	-	14,835	71,107	12,548	11,888	11,888	614	10,870	614	10,870	614	4,957	4,957	-	614	-
8	2.3GS 110-1,000 kVa	-	23,032	101,292	19,482	18,457	18,457	124	16,469	124	16,469	124	1,064	1,064	-	124	-
9	2.4GS Over 1,000 kVa	-	11,736	55,569	9,927	9,405	9,405	3	7,659	3	7,659	3	26	26	-	3	-
10	4.1Street and Area Lighting	-	503	1,802	425	403	403	313	370	313	370	313	-	-	1	313	-
11	**Subtotal Rural**		**126,106**	**540,198**	**106,667**	**101,057**	**101,057**	**9,434**	**91,267**	**9,434**	**91,267**	**9,434**	**14,850**	**14,850**	**1**	**9,434**	**-**
12	**Total Labrador Interconnected**		**198,286**	**889,912**	**167,720**	**101,057**	**101,057**	**9,435**	**91,267**	**9,435**	**91,267**	**9,435**	**14,850**	**14,850**	**1**	**9,435**	**1**
	Ratios																
13	CFB - Goose Bay Boiler	-	-	0.0772	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
14	IOCC Firm	-	0.3640	0.3091	0.3640	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	0.0066	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
16	1.1Domestic	-	0.0107	0.0091	0.0107	0.0168	0.0168	0.0621	0.0171	0.0621	0.0171	0.0621	0.0395	0.0395	-	0.0621	-
17	1.1A Domestic All Electric	-	0.3668	0.3334	0.3668	0.5767	0.5767	0.7812	0.5861	0.7812	0.5861	0.7812	0.4963	0.4963	-	0.7812	-
18	2.1GS 0-10 kW	-	0.0058	0.0063	0.0058	0.0091	0.0091	0.0449	0.0093	0.0449	0.0093	0.0449	0.0571	0.0571	-	0.0449	-
19	2.2GS 10-100 kW	-	0.0748	0.0799	0.0748	0.1176	0.1176	0.0651	0.1191	0.0651	0.1191	0.0651	0.3338	0.3338	-	0.0651	-
20	2.3GS 110-1,000 kVa	-	0.1162	0.1138	0.1162	0.1826	0.1826	0.0132	0.1804	0.0132	0.1804	0.0132	0.0716	0.0716	-	0.0132	-
21	2.4GS Over 1,000 kVa	-	0.0592	0.0624	0.0592	0.0931	0.0931	0.0003	0.0839	0.0003	0.0839	0.0003	0.0017	0.0017	-	0.0003	-
22	4.1Street and Area Lighting	-	0.0025	0.0020	0.0025	0.0040	0.0040	0.0331	0.0041	0.0331	0.0041	0.0331	-	-	1.0000	0.0331	-
23	**Subtotal Rural**		**0.6360**	**0.6070**	**0.6360**	**1.0000**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**-**
24	**Total Labrador Interconnected**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**
	Ratios Excluding IOCC																
25	CFB - Goose Bay Boiler	-	-	0.1129	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
	Rural																
26	1.1Domestic	-	0.0168	0.0133	0.0168	0.0168	0.0168	0.0621	0.0171	0.0621	0.0171	0.0621	0.0395	0.0395	-	0.0621	-
27	1.1A Domestic All Electric	-	0.5767	0.4873	0.5767	0.5767	0.5767	0.7812	0.5861	0.7812	0.5861	0.7812	0.4963	0.4963	-	0.7812	-
28	2.1GS 0-10 kW	-	0.0091	0.0092	0.0091	0.0091	0.0091	0.0449	0.0093	0.0449	0.0093	0.0449	0.0571	0.0571	-	0.0449	-
29	2.2GS 10-100 kW	-	0.1176	0.1168	0.1176	0.1176	0.1176	0.0651	0.1191	0.0651	0.1191	0.0651	0.3338	0.3338	-	0.0651	-
30	2.3GS 110-1,000 kVa	-	0.1826	0.1663	0.1826	0.1826	0.1826	0.0132	0.1804	0.0132	0.1804	0.0132	0.0716	0.0716	-	0.0132	-
31	2.4GS Over 1,000 kVa	-	0.0931	0.0913	0.0931	0.0931	0.0931	0.0003	0.0839	0.0003	0.0839	0.0003	0.0017	0.0017	-	0.0003	-
32	4.1Street and Area Lighting	-	0.0040	0.0030	0.0040	0.0040	0.0040	0.0331	0.0041	0.0331	0.0041	0.0331	-	-	1.0000	0.0331	-
33	**Subtotal Rural**		**1.0000**	**0.8871**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**-**
34	**Total Labrador Interconnected**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.		18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	CFB - Goose Bay Secondary	-	4,214,154
2	IOCC Firm	-	-
3	IOCC Non-Firm	-	-
	Rural		
4	1.1Domestic	225,764	225,764
5	1.1A Domestic All Electric	7,280,168	7,280,168
6	2.1GS 0-10 kW	244,528	244,528
7	2.2GS 10-100 kW	1,831,968	1,831,968
8	2.3GS 110-1,000 kVa	2,179,087	2,179,087
9	2.4GS Over 1,000 kVa	301,197	1,129,036
10	4.1Street and Area Lighting	222,434	222,434
11	**Subtotal Rural**	**12,285,146**	**13,112,985**
12	**Total Labrador Interconnected**	**12,285,146**	**17,327,139**
	Ratios		
13	CFB - Goose Bay Boiler	-	0.2432
14	IOCC Firm	-	-
15	IOCC Non-Firm	-	-
	Rural		
16	1.1Domestic	0.0184	0.0130
17	1.1A Domestic All Electric	0.5926	0.4202
18	2.1GS 0-10 kW	0.0199	0.0141
19	2.2GS 10-100 kW	0.1491	0.1057
20	2.3GS 110-1,000 kVa	0.1774	0.1258
21	2.4GS Over 1,000 kVa	0.0245	0.0652
22	4.1Street and Area Lighting	0.0181	0.0128
23	**Subtotal Rural**	**1.0000**	**0.7568**
24	**Total Labrador Interconnected**	**1.0000**	**1.0000**
	Ratios Excluding IOCC		
25	CFB - Goose Bay Boiler	-	0.2432
	Rural		
26	1.1Domestic	0.0184	0.0130
27	1.1A Domestic All Electric	0.5926	0.4202
28	2.1GS 0-10 kW	0.0199	0.0141
29	2.2GS 10-100 kW	0.1491	0.1057
30	2.3GS 110-1,000 kVa	0.1774	0.1258
31	2.4GS Over 1,000 kVa	0.0245	0.0652
32	4.1Street and Area Lighting	0.0181	0.0128
33	**Subtotal Rural**	**1.0000**	**0.7568**
34	**Total Labrador Interconnected**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Substations Demand	7 Primary Lines Demand	7 Primary Lines Customer	8 Line Transformers Demand	9 Line Transformers Customer	10 Secondary Lines Demand	11 Secondary Lines Customer	12 Services Customer	13 Meters Customer	14 Street Lighting Customer	15 Accounting Customer	16 Specifically Assigned Customer
						Distribution											
	Allocated Rev Reqmt Excl Return	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	CFB - Goose Bay Boiler	92,213	-	88,486	-	-	-	29	-	32	-	20	-	-	-	129	278
2	IOCC Firm	1,957,831	1,151,601	354,158	452,072	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	7,597	-	7,597	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
4	1.1Domestic	244,139	33,841	10,427	13,284	22,670	17,062	16,970	2,961	19,042	3,045	11,581	5,686	6,615	-	75,433	-
5	1.1A Domestic All Electric	5,446,363	1,160,327	382,030	455,497	777,300	585,011	213,449	101,525	239,510	104,399	145,665	71,514	83,208	-	948,824	-
6	2.1GS 0-10 kW	170,461	18,375	7,204	7,213	12,310	9,264	12,283	1,608	13,782	1,653	8,382	8,230	9,576	-	54,598	-
7	2.2GS 10-100 kW	1,018,705	236,691	91,547	92,915	158,559	119,334	17,785	20,630	19,957	21,214	12,137	48,096	55,961	-	79,060	-
8	2.3GS 110-1,000 kVa	1,238,669	367,473	130,409	144,255	246,169	185,272	3,594	31,257	4,033	32,142	2,453	10,320	12,008	-	15,975	-
9	2.4GS Over 1,000 kVa	590,801	187,248	71,543	73,506	125,437	94,407	87	14,537	97	14,948	59	250	290	-	386	-
10	4.1Street and Area Lighting	149,412	8,026	2,320	3,151	5,377	4,046	9,053	702	10,159	722	6,178	-	-	53,993	40,243	-
11	**Subtotal Rural**	**8,858,549**	**2,011,982**	**695,480**	**789,822**	**1,347,821**	**1,014,396**	**273,221**	**173,219**	**306,579**	**178,122**	**186,455**	**144,096**	**167,660**	**53,993**	**1,214,520**	**-**
12	**Total**	**10,916,190**	**3,163,583**	**1,145,722**	**1,241,893**	**1,347,821**	**1,014,396**	**273,250**	**173,219**	**306,611**	**178,122**	**186,475**	**144,096**	**167,660**	**53,993**	**1,214,648**	**278**
	Allocated Return on Debt																
13	CFB - Goose Bay Boiler	379	-	-	-	-	-	14	-	15	-	9	-	-	-	6	335
14	IOCC Firm	733,536	297,556	-	435,981	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
16	1.1Domestic	65,197	8,744	-	12,812	3,593	7,717	7,932	1,369	8,801	1,361	5,318	2,421	1,865	-	3,264	-
17	1.1A Domestic All Electric	1,592,838	299,810	-	439,284	123,210	264,601	99,775	46,925	110,702	46,675	66,890	30,457	23,454	-	41,053	-
18	2.1GS 0-10 kW	43,856	4,748	-	6,957	1,951	4,190	5,741	743	6,370	739	3,849	3,505	2,699	-	2,362	-
19	2.2GS 10-100 kW	311,683	61,157	-	89,608	25,133	53,975	8,314	9,535	9,224	9,485	5,574	20,484	15,774	-	3,421	-
20	2.3GS 110-1,000 kVa	398,847	94,949	-	139,120	39,020	83,799	1,680	14,447	1,864	14,370	1,126	4,395	3,385	-	691	-
21	2.4GS Over 1,000 kVa	195,575	48,382	-	70,890	19,883	42,700	41	6,719	45	6,683	27	106	82	-	17	-
22	4.1Street and Area Lighting	50,080	2,074	-	3,038	852	1,830	4,232	325	4,695	323	2,837	-	-	28,132	1,741	-
23	**Subtotal Rural**	**2,658,074**	**519,865**	**-**	**761,709**	**213,644**	**458,813**	**127,715**	**80,062**	**141,702**	**79,636**	**85,621**	**61,369**	**47,258**	**28,132**	**52,549**	**-**
24	**Total**	**3,391,989**	**817,420**	**-**	**1,197,690**	**213,644**	**458,813**	**127,729**	**80,062**	**141,717**	**79,636**	**85,630**	**61,369**	**47,258**	**28,132**	**52,554**	**335**
	Allocated Return on Equity																
25	CFB - Goose Bay Boiler	(11)	-	-	-	-	-	(0)	-	(0)	-	(0)	-	-	-	(0)	(9)
26	IOCC Firm	(20,392)	(8,272)	-	(12,120)	-	-	-	-	-	-	-	-	-	-	-	-
27	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
28	1.1Domestic	(1,812)	(243)	-	(356)	(100)	(215)	(221)	(38)	(245)	(38)	(148)	(67)	(52)	-	(91)	-
29	1.1A Domestic All Electric	(44,279)	(8,334)	-	(12,212)	(3,425)	(7,356)	(2,774)	(1,304)	(3,077)	(1,298)	(1,859)	(847)	(652)	-	(1,141)	-
30	2.1GS 0-10 kW	(1,219)	(132)	-	(193)	(54)	(116)	(160)	(21)	(177)	(21)	(107)	(97)	(75)	-	(66)	-
31	2.2GS 10-100 kW	(8,664)	(1,700)	-	(2,491)	(699)	(1,500)	(231)	(265)	(256)	(264)	(155)	(569)	(438)	-	(95)	-
32	2.3GS 110-1,000 kVa	(11,088)	(2,639)	-	(3,867)	(1,085)	(2,330)	(47)	(402)	(52)	(399)	(31)	(122)	(94)	-	(19)	-
33	2.4GS Over 1,000 kVa	(5,437)	(1,345)	-	(1,971)	(553)	(1,187)	(1)	(187)	(1)	(186)	(1)	(3)	(2)	-	(0)	-
34	4.1Street and Area Lighting	(1,392)	(58)	-	(84)	(24)	(51)	(118)	(9)	(131)	(9)	(79)	-	-	(782)	(48)	-
35	**Subtotal Rural**	**(73,892)**	**(14,452)**	**-**	**(21,175)**	**(5,939)**	**(12,755)**	**(3,550)**	**(2,226)**	**(3,939)**	**(2,214)**	**(2,380)**	**(1,706)**	**(1,314)**	**(782)**	**(1,461)**	**-**
36	**Total**	**(94,294)**	**(22,723)**	**-**	**(33,295)**	**(5,939)**	**(12,755)**	**(3,551)**	**(2,226)**	**(3,940)**	**(2,214)**	**(2,380)**	**(1,706)**	**(1,314)**	**(782)**	**(1,461)**	**(9)**

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Rev Reqmt Excl Return			
1	CFB - Goose Bay Boiler	-	3,239	
2	IOCC Firm	-	-	
3	IOCC Non-Firm	-	-	
	Rural:			
4	1.1Domestic	5,350	174	
5	1.1A Domestic All Electric	172,509	5,595	
6	2.1GS 0-10 kW	5,794	188	
7	2.2GS 10-100 kW	43,410	1,408	
8	2.3GS 110-1,000 kVa	51,635	1,675	
9	2.4GS Over 1,000 kVa	7,137	868	
10	4.1Street and Area Lighting	5,271	171	
11	**Subtotal Rural**	**291,106**	**10,077**	
12	**Total**	**291,106**	**13,316**	
	Allocated Return on Debt			
13	CFB - Goose Bay Boiler	-	-	
14	IOCC Firm	-	-	
15	IOCC Non-Firm	-	-	
	Rural:			
16	1.1Domestic	-	-	
17	1.1A Domestic All Electric	-	-	
18	2.1GS 0-10 kW	-	-	
19	2.2GS 10-100 kW	-	-	
20	2.3GS 110-1,000 kVa	-	-	
21	2.4GS Over 1,000 kVa	-	-	
22	4.1Street and Area Lighting	-	-	
23	**Subtotal Rural**	-	-	
24	**Total**	-	-	
	Allocated Return on Equity			
25	CFB - Goose Bay Boiler	-	-	
26	IOCC Firm	-	-	
27	IOCC Non-Firm	-	-	
	Rural:			
28	1.1Domestic	-	-	
29	1.1A Domestic All Electric	-	-	
30	2.1GS 0-10 kW	-	-	
31	2.2GS 10-100 kW	-	-	
32	2.3GS 110-1,000 kVa	-	-	
33	2.4GS Over 1,000 kVa	-	-	
34	4.1Street and Area Lighting	-	-	
35	**Subtotal Rural**	-	-	
36	**Total**	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Substations Demand	7 Primary Lines Demand	8 Primary Lines Customer	9 Line Transformers Demand	10 Line Transformers Customer	11 Secondary Lines Demand	12 Secondary Lines Customer	13 Services Customer	14 Meters Customer	15 Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
						Distribution											
	Total Revenue Requirement	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
37	CFB - Goose Bay Boiler	92,581	-	88,486	-	-	-	42	-	47	-	29	-	-	-	134	604
38	IOCC Firm	2,670,976	1,440,885	354,158	875,933	-	-	-	-	-	-	-	-	-	-	-	-
39	IOCC Non-Firm	7,597	-	7,597	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
40	1.1Domestic	307,523	42,342	10,427	25,740	26,163	24,564	24,681	4,291	27,598	4,368	16,751	8,040	8,428	-	78,606	-
41	1.1A Domestic All Electric	6,994,922	1,451,803	382,030	882,570	897,085	842,257	310,451	147,145	347,135	149,777	210,695	101,125	106,010	-	988,735	-
42	2.1GS 0-10 kW	213,097	22,991	7,204	13,977	14,207	13,338	17,864	2,330	19,975	2,372	12,124	11,638	12,200	-	56,895	-
43	2.2GS 10-100 kW	1,321,723	296,148	91,547	180,032	182,993	171,809	25,868	29,900	28,925	30,435	17,556	68,011	71,296	-	82,385	-
44	2.3GS 110-1,000 kVa	1,626,428	459,783	130,409	279,508	284,105	266,741	5,227	45,302	5,845	46,112	3,547	14,594	15,299	-	16,647	-
45	2.4GS Over 1,000 kVa	780,939	234,286	71,543	142,425	144,768	135,920	126	21,069	141	21,445	86	353	370	-	402	-
46	4.1Street and Area Lighting	198,100	10,042	2,320	6,105	6,205	5,826	13,167	1,018	14,723	1,036	8,936	-	-	81,343	41,936	-
47	**Subtotal Rural**	11,442,732	2,517,395	695,480	1,530,356	1,555,526	1,460,455	397,385	251,055	444,342	255,545	269,695	203,759	213,603	81,343	1,265,608	-
48	**Total**	14,213,885	3,958,280	1,145,722	2,406,289	1,555,526	1,460,455	397,427	251,055	444,389	255,545	269,724	203,759	213,603	81,343	1,265,742	604
	Re-classification of Revenue-Related																
49	CFB - Goose Bay Boiler	-	-	3,208	-	-	-	2	-	2	-	1	-	-	-	5	22
50	IOCC Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
52	1.1Domestic	0	774	191	471	478	449	451	78	505	80	306	147	154	-	1,438	-
53	1.1A Domestic All Electric	-	37,932	9,981	23,059	23,438	22,006	8,111	3,844	9,070	3,913	5,505	2,642	2,770	-	25,833	-
54	2.1GS 0-10 kW	(0)	664	208	404	410	385	516	67	577	69	350	336	352	-	1,643	-
55	2.2GS 10-100 kW	-	10,394	3,213	6,319	6,423	6,030	908	1,049	1,015	1,068	616	2,387	2,502	-	2,892	-
56	2.3GS 110-1,000 kVa	(0)	15,581	4,419	9,472	9,628	9,039	177	1,535	198	1,563	120	495	518	-	564	-
57	2.4GS Over 1,000 kVa	-	2,426	741	1,475	1,499	1,408	1	218	1	222	1	4	4	-	4	-
58	4.1Street and Area Lighting	0	284	66	172	175	165	372	29	416	29	252	-	-	2,298	1,185	-
59	**Subtotal Rural**	0	68,056	18,819	41,372	42,052	39,482	10,537	6,822	11,782	6,944	7,151	6,011	6,301	2,298	33,558	-
60	**Total**	(0)	68,056	22,027	41,372	42,052	39,482	10,538	6,822	11,784	6,944	7,152	6,011	6,301	2,298	33,563	22
	Total Allocated Revenue Requirement																
61	CFB - Goose Bay Boiler	92,581	-	91,694	-	-	-	44	-	49	-	30	-	-	-	139	626
62	IOCC Firm	2,670,976	1,440,885	354,158	875,933	-	-	-	-	-	-	-	-	-	-	-	-
63	IOCC Non-Firm	7,597	-	7,597	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	1.1Domestic	307,523	43,116	10,618	26,211	26,642	25,014	25,133	4,370	28,103	4,448	17,057	8,187	8,582	-	80,044	-
65	1.1A Domestic All Electric	6,994,922	1,489,735	392,011	905,629	920,524	864,263	318,562	150,990	356,204	153,690	216,200	103,767	108,780	-	1,014,568	-
66	2.1GS 0-10 kW	213,097	23,655	7,412	14,380	14,617	13,723	18,380	2,398	20,552	2,440	12,474	11,974	12,553	-	58,538	-
67	2.2GS 10-100 kW	1,321,723	306,543	94,760	186,351	189,416	177,839	26,776	30,950	29,940	31,503	18,172	70,398	73,799	-	85,277	-
68	2.3GS 110-1,000 kVa	1,626,428	475,364	134,828	288,980	293,733	275,780	5,404	46,837	6,043	47,675	3,668	15,088	15,817	-	17,211	-
69	2.4GS Over 1,000 kVa	780,939	236,712	72,284	143,900	146,267	137,327	128	21,287	143	21,667	87	356	374	-	407	-
70	4.1Street and Area Lighting	198,100	10,326	2,386	6,277	6,380	5,990	13,539	1,047	15,139	1,065	9,189	-	-	83,641	43,121	-
71	**Subtotal Rural**	11,442,732	2,585,450	714,299	1,571,728	1,597,579	1,499,937	407,922	257,877	456,124	262,489	276,846	209,770	219,904	83,641	1,299,166	-
72	**Total**	14,213,885	4,026,335	1,167,748	2,447,661	1,597,579	1,499,937	407,966	257,877	456,172	262,489	276,876	209,770	219,904	83,641	1,299,305	626

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
37	CFB - Goose Bay Boiler	-	3,239	
38	IOCC Firm	-	-	
39	IOCC Non-Firm	-	-	
	Rural:			
40	1.1Domestic	5,350	174	
41	1.1A Domestic All Electric	172,509	5,595	
42	2.1GS 0-10 kW	5,794	188	
43	2.2GS 10-100 kW	43,410	1,408	
44	2.3GS 110-1,000 kVa	51,635	1,675	
45	2.4GS Over 1,000 kVa	7,137	868	
46	4.1Street and Area Lighting	5,271	171	
47	**Subtotal Rural**	**291,106**	**10,077**	
48	**Total**	**291,106**	**13,316**	
	Re-classification of Revenue-Related			
49	CFB - Goose Bay Boiler	-	(3,239)	Re-classification to demand, energy and customer is based on rate class revenue
50	IOCC Firm	-	-	requirements excluding revenue-related items.
51	IOCC Non-Firm	-	-	
	Rural:			
52	1.1Domestic	(5,350)	(174)	
53	1.1A Domestic All Electric	(172,509)	(5,595)	
54	2.1GS 0-10 kW	(5,794)	(188)	
55	2.2GS 10-100 kW	(43,410)	(1,408)	
56	2.3GS 110-1,000 kVa	(51,635)	(1,675)	
57	2.4GS Over 1,000 kVa	(7,137)	(868)	
58	4.1Street and Area Lighting	(5,271)	(171)	
59	**Subtotal Rural**	**(291,106)**	**(10,077)**	
60	**Total**	**(291,106)**	**(13,316)**	
	Total Allocated Revenue Requirement			
61	CFB - Goose Bay Boiler	-	-	
62	IOCC Firm	-	-	
63	IOCC Non-Firm	-	-	
	Rural:	-	-	
64	1.1Domestic	-	-	
65	1.1A Domestic All Electric	-	-	
66	2.1GS 0-10 kW	-	-	
67	2.2GS 10-100 kW	-	-	
68	2.3GS 110-1,000 kVa	-	-	
69	2.4GS Over 1,000 kVa	-	-	
70	4.1Street and Area Lighting	-	-	
71	**Subtotal Rural**	-	-	
72	**Total**	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Functionalization & Classification Ratios

Line No.	1 Description	2 Total Amount (%)	3 Production Demand (%)	4 Production & Transmission Energy (%)	5 Transmission Demand (%)	6 Rural Prod & Transmission Demand (%)	7 Distribution Substations Demand (%)	8 Distribution Primary Lines Demand (%)	9 Distribution Primary Lines Customer (%)	10 Distribution Line Transformers Demand (%)	11 Distribution Line Transformers Customer (%)	12 Distribution Secondary Lines Demand (%)	13 Distribution Secondary Lines Customer (%)	14 Distribution Services Customer (%)	15 Distribution Meters Customer (%)	16 Distribution Street Lighting Customer (%)	17 Accounting Customer (%)	18 Specifically Assigned Customer (%)
	Generation																	
1	Hydraulic	100%	41.87%	58.13%														
2	Hydraulic - GNP	100%	41.87%	58.13%		0.0%												
3	Holyrood	100%	59.17%	40.83%														
4	Gas Tur Island Interconctd	100%	100.00%	0.00%														
5	Diesel Island Interconctd - GNP	100%	100.00%	0.00%		0.0%												
6	Dsl / Gas Tur Island Isolated	100%	42.50%	57.50%														
7	Dsl / Gas Tur Labrador Isolated	100%	36.70%	63.30%														
8	Dsl / Gas Tur L'Anse au Loup	100%	100.00%	0.00%														
9	Dsl / Gas Tur Labrador Interconctd	100%	100.00%	0.00%														
	Fuel																	
10	No. 6 Fuel	100%	0.00%	100.00%														
11	Gas Tur Island Interconctd	100%	100.00%	0.00%														
12	Diesel Island Interconctd - GNP	100%	100.00%	0.00%		0.0%												
13	Dsl / Gas Tur Island / Lab Isolated	100%	0.00%	100.00%														
14	Dsl / Gas Tur L'Anse au Loup	100%	0.00%	100.00%														
15	Dsl / Gas Tur Labrador Interconctd	100%	100.00%	0.00%														
	Transmission Lines & Terminals																	
16	Lines	100%		0.00%	100%													
17	Lines - Hydraulic	100%	41.87%	58.13%														
18	Lines - Customer Specific	100%																100%
19	Terminal Stations	100%		0.00%	100%													
20	Term Stns - Hydraulic	100%	41.87%	58.13%														
21	Term Stns - Holyrood	100%	59.17%	40.83%														
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 & LABRADOR HYDRO
2007 Actual Cost of Service
Functionalization & Classification Ratios (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service

System Load Factor

Line No.	1	2	3	4	5	6
		Island Interconnected	**Island Isolated**	**Labrador Isolated**	**L'Anse au Loup**	**Labrador Interconnected**
1	Sales+Losses for System Load Factor (MWh)	6,357,098	8,044	35,340	17,556	889,912
2	Hours in Year	8,760	8,760	8,760	8,760	8,760
3	Average Demand (kW)	725,696	918	4,034	2,004	101,588
4	Coincident Peak at Generation (kW)	1,248,506	1,597	6,373	3,974	198,286
5	System Load Factor	58.13%	57.50%	63.30%	50.43%	51.23%

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Holyrood Capacity Factor

Line No.	1 Year	2 Net Production (kWh)	3 Net Capacity (MW)	4 Net Production Hours	5 Net Capacity Factor
1	2002 Actual	2,385,262,000	466	8,760	58.43%
2	2003 Actual	1,952,012,800	466	8,760	47.82%
3	2004 Actual	1,647,559,221	466	8,784	40.25%
4	2005 Actual	1,328,585,444	466	8,760	32.55%
5	2006 Forecast	1,024,179,500	466	8,760	25.09%
6	5-Year Average	1,667,519,793	466	8,765	40.83%

NEWFOUNDLAND & LABRADOR HYDRO
2007 Actual Cost of Service
Total System
Power Purchases

Line No.		1	2	3	4	5	6	7	
			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		2,293,395		2,293,395				Production - Energy (Secondary)
3	Wheeling		492,468				492,468		Rural Transmission
4	Interruptible Demand		-	-	-				Production - Demand
5	Interruptible Energy		-		-				Production - Energy
6	Non-utility Generation		31,159,652	13,048,057	18,111,596				Energy: System Load Factor
7	**Subtotal**		**33,945,515**	**13,048,057**	**20,404,991**	**-**	**492,468**	**-**	
	Labrador Interconnected:								
8	CF(L)Co		2,236,292	1,090,571	1,145,722				Energy: System Load Factor
9	Other		761,157					761,157	
10	**Subtotal**		**2,997,449**	**1,090,571**	**1,145,722**	**-**	**-**	**761,157**	
	Isolated Systems:								
11	Mary's Harbour		17,730		17,730				Production - Energy
12	L'Anse au Loup		1,584,685		1,584,685				Production - Energy
13	Ramea Wind		60,273		60,273				Production - Energy
14	**Subtotal**		**1,662,688**	**0**	**1,662,688**	**0**	**0**	**0**	
15	**Total**		**38,605,652**	**14,138,627**	**23,213,401**	**-**	**492,468**	**761,157**	

NEWFOUNDLAND AND LABRADOR HYDRO
2008 Actual Cost of Service
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2008 Actual Cost of Service
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NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Total System
Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Island Interconnected ($)	4 Island Isolated ($)	5 Labrador Isolated ($)	6 L'Anse au Loup ($)	7 Labrador Interconnected ($)	8 Basis of Proration
	Revenue Requirement							
	Expenses							
1	Operating, Maintenance and Admin.	99,296,640	76,879,029	4,384,877	11,808,835	1,054,211	5,169,688	Detailed Analysis
2	Fuels - No. 6 Fuel	124,224,025	124,224,025	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	15,004,864	59,247	2,671,018	11,556,881	708,678	9,040	Detailed Analysis
4	Fuels - Gas Turbine	1,515,246	1,418,407	-	-	-	96,840	
5	Power Purchases -CF(L)Co	2,434,247	-	-	-	-	2,434,247	Detailed Analysis
6	Power Purchases - Other	38,953,687	36,332,836	101,101	-	2,254,341	265,409	Detailed Analysis
7	Depreciation	40,395,212	33,421,067	811,312	2,423,686	479,196	3,259,953	Detailed Analysis
	Expense Credits:							
8	Sundry	(638,789)	(494,573)	(28,209)	(75,968)	(6,782)	(33,257)	Total O&M Expenses
9	Building Rental Income	(2,655)	(2,655)	-	-	-	0	Detailed Analysis
10	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
11	Suppliers' Discounts	(99,649)	(77,152)	(4,400)	(11,851)	(1,058)	(5,188)	Total O&M Expenses
12	Pole Attachments	(1,456,132)	(1,047,696)	(24,291)	(94,280)	(63,103)	(226,762)	Detailed Analysis
13	Secondary Energy Revenues	(2,979)	(2,979)	-	-	-	-	Island Interconnected
14	Wheeling Revenues	(40,228)	(40,228)	-	-	-	-	Island Interconnected
15	Application Fees	(25,400)	(11,368)	(424)	(1,848)	(272)	(11,488)	Detailed Analysis
16	Meter Test Revenues	-	0	-	-	-	-	Weighted Customers
17	**Total Expense Credits**	**(2,265,832)**	**(1,676,652)**	**(57,324)**	**(183,946)**	**(71,215)**	**(276,695)**	
18	**Subtotal Expenses**	**319,558,090**	**270,657,959**	**7,910,984**	**25,605,456**	**4,425,211**	**10,958,481**	
19	Disposal Gain/Loss	2,580,242	1,773,132	5,434	720,513	17,107	64,056	Detailed Analysis
20	**Subtotal Rev Reqt Excl Return**	**322,138,332**	**272,431,091**	**7,916,418**	**26,325,969**	**4,442,318**	**11,022,537**	
21	Return on Debt	98,597,365	92,445,893	598,506	2,102,900	422,167	3,027,900	Rate Base
22	Return on Equity	(2,606,462)	(2,513,166)	-	-	-	(93,296)	Rate Base
23	**Total Revenue Requirement**	**418,129,236**	**362,363,818**	**8,514,923**	**28,428,869**	**4,864,484**	**13,957,140**	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Total System
Return on Rate Base

Line No	1	2 Total $	3 Island Interconnected $	4 Island Isolated $	5 Labrador Isolated $	6 L'Anse au Loup $	7 Labrador Interconnected $	8 Basis of Proration
	Rate Base:							
1	Average Net Book Value	1,346,684,531	1,264,022,356	8,201,133	26,467,706	5,847,633	42,145,704	Schedule 2.3
2	Cash Working Capital	3,547,000	3,329,278	21,601	69,713	15,402	111,007	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel	29,451,578	29,451,578	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel	3,424,752	77,165	166,196	3,119,210	35,181	27,000	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine	1,512,782	1,419,534	-	-	-	93,248	Detailed Fuel Analysis
6	Inventory/Supplies	22,561,000	20,545,186	197,345	636,410	154,934	1,027,124	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Holyrood	7,546,000	7,546,000					Detailed Analysis
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	71,379,000	66,997,615	434,689	1,402,881	309,945	2,233,870	Prorated on Average Net Book Value - L. 1
9	Total Rate Base	**1,486,106,643**	**1,393,388,712**	**9,020,963**	**31,695,920**	**6,363,095**	**45,637,952**	
10	Less: Rural Portion	(211,093,841)	(164,013,862)	(9,020,963)	(31,695,920)	(6,363,095)	-	Schedule 2.6, L. 9
11	Rate Base Available for Equity Return	**1,275,012,802**	**1,229,374,850**	**-**	**-**	**-**	**45,637,952**	
	Corporate Targets:							
12	Capital Structure: Percent of Debt	82.01% (1)						
13	Return	8.090%						
14	Weighted Average Return: Debt	**6.635%**						
15	Capital Structure: Percent of Equity	15.12% (1)						
16	Return	-1.352%						
17	Weighted Average Return: Equity	**-0.204%**						
18	Weighted Average Cost of Capital	**6.430%**						
	Return on Rate Base by System (%):							
19	Return on Rate Base - Debt Component	-	6.635%	6.635%	6.635%	6.635%	6.635%	
20	Return on Rate Base - Equity Component	-	-0.204%	-	-	-	-0.204%	
	Return on Rate Base ($):							
21	Return on Debt	98,597,365	92,445,893	598,506	2,102,900	422,167	3,027,900	Schedule 2.6, L.12
22	Return on Equity	(2,606,462)	(2,513,166)	-	-	-	(93,296)	Schedule 2.6, L.13
23	Return on Rate Base ($)	**95,990,903**	**89,932,727**	**598,506**	**2,102,900**	**422,167**	**2,934,604**	Schedule 2.6, L.14
	Return on Total Rate Base (%):							
24	Return on Rate Base - Debt Component	6.635%	6.635%	6.635%	6.635%	6.635%	6.635%	L. 21 divided by L.9
25	Return on Rate Base - Equity Component	-0.175%	-0.180%	-	-	-	-0.204%	L. 22 divided by L.9
26	Return on Rate Base (%)	**6.459%**	**6.454%**	**6.635%**	**6.635%**	**6.635%**	**6.430%**	L. 23 divided by L.9

(1) Debt and equity weightings reflect a 2.87% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Total System
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credits ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Total System							
1	Newfoundland Power	321,515,483	274,893,634	(384,088)	39,593,680	-	314,103,226	
2	RSP Activity	18,346,791	-	-	-	-	-	
3	Subtotal Newfoundland Power	**339,862,274**	**274,893,634**	**(384,088)**	**39,593,680**	**-**	**314,103,226**	**1.24**
4	Island Industrial	26,207,353	30,933,327	463,083	-		31,396,410	0.85
5	Unallocated RSP Hydraulic Variation	(19,787,486)	-	-	-		-	-
6	Labrador Industrial	2,672,529	2,672,529	-	-		2,672,529	1.00
7	CFB - Goose Bay Secondary	5,719,143	98,948	5,620,195	-		5,719,143	57.80
8	Rural Labrador Interconnected	13,696,656	11,185,663	(1,568,735)	4,862,233		14,479,162	1.22
	Rural Deficit Areas							
9	Island Interconnected	40,351,825	56,536,857	(78,995)	(16,106,038)		40,351,825	0.71
10	Island Isolated	1,479,874	8,514,923	-	(7,035,049)		1,479,874	0.17
11	Labrador Isolated	6,049,672	28,428,869	-	(22,379,197)		6,049,672	0.21
12	L'Anse au Loup	1,877,396	4,864,484	-	(2,987,089)		1,877,396	0.39
13	Revenue Credit Applied to Deficit (72.1%)	-	-	(4,051,460)	4,051,460		-	-
14	**Subtotal**	**49,758,767**	**98,345,134**	**(4,130,455)**	**(44,455,913)**	**-**	**49,758,767**	**0.51**
15	**Total**	**418,129,236**	**418,129,236**	**-**	**-**	**-**	**418,129,236**	**1.00**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit Allocation ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Island Interconnected							
1	Newfoundland Power	321,515,483	274,893,634	(384,088)	39,593,680	-	314,103,226	
2	NLP RSP Activity	18,346,791					-	
3	**Subtotal Newfoundland Power**	**339,862,274**	**274,893,634**	**(384,088)**	**39,593,680**	**-**	**314,103,226**	**1.24**
4	Industrial - Firm	33,431,398	30,756,345	(42,974)			30,713,372	
5	Industrial - Non-Firm	683,038	176,982	506,056			683,038	
6	Industrial RSP Activity	(7,907,083)					-	
7	**Subtotal Industrial**	**26,207,353**	**30,933,327**	**463,083**	**-**		**31,396,410**	**0.85**
8	**Unallocated RSP Hydraulic Variation**	**(19,787,486)**						
	Rural							
9	1.1 Domestic	13,119,892	20,541,784	(28,701)	(7,393,191)		13,119,892	0.64
10	1.12 Domestic All Electric	10,912,370	16,551,309	(23,126)	(5,615,814)		10,912,370	0.66
11	1.3 Special	20,385	48,593	(68)	(28,141)		20,385	0.42
12	2.1 General Service 0-10 kW	1,876,351	2,239,804	(3,130)	(360,324)		1,876,351	0.84
13	2.2 General Service 10-100 kW	6,407,145	7,768,068	(10,854)	(1,350,069)		6,407,145	0.82
14	2.3 General Service 110-1,000 kVa	4,362,000	5,360,854	(7,490)	(991,363)		4,362,000	0.81
15	2.4 General Service Over 1,000 kVa	2,781,911	3,081,946	(4,306)	(295,730)		2,781,911	0.90
16	4.1 Street and Area Lighting	871,772	944,499	(1,320)	(71,408)		871,772	0.92
17	**Subtotal Rural**	**40,351,825**	**56,536,857**	**(78,995)**	**(16,106,038)**		**40,351,825**	**0.71**
18	**Total Island Interconnected**	**386,633,966**	**362,363,818**	**-**	**23,487,642**		**385,851,460**	**1.07**

Note1:
Calculation of Island Industrial Non-Firm Revenue Credit

Island Industrial Non-Firm Revenues, Ln 5, Col 2	683,038
Island Industrial Non-Firm Allocated Cost of Service, Ln 5, Col 3	(176,982)
Credit to be allocated to Island Interconnected Firm Customers	506,056

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Island Isolated							
1	1.2 Domestic Diesel	672,525	6,138,782		(5,466,257)		672,525	0.11
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	245,720	838,369		(592,649)		245,720	0.29
5	2.2 GS 10-100 kW	454,935	941,058		(486,123)		454,935	0.48
6	2.3 GS 110-1,000 kVa	72,309	464,803		(392,493)		72,309	0.16
7	2.4 General Service Over 1,000 kVa	0	0		0		0	0.00
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	34,385	131,910		(97,526)		34,385	0.26
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	**Total**	**1,479,874**	**8,514,923**		**(7,035,049)**		**1,479,874**	**0.17**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Labrador Isolated							
1	1.2 Domestic Diesel	2,630,063	16,207,694		(13,577,630)		2,630,063	0.16
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	1,008,839	3,523,997		(2,515,159)		1,008,839	0.29
5	2.2 GS 10-100 kW	1,909,915	5,765,003		(3,855,089)		1,909,915	0.33
6	2.3 GS 110-1,000 kVa	180,615	1,010,147		(829,532)		180,615	0.18
7	2.4 General Service Over 1,000 kVa	228,955	1,620,292		(1,391,337)		228,955	0.14
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	91,285	301,736		(210,451)		91,285	0.30
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	**Total**	**6,049,672**	**28,428,869**		**(22,379,197)**		**6,049,672**	**0.21**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	L'Anse au Loup							
1	1.1 Domestic	769,395	2,384,434		(1,615,040)		769,395	0.32
2	1.12 Domestic All Electric	338,338	782,112		(443,774)		338,338	0.43
3	2.1 General Service 0-10 kW	123,757	277,655		(153,897)		123,757	0.45
4	2.2 General Service 10-100 kW	512,278	1,190,068		(677,790)		512,278	0.43
5	2.3 General Service 110-1,000 kVa	95,387	179,419		(84,031)		95,387	0.53
6	4.1 Street and Area Lighting	38,241	50,796		(12,556)		38,241	0.75
7	**Total L'Anse Au Loup**	**1,877,396**	**4,864,484**		**(2,987,089)**		**1,877,396**	**0.39**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit Allocation ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Labrador Interconnected							
1	Industrial IOCC Firm	2,654,039	2,654,039		-		2,654,039	1.00
2	Industrial IOCC Non-Firm	18,490	18,490		-		18,490	1.00
3	**Subtotal Industrial**	**2,672,529**	**2,672,529**		**-**		**2,672,529**	**1.00**
4	**CFB - Goose Bay Secondary**	5,719,143	98,948	5,620,195	-		5,719,143	57.80
	Rural							
5	1.1 Domestic	248,331	316,528	(44,392)	137,590		409,727	0.78
6	1.1A Domestic All Electric	7,692,909	6,975,082	(978,221)	3,031,959		9,028,820	1.10
7	2.1 General Service 0-10 kW	257,773	201,086	(28,201)	87,409		260,294	1.28
8	2.2 General Service 10-100 kW	1,883,727	1,280,754	(179,620)	556,724		1,657,859	1.47
9	2.3 General Service 110-1,000 kVa	2,384,256	1,538,273	(215,735)	668,663		1,991,201	1.55
10	2.4 General Service Over 1,000 kVa	992,660	670,433	(94,025)	291,427		867,835	1.48
11	4.1 Street and Area Lighting	237,001	203,506	(28,541)	88,461		263,426	1.16
12	**Subtotal Rural**	**13,696,656**	**11,185,663**	**(1,568,735)**	**4,862,233**		**14,479,162**	**1.22**
13	**Total Labrador Interconnected**	**22,088,328**	**13,957,140**	**4,051,460**	**4,862,233**		**22,870,834**	**1.58**

Note1:
Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2		5,719,143
CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3		(98,948)
CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5		-
Revenue Credit		5,620,195
Revenue Credit Applied to Deficit	**72.1%**	4,051,460
Revenue Credit Applied to Firm Regulated Labrador Interconnected Customers		1,568,735
		5,620,195

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Total System
Rural Deficit Allocation

	1	2	3	4	5	6
			Before Deficit and Revenue Credit Allocation			
Line No.	Rate Class	Allocated Revenue Reqt ($)	Demand ($)	Energy ($)	Customer ($)	Source
	CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:					
1	Newfoundland Power	274,893,634	101,059,050	170,045,269	3,789,314	Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	11,185,663	7,341,378	787,763	3,056,522	Schedule 1.3.1, p. 3
3	**Total**	**286,079,297**	**108,400,428**	**170,833,032**	**6,845,837**	
4	Deficit Classified	44,455,913	16,845,120	26,546,970	1,063,824	Prorated on Line 3
	UNIT COSTS OF DEFICIT:		CP kW	MWH	Customers *	
	Island Interconnected:					
5	Newfoundland Power		1,098,768	5,119,165	9,783	
6	**Subtotal Island Interconnected**		**1,098,768**	**5,119,165**	**9,783**	
	Labrador Interconnected:					
7	Rural Labrador Interconnected		128,182	549,791	9,633	
8	**Subtotal Labrador Interconnected**		**128,182**	**549,791**	**9,633**	
9	**Total**		**1,226,950**	**5,668,956**	**19,416**	
10	Deficit Unit Costs		$13.73 $/KW	$4.68 $/MWH	$54.79 $/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:	$387.34
Labrador Interconnected:	$317.31

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Total System
Rural Deficit Allocation

Line No.	1	2	3	4	5	6
			Deficit Allocation			
	Rate Class	Allocated Revenue Reqt ($)	Demand ($)	Energy ($)	Customer ($)	Source
	ALLOCATION OF DEFICIT:					
11	Island Interconnected	39,593,680	15,085,275	23,972,371	536,034	Line 6 x Line 10
12	Labrador Interconnected	4,862,233	1,759,845	2,574,598	527,790	Line 8 x Line 10
13	**Allocated Totals**	**44,455,913**	**16,845,120**	**26,546,970**	**1,063,824**	

CUSTOMER DEFICIT ALLOCATION:

		Amount	Percent
	Island Interconnected:		
14	Newfoundland Power	39,593,680	89.1%
15	Sub-Total Island Interconnected	39,593,680	
	Labrador Interconnected:		
16	Rural Labrador Interconnected	4,862,233	10.9%
17	Subtotal Labrador Interconnected	4,862,233	
18	**Total**	**44,455,913**	100.0%

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
Line No.		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Island Interconnected										
1	Newfoundland Power	7.84	-	0.03429	-	315,776.20	8.95	-	0.03918	-	360,817.10
2	Industrial - Firm	5.74	-	0.03430	-	12,515.33	5.73	-	0.03425	-	12,497.84
3	Industrial - Non-Firm	-	-	0.03439	-	-	-	-	0.13274	-	-
	Rural							-	-		
4	1.1 Domestic	-	0.09808	0.03755	0.13563	30.26	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.09569	0.03761	0.13330	30.31	-	-	-	-	-
6	1.3 Special	-	0.09470	0.03714	0.13184	29.94	-	-	-	-	-
7	2.1 General Service 0-10 kW	-	0.07495	0.03789	0.11284	33.42	-	-	-	-	-
8	2.2 General Service 10-100 kW	25.67	-	0.03775	-	50.72	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	23.76	-	0.03767	-	52.08	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	19.68	-	0.03651	-	51.90	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.10508	0.03790	0.14298	52.95	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Isolated Systems:										
1	1.2 Domestic Diesel	-	0.31541	0.62622	0.94163	37.21					
2	2.1 General Service 0-10 kW	-	0.17549	0.62482	0.80030	40.09					
3	2.2 GS 10-100 kW	71.73	-	0.62317	-	55.71					
4	2.3 GS 110-1,000 kVa	5.28	-	0.63116	-	56.97					
5	2.4 General Service Over 1,000 kVa	6.40	-	0.61427	-	53.37					
6	**Subtotal Metered Demand Classes**	46.23	-	0.62279	-	55.76					
7	4.1 Street and Area Lighting	-	0.34150	0.62994	0.97145	63.02					
	Island Isolated										
8	1.2 Domestic Diesel	-	0.41460	0.66378	1.07838	48.55	-	-	-	-	-
9	2.1 General Service 0-10 kW	-	0.16222	0.66601	0.82823	55.31	-	-	-	-	-
10	2.2 GS 10-100 kW	121.47	-	0.66720	-	95.53	-	-	-	-	-
11	2.3 GS 110-1,000 kVa	-	-	0.66729	-	98.85	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-
13	4.1 Street and Area Lighting	-	0.41341	0.66673	1.08014	77.62	-	-	-	-	-
	Labrador Isolated										
14	1.2 Domestic Diesel	-	0.28473	0.61460	0.89934	33.07	-	-	-	-	-
15	2.1 General Service 0-10 kW	-	0.17840	0.61579	0.79419	35.82	-	-	-	-	-
16	2.2 GS 10-100 kW	65.90	-	0.61723	-	52.28	-	-	-	-	-
17	2.3 GS 110-1,000 kVa	7.37	-	0.61508	-	53.44	-	-	-	-	-
18	2.4 General Service Over 1,000 kVa	6.40	-	0.61427	-	53.37	-	-	-	-	-
19	4.1 Street and Area Lighting	-	0.31659	0.61720	0.93378	56.67	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	L'Anse au Loup										
1	1.1 Domestic	-	0.12103	0.17382	0.29485	35.86	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.03890	0.17480	0.21370	36.06	-	-	-	-	-
3	2.1 General Service 0-10 kW	-	0.07717	0.17522	0.25239	38.49	-	-	-	-	-
4	2.2 General Service 10-100 kW	19.30	-	0.17432	-	52.42	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	5.29	-	0.17625	-	54.18	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.08869	0.17586	0.26455	59.32	-	-	-	-	-
	Labrador Interconnected										
7	Industrial - IOCC Firm	2.90	-	0.00153	-	0.00	2.90	-	0.00153	-	0.00
8	Industrial - IOCC Non-Firm	-	-	0.00153	0.00153	0.00	-	-	0.00153	0.00153	0.00
9	CFB - Goose Bay Secondary	-	-	0.00162	0.00162	71.55	-	-	0.00162	0.00162	71.55
	Rural							-	-		
10	1.1 Domestic	-	0.01904	0.00166	0.02070	24.07	-	0.02465	0.00215	0.02680	31.16
11	1.1A Domestic All Electric	-	0.01694	0.00168	0.01862	24.28	-	0.02193	0.00217	0.02410	31.44
12	**Subtotal Domestic**	-	0.01700	0.00168	0.01868	24.27	-	0.02201	0.00217	0.02418	31.42
								-	-		
13	2.1 General Service 0-10 kW	-	0.01201	0.00169	0.01370	26.80	-	0.01555	0.00218	0.01773	34.69
14	2.2 General Service 10-100 kW	4.38	-	0.00170	-	41.60	5.67	-	0.00219	-	53.85
15	2.3 General Service 110-1,000 kVa	4.73	-	0.00169	-	42.79	6.13	-	0.00219	-	55.39
16	2.4 General Service Over 1,000 kVa	5.90	-	0.00165	-	41.75	7.64	-	0.00213	-	54.04
17	4.1 Street and Area Lighting	-	0.01787	0.00168	0.01955	45.11	0.00	0.02313	0.00218	0.02530	58.39

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total ($)	Demand ($)	Energy ($)	Customer ($)	Total ($)	Demand ($)	Energy ($)	Customer ($)
	Island Interconnected								
1	Newfoundland Power	274,893,634	101,059,050	170,045,269	3,789,314	314,103,226	115,473,659	194,299,762	4,329,805
2	Industrial - Firm	30,756,345	6,332,191	23,673,235	750,920	30,713,372	6,323,344	23,640,158	749,870
3	Industrial - Non-Firm	176,982	-	176,982	-	683,038	-	683,038	-
	Rural								
4	1.1 Domestic	20,541,784	11,557,526	4,424,153	4,560,105	-	-	-	-
5	1.12 Domestic All Electric	16,551,309	10,123,004	3,978,772	2,449,533	-	-	-	-
6	1.3 Special	48,593	34,646	13,588	359	-	-	-	-
7	2.1 General Service 0-10 kW	2,239,804	983,299	497,146	759,359	-	-	-	-
8	2.2 General Service 10-100 kW	7,768,068	4,889,661	2,324,101	554,306	-	-	-	-
9	2.3 General Service 110-1,000 kVa	5,360,854	3,565,549	1,748,278	47,026	-	-	-	-
10	2.4 General Service Over 1,000 kVa	3,081,946	1,821,097	1,255,919	4,930	-	-	-	-
11	4.1 Street and Area Lighting	944,499	288,117	103,924	552,458	-	-	-	-
12	**Subtotal Rural**	**56,536,857**	**33,262,899**	**14,345,882**	**8,928,076**				
13	**Total Island Interconnected**	**362,363,818**	**140,654,140**	**208,241,367**	**13,468,310**				

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total ($)	Demand ($)	Energy ($)	Customer ($)	Total ($)	Demand ($)	Energy ($)	Customer ($)
	Isolated Systems:								
1	1.2 Domestic Diesel	22,346,476	7,085,162	14,066,999	1,194,315				
2	2.1 General Service 0-10 kW	4,362,367	905,631	3,224,434	232,302				
3	2.2 GS 10-100 kW	6,706,062	1,735,000	4,888,889	82,172				
4	2.3 GS 110-1,000 kVa	1,474,950	44,758	1,425,064	5,127				
5	2.4 General Service Over 1,000 kVa	1,620,292	43,385	1,576,267	640				
6	**Subtotal Metered Demand Classes**	9,801,303	1,823,143	7,890,220	87,940				
7	4.1 Street and Area Lighting	433,647	120,873	222,966	89,808				
8	**Total Isolated Systems**	**36,943,793**	**9,934,809**	**25,404,619**	**1,604,365**				
	Island Isolated								
9	1.2 Domestic Diesel	6,138,782	2,199,762	3,521,818	417,203	-	-	-	-
10	2.1 General Service 0-10 kW	838,369	150,449	617,675	70,245	-	-	-	-
11	2.2 GS 10-100 kW	941,058	308,286	621,595	11,177	-	-	-	-
12	2.3 GS 110-1,000 kVa	464,803	-	464,111	692	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	131,910	37,653	60,726	33,531	-	-	-	-
15	**Total Island Isolated**	**8,514,923**	**2,696,150**	**5,285,925**	**532,848**				
	Labrador Isolated								
16	1.2 Domestic Diesel	16,207,694	4,885,400	10,545,181	777,112	-	-	-	-
17	2.1 General Service 0-10 kW	3,523,997	755,181	2,606,759	162,057	-	-	-	-
18	2.2 GS 10-100 kW	5,765,003	1,426,714	4,267,294	70,995	-	-	-	-
19	2.3 GS 110-1,000 kVa	1,010,147	44,758	960,953	4,436	-	-	-	-
20	2.4 General Service Over 1,000 kVa	1,620,292	43,385	1,576,267	640	-	-	-	-
21	4.1 Street and Area Lighting	301,736	83,220	162,240	56,277	-	-	-	-
22	**Total Labrador Isolated**	**28,428,869**	**7,238,659**	**20,118,694**	**1,071,517**				

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total ($)	Demand ($)	Energy ($)	Customer ($)	Total ($)	Demand ($)	Energy ($)	Customer ($)
	L'Anse au Loup								
1	1.1 Domestic	2,384,434	870,353	1,249,974	264,107	-	-	-	-
2	1.12 Domestic All Electric	782,112	130,033	584,321	67,759	-	-	-	-
3	2.1 General Service 0-10 kW	277,655	67,557	153,403	56,695	-	-	-	-
4	2.2 General Service 10-100 kW	1,190,068	321,823	824,890	43,355	-	-	-	-
5	2.3 General Service 110-1,000 kVa	179,419	16,989	160,480	1,951	-	-	-	-
6	4.1 Street and Area Lighting	50,796	10,347	20,518	19,931	-	-	-	-
7	**Total L'Anse au Loup**	**4,864,484**	**1,417,102**	**2,993,586**	**453,797**				
	Labrador Interconnected								
8	Industrial - IOCC Firm	2,654,039	2,155,192	498,847	-	2,654,039	2,155,192	498,847	-
9	Industrial - IOCC Non-Firm	18,490	-	18,490	-	18,490	-	18,490	-
10	CFB - Goose Bay Secondary	98,948	-	98,090	859	98,948	-	98,090	859
	Rural								
11	1.1 Domestic	316,528	136,770	11,948	167,811	409,727	177,040	15,466	217,221
12	1.1A Domestic All Electric	6,975,082	4,344,003	430,230	2,200,849	9,028,820	5,623,049	556,906	2,848,866
13	**Subtotal Domestic**	**7,291,611**	**4,480,773**	**442,177**	**2,368,660**	**9,438,547**	**5,800,089**	**572,372**	**3,066,086**
14	2.1 General Service 0-10 kW	201,086	55,736	7,825	137,526	260,294	72,146	10,129	178,019
15	2.2 General Service 10-100 kW	1,280,754	867,842	103,336	309,576	1,657,859	1,123,369	133,762	400,728
16	2.3 General Service 110-1,000 kVa	1,538,273	1,319,603	151,740	66,930	1,991,201	1,708,145	196,419	86,637
17	2.4 General Service Over 1,000 kVa	670,433	588,926	80,004	1,503	867,835	762,329	103,560	1,946
18	4.1 Street and Area Lighting	203,506	28,498	2,680	172,327	263,426	36,889	3,470	223,067
19	**Subtotal Rural**	**11,185,663**	**7,341,378**	**787,763**	**3,056,522**	**14,479,162**	**9,502,968**	**1,019,711**	**3,956,483**
20	**Total Labrador Incterconnected**	**13,957,140**	**9,496,569**	**1,403,190**	**3,057,381**	**17,250,639**	**11,658,159**	**1,635,138**	**3,956,483**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Billing Demands (kW)	3 Sales (MWh)	4 Customers	5 Bills (Total No)
		Units			
	Island Interconnected				
1	Newfoundland Power	12,896,568	4,959,753	1	12
2	Industrial - Firm	1,104,000	690,183	5	60
3	Industrial - Non-Firm	62,261	5,146	-	-
	Rural				
4	1.1 Domestic	-	117,835	12,558	150,697
5	1.12 Domestic All Electric	-	105,791	6,734	80,810
6	1.3 Special	-	366	1	12
7	2.1 General Service 0-10 kW	-	13,120	1,893	22,721
8	2.2 General Service 10-100 kW	190,512	61,560	911	10,928
9	2.3 General Service 110-1,000 kVa	150,059	46,406	75	903
10	2.4 General Service Over 1,000 kVa	92,556	34,399	8	95
11	4.1 Street and Area Lighting	-	2,742	870	10,434
12	**Subtotal Rural**	**433,127**	**382,219**	**23,050**	**276,600**
13	**Total Island Interconnected**	**14,495,956**	**6,037,300**	**23,056**	**276,672**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units: Billing Demands (kW)	3 Units: Sales (MWh)	4 Units: Customers	5 Units: Bills (Total No)
	Isolated Systems:				
1	1.2 Domestic Diesel	-	22,463	2,675	32,094
2	2.1 General Service 0-10 kW	-	5,161	483	5,794
3	2.2 GS 10-100 kW	24,189	7,845	123	1,475
4	2.3 GS 110-1,000 kVa	8,469	2,258	8	90
5	2.4 General Service Over 1,000 kVa	6,781	2,566	1	12
6	**Subtotal Metered Demand Classes**	39,439	12,669	131	1,577
7	4.1 Street and Area Lighting	-	354	119	1,425
8	**Total Isolated Systems**	**39,439**	**40,647**	**3,408**	**40,890**
	Island Isolated				
9	1.2 Domestic Diesel	-	5,306	716	8,593
10	2.1 General Service 0-10 kW	-	927	106	1,270
11	2.2 GS 10-100 kW	2,538	932	10	117
12	2.3 GS 110-1,000 kVa	2,400	696	1	7
13	2.4 General Service Over 1,000 kVa	-	-	-	-
14	4.1 Street and Area Lighting	-	91	36	432
15	**Total Island Isolated**	**4,938**	**7,951**	**868**	**10,419**
	Labrador Isolated				
16	1.2 Domestic Diesel	-	17,158	1,958	23,501
17	2.1 General Service 0-10 kW	-	4,233	377	4,524
18	2.2 GS 10-100 kW	21,651	6,914	113	1,358
19	2.3 GS 110-1,000 kVa	6,069	1,562	7	83
20	2.4 General Service Over 1,000 kVa	6,781	2,566	1	12
21	4.1 Street and Area Lighting	-	263	83	993
22	**Total Labrador Isolated**	**34,501**	**32,696**	**2,539**	**30,471**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units Billing Demands (kW)	3 Units Sales (MWh)	4 Units Customers	5 Units Bills (Total No)
	L'Anse au Loup				
1	1.1 Domestic	-	7,191	614	7,365
2	1.12 Domestic All Electric	-	3,343	157	1,879
3	2.1 General Service 0-10 kW	-	875	123	1,473
4	2.2 General Service 10-100 kW	16,675	4,732	69	827
5	2.3 General Service 110-1,000 kVa	3,213	911	3	36
6	4.1 Street and Area Lighting	-	117	28	336
7	**Total L'Anse au Loup**	**19,888**	**17,169**	**993**	**11,916**
	Labrador Interconnected				
8	Industrial - IOCC Firm	744,000	325,287	1	12
9	Industrial - IOCC Non-Firm	-	12,057		
10	CFB - Goose Bay Secondary	-	60,733	1	12
	Rural				
11	1.1 Domestic	-	7,184	581	6,972
12	1.1A Domestic All Electric	-	256,379	7,552	90,626
13	**Subtotal Domestic**	-	**263,563**	**8,133**	**97,598**
14	2.1 General Service 0-10 kW	-	4,641	428	5,132
15	2.2 General Service 10-100 kW	198,046	60,942	620	7,441
16	2.3 General Service 110-1,000 kVa	278,740	89,607	130	1,564
17	2.4 General Service Over 1,000 kVa	99,776	48,583	3	36
18	4.1 Street and Area Lighting	-	1,595	318	3,820
19	**Subtotal Rural**	**576,562**	**468,931**	**9,633**	**115,591**
20	**Total Labrador Incterconnected**	**1,320,562**	**867,008**	**9,635**	**115,615**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Rate Calculations for Newfoundland Power

Line No.	1 Description	2 Amount	3 Source
	Newfoundland Power:		
	Demand:		
1	Rate ($/kW/mo.)	$4.00	
2	Billing Units (kW)	12,896,568	Sch 1.3.2, pg 1, Ln 1, Col 2
3	**Demand Revenue**	**$51,586,272**	Ln 1 * Ln 2
	Energy (First Block):		
4	Total Revenue Requirement	$314,103,226	Sch 1.2, pg 1, Ln 1, Col 7
5	Less: Demand Revenue	51,586,272	Ln 3
6	Less: Second Block Energy Revenue	155,994,492	((Sch 1.3.2, pg 1, Ln 1, Col 3) - Ln 8) * Ln 12
7	First Block Energy Revenue	$106,522,461	Ln 4 - Ln 5 - Ln 6
8	First Block Energy Consumed (MWh)	3,000,000	
9	**Rate (Mills/kWh)**	**35.51**	Ln 7 / Ln 8
	Energy (Second Block):		
10	Average No. 6 Fuel Cost per Barrel	$50.15	
11	Efficiency Factor (kWh per Barrel)	630	
12	**Rate (Mills/kWh)**	**79.60**	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Value of Newfoundland Power Thermal Generation Credit

Line No.	1 Description	2 Amount	3 Source
1	Island Interconnected System:		
2	Generation demand costs ($)	92,291,925	Sch 2.1A, C. 3, Ln 23
3	Coincident peak (kW)	1,257,047	Sch 3.1A, C. 3, Ln 13
4	Generation demand costs ($/kW)	73.42	Ln 2 / Ln 3
5	NP thermal generation capacity credit (kW)	32,892	(1)
6	Gross value of credit to NP ($)	2,414,931	Ln 4 x Ln 5
7	Less NP's cost share:		
8	Percentage	87.78%	Sch 3.1A, C. 5, Ln 14
9	Amount ($)	(2,119,741)	Ln 6 x Ln 8
10	Net value of credit to NP ($)	295,190	Ln 6 - Ln 9

(1)	NP gas turbine and diesel generation capacity (kW)	37,826
	÷ System reserve	1.15
	NP thermal generation capacity credit (kW)	32,892

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Calculation of Firming Up Charge

	1	2	3	4
Line No.	Description	Total	Gas Turbine	Transmission & Terminals
1	Operating & Maintenance	4,769,240	847,452	3,921,788
2	O&M Overhead	4,206,441	1,217,198	2,989,243
3	Depreciation	6,286,005	409,002	5,877,003
4	Return	10,502,006	334,363	10,167,643
5	**Total**	**25,763,693**	**2,808,016**	**22,955,677**
6	Capacity (kW)		118,000	1,591,600
7	Cost ($/kW)	$38.22	$23.80	$14.42
8	Rate ($/kWh)	#DIV/0!		

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Calculation of Transmission Wheeling Charge

Line No.	1 Description	2
1	Island Interconnected Transmission Revenue Requirement	23,070,524
2	Transmission Energy Output (MWh)	411,683
3	Rate ($/kWh)	$0.05604

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Expenses																	
1	Operating & Maintenance	76,879,029	32,981,361	19,448,812	6,911,031	2,928,782	1,022,625	4,535,253	1,181,191	247,415	437,944	652,224	730,148	322,155	255,411	103,656	2,196,088	1,502,871
2	Fuels-No. 6 Fuel	124,224,025	-	124,224,025	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	59,247	59,247	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	1,418,407	1,418,407	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	36,332,836	15,444,923	20,280,718	-	607,195	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	33,421,067	10,958,643	7,255,548	5,877,003	2,663,738	585,603	2,501,484	636,902	147,361	260,842	349,108	391,885	145,308	100,133	62,921	346,948	1,137,639
	Expense Credits																	
8	Sundry	(494,573)	(212,174)	(125,117)	(44,460)	(18,841)	(6,579)	(29,176)	(7,599)	(1,592)	(2,817)	(4,196)	(4,697)	(2,072)	(1,643)	(667)	(14,128)	(9,668)
9	Building Rental Income	(2,655)	(954)	(917)	(334)	(160)	(27)	(106)	(28)	(6)	(10)	(15)	(17)	(8)	(3)	(2)	-	(68)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(77,152)	(33,098)	(19,518)	(6,936)	(2,939)	(1,026)	(4,551)	(1,185)	(248)	(439)	(655)	(733)	(323)	(256)	(104)	(2,204)	(1,508)
12	Pole Attachments	(1,047,696)	-	-	-	-	-	(605,933)	(207,079)	-	-	(107,251)	(127,433)	-	-	-	-	-
13	Secondary Energy	(2,979)	-	(2,979)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	(40,228)	-	-	(40,228)	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(11,368)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,368)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Total Expense Credits**	(1,676,652)	(246,226)	(148,530)	(91,957)	(21,940)	(7,632)	(639,766)	(215,891)	(1,846)	(3,267)	(112,116)	(132,880)	(2,403)	(1,903)	(773)	(27,700)	(11,245)
18	**Subtotal Expenses**	270,657,959	60,616,354	171,060,573	12,696,077	6,177,775	1,600,595	6,396,970	1,602,202	392,930	695,519	889,215	989,153	465,060	353,641	165,803	2,515,336	2,629,266
19	Disposal Gain / Loss	1,773,132	622,630	691,877	206,804	98,507	14,913	50,923	13,901	3,944	6,981	7,431	8,461	2,654	1,780	1,772	2,659	37,893
20	**Subtotal Revenue Requirement Ex. Return**	272,431,091	61,238,985	171,752,450	12,902,881	6,276,282	1,615,509	6,447,893	1,616,103	396,874	702,500	896,646	997,613	467,714	355,421	167,575	2,517,996	2,667,159
21	Return on Debt	92,445,893	32,040,165	37,107,244	10,490,889	4,996,974	759,058	2,598,575	708,684	199,973	353,969	379,105	431,469	136,475	90,830	89,773	136,793	1,925,916
22	Return on Equity	(2,513,166)	(987,225)	(1,143,353)	(323,246)	-	-	-	-	-	-	-	-	-	-	-	-	(59,342)
23	**Total Revenue Reqmt**	362,363,818	92,291,925	207,716,341	23,070,524	11,273,256	2,374,567	9,046,468	2,324,788	596,847	1,056,470	1,275,751	1,429,082	604,189	446,251	257,348	2,654,789	4,533,734

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	21 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	944,594	477,471	Carryforward from Sch.2.4 L.30
2	Fuels-No. 6 Fuel	-	-	Production - Demand, Energy ratios Sch.4.1 L.10
3	Fuels-Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.12
4	Fuels-Gas Turbine	-	-	Production - Demand, Energy ratios Sch.4.1 L.11
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.7
7	Depreciation	-	-	Carryforward from Sch.2.5 L.40
	Expense Credits			
8	Sundry	(6,077)	(3,072)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.34
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
11	Suppliers' Discounts	(948)	(479)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	(7,025)	(3,551)	
18	**Subtotal Expenses**	937,569	473,920	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.40
20	**Subtotal Revenue Requirement Ex. Return**	937,569	473,920	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.9
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.11
23	**Total Revenue Reqmt**	937,569	473,920	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	184,723,066	83,028,516	101,694,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	173,536,776	78,000,551	95,536,225	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	79,518,901	35,741,808	43,777,093	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	266,664,554	119,859,218	146,805,336	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	21,935,785	9,859,601	12,076,184	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	111,793,489	50,248,449	61,545,041	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Hydraulic	4,492,972	2,019,481	2,473,491	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**842,665,543**	**378,757,624**	**463,907,919**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	199,174,025	140,178,679	58,995,346	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	24,182,652	24,182,652	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	6,490,366	6,490,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**1,072,512,586**	**549,609,320**	**522,903,266**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																	
14	Lines	252,513,471	-	-	144,358,637	81,637,845	-	-	-	-	-	-	-	-	-	-	-	26,516,989
15	Lines - Hydraulic	54,817,173	24,638,983	30,178,190	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	98,112,119	-	-	63,885,698	18,225,632	-	-	-	-	-	-	-	-	-	-	-	16,000,789
17	Term Stns - Hydraulic	30,132,922	13,544,014	16,588,908	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	8,221,024	5,785,956	2,435,067	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	699,572	699,572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	10,047,138	-	-	-	-	10,047,138	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**147,212,774**	**20,029,542**	**19,023,975**	**63,885,698**	**18,225,632**	**10,047,138**	-	-	-	-	-	-	-	-	-	-	**16,000,789**
22	**Subtotal Transmission**	**454,543,417**	**44,668,525**	**49,202,165**	**208,244,335**	**99,863,477**	**10,047,138**	-	-	-	-	-	-	-	-	-	-	**42,517,778**
	Distribution																	
23	Substations	7,799,600	958,741	-	-	-	6,840,859	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	1,422,430	-	-	-	-	-	1,072,441	136,624	-	-	124,391	88,973	-	-	-	-	-
25	Poles	79,528,840	-	-	-	-	-	45,995,346	15,719,034	-	-	8,141,208	9,673,252	-	-	-	-	-
26	Primary Conductor & Eqpt	12,340,277	-	-	-	-	-	10,945,826	1,394,451	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	8,219,204	-	-	-	-	-	8,219,204	-	-	-	-	-	-	-	-	-	-
28	Transformers	10,008,978	-	-	-	-	-	-	-	3,613,241	6,395,737	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	2,160,327	-	-	-	-	-	-	-	-	-	1,259,471	900,856	-	-	-	-	-
30	Services	4,704,750	-	-	-	-	-	-	-	-	-	-	-	4,704,750	-	-	-	-
31	Meters	2,076,897	-	-	-	-	-	-	-	-	-	-	-	-	2,076,897	-	-	-
32	Street Lighting	1,513,787	-	-	-	-	-	-	-	-	-	-	-	-	-	1,513,787	-	-
33	**Subtotal Distribution**	**129,775,090**	**958,741**	-	-	-	**6,840,859**	**66,232,816**	**17,250,110**	**3,613,241**	**6,395,737**	**9,525,070**	**10,663,081**	**4,704,750**	**2,076,897**	**1,513,787**	-	-
34	**Subttl Prod, Trans, & Dist**	**1,656,831,093**	**595,236,586**	**572,105,430**	**208,244,335**	**99,863,477**	**16,887,997**	**66,232,816**	**17,250,110**	**3,613,241**	**6,395,737**	**9,525,070**	**10,663,081**	**4,704,750**	**2,076,897**	**1,513,787**	-	**42,517,778**
35	General	161,672,744	73,521,982	43,431,590	12,887,483	5,264,643	2,034,162	8,700,020	2,265,890	474,618	840,113	1,251,167	1,400,650	617,993	547,405	198,844	5,386,769	2,849,415
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	1,895,865	1,491,898	-	8,062	-	395,905	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	234,998	84,426	81,145	29,537	14,164	2,395	9,394	2,447	512	907	1,351	1,512	667	295	215	-	6,031
39	Software - General	4,134,317	1,485,303	1,427,584	519,635	249,191	42,141	165,272	43,044	9,016	15,959	23,768	26,608	11,740	5,183	3,777	-	106,095
40	**Total Plant**	**1,824,769,017**	**671,820,195**	**617,045,749**	**221,689,053**	**105,391,475**	**19,362,601**	**75,107,502**	**19,561,492**	**4,097,388**	**7,252,717**	**10,801,356**	**12,091,852**	**5,335,150**	**2,629,779**	**1,716,622**	**5,386,769**	**45,479,319**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	140,437,379	63,123,179	77,314,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	164,610,809	73,988,547	90,622,262	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	72,122,037	32,417,098	39,704,939	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	257,257,882	115,631,148	141,626,734	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	20,687,359	9,298,464	11,388,896	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	110,769,075	49,787,999	60,981,075	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	2,961,541	1,331,140	1,630,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**768,846,081**	**345,577,575**	**423,268,506**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9	Holyrood	44,591,084	31,383,205	13,207,879	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	3,132,568	3,132,568	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	869,256	869,256	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**817,438,990**	**380,962,604**	**436,476,385**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
14	Lines	179,419,234	-	-	107,382,141	53,864,214	-	-	-	-	-	-	-	-	-	-	-	18,172,879
15	Lines - Hydraulic	51,514,633	23,154,572	28,360,061	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	56,979,869	-	-	34,979,596	14,257,285	-	-	-	-	-	-	-	-	-	-	-	7,742,988
17	Term Stns - Hydraulic	19,921,931	8,954,422	10,967,508	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	1,330,507	936,411	394,096	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	504,468	504,468	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	7,137,390	-	-	-	-	7,137,390	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**85,874,165**	**10,395,301**	**11,361,605**	**34,979,596**	**14,257,285**	**7,137,390**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**7,742,988**
22	**Subtotal Transmission**	**316,808,032**	**33,549,873**	**39,721,666**	**142,361,737**	**68,121,500**	**7,137,390**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**25,915,867**
	Distribution																	
23	Substations	2,811,163	463,595	-	-	-	2,347,568	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	896,127	-	-	-	-	-	675,635	86,073	-	-	78,366	56,053	-	-	-	-	-
25	Poles	42,486,280	-	-	-	-	-	24,571,855	8,397,498	-	-	4,349,236	5,167,691	-	-	-	-	-
26	Primary Conductor & Eqpt	5,273,134	-	-	-	-	-	4,677,270	595,864	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	3,194,145	-	-	-	-	-	3,194,145	-	-	-	-	-	-	-	-	-	-
28	Transformers	7,298,837	-	-	-	-	-	-	-	2,634,880	4,663,957	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	706,846	-	-	-	-	-	-	-	-	-	412,091	294,755	-	-	-	-	-
30	Services	1,668,128	-	-	-	-	-	-	-	-	-	-	-	1,668,128	-	-	-	-
31	Meters	1,072,264	-	-	-	-	-	-	-	-	-	-	-	-	1,072,264	-	-	-
32	Street Lighting	1,189,152	-	-	-	-	-	-	-	-	-	-	-	-	-	1,189,152	-	-
33	**Subtotal Distribution**	**66,596,074**	**463,595**	**-**	**-**	**-**	**2,347,568**	**33,118,905**	**9,079,435**	**2,634,880**	**4,663,957**	**4,839,693**	**5,518,499**	**1,668,128**	**1,072,264**	**1,189,152**	**-**	**-**
34	**Subttl Prod, Trans, & Dist**	**1,200,843,096**	**414,976,073**	**476,198,051**	**142,361,737**	**68,121,500**	**9,484,957**	**33,118,905**	**9,079,435**	**2,634,880**	**4,663,957**	**4,839,693**	**5,518,499**	**1,668,128**	**1,072,264**	**1,189,152**	**-**	**25,915,867**
35	General	56,895,245	25,873,571	15,284,277	4,535,313	1,852,713	715,855	3,061,677	797,403	167,026	295,649	440,306	492,911	217,482	192,641	69,976	1,895,691	1,002,755
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	1,895,865	1,491,898	-	8,062	-	395,905	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	120,338	41,585	47,720	14,266	6,827	951	3,319	910	264	467	485	553	167	107	119	-	2,597
39	Software - General	4,267,810	1,474,830	1,692,413	505,955	242,105	33,710	117,705	32,268	9,364	16,576	17,200	19,613	5,929	3,811	4,226	-	92,105
40	**Total Net Book Value**	**1,264,022,356**	**443,857,957**	**493,222,462**	**147,425,334**	**70,223,144**	**10,631,377**	**36,301,606**	**9,910,017**	**2,811,534**	**4,976,649**	**5,297,684**	**6,031,576**	**1,891,705**	**1,268,823**	**1,263,473**	**1,895,691**	**27,013,325**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Functional Classification of Operating & Maintenance Expense

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
						Distribution											
Line No. Description	Total Amount	Production Demand	Production and Transmission Energy	Transmission Demand	Rural Prod & Transmission Demand	Substations Demand	Primary Lines Demand	Primary Lines Customer	Line Transformers Demand	Line Transformers Customer	Secondary Lines Demand	Secondary Lines Customer	Services Customer	Meters Customer	Street Lighting Customer	Accounting Customer	Specifically Assigned Customer
Production	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1 Hydraulic	8,650,739	3,888,297	4,762,443	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2 Holyrood / Thermal	21,915,878	15,424,395	6,491,483	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Gas Turbine	780,521	780,521	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 Diesel	262,362	262,362	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Other	1,944,235	996,323	947,911	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 **Subtotal Production**	**33,553,736**	**21,351,899**	**12,201,837**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transmission																	
8 Transmission Lines	2,539,328	203,580	249,348	1,192,767	674,535	-	-	-	-	-	-	-	-	-	-	-	219,097
9 Terminal Stations	4,521,136	615,139	584,256	1,962,031	559,738	308,563	-	-	-	-	-	-	-	-	-	-	491,409
10 Other	1,674,140	164,520	181,218	766,990	367,810	37,005	-	-	-	-	-	-	-	-	-	-	156,598
11 **Subtotal Transmission**	**8,734,605**	**983,239**	**1,014,822**	**3,921,788**	**1,602,083**	**345,568**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**867,105**
Distribution																	
12 Other	5,104,436	38,323	-	-	-	273,447	2,647,501	689,533	144,431	255,655	380,742	426,232	188,061	-	60,510	-	-
13 Meters	166,581	-	-	-	-	-	-	-	-	-	-	-	-	166,581	-	-	-
14 **Subtotal Distribution**	**5,271,016**	**38,323**	**-**	**-**	**-**	**273,447**	**2,647,501**	**689,533**	**144,431**	**255,655**	**380,742**	**426,232**	**188,061**	**166,581**	**60,510**	**-**	**-**
15 **Subttl Prod, Trans, & Dist**	**47,559,357**	**22,373,461**	**13,216,659**	**3,921,788**	**1,602,083**	**619,016**	**2,647,501**	**689,533**	**144,431**	**255,655**	**380,742**	**426,232**	**188,061**	**166,581**	**60,510**	**-**	**867,105**
16 Customer Accounting	1,639,247	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,639,247	-
Administrative & General:																	
Plant-Related:																	
17 Production	1,478,270	757,540	720,730	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Prod - Gas Turb & Diesel	1,033,427	1,033,427	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19 Transmission	2,505,267	246,196	271,183	1,147,762	550,409	55,376	-	-	-	-	-	-	-	-	-	-	234,342
20 Distribution	1,603,883	11,849	-	-	-	84,546	818,568	213,193	44,656	79,045	117,720	131,784	58,146	25,668	18,709	-	-
21 Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22 Prod, Trans, Distn and General Plant	374,837	138,003	126,751	45,539	21,649	3,977	15,428	4,018	842	1,490	2,219	2,484	1,096	540	353	1,107	9,342
23 Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,082,810	134,341	86,630	366,654	175,829	29,735	116,616	30,372	6,362	11,261	16,771	18,774	8,284	3,657	2,665	-	74,861
24 Property Insurance	893,457	414,263	376,471	49,376	15,108	12,170	5,595	1,457	305	540	805	901	397	352	128	3,464	12,123
Revenue-Related:																	
25 Municipal Tax	944,594	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 PUB Assessment	477,471	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27 All Expense-Related	16,575,244	7,537,726	4,452,756	1,321,269	539,749	208,549	891,956	232,307	48,659	86,131	128,274	143,599	63,359	56,122	20,386	552,270	292,132
28 Prod, Trans, and Distn Expense-Related	711,165	334,555	197,631	58,643	23,956	9,256	39,589	10,311	2,160	3,823	5,693	6,374	2,812	2,491	905	-	12,966
29 **Subtotal Admin & General**	**27,680,426**	**10,607,900**	**6,232,153**	**2,989,243**	**1,326,700**	**403,609**	**1,887,751**	**491,658**	**102,984**	**182,290**	**271,481**	**303,917**	**134,094**	**88,830**	**43,146**	**556,841**	**635,766**
30 **Total Operating & Maintenance Expenses**	**76,879,029**	**32,981,361**	**19,448,812**	**6,911,031**	**2,928,782**	**1,022,625**	**4,535,253**	**1,181,191**	**247,415**	**437,944**	**652,224**	**730,148**	**322,155**	**255,411**	**103,656**	**2,196,088**	**1,502,871**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	21 Basis of Functional Classification
	Production			
1	Hydraulic	-	-	Prorated on Hydraulic Plant in Service - Sch.2.2 L.8
2	Holyrood / Thermal	-	-	Prorated on Holyrood Plant in Service - Sch.2.2 L.9
3	Roddickton	-	-	Prorated on Roddickton Plant in Service - Sch.2.2 L.11
4	Gas Turbine	-	-	Prorated on Gas Turbines Plant in Service - Sch.2.2 L.10
5	Diesel	-	-	Prorated on Diesel Plant in Service - Sch.2.2 L.12
6	Other	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
7	**Subtotal Production**	-	-	
	Transmission			
8	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.14, 15
9	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.21
10	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
11	**Subtotal Transmission**	-	-	
	Distribution			
12	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 33, less L. 31
13	Meters	-	-	Meters - Customer
14	**Subtotal Distribution**	-	-	
15	**Subttl Prod, Trans, & Dist**	-	-	
16	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
17	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
18	Prod - Gas Turb & Diesel		-	Prorated on Gas Turbine & Diesel Production Plant in Service - Sch.2.2 L.10, 12
19	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
20	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.33
21	Prod, Trans, Distn	-	-	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2 L.34
22	Prod, Trans, Distn and General Plant	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 40
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 34 Less L. 8 and L. 9
24	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.13, 21, 23, 35 - 36
	Revenue-Related:			
25	Municipal Tax	944,594	-	Revenue-related
26	PUB Assessment	-	477,471	Revenue-related
27	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 15, 16
28	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L 15
29	**Subtotal Admin & General**	**944,594**	**477,471**	
30	**Total Operating & Maintenance Expenses**	**944,594**	**477,471**	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	1,920,999	863,442	1,057,557	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	465,845	209,386	256,459	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	364,601	163,879	200,722	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	1,262,917	567,650	695,266	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	147,022	66,083	80,939	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	279,057	125,429	153,628	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	73,844	33,191	40,653	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**4,514,286**	**2,029,061**	**2,485,224**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9	Holyrood	3,446,274	2,425,488	1,020,786	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	198,913	198,913	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	102,250	102,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**8,261,723**	**4,755,713**	**3,506,011**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
14	Lines	5,413,222	-	-	2,897,777	1,991,617	-	-	-	-	-	-	-	-	-	-	-	523,828
15	Lines - Hydraulic	432,786	194,527	238,259	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	2,415,383	-	-	1,845,588	195,825	-	-	-	-	-	-	-	-	-	-	-	373,971
17	Term Stns - Hydraulic	575,068	258,479	316,589	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	453,141	318,921	134,220	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	17,170	17,170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	121,765	-	-	-	-	121,765	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**3,582,527**	**594,570**	**450,809**	**1,845,588**	**195,825**	**121,765**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**373,971**
22	**Subtotal Transmission**	**9,428,536**	**789,097**	**689,068**	**4,743,365**	**2,187,442**	**121,765**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**897,799**
	Distribution																	
23	Substations	233,003	30,414	-	-	-	202,589	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	40,190	-	-	-	-	-	30,301	3,860	-	-	3,515	2,514	-	-	-	-	-
25	Poles	2,130,422	-	-	-	-	-	1,232,125	421,082	-	-	218,087	259,127	-	-	-	-	-
26	Primary Conductor & Eqpt	327,789	-	-	-	-	-	290,749	37,040	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	273,386	-	-	-	-	-	273,386	-	-	-	-	-	-	-	-	-	-
28	Transformers	304,429	-	-	-	-	-	-	-	109,899	194,530	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	53,297	-	-	-	-	-	-	-	-	-	31,072	22,225	-	-	-	-	-
30	Services	99,277	-	-	-	-	-	-	-	-	-	-	-	99,277	-	-	-	-
31	Meters	61,047	-	-	-	-	-	-	-	-	-	-	-	-	61,047	-	-	-
32	Street Lighting	47,156	-	-	-	-	-	-	-	-	-	-	-	-	-	47,156	-	-
33	**Subtotal Distribution**	**3,569,994**	**30,414**	**-**	**-**	**-**	**202,589**	**1,826,561**	**461,982**	**109,899**	**194,530**	**252,674**	**283,866**	**99,277**	**61,047**	**47,156**	**-**	**-**
34	**Subttl Prod, Trans, & Dist**	**21,260,253**	**5,575,223**	**4,195,079**	**4,743,365**	**2,187,442**	**324,353**	**1,826,561**	**461,982**	**109,899**	**194,530**	**252,674**	**283,866**	**99,277**	**61,047**	**47,156**	**-**	**897,799**
35	General	10,412,940	4,735,368	2,797,321	830,051	339,083	131,015	560,347	145,940	30,569	54,110	80,585	90,212	39,803	35,257	12,807	346,948	183,524
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	414,265	298,330	-	6,047	-	109,888	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	37,141	9,740	7,329	8,287	3,821	567	3,191	807	192	340	441	496	173	107	82	-	1,568
39	Software - General	1,296,467	339,981	255,819	289,254	133,392	19,779	111,385	28,172	6,702	11,863	15,408	17,310	6,054	3,723	2,876	-	54,748
40	**Total Deprecn Expense**	**33,421,067**	**10,958,643**	**7,255,548**	**5,877,003**	**2,663,738**	**585,603**	**2,501,484**	**636,902**	**147,361**	**260,842**	**349,108**	**391,885**	**145,308**	**100,133**	**62,921**	**346,948**	**1,137,639**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
1	Average Net Book Value	1,264,022,356	443,857,957	493,222,462	147,425,334	70,223,144	10,631,377	36,301,606	9,910,017	2,811,534	4,976,649	5,297,684	6,031,576	1,891,705	1,268,823	1,263,473	1,895,691	27,013,325
2	Cash Working Capital	3,329,278	1,169,067	1,299,087	388,300	184,959	28,002	95,614	26,102	7,405	13,108	13,953	15,886	4,983	3,342	3,328	4,993	71,150
3	Fuel Inventory - No. 6 Fuel	29,451,578	-	29,451,578	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	77,165	77,165	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	1,419,534	1,419,534	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	20,545,186	7,564,065	6,947,356	2,496,011	1,186,609	218,005	845,640	220,244	46,133	81,659	121,613	136,143	60,069	29,609	19,328	60,650	512,054
7	Deferred Charges: Holyrood	7,546,000	5,310,875	2,235,125														
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	66,997,615	23,526,027	26,142,519	7,814,059	3,722,073	563,500	1,924,112	525,266	149,021	263,780	280,796	319,695	100,267	67,252	66,969	100,478	1,431,801
9	Total Rate Base	**1,393,388,712**	**482,924,689**	**559,298,127**	**158,123,704**	**75,316,785**	**11,440,884**	**39,166,972**	**10,681,628**	**3,014,093**	**5,335,195**	**5,714,046**	**6,503,300**	**2,057,023**	**1,369,026**	**1,353,097**	**2,061,812**	**29,028,330**
10	Less: Rural Asset Portion	(164,013,862)	-	-	-	(75,316,785)	(11,440,884)	(39,166,972)	(10,681,628)	(3,014,093)	(5,335,195)	(5,714,046)	(6,503,300)	(2,057,023)	(1,369,026)	(1,353,097)	(2,061,812)	-
11	Rate Base Available for Equity Return	**1,229,374,850**	**482,924,689**	**559,298,127**	**158,123,704**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**29,028,330**
12	Return on Debt	92,445,893	32,040,165	37,107,244	10,490,889	4,996,974	759,058	2,598,575	708,684	199,973	353,969	379,105	431,469	136,475	90,830	89,773	136,793	1,925,916
13	Return on Equity	(2,513,166)	(987,225)	(1,143,353)	(323,246)	-	-	-	-	-	-	-	-	-	-	-	-	(59,342)
14	Return on Rate Base	**89,932,727**	**31,052,940**	**35,963,891**	**10,167,643**	**4,996,974**	**759,058**	**2,598,575**	**708,684**	**199,973**	**353,969**	**379,105**	**431,469**	**136,475**	**90,830**	**89,773**	**136,793**	**1,866,575**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Functional Classification of Rate Base (CONT'D.)

Line No.	1 Description	19 Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 40
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	Production - Demand, Energy ratios Sch.4.1 L.10
4	Fuel Inventory - Diesel	Production - Demand, Energy ratios Sch.4.1 L.12
5	Fuel Inventory - Gas Turbine	Production - Demand, Energy ratios Sch.4.1 L.11
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 40
7	Deferred Charges: Holyrood	Production - Demand, Energy ratios Sch.4.1 L.3
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
9	Total Rate Base	
10	Less: Rural Asset Portion	Rural Transmission and Distribution Rate Base
11	Rate Base Available for Equity Return	
12	Return on Debt	L.9 x Sch.1.1,p2,L.14
13	Return on Equity	L.11 x Sch.1.1,p2,L.17
14	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Rural Prod & Transmission Demand	7 Distribution Substations Demand	8 Primary Lines Demand	9 Primary Lines Customer	10 Line Transformers Demand	11 Line Transformers Customer	12 Secondary Lines Demand	13 Secondary Lines Customer	14 Services Customer	15 Meters Customer	16 Street Lighting Customer	17 Accounting Customer	18 Specifically Assigned Customer
			(1 CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
	Amounts																	
1	Newfoundland Power	-	1,098,768	5,119,165	1,103,919	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Industrial - Firm	-	69,280	712,366	67,288	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Industrial - Non-Firm	-	-	5,311	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	-	30,926	131,340	30,037	30,037	28,592	28,592	12,558	26,442	12,558	26,442	12,558	12,558	12,558	-	12,558	-
5	1.12 Domestic All Electric	-	27,041	117,915	26,263	26,263	25,000	25,000	6,734	23,121	6,734	23,121	6,734	6,734	6,734	-	6,734	-
6	1.3 Special	-	94	408	91	91	87	87	1	80	1	80	1	1	1	-	1	-
7	2.1 GS 0-10 kW	-	2,607	14,623	2,532	2,532	2,410	2,410	1,893	2,229	1,893	2,229	1,893	3,787	3,787	-	1,893	-
8	2.2 GS 10-100 kW	-	13,012	68,615	12,638	12,638	12,030	12,030	911	11,124	911	11,124	911	7,350	7,350	-	911	-
9	2.3 GS 110-1,000 kVa	-	9,509	51,694	9,236	9,236	8,792	8,792	75	8,035	75	8,035	75	645	645	-	75	-
10	2.4 GS Over 1,000 kVa	-	5,048	37,264	4,902	4,902	4,667	4,667	8	1,757	8	1,757	8	68	68	-	8	-
11	4.1 Street and Area Lighting	-	764	3,056	742	742	706	706	870	653	870	653	870	-	-	1	870	-
12	**Subtotal Rural**	-	**88,999**	**424,915**	**86,441**	**86,441**	**82,282**	**82,282**	**23,050**	**73,441**	**23,050**	**73,441**	**23,050**	**31,143**	**31,143**	**1**	**23,050**	-
13	**Total**	-	**1,257,047**	**6,261,757**	**1,257,648**	**86,441**	**82,282**	**82,282**	**23,050**	**73,441**	**23,050**	**73,441**	**23,050**	**31,143**	**31,143**	**1**	**23,050**	-
	Ratios Excluding Return on Equity																	
14	Newfoundland Power	-	0.8741	0.8175	0.8778	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Industrial - Firm	-	0.0551	0.1138	0.0535	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Industrial - Non-Firm	-	-	0.0008	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	-	0.0246	0.0210	0.0239	0.3475	0.3475	0.3475	0.5448	0.3601	0.5448	0.3601	0.5448	0.4032	0.4032	-	0.5448	-
18	1.12 Domestic All Electric	-	0.0215	0.0188	0.0209	0.3038	0.3038	0.3038	0.2922	0.3148	0.2922	0.3148	0.2922	0.2162	0.2162	-	0.2922	-
19	1.3 Special	-	0.0001	0.0001	0.0001	0.0011	0.0011	0.0011	0.0000	0.0011	0.0000	0.0011	0.0000	0.0000	0.0000	-	0.0000	-
20	2.1 GS 0-10 kW	-	0.0021	0.0023	0.0020	0.0293	0.0293	0.0293	0.0821	0.0304	0.0821	0.0304	0.0821	0.1216	0.1216	-	0.0821	-
21	2.2 GS 10-100 kW	-	0.0104	0.0110	0.0100	0.1462	0.1462	0.1462	0.0395	0.1515	0.0395	0.1515	0.0395	0.2360	0.2360	-	0.0395	-
22	2.3 GS 110-1,000 kVa	-	0.0076	0.0083	0.0073	0.1068	0.1068	0.1068	0.0033	0.1094	0.0033	0.1094	0.0033	0.0207	0.0207	-	0.0033	-
23	2.4 GS Over 1,000 kVa	-	0.0040	0.0060	0.0039	0.0567	0.0567	0.0567	0.0003	0.0239	0.0003	0.0239	0.0003	0.0022	0.0022	-	0.0003	-
24	4.1 Street and Area Lighting	-	0.0006	0.0005	0.0006	0.0086	0.0086	0.0086	0.0377	0.0089	0.0377	0.0089	0.0377	-	-	1.0000	0.0377	-
25	**Subtotal Rural**	-	**0.0708**	**0.0679**	**0.0687**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	-
26	**Total**	-	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	-

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	20 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	Newfoundland Power	-	315,369,152
2	Industrial - Firm	-	46,553,585
3	Industrial - Non-Firm	-	677,472
	Rural		
4	1.1 Domestic	11,849,683	11,849,683
5	1.12 Domestic All Electric	10,610,964	10,610,964
6	1.3 Special	8,381	8,381
7	2.1 GS 0-10 kW	2,059,488	2,059,488
8	2.2 GS 10-100 kW	6,082,852	6,082,852
9	2.3 GS 110-1,000 kVa	3,889,519	3,889,519
10	2.4 GS Over 1,000 kVa	1,841,101	1,841,101
11	4.1 Street and Area Lighting	875,505	875,505
12	**Subtotal Rural**	**37,217,493**	**37,217,493**
13	**Total**	**37,217,493**	**399,817,702**
	Ratios Excluding Return on Equity		
14	Newfoundland Power	-	0.7888
15	Industrial - Firm	-	0.1164
16	Industrial - Non-Firm	-	0.0017
	Rural		
17	1.1 Domestic	0.3184	0.0296
18	1.12 Domestic All Electric	0.2851	0.0265
19	1.3 Special	0.0002	0.0000
20	2.1 GS 0-10 kW	0.0553	0.0052
21	2.2 GS 10-100 kW	0.1634	0.0152
22	2.3 GS 110-1,000 kVa	0.1045	0.0097
23	2.4 GS Over 1,000 kVa	0.0495	0.0046
24	4.1 Street and Area Lighting	0.0235	0.0022
25	**Subtotal Rural**	**1.0000**	**0.0931**
26	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Rural Prod & Transmission Demand	7 Distribution Substations Demand	8 Distribution Primary Lines Demand	9 Distribution Primary Lines Customer	10 Distribution Line Transformers Demand	11 Distribution Line Transformers Customer	12 Distribution Secondary Lines Demand	13 Distribution Secondary Lines Customer	14 Distribution Services Customer	15 Distribution Meters Customer	16 Distribution Street Lighting Customer	17 Accounting Customer	18 Specifically Assigned Customer
	Allocated Rev Reqmt Excl Return		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	Newfoundland Power	207,740,946	53,528,173	140,412,524	11,325,694	-	-	-	-	-	-	-	-	-	-	-	-	2,100,736
2	Industrial - Firm	24,226,358	3,375,065	19,539,344	690,343	-	-	-	-	-	-	-	-	-	-	-	-	566,423
3	Industrial - Non-Firm	146,478	-	145,675	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	14,688,852	1,506,598	3,602,496	308,163	2,180,901	561,362	2,240,533	880,484	142,895	382,736	322,838	543,519	188,599	143,318	-	1,371,852	-
5	1.12 Domestic All Electric	11,747,446	1,317,328	3,234,258	269,449	1,906,921	490,840	1,959,061	472,152	124,943	205,239	282,281	291,457	101,134	76,853	-	735,644	-
6	1.3 Special	33,694	4,565	11,185	934	6,608	1,701	6,789	70	433	30	978	43	15	11	-	109	-
7	2.1 GS 0-10 kW	1,647,036	127,003	401,101	25,977	183,845	47,322	188,872	132,753	12,046	57,706	27,215	81,948	56,871	43,217	-	206,838	-
8	2.2 GS 10-100 kW	5,523,154	633,884	1,882,015	129,656	917,590	236,187	942,679	63,850	60,112	27,755	135,809	39,414	110,389	83,886	-	99,482	-
9	2.3 GS 110-1,000 kVa	3,788,311	463,264	1,417,917	94,757	670,606	172,613	688,942	5,276	43,422	2,293	98,102	3,257	9,687	7,361	-	8,220	-
10	2.4 GS Over 1,000 kVa	2,214,867	245,898	1,022,107	50,296	355,953	91,622	365,686	555	9,495	241	21,451	343	1,019	774	-	865	-
11	4.1 Street and Area Lighting	673,947	37,206	83,830	7,610	53,858	13,863	55,330	60,963	3,529	26,500	7,973	37,632	-	-	167,575	94,985	-
12	**Subtotal Rural**	**40,317,308**	**4,335,746**	**11,654,907**	**886,843**	**6,276,282**	**1,615,509**	**6,447,893**	**1,616,103**	**396,874**	**702,500**	**896,646**	**997,613**	**467,714**	**355,421**	**167,575**	**2,517,996**	**-**
13	**Total**	**272,431,091**	**61,238,985**	**171,752,450**	**12,902,881**	**6,276,282**	**1,615,509**	**6,447,893**	**1,616,103**	**396,874**	**702,500**	**896,646**	**997,613**	**467,714**	**355,421**	**167,575**	**2,517,996**	**2,667,159**
	Allocated Return on Debt																	
14	Newfoundland Power	69,287,584	28,005,877	30,336,230	9,208,533	-	-	-	-	-	-	-	-	-	-	-	-	1,736,944
15	Industrial - Firm	6,737,586	1,765,830	4,221,490	561,295	-	-	-	-	-	-	-	-	-	-	-	-	188,972
16	Industrial - Non-Firm	31,473	-	31,473	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	5,908,921	788,250	778,322	250,557	1,736,363	263,760	902,961	386,105	72,000	192,849	136,497	235,072	55,032	36,626	-	74,528	-
18	1.12 Domestic All Electric	4,853,380	689,225	698,764	219,080	1,518,229	230,624	789,524	207,045	62,955	103,414	119,349	126,056	29,510	19,640	-	39,965	-
19	1.3 Special	15,071	2,389	2,416	759	5,261	799	2,736	31	218	15	414	19	4	3	-	6	-
20	2.1 GS 0-10 kW	598,135	66,448	86,658	21,121	146,372	22,234	76,118	58,214	6,069	29,076	11,506	35,443	16,595	11,044	-	11,237	-
21	2.2 GS 10-100 kW	2,270,909	331,648	406,611	105,419	730,556	110,974	379,911	27,999	30,289	13,985	57,421	17,047	32,211	21,437	-	5,404	-
22	2.3 GS 110-1,000 kVa	1,591,824	242,379	306,342	77,044	533,915	81,104	277,652	2,314	21,879	1,156	41,478	1,409	2,827	1,881	-	447	-
23	2.4 GS Over 1,000 kVa	879,107	128,653	220,827	40,894	283,399	43,049	147,376	243	4,784	122	9,070	148	297	198	-	47	-
24	4.1 Street and Area Lighting	271,901	19,466	18,111	6,188	42,880	6,514	22,299	26,733	1,778	13,353	3,371	16,276	-	-	89,773	5,160	-
25	**Subtotal Rural**	**16,389,249**	**2,268,457**	**2,518,051**	**721,062**	**4,996,974**	**759,058**	**2,598,575**	**708,684**	**199,973**	**353,969**	**379,105**	**431,469**	**136,475**	**90,830**	**89,773**	**136,793**	**-**
26	**Total**	**92,445,893**	**32,040,165**	**37,107,244**	**10,490,889**	**4,996,974**	**759,058**	**2,598,575**	**708,684**	**199,973**	**353,969**	**379,105**	**431,469**	**136,475**	**90,830**	**89,773**	**136,793**	**1,925,916**
	Allocated Return on Equity																	
27	Newfoundland Power	(2,134,897)	(862,920)	(934,723)	(283,734)	-	-	-	-	-	-	-	-	-	-	-	-	(53,519)
28	Industrial - Firm	(207,599)	(54,409)	(130,073)	(17,295)	-	-	-	-	-	-	-	-	-	-	-	-	(5,823)
29	Industrial - Non-Firm	(970)	-	(970)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
30	1.1 Domestic	(55,990)	(24,288)	(23,982)	(7,720)	-	-	-	-	-	-	-	-	-	-	-	-	-
31	1.12 Domestic All Electric	(49,517)	(21,236)	(21,530)	(6,750)	-	-	-	-	-	-	-	-	-	-	-	-	-
32	1.3 Special	(171)	(74)	(74)	(23)	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.1 GS 0-10 kW	(5,368)	(2,047)	(2,670)	(651)	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.2 GS 10-100 kW	(25,995)	(10,219)	(12,529)	(3,248)	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2.3 GS 110-1,000 kVa	(19,281)	(7,468)	(9,439)	(2,374)	-	-	-	-	-	-	-	-	-	-	-	-	-
36	2.4 GS Over 1,000 kVa	(12,028)	(3,964)	(6,804)	(1,260)	-	-	-	-	-	-	-	-	-	-	-	-	-
37	4.1 Street and Area Lighting	(1,348)	(600)	(558)	(191)	-	-	-	-	-	-	-	-	-	-	-	-	-
38	**Subtotal Rural**	**(169,700)**	**(69,896)**	**(77,586)**	**(22,217)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
39	**Total**	**(2,513,166)**	**(987,225)**	**(1,143,353)**	**(323,246)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(59,342)**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment
	Allocated Rev Reqmt Excl Return		($)
1	Newfoundland Power	-	373,820
2	Industrial - Firm	-	55,182
3	Industrial - Non-Firm	-	803
	Rural		
4	1.1 Domestic	298,513	14,046
5	1.12 Domestic All Electric	267,307	12,578
6	1.3 Special	211	10
7	2.1 GS 0-10 kW	51,882	2,441
8	2.2 GS 10-100 kW	153,237	7,210
9	2.3 GS 110-1,000 kVa	97,983	4,610
10	2.4 GS Over 1,000 kVa	46,380	2,182
11	4.1 Street and Area Lighting	22,055	1,038
12	**Subtotal Rural**	**937,569**	**44,115**
13	**Total**	**937,569**	**473,920**
	Allocated Return on Debt		
14	Newfoundland Power	-	-
15	Industrial - Firm	-	-
16	Industrial - Non-Firm	-	-
	Rural		
17	1.1 Domestic	-	-
18	1.12 Domestic All Electric	-	-
19	1.3 Special	-	-
20	2.1 GS 0-10 kW	-	-
21	2.2 GS 10-100 kW	-	-
22	2.3 GS 110-1,000 kVa	-	-
23	2.4 GS Over 1,000 kVa	-	-
24	4.1 Street and Area Lighting	-	-
25	**Subtotal Rural**	-	-
26	**Total**	-	-
	Allocated Return on Equity		
27	Newfoundland Power	-	-
28	Industrial - Firm	-	-
29	Industrial - Non-Firm	-	-
	Rural		
30	1.1 Domestic	-	-
31	1.12 Domestic All Electric	-	-
32	1.3 Special	-	-
33	2.1 GS 0-10 kW	-	-
34	2.2 GS 10-100 kW	-	-
35	2.3 GS 110-1,000 kVa	-	-
36	2.4 GS Over 1,000 kVa	-	-
37	4.1 Street and Area Lighting	-	-
38	**Subtotal Rural**	-	-
39	**Total**	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Rural Prod & Transmission Demand	7 Substations	8 Primary Lines	9	10 Line Transformers	11	12 Secondary Lines	13	14 Services	15 Meters	16 Street Lighting	17 Accounting	18 Specifically Assigned
							Distribution											
	Total Revenue Requiremt	($)	($)	($)	($)	($)	Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)
40	Newfoundland Power	274,893,634	80,671,130	169,814,030	20,250,493	-	-	-	-	-	-	-	-	-	-	-	-	3,784,161
41	Industrial - Firm	30,756,345	5,086,487	23,630,761	1,234,343	-	-	-	-	-	-	-	-	-	-	-	-	749,572
42	Industrial - Non-Firm	176,982	-	176,179	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
43	1.1 Domestic	20,541,784	2,270,561	4,356,837	550,999	3,917,264	825,121	3,143,494	1,266,589	214,895	575,585	459,335	778,591	243,630	179,944	-	1,446,380	-
44	1.12 Domestic All Electric	16,551,309	1,985,317	3,911,491	481,779	3,425,150	721,464	2,748,585	679,198	187,898	308,653	401,630	417,513	130,645	96,493	-	775,609	-
45	1.3 Special	48,593	6,880	13,527	1,670	11,870	2,500	9,525	101	651	46	1,392	62	19	14	-	115	-
46	2.1 GS 0-10 kW	2,239,804	191,403	485,089	46,448	330,217	69,556	264,990	190,967	18,115	86,783	38,721	117,390	73,466	54,261	-	218,075	-
47	2.2 GS 10-100 kW	7,768,068	955,313	2,276,097	231,827	1,648,145	347,161	1,322,590	91,848	90,401	41,739	193,230	56,461	142,599	105,323	-	104,886	-
48	2.3 GS 110-1,000 kVa	5,360,854	698,175	1,714,820	169,427	1,204,520	253,717	966,593	7,590	65,301	3,449	139,580	4,665	12,513	9,242	-	8,667	-
49	2.4 GS Over 1,000 kVa	3,081,946	370,587	1,236,129	89,931	639,352	134,671	513,062	798	14,279	363	30,520	491	1,316	972	-	912	-
50	4.1 Street and Area Lighting	944,499	56,072	101,383	13,607	96,738	20,377	77,629	87,696	5,307	39,853	11,343	53,908	-	-	257,348	100,145	-
51	**Subtotal Rural**	**56,536,857**	**6,534,308**	**14,095,372**	**1,585,688**	**11,273,256**	**2,374,567**	**9,046,468**	**2,324,788**	**596,847**	**1,056,470**	**1,275,751**	**1,429,082**	**604,189**	**446,251**	**257,348**	**2,654,789**	**-**
52	**Total**	**362,363,818**	**92,291,925**	**207,716,341**	**23,070,524**	**11,273,256**	**2,374,567**	**9,046,468**	**2,324,788**	**596,847**	**1,056,470**	**1,275,751**	**1,429,082**	**604,189**	**446,251**	**257,348**	**2,654,789**	**4,533,734**
	Re-classification of Revenue-Related																	
53	Newfoundland Power	-	109,852	231,240	27,576	-	-	-	-	-	-	-	-	-	-	-	-	5,153
54	Industrial - Firm	-	9,142	42,474	2,219	-	-	-	-	-	-	-	-	-	-	-	-	1,347
55	Industrial - Non-Firm	-	-	803	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
56	1.1 Domestic	-	35,082	67,317	8,513	60,525	12,749	48,570	19,570	3,320	8,893	7,097	12,030	3,764	2,780	-	22,348	-
57	1.12 Domestic All Electric	(0)	34,149	67,282	8,287	58,916	12,410	47,278	11,683	3,232	5,309	6,908	7,182	2,247	1,660	-	13,341	-
58	1.3 Special	-	31	62	8	54	11	44	0	3	0	6	0	0	0	-	1	-
59	2.1 GS 0-10 kW	0	4,758	12,058	1,155	8,208	1,729	6,587	4,747	450	2,157	962	2,918	1,826	1,349	-	5,421	-
60	2.2 GS 10-100 kW	0	20,148	48,004	4,889	34,760	7,322	27,894	1,937	1,907	880	4,075	1,191	3,007	2,221	-	2,212	-
61	2.3 GS 110-1,000 kVa	0	13,622	33,458	3,306	23,501	4,950	18,859	148	1,274	67	2,723	91	244	180	-	169	-
62	2.4 GS Over 1,000 kVa	(0)	5,933	19,790	1,440	10,236	2,156	8,214	13	229	6	489	8	21	16	-	15	-
63	4.1 Street and Area Lighting	(0)	1,405	2,541	341	2,425	511	1,946	2,198	133	999	284	1,351	-	-	6,450	2,510	-
64	**Subtotal Rural**	**0**	**115,129**	**250,510**	**27,938**	**198,625**	**41,838**	**159,391**	**40,296**	**10,548**	**18,312**	**22,546**	**24,770**	**11,110**	**8,206**	**6,450**	**46,016**	**-**
65	**Total**	**0**	**234,123**	**525,026**	**57,733**	**198,625**	**41,838**	**159,391**	**40,296**	**10,548**	**18,312**	**22,546**	**24,770**	**11,110**	**8,206**	**6,450**	**46,016**	**6,500**
	Total Allocated Revenue Requirement																	
66	Newfoundland Power	274,893,634	80,780,982	170,045,269	20,278,068	-	-	-	-	-	-	-	-	-	-	-	-	3,789,314
67	Industrial - Firm	30,756,345	5,095,629	23,673,235	1,236,562	-	-	-	-	-	-	-	-	-	-	-	-	750,920
68	Industrial - Non-Firm	176,982	-	176,982	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
69	1.1 Domestic	20,541,784	2,305,643	4,424,153	559,513	3,977,790	837,870	3,192,063	1,286,159	218,215	584,478	466,432	790,621	247,395	182,724	-	1,468,728	-
70	1.12 Domestic All Electric	16,551,309	2,019,466	3,978,772	490,066	3,484,066	733,874	2,795,864	690,881	191,130	313,962	408,538	424,695	132,892	98,153	-	788,950	-
71	1.3 Special	48,593	6,912	13,588	1,677	11,924	2,512	9,569	101	654	46	1,398	62	19	14	-	116	-
72	2.1 GS 0-10 kW	2,239,804	196,161	497,146	47,603	338,425	71,285	271,576	195,714	18,565	88,940	39,683	120,308	75,292	55,610	-	223,495	-
73	2.2 GS 10-100 kW	7,768,068	975,461	2,324,101	236,716	1,682,905	354,482	1,350,484	93,786	92,307	42,620	197,305	57,651	145,607	107,544	-	107,098	-
74	2.3 GS 110-1,000 kVa	5,360,854	711,797	1,748,278	172,733	1,228,022	258,667	985,452	7,738	66,575	3,516	142,304	4,756	12,757	9,422	-	8,836	-
75	2.4 GS Over 1,000 kVa	3,081,946	376,520	1,255,919	91,370	649,587	136,827	521,276	811	14,507	369	31,009	499	1,338	988	-	926	-
76	4.1 Street and Area Lighting	944,499	57,477	103,924	13,948	99,162	20,887	79,575	89,894	5,440	40,851	11,628	55,259	-	-	263,798	102,655	-
77	**Subtotal Rural**	**56,536,857**	**6,649,436**	**14,345,882**	**1,613,626**	**11,471,881**	**2,416,404**	**9,205,859**	**2,365,084**	**607,395**	**1,074,782**	**1,298,297**	**1,453,852**	**615,299**	**454,457**	**263,798**	**2,700,805**	**-**
78	**Total**	**362,363,818**	**92,526,047**	**208,241,367**	**23,128,256**	**11,471,881**	**2,416,404**	**9,205,859**	**2,365,084**	**607,395**	**1,074,782**	**1,298,297**	**1,453,852**	**615,299**	**454,457**	**263,798**	**2,700,805**	**4,540,234**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	Basis of Proration
	Total Revenue Requiremt	($)	($)	
40	Newfoundland Power	-	373,820	
41	Industrial - Firm	-	55,182	
42	Industrial - Non-Firm	-	803	
	Rural			
43	1.1 Domestic	298,513	14,046	
44	1.12 Domestic All Electric	267,307	12,578	
45	1.3 Special	211	10	
46	2.1 GS 0-10 kW	51,882	2,441	
47	2.2 GS 10-100 kW	153,237	7,210	
48	2.3 GS 110-1,000 kVa	97,983	4,610	
49	2.4 GS Over 1,000 kVa	46,380	2,182	
50	4.1 Street and Area Lighting	22,055	1,038	
51	**Subtotal Rural**	**937,569**	**44,115**	
52	**Total**	**937,569**	**473,920**	
	Re-classification of Revenue-Related			
53	Newfoundland Power	-	(373,820)	Re-classification to demand, energy and customer is based on rate class revenue
54	Industrial - Firm	-	(55,182)	requirements excluding revenue-related items.
55	Industrial - Non-Firm	-	(803)	
	Rural			
56	1.1 Domestic	(298,513)	(14,046)	
57	1.12 Domestic All Electric	(267,307)	(12,578)	
58	1.3 Special	(211)	(10)	
59	2.1 GS 0-10 kW	(51,882)	(2,441)	
60	2.2 GS 10-100 kW	(153,237)	(7,210)	
61	2.3 GS 110-1,000 kVa	(97,983)	(4,610)	
62	2.4 GS Over 1,000 kVa	(46,380)	(2,182)	
63	4.1 Street and Area Lighting	(22,055)	(1,038)	
64	**Subtotal Rural**	**(937,569)**	**(44,115)**	
65	**Total**	**(937,569)**	**(473,920)**	
	Total Allocated Revenue Requirement			
66	Newfoundland Power	-	-	
67	Industrial - Firm	-	-	
68	Industrial - Non-Firm	-	-	
	Rural			
69	1.1 Domestic	-	-	
70	1.12 Domestic All Electric	-	-	
71	1.3 Special	-	-	
72	2.1 GS 0-10 kW	-	-	
73	2.2 GS 10-100 kW	-	-	
74	2.3 GS 110-1,000 kVa	-	-	
75	2.4 GS Over 1,000 kVa	-	-	
76	4.1 Street and Area Lighting	-	-	
77	**Subtotal Rural**	**-**	**-**	
78	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Interconnected
Allocation of Specifically Assigned Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 OM&A Transmission Lines ($) (Plant)	4 OM&A Transmission Terminals ($) (Plant)	5 OM&A Administrative & General ($) (C3 & C4)	6 OM&A Other ($) (C3 & C4)	7 Depreciation Transmission Lines ($) (Direct)	8 Depreciation Transmission Terminals ($) (Direct)	9 Depreciation Telecontrol & Feasibility Study ($) (Direct)	10 Depreciation General ($) (Exp C3,4,6)	11 Expense Credits Rental Income ($) (Plant)	12 Expense Credits Other ($) (C6)	13 Gains/Losses ($) (NBV)	14 Subtotal Excluding Return ($)	15 Return on Debt ($) (NBV)	16 Return on Equity ($) (NBV)	17 Subtotal Excl Rev Related ($)	18 Revenue Related ($)
	Basis of Allocation - Amounts																	
1	Newfoundland Power		21,982,626	10,305,001	32,287,627	32,287,627	-	-	-	617,034	32,287,627	32,287,627	23,372,991	-	23,372,991	23,372,991	-	-
	Industrial																	
2	Abitibi Consolidated - S'ville		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Abitibi Consolidated - GF		-	11,728	11,728	11,728	-	-	-	403	11,728	11,728	6,543	-	6,543	6,543	-	-
4	Corner Brook P& P - CB		-	3,642,264	3,642,264	3,642,264	-	-	-	125,275	3,642,264	3,642,264	2,052,626	-	2,052,626	2,052,626	-	-
5	Corner Brook P& P - DL		-	22,005	22,005	22,005	-	-	-	757	22,005	22,005	18,518	-	18,518	18,518	-	-
6	North Atlantic Refining Limited		-	1,109,839	1,109,839	1,109,839	-	-	-	38,173	1,109,839	1,109,839	465,189	-	465,189	465,189	-	-
7	Aur Resources		4,534,363	909,953	5,444,315	5,444,315	-	-	-	85,463	5,444,315	5,444,315	-	-	-	-	-	-
8	**Subtotal Industrial**		**4,534,363**	**5,695,788**	**10,230,151**	**10,230,151**	**-**	**-**	**-**	**250,071**	**10,230,151**	**10,230,151**	**2,542,876**	**-**	**2,542,876**	**2,542,876**	**-**	**-**
9	**Total**		**26,516,989**	**16,000,789**	**42,517,778**	**42,517,778**	**-**	**-**	**-**	**867,105**	**42,517,778**	**42,517,778**	**25,915,867**	**-**	**25,915,867**	**25,915,867**	**-**	**-**
10	**Basis of Allocation - Ratios**																	
11	Newfoundland Power		0.8290	0.6440	0.7594	0.7594	-	-	-	0.7116	0.7594	0.7594	0.9019	-	0.9019	0.9019	-	-
	Industrial																	
12	Abitibi Consolidated - S'ville		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Abitibi Consolidated - GF		-	0.0007	0.0003	0.0003	-	-	-	0.0005	0.0003	0.0003	0.0003	-	0.0003	0.0003	-	-
14	Corner Brook P& P - CB		-	0.2276	0.0857	0.0857	-	-	-	0.1445	0.0857	0.0857	0.0792	-	0.0792	0.0792	-	-
15	Corner Brook P& P - DL		-	0.0014	0.0005	0.0005	-	-	-	0.0009	0.0005	0.0005	0.0007	-	0.0007	0.0007	-	-
16	North Atlantic Refining Ltd.		-	0.0694	0.0261	0.0261	-	-	-	0.0440	0.0261	0.0261	0.0179	-	0.0179	0.0179	-	-
17	Aur Resources		0.1710	0.0569	0.1280	0.1280	-	-	-	0.0986	0.1280	0.1280	-	-	-	-	-	-
18	**Subtotal Industrial**		**0.1710**	**0.3560**	**0.2406**	**0.2406**	**-**	**-**	**-**	**0.2884**	**0.2406**	**0.2406**	**0.0981**	**-**	**0.0981**	**0.0981**	**-**	**-**
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	3,789,314	181,632	316,483	482,795	118,919	523,828	280,771	-	170,671	(52)	(8,487)	34,175	2,100,736	1,736,944	(53,519)	3,784,161	5,153
	Industrial																	
21	Abitibi Consolidated - S'ville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Abitibi Consolidated - GF	1,265	-	360	175	43	-	94	-	112	(0)	(3)	10	791	486	(15)	1,262	2
23	Corner Brook P& P - CB	401,348	-	111,860	54,463	13,415	-	36,362	-	34,651	(6)	(957)	3,001	252,788	152,539	(4,700)	400,628	720
24	Corner Brook P& P - DL	2,993	-	676	329	81	-	337	-	209	(0)	(6)	27	1,654	1,376	(42)	2,987	5
25	North Atlantic Refining Ltd.	155,904	-	34,085	16,595	4,088	-	56,406	-	10,559	(2)	(292)	680	122,119	34,570	(1,065)	155,624	280
26	Aur Resources	189,411	37,465	27,946	81,409	20,052	-	-	-	23,639	(9)	(1,431)	-	189,071	-	-	189,071	340
27	**Subtotal Industrial**	**750,920**	**37,465**	**174,927**	**152,971**	**37,679**	**-**	**93,200**	**-**	**69,169**	**(16)**	**(2,689)**	**3,718**	**566,423**	**188,972**	**(5,823)**	**749,572**	**1,347**
28	**Total**	**4,540,234**	**219,097**	**491,409**	**635,766**	**156,598**	**523,828**	**373,971**	**-**	**239,841**	**(68)**	**(11,176)**	**37,893**	**2,667,159**	**1,925,916**	**(59,342)**	**4,533,734**	**6,500**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Isolated
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	4,384,877	1,625,698	1,845,883	-	-	318,342	101,369	30,618	54,197	73,357	76,217	46,703	17,280	11,563	148,180	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	2,671,018	-	2,671,018	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	101,101	-	101,101	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	811,312	334,120	383,637	-	-	37,777	12,395	4,137	7,322	8,247	8,859	5,881	2,353	1,479	5,105	-
	Expense Credits																
8	Sundry	(28,209)	(10,458)	(11,875)	-	-	(2,048)	(652)	(197)	(349)	(472)	(490)	(300)	(111)	(74)	(953)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(4,400)	(1,631)	(1,852)	-	-	(319)	(102)	(31)	(54)	(74)	(76)	(47)	(17)	(12)	(149)	-
12	Pole Attachments	(24,291)	-	-	-	-	(14,049)	(4,801)	-	-	(2,487)	(2,955)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(424)	-	-	-	-	-	-	-	-	-	-	-	-	-	(424)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Total Expense Credits**	(57,324)	(12,090)	(13,727)	-	-	(16,416)	(5,555)	(228)	(403)	(3,032)	(3,521)	(347)	(129)	(86)	(1,526)	-
18	**Subtotal Expenses**	7,910,984	1,947,728	4,987,911	-	-	339,703	108,209	34,528	61,117	78,571	81,556	52,237	19,505	12,957	151,759	-
19	Disposal Gain / Loss	5,434	2,161	2,419	-	-	332	107	55	97	69	75	47	24	21	27	-
20	**Subtotal Revenue Requirement Ex. Return**	7,916,418	1,949,889	4,990,330	-	-	340,035	108,316	34,582	61,213	78,641	81,630	52,284	19,529	12,977	151,786	-
21	Return on Debt	598,506	233,450	272,397	-	-	36,086	11,646	5,880	10,408	7,562	8,162	5,108	2,642	2,227	2,937	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	8,514,923	2,183,339	5,262,727	-	-	376,120	119,963	40,462	71,622	86,203	89,792	57,392	22,171	15,204	154,723	-

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	33,875	1,594	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(218)	(10)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(34)	(2)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(252)**	**(12)**	
18	**Subtotal Expenses**	**33,623**	**1,582**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**33,623**	**1,582**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**33,623**	**1,582**	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmissior Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	12,343,012	5,662,920	6,680,092	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**12,343,012**	**5,662,920**	**6,680,092**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	240,282	240,282	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	22,335	-	-	-	-	16,839	2,145	-	-	1,953	1,397	-	-	-	-	-
8	Poles	1,940,392	-	-	-	-	1,122,222	383,522	-	-	198,634	236,014	-	-	-	-	-
9	Primary Conductor & Equipment	135,481	-	-	-	-	120,172	15,309	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	335,497	-	-	-	-	-	-	121,114	214,383	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	153,657	-	-	-	-	-	-	-	-	89,582	64,075	-	-	-	-	-
13	Services	184,740	-	-	-	-	-	-	-	-	-	-	184,740	-	-	-	-
14	Meters	67,452	-	-	-	-	-	-	-	-	-	-	-	67,452	-	-	-
15	Street Lighting	45,741	-	-	-	-	-	-	-	-	-	-	-	-	45,741	-	-
16	**Subtotal Distribution**	**3,125,576**	**240,282**	**-**	**-**	**-**	**1,259,233**	**400,977**	**121,114**	**214,383**	**290,169**	**301,486**	**184,740**	**67,452**	**45,741**	**-**	**-**
17	**Subtl Prod, Trans, & Dist**	**15,468,588**	**5,903,202**	**6,680,092**	**-**	**-**	**1,259,233**	**400,977**	**121,114**	**214,383**	**290,169**	**301,486**	**184,740**	**67,452**	**45,741**	**-**	**-**
18	General	2,020,466	805,130	931,067	-	-	82,994	26,428	7,962	14,130	19,125	19,870	12,176	4,589	3,015	93,961	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	38,599	14,730	16,669	-	-	3,142	1,001	302	535	724	752	461	168	114	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**17,527,653**	**6,723,062**	**7,627,828**	**-**	**-**	**1,345,369**	**428,405**	**129,399**	**229,047**	**310,018**	**322,108**	**197,376**	**72,209**	**48,869**	**93,961**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Isolated
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	5,974,474	2,741,063	3,233,411	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**5,974,474**	**2,741,063**	**3,233,411**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	159,395	159,395	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	979	-	-	-	-	738	94	-	-	86	61	-	-	-	-	-
8	Poles	731,442	-	-	-	-	423,028	144,571	-	-	74,876	88,967	-	-	-	-	-
9	Primary Conductor & Equipment	44,329	-	-	-	-	39,320	5,009	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	218,334	-	-	-	-	-	-	78,819	139,516	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	36,082	-	-	-	-	-	-	-	-	21,036	15,046	-	-	-	-	-
13	Services	65,294	-	-	-	-	-	-	-	-	-	-	65,294	-	-	-	-
14	Meters	34,824	-	-	-	-	-	-	-	-	-	-	-	34,824	-	-	-
15	Street Lighting	29,856	-	-	-	-	-	-	-	-	-	-	-	-	29,856	-	-
16	**Subtotal Distribution**	**1,320,536**	**159,395**	**-**	**-**	**-**	**463,086**	**149,674**	**78,819**	**139,516**	**95,998**	**104,074**	**65,294**	**34,824**	**29,856**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**7,295,010**	**2,900,458**	**3,233,411**	**-**	**-**	**463,086**	**149,674**	**78,819**	**139,516**	**95,998**	**104,074**	**65,294**	**34,824**	**29,856**	**-**	**-**
18	General	880,197	350,747	405,610	-	-	36,155	11,513	3,477	6,155	8,331	8,656	5,304	1,999	1,313	40,933	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	25,927	10,308	11,492	-	-	1,646	532	280	496	341	370	232	124	106	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**8,201,133**	**3,261,513**	**3,650,513**	**-**	**-**	**500,887**	**161,719**	**82,576**	**146,167**	**104,670**	**113,101**	**70,830**	**36,947**	**31,275**	**40,933**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	1,738,511	797,621	940,890	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	289,828	132,972	156,856	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**2,028,339**	**930,593**	**1,097,746**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
7	Other	237,638	18,672	-	-	-	97,851	31,159	9,411	16,659	22,548	23,428	14,356	-	3,554	-	-
8	Meters	5,410	-	-	-	-	-	-	-	-	-	-	-	5,410	-	-	-
9	**Subtotal Distribution**	**243,048**	**18,672**	**-**	**-**	**-**	**97,851**	**31,159**	**9,411**	**16,659**	**22,548**	**23,428**	**14,356**	**5,410**	**3,554**	**-**	**-**
10	**Subttl Prod, Trans, & Dist**	**2,271,386**	**949,264**	**1,097,746**	**-**	**-**	**97,851**	**31,159**	**9,411**	**16,659**	**22,548**	**23,428**	**14,356**	**5,410**	**3,554**	**-**	**-**
11	Customer Accounting	110,782	-	-	-	-	-	-	-	-	-	-	-	-	-	110,782	-
	Administrative & General:																
	Plant-Related:																
12	Production	441,496	202,556	238,939	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	406,322	31,236	-	-	-	163,699	52,127	15,745	27,870	37,722	39,193	24,016	8,769	5,946	-	-
15	Prod, Trans, Distn Plant	270,703	103,307	116,903	-	-	22,037	7,017	2,120	3,752	5,078	5,276	3,233	1,180	800	-	-
16	Prod, Trans, Distn and Gen Plt	3,600	1,381	1,567	-	-	276	88	27	47	64	66	41	15	10	19	-
17	Property Insurance	8,591	3,946	4,477	-	-	49	16	5	8	11	12	7	3	2	55	-
	Revenue Related:																
18	Municipal Tax	33,875	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	1,594	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	802,564	319,812	369,836	-	-	32,967	10,498	3,171	5,613	7,597	7,893	4,836	1,823	1,197	37,323	-
21	Prod, Trans, and Distn Expense-Related	33,965	14,195	16,415	-	-	1,463	466	141	249	337	350	215	81	53	-	-
22	**Subtotal Admin & General**	**2,002,708**	**676,433**	**748,137**	**-**	**-**	**220,491**	**70,211**	**21,207**	**37,538**	**50,808**	**52,790**	**32,348**	**11,870**	**8,009**	**37,398**	**-**
23	**Total Operating & Maintenance Expenses**	**4,384,877**	**1,625,698**	**1,845,883**	**-**	**-**	**318,342**	**101,369**	**30,618**	**54,197**	**73,357**	**76,217**	**46,703**	**17,280**	**11,563**	**148,180**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L6
2	Other	-		Production - Demand, Energy ratios Sch.4.1 L6
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	**Subtotal Transmission**	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	**Subtotal Distribution**	-	-	
10	**Subttl Prod, Trans, & Dist**	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and Gen Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	33,875	-	Revenue-related
19	PUB Assessment	-	1,594	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	**Subtotal Admin & General**	33,875	1,594	
23	**Total Operating & Maintenance Expenses**	33,875	1,594	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Isolated
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	580,023	266,112	313,911	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**580,023**	**266,112**	**313,911**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substn Struct & Eqpt	7,577	7,577	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	98	-	-	-	-	74	9	-	-	9	6	-	-	-	-	-
8	Poles	51,095	-	-	-	-	29,551	10,099	-	-	5,230	6,215	-	-	-	-	-
9	Primary Conductor & Equipment	1,952	-	-	-	-	1,731	221	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	9,668	-	-	-	-	-	-	3,490	6,178	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	2,666	-	-	-	-	-	-	-	-	1,554	1,112	-	-	-	-	-
13	Services	4,920	-	-	-	-	-	-	-	-	-	-	4,920	-	-	-	-
14	Meters	1,983	-	-	-	-	-	-	-	-	-	-	-	1,983	-	-	-
15	Street Lighting	1,240	-	-	-	-	-	-	-	-	-	-	-	-	1,240	-	-
16	**Subtotal Distribution**	**81,198**	**7,577**	**-**	**-**	**-**	**31,356**	**10,329**	**3,490**	**6,178**	**6,793**	**7,333**	**4,920**	**1,983**	**1,240**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**661,221**	**273,689**	**313,911**	**-**	**-**	**31,356**	**10,329**	**3,490**	**6,178**	**6,793**	**7,333**	**4,920**	**1,983**	**1,240**	**-**	**-**
18	General	109,769	43,741	50,583	-	-	4,509	1,436	434	768	1,039	1,080	661	249	164	5,105	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	40,322	16,690	19,143	-	-	1,912	630	213	377	414	447	300	121	76	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**811,312**	**334,120**	**383,637**	**-**	**-**	**37,777**	**12,395**	**4,137**	**7,322**	**8,247**	**8,859**	**5,881**	**2,353**	**1,479**	**5,105**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Isolated
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	8,201,133	3,261,513	3,650,513	-	-	500,887	161,719	82,576	146,167	104,670	113,101	70,830	36,947	31,275	40,933	-
2	Cash Working Capital	21,601	8,590	9,615	-	-	1,319	426	217	385	276	298	187	97	82	108	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	166,196	-	166,196	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	197,345	75,695	85,882	-	-	15,148	4,823	1,457	2,579	3,491	3,627	2,222	813	550	1,058	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	434,689	172,872	193,490	-	-	26,549	8,572	4,377	7,747	5,548	5,995	3,754	1,958	1,658	2,170	-
8	Total Rate Base	**9,020,963**	**3,518,671**	**4,105,697**	**-**	**-**	**543,903**	**175,540**	**88,628**	**156,878**	**113,985**	**123,020**	**76,994**	**39,815**	**33,565**	**44,269**	**-**
9	Less: Rural Portion	(9,020,963)	(3,518,671)	(4,105,697)	-	-	(543,903)	(175,540)	(88,628)	(156,878)	(113,985)	(123,020)	(76,994)	(39,815)	(33,565)	(44,269)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	598,506	233,450	272,397	-	-	36,086	11,646	5,880	10,408	7,562	8,162	5,108	2,642	2,227	2,937	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**598,506**	**233,450**	**272,397**	**-**	**-**	**36,086**	**11,646**	**5,880**	**10,408**	**7,562**	**8,162**	**5,108**	**2,642**	**2,227**	**2,937**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Isolated
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Isolated
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Distribution Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer	15 Street Lighting Customer (Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
	Amounts																
1	1.2 Domestic Diesel	-	1,496	5,810	1,496	1,410	1,410	716	1,283	716	1,283	716	716	716	-	716	-
2	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	102	1,016	102	96	96	106	87	106	87	106	212	212	-	106	-
5	2.2 GS 10-100 kW	-	209	1,020	209	197	197	10	179	10	179	10	79	79	-	10	-
6	2.3 GS 110-1,000 kVa	-	-	762	-	-	-	1	-	1	-	1	5	5	-	1	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	25	100	25	24	24	36	22	36	22	36	-	-	36	36	-
11	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**-**	**1,832**	**8,707**	**1,832**	**1,726**	**1,726**	**868**	**1,571**	**868**	**1,571**	**868**	**1,011**	**1,011**	**36**	**868**	**-**
	Ratios																
13	1.2 Domestic Diesel	-	0.8166	0.6673	0.8166	0.8166	0.8166	0.8247	0.8166	0.8247	0.8166	0.8247	0.7080	0.7080	-	0.8247	-
14	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0557	0.1166	0.0557	0.0557	0.0557	0.1219	0.0557	0.1219	0.0557	0.1219	0.2093	0.2093	-	0.1219	-
17	2.2 GS 10-100 kW	-	0.1139	0.1172	0.1139	0.1139	0.1139	0.0112	0.1139	0.0112	0.1139	0.0112	0.0778	0.0778	-	0.0112	-
18	2.3 GS 110-1,000 kVa	-	-	0.0875	-	-	-	0.0007	-	0.0007	-	0.0007	0.0049	0.0049	-	0.0007	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0139	0.0115	0.0139	0.0139	0.0139	0.0415	0.0139	0.0415	0.0139	0.0415	-	-	1.0000	0.0415	-
23	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	671,606	671,606
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	197,935	197,935
5	2.2 GS 10-100 kW	285,345	285,345
6	2.3 GS 110-1,000 kVa	143,250	143,250
7	2.4 GS Over 1,000 kVa	-	-
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	36,541	36,541
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**1,334,677**	**1,334,677**
	Ratios		
13	1.2 Domestic Diesel	0.5032	0.5032
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1483	0.1483
17	2.2 GS 10-100 kW	0.2138	0.2138
18	2.3 GS 110-1,000 kVa	0.1073	0.1073
19	2.4 GS Over 1,000 kVa	-	-
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0274	0.0274
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
							Distribution										
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	5,693,118	1,592,224	3,329,893	-	-	277,663	89,333	28,239	50,485	64,216	67,324	37,016	13,826	-	125,185	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	785,184	108,533	582,057	-	-	18,927	13,203	1,925	7,461	4,377	9,950	10,942	4,087	-	18,502	-
5	2.2 GS 10-100 kW	875,949	221,999	584,707	-	-	38,714	1,216	3,937	687	8,953	917	4,068	1,519	-	1,704	-
6	2.3 GS 110-1,000 kVa	440,915	-	436,511	-	-	-	73	-	41	-	55	258	97	-	102	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	121,251	27,133	57,162	-	-	4,732	4,491	481	2,538	1,094	3,385	-	-	12,977	6,293	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**7,916,418**	**1,949,889**	**4,990,330**	**-**	**-**	**340,035**	**108,316**	**34,582**	**61,213**	**78,641**	**81,630**	**52,284**	**19,529**	**12,977**	**151,786**	**-**
	Allocated Return on Debt																
13	1.2 Domestic Diesel	445,664	190,629	181,762	-	-	29,467	9,605	4,802	8,584	6,175	6,731	3,617	1,870	-	2,422	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	53,185	12,994	31,772	-	-	2,009	1,420	327	1,269	421	995	1,069	553	-	358	-
17	2.2 GS 10-100 kW	65,109	26,579	31,916	-	-	4,108	131	669	117	861	92	397	206	-	33	-
18	2.3 GS 110-1,000 kVa	23,888	-	23,827	-	-	-	8	-	7	-	5	25	13	-	2	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	10,659	3,249	3,120	-	-	502	483	82	432	105	338	-	-	2,227	122	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**598,506**	**233,450**	**272,397**	**-**	**-**	**36,086**	**11,646**	**5,880**	**10,408**	**7,562**	**8,162**	**5,108**	**2,642**	**2,227**	**2,937**	**-**
	Allocated Return on Equity																
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	16,919	796	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	4,986	235	
5	2.2 GS 10-100 kW	7,188	338	
6	2.3 GS 110-1,000 kVa	3,609	170	
7	2.4 GS Over 1,000 kVa	-	-	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	921	43	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**33,623**	**1,582**	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	**-**	**-**	
	Allocated Return on Equity			
25	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
							Distribution										
	Total Revenue Requirement																
26	1.2 Domestic Diesel	6,138,782	1,782,853	3,511,655	-	-	307,129	98,938	33,040	59,070	70,391	74,056	40,633	15,696	-	127,607	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	838,369	121,527	613,828	-	-	20,935	14,623	2,252	8,730	4,798	10,945	12,011	4,640	-	18,860	-
30	2.2 GS 10-100 kW	941,058	248,577	616,624	-	-	42,822	1,347	4,607	804	9,814	1,008	4,465	1,725	-	1,737	-
31	2.3 GS 110-1,000 kVa	464,803	-	460,338	-	-	-	81	-	48	-	60	284	110	-	104	-
32	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	131,910	30,382	60,282	-	-	5,234	4,974	563	2,970	1,200	3,723	-	-	15,204	6,415	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	**Total**	**8,514,923**	**2,183,339**	**5,262,727**	**-**	**-**	**376,120**	**119,963**	**40,462**	**71,622**	**86,203**	**89,792**	**57,392**	**22,171**	**15,204**	**154,723**	**-**
	Re-classification of Revenue-Related																
38	1.2 Domestic Diesel	0	5,160	10,163	-	-	889	286	96	171	204	214	118	45	-	369	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	0	762	3,847	-	-	131	92	14	55	30	69	75	29	-	118	-
42	2.2 GS 10-100 kW	0	2,004	4,971	-	-	345	11	37	6	79	8	36	14	-	14	-
43	2.3 GS 110-1,000 kVa	(0)	-	3,773	-	-	-	1	-	0	-	0	2	1	-	1	-
44	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	(0)	224	444	-	-	39	37	4	22	9	27	-	-	112	47	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	**Total**	**0**	**8,149**	**23,198**	**-**	**-**	**1,404**	**426**	**151**	**254**	**322**	**319**	**231**	**89**	**112**	**550**	**-**
	Total Allocated Revenue Requirement																
50	1.2 Domestic Diesel	6,138,782	1,788,013	3,521,818	-	-	308,018	99,225	33,136	59,240	70,595	74,270	40,750	15,742	-	127,976	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	838,369	122,288	617,675	-	-	21,066	14,714	2,266	8,785	4,828	11,014	12,086	4,669	-	18,978	-
54	2.2 GS 10-100 kW	941,058	250,582	621,595	-	-	43,167	1,358	4,644	811	9,894	1,016	4,501	1,739	-	1,751	-
55	2.3 GS 110-1,000 kVa	464,803	-	464,111	-	-	-	81	-	49	-	61	286	110	-	105	-
56	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	131,910	30,605	60,726	-	-	5,272	5,011	567	2,991	1,208	3,750	-	-	15,316	6,462	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	**Total**	**8,514,923**	**2,191,488**	**5,285,925**	**-**	**-**	**377,524**	**120,389**	**40,613**	**71,876**	**86,525**	**90,111**	**57,623**	**22,260**	**15,316**	**155,273**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
26	1.2 Domestic Diesel	16,919	796	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	4,986	235	
30	2.2 GS 10-100 kW	7,188	338	
31	2.3 GS 110-1,000 kVa	3,609	170	
32	2.4 GS Over 1,000 kVa	-	-	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	921	43	
36	4.1G Gov't Street and Area Lighting	-	-	
37	**Total**	**33,623**	**1,582**	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(16,919)	(796)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(4,986)	(235)	
42	2.2 GS 10-100 kW	(7,188)	(338)	
43	2.3 GS 110-1,000 kVa	(3,609)	(170)	
44	2.4 GS Over 1,000 kVa	-	-	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(921)	(43)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	**Total**	**(33,623)**	**(1,582)**	
	Total Allocated Revenue Requirement			
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	
61	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	11,808,835	4,421,723	6,009,050	-	65,503	347,751	105,648	15,189	26,885	59,864	66,775	27,264	33,331	10,291	481,075	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	11,556,881	-	11,556,881	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,423,686	902,037	1,159,064	-	36,825	152,048	46,286	7,504	13,282	26,003	29,110	14,079	8,958	5,376	23,113	-
	Expense Credits																
8	Sundry	(75,968)	(28,446)	(38,657)	-	(421)	(2,237)	(680)	(98)	(173)	(385)	(430)	(175)	(214)	(66)	(3,095)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(11,851)	(4,437)	(6,030)	-	(66)	(349)	(106)	(15)	(27)	(60)	(67)	(27)	(33)	(10)	(483)	-
12	Pole Attachments	(94,280)	-	-	-	-	(54,526)	(18,635)	-	-	(9,651)	(11,467)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(1,848)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,848)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Total Expense Credits**	(183,946)	(32,883)	(44,687)	-	(487)	(57,113)	(19,420)	(113)	(200)	(10,096)	(11,964)	(203)	(248)	(77)	(5,426)	-
18	**Subtotal Expenses**	25,605,456	5,290,876	18,680,307	-	101,841	442,686	132,514	22,580	39,968	75,771	83,921	41,141	42,041	15,590	498,763	-
19	Disposal Gain / Loss	720,513	247,663	312,050	-	18,909	67,820	21,133	3,923	6,944	11,514	13,114	6,020	3,743	2,816	4,863	-
20	**Subtotal Revenue Requirement Ex. Return**	26,325,969	5,538,539	18,992,357	-	120,750	510,506	153,647	26,503	46,912	87,286	97,035	47,161	45,784	18,407	503,626	-
21	Return on Debt	2,102,900	651,815	1,028,304	-	49,420	178,619	55,626	10,274	18,185	30,335	34,534	15,812	9,829	7,368	12,780	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	28,428,869	6,190,353	20,020,661	-	170,170	689,125	209,273	36,776	65,097	117,620	131,569	62,973	55,612	25,775	516,406	-

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	132,264	6,223	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.11
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(851)	(40)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(133)	(6)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(984)**	**(46)**	
18	**Subtotal Expenses**	**131,280**	**6,177**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**131,280**	**6,177**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**131,280**	**6,177**	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	35,394,000	14,775,478	20,618,522	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**35,394,000**	**14,775,478**	**20,618,522**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	2,767,808	1,766,532	-	-	1,001,277	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	102,348	-	-	-	-	77,165	9,831	-	-	8,950	6,402	-	-	-	-	-
8	Poles	7,634,325	-	-	-	-	4,415,296	1,508,940	-	-	781,511	928,578	-	-	-	-	-
9	Primary Conductor & Equipment	983,812	-	-	-	-	872,641	111,171	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	649,118	-	-	-	-	-	-	234,332	414,787	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	228,348	-	-	-	-	-	-	-	-	133,127	95,221	-	-	-	-	-
13	Services	420,633	-	-	-	-	-	-	-	-	-	-	420,633	-	-	-	-
14	Meters	246,326	-	-	-	-	-	-	-	-	-	-	-	246,326	-	-	-
15	Street Lighting	158,763	-	-	-	-	-	-	-	-	-	-	-	-	158,763	-	-
16	**Subtotal Distribution**	**13,191,481**	**1,766,532**	**-**	**-**	**1,001,277**	**5,365,103**	**1,629,941**	**234,332**	**414,787**	**923,588**	**1,030,201**	**420,633**	**246,326**	**158,763**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**48,585,480**	**16,542,010**	**20,618,522**	**-**	**1,001,277**	**5,365,103**	**1,629,941**	**234,332**	**414,787**	**923,588**	**1,030,201**	**420,633**	**246,326**	**158,763**	**-**	**-**
18	General	7,817,535	3,002,028	4,119,120	-	28,464	152,516	46,335	6,661	11,791	26,255	29,286	11,958	19,811	4,513	358,797	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	121,236	41,278	51,450	-	2,499	13,388	4,067	585	1,035	2,305	2,571	1,050	615	396	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**56,524,252**	**19,585,315**	**24,789,092**	**-**	**1,032,239**	**5,531,007**	**1,680,343**	**241,578**	**427,613**	**952,147**	**1,062,058**	**433,640**	**266,752**	**163,672**	**358,797**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Isolated
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Distribution Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	16,099,541	6,720,868	9,378,673	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**16,099,541**	**6,720,868**	**9,378,673**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	1,533,240	855,207	-	-	678,033	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	47,712	-	-	-	-	35,973	4,583	-	-	4,172	2,984	-	-	-	-	-
8	Poles	3,581,034	-	-	-	-	2,071,084	707,798	-	-	366,583	435,568	-	-	-	-	-
9	Primary Conductor & Equipment	337,986	-	-	-	-	299,794	38,192	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	388,627	-	-	-	-	-	-	140,294	248,332	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	64,644	-	-	-	-	-	-	-	-	37,688	26,957	-	-	-	-	-
13	Services	214,429	-	-	-	-	-	-	-	-	-	-	214,429	-	-	-	-
14	Meters	127,174	-	-	-	-	-	-	-	-	-	-	-	127,174	-	-	-
15	Street Lighting	100,856	-	-	-	-	-	-	-	-	-	-	-	-	100,856	-	-
16	**Subtotal Distribution**	**6,395,701**	**855,207**	**-**	**-**	**678,033**	**2,406,850**	**750,574**	**140,294**	**248,332**	**408,443**	**465,509**	**214,429**	**127,174**	**100,856**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**22,495,242**	**7,576,075**	**9,378,673**	**-**	**678,033**	**2,406,850**	**750,574**	**140,294**	**248,332**	**408,443**	**465,509**	**214,429**	**127,174**	**100,856**	**-**	**-**
18	General	3,892,516	1,494,773	2,050,997	-	14,173	75,941	23,071	3,317	5,871	13,073	14,582	5,954	9,864	2,247	178,653	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	79,948	26,925	33,332	-	2,410	8,554	2,668	499	883	1,452	1,654	762	452	358	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**26,467,706**	**9,097,774**	**11,463,001**	**-**	**694,616**	**2,491,345**	**776,312**	**144,110**	**255,086**	**422,968**	**481,746**	**221,145**	**137,490**	**103,461**	**178,653**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	6,675,638	2,786,793	3,888,845	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	376,080	156,997	219,083	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**7,051,718**	**2,943,790**	**4,107,928**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
7	Other	366,997	50,081	-	-	28,386	152,102	46,209	6,643	11,759	26,184	29,206	11,925	-	4,501	-	-
8	Meters	19,757	-	-	-	-	-	-	-	-	-	-	-	19,757	-	-	-
9	**Subtotal Distribution**	**386,754**	**50,081**	**-**	**-**	**28,386**	**152,102**	**46,209**	**6,643**	**11,759**	**26,184**	**29,206**	**11,925**	**19,757**	**4,501**	**-**	**-**
10	**Subttl Prod, Trans, & Dist**	**7,438,473**	**2,993,872**	**4,107,928**	**-**	**28,386**	**152,102**	**46,209**	**6,643**	**11,759**	**26,184**	**29,206**	**11,925**	**19,757**	**4,501**	**-**	**-**
11	Customer Accounting	357,822	-	-	-	-	-	-	-	-	-	-	-	-	-	357,822	-
	Administrative & General:																
	Plant-Related:																
12	Production	461,981	192,857	269,124	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	255,053	34,155	-	-	19,359	103,733	31,514	4,531	8,020	17,857	19,919	8,133	4,763	3,070	-	-
15	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Prod, Trans, Distn and General Plt	391,477	135,644	171,685	-	7,149	38,307	11,638	1,673	2,962	6,594	7,356	3,003	1,847	1,134	2,485	-
17	Property Insurance	27,705	11,776	14,906	-	620	92	28	4	7	16	18	7	12	3	216	-
	Revenue Related:																
18	Municipal Tax	132,264	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	6,223	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	2,626,609	1,008,650	1,383,981	-	9,564	51,244	15,568	2,238	3,962	8,821	9,840	4,018	6,656	1,516	120,552	-
21	Prod, Trans, and Distn Expense-Related	111,229	44,768	61,427	-	424	2,274	691	99	176	392	437	178	295	67	-	-
22	**Subtotal Admin & General**	**4,012,541**	**1,427,851**	**1,901,121**	**-**	**37,117**	**195,649**	**59,439**	**8,545**	**15,126**	**33,681**	**37,568**	**15,339**	**13,574**	**5,790**	**123,253**	**-**
23	**Total Operating & Maintenance Expenses**	**11,808,835**	**4,421,723**	**6,009,050**	**-**	**65,503**	**347,751**	**105,648**	**15,189**	**26,885**	**59,864**	**66,775**	**27,264**	**33,331**	**10,291**	**481,075**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L7
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L7
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	**Subtotal Transmission**	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	**Subtotal Distribution**	-	-	
10	**Subttl Prod, Trans, & Dist**	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	132,264	-	Revenue-related
19	PUB Assessment	-	6,223	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	**Subtotal Admin & General**	132,264	6,223	
23	**Total Operating & Maintenance Expenses**	132,264	6,223	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Isolated
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	1,445,986	603,637	842,349	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**1,445,986**	**603,637**	**842,349**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substn Struct & Eqpt	97,262	64,282	-	-	32,980	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	2,292	-	-	-	-	1,728	220	-	-	200	143	-	-	-	-	-
8	Poles	191,456	-	-	-	-	110,728	37,842	-	-	19,599	23,287	-	-	-	-	-
9	Primary Conductor & Equipment	24,343	-	-	-	-	21,592	2,751	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	18,471	-	-	-	-	-	-	6,668	11,803	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	5,344	-	-	-	-	-	-	-	-	3,115	2,228	-	-	-	-	-
13	Services	12,544	-	-	-	-	-	-	-	-	-	-	12,544	-	-	-	-
14	Meters	7,240	-	-	-	-	-	-	-	-	-	-	-	7,240	-	-	-
15	Street Lighting	4,793	-	-	-	-	-	-	-	-	-	-	-	-	4,793	-	-
16	**Subtotal Distribution**	**363,746**	**64,282**	**-**	**-**	**32,980**	**134,048**	**40,813**	**6,668**	**11,803**	**22,915**	**25,659**	**12,544**	**7,240**	**4,793**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**1,809,732**	**667,920**	**842,349**	**-**	**32,980**	**134,048**	**40,813**	**6,668**	**11,803**	**22,915**	**25,659**	**12,544**	**7,240**	**4,793**	**-**	**-**
18	General	503,595	193,386	265,348	-	1,834	9,825	2,985	429	760	1,691	1,887	770	1,276	291	23,113	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	110,359	40,730	51,367	-	2,011	8,174	2,489	407	720	1,397	1,565	765	442	292	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**2,423,686**	**902,037**	**1,159,064**	**-**	**36,825**	**152,048**	**46,286**	**7,504**	**13,282**	**26,003**	**29,110**	**14,079**	**8,958**	**5,376**	**23,113**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Isolated
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	26,467,706	9,097,774	11,463,001	-	694,616	2,491,345	776,312	144,110	255,086	422,968	481,746	221,145	137,490	103,461	178,653	-
2	Cash Working Capital	69,713	23,962	30,192	-	1,830	6,562	2,045	380	672	1,114	1,269	582	362	273	471	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	3,119,210	-	3,119,210	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	636,410	220,512	279,102	-	11,622	62,274	18,919	2,720	4,815	10,720	11,958	4,882	3,003	1,843	4,040	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	1,402,881	482,214	607,579	-	36,817	132,050	41,147	7,638	13,520	22,419	25,534	11,721	7,287	5,484	9,469	-
8	Total Rate Base	**31,695,920**	**9,824,462**	**15,499,084**	**-**	**744,884**	**2,692,231**	**838,423**	**154,848**	**274,093**	**457,221**	**520,507**	**238,331**	**148,143**	**111,060**	**192,632**	**-**
9	Less: Rural Portion	(31,695,920)	(9,824,462)	(15,499,084)	-	(744,884)	(2,692,231)	(838,423)	(154,848)	(274,093)	(457,221)	(520,507)	(238,331)	(148,143)	(111,060)	(192,632)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	2,102,900	651,815	1,028,304	-	49,420	178,619	55,626	10,274	18,185	30,335	34,534	15,812	9,829	7,368	12,780	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**2,102,900**	**651,815**	**1,028,304**	**-**	**49,420**	**178,619**	**55,626**	**10,274**	**18,185**	**30,335**	**34,534**	**15,812**	**9,829**	**7,368**	**12,780**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Isolated
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Isolated
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Distribution Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer (Wtd Rural Cust)	15 Street Lighting Customer (Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
	Amounts																
1	1.2 Domestic Diesel	-	4,809	19,113	4,809	4,499	4,499	1,958	4,047	1,958	4,047	1,958	1,958	1,958	-	1,958	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	742	4,716	742	694	694	377	624	377	624	377	754	754	-	377	-
5	2.2 GS 10-100 kW	-	1,398	7,701	1,398	1,308	1,308	113	1,177	113	1,177	113	913	913	-	113	-
6	2.3 GS 110-1,000 kVa	-	44	1,740	44	41	41	7	37	7	37	7	59	59	-	7	-
7	2.4 GS Over 1,000 kVa	-	43	2,858	43	40	40	1	36	1	36	1	9	9	-	1	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	82	293	82	76	76	83	69	83	69	83	-	-	83	83	-
11	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**-**	**7,118**	**36,421**	**7,118**	**6,659**	**6,659**	**2,539**	**5,989**	**2,539**	**5,989**	**2,539**	**3,694**	**3,694**	**83**	**2,539**	**-**
	Ratios																
13	1.2 Domestic Diesel	-	0.6756	0.5248	0.6756	0.6756	0.6756	0.7713	0.6756	0.7713	0.6756	0.7713	0.5302	0.5302	-	0.7713	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.1042	0.1295	0.1042	0.1042	0.1042	0.1485	0.1042	0.1485	0.1042	0.1485	0.2041	0.2041	-	0.1485	-
17	2.2 GS 10-100 kW	-	0.1965	0.2115	0.1965	0.1965	0.1965	0.0446	0.1965	0.0446	0.1965	0.0446	0.2473	0.2473	-	0.0446	-
18	2.3 GS 110-1,000 kVa	-	0.0062	0.0478	0.0062	0.0062	0.0062	0.0027	0.0062	0.0027	0.0062	0.0027	0.0161	0.0161	-	0.0027	-
19	2.4 GS Over 1,000 kVa	-	0.0060	0.0785	0.0060	0.0060	0.0060	0.0004	0.0060	0.0004	0.0060	0.0004	0.0023	0.0023	-	0.0004	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0115	0.0080	0.0115	0.0115	0.0115	0.0326	0.0115	0.0326	0.0115	0.0326	-	-	1.0000	0.0326	-
23	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	2,270,274	2,270,274
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	750,337	750,337
5	2.2 GS 10-100 kW	1,735,564	1,735,564
6	2.3 GS 110-1,000 kVa	171,134	171,134
7	2.4 GS Over 1,000 kVa	193,805	193,805
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	90,151	90,151
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**5,211,265**	**5,211,265**
	Ratios		
13	1.2 Domestic Diesel	0.4356	0.4356
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1440	0.1440
17	2.2 GS 10-100 kW	0.3330	0.3330
18	2.3 GS 110-1,000 kVa	0.0328	0.0328
19	2.4 GS Over 1,000 kVa	0.0372	0.0372
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0173	0.0173
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	14,939,156	3,742,065	9,966,598	-	81,584	344,919	118,502	17,906	36,181	58,974	74,839	25,005	24,275	-	388,426	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	3,271,695	577,330	2,458,982	-	12,587	53,214	22,812	2,763	6,965	9,099	14,407	9,627	9,346	-	74,773	-
5	2.2 GS 10-100 kW	5,354,983	1,088,161	4,015,972	-	23,724	100,300	6,848	5,207	2,091	17,149	4,325	11,662	11,322	-	22,445	-
6	2.3 GS 110-1,000 kVa	954,576	34,257	907,523	-	747	3,158	419	164	128	540	264	757	735	-	1,372	-
7	2.4 GS Over 1,000 kVa	1,533,954	33,249	1,490,588	-	725	3,065	61	159	18	524	38	109	106	-	198	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	271,604	63,476	152,694	-	1,384	5,851	5,007	304	1,529	1,000	3,162	-	-	18,407	16,412	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**26,325,969**	**5,538,539**	**18,992,357**	**-**	**120,750**	**510,506**	**153,647**	**26,503**	**46,912**	**87,286**	**97,035**	**47,161**	**45,784**	**18,407**	**503,626**	**-**
	Allocated Return on Debt																
13	1.2 Domestic Diesel	1,268,538	440,393	539,622	-	33,390	120,682	42,902	6,941	14,025	20,495	26,634	8,384	5,211	-	9,857	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	252,302	67,944	133,137	-	5,151	18,619	8,259	1,071	2,700	3,162	5,127	3,228	2,006	-	1,897	-
17	2.2 GS 10-100 kW	410,020	128,063	217,437	-	9,710	35,093	2,479	2,018	810	5,960	1,539	3,910	2,431	-	570	-
18	2.3 GS 110-1,000 kVa	55,571	4,032	49,136	-	306	1,105	152	64	50	188	94	254	158	-	35	-
19	2.4 GS Over 1,000 kVa	86,338	3,913	80,705	-	297	1,072	22	62	7	182	14	37	23	-	5	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	30,132	7,470	8,267	-	566	2,047	1,813	118	593	348	1,125	-	-	7,368	416	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**2,102,900**	**651,815**	**1,028,304**	**-**	**49,420**	**178,619**	**55,626**	**10,274**	**18,185**	**30,335**	**34,534**	**15,812**	**9,829**	**7,368**	**12,780**	**-**
	Allocated Return on Equity																
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	57,192	2,691	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	18,902	889	
5	2.2 GS 10-100 kW	43,722	2,057	
6	2.3 GS 110-1,000 kVa	4,311	203	
7	2.4 GS Over 1,000 kVa	4,882	230	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	2,271	107	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**131,280**	**6,177**	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	**-**	**-**	
	Allocated Return on Equity			
25	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Total Revenue Requirement																
26	1.2 Domestic Diesel	16,207,694	4,182,458	10,506,220	-	114,974	465,601	161,404	24,847	50,206	79,469	101,473	33,389	29,486	-	398,282	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	3,523,997	645,274	2,592,119	-	17,738	71,834	31,071	3,833	9,665	12,261	19,534	12,855	11,352	-	76,670	-
30	2.2 GS 10-100 kW	5,765,003	1,216,224	4,233,408	-	33,433	135,393	9,327	7,225	2,901	23,109	5,864	15,573	13,752	-	23,015	-
31	2.3 GS 110-1,000 kVa	1,010,147	38,289	956,659	-	1,053	4,262	570	227	177	728	358	1,011	893	-	1,407	-
32	2.4 GS Over 1,000 kVa	1,620,292	37,162	1,571,293	-	1,022	4,137	82	221	26	706	52	146	129	-	203	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	301,736	70,946	160,961	-	1,950	7,898	6,820	421	2,121	1,348	4,288	-	-	25,775	16,829	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	**Total**	**28,428,869**	**6,190,353**	**20,020,661**	**-**	**170,170**	**689,125**	**209,273**	**36,776**	**65,097**	**117,620**	**131,569**	**62,973**	**55,612**	**25,775**	**516,406**	**-**
	Re-classification of Revenue-Related																
38	1.2 Domestic Diesel	0	15,510	38,962	-	426	1,727	599	92	186	295	376	124	109	-	1,477	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	-	3,644	14,640	-	100	406	175	22	55	69	110	73	64	-	433	-
42	2.2 GS 10-100 kW	(0)	9,735	33,886	-	268	1,084	75	58	23	185	47	125	110	-	184	-
43	2.3 GS 110-1,000 kVa	0	172	4,294	-	5	19	3	1	1	3	2	5	4	-	6	-
44	2.4 GS Over 1,000 kVa	(0)	118	4,973	-	3	13	0	1	0	2	0	0	0	-	1	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	-	564	1,279	-	15	63	54	3	17	11	34	-	-	205	134	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	**Total**	**(0)**	**29,743**	**98,033**	**-**	**818**	**3,311**	**906**	**177**	**282**	**565**	**569**	**326**	**288**	**205**	**2,235**	**-**
	Total Allocated Revenue Requirement																
50	1.2 Domestic Diesel	16,207,694	4,197,969	10,545,181	-	115,400	467,328	162,002	24,940	50,393	79,764	101,850	33,513	29,595	-	399,759	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	3,523,997	648,919	2,606,759	-	17,838	72,239	31,246	3,855	9,719	12,330	19,644	12,927	11,416	-	77,103	-
54	2.2 GS 10-100 kW	5,765,003	1,225,959	4,267,294	-	33,701	136,477	9,401	7,283	2,924	23,294	5,911	15,697	13,863	-	23,199	-
55	2.3 GS 110-1,000 kVa	1,010,147	38,460	960,953	-	1,057	4,282	573	228	178	731	360	1,015	897	-	1,413	-
56	2.4 GS Over 1,000 kVa	1,620,292	37,280	1,576,267	-	1,025	4,150	83	221	26	708	52	147	129	-	204	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	301,736	71,510	162,240	-	1,966	7,961	6,874	425	2,138	1,359	4,322	-	-	25,980	16,963	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	**Total**	**28,428,869**	**6,220,096**	**20,118,694**	**-**	**170,988**	**692,436**	**210,179**	**36,953**	**65,378**	**118,186**	**132,138**	**63,299**	**55,900**	**25,980**	**518,641**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
26	1.2 Domestic Diesel	57,192	2,691	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	18,902	889	
30	2.2 GS 10-100 kW	43,722	2,057	
31	2.3 GS 110-1,000 kVa	4,311	203	
32	2.4 GS Over 1,000 kVa	4,882	230	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	2,271	107	
36	4.1G Gov't Street and Area Lighting	-	-	
37	**Total**	**131,280**	**6,177**	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(57,192)	(2,691)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(18,902)	(889)	
42	2.2 GS 10-100 kW	(43,722)	(2,057)	
43	2.3 GS 110-1,000 kVa	(4,311)	(203)	
44	2.4 GS Over 1,000 kVa	(4,882)	(230)	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(2,271)	(107)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	**Total**	**(131,280)**	**(6,177)**	
	Total Allocated Revenue Requirement			
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	
61	**Total**	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
							Distribution										
	Expenses																
1	Operating & Maintenance	1,054,211	491,635	-	-	456	227,003	69,258	7,250	12,833	39,494	44,001	10,131	12,268	3,279	92,443	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	708,678	-	708,678	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	2,254,341	-	2,254,341	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	479,196	180,902	-	-	59	156,112	48,103	5,165	9,142	27,151	30,438	6,246	4,455	2,288	9,135	-
	Expense Credits																
8	Sundry	(6,782)	(3,163)	-	-	(3)	(1,460)	(446)	(47)	(83)	(254)	(283)	(65)	(79)	(21)	(595)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,058)	(493)	-	-	(0)	(228)	(70)	(7)	(13)	(40)	(44)	(10)	(12)	(3)	(93)	-
12	Pole Attachments	(63,103)	-	-	-	-	(36,496)	(12,472)	-	-	(6,460)	(7,675)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(272)	-	-	-	-	-	-	-	-	-	-	-	-	-	(272)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Total Expense Credits**	(71,215)	(3,656)	-	-	(3)	(38,184)	(12,988)	(54)	(95)	(6,753)	(8,003)	(75)	(91)	(24)	(959)	-
18	**Subtotal Expenses**	4,425,211	668,881	2,963,020	-	512	344,931	104,374	12,360	21,879	59,891	66,437	16,301	16,631	5,543	100,619	-
19	Disposal Gain / Loss	17,107	4,040	-	-	7	7,013	2,184	245	434	1,170	1,341	267	176	112	118	-
20	**Subtotal Revenue Requirement Ex. Return**	4,442,318	672,921	2,963,020	-	519	351,944	106,558	12,606	22,313	61,062	67,778	16,568	16,807	5,654	100,736	-
21	Return on Debt	422,167	100,221	2,334	-	168	171,517	53,394	5,984	10,592	28,646	32,807	6,544	4,309	2,723	2,927	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	4,864,484	773,142	2,965,354	-	687	523,462	159,952	18,589	32,905	89,707	100,585	23,112	21,116	8,377	103,663	-

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	42,176	1,985	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.12
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(271)	(13)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(42)	(2)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(314)**	**(15)**	
18	**Subtotal Expenses**	**41,863**	**1,970**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**41,863**	**1,970**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**41,863**	**1,970**	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	3,958,032	3,958,032	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**3,958,032**	**3,958,032**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	72,555	63,690	-	-	8,864	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	23,333	-	-	-	-	17,592	2,241	-	-	2,040	1,459	-	-	-	-	-
8	Poles	6,481,451	-	-	-	-	3,748,534	1,281,072	-	-	663,493	788,352	-	-	-	-	-
9	Primary Conductor & Equipment	851,908	-	-	-	-	755,643	96,266	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	400,032	-	-	-	-	-	-	144,412	255,621	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	207,830	-	-	-	-	-	-	-	-	121,165	86,665	-	-	-	-	-
13	Services	201,804	-	-	-	-	-	-	-	-	-	-	201,804	-	-	-	-
14	Meters	106,555	-	-	-	-	-	-	-	-	-	-	-	106,555	-	-	-
15	Street Lighting	65,309	-	-	-	-	-	-	-	-	-	-	-	-	65,309	-	-
16	**Subtotal Distribution**	**8,410,777**	**63,690**	**-**	**-**	**8,864**	**4,521,769**	**1,379,579**	**144,412**	**255,621**	**786,699**	**876,476**	**201,804**	**106,555**	**65,309**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**12,368,809**	**4,021,723**	**-**	**-**	**8,864**	**4,521,769**	**1,379,579**	**144,412**	**255,621**	**786,699**	**876,476**	**201,804**	**106,555**	**65,309**	**-**	**-**
18	General	1,361,182	642,190	-	-	599	305,499	93,207	9,757	17,270	53,151	59,216	13,634	17,884	4,412	144,364	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	30,864	10,035	-	-	22	11,283	3,442	360	638	1,963	2,187	504	266	163	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**13,760,856**	**4,673,948**	**-**	**-**	**9,485**	**4,838,551**	**1,476,228**	**154,529**	**273,529**	**841,812**	**937,880**	**215,942**	**124,704**	**69,884**	**144,364**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
L'Anse au Loup
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
							Distribution										
	Production																
1	Diesel	1,181,850	1,181,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**1,181,850**	**1,181,850**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	18,074	15,953	-	-	2,122	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	9,026	-	-	-	-	6,805	867	-	-	789	565	-	-	-	-	-
8	Poles	3,424,694	-	-	-	-	1,980,665	676,898	-	-	350,579	416,552	-	-	-	-	-
9	Primary Conductor & Equipment	356,814	-	-	-	-	316,494	40,320	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	223,778	-	-	-	-	-	-	80,784	142,994	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	55,707	-	-	-	-	-	-	-	-	32,477	23,230	-	-	-	-	-
13	Services	87,022	-	-	-	-	-	-	-	-	-	-	87,022	-	-	-	-
14	Meters	55,012	-	-	-	-	-	-	-	-	-	-	-	55,012	-	-	-
15	Street Lighting	36,770	-	-	-	-	-	-	-	-	-	-	-	-	36,770	-	-
16	**Subtotal Distribution**	**4,266,896**	**15,953**	**-**	**-**	**2,122**	**2,303,963**	**718,084**	**80,784**	**142,994**	**383,846**	**440,347**	**87,022**	**55,012**	**36,770**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**5,448,746**	**1,197,803**	**-**	**-**	**2,122**	**2,303,963**	**718,084**	**80,784**	**142,994**	**383,846**	**440,347**	**87,022**	**55,012**	**36,770**	**-**	**-**
18	General	379,522	179,054	-	-	167	85,179	25,988	2,720	4,815	14,819	16,511	3,801	4,986	1,230	40,251	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	19,365	4,257	-	-	8	8,188	2,552	287	508	1,364	1,565	309	196	131	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**5,847,633**	**1,381,114**	**-**	**-**	**2,296**	**2,397,330**	**746,624**	**83,791**	**148,317**	**400,029**	**458,422**	**91,132**	**60,194**	**38,131**	**40,251**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	273,003	273,003	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	31,836	31,836	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**304,839**	**304,839**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
8	Other	268,119	2,056	-	-	286	145,995	44,543	4,663	8,253	25,400	28,299	6,516	-	2,109	-	-
9	Meters	8,546	-	-	-	-	-	-	-	-	-	-	-	8,546	-	-	-
10	**Subtotal Distribution**	**276,665**	**2,056**	**-**	**-**	**286**	**145,995**	**44,543**	**4,663**	**8,253**	**25,400**	**28,299**	**6,516**	**8,546**	**2,109**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**581,505**	**306,896**	**-**	**-**	**286**	**145,995**	**44,543**	**4,663**	**8,253**	**25,400**	**28,299**	**6,516**	**8,546**	**2,109**	**-**	**-**
12	Customer Accounting	68,990	-	-	-	-	-	-	-	-	-	-	-	-	-	68,990	-
	Administrative & General:																
	Plant-Related:																
13	Production	69,563	69,563	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	52,571	398	-	-	55	28,263	8,623	903	1,598	4,917	5,478	1,261	666	408	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod,Trans, Distn & General Plt	2,827	960	-	-	2	994	303	32	56	173	193	44	26	14	30	-
18	Property Insurance	6,745	5,834	-	-	12	382	117	12	22	66	74	17	22	6	181	-
	Revenue Related:																
19	Municipal Tax	42,176	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	1,985	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	219,155	103,395	-	-	96	49,186	15,007	1,571	2,781	8,557	9,534	2,195	2,879	710	23,243	-
22	Prod, Trans, and Distn Expense-Related	8,695	4,589	-	-	4	2,183	666	70	123	380	423	97	128	32	-	-
23	**Subtotal Admin & General**	**403,716**	**184,739**	**-**	**-**	**170**	**81,008**	**24,715**	**2,587**	**4,579**	**14,094**	**15,702**	**3,615**	**3,721**	**1,170**	**23,453**	**-**
24	**Total Operating & Maintenance Expenses**	**1,054,211**	**491,635**	**-**	**-**	**456**	**227,003**	**69,258**	**7,250**	**12,833**	**39,494**	**44,001**	**10,131**	**12,268**	**3,279**	**92,443**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L8
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L8
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
7	**Subtotal Transmission**	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
9	Meters	-	-	Meters - Customer
10	**Subtotal Distribution**	-	-	
11	**Subttl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod,Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
19	Municipal Tax	42,176	-	Revenue-related
20	PUB Assessment	-	1,985	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
22	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	42,176	1,985	
24	**Total Operating & Maintenance Expenses**	42,176	1,985	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
L'Anse au Loup
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Production																
1	Diesel	131,138	131,138	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	131,138	131,138	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	1,087	1,066	-	-	20	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	643	-	-	-	-	485	62	-	-	56	40	-	-	-	-	-
8	Poles	188,396	-	-	-	-	108,958	37,237	-	-	19,286	22,915	-	-	-	-	-
9	Primary Conductor & Equipment	21,957	-	-	-	-	19,476	2,481	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	11,872	-	-	-	-	-	-	4,286	7,586	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	5,280	-	-	-	-	-	-	-	-	3,078	2,202	-	-	-	-	-
13	Services	5,074	-	-	-	-	-	-	-	-	-	-	5,074	-	-	-	-
14	Meters	3,132	-	-	-	-	-	-	-	-	-	-	-	3,132	-	-	-
15	Street Lighting	1,894	-	-	-	-	-	-	-	-	-	-	-	-	1,894	-	-
16	**Subtotal Distribution**	239,334	1,066	-	-	20	128,919	39,780	4,286	7,586	22,420	25,157	5,074	3,132	1,894	-	-
17	**Subtotal Prod Tran & Dist**	370,472	132,204	-	-	20	128,919	39,780	4,286	7,586	22,420	25,157	5,074	3,132	1,894	-	-
18	General	86,132	40,636	-	-	38	19,331	5,898	617	1,093	3,363	3,747	863	1,132	279	9,135	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	22,592	8,062	-	-	1	7,862	2,426	261	463	1,367	1,534	309	191	115	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	479,196	180,902	-	-	59	156,112	48,103	5,165	9,142	27,151	30,438	6,246	4,455	2,288	9,135	-

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
L'Anse au Loup
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
1	Average Net Book Value	5,847,633	1,381,114	-	-	2,296	2,397,330	746,624	83,791	148,317	400,029	458,422	91,132	60,194	38,131	40,251	-
2	Cash Working Capital	15,402	3,638	-	-	6	6,314	1,967	221	391	1,054	1,207	240	159	100	106	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	35,181	-	35,181	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	154,934	52,624	-	-	107	54,478	16,621	1,740	3,080	9,478	10,560	2,431	1,404	787	1,625	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	309,945	73,204	-	-	122	127,067	39,574	4,441	7,861	21,203	24,298	4,830	3,191	2,021	2,133	-
8	Total Rate Base	**6,363,095**	**1,510,580**	**35,181**	**-**	**2,531**	**2,585,189**	**804,785**	**90,193**	**159,649**	**431,764**	**494,487**	**98,634**	**64,947**	**41,039**	**44,116**	**-**
9	Less: Rural Portion	(6,363,095)	(1,510,580)	(35,181)	-	(2,531)	(2,585,189)	(804,785)	(90,193)	(159,649)	(431,764)	(494,487)	(98,634)	(64,947)	(41,039)	(44,116)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	422,167	100,221	2,334	-	168	171,517	53,394	5,984	10,592	28,646	32,807	6,544	4,309	2,723	2,927	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**422,167**	**100,221**	**2,334**	**-**	**168**	**171,517**	**53,394**	**5,984**	**10,592**	**28,646**	**32,807**	**6,544**	**4,309**	**2,723**	**2,927**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
L'Anse au Loup
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
L'Anse au Loup
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Substations Demand	7 Primary Lines Demand	8 Primary Lines Customer	9 Line Transformers Demand	10 Line Transformers Customer	11 Secondary Lines Demand	12 Secondary Lines Customer	13 Services Customer	14 Meters Customer	15 Street Lightin Customer	16 Accounting Customer	17 Specifically Assigned Customer
						Distribution											
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
	Amounts																
1	1.1 Domestic Diesel	-	2,739	7,747	2,739	2,595	2,595	614	2,383	614	2,383	614	614	614	-	614	-
2	1.12 Domestic All Electric	-	407	3,601	407	386	386	157	354	157	354	157	157	157	-	157	-
3	2.1 GS 0-10 kW	-	211	943	211	200	200	123	183	123	183	123	246	246	-	123	-
4	2.2 GS 10-100 kW	-	1,010	5,098	1,010	957	957	69	879	69	879	69	556	556	-	69	-
5	2.3 GS 110-1,000 kVa	-	53	981	53	50	50	3	46	3	46	3	26	26	-	3	-
6	4.1 Street and Area Lighting	-	32	126	32	30	30	28	28	28	28	28	-	-	1	28	-
7	**Total**	**-**	**4,451**	**18,495**	**4,451**	**4,218**	**4,218**	**993**	**3,873**	**993**	**3,873**	**993**	**1,598**	**1,598**	**1**	**993**	**0**
	Ratios																
8	1.1 Domestic Diesel	-	0.6153	0.4189	0.6153	0.6153	0.6153	0.6181	0.6153	0.6181	0.6153	0.6181	0.3841	0.3841	-	0.6181	-
9	1.12 Domestic All Electric	-	0.0914	0.1947	0.0914	0.0914	0.0914	0.1577	0.0914	0.1577	0.0914	0.1577	0.0980	0.0980	-	0.1577	-
10	2.1 GS 0-10 kW	-	0.0474	0.0510	0.0474	0.0474	0.0474	0.1236	0.0474	0.1236	0.0474	0.1236	0.1536	0.1536	-	0.1236	-
11	2.2 GS 10-100 kW	-	0.2269	0.2756	0.2269	0.2269	0.2269	0.0694	0.2269	0.0694	0.2269	0.0694	0.3481	0.3481	-	0.0694	-
12	2.3 GS 110-1,000 kVa	-	0.0118	0.0530	0.0118	0.0118	0.0118	0.0030	0.0118	0.0030	0.0118	0.0030	0.0161	0.0161	-	0.0030	-
13	4.1 Street and Area Lighting	-	0.0072	0.0068	0.0072	0.0072	0.0072	0.0282	0.0072	0.0282	0.0072	0.0282	-	-	1.0000	0.0282	-
14	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**0.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
L'Anse au Loup
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.1 Domestic Diesel	573,622	573,622
2	1.12 Domestic All Electric	352,607	352,607
3	2.1 GS 0-10 kW	150,536	150,536
4	2.2 GS 10-100 kW	414,091	414,091
5	2.3 GS 110-1,000 kVa	136,478	136,478
6	4.1 Street and Area Lighting	34,442	34,442
7	**Total**	**1,661,776**	**1,661,776**
	Ratios		
8	1.1 Domestic Diesel	0.3452	0.3452
9	1.12 Domestic All Electric	0.2122	0.2122
10	2.1 GS 0-10 kW	0.0906	0.0906
11	2.2 GS 10-100 kW	0.2492	0.2492
12	2.3 GS 110-1,000 kVa	0.0821	0.0821
13	4.1 Street and Area Lighting	0.0207	0.0207
14	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmsn Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Allocated Revenue Requirement Excluding Return																
1	1.1 Domestic Diesel	2,129,047	414,035	1,241,065	-	319	216,545	65,861	7,756	13,791	37,570	41,892	6,364	6,456	-	62,263	-
2	1.12 Domestic All Electric	736,849	61,513	576,918	-	47	32,172	16,803	1,152	3,518	5,582	10,688	1,624	1,647	-	15,885	-
3	2.1 GS 0-10 kW	249,018	31,880	151,090	-	25	16,674	13,172	597	2,758	2,893	8,378	2,546	2,582	-	12,453	-
4	2.2 GS 10-100 kW	1,109,185	152,658	816,676	-	118	79,841	7,395	2,860	1,549	13,852	4,704	5,768	5,851	-	6,991	-
5	2.3 GS 110-1,000 kVa	175,189	7,970	157,136	-	6	4,168	322	149	67	723	205	267	270	-	304	-
6	4.1 Street and Area Lighting	43,030	4,865	20,135	-	4	2,545	3,005	91	629	441	1,911	-	-	5,654	2,841	-
7	**Total**	**4,442,318**	**672,921**	**2,963,020**	**-**	**519**	**351,944**	**106,558**	**12,606**	**22,313**	**61,062**	**67,778**	**16,568**	**16,807**	**5,654**	**100,736**	**-**
	Allocated Return on Debt																
8	1.1 Domestic Diesel	255,387	61,664	978	-	103	105,531	33,002	3,682	6,547	17,625	20,277	2,514	1,655	-	1,809	-
9	1.12 Domestic All Electric	45,264	9,161	454	-	15	15,679	8,420	547	1,670	2,619	5,173	641	422	-	462	-
10	2.1 GS 0-10 kW	28,636	4,748	119	-	8	8,126	6,600	283	1,309	1,357	4,055	1,005	662	-	362	-
11	2.2 GS 10-100 kW	80,883	22,736	643	-	38	38,910	3,706	1,358	735	6,499	2,277	2,278	1,500	-	203	-
12	2.3 GS 110-1,000 kVa	4,230	1,187	124	-	2	2,031	161	71	32	339	99	105	69	-	9	-
13	4.1 Street and Area Lighting	7,767	725	16	-	1	1,240	1,506	43	299	207	925	-	-	2,723	83	-
14	**Total**	**422,167**	**100,221**	**2,334**	**-**	**168**	**171,517**	**53,394**	**5,984**	**10,592**	**28,646**	**32,807**	**6,544**	**4,309**	**2,723**	**2,927**	**-**
	Allocated Return on Equity																
15	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.1 Domestic Diesel	14,450	680	
2	1.12 Domestic All Electric	8,883	418	
3	2.1 GS 0-10 kW	3,792	178	
4	2.2 GS 10-100 kW	10,432	491	
5	2.3 GS 110-1,000 kVa	3,438	162	
6	4.1 Street and Area Lighting	868	41	
7	**Total**	**41,863**	**1,970**	
	Allocated Return on Debt			
8	1.1 Domestic Diesel	-	-	
9	1.12 Domestic All Electric	-	-	
10	2.1 GS 0-10 kW	-	-	
11	2.2 GS 10-100 kW	-	-	
12	2.3 GS 110-1,000 kVa	-	-	
13	4.1 Street and Area Lighting	-	-	
14	**Total**	**-**	**-**	
	Allocated Return on Equity			
15	All Classes	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmsn Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Total Revenue Requirement																
16	1.1 Domestic Diesel	2,384,434	475,699	1,242,043	-	423	322,076	98,863	11,438	20,338	55,195	62,169	8,878	8,111	-	64,072	-
17	1.12 Domestic All Electric	782,112	70,674	577,372	-	63	47,850	25,222	1,699	5,189	8,200	15,861	2,265	2,069	-	16,346	-
18	2.1 GS 0-10 kW	277,655	36,628	151,209	-	33	24,800	19,773	881	4,068	4,250	12,434	3,551	3,244	-	12,814	-
19	2.2 GS 10-100 kW	1,190,068	175,394	817,319	-	156	118,752	11,101	4,217	2,284	20,351	6,981	8,046	7,351	-	7,194	-
20	2.3 GS 110-1,000 kVa	179,419	9,157	157,260	-	8	6,200	483	220	99	1,062	304	372	340	-	313	-
21	4.1 Street and Area Lighting	50,796	5,590	20,151	-	5	3,785	4,510	134	928	649	2,836	-	-	8,377	2,923	-
22	**Total**	**4,864,484**	**773,142**	**2,965,354**	**-**	**687**	**523,462**	**159,952**	**18,589**	**32,905**	**89,707**	**100,585**	**23,112**	**21,116**	**8,377**	**103,663**	**-**
	Re-classification of Revenue-Related																
23	1.1 Domestic Diesel	0	3,038	7,932	-	3	2,057	631	73	130	352	397	57	52	-	409	-
24	1.12 Domestic All Electric	0	851	6,949	-	1	576	304	20	62	99	191	27	25	-	197	-
25	2.1 GS 0-10 kW	0	531	2,194	-	0	360	287	13	59	62	180	52	47	-	186	-
26	2.2 GS 10-100 kW	0	1,625	7,571	-	1	1,100	103	39	21	189	65	75	68	-	67	-
27	2.3 GS 110-1,000 kVa	0	187	3,220	-	0	127	10	5	2	22	6	8	7	-	6	-
28	4.1 Street and Area Lighting	(0)	102	367	-	0	69	82	2	17	12	52	-	-	153	53	-
29	**Total**	**0**	**6,334**	**28,232**	**-**	**6**	**4,288**	**1,417**	**152**	**291**	**735**	**891**	**218**	**199**	**153**	**918**	**-**
	Total Allocated Revenue Requirement																
30	1.1 Domestic Diesel	2,384,434	478,737	1,249,974	-	425	324,133	99,494	11,511	20,468	55,548	62,566	8,934	8,163	-	64,481	-
31	1.12 Domestic All Electric	782,112	71,525	584,321	-	64	48,426	25,526	1,720	5,251	8,299	16,052	2,292	2,094	-	16,543	-
32	2.1 GS 0-10 kW	277,655	37,160	153,403	-	33	25,159	20,059	893	4,127	4,312	12,614	3,603	3,292	-	13,000	-
33	2.2 GS 10-100 kW	1,190,068	177,018	824,890	-	157	119,852	11,204	4,256	2,305	20,539	7,046	8,121	7,419	-	7,261	-
34	2.3 GS 110-1,000 kVa	179,419	9,345	160,480	-	8	6,327	493	225	101	1,084	310	380	347	-	320	-
35	4.1 Street and Area Lighting	50,796	5,692	20,518	-	5	3,853	4,592	137	945	660	2,888	-	-	8,530	2,976	-
36	**Total**	**4,864,484**	**779,476**	**2,993,586**	**-**	**692**	**527,750**	**161,369**	**18,742**	**33,196**	**90,442**	**101,476**	**23,330**	**21,315**	**8,530**	**104,581**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
16	1.1 Domestic Diesel	14,450	680	
17	1.12 Domestic All Electric	8,883	418	
18	2.1 GS 0-10 kW	3,792	178	
19	2.2 GS 10-100 kW	10,432	491	
20	2.3 GS 110-1,000 kVa	3,438	162	
21	4.1 Street and Area Lighting	868	41	
22	**Total**	**41,863**	**1,970**	
	Re-classification of Revenue-Related			
23	1.1 Domestic Diesel	(14,450)	(680)	Re-classification to demand, energy and customer is based on rate class revenue
24	1.12 Domestic All Electric	(8,883)	(418)	requirements excluding revenue-related items.
25	2.1 GS 0-10 kW	(3,792)	(178)	
26	2.2 GS 10-100 kW	(10,432)	(491)	
27	2.3 GS 110-1,000 kVa	(3,438)	(162)	
28	4.1 Street and Area Lighting	(868)	(41)	
29	**Total**	**(41,863)**	**(1,970)**	
	Total Allocated Revenue Requirement			
30	1.1 Domestic Diesel	-	-	
31	1.12 Domestic All Electric	-	-	
32	2.1 GS 0-10 kW	-	-	
33	2.2 GS 10-100 kW	-	-	
34	2.3 GS 110-1,000 kVa	-	-	
35	4.1 Street and Area Lighting	-	-	
36	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	5,169,688	785,603	-	426,180	462,894	885,528	246,186	132,868	235,188	153,823	164,288	106,309	121,316	38,913	1,077,978	120
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	9,040	9,040	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	96,840	96,840	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	2,434,247	1,059,040	1,375,207	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	265,409	-	-	-	265,409	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	3,259,953	1,092,953	-	896,031	168,148	409,338	114,071	67,796	120,004	72,260	77,098	53,078	44,064	21,260	123,702	150
	Expense Credits																
8	Sundry	(33,257)	(5,054)	-	(2,742)	(2,978)	(5,697)	(1,584)	(855)	(1,513)	(990)	(1,057)	(684)	(780)	(250)	(6,935)	(1)
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(5,188)	(788)	-	(428)	(465)	(889)	(247)	(133)	(236)	(154)	(165)	(107)	(122)	(39)	(1,082)	(0)
12	Pole Attachments	(226,762)	-	-	-	-	(131,147)	(44,820)	-	-	(23,213)	(27,581)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(11,488)	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,488)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Total Expense Credits**	(276,695)	(5,842)	-	(3,169)	(3,442)	(137,732)	(46,651)	(988)	(1,749)	(24,357)	(28,803)	(791)	(902)	(289)	(19,505)	(1)
18	**Subtotal Expenses**	10,958,481	3,037,633	1,375,207	1,319,041	893,009	1,157,133	313,607	199,676	353,443	201,726	212,583	158,597	164,477	59,883	1,182,176	269
19	Disposal Gain / Loss	64,056	13,949	-	22,037	3,982	9,497	2,670	1,710	3,027	1,634	1,773	1,208	906	563	1,093	6
20	**Subtotal Revenue Requirement Ex. Return**	11,022,537	3,051,582	1,375,207	1,341,078	896,991	1,166,630	316,277	201,386	356,470	203,360	214,356	159,805	165,383	60,446	1,183,269	275
21	Return on Debt	3,027,900	671,025	-	1,032,151	189,088	448,094	125,949	80,373	142,267	77,109	83,651	56,925	42,668	26,380	51,927	294
22	Return on Equity	(93,296)	(20,676)	-	(31,803)	(5,826)	(13,807)	(3,881)	(2,476)	(4,384)	(2,376)	(2,577)	(1,754)	(1,315)	(813)	(1,600)	(9)
23	**Total Revenue Requirement**	13,957,140	3,701,931	1,375,207	2,341,426	1,080,253	1,600,918	438,345	279,282	494,353	278,093	295,430	214,976	206,736	86,013	1,233,596	560

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	311,802	20,692	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	
3	Fuels-Diesel	-	-	Production - Demand
4	Fuels-Gas Turbine	-	-	Production - Demand
5	Power Purchases -CF(L)Co	-	-	Carryforward from Sch.4.4 L.8
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.9
7	Depreciation	-	-	Carryforward from Sch.2.5 L.24
	Expense Credits			
8	Sundry	(2,006)	(133)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.18
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(313)	(21)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	(2,319)	(154)	
18	**Subtotal Expenses**	309,483	20,539	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.24
20	**Subtotal Revenue Requirement Ex. Return**	309,483	20,539	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	309,483	20,539	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	22,489,284	22,489,284	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	3,387,039	3,387,039	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**25,876,324**	**25,876,324**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	16,540,356	-	-	16,540,356	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	5,709,226	-	-	5,325,623	378,549	-	-	-	-	-	-	-	-	-	-	5,054
6	**Subtotal Transmission**	**22,249,582**	-	-	**21,865,979**	378,549	-	-	-	-	-	-	-	-	-	-	**5,054**
	Distribution																
7	Substations	6,373,805	41,844	-	-	6,331,961	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	515,341	-	-	-	-	388,541	49,499	-	-	45,067	32,235	-	-	-	-	-
9	Poles	15,852,763	-	-	-	-	9,168,414	3,133,330	-	-	1,622,816	1,928,203	-	-	-	-	-
10	Primary Conductor & Eqpt	2,646,010	-	-	-	-	2,347,011	298,999	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	620,108	-	-	-	-	620,108	-	-	-	-	-	-	-	-	-	-
12	Transformers	5,205,437	-	-	-	-	-	-	1,879,163	3,326,275	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	870,738	-	-	-	-	-	-	-	-	507,640	363,098	-	-	-	-	-
14	Services	1,503,539	-	-	-	-	-	-	-	-	-	-	1,503,539	-	-	-	-
15	Meters	1,009,416	-	-	-	-	-	-	-	-	-	-	-	1,009,416	-	-	-
16	Street Lighting	550,350	-	-	-	-	-	-	-	-	-	-	-	-	550,350	-	-
17	**Subtotal Distribution**	**35,147,508**	**41,844**	-	-	6,331,961	**12,524,074**	**3,481,828**	**1,879,163**	**3,326,275**	**2,175,523**	**2,323,536**	**1,503,539**	**1,009,416**	**550,350**	-	-
18	**Subttl Prod, Trans, & Dist**	**83,273,413**	**25,918,167**	-	**21,865,979**	6,710,510	**12,524,074**	**3,481,828**	**1,879,163**	**3,326,275**	**2,175,523**	**2,323,536**	**1,503,539**	**1,009,416**	**550,350**	-	**5,054**
19	General	7,745,251	1,112,535	-	411,274	738,175	1,440,935	400,596	216,204	382,699	250,301	267,330	172,987	211,335	63,320	2,077,432	129
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	207,793	64,674	-	54,563	16,745	31,252	8,688	4,689	8,300	5,429	5,798	3,752	2,519	1,373	-	13
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Plant**	**91,226,458**	**27,095,376**	-	**22,331,815**	**7,465,430**	**13,996,261**	**3,891,112**	**2,100,056**	**3,717,273**	**2,431,252**	**2,596,664**	**1,680,278**	**1,223,270**	**615,043**	**2,077,432**	**5,196**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

Line No.	1 Description	18 Basis of Functional Classification
	Production	
1	Gas Turbines	Production - Demand, Energy ratios Sch.4.1 L.9
2	Diesel	Production - Demand, Energy ratios Sch.4.1 L.9
3	**Subtotal Production**	
	Transmission	
4	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
5	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
6	**Subtotal Transmission**	
	Distribution	
7	Substations	Production - Demand; Dist Substns - Demand
8	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
9	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
10	Primary Conductor & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
11	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
12	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
13	Secondary Conductor&Eqpt	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
14	Services	Services Customer
15	Meters	Meters - Customer
16	Street Lighting	Street Lighting - Customer
17	**Subtotal Distribution**	
18	**Subttl Prod, Trans, & Dist**	
19	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch2.4 L.11, 12
20	Telecontrol - Specific	Specifically Assigned - Customer
21	Feasibility Studies	Production, Transmission - Demand
22	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.18
23	Software - Cust Acctng	
24	**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Interconnected
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	7,860,633	7,860,633	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	882,252	882,252	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**8,742,885**	**8,742,885**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	10,572,075	-	-	10,572,075	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	4,084,190	-	-	3,733,638	346,473	-	-	-	-	-	-	-	-	-	-	4,079
6	**Subtotal Transmission**	**14,656,265**	-	-	**14,305,712**	**346,473**	-	-	-	-	-	-	-	-	-	-	**4,079**
	Distribution																
7	Substations	2,028,598	18,830	-	-	2,009,768	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	153,002	-	-	-	-	115,356	14,696	-	-	13,380	9,570	-	-	-	-	-
9	Poles	7,557,494	-	-	-	-	4,370,862	1,493,754	-	-	773,646	919,233	-	-	-	-	-
10	Primary Conductor & Eqpt	919,721	-	-	-	-	815,793	103,929	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	427,381	-	-	-	-	427,381	-	-	-	-	-	-	-	-	-	-
12	Transformers	2,899,162	-	-	-	-	-	-	1,046,598	1,852,565	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	339,373	-	-	-	-	-	-	-	-	197,854	141,518	-	-	-	-	-
14	Services	732,359	-	-	-	-	-	-	-	-	-	-	732,359	-	-	-	-
15	Meters	521,143	-	-	-	-	-	-	-	-	-	-	-	521,143	-	-	-
16	Street Lighting	346,944	-	-	-	-	-	-	-	-	-	-	-	-	346,944	-	-
17	**Subtotal Distribution**	**15,925,177**	**18,830**	-	-	**2,009,768**	**5,729,391**	**1,612,378**	**1,046,598**	**1,852,565**	**984,880**	**1,070,322**	**732,359**	**521,143**	**346,944**	-	-
18	**Subttl Prod, Trans, & Dist**	**39,324,327**	**8,761,715**	-	**14,305,712**	**2,356,242**	**5,729,391**	**1,612,378**	**1,046,598**	**1,852,565**	**984,880**	**1,070,322**	**732,359**	**521,143**	**346,944**	-	**4,079**
19	General	2,681,617	385,190	-	142,394	255,576	498,891	138,697	74,856	132,501	86,661	92,557	59,893	73,170	21,923	719,264	45
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	139,759	31,139	-	50,843	8,374	20,362	5,730	3,720	6,584	3,500	3,804	2,603	1,852	1,233	-	14
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Net Book Value**	**42,145,704**	**9,178,044**	-	**14,498,949**	**2,620,192**	**6,248,645**	**1,756,806**	**1,125,173**	**1,991,649**	**1,075,041**	**1,166,683**	**794,854**	**596,165**	**370,100**	**719,264**	**4,138**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbine / Diesel	343,462	343,462	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	80,902	80,902	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**424,364**	**424,364**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	33,166	-	-	33,166	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	30,866	-	-	28,792	2,047	-	-	-	-	-	-	-	-	-	-	27
6	Other	97,277	-	-	95,599	1,655	-	-	-	-	-	-	-	-	-	-	22
7	**Subtotal Transmission**	**161,309**	**-**	**-**	**157,558**	**3,702**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**49**
	Distribution																
8	Other	1,504,687	1,844	-	-	279,091	552,017	153,467	82,827	146,610	95,889	102,413	66,271	-	24,258	-	-
9	Meters	80,962	-	-	-	-	-	-	-	-	-	-	-	80,962	-	-	-
10	**Subtotal Distribution**	**1,585,649**	**1,844**	**-**	**-**	**279,091**	**552,017**	**153,467**	**82,827**	**146,610**	**95,889**	**102,413**	**66,271**	**80,962**	**24,258**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**2,171,321**	**426,208**	**-**	**157,558**	**282,792**	**552,017**	**153,467**	**82,827**	**146,610**	**95,889**	**102,413**	**66,271**	**80,962**	**24,258**	**-**	**49**
12	Customer Accounting	795,857	-	-	-	-	-	-	-	-	-	-	-	-	-	795,857	-
	Administrative & General:																
	Plant-Related:																
13	Production	26,795	26,795	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	80,385	-	-	78,999	1,368	-	-	-	-	-	-	-	-	-	-	18
15	Distribution	160,770	191	-	-	28,963	57,287	15,926	8,596	15,215	9,951	10,628	6,877	4,617	2,517	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn & General Plt	525,227	155,999	-	128,573	42,981	80,582	22,403	12,091	21,402	13,998	14,950	9,674	7,043	3,541	11,961	30
18	Property Insurance	44,713	26,445	-	5,612	7,287	1,410	392	212	374	245	262	169	207	62	2,032	5
	Revenue-Related:																
19	Municipal Tax	311,802	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	20,692	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	999,657	143,592	-	53,082	95,274	185,977	51,704	27,905	49,394	32,306	34,504	22,327	27,276	8,172	268,128	17
22	Prod,Trans & Distn Expense-Related	32,468	6,373	-	2,356	4,229	8,254	2,295	1,239	2,192	1,434	1,531	991	1,211	363	-	1
23	**Subtotal Admin & General**	**2,202,509**	**359,395**	**-**	**268,623**	**180,102**	**333,510**	**92,719**	**50,041**	**88,577**	**57,933**	**61,875**	**40,039**	**40,354**	**14,656**	**282,121**	**71**
24	**Total Operating & Maintenance Expenses**	**5,169,688**	**785,603**	**-**	**426,180**	**462,894**	**885,528**	**246,186**	**132,868**	**235,188**	**153,823**	**164,288**	**106,309**	**121,316**	**38,913**	**1,077,978**	**120**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Gas Turbine / Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.4
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.5
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.6
7	**Subtotal Transmission**	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 17, less L. 15
9	Meters	-	-	Meters - Customer
10	**Subtotal Distribution**	-	-	
11	**Subttl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.3
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L. 6
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission, Distribution Plant in Service - Sch.2.2 L. 18
17	Prod, Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.3, 5, 7, 19 - 20
	Revenue-Related:			
19	Municipal Tax	311,802	-	Revenue-related
20	PUB Assessment	-	20,692	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 11, 12
22				
	Prod,Trans & Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	311,802	20,692	
24	**Total Operating & Maintenance Expenses**	311,802	20,692	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Interconnected
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	901,528	901,528	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	64,772	64,772	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	966,300	966,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	651,568	-	-	651,568	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	175,312	-	-	169,881	5,298	-	-	-	-	-	-	-	-	-	-	134
6	**Subtotal Transmission**	826,880	-	-	821,448	5,298	-	-	-	-	-	-	-	-	-	-	134
	Distribution																
7	Substations	113,151	1,395	-	-	111,756	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	9,687	-	-	-	-	7,303	930	-	-	847	606	-	-	-	-	-
9	Poles	392,402	-	-	-	-	226,945	77,559	-	-	40,169	47,729	-	-	-	-	-
10	Primary Conductor & Eqpt	57,899	-	-	-	-	51,357	6,543	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	19,336	-	-	-	-	19,336	-	-	-	-	-	-	-	-	-	-
12	Transformers	143,394	-	-	-	-	-	-	51,765	91,629	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	22,372	-	-	-	-	-	-	-	-	13,043	9,329	-	-	-	-	-
14	Services	40,319	-	-	-	-	-	-	-	-	-	-	40,319	-	-	-	-
15	Meters	29,670	-	-	-	-	-	-	-	-	-	-	-	29,670	-	-	-
16	Street Lighting	16,484	-	-	-	-	-	-	-	-	-	-	-	-	16,484	-	-
17	**Subtotal Distribution**	844,714	1,395	-	-	111,756	304,941	85,032	51,765	91,629	54,059	57,664	40,319	29,670	16,484	-	-
18	**Subttl Prod, Trans, & Dist**	2,637,894	967,695	-	821,448	117,054	304,941	85,032	51,765	91,629	54,059	57,664	40,319	29,670	16,484	-	134
19	General	461,197	66,247	-	24,490	43,955	85,802	23,854	12,874	22,788	14,904	15,918	10,301	12,584	3,770	123,702	8
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	160,861	59,011	-	50,093	7,138	18,596	5,185	3,157	5,588	3,297	3,516	2,459	1,809	1,005	-	8
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Depreciation Expense**	3,259,953	1,092,953	-	896,031	168,148	409,338	114,071	67,796	120,004	72,260	77,098	53,078	44,064	21,260	123,702	150

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Interconnected
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	42,145,704	9,178,044	-	14,498,949	2,620,192	6,248,645	1,756,806	1,125,173	1,991,649	1,075,041	1,166,683	794,854	596,165	370,100	719,264	4,138
2	Cash Working Capital	111,007	24,174	-	38,188	6,901	16,458	4,627	2,964	5,246	2,832	3,073	2,094	1,570	975	1,894	11
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	27,000	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	93,248	93,248	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	1,027,124	305,069	-	251,435	84,054	157,585	43,810	23,645	41,853	27,374	29,236	18,918	13,773	6,925	23,390	58
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	2,233,870	486,469	-	768,495	138,879	331,200	93,117	59,638	105,564	56,981	61,838	42,130	31,599	19,617	38,123	219
8	Total Rate Base	45,637,952	10,114,003	-	15,557,068	2,850,026	6,753,888	1,898,360	1,211,419	2,144,313	1,162,227	1,260,830	857,996	643,107	397,616	782,672	4,427
9	Less: Rural Portion	-															
10	Rate Base Available for Equity Return	45,637,952	10,114,003	-	15,557,068	2,850,026	6,753,888	1,898,360	1,211,419	2,144,313	1,162,227	1,260,830	857,996	643,107	397,616	782,672	4,427
11	Return on Debt	3,027,900	671,025	-	1,032,151	189,088	448,094	125,949	80,373	142,267	77,109	83,651	56,925	42,668	26,380	51,927	294
12	Return on Equity	(93,296)	(20,676)	-	(31,803)	(5,826)	(13,807)	(3,881)	(2,476)	(4,384)	(2,376)	(2,577)	(1,754)	(1,315)	(813)	(1,600)	(9)
13	Return on Rate Base	2,934,604	650,349	-	1,000,348	183,262	434,287	122,068	77,896	137,883	74,733	81,074	55,171	41,353	25,567	50,327	285

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Interconnected
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Interconnected
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Substations Demand	7 Primary Lines Demand	8 Primary Lines Customer	9 Line Transformers Demand	10 Line Transformers Customer	11 Secondary Lines Demand	12 Secondary Lines Customer	13 Services Customer	14 Meters Customer	15 Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
						Distribution											
	Amounts		(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
1	CFB - Goose Bay Secondary	-	-	66,960	-	-	-	1	-	1	-	1	-	-	-	1	1
2	IOCC Firm	-	71,051	358,638	62,000	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	-	-	13,293	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
4	1.1Domestic	-	2,411	8,428	2,104	1,999	1,999	581	1,843	581	1,843	581	581	581	-	581	-
5	1.1A Domestic All Electric	-	75,896	300,791	66,228	62,917	62,917	7,552	58,001	7,552	58,001	7,552	7,552	7,552		7,552	
6	2.1GS 0-10 kW	-	969	5,445	846	803	803	428	741	428	741	428	855	855	-	428	-
7	2.2GS 10-100 kW	-	15,008	71,489	13,096	12,441	12,441	620	11,428	620	11,428	620	5,005	5,005	-	620	-
8	2.3GS 110-1,000 kVa	-	22,871	105,015	19,958	18,960	18,960	130	17,008	130	17,008	130	1,117	1,117	-	130	-
9	2.4GS Over 1,000 kVa	-	10,530	56,752	9,189	8,729	8,729	3	7,177	3	7,177	3	26	26	-	3	-
10	4.1Street and Area Lighting	-	497	1,871	434	412	412	318	380	318	380	318	-	-	1	318	-
11	**Subtotal Rural**		**128,182**	**549,791**	**111,854**	**106,261**	**106,261**	**9,633**	**96,578**	**9,633**	**96,578**	**9,633**	**15,136**	**15,136**	**1**	**9,633**	**-**
12	**Total Labrador Interconnected**		**199,233**	**988,682**	**173,854**	**106,261**	**106,261**	**9,634**	**96,578**	**9,634**	**96,578**	**9,634**	**15,136**	**15,136**	**1**	**9,634**	**1**
	Ratios																
13	CFB - Goose Bay Boiler	-	-	0.0677	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
14	IOCC Firm	-	0.3566	0.3627	0.3566	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	0.0134	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
16	1.1Domestic	-	0.0121	0.0085	0.0121	0.0188	0.0188	0.0603	0.0191	0.0603	0.0191	0.0603	0.0384	0.0384	-	0.0603	-
17	1.1A Domestic All Electric	-	0.3809	0.3042	0.3809	0.5921	0.5921	0.7839	0.6006	0.7839	0.6006	0.7839	0.4989	0.4989	-	0.7839	-
18	2.1GS 0-10 kW	-	0.0049	0.0055	0.0049	0.0076	0.0076	0.0444	0.0077	0.0444	0.0077	0.0444	0.0565	0.0565	-	0.0444	-
19	2.2GS 10-100 kW	-	0.0753	0.0723	0.0753	0.1171	0.1171	0.0644	0.1183	0.0644	0.1183	0.0644	0.3307	0.3307	-	0.0644	-
20	2.3GS 110-1,000 kVa	-	0.1148	0.1062	0.1148	0.1784	0.1784	0.0135	0.1761	0.0135	0.1761	0.0135	0.0738	0.0738	-	0.0135	-
21	2.4GS Over 1,000 kVa	-	0.0529	0.0574	0.0529	0.0821	0.0821	0.0003	0.0743	0.0003	0.0743	0.0003	0.0017	0.0017	-	0.0003	-
22	4.1Street and Area Lighting	-	0.0025	0.0019	0.0025	0.0039	0.0039	0.0330	0.0039	0.0330	0.0039	0.0330	-	-	1.0000	0.0330	-
23	**Subtotal Rural**		**0.6434**	**0.5561**	**0.6434**	**1.0000**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**-**
24	**Total Labrador Interconnected**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**
	Ratios Excluding IOCC																
25	CFB - Goose Bay Boiler	-	-	0.1086	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
	Rural																
26	1.1Domestic	-	0.0188	0.0137	0.0188	0.0188	0.0188	0.0603	0.0191	0.0603	0.0191	0.0603	0.0384	0.0384	-	0.0603	-
27	1.1A Domestic All Electric	-	0.5921	0.4877	0.5921	0.5921	0.5921	0.7839	0.6006	0.7839	0.6006	0.7839	0.4989	0.4989	-	0.7839	-
28	2.1GS 0-10 kW	-	0.0076	0.0088	0.0076	0.0076	0.0076	0.0444	0.0077	0.0444	0.0077	0.0444	0.0565	0.0565	-	0.0444	-
29	2.2GS 10-100 kW	-	0.1171	0.1159	0.1171	0.1171	0.1171	0.0644	0.1183	0.0644	0.1183	0.0644	0.3307	0.3307	-	0.0644	-
30	2.3GS 110-1,000 kVa	-	0.1784	0.1703	0.1784	0.1784	0.1784	0.0135	0.1761	0.0135	0.1761	0.0135	0.0738	0.0738	-	0.0135	-
31	2.4GS Over 1,000 kVa	-	0.0821	0.0920	0.0821	0.0821	0.0821	0.0003	0.0743	0.0003	0.0743	0.0003	0.0017	0.0017	-	0.0003	-
32	4.1Street and Area Lighting	-	0.0039	0.0030	0.0039	0.0039	0.0039	0.0330	0.0039	0.0330	0.0039	0.0330	-	-	1.0000	0.0330	-
33	**Subtotal Rural**		**1.0000**	**0.8914**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**-**
34	**Total Labrador Interconnected**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	Amounts	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
1	CFB - Goose Bay Secondary	-	4,214,154
2	IOCC Firm	-	-
3	IOCC Non-Firm	-	-
	Rural		
4	1.1Domestic	225,764	225,764
5	1.1A Domestic All Electric	7,280,168	7,280,168
6	2.1GS 0-10 kW	244,528	244,528
7	2.2GS 10-100 kW	1,831,968	1,831,968
8	2.3GS 110-1,000 kVa	2,179,087	2,179,087
9	2.4GS Over 1,000 kVa	301,197	1,129,036
10	4.1Street and Area Lighting	222,434	222,434
11	**Subtotal Rural**	**12,285,146**	**13,112,985**
12	**Total Labrador Interconnected**	**12,285,146**	**17,327,139**
	Ratios		
13	CFB - Goose Bay Boiler	-	0.2432
14	IOCC Firm	-	-
15	IOCC Non-Firm	-	-
	Rural		
16	1.1Domestic	0.0184	0.0130
17	1.1A Domestic All Electric	0.5926	0.4202
18	2.1GS 0-10 kW	0.0199	0.0141
19	2.2GS 10-100 kW	0.1491	0.1057
20	2.3GS 110-1,000 kVa	0.1774	0.1258
21	2.4GS Over 1,000 kVa	0.0245	0.0652
22	4.1Street and Area Lighting	0.0181	0.0128
23	**Subtotal Rural**	**1.0000**	**0.7568**
24	**Total Labrador Interconnected**	**1.0000**	**1.0000**
	Ratios Excluding IOCC		
25	CFB - Goose Bay Boiler	-	0.2432
	Rural		
26	1.1Domestic	0.0184	0.0130
27	1.1A Domestic All Electric	0.5926	0.4202
28	2.1GS 0-10 kW	0.0199	0.0141
29	2.2GS 10-100 kW	0.1491	0.1057
30	2.3GS 110-1,000 kVa	0.1774	0.1258
31	2.4GS Over 1,000 kVa	0.0245	0.0652
32	4.1Street and Area Lighting	0.0181	0.0128
33	**Subtotal Rural**	**1.0000**	**0.7568**
34	**Total Labrador Interconnected**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Distribution Substations Demand	7 Distribution Primary Lines Demand	8 Distribution Primary Lines Customer	9 Distribution Line Transformers Demand	10 Distribution Line Transformers Customer	11 Distribution Secondary Lines Demand	12 Distribution Secondary Lines Customer	13 Distribution Services Customer	14 Distribution Meters Customer	15 Distribution Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
	Allocated Rev Reqmt Excl Return	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	CFB - Goose Bay Boiler	98,623	-	93,138	-	-	-	33	-	37	-	22	-	-	-	123	275
2	IOCC Firm	2,065,365	1,088,260	498,847	478,257	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	18,490	-	18,490	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
4	1.1Domestic	254,718	36,928	11,723	16,229	16,872	21,943	19,075	3,842	21,499	3,880	12,928	6,134	6,348	-	71,363	-
5	1.1A Domestic All Electric	5,533,995	1,162,473	418,385	510,872	531,104	690,756	247,943	120,945	279,452	122,130	168,043	79,734	82,517	-	927,614	-
6	2.1GS 0-10 kW	164,388	14,845	7,574	6,524	6,782	8,821	14,041	1,545	15,825	1,560	9,516	9,030	9,346	-	52,529	-
7	2.2GS 10-100 kW	1,008,941	229,867	99,437	101,020	105,020	136,590	20,358	23,831	22,945	24,064	13,797	52,841	54,685	-	76,163	-
8	2.3GS 110-1,000 kVa	1,199,297	350,307	146,071	153,949	160,046	208,157	4,279	35,465	4,823	35,813	2,900	11,795	12,206	-	16,009	-
9	2.4GS Over 1,000 kVa	520,830	161,285	78,939	70,880	73,687	95,837	98	14,966	111	15,113	67	271	281	-	368	-
10	4.1Street and Area Lighting	157,891	7,616	2,603	3,347	3,480	4,526	10,451	792	11,779	800	7,083	-	-	60,446	39,100	-
11	**Subtotal Rural**	**8,840,059**	**1,963,322**	**764,732**	**862,821**	**896,991**	**1,166,630**	**316,244**	**201,386**	**356,433**	**203,360**	**214,334**	**159,805**	**165,383**	**60,446**	**1,183,146**	**-**
12	**Total**	**11,022,537**	**3,051,582**	**1,375,207**	**1,341,078**	**896,991**	**1,166,630**	**316,277**	**201,386**	**356,470**	**203,360**	**214,356**	**159,805**	**165,383**	**60,446**	**1,183,269**	**275**
	Allocated Return on Debt																
13	CFB - Goose Bay Boiler	336	-	-	-	-	-	13	-	15	-	9	-	-	-	5	294
14	IOCC Firm	607,389	239,302	-	368,087	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
16	1.1Domestic	63,776	8,120	-	12,490	3,557	8,428	7,596	1,533	8,580	1,471	5,045	2,185	1,638	-	3,132	-
17	1.1A Domestic All Electric	1,486,902	255,621	-	393,189	111,958	265,314	98,736	48,269	111,529	46,309	65,578	28,402	21,289	-	40,708	-
18	2.1GS 0-10 kW	37,865	3,264	-	5,021	1,430	3,388	5,591	616	6,316	591	3,714	3,217	2,411	-	2,305	-
19	2.2GS 10-100 kW	280,455	50,546	-	77,749	22,139	52,463	8,107	9,511	9,157	9,125	5,384	18,823	14,108	-	3,342	-
20	2.3GS 110-1,000 kVa	349,753	77,030	-	118,486	33,738	79,951	1,704	14,154	1,925	13,579	1,132	4,201	3,149	-	703	-
21	2.4GS Over 1,000 kVa	154,360	35,466	-	54,552	15,533	36,810	39	5,973	44	5,730	26	97	72	-	16	-
22	4.1Street and Area Lighting	47,065	1,675	-	2,576	734	1,738	4,162	316	4,701	303	2,764	-	-	26,380	1,716	-
23	**Subtotal Rural**	**2,420,175**	**431,723**	**-**	**664,063**	**189,088**	**448,094**	**125,936**	**80,373**	**142,252**	**77,109**	**83,642**	**56,925**	**42,668**	**26,380**	**51,922**	**-**
24	**Total**	**3,027,900**	**671,025**	**-**	**1,032,151**	**189,088**	**448,094**	**125,949**	**80,373**	**142,267**	**77,109**	**83,651**	**56,925**	**42,668**	**26,380**	**51,927**	**294**
	Allocated Return on Equity																
25	CFB - Goose Bay Boiler	(10)	-	-	-	-	-	(0)	-	(0)	-	(0)	-	-	-	(0)	(9)
26	IOCC Firm	(18,715)	(7,373)	-	(11,342)	-	-	-	-	-	-	-	-	-	-	-	-
27	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
28	1.1Domestic	(1,965)	(250)	-	(385)	(110)	(260)	(234)	(47)	(264)	(45)	(155)	(67)	(50)	-	(96)	-
29	1.1A Domestic All Electric	(45,815)	(7,876)	-	(12,115)	(3,450)	(8,175)	(3,042)	(1,487)	(3,436)	(1,427)	(2,021)	(875)	(656)	-	(1,254)	-
30	2.1GS 0-10 kW	(1,167)	(101)	-	(155)	(44)	(104)	(172)	(19)	(195)	(18)	(114)	(99)	(74)	-	(71)	-
31	2.2GS 10-100 kW	(8,641)	(1,557)	-	(2,396)	(682)	(1,617)	(250)	(293)	(282)	(281)	(166)	(580)	(435)	-	(103)	-
32	2.3GS 110-1,000 kVa	(10,777)	(2,373)	-	(3,651)	(1,040)	(2,463)	(53)	(436)	(59)	(418)	(35)	(129)	(97)	-	(22)	-
33	2.4GS Over 1,000 kVa	(4,756)	(1,093)	-	(1,681)	(479)	(1,134)	(1)	(184)	(1)	(177)	(1)	(3)	(2)	-	(0)	-
34	4.1Street and Area Lighting	(1,450)	(52)	-	(79)	(23)	(54)	(128)	(10)	(145)	(9)	(85)	-	-	(813)	(53)	-
35	**Subtotal Rural**	**(74,571)**	**(13,302)**	**-**	**(20,461)**	**(5,826)**	**(13,807)**	**(3,880)**	**(2,476)**	**(4,383)**	**(2,376)**	**(2,577)**	**(1,754)**	**(1,315)**	**(813)**	**(1,600)**	**-**
36	**Total**	**(93,296)**	**(20,676)**	**-**	**(31,803)**	**(5,826)**	**(13,807)**	**(3,881)**	**(2,476)**	**(4,384)**	**(2,376)**	**(2,577)**	**(1,754)**	**(1,315)**	**(813)**	**(1,600)**	**(9)**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	Basis of Proration
	Allocated Rev Reqmt Excl Return	($)	($)	
1	CFB - Goose Bay Boiler	-	4,995	
2	IOCC Firm	-	-	
3	IOCC Non-Firm	-	-	
	Rural:			
4	1.1Domestic	5,687	268	
5	1.1A Domestic All Electric	183,399	8,629	
6	2.1GS 0-10 kW	6,160	290	
7	2.2GS 10-100 kW	46,150	2,172	
8	2.3GS 110-1,000 kVa	54,895	2,583	
9	2.4GS Over 1,000 kVa	7,588	1,338	
10	4.1Street and Area Lighting	5,603	264	
11	**Subtotal Rural**	**309,483**	**15,543**	
12	**Total**	**309,483**	**20,539**	
	Allocated Return on Debt			
13	CFB - Goose Bay Boiler	-	-	
14	IOCC Firm	-	-	
15	IOCC Non-Firm	-	-	
	Rural:			
16	1.1Domestic	-	-	
17	1.1A Domestic All Electric	-	-	
18	2.1GS 0-10 kW	-	-	
19	2.2GS 10-100 kW	-	-	
20	2.3GS 110-1,000 kVa	-	-	
21	2.4GS Over 1,000 kVa	-	-	
22	4.1Street and Area Lighting	-	-	
23	**Subtotal Rural**	-	-	
24	**Total**	-	-	
	Allocated Return on Equity			
25	CFB - Goose Bay Boiler	-	-	
26	IOCC Firm	-	-	
27	IOCC Non-Firm	-	-	
	Rural:			
28	1.1Domestic	-	-	
29	1.1A Domestic All Electric	-	-	
30	2.1GS 0-10 kW	-	-	
31	2.2GS 10-100 kW	-	-	
32	2.3GS 110-1,000 kVa	-	-	
33	2.4GS Over 1,000 kVa	-	-	
34	4.1Street and Area Lighting	-	-	
35	**Subtotal Rural**	-	-	
36	**Total**	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Substations Demand	7 Primary Lines Demand	8 Primary Lines Customer	9 Line Transformers Demand	10 Line Transformers Customer	11 Secondary Lines Demand	12 Secondary Lines Customer	13 Services Customer	14 Meters Customer	15 Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
						Distribution											
	Total Revenue Requirement	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
37	CFB - Goose Bay Boiler	98,948	-	93,138	-	-	-	46	-	51	-	31	-	-	-	128	560
38	IOCC Firm	2,654,039	1,320,189	498,847	835,003	-	-	-	-	-	-	-	-	-	-	-	-
39	IOCC Non-Firm	18,490	-	18,490	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
40	1.1Domestic	316,528	44,798	11,723	28,334	20,319	30,112	26,437	5,328	29,814	5,305	17,817	8,252	7,935	-	74,398	-
41	1.1A Domestic All Electric	6,975,082	1,410,218	418,385	891,946	639,613	947,895	343,637	167,726	387,544	167,012	231,600	107,261	103,150	-	967,067	-
42	2.1GS 0-10 kW	201,086	18,009	7,574	11,391	8,168	12,105	19,460	2,142	21,946	2,133	13,115	12,148	11,682	-	54,763	-
43	2.2GS 10-100 kW	1,280,754	278,856	99,437	176,373	126,477	187,437	28,215	33,048	31,820	32,908	19,016	71,084	68,359	-	79,403	-
44	2.3GS 110-1,000 kVa	1,538,273	424,964	146,071	268,784	192,745	285,645	5,930	49,184	6,688	48,974	3,997	15,866	15,258	-	16,689	-
45	2.4GS Over 1,000 kVa	670,433	195,657	78,939	123,751	88,742	131,514	137	20,755	154	20,667	92	365	351	-	384	-
46	4.1Street and Area Lighting	203,506	9,239	2,603	5,844	4,190	6,210	14,485	1,099	16,335	1,094	9,762	-	-	86,013	40,763	-
47	**Subtotal Rural**	**11,185,663**	**2,381,742**	**764,732**	**1,506,423**	**1,080,253**	**1,600,918**	**438,299**	**279,282**	**494,302**	**278,093**	**295,399**	**214,976**	**206,736**	**86,013**	**1,233,468**	**-**
48	**Total**	**13,957,140**	**3,701,931**	**1,375,207**	**2,341,426**	**1,080,253**	**1,600,918**	**438,345**	**279,282**	**494,353**	**278,093**	**295,430**	**214,976**	**206,736**	**86,013**	**1,233,596**	**560**
	Re-classification of Revenue-Related																
49	CFB - Goose Bay Boiler	-	-	4,952	-	-	-	2	-	3	-	2	-	-	-	7	30
50	IOCC Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
52	1.1Domestic	(0)	859	225	543	390	577	507	102	572	102	342	158	152	-	1,427	-
53	1.1A Domestic All Electric	0	39,923	11,845	25,251	18,107	26,835	9,728	4,748	10,971	4,728	6,557	3,037	2,920	-	27,378	-
54	2.1GS 0-10 kW	0	597	251	377	271	401	645	71	727	71	435	403	387	-	1,815	-
55	2.2GS 10-100 kW	-	10,934	3,899	6,915	4,959	7,349	1,106	1,296	1,248	1,290	746	2,787	2,680	-	3,113	-
56	2.3GS 110-1,000 kVa	(0)	16,495	5,670	10,433	7,481	11,087	230	1,909	260	1,901	155	616	592	-	648	-
57	2.4GS Over 1,000 kVa	0	2,640	1,065	1,670	1,197	1,775	2	280	2	279	1	5	5	-	5	-
58	4.1Street and Area Lighting	(0)	274	77	173	124	184	430	33	485	32	290	-	-	2,553	1,210	-
59	**Subtotal Rural**	**(0)**	**71,722**	**23,031**	**45,363**	**32,530**	**48,209**	**12,648**	**8,439**	**14,265**	**8,403**	**8,525**	**7,005**	**6,737**	**2,553**	**35,595**	**-**
60	**Total**	**0**	**71,722**	**27,983**	**45,363**	**32,530**	**48,209**	**12,651**	**8,439**	**14,267**	**8,403**	**8,526**	**7,005**	**6,737**	**2,553**	**35,602**	**30**
	Total Allocated Revenue Requirement																
61	CFB - Goose Bay Boiler	98,948	-	98,090	-	-	-	48	-	54	-	32	-	-	-	135	589
62	IOCC Firm	2,654,039	1,320,189	498,847	835,003	-	-	-	-	-	-	-	-	-	-	-	-
63	IOCC Non-Firm	18,490	-	18,490	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	1.1Domestic	316,528	45,657	11,948	28,878	20,708	30,689	26,943	5,430	30,386	5,407	18,159	8,410	8,088	-	75,825	-
65	1.1A Domestic All Electric	6,975,082	1,450,141	430,230	917,197	657,720	974,730	353,365	172,475	398,515	171,740	238,157	110,297	106,070	-	994,445	-
66	2.1GS 0-10 kW	201,086	18,606	7,825	11,768	8,439	12,506	20,104	2,213	22,673	2,204	13,550	12,551	12,070	-	56,578	-
67	2.2GS 10-100 kW	1,280,754	289,790	103,336	183,289	131,436	194,786	29,321	34,344	33,068	34,198	19,761	73,871	71,039	-	82,516	-
68	2.3GS 110-1,000 kVa	1,538,273	441,459	151,740	279,217	200,226	296,732	6,161	51,093	6,948	50,875	4,152	16,482	15,851	-	17,337	-
69	2.4GS Over 1,000 kVa	670,433	198,297	80,004	125,421	89,939	133,288	138	21,035	156	20,946	93	370	356	-	389	-
70	4.1Street and Area Lighting	203,506	9,513	2,680	6,017	4,315	6,395	14,915	1,131	16,820	1,127	10,052	-	-	88,567	41,973	-
71	**Subtotal Rural**	**11,185,663**	**2,453,465**	**787,763**	**1,551,786**	**1,112,783**	**1,649,126**	**450,948**	**287,721**	**508,566**	**286,496**	**303,924**	**221,981**	**213,473**	**88,567**	**1,269,063**	**-**
72	**Total**	**13,957,140**	**3,773,653**	**1,403,190**	**2,386,789**	**1,112,783**	**1,649,126**	**450,996**	**287,721**	**508,620**	**286,496**	**303,956**	**221,981**	**213,473**	**88,567**	**1,269,198**	**589**

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
37	CFB - Goose Bay Boiler	-	4,995	
38	IOCC Firm	-	-	
39	IOCC Non-Firm	-	-	
	Rural:			
40	1.1Domestic	5,687	268	
41	1.1A Domestic All Electric	183,399	8,629	
42	2.1GS 0-10 kW	6,160	290	
43	2.2GS 10-100 kW	46,150	2,172	
44	2.3GS 110-1,000 kVa	54,895	2,583	
45	2.4GS Over 1,000 kVa	7,588	1,338	
46	4.1Street and Area Lighting	5,603	264	
47	**Subtotal Rural**	**309,483**	**15,543**	
48	**Total**	**309,483**	**20,539**	
	Re-classification of Revenue-Related			
49	CFB - Goose Bay Boiler	-	(4,995)	Re-classification to demand, energy and customer is based on rate class revenue
50	IOCC Firm	-	-	requirements excluding revenue-related items.
51	IOCC Non-Firm	-	-	
	Rural:			
52	1.1Domestic	(5,687)	(268)	
53	1.1A Domestic All Electric	(183,399)	(8,629)	
54	2.1GS 0-10 kW	(6,160)	(290)	
55	2.2GS 10-100 kW	(46,150)	(2,172)	
56	2.3GS 110-1,000 kVa	(54,895)	(2,583)	
57	2.4GS Over 1,000 kVa	(7,588)	(1,338)	
58	4.1Street and Area Lighting	(5,603)	(264)	
59	**Subtotal Rural**	**(309,483)**	**(15,543)**	
60	**Total**	**(309,483)**	**(20,539)**	
	Total Allocated Revenue Requirement			
61	CFB - Goose Bay Boiler	-	-	
62	IOCC Firm	-	-	
63	IOCC Non-Firm	-	-	
	Rural:	-	-	
64	1.1Domestic	-	-	
65	1.1A Domestic All Electric	-	-	
66	2.1GS 0-10 kW	-	-	
67	2.2GS 10-100 kW	-	-	
68	2.3GS 110-1,000 kVa	-	-	
69	2.4GS Over 1,000 kVa	-	-	
70	4.1Street and Area Lighting	-	-	
71	**Subtotal Rural**	**-**	**-**	
72	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Functionalization & Classification Ratios

Line No.	1 Description	2 Total Amount (%)	3 Production Demand (%)	4 Production & Transmission Energy (%)	5 Transmission Demand (%)	6 Rural Prod & Transmission Demand (%)	7 Distribution Substations Demand (%)	8 Primary Lines Demand (%)	9 Primary Lines Customer (%)	10 Line Transformers Demand (%)	11 Line Transformers Customer (%)	12 Secondary Lines Demand (%)	13 Secondary Lines Customer (%)	14 Services Customer (%)	15 Meters Customer (%)	16 Street Lighting Customer (%)	17 Accounting Customer (%)	18 Specifically Assigned Customer (%)
	Generation																	
1	Hydraulic	100%	44.95%	55.05%														
2	Hydraulic - GNP	100%	44.95%	55.05%		0.0%												
3	Holyrood	100%	70.38%	29.62%														
4	Gas Tur Island Interconctd	100%	100.00%	0.00%														
5	Diesel Island Interconctd - GNP	100%	100.00%	0.00%		0.0%												
6	Dsl / Gas Tur Island Isolated	100%	45.88%	54.12%														
7	Dsl / Gas Tur Labrador Isolated	100%	41.75%	58.25%														
8	Dsl / Gas Tur L'Anse au Loup	100%	100.00%	0.00%														
9	Dsl / Gas Tur Labrador Interconctd	100%	100.00%	0.00%														
	Fuel																	
10	No. 6 Fuel	100%	0.00%	100.00%														
11	Gas Tur Island Interconctd	100%	100.00%	0.00%														
12	Diesel Island Interconctd - GNP	100%	100.00%	0.00%		0.0%												
13	Dsl / Gas Tur Island / Lab Isolated	100%	0.00%	100.00%														
14	Dsl / Gas Tur L'Anse au Loup	100%	0.00%	100.00%														
15	Dsl / Gas Tur Labrador Interconctd	100%	100.00%	0.00%														
	Transmission Lines & Terminals																	
16	Lines	100%		0.00%	100%													
17	Lines - Hydraulic	100%	44.95%	55.05%														
18	Lines - Customer Specific	100%																100%
19	Terminal Stations	100%		0.00%	100%													
20	Term Stns - Hydraulic	100%	44.95%	55.05%														
21	Term Stns - Holyrood	100%	70.38%	29.62%														
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 & LABRADOR HYDRO
2008 Actual Cost of Service
Functionalization & Classification Ratios (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service

System Load Factor

Line No.	1	2	3	4	5	6
		Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected
1	Sales+Losses for System Load Factor (MWh)	6,261,757	8,707	36,421	18,495	988,682
2	Hours in Year	8,784	8,784	8,784	8,784	8,784
3	Average Demand (kW)	712,859	991	4,146	2,106	112,555
4	Coincident Peak at Generation (kW)	1,294,873	1,832	7,118	4,451	199,233
5	System Load Factor	55.05%	54.12%	58.25%	47.30%	56.49%

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual Cost of Service
Holyrood Capacity Factor

Line No.	1 Year	2 Net Production (kWh)	3 Net Capacity (MW)	4 Net Production Hours	5 Net Capacity Factor
1	2004 Actual	1,647,559,221	466	8,784	40.25%
2	2005 Actual	1,328,585,444	466	8,760	32.55%
3	2006 Actual	740,336,212	466	8,760	18.14%
4	2007 Actual	1,255,618,298	466	8,760	30.76%
5	2008 Actual	1,080,228,648	466	8,784	26.39%
6	5-Year Average	1,210,465,565	466	8,770	29.62%

NEWFOUNDLAND & LABRADOR HYDRO
2008 Actual 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	1,363,549		1,363,549				Production - Energy (Secondary)
3	Wheeling	607,195				607,195		Rural Transmission
4	Interruptible Demand	-	-	-				Production - Demand
5	Interruptible Energy	-		-				Production - Energy
6	Non-utility Generation	34,362,091	15,444,923	18,917,169				Energy: System Load Factor
7	**Subtotal**	**36,332,836**	**15,444,923**	**20,280,718**	**-**	**607,195**	**-**	
	Labrador Interconnected:							
8	CF(L)Co	2,434,247	1,059,040	1,375,207				Energy: System Load Factor
9	Other	265,409					265,409	
10	**Subtotal**	**2,699,656**	**1,059,040**	**1,375,207**	**-**	**-**	**265,409**	
	Isolated Systems:							
11	Mary's Harbour	-		-				Production - Energy
12	L'Anse au Loup	2,254,341		2,254,341				Production - Energy
13	Ramea Wind	101,101		101,101				Production - Energy
14	**Subtotal**	**2,355,442**	**0**	**2,355,442**	**0**	**0**	**0**	
15	**Total**	**41,387,934**	**16,503,962**	**24,011,367**	**-**	**607,195**	**265,409**	

NEWFOUNDLAND AND LABRADOR HYDRO
2009 Actual Cost of Service
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NEWFOUNDLAND AND LABRADOR HYDRO
2009 Actual Cost of Service
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NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Total System
Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Island Interconnected ($)	4 Island Isolated ($)	5 Labrador Isolated ($)	6 L'Anse au Loup ($)	7 Labrador Interconnected ($)	8 Basis of Proration
	Revenue Requirement							
	Expenses							
1	Operating, Maintenance and Admin.	101,738,437	78,664,640	5,521,260	10,527,338	1,230,137	5,795,062	Detailed Analysis
2	Fuels - No. 6 Fuel	80,973,375	80,973,375	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	12,631,059	106,084	2,010,309	10,144,271	367,496	2,899	Detailed Analysis
4	Fuels - Gas Turbine	1,015,224	852,611	-	-	-	162,614	
5	Power Purchases -CF(L)Co	2,018,642	-	-	-	-	2,018,642	Detailed Analysis
6	Power Purchases - Other	44,763,589	42,674,365	93,585	-	1,643,937	351,701	Detailed Analysis
7	Depreciation	41,722,912	34,567,994	835,364	2,343,379	490,858	3,485,317	Detailed Analysis
	Expense Credits:							
8	Sundry	(582,034)	(450,032)	(31,587)	(60,226)	(7,037)	(33,153)	Total O&M Expenses
9	Building Rental Income	(12,529)	(12,529)	-	-	-	0	Detailed Analysis
10	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
11	Suppliers' Discounts	(110,435)	(85,389)	(5,993)	(11,427)	(1,335)	(6,290)	Total O&M Expenses
12	Pole Attachments	(1,512,988)	(1,087,334)	(25,334)	(97,990)	(65,126)	(237,204)	Detailed Analysis
13	Secondary Energy Revenues	(267,118)	(267,118)	-	-	-	-	Island Interconnected
14	Wheeling Revenues	(4,198)	(4,198)	-	-	-	-	Island Interconnected
15	Application Fees	(24,620)	(11,372)	(392)	(1,840)	(456)	(10,560)	Detailed Analysis
16	Meter Test Revenues	-	0	-	-	-	-	Weighted Customers
17	**Total Expense Credits**	**(2,513,923)**	**(1,917,972)**	**(63,306)**	**(171,483)**	**(73,955)**	**(287,208)**	
18	**Subtotal Expenses**	**282,349,315**	**235,921,097**	**8,397,212**	**22,843,506**	**3,658,474**	**11,529,027**	
19	Disposal Gain/Loss	1,267,062	1,691,252	6,309	(448,770)	6,021	12,250	Detailed Analysis
20	**Subtotal Rev Reqt Excl Return**	**283,616,377**	**237,612,349**	**8,403,521**	**22,394,736**	**3,664,495**	**11,541,277**	
21	Return on Debt	79,918,358	74,912,542	481,534	1,699,718	348,443	2,476,122	Rate Base
22	Return on Equity	21,661,362	20,877,024	-	-	-	784,338	Rate Base
23	**Total Revenue Requirement**	**385,196,097**	**333,401,914**	**8,885,055**	**24,094,454**	**4,012,938**	**14,801,737**	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Total System
Return on Rate Base

Line No	1	2 Total $	3 Island Interconnected $	4 Island Isolated $	5 Labrador Isolated $	6 L'Anse au Loup $	7 Labrador Interconnected $	8 Basis of Proration
	Rate Base:							
1	Average Net Book Value	1,348,815,926	1,266,092,265	8,087,254	26,643,569	5,900,197	42,092,642	Schedule 2.3
2	Cash Working Capital	3,453,000	3,241,226	20,704	68,208	15,105	107,758	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel	16,439,422	16,439,422	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel	2,811,615	76,143	127,543	2,556,222	31,403	20,304	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine	1,566,219	1,460,413	-	-	-	105,806	Detailed Fuel Analysis
6	Inventory/Supplies	22,619,000	20,563,756	205,599	643,063	158,440	1,048,142	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Holyrood	4,831,000	4,831,000					Detailed Analysis
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	81,996,000	76,967,138	491,633	1,619,692	358,679	2,558,858	Prorated on Average Net Book Value - L. 1
9	Total Rate Base	**1,482,532,182**	**1,389,671,363**	**8,932,732**	**31,530,754**	**6,463,824**	**45,933,510**	
10	Less: Rural Portion	(213,969,020)	(167,041,711)	(8,932,732)	(31,530,754)	(6,463,824)	-	Schedule 2.6, L. 9
11	Rate Base Available for Equity Return	**1,268,563,162**	**1,222,629,652**	**-**	**-**	**-**	**45,933,510**	
	Corporate Targets:							
12	Capital Structure: Percent of Debt	81.43% (1)						
13	Return	6.620%						
14	Weighted Average Return: Debt	**5.391%**						
15	Capital Structure: Percent of Equity	15.60% (1)						
16	Return	10.946%						
17	Weighted Average Return: Equity	**1.708%**						
18	Weighted Average Cost of Capital	**7.098%**						
	Return on Rate Base by System (%):							
19	Return on Rate Base - Debt Component	-	5.391%	5.391%	5.391%	5.391%	5.391%	
20	Return on Rate Base - Equity Component	-	1.708%	-	-	-	1.708%	
	Return on Rate Base ($):							
21	Return on Debt	79,918,358	74,912,542	481,534	1,699,718	348,443	2,476,122	Schedule 2.6, L.12
22	Return on Equity	21,661,362	20,877,024	-	-	-	784,338	Schedule 2.6, L.13
23	Return on Rate Base ($)	**101,579,720**	**95,789,565**	**481,534**	**1,699,718**	**348,443**	**3,260,460**	Schedule 2.6, L.14
	Return on Total Rate Base (%):							
24	Return on Rate Base - Debt Component	5.391%	5.391%	5.391%	5.391%	5.391%	5.391%	L. 21 divided by L.9
25	Return on Rate Base - Equity Component	1.461%	1.502%	-	-	-	1.708%	L. 22 divided by L.9
26	Return on Rate Base (%)	**6.852%**	**6.893%**	**5.391%**	**5.391%**	**5.391%**	**7.098%**	L. 23 divided by L.9

(1) Debt and equity weightings reflect a 2.97% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Total System
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credits ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Total System							
1	Newfoundland Power	336,358,949	259,960,704	(120,226)	34,691,922	-	294,532,400	
2	RSP Activity	(15,320,239)	-	-	-	-	-	
3	Subtotal Newfoundland Power	**321,038,710**	**259,960,704**	**(120,226)**	**34,691,922**	**-**	**294,532,400**	**1.23**
4	Island Industrial	(2,629,023)	20,056,113	144,916	-		20,201,029	(0.13)
5	Unallocated RSP Hydraulic Variation	(1,278,449)	-	-	-		-	-
6	Labrador Industrial	1,879,244	1,879,244	-	-		1,879,244	1.00
7	CFB - Goose Bay Secondary	1,349,697	29,642	1,320,055	-		1,349,697	45.53
8	Rural Labrador Interconnected	14,633,760	12,892,851	(341,434)	4,480,152		17,031,569	1.14
	Rural Deficit Areas							
9	Island Interconnected	40,274,757	53,385,097	(24,689)	(13,085,650)		40,274,757	0.75
10	Island Isolated	1,579,000	8,885,055	-	(7,306,054)		1,579,000	0.18
11	Labrador Isolated	6,292,969	24,094,454	-	(17,801,485)		6,292,969	0.26
12	L'Anse au Loup	2,055,432	4,012,938	-	(1,957,505)		2,055,432	0.51
13	Revenue Credit Applied to Deficit (74.1%)	-	-	(978,621)	978,621		-	-
14	**Subtotal**	**50,202,158**	**90,377,543**	**(1,003,310)**	**(39,172,074)**	**-**	**50,202,158**	**0.56**
15	**Total**	**385,196,097**	**385,196,097**	**-**	**-**	**-**	**385,196,097**	**1.00**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit Allocation ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Island Interconnected							
1	Newfoundland Power	336,358,949	259,960,704	(120,226)	34,691,922	-	294,532,400	
2	NLP RSP Activity	(15,320,239)					-	
3	**Subtotal Newfoundland Power**	**321,038,710**	**259,960,704**	**(120,226)**	**34,691,922**	**-**	**294,532,400**	**1.23**
4	Industrial - Firm	24,007,440	19,979,668	(9,240)			19,970,428	
5	Industrial - Non-Firm	230,601	76,445	154,156			230,601	
6	Industrial RSP Activity	(26,867,064)					-	
7	**Subtotal Industrial**	**(2,629,023)**	**20,056,113**	**144,916**	**-**		**20,201,029**	**-0.13**
8	**Unallocated RSP Hydraulic Variation**	**(1,278,449)**						
	Rural							
9	1.1 Domestic	12,233,202	19,729,526	(9,124)	(7,487,199)		12,233,202	0.62
10	1.12 Domestic All Electric	12,836,797	17,013,764	(7,869)	(4,169,098)		12,836,797	0.75
11	1.3 Special	19,355	46,690	(22)	(27,314)		19,355	0.41
12	2.1 General Service 0-10 kW	1,941,924	2,108,329	(975)	(165,430)		1,941,924	0.92
13	2.2 General Service 10-100 kW	6,296,456	6,952,804	(3,216)	(653,133)		6,296,456	0.91
14	2.3 General Service 110-1,000 kVa	4,102,844	4,370,713	(2,021)	(265,848)		4,102,844	0.94
15	2.4 General Service Over 1,000 kVa	1,965,620	2,192,276	(1,014)	(225,642)		1,965,620	0.90
16	4.1 Street and Area Lighting	878,559	970,994	(449)	(91,985)		878,559	0.90
17	**Subtotal Rural**	**40,274,757**	**53,385,097**	**(24,689)**	**(13,085,650)**		**40,274,757**	**0.75**
18	**Total Island Interconnected**	**357,405,995**	**333,401,914**	**-**	**21,606,272**		**355,008,186**	**1.07**

Note1:
Calculation of Island Industrial Non-Firm Revenue Credit

Island Industrial Non-Firm Revenues, Ln 5, Col 2	230,601
Island Industrial Non-Firm Allocated Cost of Service, Ln 5, Col 3	(76,445)
Credit to be allocated to Island Interconnected Firm Customers	154,156

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Island Isolated							
1	1.2 Domestic Diesel	781,076	6,623,899		(5,842,823)		781,076	0.12
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	248,444	865,088		(616,644)		248,444	0.29
5	2.2 GS 10-100 kW	445,625	867,338		(421,712)		445,625	0.51
6	2.3 GS 110-1,000 kVa	69,143	405,726		(336,583)		69,143	0.17
7	2.4 General Service Over 1,000 kVa	0	0		0		0	0.00
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	34,712	123,004		(88,293)		34,712	0.28
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	**Total**	**1,579,000**	**8,885,055**		**(7,306,054)**		**1,579,000**	**0.18**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Labrador Isolated							
1	1.2 Domestic Diesel	2,742,820	14,722,871		(11,980,051)		2,742,820	0.19
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	1,036,061	2,712,646		(1,676,585)		1,036,061	0.38
5	2.2 GS 10-100 kW	2,021,943	4,409,886		(2,387,943)		2,021,943	0.46
6	2.3 GS 110-1,000 kVa	192,265	854,814		(662,549)		192,265	0.22
7	2.4 General Service Over 1,000 kVa	207,756	1,176,151		(968,395)		207,756	0.18
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	92,123	218,086		(125,963)		92,123	0.42
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	**Total**	**6,292,969**	**24,094,454**		**(17,801,485)**		**6,292,969**	**0.26**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	L'Anse au Loup							
1	1.1 Domestic	553,138	1,280,067		(726,930)		553,138	0.43
2	1.12 Domestic All Electric	678,693	1,367,714		(689,022)		678,693	0.50
3	2.1 General Service 0-10 kW	143,839	250,077		(106,238)		143,839	0.58
4	2.2 General Service 10-100 kW	533,525	906,803		(373,278)		533,525	0.59
5	2.3 General Service 110-1,000 kVa	107,169	163,501		(56,332)		107,169	0.66
6	4.1 Street and Area Lighting	39,068	44,775		(5,706)		39,068	0.87
7	**Total L'Anse Au Loup**	**2,055,432**	**4,012,938**		**(1,957,505)**		**2,055,432**	**0.51**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit Allocation ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Labrador Interconnected							
1	Industrial IOCC Firm	1,877,086	1,877,086		-		1,877,086	1.00
2	Industrial IOCC Non-Firm	2,158	2,158		-		2,158	1.00
3	**Subtotal Industrial**	**1,879,244**	**1,879,244**		**-**		**1,879,244**	**1.00**
4	**CFB - Goose Bay Secondary**	1,349,697	29,642	1,320,055	-		1,349,697	45.53
	Rural							
5	1.1 Domestic	146,175	294,633	(7,803)	102,383		389,213	0.50
6	1.1A Domestic All Electric	8,464,761	7,867,032	(208,338)	2,733,724		10,392,418	1.08
7	2.1 General Service 0-10 kW	291,283	237,743	(6,296)	82,614		314,061	1.23
8	2.2 General Service 10-100 kW	1,973,495	1,563,790	(41,413)	543,403		2,065,780	1.26
9	2.3 General Service 110-1,000 kVa	2,526,479	1,901,852	(50,366)	660,877		2,512,363	1.33
10	2.4 General Service Over 1,000 kVa	985,062	798,181	(21,138)	277,361		1,054,405	1.23
11	4.1 Street and Area Lighting	246,504	229,619	(6,081)	79,791		303,329	1.07
12	**Subtotal Rural**	**14,633,760**	**12,892,851**	**(341,434)**	**4,480,152**		**17,031,569**	**1.14**
13	**Total Labrador Interconnected**	**17,862,701**	**14,801,737**	**978,621**	**4,480,152**		**20,260,510**	**1.21**

Note1:
Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2		1,349,697
CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3		(29,642)
CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5		-
Revenue Credit		1,320,055
Revenue Credit Applied to Deficit	**74.1%**	978,621
Revenue Credit Applied to Firm Regulated Labrador Interconnected Customers		341,434
		1,320,055

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Total System
Rural Deficit Allocation

Line No.	1 Rate Class	2 Allocated Revenue Reqt ($)	3 Demand ($)	4 Energy ($)	5 Customer ($)	6 Source
			Before Deficit and Revenue Credit Allocation			
	CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:					
1	Newfoundland Power	259,960,704	112,335,811	143,804,301	3,820,593	Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	12,892,851	8,592,076	710,971	3,589,804	Schedule 1.3.1, p. 3
3	**Total**	**272,853,556**	**120,927,887**	**144,515,272**	**7,410,397**	
4	Deficit Classified	39,172,074	17,360,947	20,747,257	1,063,870	Prorated on Line 3
	UNIT COSTS OF DEFICIT:		CP kW	MWH	Customers *	
	Island Interconnected:					
5	Newfoundland Power		1,133,021	5,280,025	9,125	
6	**Subtotal Island Interconnected**		**1,133,021**	**5,280,025**	**9,125**	
	Labrador Interconnected:					
7	Rural Labrador Interconnected		139,588	570,590	9,858	
8	**Subtotal Labrador Interconnected**		**139,588**	**570,590**	**9,858**	
9	**Total**		**1,272,609**	**5,850,614**	**18,983**	
10	Deficit Unit Costs		$13.64 $/KW	$3.55 $/MWH	$56.04 $/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:	$418.71
Labrador Interconnected:	$364.15

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Total System
Rural Deficit Allocation

Line No.	1	2	3	4	5	6
			Deficit Allocation			
	Rate Class	Allocated Revenue Reqt ($)	Demand ($)	Energy ($)	Customer ($)	Source
	ALLOCATION OF DEFICIT:					
11	Island Interconnected	34,691,922	15,456,684	18,723,851	511,387	Line 6 x Line 10
12	Labrador Interconnected	4,480,152	1,904,263	2,023,406	552,483	Line 8 x Line 10
13	**Allocated Totals**	**39,172,074**	**17,360,947**	**20,747,257**	**1,063,870**	

	CUSTOMER DEFICIT ALLOCATION:	Amount	Percent
	Island Interconnected:		
14	Newfoundland Power	34,691,922	88.6%
15	Sub-Total Island Interconnected	34,691,922	
	Labrador Interconnected:		
16	Rural Labrador Interconnected	4,480,152	11.4%
17	Subtotal Labrador Interconnected	4,480,152	
18	**Total**	**39,172,074**	100.0%

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Island Interconnected										
1	Newfoundland Power	8.36	-	0.02814	-	318,382.76	9.48	-	0.03188	-	360,723.90
2	Industrial - Firm	5.95	-	0.02817	-	16,162.10	5.94	-	0.02816	-	16,154.63
3	Industrial - Non-Firm	-	-	0.02840	-	-	-	-	0.08567	-	-
	Rural							-	-		
4	1.1 Domestic	-	0.10710	0.03167	0.13877	32.86	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.08247	0.03169	0.11416	32.88	-	-	-	-	-
6	1.3 Special	-	0.10199	0.03130	0.13329	32.47	-	-	-	-	-
7	2.1 General Service 0-10 kW	-	0.06184	0.03201	0.09385	36.21	-	-	-	-	-
8	2.2 General Service 10-100 kW	23.89	-	0.03192	-	54.23	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	20.63	-	0.03191	-	55.75	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	20.05	-	0.03189	-	55.67	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.11039	0.03195	0.14234	54.39	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Isolated Systems:										
1	1.2 Domestic Diesel	-	0.24664	0.50778	0.75442	37.93					
2	2.1 General Service 0-10 kW	-	0.11378	0.50252	0.61630	40.59					
3	2.2 GS 10-100 kW	39.48	-	0.49665	-	55.16					
4	2.3 GS 110-1,000 kVa	6.63	-	0.51474	-	57.46					
5	2.4 General Service Over 1,000 kVa	7.35	-	0.47830	-	51.87					
6	**Subtotal Metered Demand Classes**	26.58	-	0.49656	-	55.28					
7	4.1 Street and Area Lighting	-	0.19042	0.51584	0.70626	63.62					
	Island Isolated										
8	1.2 Domestic Diesel	-	0.41555	0.60936	1.02491	52.44	-	-	-	-	-
9	2.1 General Service 0-10 kW	-	0.23256	0.61154	0.84410	59.60	-	-	-	-	-
10	2.2 GS 10-100 kW	94.15	-	0.61327	-	102.23	-	-	-	-	-
11	2.3 GS 110-1,000 kVa	9.51	-	0.61369	-	105.80	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-
13	4.1 Street and Area Lighting	-	0.32193	0.61272	0.93465	83.56	-	-	-	-	-
	Labrador Isolated										
14	1.2 Domestic Diesel	-	0.19740	0.47816	0.67556	32.62	-	-	-	-	-
15	2.1 General Service 0-10 kW	-	0.08902	0.47980	0.56883	35.29	-	-	-	-	-
16	2.2 GS 10-100 kW	32.91	-	0.48139	-	50.93	-	-	-	-	-
17	2.3 GS 110-1,000 kVa	5.48	-	0.47877	-	51.93	-	-	-	-	-
18	2.4 General Service Over 1,000 kVa	7.35	-	0.47830	-	51.87	-	-	-	-	-
19	4.1 Street and Area Lighting	-	0.14403	0.48166	0.62569	54.75	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	L'Anse au Loup										
1	1.1 Domestic	-	0.10389	0.10799	0.21188	37.27	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.07674	0.10742	0.18416	37.07	-	-	-	-	-
3	2.1 General Service 0-10 kW	-	0.07321	0.10847	0.18167	39.87	-	-	-	-	-
4	2.2 General Service 10-100 kW	19.31	-	0.10802	-	54.40	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	10.96	-	0.10919	-	56.21	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.09179	0.10898	0.20077	58.60	-	-	-	-	-
	Labrador Interconnected										
7	Industrial - IOCC Firm	2.26	-	0.00121	-	0.00	2.26	-	0.00121	-	0.00
8	Industrial - IOCC Non-Firm	-	-	0.00121	0.00121	0.00	-	-	0.00121	0.00121	0.00
9	CFB - Goose Bay Secondary	-	-	0.00147	0.00147	91.70	-	-	0.00147	0.00147	91.70
	Rural							-	-		
10	1.1 Domestic	-	0.03578	0.00145	0.03724	27.78	-	0.04727	0.00192	0.04919	36.70
11	1.1A Domestic All Electric	-	0.01798	0.00146	0.01944	27.90	-	0.02375	0.00193	0.02568	36.86
12	**Subtotal Domestic**	-	0.01823	0.00146	0.01969	27.90	-	0.02408	0.00193	0.02601	36.85
								-	-		
13	2.1 General Service 0-10 kW	-	0.01272	0.00147	0.01419	30.70	-	0.01680	0.00194	0.01874	40.56
14	2.2 General Service 10-100 kW	5.31	-	0.00147	-	47.38	7.02	-	0.00194	-	62.59
15	2.3 General Service 110-1,000 kVa	5.81	-	0.00147	-	48.71	7.67	-	0.00194	-	64.35
16	2.4 General Service Over 1,000 kVa	7.10	-	0.00144	-	47.71	9.37	-	0.00190	-	63.03
17	4.1 Street and Area Lighting	-	0.01753	0.00146	0.01899	50.25	0.00	0.02315	0.00193	0.02509	66.39

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total ($)	Demand ($)	Energy ($)	Customer ($)	Total ($)	Demand ($)	Energy ($)	Customer ($)
	Island Interconnected								
1	Newfoundland Power	259,960,704	112,335,811	143,804,301	3,820,593	294,532,400	127,275,143	162,928,570	4,328,687
2	Industrial - Firm	19,979,668	8,169,402	10,840,540	969,726	19,970,428	8,165,624	10,835,526	969,278
3	Industrial - Non-Firm	76,445	-	76,445	-	230,601	-	230,601	-
	Rural								
4	1.1 Domestic	19,729,526	11,579,478	3,424,427	4,725,621	-	-	-	-
5	1.12 Domestic All Electric	17,013,764	10,192,226	3,916,876	2,904,663	-	-	-	-
6	1.3 Special	46,690	35,429	10,872	390	-	-	-	-
7	2.1 General Service 0-10 kW	2,108,329	837,876	433,780	836,673	-	-	-	-
8	2.2 General Service 10-100 kW	6,952,804	4,452,248	1,909,314	591,242	-	-	-	-
9	2.3 General Service 110-1,000 kVa	4,370,713	2,941,048	1,378,432	51,233	-	-	-	-
10	2.4 General Service Over 1,000 kVa	2,192,276	1,442,600	743,441	6,235	-	-	-	-
11	4.1 Street and Area Lighting	970,994	306,494	88,692	575,808	-	-	-	-
12	**Subtotal Rural**	**53,385,097**	**31,787,398**	**11,905,835**	**9,691,864**				
13	**Total Island Interconnected**	**333,401,914**	**152,292,611**	**166,627,120**	**14,482,183**				

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total ($)	Demand ($)	Energy ($)	Customer ($)	Total ($)	Demand ($)	Energy ($)	Customer ($)
	Isolated Systems:								
1	1.2 Domestic Diesel	21,346,769	6,578,956	13,544,322	1,223,492				
2	2.1 General Service 0-10 kW	3,577,734	616,475	2,722,813	238,446				
3	2.2 GS 10-100 kW	5,277,224	996,056	4,196,834	84,333				
4	2.3 GS 110-1,000 kVa	1,260,541	63,031	1,191,361	6,149				
5	2.4 General Service Over 1,000 kVa	1,176,151	52,060	1,123,468	622				
6	**Subtotal Metered Demand Classes**	7,713,915	1,111,148	6,511,663	91,104				
7	4.1 Street and Area Lighting	341,090	67,898	183,930	89,262				
8	**Total Isolated Systems**	**32,979,508**	**8,374,477**	**22,962,728**	**1,642,303**				
	Island Isolated								
9	1.2 Domestic Diesel	6,623,899	2,502,100	3,669,119	452,679	-	-	-	-
10	2.1 General Service 0-10 kW	865,088	217,290	571,387	76,411	-	-	-	-
11	2.2 GS 10-100 kW	867,338	254,675	599,782	12,881	-	-	-	-
12	2.3 GS 110-1,000 kVa	405,726	25,894	378,669	1,164	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	123,004	29,935	56,974	36,096	-	-	-	-
15	**Total Island Isolated**	**8,885,055**	**3,029,893**	**5,275,930**	**579,231**				
	Labrador Isolated								
16	1.2 Domestic Diesel	14,722,871	4,076,856	9,875,203	770,812	-	-	-	-
17	2.1 General Service 0-10 kW	2,712,646	399,185	2,151,426	162,035	-	-	-	-
18	2.2 GS 10-100 kW	4,409,886	741,382	3,597,052	71,452	-	-	-	-
19	2.3 GS 110-1,000 kVa	854,814	37,137	812,692	4,985	-	-	-	-
20	2.4 General Service Over 1,000 kVa	1,176,151	52,060	1,123,468	622	-	-	-	-
21	4.1 Street and Area Lighting	218,086	37,964	126,956	53,166	-	-	-	-
22	**Total Labrador Isolated**	**24,094,454**	**5,344,584**	**17,686,797**	**1,063,073**				

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Total Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2 Before Deficit and Revenue Credit Allocation Total ($)	3 Demand ($)	4 Energy ($)	5 Customer ($)	6 After Deficit and Revenue Credit Allocation Total ($)	7 Demand ($)	8 Energy ($)	9 Customer ($)
	L'Anse au Loup								
1	1.1 Domestic	1,280,067	517,826	538,275	223,966	-	-	-	-
2	1.12 Domestic All Electric	1,367,714	519,461	727,101	121,152	-	-	-	-
3	2.1 General Service 0-10 kW	250,077	76,436	113,246	60,395	-	-	-	-
4	2.2 General Service 10-100 kW	906,803	332,681	527,722	46,400	-	-	-	-
5	2.3 General Service 110-1,000 kVa	163,501	43,968	117,509	2,023	-	-	-	-
6	4.1 Street and Area Lighting	44,775	10,852	12,885	21,038	-	-	-	-
7	**Total L'Anse au Loup**	**4,012,938**	**1,501,224**	**2,036,738**	**474,976**				
	Labrador Interconnected								
8	Industrial - IOCC Firm	1,877,086	1,682,450	194,636	-	1,877,086	1,682,450	194,636	-
9	Industrial - IOCC Non-Firm	2,158	-	2,158	-	2,158	-	2,158	-
10	CFB - Goose Bay Secondary	29,642	-	28,541	1,100	29,642	-	28,541	1,100
	Rural								
11	1.1 Domestic	294,633	133,377	5,421	155,835	389,213	176,193	7,161	205,860
12	1.1A Domestic All Electric	7,867,032	4,847,352	393,808	2,625,873	10,392,418	6,403,394	520,224	3,468,801
13	**Subtotal Domestic**	**8,161,666**	**4,980,729**	**399,228**	**2,781,708**	**10,781,631**	**6,579,587**	**527,384**	**3,674,661**
14	2.1 General Service 0-10 kW	237,743	71,206	8,203	158,334	314,061	94,064	10,836	209,161
15	2.2 General Service 10-100 kW	1,563,790	1,099,579	93,344	370,866	2,065,780	1,452,554	123,309	489,917
16	2.3 General Service 110-1,000 kVa	1,901,852	1,684,401	139,077	78,374	2,512,363	2,225,108	183,722	103,533
17	2.4 General Service Over 1,000 kVa	798,181	727,719	68,745	1,718	1,054,405	961,323	90,813	2,269
18	4.1 Street and Area Lighting	229,619	28,442	2,374	198,803	303,329	37,573	3,136	262,621
19	**Subtotal Rural**	**12,892,851**	**8,592,076**	**710,971**	**3,589,804**	**17,031,569**	**11,350,208**	**939,199**	**4,742,162**
20	**Total Labrador Incterconnected**	**14,801,737**	**10,274,527**	**936,307**	**3,590,904**	**18,940,455**	**13,032,658**	**1,164,535**	**4,742,162**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units: Billing Demands (kW)	3 Units: Sales (MWh)	4 Units: Customers	5 Units: Bills (Total No)
	Island Interconnected				
1	Newfoundland Power	13,429,629	5,111,194	1	12
2	Industrial - Firm	1,374,000	384,778	5	60
3	Industrial - Non-Firm	1,764	2,692	-	-
	Rural				
4	1.1 Domestic	-	108,119	11,983	143,799
5	1.12 Domestic All Electric	-	123,587	7,361	88,330
6	1.3 Special	-	347	1	12
7	2.1 General Service 0-10 kW	-	13,549	1,925	23,105
8	2.2 General Service 10-100 kW	186,352	59,814	909	10,902
9	2.3 General Service 110-1,000 kVa	142,531	43,199	77	919
10	2.4 General Service Over 1,000 kVa	71,956	23,313	9	112
11	4.1 Street and Area Lighting	-	2,776	882	10,586
12	**Subtotal Rural**	**400,839**	**374,705**	**23,147**	**277,765**
13	**Total Island Interconnected**	**15,206,232**	**5,873,369**	**23,153**	**277,837**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units: Billing Demands (kW)	3 Units: Sales (MWh)	4 Units: Customers	5 Units: Bills (Total No)
	Isolated Systems:				
1	1.2 Domestic Diesel	-	26,674	2,688	32,259
2	2.1 General Service 0-10 kW	-	5,418	490	5,874
3	2.2 GS 10-100 kW	25,230	8,450	127	1,529
4	2.3 GS 110-1,000 kVa	9,502	2,314	9	107
5	2.4 General Service Over 1,000 kVa	7,079	2,349	1	12
6	**Subtotal Metered Demand Classes**	41,812	13,114	137	1,648
7	4.1 Street and Area Lighting	-	357	117	1,403
8	**Total Isolated Systems**	**41,812**	**45,562**	**3,432**	**41,184**
	Island Isolated				
9	1.2 Domestic Diesel	-	6,021	719	8,632
10	2.1 General Service 0-10 kW	-	934	107	1,282
11	2.2 GS 10-100 kW	2,705	978	11	126
12	2.3 GS 110-1,000 kVa	2,724	617	1	11
13	2.4 General Service Over 1,000 kVa	-	-	-	-
14	4.1 Street and Area Lighting	-	93	36	432
15	**Total Island Isolated**	**5,429**	**8,644**	**874**	**10,483**
	Labrador Isolated				
16	1.2 Domestic Diesel	-	20,653	1,969	23,627
17	2.1 General Service 0-10 kW	-	4,484	383	4,592
18	2.2 GS 10-100 kW	22,525	7,472	117	1,403
19	2.3 GS 110-1,000 kVa	6,778	1,697	8	96
20	2.4 General Service Over 1,000 kVa	7,079	2,349	1	12
21	4.1 Street and Area Lighting	-	264	81	971
22	**Total Labrador Isolated**	**36,383**	**36,919**	**2,558**	**30,701**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units Billing Demands (kW)	3 Units Sales (MWh)	4 Units Customers	5 Units Bills (Total No)
	L'Anse au Loup				
1	1.1 Domestic	-	4,984	501	6,009
2	1.12 Domestic All Electric	-	6,769	272	3,268
3	2.1 General Service 0-10 kW	-	1,044	126	1,515
4	2.2 General Service 10-100 kW	17,228	4,885	71	853
5	2.3 General Service 110-1,000 kVa	4,011	1,076	3	36
6	4.1 Street and Area Lighting	-	118	30	359
7	**Total L'Anse au Loup**	**21,239**	**18,877**	**1,003**	**12,040**
	Labrador Interconnected				
8	Industrial - IOCC Firm	744,000	160,209	1	12
9	Industrial - IOCC Non-Firm	-	1,776		
10	CFB - Goose Bay Secondary	-	19,431	1	12
	Rural				
11	1.1 Domestic	-	3,727	468	5,610
12	1.1A Domestic All Electric	-	269,560	7,842	94,101
13	**Subtotal Domestic**	-	**273,288**	**8,309**	**99,711**
14	2.1 General Service 0-10 kW	-	5,598	430	5,157
15	2.2 General Service 10-100 kW	206,954	63,443	652	7,827
16	2.3 General Service 110-1,000 kVa	290,071	94,597	134	1,609
17	2.4 General Service Over 1,000 kVa	102,560	47,734	3	36
18	4.1 Street and Area Lighting	-	1,623	330	3,956
19	**Subtotal Rural**	**599,584**	**486,283**	**9,858**	**118,296**
20	**Total Labrador Incterconnected**	**1,343,584**	**667,699**	**9,860**	**118,320**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Rate Calculations for Newfoundland Power

Line No.	1 Description	2 Amount	3 Source
	Newfoundland Power:		
	Demand:		
1	Rate ($/kW/mo.)	$4.00	
2	Billing Units (kW)	13,429,629	Sch 1.3.2, pg 1, Ln 1, Col 2
3	**Demand Revenue**	**$53,718,516**	Ln 1 * Ln 2
	Energy (First Block):		
4	Total Revenue Requirement	$294,532,400	Sch 1.2, pg 1, Ln 1, Col 7
5	Less: Demand Revenue	53,718,516	Ln 3
6	Less: Second Block Energy Revenue	109,447,427	((Sch 1.3.2, pg 1, Ln 1, Col 3) - Ln 8) * Ln 12
7	First Block Energy Revenue	$131,366,457	Ln 4 - Ln 5 - Ln 6
8	First Block Energy Consumed (MWh)	3,000,000	
9	**Rate (Mills/kWh)**	**43.79**	Ln 7 / Ln 8
	Energy (Second Block):		
10	Average No. 6 Fuel Cost per Barrel	$32.66	
11	Efficiency Factor (kWh per Barrel)	630	
12	**Rate (Mills/kWh)**	**51.84**	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Value of Newfoundland Power Thermal Generation Credit

Line No.	Description	1 Amount	2 Source
1	Island Interconnected System:		
2	Generation demand costs ($)	105,470,093	Sch 2.1A, C. 3, Ln 23
3	Coincident peak (kW)	1,299,470	Sch 3.1A, C. 3, Ln 13
4	Generation demand costs ($/kW)	81.16	Ln 2 / Ln 3
5	NP thermal generation capacity credit (kW)	32,892	(1)
6	Gross value of credit to NP ($)	2,669,515	Ln 4 x Ln 5
7	Less NP's cost share:		
8	Percentage	87.55%	Sch 3.1A, C. 5, Ln 14
9	Amount ($)	(2,337,249)	Ln 6 x Ln 8
10	Net value of credit to NP ($)	332,266	Ln 6 - Ln 9

(1)	NP gas turbine and diesel generation capacity (kW)	37,826
	÷ System reserve	1.15
	NP thermal generation capacity credit (kW)	32,892

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Calculation of Firming Up Charge

Line No.	1 Description	2 Total	3 Gas Turbine	4 Transmission & Terminals
1	Operating & Maintenance	4,662,337	906,767	3,755,570
2	O&M Overhead	4,334,477	1,241,220	3,093,258
3	Depreciation	5,582,248	777,206	4,805,042
4	Return	11,703,598	418,998	11,284,600
5	**Total**	**26,282,660**	**3,344,191**	**22,938,470**
6	Capacity (kW)		118,000	1,645,800
7	Cost ($/kW)	$42.28	$28.34	$13.94
8	Rate ($/kWh)	#DIV/0!		

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Calculation of Transmission Wheeling Charge

Line No.	1 Description	2
1	Island Interconnected Transmission Revenue Requirement	23,082,635
2	Transmission Energy Output (MWh)	411,683
3	Rate ($/kWh)	$0.05607

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Primary Lines Demand ($)	9 Primary Lines Customer ($)	10 Line Transformers Demand ($)	11 Line Transformers Customer ($)	12 Secondary Lines Demand ($)	13 Secondary Lines Customer ($)	14 Services Customer ($)	15 Meters Customer ($)	16 Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Expenses																	
1	Operating & Maintenance	78,664,640	35,022,852	18,524,172	6,848,827	2,916,341	954,646	4,451,594	1,167,732	252,796	447,471	642,295	720,399	308,895	304,917	104,270	2,968,841	1,538,479
2	Fuels-No. 6 Fuel	80,973,375	-	80,973,375	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	106,084	106,084	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	852,611	852,611	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	42,674,365	19,940,016	22,176,998	-	557,352	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	34,567,994	12,660,357	7,425,579	4,805,042	2,816,329	576,006	2,594,680	667,228	156,721	277,409	363,730	409,364	145,295	124,870	66,769	439,604	1,039,011
	Expense Credits																	
8	Sundry	(450,032)	(200,362)	(105,975)	(39,181)	(16,684)	(5,461)	(25,467)	(6,680)	(1,446)	(2,560)	(3,674)	(4,121)	(1,767)	(1,744)	(597)	(16,984)	(8,801)
9	Building Rental Income	(12,529)	(4,742)	(4,037)	(1,583)	(749)	(127)	(517)	(136)	(29)	(52)	(75)	(84)	(36)	(18)	(12)	-	(333)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(85,389)	(38,016)	(20,108)	(7,434)	(3,166)	(1,036)	(4,832)	(1,268)	(274)	(486)	(697)	(782)	(335)	(331)	(113)	(3,223)	(1,670)
12	Pole Attachments	(1,087,334)	-	-	-	-	-	(628,858)	(214,914)	-	-	(111,308)	(132,255)	-	-	-	-	-
13	Secondary Energy	(267,118)	-	(267,118)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	(4,198)	-	-	(4,198)	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(11,372)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,372)	-
17	**Total Expense Credits**	(1,917,972)	(243,120)	(397,237)	(52,397)	(20,599)	(6,625)	(659,674)	(222,997)	(1,750)	(3,098)	(115,755)	(137,242)	(2,138)	(2,094)	(722)	(31,579)	(10,805)
18	**Subtotal Expenses**	235,921,097	68,338,800	128,702,887	11,601,473	6,269,422	1,524,027	6,386,600	1,611,962	407,767	721,782	890,271	992,522	452,051	427,694	170,318	3,376,866	2,566,686
19	Disposal Gain / Loss	1,691,252	629,588	621,265	196,563	91,358	13,876	50,133	13,886	4,031	7,136	7,384	8,432	2,532	2,202	1,792	3,205	37,869
20	**Subtotal Revenue Requirement Ex. Return**	237,612,349	68,968,388	129,324,152	11,798,035	6,360,780	1,537,903	6,436,733	1,625,848	411,799	728,918	897,655	1,000,953	454,583	429,896	172,109	3,380,072	2,604,555
21	Return on Debt	74,912,542	27,720,835	27,963,488	8,569,971	3,983,833	606,994	2,198,051	608,128	175,650	310,916	323,624	369,388	111,912	96,365	77,986	141,814	1,653,588
22	Return on Equity	20,877,024	8,780,870	8,857,733	2,714,630	-	-	-	-	-	-	-	-	-	-	-	-	523,792
23	**Total Revenue Reqmt**	333,401,914	105,470,093	166,145,372	23,082,635	10,344,613	2,144,897	8,634,784	2,233,976	587,449	1,039,834	1,221,279	1,370,341	566,495	526,260	250,095	3,521,886	4,781,934

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	21 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	1,000,526	489,586	Carryforward from Sch.2.4 L.30
2	Fuels-No. 6 Fuel	-	-	Production - Demand, Energy ratios Sch.4.1 L.10
3	Fuels-Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.12
4	Fuels-Gas Turbine	-	-	Production - Demand, Energy ratios Sch.4.1 L.11
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.7
7	Depreciation	-	-	Carryforward from Sch.2.5 L.40
	Expense Credits			
8	Sundry	(5,724)	(2,801)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.34
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
11	Suppliers' Discounts	(1,086)	(531)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(6,810)**	**(3,332)**	
18	**Subtotal Expenses**	**993,716**	**486,254**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.40
20	**Subtotal Revenue Requirement Ex. Return**	**993,716**	**486,254**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.9
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.11
23	**Total Revenue Reqmt**	**993,716**	**486,254**	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	185,610,935	88,813,119	96,797,815	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	173,550,942	83,042,524	90,508,418	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	80,162,965	38,357,239	41,805,726	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	268,196,151	128,329,383	139,866,768	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	21,946,840	10,501,361	11,445,480	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	111,593,489	53,396,455	58,197,035	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Hydraulic	4,613,329	2,207,436	2,405,894	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**845,674,652**	**404,647,516**	**441,027,136**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	203,984,019	150,601,401	53,382,618	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	25,191,607	25,191,607	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	6,758,358	6,758,358	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**1,081,608,635**	**587,198,882**	**494,409,753**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																	
14	Lines	255,552,732	-	-	146,443,998	82,108,194	-	-	-	-	-	-	-	-	-	-	-	27,000,540
15	Lines - Hydraulic	54,830,823	26,236,043	28,594,780	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	102,050,298	-	-	65,927,919	18,435,778	-	-	-	-	-	-	-	-	-	-	-	17,686,600
17	Term Stns - Hydraulic	31,504,531	15,074,627	16,429,904	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	8,291,480	6,121,600	2,169,880	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	626,933	626,933	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	10,247,602	-	-	-	-	10,247,602	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**152,720,844**	**21,823,160**	**18,599,784**	**65,927,919**	**18,435,778**	**10,247,602**	-	-	-	-	-	-	-	-	-	-	**17,686,600**
22	**Subtotal Transmission**	**463,104,399**	**48,059,203**	**47,194,564**	**212,371,917**	**100,543,973**	**10,247,602**	-	-	-	-	-	-	-	-	-	-	**44,687,141**
	Distribution																	
23	Substations	7,793,691	958,741	-	-	-	6,834,950	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	1,555,239	-	-	-	-	-	1,172,573	149,381	-	-	136,006	97,280	-	-	-	-	-
25	Poles	83,977,673	-	-	-	-	-	48,568,319	16,598,355	-	-	8,596,626	10,214,372	-	-	-	-	-
26	Primary Conductor & Eqpt	12,764,852	-	-	-	-	-	11,322,424	1,442,428	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	8,280,695	-	-	-	-	-	8,280,695	-	-	-	-	-	-	-	-	-	-
28	Transformers	10,908,303	-	-	-	-	-	-	-	3,937,897	6,970,406	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	2,182,868	-	-	-	-	-	-	-	-	-	1,272,612	910,256	-	-	-	-	-
30	Services	4,811,757	-	-	-	-	-	-	-	-	-	-	-	4,811,757	-	-	-	-
31	Meters	2,478,194	-	-	-	-	-	-	-	-	-	-	-	-	2,478,194	-	-	-
32	Street Lighting	1,624,251	-	-	-	-	-	-	-	-	-	-	-	-	-	1,624,251	-	-
33	**Subtotal Distribution**	**136,377,523**	**958,741**	-	-	-	**6,834,950**	**69,344,010**	**18,190,164**	**3,937,897**	**6,970,406**	**10,005,244**	**11,221,909**	**4,811,757**	**2,478,194**	**1,624,251**	-	-
34	**Subtl Prod, Trans, & Dist**	**1,681,090,558**	**636,216,826**	**541,604,318**	**212,371,917**	**100,543,973**	**17,082,552**	**69,344,010**	**18,190,164**	**3,937,897**	**6,970,406**	**10,005,244**	**11,221,909**	**4,811,757**	**2,478,194**	**1,624,251**	-	**44,687,141**
35	General	162,792,646	76,560,335	40,468,067	12,595,805	5,213,788	1,860,061	8,499,470	2,229,562	482,667	854,360	1,226,339	1,375,465	589,775	648,721	199,084	7,115,011	2,874,137
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	1,919,451	1,638,623	-	2,520	-	278,308	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	247,471	93,657	79,729	31,263	14,801	2,515	10,208	2,678	580	1,026	1,473	1,652	708	365	239	-	6,578
39	Software - General	3,839,330	1,453,013	1,236,934	485,022	229,626	39,014	158,370	41,543	8,993	15,919	22,850	25,629	10,989	5,660	3,710	-	102,058
40	**Total Plant**	**1,849,889,456**	**715,962,453**	**583,389,047**	**225,486,526**	**106,002,187**	**19,262,450**	**78,012,059**	**20,463,947**	**4,430,137**	**7,841,711**	**11,255,907**	**12,624,655**	**5,413,230**	**3,132,939**	**1,827,283**	**7,115,011**	**47,669,914**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Functional Classification of Net Book Value

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
									Distribution										
			Total	Production	Production and Transmission	Transmission	Rural Prod & Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
			Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
			($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Production																		
	Hydraulic																		
1	Bay D'Espoir		139,255,660	66,632,548	72,623,112	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon		163,865,832	78,408,288	85,457,544	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake		72,399,855	34,642,663	37,757,193	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm		257,417,347	123,171,825	134,245,522	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River		20,557,981	9,836,804	10,721,177	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal		110,289,454	52,772,486	57,516,968	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic		3,005,157	1,437,940	1,567,217	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**		**766,791,286**	**366,902,554**	**399,888,733**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood		46,829,451	34,574,183	12,255,267	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines		3,786,121	3,786,121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel		1,002,053	1,002,053	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**		**818,408,911**	**406,264,912**	**412,144,000**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																		
14	Lines		176,890,275	-	-	106,606,227	52,096,612	-	-	-	-	-	-	-	-	-	-	-	18,187,436
15	Lines - Hydraulic		51,066,863	24,435,023	26,631,840	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations		59,217,202	-	-	35,807,501	14,310,238	-	-	-	-	-	-	-	-	-	-	-	9,099,463
17	Term Stns - Hydraulic		20,754,963	9,931,058	10,823,905	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood		1,170,238	863,987	306,251	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl		422,987	422,987	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution		7,231,083	-	-	-	-	7,231,083	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**		**88,796,473**	**11,218,033**	**11,130,156**	**35,807,501**	**14,310,238**	**7,231,083**	-	-	-	-	-	-	-	-	-	-	**9,099,463**
22	**Subtotal Transmission**		**316,753,611**	**35,653,055**	**37,761,997**	**142,413,728**	**66,406,850**	**7,231,083**	-	-	-	-	-	-	-	-	-	-	**27,286,899**
	Distribution																		
23	Substations		2,652,166	433,181	-	-	-	2,218,985	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements		966,430	-	-	-	-	-	728,640	92,826	-	-	84,514	60,450	-	-	-	-	-
25	Poles		45,084,307	-	-	-	-	-	26,074,419	8,911,003	-	-	4,615,190	5,483,694	-	-	-	-	-
26	Primary Conductor & Eqpt		5,368,198	-	-	-	-	-	4,761,592	606,606	-	-	-	-	-	-	-	-	-
27	Submarine Conductor		2,981,491	-	-	-	-	-	2,981,491	-	-	-	-	-	-	-	-	-	-
28	Transformers		7,882,284	-	-	-	-	-	-	-	2,845,505	5,036,780	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt		681,668	-	-	-	-	-	-	-	-	-	397,412	284,255	-	-	-	-	-
30	Services		1,691,088	-	-	-	-	-	-	-	-	-	-	-	1,691,088	-	-	-	-
31	Meters		1,424,725	-	-	-	-	-	-	-	-	-	-	-	-	1,424,725	-	-	-
32	Street Lighting		1,269,920	-	-	-	-	-	-	-	-	-	-	-	-	-	1,269,920	-	-
33	**Subtotal Distribution**		**70,002,276**	**433,181**	-	-	-	**2,218,985**	**34,546,142**	**9,610,435**	**2,845,505**	**5,036,780**	**5,097,117**	**5,828,400**	**1,691,088**	**1,424,725**	**1,269,920**	-	-
34	**Subttl Prod, Trans, & Dist**		**1,205,164,799**	**442,351,148**	**449,905,996**	**142,413,728**	**66,406,850**	**9,450,068**	**34,546,142**	**9,610,435**	**2,845,505**	**5,036,780**	**5,097,117**	**5,828,400**	**1,691,088**	**1,424,725**	**1,269,920**	-	**27,286,899**
35	General		54,903,907	25,820,954	13,648,374	4,248,097	1,758,417	627,329	2,866,555	751,948	162,786	288,144	413,599	463,893	198,909	218,789	67,144	2,399,629	969,339
36	Telecontrol - Custmr & Spec		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies		1,919,451	1,638,623	-	2,520	-	278,308	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General		134,354	49,314	50,156	15,877	7,403	1,054	3,851	1,071	317	562	568	650	189	159	142	-	3,042
39	Software - General		3,969,754	1,457,083	1,481,968	469,104	218,741	31,128	113,793	31,656	9,373	16,591	16,790	19,198	5,570	4,693	4,183	-	89,882
40	**Total Net Book Value**		**1,266,092,265**	**471,317,122**	**465,086,495**	**147,149,324**	**68,391,411**	**10,387,887**	**37,530,341**	**10,395,111**	**3,017,980**	**5,342,076**	**5,528,073**	**6,312,141**	**1,895,756**	**1,648,366**	**1,341,388**	**2,399,629**	**28,349,162**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
1	Hydraulic	9,127,747	4,367,543	4,760,204	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Holyrood / Thermal	20,485,587	15,124,509	5,361,078	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Gas Turbine	835,913	835,913	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Diesel	257,212	257,212	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	2,277,455	1,236,417	1,041,038	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Production**	**32,983,914**	**21,821,594**	**11,162,321**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
8	Transmission Lines	2,693,817	227,702	248,174	1,270,986	712,616	-	-	-	-	-	-	-	-	-	-	-	234,338
9	Terminal Stations	3,996,587	571,095	486,742	1,725,283	482,450	268,172	-	-	-	-	-	-	-	-	-	-	462,845
10	Other	1,655,753	171,828	168,736	759,300	359,478	36,639	-	-	-	-	-	-	-	-	-	-	159,771
11	**Subtotal Transmission**	**8,346,156**	**970,625**	**903,652**	**3,755,570**	**1,554,545**	**304,810**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**856,954**
	Distribution																	
12	Other	4,893,405	35,038	-	-	-	249,786	2,534,205	664,767	143,912	254,736	365,646	410,109	175,848	-	59,359	-	-
13	Meters	193,423	-	-	-	-	-	-	-	-	-	-	-	-	193,423	-	-	-
14	**Subtotal Distribution**	**5,086,828**	**35,038**	**-**	**-**	**-**	**249,786**	**2,534,205**	**664,767**	**143,912**	**254,736**	**365,646**	**410,109**	**175,848**	**193,423**	**59,359**	**-**	**-**
15	**Subttl Prod, Trans, & Dist**	**46,416,899**	**22,827,257**	**12,065,973**	**3,755,570**	**1,554,545**	**554,596**	**2,534,205**	**664,767**	**143,912**	**254,736**	**365,646**	**410,109**	**175,848**	**193,423**	**59,359**	**-**	**856,954**
16	Customer Accounting	2,121,414	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,121,414	-
	Administrative & General:																	
	Plant-Related:																	
17	Production	1,358,061	737,283	620,778	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Prod - Gas Turb & Diesel	960,237	960,237	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission	2,286,910	237,327	233,057	1,048,739	496,508	50,605	-	-	-	-	-	-	-	-	-	-	220,675
20	Distribution	1,414,120	9,941	-	-	-	70,873	719,039	188,617	40,833	72,277	103,746	116,362	49,894	25,697	16,842	-	-
21	Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Prod, Trans, Distn and General Plant	355,368	137,538	112,070	43,316	20,363	3,700	14,986	3,931	851	1,506	2,162	2,425	1,040	602	351	1,367	9,157
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,149,605	147,413	85,924	386,651	183,054	31,101	126,250	33,118	7,169	12,691	18,216	20,431	8,760	4,512	2,957	-	81,359
24	Property Insurance	1,022,009	499,426	402,629	57,122	17,204	13,780	6,183	1,622	351	622	892	1,001	429	472	145	5,176	14,957
	Revenue-Related:																	
25	Municipal Tax	1,000,526	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	PUB Assessment	489,586	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	All Expense-Related	19,239,575	9,048,248	4,782,700	1,488,630	616,189	219,830	1,004,506	263,500	57,044	100,972	144,934	162,559	69,702	76,669	23,529	840,884	339,679
28	Prod, Trans, and Distn Expense-Related	850,331	418,182	221,042	68,800	28,478	10,160	46,425	12,178	2,636	4,667	6,698	7,513	3,221	3,543	1,087	-	15,699
29	**Subtotal Admin & General**	**30,126,327**	**12,195,595**	**6,458,199**	**3,093,258**	**1,361,796**	**400,049**	**1,917,389**	**502,965**	**108,884**	**192,734**	**276,649**	**310,290**	**133,047**	**111,495**	**44,911**	**847,427**	**681,525**
30	**Total Operating & Maintenance Expenses**	**78,664,640**	**35,022,852**	**18,524,172**	**6,848,827**	**2,916,341**	**954,646**	**4,451,594**	**1,167,732**	**252,796**	**447,471**	**642,295**	**720,399**	**308,895**	**304,917**	**104,270**	**2,968,841**	**1,538,479**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	21 Basis of Functional Classification
	Production			
1	Hydraulic	-	-	Prorated on Hydraulic Plant in Service - Sch.2.2 L.8
2	Holyrood / Thermal	-	-	Prorated on Holyrood Plant in Service - Sch.2.2 L.9
3	Roddickton	-	-	Prorated on Roddickton Plant in Service - Sch.2.2 L.11
4	Gas Turbine	-	-	Prorated on Gas Turbines Plant in Service - Sch.2.2 L.10
5	Diesel	-	-	Prorated on Diesel Plant in Service - Sch.2.2 L.12
6	Other	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
7	**Subtotal Production**	-	-	
	Transmission			
8	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.14, 15
9	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.21
10	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
11	**Subtotal Transmission**	-	-	
	Distribution			
12	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 33, less L. 31
13	Meters	-	-	Meters - Customer
14	**Subtotal Distribution**	-	-	
15	**Subttl Prod, Trans, & Dist**	-	-	
16	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
17	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
18	Prod - Gas Turb & Diesel		-	Prorated on Gas Turbine & Diesel Production Plant in Service - Sch.2.2 L.10, 12
19	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
20	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.33
21	Prod, Trans, Distn	-	-	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2 L.34
22	Prod, Trans, Distn and General Plant	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 40
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 34 Less L. 8 and L. 9
24	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.13, 21, 23, 35 - 36
	Revenue-Related:			
25	Municipal Tax	1,000,526	-	Revenue-related
26	PUB Assessment	-	489,586	Revenue-related
27	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 15, 16
28	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L 15
29	**Subtotal Admin & General**	**1,000,526**	**489,586**	
30	**Total Operating & Maintenance Expenses**	**1,000,526**	**489,586**	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	2,242,662	1,073,093	1,169,569	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	1,052,440	503,583	548,857	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	399,913	191,355	208,558	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	1,546,871	740,163	806,707	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	133,846	64,044	69,802	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	290,099	138,810	151,289	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	79,638	38,106	41,532	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**5,745,468**	**2,749,154**	**2,996,315**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9	Holyrood	4,074,946	3,008,533	1,066,413	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	533,351	533,351	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	150,275	150,275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**10,504,041**	**6,441,312**	**4,062,728**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
14	Lines	5,692,932	-	-	3,072,212	2,121,449	-	-	-	-	-	-	-	-	-	-	-	499,272
15	Lines - Hydraulic	490,055	234,487	255,568	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	1,214,061	-	-	693,118	213,710	-	-	-	-	-	-	-	-	-	-	-	307,233
17	Term Stns - Hydraulic	556,036	266,058	289,978	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	11,173	8,249	2,924	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	18,378	18,378	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	128,486	-	-	-	-	128,486	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**1,928,134**	**292,685**	**292,902**	**693,118**	**213,710**	**128,486**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**307,233**
22	**Subtotal Transmission**	**8,111,121**	**527,172**	**548,470**	**3,765,330**	**2,335,158**	**128,486**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**806,505**
	Distribution																	
23	Substations	234,777	30,415	-	-	-	204,362	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	43,840	-	-	-	-	-	33,053	4,211	-	-	3,834	2,742	-	-	-	-	-
25	Poles	2,289,977	-	-	-	-	-	1,324,403	452,618	-	-	234,420	278,534	-	-	-	-	-
26	Primary Conductor & Eqpt	344,103	-	-	-	-	-	305,219	38,884	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	274,903	-	-	-	-	-	274,903	-	-	-	-	-	-	-	-	-	-
28	Transformers	329,107	-	-	-	-	-	-	-	118,808	210,299	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	53,766	-	-	-	-	-	-	-	-	-	31,346	22,420	-	-	-	-	-
30	Services	101,914	-	-	-	-	-	-	-	-	-	-	-	101,914	-	-	-	-
31	Meters	79,382	-	-	-	-	-	-	-	-	-	-	-	-	79,382	-	-	-
32	Street Lighting	50,996	-	-	-	-	-	-	-	-	-	-	-	-	-	50,996	-	-
33	**Subtotal Distribution**	**3,802,764**	**30,415**	**-**	**-**	**-**	**204,362**	**1,937,579**	**495,713**	**118,808**	**210,299**	**269,600**	**303,697**	**101,914**	**79,382**	**50,996**	**-**	**-**
34	**Subtl Prod, Trans, & Dist**	**22,417,926**	**6,998,899**	**4,611,198**	**3,765,330**	**2,335,158**	**332,849**	**1,937,579**	**495,713**	**118,808**	**210,299**	**269,600**	**303,697**	**101,914**	**79,382**	**50,996**	**-**	**806,505**
35	General	10,058,219	4,730,316	2,500,338	778,238	322,136	114,925	525,144	137,755	29,822	52,787	75,770	84,984	36,440	40,082	12,300	439,604	177,580
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	565,091	454,488	-	5,039	-	105,564	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	52,866	16,505	10,874	8,879	5,507	785	4,569	1,169	280	496	636	716	240	187	120	-	1,902
39	Software - General	1,473,892	460,150	303,168	247,556	153,528	21,884	127,388	32,591	7,811	13,826	17,725	19,967	6,700	5,219	3,353	-	53,025
40	**Total Deprecn Expense**	**34,567,994**	**12,660,357**	**7,425,579**	**4,805,042**	**2,816,329**	**576,006**	**2,594,680**	**667,228**	**156,721**	**277,409**	**363,730**	**409,364**	**145,295**	**124,870**	**66,769**	**439,604**	**1,039,011**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
1	Average Net Book Value	1,266,092,265	471,317,122	465,086,495	147,149,324	68,391,411	10,387,887	37,530,341	10,395,111	3,017,980	5,342,076	5,528,073	6,312,141	1,895,756	1,648,366	1,341,388	2,399,629	28,349,162
2	Cash Working Capital	3,241,226	1,206,583	1,190,632	376,706	175,084	26,593	96,079	26,612	7,726	13,676	14,152	16,159	4,853	4,220	3,434	6,143	72,575
3	Fuel Inventory - No. 6 Fuel	16,439,422	-	16,439,422	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	76,143	76,143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	1,460,413	1,460,413	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	20,563,756	7,958,788	6,485,074	2,506,555	1,178,342	214,125	867,198	227,481	49,246	87,170	125,123	140,338	60,175	34,826	20,312	79,092	529,909
7	Deferred Charges: Holyrood	4,831,000	3,566,727	1,264,273														
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	76,967,138	28,651,885	28,273,118	8,945,369	4,157,589	631,491	2,281,511	631,930	183,466	324,751	336,058	383,722	115,245	100,206	81,544	145,876	1,723,377
9	**Total Rate Base**	**1,389,671,363**	**514,237,661**	**518,739,015**	**158,977,954**	**73,902,426**	**11,260,097**	**40,775,129**	**11,281,135**	**3,258,419**	**5,767,673**	**6,003,406**	**6,852,361**	**2,076,029**	**1,787,618**	**1,446,679**	**2,630,740**	**30,675,022**
10	Less: Rural Asset Portion	(167,041,711)	-	-	-	(73,902,426)	(11,260,097)	(40,775,129)	(11,281,135)	(3,258,419)	(5,767,673)	(6,003,406)	(6,852,361)	(2,076,029)	(1,787,618)	(1,446,679)	(2,630,740)	-
11	Rate Base Available for Equity Return	**1,222,629,652**	**514,237,661**	**518,739,015**	**158,977,954**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**30,675,022**
12	Return on Debt	74,912,542	27,720,835	27,963,488	8,569,971	3,983,833	606,994	2,198,051	608,128	175,650	310,916	323,624	369,388	111,912	96,365	77,986	141,814	1,653,588
13	Return on Equity	20,877,024	8,780,870	8,857,733	2,714,630	-	-	-	-	-	-	-	-	-	-	-	-	523,792
14	Return on Rate Base	**95,789,565**	**36,501,705**	**36,821,220**	**11,284,600**	**3,983,833**	**606,994**	**2,198,051**	**608,128**	**175,650**	**310,916**	**323,624**	**369,388**	**111,912**	**96,365**	**77,986**	**141,814**	**2,177,380**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Functional Classification of Rate Base (CONT'D.)

	1	19
Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 40
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	Production - Demand, Energy ratios Sch.4.1 L.10
4	Fuel Inventory - Diesel	Production - Demand, Energy ratios Sch.4.1 L.12
5	Fuel Inventory - Gas Turbine	Production - Demand, Energy ratios Sch.4.1 L.11
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 40
7	Deferred Charges: Holyrood	Production - Demand, Energy ratios Sch.4.1 L.3
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
9	Total Rate Base	
10	Less: Rural Asset Portion	Rural Transmission and Distribution Rate Base
11	Rate Base Available for Equity Return	
12	Return on Debt	L.9 x Sch.1.1,p2,L.14
13	Return on Equity	L.11 x Sch.1.1,p2,L.17
14	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (1 CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Rural Prod & Transmission Demand (CP kW)	7 Distribution Substations Demand (CP kW)	8 Primary Lines Demand (CP kW)	9 Primary Lines Customer (Rural Cust)	10 Line Transformers Demand (CP kW)	11 Line Transformers Customer (Rural Cust)	12 Secondary Lines Demand (CP kW)	13 Secondary Lines Customer (Rural Cust)	14 Services Customer (Wtd Rural Cust)	15 Meters Customer	16 Street Lighting Customer	17 Accounting Customer (Rural Cust)	18 Specifically Assigned Customer
	Amounts																	
1	Newfoundland Power	-	1,133,021	5,280,025	1,137,187	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Industrial - Firm	-	82,766	397,488	80,387	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Industrial - Non-Firm	-	-	2,781	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	-	30,565	123,808	29,686	29,686	27,863	27,863	11,983	25,188	11,983	25,188	11,983	11,983	11,983	-	11,983	-
5	1.12 Domestic All Electric	-	26,886	141,520	26,113	26,113	24,508	24,508	7,361	22,156	7,361	22,156	7,361	7,361	7,361	-	7,361	-
6	1.3 Special	-	95	398	92	92	86	86	1	78	1	78	1	1	1	-	1	-
7	2.1 GS 0-10 kW	-	2,188	15,516	2,125	2,125	1,995	1,995	1,925	1,803	1,925	1,803	1,925	3,851	3,851	-	1,925	-
8	2.2 GS 10-100 kW	-	11,661	68,493	11,325	11,325	10,630	10,630	909	9,609	909	9,609	909	7,333	7,333	-	909	-
9	2.3 GS 110-1,000 kVa	-	7,705	49,427	7,483	7,483	7,024	7,024	77	6,273	77	6,273	77	656	656	-	77	-
10	2.4 GS Over 1,000 kVa	-	3,782	26,696	3,673	3,673	3,448	3,448	9	3,117	9	3,117	9	80	80	-	9	-
11	4.1 Street and Area Lighting	-	802	3,179	779	779	731	731	882	661	882	661	882	-	-	1	882	-
12	**Subtotal Rural**	-	83,682	429,037	81,277	81,277	76,284	76,284	23,147	68,885	23,147	68,885	23,147	31,265	31,265	1	23,147	-
13	**Total**	-	1,299,470	6,109,330	1,298,851	81,277	76,284	76,284	23,147	68,885	23,147	68,885	23,147	31,265	31,265	1	23,147	-
	Ratios Excluding Return on Equity																	
14	Newfoundland Power	-	0.8719	0.8643	0.8755	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Industrial - Firm	-	0.0637	0.0651	0.0619	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Industrial - Non-Firm	-	-	0.0005	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	-	0.0235	0.0203	0.0229	0.3652	0.3652	0.3652	0.5177	0.3657	0.5177	0.3657	0.5177	0.3833	0.3833	-	0.5177	-
18	1.12 Domestic All Electric	-	0.0207	0.0232	0.0201	0.3213	0.3213	0.3213	0.3180	0.3216	0.3180	0.3216	0.3180	0.2354	0.2354	-	0.3180	-
19	1.3 Special	-	0.0001	0.0001	0.0001	0.0011	0.0011	0.0011	0.0000	0.0011	0.0000	0.0011	0.0000	0.0000	0.0000	-	0.0000	-
20	2.1 GS 0-10 kW	-	0.0017	0.0025	0.0016	0.0261	0.0261	0.0261	0.0832	0.0262	0.0832	0.0262	0.0832	0.1232	0.1232	-	0.0832	-
21	2.2 GS 10-100 kW	-	0.0090	0.0112	0.0087	0.1393	0.1393	0.1393	0.0392	0.1395	0.0392	0.1395	0.0392	0.2345	0.2345	-	0.0392	-
22	2.3 GS 110-1,000 kVa	-	0.0059	0.0081	0.0058	0.0921	0.0921	0.0921	0.0033	0.0911	0.0033	0.0911	0.0033	0.0210	0.0210	-	0.0033	-
23	2.4 GS Over 1,000 kVa	-	0.0029	0.0044	0.0028	0.0452	0.0452	0.0452	0.0004	0.0452	0.0004	0.0452	0.0004	0.0026	0.0026	-	0.0004	-
24	4.1 Street and Area Lighting	-	0.0006	0.0005	0.0006	0.0096	0.0096	0.0096	0.0381	0.0096	0.0381	0.0096	0.0381	-	-	1.0000	0.0381	-
25	**Subtotal Rural**	-	0.0644	0.0702	0.0626	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-
26	**Total**	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	20 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	Newfoundland Power	-	315,369,152
2	Industrial - Firm	-	46,553,585
3	Industrial - Non-Firm	-	677,472
	Rural		
4	1.1 Domestic	11,849,683	11,849,683
5	1.12 Domestic All Electric	10,610,964	10,610,964
6	1.3 Special	8,381	8,381
7	2.1 GS 0-10 kW	2,059,488	2,059,488
8	2.2 GS 10-100 kW	6,082,852	6,082,852
9	2.3 GS 110-1,000 kVa	3,889,519	3,889,519
10	2.4 GS Over 1,000 kVa	1,841,101	1,841,101
11	4.1 Street and Area Lighting	875,505	875,505
12	**Subtotal Rural**	**37,217,493**	**37,217,493**
13	**Total**	**37,217,493**	**399,817,702**
	Ratios Excluding Return on Equity		
14	Newfoundland Power	-	0.7888
15	Industrial - Firm	-	0.1164
16	Industrial - Non-Firm	-	0.0017
	Rural		
17	1.1 Domestic	0.3184	0.0296
18	1.12 Domestic All Electric	0.2851	0.0265
19	1.3 Special	0.0002	0.0000
20	2.1 GS 0-10 kW	0.0553	0.0052
21	2.2 GS 10-100 kW	0.1634	0.0152
22	2.3 GS 110-1,000 kVa	0.1045	0.0097
23	2.4 GS Over 1,000 kVa	0.0495	0.0046
24	4.1 Street and Area Lighting	0.0235	0.0022
25	**Subtotal Rural**	**1.0000**	**0.0931**
26	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Rural Prod & Transmission Demand	7 Distribution Substations Demand	8 Distribution Primary Lines Demand	9 Distribution Primary Lines Customer	10 Distribution Line Transformers Demand	11 Distribution Line Transformers Customer	12 Distribution Secondary Lines Demand	13 Distribution Secondary Lines Customer	14 Distribution Services Customer	15 Distribution Meters Customer	16 Distribution Street Lighting Customer	17 Accounting Customer	18 Specifically Assigned Customer
	Allocated Rev Reqmt Excl Return		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	Newfoundland Power	184,581,818	60,134,243	111,769,171	10,329,573	-	-	-	-	-	-	-	-	-	-	-	-	1,965,283
2	Industrial - Firm	14,232,988	4,392,765	8,414,142	730,191	-	-	-	-	-	-	-	-	-	-	-	-	639,271
3	Industrial - Non-Firm	59,686	-	58,862	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	14,384,394	1,622,208	2,620,812	269,653	2,323,266	561,717	2,351,008	841,702	150,576	377,361	328,232	518,194	174,231	164,769	-	1,749,864	-
5	1.12 Domestic All Electric	12,333,166	1,426,928	2,995,734	237,192	2,043,594	494,098	2,067,996	517,024	132,450	231,798	288,719	318,306	107,023	101,211	-	1,074,872	-
6	1.3 Special	32,525	5,023	8,420	835	7,193	1,739	7,279	70	466	31	1,016	43	15	14	-	146	-
7	2.1 GS 0-10 kW	1,599,694	116,127	328,438	19,303	166,313	40,211	168,299	135,241	10,779	60,633	23,497	83,261	55,989	52,949	-	281,161	-
8	2.2 GS 10-100 kW	4,993,447	618,876	1,449,873	102,873	886,331	214,296	896,915	63,813	57,441	28,609	125,213	39,286	106,617	100,827	-	132,664	-
9	2.3 GS 110-1,000 kVa	3,111,745	408,921	1,046,288	67,973	585,642	141,596	592,635	5,379	37,503	2,412	81,751	3,312	9,544	9,026	-	11,183	-
10	2.4 GS Over 1,000 kVa	1,562,709	200,726	565,112	33,366	287,472	69,505	290,905	656	18,632	294	40,614	404	1,163	1,100	-	1,363	-
11	4.1 Street and Area Lighting	720,177	42,571	67,299	7,076	60,968	14,741	61,696	61,963	3,951	27,780	8,614	38,148	-	-	172,109	128,819	-
12	**Subtotal Rural**	**38,737,857**	**4,441,380**	**9,081,977**	**738,272**	**6,360,780**	**1,537,903**	**6,436,733**	**1,625,848**	**411,799**	**728,918**	**897,655**	**1,000,953**	**454,583**	**429,896**	**172,109**	**3,380,072**	**-**
13	**Total**	**237,612,349**	**68,968,388**	**129,324,152**	**11,798,035**	**6,360,780**	**1,537,903**	**6,436,733**	**1,625,848**	**411,799**	**728,918**	**897,655**	**1,000,953**	**454,583**	**429,896**	**172,109**	**3,380,072**	**2,604,555**
	Allocated Return on Debt																	
14	Newfoundland Power	57,245,700	24,170,080	24,167,611	7,503,295	-	-	-	-	-	-	-	-	-	-	-	-	1,404,715
15	Industrial - Firm	4,364,256	1,765,608	1,819,372	530,403	-	-	-	-	-	-	-	-	-	-	-	-	248,873
16	Industrial - Non-Firm	12,728	-	12,728	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	4,897,046	652,023	566,693	195,873	1,455,090	221,704	802,835	314,828	64,227	160,961	118,334	191,232	42,893	36,934	-	73,417	-
18	1.12 Domestic All Electric	4,239,164	573,533	647,761	172,294	1,279,927	195,015	706,191	193,386	56,496	98,872	104,089	117,466	26,348	22,687	-	45,097	-
19	1.3 Special	12,757	2,019	1,821	606	4,505	686	2,486	26	199	13	366	16	4	3	-	6	-
20	2.1 GS 0-10 kW	466,913	46,676	71,018	14,022	104,164	15,871	57,472	50,585	4,598	25,863	8,471	30,726	13,784	11,869	-	11,796	-
21	2.2 GS 10-100 kW	1,757,588	248,748	313,503	74,726	555,120	84,580	306,283	23,868	24,501	12,203	45,142	14,498	26,248	22,601	-	5,566	-
22	2.3 GS 110-1,000 kVa	1,119,603	164,360	226,237	49,375	366,794	55,886	202,376	2,012	15,997	1,029	29,473	1,222	2,350	2,023	-	469	-
23	2.4 GS Over 1,000 kVa	557,628	80,679	122,193	24,237	180,047	27,433	99,340	245	7,947	125	14,642	149	286	247	-	57	-
24	4.1 Street and Area Lighting	239,159	17,111	14,552	5,140	38,185	5,818	21,068	23,177	1,685	11,849	3,105	14,078	-	-	77,986	5,405	-
25	**Subtotal Rural**	**13,289,858**	**1,785,148**	**1,963,777**	**536,273**	**3,983,833**	**606,994**	**2,198,051**	**608,128**	**175,650**	**310,916**	**323,624**	**369,388**	**111,912**	**96,365**	**77,986**	**141,814**	**-**
26	**Total**	**74,912,542**	**27,720,835**	**27,963,488**	**8,569,971**	**3,983,833**	**606,994**	**2,198,051**	**608,128**	**175,650**	**310,916**	**323,624**	**369,388**	**111,912**	**96,365**	**77,986**	**141,814**	**1,653,588**
	Allocated Return on Equity																	
27	Newfoundland Power	18,133,186	7,656,130	7,655,348	2,376,749	-	-	-	-	-	-	-	-	-	-	-	-	444,958
28	Industrial - Firm	1,382,425	559,275	576,306	168,011	-	-	-	-	-	-	-	-	-	-	-	-	78,833
29	Industrial - Non-Firm	4,032	-	4,032	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
30	1.1 Domestic	448,086	206,535	179,506	62,045	-	-	-	-	-	-	-	-	-	-	-	-	-
31	1.12 Domestic All Electric	441,434	181,673	205,185	54,576	-	-	-	-	-	-	-	-	-	-	-	-	-
32	1.3 Special	1,408	639	577	192	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.1 GS 0-10 kW	41,722	14,785	22,496	4,442	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.2 GS 10-100 kW	201,769	78,794	99,305	23,670	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2.3 GS 110-1,000 kVa	139,366	52,063	71,663	15,640	-	-	-	-	-	-	-	-	-	-	-	-	-
36	2.4 GS Over 1,000 kVa	71,939	25,556	38,706	7,677	-	-	-	-	-	-	-	-	-	-	-	-	-
37	4.1 Street and Area Lighting	11,658	5,420	4,609	1,628	-	-	-	-	-	-	-	-	-	-	-	-	-
38	**Subtotal Rural**	**1,357,382**	**565,465**	**622,047**	**169,870**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
39	**Total**	**20,877,024**	**8,780,870**	**8,857,733**	**2,714,630**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**523,792**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment
	Allocated Rev Reqmt Excl Return		($)
1	Newfoundland Power	-	383,548
2	Industrial - Firm	-	56,618
3	Industrial - Non-Firm	-	824
	Rural		
4	1.1 Domestic	316,390	14,411
5	1.12 Domestic All Electric	283,315	12,905
6	1.3 Special	224	10
7	2.1 GS 0-10 kW	54,989	2,505
8	2.2 GS 10-100 kW	162,414	7,398
9	2.3 GS 110-1,000 kVa	103,851	4,730
10	2.4 GS Over 1,000 kVa	49,158	2,239
11	4.1 Street and Area Lighting	23,376	1,065
12	**Subtotal Rural**	**993,716**	**45,263**
13	**Total**	**993,716**	**486,254**
	Allocated Return on Debt		
14	Newfoundland Power	-	-
15	Industrial - Firm	-	-
16	Industrial - Non-Firm	-	-
	Rural		
17	1.1 Domestic	-	-
18	1.12 Domestic All Electric	-	-
19	1.3 Special	-	-
20	2.1 GS 0-10 kW	-	-
21	2.2 GS 10-100 kW	-	-
22	2.3 GS 110-1,000 kVa	-	-
23	2.4 GS Over 1,000 kVa	-	-
24	4.1 Street and Area Lighting	-	-
25	**Subtotal Rural**	**-**	**-**
26	**Total**	**-**	**-**
	Allocated Return on Equity		
27	Newfoundland Power	-	-
28	Industrial - Firm	-	-
29	Industrial - Non-Firm	-	-
	Rural		
30	1.1 Domestic	-	-
31	1.12 Domestic All Electric	-	-
32	1.3 Special	-	-
33	2.1 GS 0-10 kW	-	-
34	2.2 GS 10-100 kW	-	-
35	2.3 GS 110-1,000 kVa	-	-
36	2.4 GS Over 1,000 kVa	-	-
37	4.1 Street and Area Lighting	-	-
38	**Subtotal Rural**	**-**	**-**
39	**Total**	**-**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Total Revenue Requiremt																	
40	Newfoundland Power	259,960,704	91,960,453	143,592,130	20,209,616	-	-	-	-	-	-	-	-	-	-	-	-	3,814,956
41	Industrial - Firm	19,979,668	6,717,648	10,809,820	1,428,604	-	-	-	-	-	-	-	-	-	-	-	-	966,978
42	Industrial - Non-Firm	76,445	-	75,621	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
43	1.1 Domestic	19,729,526	2,480,766	3,367,011	527,571	3,778,356	783,421	3,153,844	1,156,530	214,803	538,322	446,566	709,426	217,125	201,703	-	1,823,281	-
44	1.12 Domestic All Electric	17,013,764	2,182,134	3,848,680	464,062	3,323,521	689,113	2,774,187	710,410	188,946	330,670	392,809	435,772	133,371	123,898	-	1,119,969	-
45	1.3 Special	46,690	7,681	10,817	1,633	11,699	2,426	9,765	97	665	45	1,383	59	18	17	-	152	-
46	2.1 GS 0-10 kW	2,108,329	177,588	421,951	37,767	270,477	56,082	225,770	185,826	15,377	86,495	31,968	113,987	69,773	64,818	-	292,957	-
47	2.2 GS 10-100 kW	6,952,804	946,417	1,862,682	201,269	1,441,451	298,877	1,203,198	87,681	81,942	40,812	170,354	53,785	132,865	123,428	-	138,231	-
48	2.3 GS 110-1,000 kVa	4,370,713	625,344	1,344,187	132,988	952,436	197,482	795,011	7,391	53,500	3,440	111,223	4,534	11,894	11,049	-	11,652	-
49	2.4 GS Over 1,000 kVa	2,192,276	306,961	726,012	65,280	467,520	96,938	390,245	901	26,579	419	55,256	553	1,450	1,347	-	1,420	-
50	4.1 Street and Area Lighting	970,994	65,101	86,460	13,845	99,153	20,559	82,765	85,140	5,637	39,629	11,719	52,226	-	-	250,095	134,224	-
51	**Subtotal Rural**	**53,385,097**	**6,791,992**	**11,667,801**	**1,444,415**	**10,344,613**	**2,144,897**	**8,634,784**	**2,233,976**	**587,449**	**1,039,834**	**1,221,279**	**1,370,341**	**566,495**	**526,260**	**250,095**	**3,521,886**	**-**
52	**Total**	**333,401,914**	**105,470,093**	**166,145,372**	**23,082,635**	**10,344,613**	**2,144,897**	**8,634,784**	**2,233,976**	**587,449**	**1,039,834**	**1,221,279**	**1,370,341**	**566,495**	**526,260**	**250,095**	**3,521,886**	**4,781,934**
	Re-classification of Revenue-Related																	
53	Newfoundland Power	-	135,880	212,170	29,862	-	-	-	-	-	-	-	-	-	-	-	-	5,637
54	Industrial - Firm	-	19,090	30,720	4,060	-	-	-	-	-	-	-	-	-	-	-	-	2,748
55	Industrial - Non-Firm	-	-	824	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
56	1.1 Domestic	0	42,304	57,417	8,997	64,431	13,359	53,782	19,722	3,663	9,180	7,615	12,098	3,703	3,440	-	31,092	-
57	1.12 Domestic All Electric	(0)	38,666	68,195	8,223	58,890	12,210	49,156	12,588	3,348	5,859	6,960	7,722	2,363	2,195	-	19,845	-
58	1.3 Special	0	39	54	8	59	12	49	0	3	0	7	0	0	0	-	1	-
59	2.1 GS 0-10 kW	-	4,979	11,829	1,059	7,583	1,572	6,329	5,209	431	2,425	896	3,196	1,956	1,817	-	8,213	-
60	2.2 GS 10-100 kW	(0)	23,693	46,632	5,039	36,087	7,482	30,122	2,195	2,051	1,022	4,265	1,346	3,326	3,090	-	3,461	-
61	2.3 GS 110-1,000 kVa	(0)	15,931	34,244	3,388	24,264	5,031	20,254	188	1,363	88	2,834	116	303	281	-	297	-
62	2.4 GS Over 1,000 kVa	0	7,369	17,430	1,567	11,224	2,327	9,369	22	638	10	1,327	13	35	32	-	34	-
63	4.1 Street and Area Lighting	-	1,681	2,232	357	2,560	531	2,137	2,198	146	1,023	303	1,349	-	-	6,458	3,466	-
64	**Subtotal Rural**	**(0)**	**134,661**	**238,034**	**28,638**	**205,098**	**42,526**	**171,198**	**42,123**	**11,643**	**19,607**	**24,206**	**25,839**	**11,686**	**10,856**	**6,458**	**66,408**	**-**
65	**Total**	**(0)**	**289,632**	**481,748**	**62,559**	**205,098**	**42,526**	**171,198**	**42,123**	**11,643**	**19,607**	**24,206**	**25,839**	**11,686**	**10,856**	**6,458**	**66,408**	**8,385**
	Total Allocated Revenue Requirement																	
66	Newfoundland Power	259,960,704	92,096,333	143,804,301	20,239,478	-	-	-	-	-	-	-	-	-	-	-	-	3,820,593
67	Industrial - Firm	19,979,668	6,736,738	10,840,540	1,432,664	-	-	-	-	-	-	-	-	-	-	-	-	969,726
68	Industrial - Non-Firm	76,445	-	76,445	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
69	1.1 Domestic	19,729,526	2,523,070	3,424,427	536,567	3,842,787	796,780	3,207,625	1,176,252	218,466	547,502	454,181	721,524	220,827	205,143	-	1,854,373	-
70	1.12 Domestic All Electric	17,013,764	2,220,799	3,916,876	472,285	3,382,411	701,324	2,823,343	722,998	192,294	336,529	399,769	443,494	135,734	126,094	-	1,139,814	-
71	1.3 Special	46,690	7,720	10,872	1,642	11,757	2,438	9,814	97	668	45	1,390	59	18	17	-	153	-
72	2.1 GS 0-10 kW	2,108,329	182,566	433,780	38,825	278,059	57,654	232,100	191,036	15,808	88,920	32,864	117,183	71,729	66,635	-	301,170	-
73	2.2 GS 10-100 kW	6,952,804	970,111	1,909,314	206,308	1,477,537	306,359	1,233,320	89,876	83,994	41,834	174,619	55,131	136,191	126,518	-	141,691	-
74	2.3 GS 110-1,000 kVa	4,370,713	641,275	1,378,432	136,376	976,700	202,513	815,264	7,580	54,863	3,528	114,057	4,649	12,197	11,331	-	11,949	-
75	2.4 GS Over 1,000 kVa	2,192,276	314,330	743,441	66,847	478,744	99,265	399,614	922	27,217	429	56,583	566	1,484	1,379	-	1,454	-
76	4.1 Street and Area Lighting	970,994	66,782	88,692	14,202	101,714	21,090	84,902	87,338	5,783	40,653	12,022	53,574	-	-	256,553	137,690	-
77	**Subtotal Rural**	**53,385,097**	**6,926,653**	**11,905,835**	**1,473,052**	**10,549,711**	**2,187,423**	**8,805,982**	**2,276,100**	**599,092**	**1,059,441**	**1,245,485**	**1,396,180**	**578,181**	**537,116**	**256,553**	**3,588,294**	**-**
78	**Total**	**333,401,914**	**105,759,724**	**166,627,120**	**23,145,194**	**10,549,711**	**2,187,423**	**8,805,982**	**2,276,100**	**599,092**	**1,059,441**	**1,245,485**	**1,396,180**	**578,181**	**537,116**	**256,553**	**3,588,294**	**4,790,319**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	Basis of Proration
	Total Revenue Requiremt	($)	($)	
40	Newfoundland Power	-	383,548	
41	Industrial - Firm	-	56,618	
42	Industrial - Non-Firm	-	824	
	Rural			
43	1.1 Domestic	316,390	14,411	
44	1.12 Domestic All Electric	283,315	12,905	
45	1.3 Special	224	10	
46	2.1 GS 0-10 kW	54,989	2,505	
47	2.2 GS 10-100 kW	162,414	7,398	
48	2.3 GS 110-1,000 kVa	103,851	4,730	
49	2.4 GS Over 1,000 kVa	49,158	2,239	
50	4.1 Street and Area Lighting	23,376	1,065	
51	**Subtotal Rural**	**993,716**	**45,263**	
52	**Total**	**993,716**	**486,254**	
	Re-classification of Revenue-Related			
53	Newfoundland Power	-	(383,548)	Re-classification to demand, energy and customer is based on rate class revenue
54	Industrial - Firm	-	(56,618)	requirements excluding revenue-related items.
55	Industrial - Non-Firm	-	(824)	
	Rural			
56	1.1 Domestic	(316,390)	(14,411)	
57	1.12 Domestic All Electric	(283,315)	(12,905)	
58	1.3 Special	(224)	(10)	
59	2.1 GS 0-10 kW	(54,989)	(2,505)	
60	2.2 GS 10-100 kW	(162,414)	(7,398)	
61	2.3 GS 110-1,000 kVa	(103,851)	(4,730)	
62	2.4 GS Over 1,000 kVa	(49,158)	(2,239)	
63	4.1 Street and Area Lighting	(23,376)	(1,065)	
64	**Subtotal Rural**	**(993,716)**	**(45,263)**	
65	**Total**	**(993,716)**	**(486,254)**	
	Total Allocated Revenue Requirement			
66	Newfoundland Power	-	-	
67	Industrial - Firm	-	-	
68	Industrial - Non-Firm	-	-	
	Rural			
69	1.1 Domestic	-	-	
70	1.12 Domestic All Electric	-	-	
71	1.3 Special	-	-	
72	2.1 GS 0-10 kW	-	-	
73	2.2 GS 10-100 kW	-	-	
74	2.3 GS 110-1,000 kVa	-	-	
75	2.4 GS Over 1,000 kVa	-	-	
76	4.1 Street and Area Lighting	-	-	
77	**Subtotal Rural**	**-**	**-**	
78	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Interconnected
Allocation of Specifically Assigned Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 OM&A Transmission Lines ($) (Plant)	4 OM&A Transmission Terminals ($) (Plant)	5 OM&A Administrative & General ($) (C3 & C4)	6 OM&A Other ($) (C3 & C4)	7 Depreciation Transmission Lines ($) (Direct)	8 Depreciation Transmission Terminals ($) (Direct)	9 Depreciation Telecontrol & Feasibility Study ($) (Direct)	10 Depreciation General ($) (Exp C3,4,6)	11 Expense Credits Rental Income ($) (Plant)	12 Expense Credits Other ($) (C6)	13 Gains/Losses ($) (NBV)	14 Subtotal Excluding Return ($)	15 Return on Debt ($) (NBV)	16 Return on Equity ($) (NBV)	17 Subtotal Excl Rev Related ($)	18 Revenue Related ($)
	Basis of Allocation - Amounts																	
1	Newfoundland Power		22,466,178	10,332,310	32,798,488	32,798,488	-	-	-	582,638	32,798,488	32,798,488	23,180,084	-	23,180,084	23,180,084	-	-
	Industrial																	
2	Abitibi Consolidated - S'ville		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Corner Brook P& P - CB		-	5,296,314	5,296,314	5,296,314	-	-	-	157,537	5,296,314	5,296,314	3,666,137	-	3,666,137	3,666,137	-	-
5	Corner Brook P& P - DL		-	22,005	22,005	22,005	-	-	-	655	22,005	22,005	18,155	-	18,155	18,155	-	-
6	North Atlantic Refining Limited		-	1,126,018	1,126,018	1,126,018	-	-	-	33,493	1,126,018	1,126,018	422,524	-	422,524	422,524	-	-
7	Aur Resources		4,534,363	909,953	5,444,315	5,444,315	-	-	-	82,632	5,444,315	5,444,315	-	-	-	-	-	-
8	**Subtotal Industrial**		**4,534,363**	**7,354,290**	**11,888,652**	**11,888,652**	**-**	**-**	**-**	**274,316**	**11,888,652**	**11,888,652**	**4,106,815**	**-**	**4,106,815**	**4,106,815**	**-**	**-**
9	**Total**		**27,000,540**	**17,686,600**	**44,687,141**	**44,687,141**	**-**	**-**	**-**	**856,954**	**44,687,141**	**44,687,141**	**27,286,899**	**-**	**27,286,899**	**27,286,899**	**-**	**-**
10	**Basis of Allocation - Ratios**																	
11	Newfoundland Power		0.8321	0.5842	0.7340	0.7340	-	-	-	0.6799	0.7340	0.7340	0.8495	-	0.8495	0.8495	-	-
	Industrial																	
12	Abitibi Consolidated - S'ville		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Corner Brook P& P - CB		-	0.2995	0.1185	0.1185	-	-	-	0.1838	0.1185	0.1185	0.1344	-	0.1344	0.1344	-	-
15	Corner Brook P& P - DL		-	0.0012	0.0005	0.0005	-	-	-	0.0008	0.0005	0.0005	0.0007	-	0.0007	0.0007	-	-
16	North Atlantic Refining Ltd.		-	0.0637	0.0252	0.0252	-	-	-	0.0391	0.0252	0.0252	0.0155	-	0.0155	0.0155	-	-
17	Aur Resources		0.1679	0.0514	0.1218	0.1218	-	-	-	0.0964	0.1218	0.1218	-	-	-	-	-	-
18	**Subtotal Industrial**		**0.1679**	**0.4158**	**0.2660**	**0.2660**	**-**	**-**	**-**	**0.3201**	**0.2660**	**0.2660**	**0.1505**	**-**	**0.1505**	**0.1505**	**-**	**-**
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	3,820,593	194,984	270,389	500,211	117,266	499,272	200,843	-	158,080	(244)	(7,686)	32,169	1,965,283	1,404,715	444,958	3,814,956	5,637
	Industrial																	
21	Abitibi Consolidated - S'ville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Abitibi Consolidated - GF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Corner Brook P& P - CB	623,888	-	138,600	80,774	18,936	-	44,717	-	42,742	(39)	(1,241)	5,088	329,577	222,168	70,374	622,120	1,768
24	Corner Brook P& P - DL	3,036	-	576	336	79	-	391	-	178	(0)	(5)	25	1,578	1,100	348	3,027	9
25	North Atlantic Refining Ltd.	155,506	-	29,467	17,173	4,026	-	61,282	-	9,087	(8)	(264)	586	121,350	25,605	8,111	155,065	441
26	Aur Resources	187,297	39,354	23,813	83,031	19,465	-	-	-	22,419	(41)	(1,276)	-	186,766	-	-	186,766	531
27	**Subtotal Industrial**	**969,726**	**39,354**	**192,456**	**181,314**	**42,506**	**-**	**106,390**	**-**	**74,427**	**(89)**	**(2,786)**	**5,699**	**639,271**	**248,873**	**78,833**	**966,978**	**2,748**
28	**Total**	**4,790,319**	**234,338**	**462,845**	**681,525**	**159,771**	**499,272**	**307,233**	**-**	**232,506**	**(333)**	**(10,471)**	**37,869**	**2,604,555**	**1,653,588**	**523,792**	**4,781,934**	**8,385**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Isolated
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	5,521,260	1,996,118	2,523,309	-	8,726	337,299	107,438	33,646	59,556	77,584	80,668	50,207	19,323	12,785	177,086	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	2,010,309	-	2,010,309	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	93,585	-	93,585	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	835,364	325,778	413,017	-	822	38,397	12,598	4,271	7,559	8,372	8,998	6,027	3,013	1,499	5,013	-
	Expense Credits																
8	Sundry	(31,587)	(11,420)	(14,436)	-	(50)	(1,930)	(615)	(192)	(341)	(444)	(461)	(287)	(111)	(73)	(1,013)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(5,993)	(2,167)	(2,739)	-	(9)	(366)	(117)	(37)	(65)	(84)	(88)	(54)	(21)	(14)	(192)	-
12	Pole Attachments	(25,334)	-	-	-	-	(14,652)	(5,007)	-	-	(2,593)	(3,081)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(392)	-	-	-	-	-	-	-	-	-	-	-	-	-	(392)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Total Expense Credits**	**(63,306)**	**(13,586)**	**(17,175)**	**-**	**(59)**	**(16,948)**	**(5,739)**	**(229)**	**(405)**	**(3,121)**	**(3,630)**	**(342)**	**(132)**	**(87)**	**(1,597)**	**-**
18	**Subtotal Expenses**	**8,397,212**	**2,308,310**	**5,023,046**	**-**	**9,488**	**358,749**	**114,297**	**37,687**	**66,709**	**82,835**	**86,035**	**55,893**	**22,204**	**14,196**	**180,502**	**-**
19	Disposal Gain / Loss	6,309	2,350	2,916	-	22	386	125	67	118	80	87	56	38	26	38	-
20	**Subtotal Revenue Requirement Ex. Return**	**8,403,521**	**2,310,659**	**5,025,962**	**-**	**9,510**	**359,136**	**114,422**	**37,754**	**66,827**	**82,915**	**86,122**	**55,948**	**22,242**	**14,223**	**180,540**	**-**
21	Return on Debt	481,534	176,665	226,220	-	1,660	29,217	9,427	4,977	8,809	6,088	6,582	4,212	2,871	1,976	2,830	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**8,885,055**	**2,487,324**	**5,252,182**	**-**	**11,170**	**388,353**	**123,849**	**42,730**	**75,636**	**89,003**	**92,705**	**60,160**	**25,113**	**16,199**	**183,370**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	35,880	1,634	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(205)	(9)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(39)	(2)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	(244)	(11)	
18	**Subtotal Expenses**	**35,636**	**1,623**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**35,636**	**1,623**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**35,636**	**1,623**	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	12,519,025	5,439,787	7,079,237	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**12,519,025**	**5,439,787**	**7,079,237**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	247,002	214,295	-	-	32,706	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	22,335	-	-	-	-	16,839	2,145	-	-	1,953	1,397	-	-	-	-	-
8	Poles	1,953,996	-	-	-	-	1,130,090	386,211	-	-	200,027	237,668	-	-	-	-	-
9	Primary Conductor & Equipment	135,851	-	-	-	-	120,500	15,351	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	350,211	-	-	-	-	-	-	126,426	223,785	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	153,599	-	-	-	-	-	-	-	-	89,548	64,051	-	-	-	-	-
13	Services	188,658	-	-	-	-	-	-	-	-	-	-	188,658	-	-	-	-
14	Meters	81,293	-	-	-	-	-	-	-	-	-	-	-	81,293	-	-	-
15	Street Lighting	48,040	-	-	-	-	-	-	-	-	-	-	-	-	48,040	-	-
16	**Subtotal Distribution**	**3,180,984**	**214,295**	**-**	**-**	**32,706**	**1,267,429**	**403,708**	**126,426**	**223,785**	**291,528**	**303,116**	**188,658**	**81,293**	**48,040**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**15,700,009**	**5,654,083**	**7,079,237**	**-**	**32,706**	**1,267,429**	**403,708**	**126,426**	**223,785**	**291,528**	**303,116**	**188,658**	**81,293**	**48,040**	**-**	**-**
18	General	2,759,533	1,054,003	1,348,497	-	2,716	105,269	33,531	10,501	18,587	24,213	25,176	15,669	5,309	3,990	112,072	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	35,856	12,913	16,168	-	75	2,895	922	289	511	666	692	431	186	110	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**18,495,398**	**6,720,999**	**8,443,902**	**-**	**35,497**	**1,375,592**	**438,160**	**137,215**	**242,883**	**316,407**	**328,984**	**204,758**	**86,788**	**52,139**	**112,072**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Isolated
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	5,566,767	2,418,881	3,147,886	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**5,566,767**	**2,418,881**	**3,147,886**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	158,426	131,102	-	-	27,325	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	881	-	-	-	-	664	85	-	-	77	55	-	-	-	-	-
8	Poles	708,514	-	-	-	-	409,768	140,039	-	-	72,529	86,178	-	-	-	-	-
9	Primary Conductor & Equipment	42,996	-	-	-	-	38,138	4,859	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	223,275	-	-	-	-	-	-	80,602	142,673	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	33,576	-	-	-	-	-	-	-	-	19,575	14,001	-	-	-	-	-
13	Services	64,379	-	-	-	-	-	-	-	-	-	-	64,379	-	-	-	-
14	Meters	46,736	-	-	-	-	-	-	-	-	-	-	-	46,736	-	-	-
15	Street Lighting	32,106	-	-	-	-	-	-	-	-	-	-	-	-	32,106	-	-
16	**Subtotal Distribution**	**1,310,890**	**131,102**	**-**	**-**	**27,325**	**448,569**	**144,982**	**80,602**	**142,673**	**92,181**	**100,234**	**64,379**	**46,736**	**32,106**	**-**	**-**
17	**Subtl Prod, Trans, & Dist**	**6,877,657**	**2,549,982**	**3,147,886**	**-**	**27,325**	**448,569**	**144,982**	**80,602**	**142,673**	**92,181**	**100,234**	**64,379**	**46,736**	**32,106**	**-**	**-**
18	Genera.	1,186,942	453,352	580,021	-	1,168	45,279	14,422	4,517	7,995	10,415	10,829	6,740	2,283	1,716	48,205	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	22,655	8,400	10,369	-	90	1,478	478	265	470	304	330	212	154	106	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**8,087,254**	**3,011,734**	**3,738,276**	**-**	**28,583**	**495,326**	**159,882**	**85,384**	**151,137**	**102,900**	**111,393**	**71,331**	**49,173**	**33,928**	**48,205**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	2,526,577	1,097,852	1,428,724	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	323,481	140,560	182,922	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**2,850,058**	**1,238,412**	**1,611,646**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
7	Other	307,690	21,272	-	-	3,247	125,811	40,074	12,550	22,214	28,938	30,089	18,727	-	4,769	-	-
8	Meters	6,345	-	-	-	-	-	-	-	-	-	-	-	6,345	-	-	-
9	**Subtotal Distribution**	**314,035**	**21,272**	**-**	**-**	**3,247**	**125,811**	**40,074**	**12,550**	**22,214**	**28,938**	**30,089**	**18,727**	**6,345**	**4,769**	**-**	**-**
10	**Subttl Prod, Trans, & Dist**	**3,164,093**	**1,259,684**	**1,611,646**	**-**	**3,247**	**125,811**	**40,074**	**12,550**	**22,214**	**28,938**	**30,089**	**18,727**	**6,345**	**4,769**	**-**	**-**
11	Customer Accounting	133,942	-	-	-	-	-	-	-	-	-	-	-	-	-	133,942	-
	Administrative & General:																
	Plant-Related:																
12	Production	402,139	174,738	227,401	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	364,457	24,553	-	-	3,747	145,214	46,254	14,485	25,640	33,401	34,729	21,615	9,314	5,504	-	-
15	Prod, Trans, Distn Plant	287,401	103,502	129,591	-	599	23,201	7,390	2,314	4,097	5,337	5,549	3,454	1,488	879	-	-
16	Prod, Trans, Distn and Gen Plt	3,553	1,291	1,622	-	7	264	84	26	47	61	63	39	17	10	22	-
17	Property Insurance	10,229	4,420	5,552	-	23	69	22	7	12	16	17	10	3	3	74	-
	Revenue Related:																
18	Municipal Tax	35,880	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	1,634	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	1,059,967	404,854	517,972	-	1,043	40,435	12,879	4,033	7,139	9,301	9,670	6,019	2,039	1,533	43,048	-
21	Prod, Trans, and Distn Expense-Related	57,964	23,077	29,524	-	59	2,305	734	230	407	530	551	343	116	87	-	-
22	**Subtotal Admin & General**	**2,223,224**	**736,434**	**911,663**	**-**	**5,479**	**211,488**	**67,364**	**21,096**	**37,342**	**48,646**	**50,579**	**31,480**	**12,978**	**8,016**	**43,144**	**-**
23	**Total Operating & Maintenance Expenses**	**5,521,260**	**1,996,118**	**2,523,309**	**-**	**8,726**	**337,299**	**107,438**	**33,646**	**59,556**	**77,584**	**80,668**	**50,207**	**19,323**	**12,785**	**177,086**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L6
2	Other	-		Production - Demand, Energy ratios Sch.4.1 L6
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	**Subtotal Transmission**	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	**Subtotal Distribution**	-	-	
10	**Subtl Prod, Trans, & Dist**	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and Gen Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	35,880	-	Revenue-related
19	PUB Assessment	-	1,634	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	**Subtotal Admin & General**	**35,880**	**1,634**	
23	**Total Operating & Maintenance Expenses**	**35,880**	**1,634**	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Isolated
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	585,234	254,297	330,937	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**585,234**	**254,297**	**330,937**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substn Struct & Eqpt	7,801	7,143	-	-	657	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	98	-	-	-	-	74	9	-	-	9	6	-	-	-	-	-
8	Poles	51,513	-	-	-	-	29,793	10,182	-	-	5,273	6,266	-	-	-	-	-
9	Primary Conductor & Equipment	1,966	-	-	-	-	1,744	222	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	9,879	-	-	-	-	-	-	3,566	6,313	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	2,672	-	-	-	-	-	-	-	-	1,558	1,114	-	-	-	-	-
13	Services	4,998	-	-	-	-	-	-	-	-	-	-	4,998	-	-	-	-
14	Meters	2,604	-	-	-	-	-	-	-	-	-	-	-	2,604	-	-	-
15	Street Lighting	1,239	-	-	-	-	-	-	-	-	-	-	-	-	1,239	-	-
16	**Subtotal Distribution**	**82,769**	**7,143**	**-**	**-**	**657**	**31,610**	**10,413**	**3,566**	**6,313**	**6,840**	**7,386**	**4,998**	**2,604**	**1,239**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**668,003**	**261,440**	**330,937**	**-**	**657**	**31,610**	**10,413**	**3,566**	**6,313**	**6,840**	**7,386**	**4,998**	**2,604**	**1,239**	**-**	**-**
18	General	123,442	47,149	60,322	-	122	4,709	1,500	470	831	1,083	1,126	701	237	178	5,013	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	43,919	17,189	21,758	-	43	2,078	685	234	415	450	486	329	171	81	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**835,364**	**325,778**	**413,017**	**-**	**822**	**38,397**	**12,598**	**4,271**	**7,559**	**8,372**	**8,998**	**6,027**	**3,013**	**1,499**	**5,013**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Isolated
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	8,087,254	3,011,734	3,738,276	-	28,583	495,326	159,882	85,384	151,137	102,900	111,393	71,331	49,173	33,928	48,205	-
2	Cash Working Capital	20,704	7,710	9,570	-	73	1,268	409	219	387	263	285	183	126	87	123	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	127,543	-	127,543	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	205,599	74,712	93,864	-	395	15,291	4,871	1,525	2,700	3,517	3,657	2,276	965	580	1,246	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	491,633	183,087	227,254	-	1,738	30,111	9,719	5,191	9,188	6,255	6,772	4,336	2,989	2,063	2,930	-
8	Total Rate Base	**8,932,732**	**3,277,243**	**4,196,507**	**-**	**30,789**	**541,996**	**174,882**	**92,319**	**163,412**	**112,936**	**122,107**	**78,126**	**53,253**	**36,657**	**52,505**	**-**
9	Less: Rural Portion	(8,932,732)	(3,277,243)	(4,196,507)	-	(30,789)	(541,996)	(174,882)	(92,319)	(163,412)	(112,936)	(122,107)	(78,126)	(53,253)	(36,657)	(52,505)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	481,534	176,665	226,220	-	1,660	29,217	9,427	4,977	8,809	6,088	6,582	4,212	2,871	1,976	2,830	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**481,534**	**176,665**	**226,220**	**-**	**1,660**	**29,217**	**9,427**	**4,977**	**8,809**	**6,088**	**6,582**	**4,212**	**2,871**	**1,976**	**2,830**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Isolated
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Isolated
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Distribution Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer (Wtd Rural Cust)	15 Street Lighting Customer (Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
	Amounts																
1	1.2 Domestic Diesel	-	1,491	6,224	1,491	1,460	1,460	719	1,414	719	1,414	719	719	719	-	719	-
2	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	129	966	129	126	126	107	122	107	122	107	214	214	-	107	-
5	2.2 GS 10-100 kW	-	151	1,011	151	148	148	11	143	11	143	11	85	85	-	11	-
6	2.3 GS 110-1,000 kVa	-	15	638	15	15	15	1	15	1	15	1	8	8	-	1	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	18	96	18	17	17	36	17	36	17	36	-	-	36	36	-
11	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**-**	**1,804**	**8,934**	**1,804**	**1,767**	**1,767**	**874**	**1,711**	**874**	**1,711**	**874**	**1,026**	**1,026**	**36**	**874**	**-**
	Ratios																
13	1.2 Domestic Diesel	-	0.8266	0.6966	0.8266	0.8266	0.8266	0.8234	0.8266	0.8234	0.8266	0.8234	0.7014	0.7014	-	0.8234	-
14	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0715	0.1081	0.0715	0.0715	0.0715	0.1223	0.0715	0.1223	0.0715	0.1223	0.2083	0.2083	-	0.1223	-
17	2.2 GS 10-100 kW	-	0.0836	0.1131	0.0836	0.0836	0.0836	0.0120	0.0836	0.0120	0.0836	0.0120	0.0826	0.0826	-	0.0120	-
18	2.3 GS 110-1,000 kVa	-	0.0085	0.0714	0.0085	0.0085	0.0085	0.0010	0.0085	0.0010	0.0085	0.0010	0.0077	0.0077	-	0.0010	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0098	0.0108	0.0098	0.0098	0.0098	0.0412	0.0098	0.0412	0.0098	0.0412	-	-	1.0000	0.0412	-
23	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	671,606	671,606
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	197,935	197,935
5	2.2 GS 10-100 kW	285,345	285,345
6	2.3 GS 110-1,000 kVa	143,250	143,250
7	2.4 GS Over 1,000 kVa	-	-
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	36,541	36,541
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**1,334,677**	**1,334,677**
	Ratios		
13	1.2 Domestic Diesel	0.5032	0.5032
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1483	0.1483
17	2.2 GS 10-100 kW	0.2138	0.2138
18	2.3 GS 110-1,000 kVa	0.1073	0.1073
19	2.4 GS Over 1,000 kVa	-	-
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0274	0.0274
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	6,257,887	1,909,883	3,501,146	-	7,861	296,845	94,218	31,206	55,028	68,534	70,915	39,241	15,600	-	148,661	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	820,142	165,268	543,284	-	680	25,687	13,993	2,700	8,173	5,930	10,532	11,656	4,634	-	22,079	-
5	2.2 GS 10-100 kW	822,549	193,157	568,677	-	795	30,022	1,375	3,156	803	6,931	1,035	4,623	1,838	-	2,170	-
6	2.3 GS 110-1,000 kVa	387,637	19,626	358,788	-	81	3,050	120	321	70	704	90	429	170	-	189	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	115,305	22,724	54,068	-	94	3,532	4,715	371	2,754	815	3,549	-	-	14,223	7,440	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**8,403,521**	**2,310,659**	**5,025,962**	**-**	**9,510**	**359,136**	**114,422**	**37,754**	**66,827**	**82,915**	**86,122**	**55,948**	**22,242**	**14,223**	**180,540**	**-**
	Allocated Return on Debt																
13	1.2 Domestic Diesel	366,012	146,023	157,587	-	1,372	24,150	7,763	4,113	7,254	5,032	5,420	2,954	2,013	-	2,331	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	44,946	12,636	24,453	-	119	2,090	1,153	356	1,077	435	805	877	598	-	346	-
17	2.2 GS 10-100 kW	44,788	14,768	25,596	-	139	2,442	113	416	106	509	79	348	237	-	34	-
18	2.3 GS 110-1,000 kVa	18,089	1,501	16,149	-	14	248	10	42	9	52	7	32	22	-	3	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	7,699	1,737	2,434	-	16	287	388	49	363	60	271	-	-	1,976	117	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**481,534**	**176,665**	**226,220**	**-**	**1,660**	**29,217**	**9,427**	**4,977**	**8,809**	**6,088**	**6,582**	**4,212**	**2,871**	**1,976**	**2,830**	**-**
	Allocated Return on Equity																
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	17,932	817	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	5,285	241	
5	2.2 GS 10-100 kW	7,619	347	
6	2.3 GS 110-1,000 kVa	3,825	174	
7	2.4 GS Over 1,000 kVa	-	-	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	976	44	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**35,636**	**1,623**	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	**-**	**-**	
	Allocated Return on Equity			
25	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Total Revenue Requirement																
26	1.2 Domestic Diesel	6,623,899	2,055,906	3,658,733	-	9,233	320,994	101,981	35,319	62,281	73,566	76,336	42,195	17,614	-	150,992	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	865,088	177,904	567,737	-	799	27,777	15,146	3,056	9,250	6,366	11,337	12,533	5,232	-	22,425	-
30	2.2 GS 10-100 kW	867,338	207,926	594,274	-	934	32,464	1,489	3,572	909	7,440	1,114	4,971	2,075	-	2,204	-
31	2.3 GS 110-1,000 kVa	405,726	21,126	374,937	-	95	3,298	130	363	79	756	97	461	192	-	192	-
32	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	123,004	24,462	56,501	-	110	3,819	5,104	420	3,117	875	3,820	-	-	16,199	7,557	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	**Total**	**8,885,055**	**2,487,324**	**5,252,182**	**-**	**11,170**	**388,353**	**123,849**	**42,730**	**75,636**	**89,003**	**92,705**	**60,160**	**25,113**	**16,199**	**183,370**	**-**
	Re-classification of Revenue-Related																
38	1.2 Domestic Diesel	(0)	5,836	10,385	-	26	911	289	100	177	209	217	120	50	-	429	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	(0)	1,144	3,650	-	5	179	97	20	59	41	73	81	34	-	144	-
42	2.2 GS 10-100 kW	0	1,927	5,509	-	9	301	14	33	8	69	10	46	19	-	20	-
43	2.3 GS 110-1,000 kVa	-	210	3,732	-	1	33	1	4	1	8	1	5	2	-	2	-
44	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	0	205	472	-	1	32	43	4	26	7	32	-	-	135	63	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	**Total**	**(0)**	**9,322**	**23,748**	**-**	**42**	**1,455**	**445**	**160**	**272**	**334**	**333**	**251**	**105**	**135**	**658**	**-**
	Total Allocated Revenue Requirement																
50	1.2 Domestic Diesel	6,623,899	2,061,742	3,669,119	-	9,259	321,905	102,271	35,419	62,458	73,775	76,552	42,314	17,664	-	151,421	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	865,088	179,048	571,387	-	804	27,955	15,243	3,076	9,309	6,407	11,410	12,614	5,265	-	22,569	-
54	2.2 GS 10-100 kW	867,338	209,853	599,782	-	942	32,765	1,502	3,605	918	7,509	1,125	5,017	2,094	-	2,224	-
55	2.3 GS 110-1,000 kVa	405,726	21,336	378,669	-	96	3,331	131	367	80	763	98	465	194	-	194	-
56	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	123,004	24,666	56,974	-	111	3,851	5,146	424	3,143	883	3,852	-	-	16,334	7,620	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	**Total**	**8,885,055**	**2,496,646**	**5,275,930**	**-**	**11,212**	**389,808**	**124,294**	**42,891**	**75,908**	**89,337**	**93,037**	**60,411**	**25,218**	**16,334**	**184,028**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
26	1.2 Domestic Diesel	17,932	817	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	5,285	241	
30	2.2 GS 10-100 kW	7,619	347	
31	2.3 GS 110-1,000 kVa	3,825	174	
32	2.4 GS Over 1,000 kVa	-	-	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	976	44	
36	4.1G Gov't Street and Area Lighting	-	-	
37	**Total**	**35,636**	**1,623**	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(17,932)	(817)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(5,285)	(241)	
42	2.2 GS 10-100 kW	(7,619)	(347)	
43	2.3 GS 110-1,000 kVa	(3,825)	(174)	
44	2.4 GS Over 1,000 kVa	-	-	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(976)	(44)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	**Total**	**(35,636)**	**(1,623)**	
	Total Allocated Revenue Requirement			
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	
61	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
							Distribution										
	Expenses																
1	Operating & Maintenance	10,527,338	3,335,138	5,584,866	-	78,747	442,426	133,778	20,106	35,590	75,147	83,980	33,744	37,520	13,228	506,594	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	10,144,271	-	10,144,271	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,343,379	716,978	1,230,516	-	37,588	167,492	51,219	8,403	14,874	28,583	32,113	14,827	11,586	5,794	23,406	-
	Expense Credits																
8	Sundry	(60,226)	(19,080)	(31,950)	-	(451)	(2,531)	(765)	(115)	(204)	(430)	(480)	(193)	(215)	(76)	(2,898)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(11,427)	(3,620)	(6,062)	-	(85)	(480)	(145)	(22)	(39)	(82)	(91)	(37)	(41)	(14)	(550)	-
12	Pole Attachments	(97,990)	-	-	-	-	(56,672)	(19,368)	-	-	(10,031)	(11,919)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(1,840)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,840)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Total Expense Credits**	**(171,483)**	**(22,700)**	**(38,013)**	**-**	**(536)**	**(59,683)**	**(20,278)**	**(137)**	**(242)**	**(10,542)**	**(12,490)**	**(230)**	**(255)**	**(90)**	**(5,288)**	**-**
18	**Subtotal Expenses**	**22,843,506**	**4,029,416**	**16,921,640**	**-**	**115,799**	**550,234**	**164,718**	**28,372**	**50,221**	**93,187**	**103,603**	**48,341**	**48,850**	**18,933**	**524,712**	**-**
19	Disposal Gain / Loss	(448,770)	(133,864)	(208,514)	-	(11,108)	(45,494)	(14,053)	(2,789)	(4,936)	(7,522)	(8,604)	(3,706)	(3,089)	(1,843)	(3,247)	-
20	**Subtotal Revenue Requirement Ex. Return**	**22,394,736**	**3,895,551**	**16,713,125**	**-**	**104,690**	**504,741**	**150,666**	**25,584**	**45,285**	**85,665**	**94,999**	**44,635**	**45,760**	**17,090**	**521,465**	**-**
21	Return on Debt	1,699,718	466,085	863,853	-	38,424	158,337	48,887	9,650	17,081	26,194	29,949	12,881	10,707	6,377	11,293	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**24,094,454**	**4,361,636**	**17,576,979**	**-**	**143,115**	**663,077**	**199,552**	**35,234**	**62,366**	**111,859**	**124,948**	**57,516**	**56,467**	**23,467**	**532,758**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	140,096	6,381	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.11
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(801)	(37)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(152)	(7)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(954)**	**(43)**	
18	**Subtotal Expenses**	**139,142**	**6,338**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**139,142**	**6,338**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**139,142**	**6,338**	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	36,601,718	13,314,242	23,287,476	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**36,601,718**	**13,314,242**	**23,287,476**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	2,767,808	1,780,810	-	-	986,998	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	102,348	-	-	-	-	77,165	9,831	-	-	8,950	6,402	-	-	-	-	-
8	Poles	7,894,280	-	-	-	-	4,565,641	1,560,320	-	-	808,122	960,197	-	-	-	-	-
9	Primary Conductor & Equipment	1,071,443	-	-	-	-	950,370	121,073	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	704,108	-	-	-	-	-	-	254,183	449,925	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	228,020	-	-	-	-	-	-	-	-	132,936	95,085	-	-	-	-	-
13	Services	426,588	-	-	-	-	-	-	-	-	-	-	426,588	-	-	-	-
14	Meters	297,638	-	-	-	-	-	-	-	-	-	-	-	297,638	-	-	-
15	Street Lighting	167,233	-	-	-	-	-	-	-	-	-	-	-	-	167,233	-	-
16	**Subtotal Distribution**	**13,659,467**	**1,780,810**	**-**	**-**	**986,998**	**5,593,176**	**1,691,224**	**254,183**	**449,925**	**950,008**	**1,061,684**	**426,588**	**297,638**	**167,233**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**50,261,184**	**15,095,052**	**23,287,476**	**-**	**986,998**	**5,593,176**	**1,691,224**	**254,183**	**449,925**	**950,008**	**1,061,684**	**426,588**	**297,638**	**167,233**	**-**	**-**
18	General	7,473,194	2,421,689	4,093,321	-	45,114	255,656	77,303	11,618	20,565	43,423	48,528	19,499	24,605	7,644	404,228	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	114,788	34,475	53,185	-	2,254	12,774	3,862	581	1,028	2,170	2,425	974	680	382	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**57,849,167**	**17,551,216**	**27,433,982**	**-**	**1,034,366**	**5,861,606**	**1,772,390**	**266,382**	**471,518**	**995,601**	**1,112,636**	**447,061**	**322,922**	**175,259**	**404,228**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Isolated
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	16,335,320	5,942,136	10,393,183	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**16,335,320**	**5,942,136**	**10,393,183**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	1,464,101	828,198	-	-	635,903	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	45,420	-	-	-	-	34,245	4,363	-	-	3,972	2,841	-	-	-	-	-
8	Poles	3,769,796	-	-	-	-	2,180,254	745,108	-	-	385,906	458,528	-	-	-	-	-
9	Primary Conductor & Equipment	401,442	-	-	-	-	356,079	45,363	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	441,821	-	-	-	-	-	-	159,497	282,324	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	59,301	-	-	-	-	-	-	-	-	34,572	24,728	-	-	-	-	-
13	Services	210,051	-	-	-	-	-	-	-	-	-	-	210,051	-	-	-	-
14	Meters	171,113	-	-	-	-	-	-	-	-	-	-	-	171,113	-	-	-
15	Street Lighting	105,425	-	-	-	-	-	-	-	-	-	-	-	-	105,425	-	-
16	**Subtotal Distribution**	**6,668,470**	**828,198**	**-**	**-**	**635,903**	**2,570,577**	**794,833**	**159,497**	**282,324**	**424,451**	**486,097**	**210,051**	**171,113**	**105,425**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**23,003,789**	**6,770,334**	**10,393,183**	**-**	**635,903**	**2,570,577**	**794,833**	**159,497**	**282,324**	**424,451**	**486,097**	**210,051**	**171,113**	**105,425**	**-**	**-**
18	General	3,564,006	1,154,916	1,952,127	-	21,515	121,924	36,866	5,541	9,808	20,709	23,143	9,299	11,734	3,645	192,778	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	75,773	22,301	34,235	-	2,095	8,467	2,618	525	930	1,398	1,601	692	564	347	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**26,643,569**	**7,947,552**	**12,379,545**	**-**	**659,513**	**2,700,968**	**834,318**	**165,564**	**293,062**	**446,558**	**510,842**	**220,042**	**183,411**	**109,418**	**192,778**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	5,723,947	2,082,143	3,641,804	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	350,355	127,445	222,910	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**6,074,301**	**2,209,588**	**3,864,713**	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
7	Other	576,640	76,852	-	-	42,595	241,378	72,986	10,969	19,417	40,998	45,818	18,410	-	7,217	-	-
8	Meters	23,231	-	-	-	-	-	-	-	-	-	-	-	23,231	-	-	-
9	**Subtotal Distribution**	**599,870**	**76,852**	-	-	**42,595**	**241,378**	**72,986**	**10,969**	**19,417**	**40,998**	**45,818**	**18,410**	**23,231**	**7,217**	-	-
10	**Subtl Prod, Trans, & Dist**	**6,674,171**	**2,286,440**	**3,864,713**	-	**42,595**	**241,378**	**72,986**	**10,969**	**19,417**	**40,998**	**45,818**	**18,410**	**23,231**	**7,217**	-	-
11	Customer Accounting	381,652	-	-	-	-	-	-	-	-	-	-	-	-	-	381,652	-
	Administrative & General:																
	Plant-Related:																
12	Production	396,820	144,347	252,473	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	219,302	28,591	-	-	15,846	89,798	27,153	4,081	7,224	15,252	17,045	6,849	4,779	2,685	-	-
15	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Prod, Trans, Distn and General Plt	286,960	87,063	136,086	-	5,131	29,076	8,792	1,321	2,339	4,939	5,519	2,218	1,602	869	2,005	-
17	Property Insurance	31,993	11,964	18,701	-	705	175	53	8	14	30	33	13	17	5	276	-
	Revenue Related:																
18	Municipal Tax	140,096	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	6,381	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	2,267,695	734,847	1,242,093	-	13,690	77,577	23,457	3,526	6,240	13,177	14,726	5,917	7,466	2,320	122,660	-
21	Prod, Trans, and Distn Expense-Related	122,267	41,886	70,799	-	780	4,422	1,337	201	356	751	839	337	426	132	-	-
22	**Subtotal Admin & General**	**3,471,515**	**1,048,698**	**1,720,152**	-	**36,152**	**201,048**	**60,792**	**9,137**	**16,173**	**34,148**	**38,163**	**15,334**	**14,289**	**6,011**	**124,942**	-
23	**Total Operating & Maintenance Expenses**	**10,527,338**	**3,335,138**	**5,584,866**	-	**78,747**	**442,426**	**133,778**	**20,106**	**35,590**	**75,147**	**83,980**	**33,744**	**37,520**	**13,228**	**506,594**	-

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L7
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L7
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	**Subtotal Transmission**	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	**Subtotal Distribution**	-	-	
10	**Subttl Prod, Trans, & Dist**	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	140,096	-	Revenue-related
19	PUB Assessment	-	6,381	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	**Subtotal Admin & General**	**140,096**	**6,381**	
23	**Total Operating & Maintenance Expenses**	**140,096**	**6,381**	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Isolated
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	1,465,180	532,974	932,206	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**1,465,180**	**532,974**	**932,206**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substn Struct & Eqpt	41,016	8,198	-	-	32,818	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	2,292	-	-	-	-	1,728	220	-	-	200	143	-	-	-	-	-
8	Poles	206,559	-	-	-	-	119,463	40,827	-	-	21,145	25,124	-	-	-	-	-
9	Primary Conductor & Equipment	24,891	-	-	-	-	22,078	2,813	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	20,092	-	-	-	-	-	-	7,253	12,839	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	5,343	-	-	-	-	-	-	-	-	3,115	2,228	-	-	-	-	-
13	Services	12,853	-	-	-	-	-	-	-	-	-	-	12,853	-	-	-	-
14	Meters	9,534	-	-	-	-	-	-	-	-	-	-	-	9,534	-	-	-
15	Street Lighting	5,022	-	-	-	-	-	-	-	-	-	-	-	-	5,022	-	-
16	**Subtotal Distribution**	**327,601**	**8,198**	**-**	**-**	**32,818**	**143,269**	**43,860**	**7,253**	**12,839**	**24,460**	**27,495**	**12,853**	**9,534**	**5,022**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**1,792,782**	**541,172**	**932,206**	**-**	**32,818**	**143,269**	**43,860**	**7,253**	**12,839**	**24,460**	**27,495**	**12,853**	**9,534**	**5,022**	**-**	**-**
18	General	432,729	140,226	237,021	-	2,612	14,804	4,476	673	1,191	2,514	2,810	1,129	1,425	443	23,406	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	117,868	35,580	61,289	-	2,158	9,419	2,884	477	844	1,608	1,808	845	627	330	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**2,343,379**	**716,978**	**1,230,516**	**-**	**37,588**	**167,492**	**51,219**	**8,403**	**14,874**	**28,583**	**32,113**	**14,827**	**11,586**	**5,794**	**23,406**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Isolated
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	26,643,569	7,947,552	12,379,545	-	659,513	2,700,968	834,318	165,564	293,062	446,558	510,842	220,042	183,411	109,418	192,778	-
2	Cash Working Capital	68,208	20,346	31,692	-	1,688	6,915	2,136	424	750	1,143	1,308	563	470	280	494	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	2,556,222	-	2,556,222	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	643,063	195,103	304,962	-	11,498	65,159	19,702	2,961	5,241	11,067	12,368	4,970	3,590	1,948	4,493	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	1,619,692	483,140	752,566	-	40,092	164,195	50,719	10,065	17,816	27,147	31,055	13,377	11,150	6,652	11,719	-
8	Total Rate Base	**31,530,754**	**8,646,141**	**16,024,986**	**-**	**712,792**	**2,937,236**	**906,875**	**179,014**	**316,869**	**485,915**	**555,572**	**238,951**	**198,620**	**118,298**	**209,485**	**-**
9	Less: Rural Portion	(31,530,754)	(8,646,141)	(16,024,986)	-	(712,792)	(2,937,236)	(906,875)	(179,014)	(316,869)	(485,915)	(555,572)	(238,951)	(198,620)	(118,298)	(209,485)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	1,699,718	466,085	863,853	-	38,424	158,337	48,887	9,650	17,081	26,194	29,949	12,881	10,707	6,377	11,293	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**1,699,718**	**466,085**	**863,853**	**-**	**38,424**	**158,337**	**48,887**	**9,650**	**17,081**	**26,194**	**29,949**	**12,881**	**10,707**	**6,377**	**11,293**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Isolated
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Isolated
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer (Wtd Rural Cust)	15 Street Lighting Customer (Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
	Amounts																
1	1.2 Domestic Diesel	-	5,159	21,059	5,159	5,102	5,102	1,969	5,015	1,969	5,015	1,969	1,969	1,969	-	1,969	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	503	4,572	503	498	498	383	489	383	489	383	765	765	-	383	-
5	2.2 GS 10-100 kW	-	932	7,619	932	922	922	117	906	117	906	117	944	944	-	117	-
6	2.3 GS 110-1,000 kVa	-	47	1,731	47	46	46	8	46	8	46	8	69	69	-	8	-
7	2.4 GS Over 1,000 kVa	-	66	2,395	66	65	65	1	64	1	64	1	9	9	-	1	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	48	269	48	47	47	81	46	81	46	81	-	-	81	81	-
11	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**-**	**6,754**	**37,645**	**6,754**	**6,680**	**6,680**	**2,558**	**6,566**	**2,558**	**6,566**	**2,558**	**3,755**	**3,755**	**81**	**2,558**	**-**
	Ratios																
13	1.2 Domestic Diesel	-	0.7638	0.5594	0.7638	0.7638	0.7638	0.7696	0.7638	0.7696	0.7638	0.7696	0.5243	0.5243	-	0.7696	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0745	0.1215	0.0745	0.0745	0.0745	0.1496	0.0745	0.1496	0.0745	0.1496	0.2038	0.2038	-	0.1496	-
17	2.2 GS 10-100 kW	-	0.1380	0.2024	0.1380	0.1380	0.1380	0.0457	0.1380	0.0457	0.1380	0.0457	0.2513	0.2513	-	0.0457	-
18	2.3 GS 110-1,000 kVa	-	0.0069	0.0460	0.0069	0.0069	0.0069	0.0031	0.0069	0.0031	0.0069	0.0031	0.0183	0.0183	-	0.0031	-
19	2.4 GS Over 1,000 kVa	-	0.0098	0.0636	0.0098	0.0098	0.0098	0.0004	0.0098	0.0004	0.0098	0.0004	0.0023	0.0023	-	0.0004	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0071	0.0071	0.0071	0.0071	0.0071	0.0316	0.0071	0.0316	0.0071	0.0316	-	-	1.0000	0.0316	-
23	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	2,270,274	2,270,274
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	750,337	750,337
5	2.2 GS 10-100 kW	1,735,564	1,735,564
6	2.3 GS 110-1,000 kVa	171,134	171,134
7	2.4 GS Over 1,000 kVa	193,805	193,805
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	90,151	90,151
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**5,211,265**	**5,211,265**
	Ratios		
13	1.2 Domestic Diesel	0.4356	0.4356
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1440	0.1440
17	2.2 GS 10-100 kW	0.3330	0.3330
18	2.3 GS 110-1,000 kVa	0.0328	0.0328
19	2.4 GS Over 1,000 kVa	0.0372	0.0372
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0173	0.0173
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	13,611,121	2,975,253	9,349,447	-	79,958	385,499	115,950	19,540	34,851	65,427	73,110	23,404	23,994	-	401,311	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	2,534,813	290,322	2,029,894	-	7,802	37,617	22,536	1,907	6,773	6,384	14,209	9,097	9,327	-	77,998	-
5	2.2 GS 10-100 kW	4,127,828	537,423	3,382,690	-	14,443	69,633	6,885	3,529	2,069	11,818	4,341	11,217	11,500	-	23,829	-
6	2.3 GS 110-1,000 kVa	809,475	27,068	768,432	-	727	3,507	471	178	142	595	297	815	836	-	1,631	-
7	2.4 GS Over 1,000 kVa	1,114,282	37,982	1,063,339	-	1,021	4,921	59	249	18	835	37	102	104	-	204	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	197,217	27,504	119,324	-	739	3,564	4,765	181	1,432	605	3,005	-	-	17,090	16,493	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**22,394,736**	**3,895,551**	**16,713,125**	**-**	**104,690**	**504,741**	**150,666**	**25,584**	**45,285**	**85,665**	**94,999**	**44,635**	**45,760**	**17,090**	**521,465**	**-**
	Allocated Return on Debt																
13	1.2 Domestic Diesel	1,111,750	355,975	483,246	-	29,347	120,931	37,622	7,370	13,146	20,006	23,048	6,754	5,614	-	8,691	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	177,834	34,736	104,919	-	2,864	11,800	7,312	719	2,555	1,952	4,480	2,625	2,182	-	1,689	-
17	2.2 GS 10-100 kW	282,058	64,300	174,842	-	5,301	21,844	2,234	1,331	781	3,614	1,369	3,237	2,691	-	516	-
18	2.3 GS 110-1,000 kVa	45,339	3,239	39,718	-	267	1,100	153	67	53	182	94	235	196	-	35	-
19	2.4 GS Over 1,000 kVa	61,869	4,544	54,961	-	375	1,544	19	94	7	255	12	29	24	-	4	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	20,868	3,291	6,167	-	271	1,118	1,546	68	540	185	947	-	-	6,377	357	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**1,699,718**	**466,085**	**863,853**	**-**	**38,424**	**158,337**	**48,887**	**9,650**	**17,081**	**26,194**	**29,949**	**12,881**	**10,707**	**6,377**	**11,293**	**-**
	Allocated Return on Equity																
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	60,617	2,761	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	20,034	913	
5	2.2 GS 10-100 kW	46,340	2,111	
6	2.3 GS 110-1,000 kVa	4,569	208	
7	2.4 GS Over 1,000 kVa	5,175	236	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	2,407	110	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**139,142**	**6,338**	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	**-**	**-**	
	Allocated Return on Equity			
25	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
							Distribution										
	Total Revenue Requirement																
26	1.2 Domestic Diesel	14,722,871	3,331,228	9,832,693	-	109,305	506,430	153,572	26,910	47,996	85,433	96,158	30,158	29,608	-	410,002	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	2,712,646	325,057	2,134,813	-	10,666	49,417	29,848	2,626	9,328	8,336	18,689	11,723	11,509	-	79,687	-
30	2.2 GS 10-100 kW	4,409,886	601,723	3,557,532	-	19,744	91,477	9,119	4,861	2,850	15,432	5,710	14,454	14,190	-	24,345	-
31	2.3 GS 110-1,000 kVa	854,814	30,306	808,150	-	994	4,607	624	245	195	777	391	1,050	1,031	-	1,666	-
32	2.4 GS Over 1,000 kVa	1,176,151	42,526	1,118,300	-	1,395	6,465	78	344	24	1,091	49	131	129	-	208	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	218,086	30,795	125,491	-	1,010	4,682	6,311	249	1,973	790	3,952	-	-	23,467	16,850	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	**Total**	**24,094,454**	**4,361,636**	**17,576,979**	**-**	**143,115**	**663,077**	**199,552**	**35,234**	**62,366**	**111,859**	**124,948**	**57,516**	**56,467**	**23,467**	**532,758**	**-**
	Re-classification of Revenue-Related																
38	1.2 Domestic Diesel	(0)	14,402	42,510	-	473	2,189	664	116	208	369	416	130	128	-	1,773	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	(0)	2,530	16,613	-	83	385	232	20	73	65	145	91	90	-	620	-
42	2.2 GS 10-100 kW	-	6,684	39,520	-	219	1,016	101	54	32	171	63	161	158	-	270	-
43	2.3 GS 110-1,000 kVa	(0)	170	4,542	-	6	26	4	1	1	4	2	6	6	-	9	-
44	2.4 GS Over 1,000 kVa	(0)	197	5,168	-	6	30	0	2	0	5	0	1	1	-	1	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	-	360	1,465	-	12	55	74	3	23	9	46	-	-	274	197	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	**Total**	**(0)**	**24,342**	**109,819**	**-**	**799**	**3,701**	**1,075**	**197**	**336**	**624**	**673**	**389**	**382**	**274**	**2,870**	**-**
	Total Allocated Revenue Requirement																
50	1.2 Domestic Diesel	14,722,871	3,345,630	9,875,203	-	109,777	508,619	154,236	27,026	48,204	85,803	96,574	30,288	29,736	-	411,774	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	2,712,646	327,587	2,151,426	-	10,749	49,801	30,080	2,646	9,401	8,401	18,834	11,814	11,599	-	80,307	-
54	2.2 GS 10-100 kW	4,409,886	608,407	3,597,052	-	19,963	92,493	9,220	4,915	2,882	15,603	5,773	14,614	14,348	-	24,616	-
55	2.3 GS 110-1,000 kVa	854,814	30,476	812,692	-	1,000	4,633	627	246	196	782	393	1,056	1,037	-	1,675	-
56	2.4 GS Over 1,000 kVa	1,176,151	42,723	1,123,468	-	1,402	6,495	78	345	24	1,096	49	132	129	-	209	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	218,086	31,154	126,956	-	1,022	4,736	6,385	252	1,996	799	3,998	-	-	23,741	17,047	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	**Total**	**24,094,454**	**4,385,978**	**17,686,797**	**-**	**143,913**	**666,778**	**200,627**	**35,430**	**62,702**	**112,484**	**125,621**	**57,904**	**56,849**	**23,741**	**535,628**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
26	1.2 Domestic Diesel	60,617	2,761	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	20,034	913	
30	2.2 GS 10-100 kW	46,340	2,111	
31	2.3 GS 110-1,000 kVa	4,569	208	
32	2.4 GS Over 1,000 kVa	5,175	236	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	2,407	110	
36	4.1G Gov't Street and Area Lighting	-	-	
37	**Total**	**139,142**	**6,338**	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(60,617)	(2,761)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(20,034)	(913)	
42	2.2 GS 10-100 kW	(46,340)	(2,111)	
43	2.3 GS 110-1,000 kVa	(4,569)	(208)	
44	2.4 GS Over 1,000 kVa	(5,175)	(236)	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(2,407)	(110)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	**Total**	**(139,142)**	**(6,338)**	
	Total Allocated Revenue Requirement			
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	
61	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Distribution Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	1,230,137	616,776	-	-	542	235,341	71,975	8,786	15,552	41,114	45,806	10,592	14,140	3,513	119,291	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	367,496	-	367,496	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	1,643,937	-	1,643,937	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	490,858	186,715	-	-	58	157,542	48,711	5,901	10,446	27,535	30,879	6,283	5,405	2,355	9,028	-
	Expense Credits																
8	Sundry	(7,037)	(3,529)	-	-	(3)	(1,346)	(412)	(50)	(89)	(235)	(262)	(61)	(81)	(20)	(682)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,335)	(669)	-	-	(1)	(255)	(78)	(10)	(17)	(45)	(50)	(11)	(15)	(4)	(129)	-
12	Pole Attachments	(65,126)	-	-	-	-	(37,665)	(12,872)	-	-	(6,667)	(7,921)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(456)	-	-	-	-	-	-	-	-	-	-	-	-	-	(456)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Total Expense Credits**	**(73,955)**	**(4,198)**	**-**	**-**	**(4)**	**(39,267)**	**(13,362)**	**(60)**	**(106)**	**(6,947)**	**(8,233)**	**(72)**	**(96)**	**(24)**	**(1,268)**	**-**
18	**Subtotal Expenses**	**3,658,474**	**799,293**	**2,011,433**	**-**	**597**	**353,616**	**107,324**	**14,627**	**25,891**	**61,702**	**68,452**	**16,804**	**19,449**	**5,844**	**127,052**	**-**
19	Disposal Gain / Loss	6,021	1,390	-	-	4	2,422	758	112	198	408	467	96	81	41	43	-
20	**Subtotal Revenue Requirement Ex. Return**	**3,664,495**	**800,683**	**2,011,433**	**-**	**601**	**356,038**	**108,083**	**14,739**	**26,089**	**62,110**	**68,919**	**16,900**	**19,530**	**5,885**	**127,095**	**-**
21	Return on Debt	348,443	80,986	1,693	-	222	139,014	43,491	6,399	11,327	23,433	26,829	5,549	4,619	2,346	2,536	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**4,012,938**	**881,669**	**2,013,126**	**-**	**823**	**495,052**	**151,574**	**21,138**	**37,416**	**85,543**	**95,748**	**22,449**	**24,149**	**8,231**	**129,630**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	44,674	2,035	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.12
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(256)	(12)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(48)	(2)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	(304)	(14)	
18	**Subtotal Expenses**	44,370	2,021	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	44,370	2,021	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	44,370	2,021	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	4,058,592	4,058,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**4,058,592**	**4,058,592**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	74,040	63,690	-	-	10,349	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	23,333	-	-	-	-	17,592	2,241	-	-	2,040	1,459	-	-	-	-	-
8	Poles	6,642,159	-	-	-	-	3,841,479	1,312,836	-	-	679,945	807,899	-	-	-	-	-
9	Primary Conductor & Equipment	851,936	-	-	-	-	755,668	96,269	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	477,227	-	-	-	-	-	-	172,279	304,948	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	213,037	-	-	-	-	-	-	-	-	124,201	88,836	-	-	-	-	-
13	Services	207,704	-	-	-	-	-	-	-	-	-	-	207,704	-	-	-	-
14	Meters	128,807	-	-	-	-	-	-	-	-	-	-	-	128,807	-	-	-
15	Street Lighting	68,881	-	-	-	-	-	-	-	-	-	-	-	-	68,881	-	-
16	**Subtotal Distribution**	**8,687,123**	**63,690**	**-**	**-**	**10,349**	**4,614,739**	**1,411,346**	**172,279**	**304,948**	**806,186**	**898,195**	**207,704**	**128,807**	**68,881**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**12,745,715**	**4,122,282**	**-**	**-**	**10,349**	**4,614,739**	**1,411,346**	**172,279**	**304,948**	**806,186**	**898,195**	**207,704**	**128,807**	**68,881**	**-**	**-**
18	General	1,478,194	757,282	-	-	654	291,406	89,122	10,879	19,256	50,908	56,718	13,116	18,525	4,350	165,978	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	29,109	9,415	-	-	24	10,539	3,223	393	696	1,841	2,051	474	294	157	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**14,253,018**	**4,888,979**	**-**	**-**	**11,026**	**4,916,685**	**1,503,691**	**183,551**	**324,901**	**858,935**	**956,965**	**221,294**	**147,625**	**73,388**	**165,978**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
L'Anse au Loup
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	1,149,102	1,149,102	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**1,149,102**	**1,149,102**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	18,472	14,886	-	-	3,586	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	8,382	-	-	-	-	6,320	805	-	-	733	524	-	-	-	-	-
8	Poles	3,435,277	-	-	-	-	1,986,785	678,989	-	-	351,662	417,840	-	-	-	-	-
9	Primary Conductor & Equipment	336,507	-	-	-	-	298,482	38,025	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	295,227	-	-	-	-	-	-	106,577	188,650	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	56,809	-	-	-	-	-	-	-	-	33,119	23,689	-	-	-	-	-
13	Services	90,830	-	-	-	-	-	-	-	-	-	-	90,830	-	-	-	-
14	Meters	74,051	-	-	-	-	-	-	-	-	-	-	-	74,051	-	-	-
15	Street Lighting	38,912	-	-	-	-	-	-	-	-	-	-	-	-	38,912	-	-
16	**Subtotal Distribution**	**4,354,466**	**14,886**	**-**	**-**	**3,586**	**2,291,587**	**717,820**	**106,577**	**188,650**	**385,515**	**442,053**	**90,830**	**74,051**	**38,912**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**5,503,568**	**1,163,988**	**-**	**-**	**3,586**	**2,291,587**	**717,820**	**106,577**	**188,650**	**385,515**	**442,053**	**90,830**	**74,051**	**38,912**	**-**	**-**
18	General	378,501	193,907	-	-	167	74,616	22,820	2,786	4,931	13,035	14,523	3,358	4,743	1,114	42,500	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	18,128	3,834	-	-	12	7,548	2,364	351	621	1,270	1,456	299	244	128	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**5,900,197**	**1,361,729**	**-**	**-**	**3,765**	**2,373,752**	**743,004**	**109,714**	**194,202**	**399,820**	**458,032**	**94,487**	**79,039**	**40,154**	**42,500**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	354,624	354,624	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	54,169	54,169	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**408,793**	**408,793**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
8	Other	293,291	2,183	-	-	355	158,146	48,366	5,904	10,450	27,628	30,781	7,118	-	2,361	-	-
9	Meters	10,053	-	-	-	-	-	-	-	-	-	-	-	10,053	-	-	-
10	**Subtotal Distribution**	**303,344**	**2,183**	-	-	**355**	**158,146**	**48,366**	**5,904**	**10,450**	**27,628**	**30,781**	**7,118**	**10,053**	**2,361**	-	-
11	**Subttl Prod, Trans, & Dist**	**712,137**	**410,975**	-	-	**355**	**158,146**	**48,366**	**5,904**	**10,450**	**27,628**	**30,781**	**7,118**	**10,053**	**2,361**	-	-
12	Customer Accounting	90,076	-	-	-	-	-	-	-	-	-	-	-	-	-	90,076	-
	Administrative & General:																
	Plant-Related:																
13	Production	58,088	58,088	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	41,635	305	-	-	50	22,117	6,764	826	1,462	3,864	4,305	995	617	330	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod,Trans, Distn & General Plt	2,738	939	-	-	2	945	289	35	62	165	184	43	28	14	32	-
18	Property Insurance	7,883	6,855	-	-	15	409	125	15	27	72	80	18	26	6	233	-
	Revenue Related:																
19	Municipal Tax	44,674	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	2,035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	257,826	132,085	-	-	114	50,827	15,545	1,897	3,359	8,879	9,893	2,288	3,231	759	28,950	-
22	Prod, Trans, and Distn Expense-Related	13,046	7,529	-	-	6	2,897	886	108	191	506	564	130	184	43	-	-
23	**Subtotal Admin & General**	**427,924**	**205,801**	-	-	**188**	**77,195**	**23,609**	**2,882**	**5,101**	**13,486**	**15,025**	**3,474**	**4,087**	**1,152**	**29,215**	-
24	**Total Operating & Maintenance Expenses**	**1,230,137**	**616,776**	-	-	**542**	**235,341**	**71,975**	**8,786**	**15,552**	**41,114**	**45,806**	**10,592**	**14,140**	**3,513**	**119,291**	-

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L8
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L8
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
7	**Subtotal Transmission**	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
9	Meters	-	-	Meters - Customer
10	**Subtotal Distribution**	-	-	
11	**Subttl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod,Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
19	Municipal Tax	44,674	-	Revenue-related
20	PUB Assessment	-	2,035	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
22	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	**44,674**	**2,035**	
24	**Total Operating & Maintenance Expenses**	**44,674**	**2,035**	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
L'Anse au Loup
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
							Distribution										
	Production																
1	Diesel	135,478	135,478	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**135,478**	**135,478**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	1,088	1,066	-	-	21	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	643	-	-	-	-	485	62	-	-	56	40	-	-	-	-	-
8	Poles	195,367	-	-	-	-	112,990	38,615	-	-	19,999	23,763	-	-	-	-	-
9	Primary Conductor & Equipment	21,956	-	-	-	-	19,475	2,481	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	13,800	-	-	-	-	-	-	4,982	8,818	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	5,458	-	-	-	-	-	-	-	-	3,182	2,276	-	-	-	-	-
13	Services	5,226	-	-	-	-	-	-	-	-	-	-	5,226	-	-	-	-
14	Meters	4,126	-	-	-	-	-	-	-	-	-	-	-	4,126	-	-	-
15	Street Lighting	1,988	-	-	-	-	-	-	-	-	-	-	-	-	1,988	-	-
16	**Subtotal Distribution**	**249,652**	**1,066**	**-**	**-**	**21**	**132,950**	**41,157**	**4,982**	**8,818**	**23,238**	**26,079**	**5,226**	**4,126**	**1,988**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**385,131**	**136,545**	**-**	**-**	**21**	**132,950**	**41,157**	**4,982**	**8,818**	**23,238**	**26,079**	**5,226**	**4,126**	**1,988**	**-**	**-**
18	General	80,407	41,193	-	-	36	15,851	4,848	592	1,047	2,769	3,085	713	1,008	237	9,028	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	25,321	8,977	-	-	1	8,741	2,706	328	580	1,528	1,715	344	271	131	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**490,858**	**186,715**	**-**	**-**	**58**	**157,542**	**48,711**	**5,901**	**10,446**	**27,535**	**30,879**	**6,283**	**5,405**	**2,355**	**9,028**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
L'Anse au Loup
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	5,900,197	1,361,729	-	-	3,765	2,373,752	743,004	109,714	194,202	399,820	458,032	94,487	79,039	40,154	42,500	-
2	Cash Working Capital	15,105	3,486	-	-	10	6,077	1,902	281	497	1,024	1,173	242	202	103	109	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	31,403	-	31,403	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	158,440	54,347	-	-	123	54,655	16,715	2,040	3,612	9,548	10,638	2,460	1,641	816	1,845	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	358,679	82,781	-	-	229	144,303	45,168	6,670	11,806	24,305	27,844	5,744	4,805	2,441	2,584	-
8	Total Rate Base	**6,463,824**	**1,502,343**	**31,403**	**-**	**4,126**	**2,578,786**	**806,790**	**118,704**	**210,117**	**434,697**	**497,687**	**102,933**	**85,687**	**43,513**	**47,037**	**-**
9	Less: Rural Portion	(6,463,824)	(1,502,343)	(31,403)	-	(4,126)	(2,578,786)	(806,790)	(118,704)	(210,117)	(434,697)	(497,687)	(102,933)	(85,687)	(43,513)	(47,037)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	348,443	80,986	1,693	-	222	139,014	43,491	6,399	11,327	23,433	26,829	5,549	4,619	2,346	2,536	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**348,443**	**80,986**	**1,693**	**-**	**222**	**139,014**	**43,491**	**6,399**	**11,327**	**23,433**	**26,829**	**5,549**	**4,619**	**2,346**	**2,536**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
L'Anse au Loup
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
L'Anse au Loup
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer	15 Street Lightin Customer	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
							Distribution										
	Amounts																
1	1.1 Domestic Diesel	-	1,537	5,377	1,537	1,461	1,461	501	1,348	501	1,348	501	501	501	-	501	-
2	1.12 Domestic All Electric	-	1,551	7,302	1,551	1,474	1,474	272	1,360	272	1,360	272	272	272	-	272	-
3	2.1 GS 0-10 kW	-	226	1,126	226	215	215	126	198	126	198	126	253	253	-	126	-
4	2.2 GS 10-100 kW	-	988	5,270	988	939	939	71	866	71	866	71	574	574	-	71	-
5	2.3 GS 110-1,000 kVa	-	129	1,161	129	123	123	3	113	3	113	3	26	26	-	3	-
6	4.1 Street and Area Lighting	-	32	128	32	30	30	30	28	30	28	30	-	-	1	30	-
7	**Total**	**-**	**4,463**	**20,363**	**4,463**	**4,242**	**4,242**	**1,003**	**3,914**	**1,003**	**3,914**	**1,003**	**1,625**	**1,625**	**1**	**1,003**	**0**
	Ratios																
8	1.1 Domestic Diesel	-	0.3445	0.2640	0.3445	0.3445	0.3445	0.4991	0.3445	0.4991	0.3445	0.4991	0.3081	0.3081	-	0.4991	-
9	1.12 Domestic All Electric	-	0.3475	0.3586	0.3475	0.3475	0.3475	0.2714	0.3475	0.2714	0.3475	0.2714	0.1676	0.1676	-	0.2714	-
10	2.1 GS 0-10 kW	-	0.0506	0.0553	0.0506	0.0506	0.0506	0.1258	0.0506	0.1258	0.0506	0.1258	0.1554	0.1554	-	0.1258	-
11	2.2 GS 10-100 kW	-	0.2213	0.2588	0.2213	0.2213	0.2213	0.0708	0.2213	0.0708	0.2213	0.0708	0.3531	0.3531	-	0.0708	-
12	2.3 GS 110-1,000 kVa	-	0.0289	0.0570	0.0289	0.0289	0.0289	0.0030	0.0289	0.0030	0.0289	0.0030	0.0158	0.0158	-	0.0030	-
13	4.1 Street and Area Lighting	-	0.0072	0.0063	0.0072	0.0072	0.0072	0.0298	0.0072	0.0298	0.0072	0.0298	-	-	1.0000	0.0298	-
14	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**0.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
L'Anse au Loup
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.1 Domestic Diesel	573,622	573,622
2	1.12 Domestic All Electric	352,607	352,607
3	2.1 GS 0-10 kW	150,536	150,536
4	2.2 GS 10-100 kW	414,091	414,091
5	2.3 GS 110-1,000 kVa	136,478	136,478
6	4.1 Street and Area Lighting	34,442	34,442
7	**Total**	**1,661,776**	**1,661,776**
	Ratios		
8	1.1 Domestic Diesel	0.3452	0.3452
9	1.12 Domestic All Electric	0.2122	0.2122
10	2.1 GS 0-10 kW	0.0906	0.0906
11	2.2 GS 10-100 kW	0.2492	0.2492
12	2.3 GS 110-1,000 kVa	0.0821	0.0821
13	4.1 Street and Area Lighting	0.0207	0.0207
14	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmsn Demand ($)	6 Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Allocated Revenue Requirement Excluding Return																
1	1.1 Domestic Diesel	1,148,324	275,853	531,094	-	207	122,663	53,943	5,078	13,021	21,398	34,397	5,208	6,018	-	63,431	-
2	1.12 Domestic All Electric	1,255,668	278,212	721,261	-	209	123,712	29,337	5,121	7,081	21,581	18,707	2,832	3,273	-	34,497	-
3	2.1 GS 0-10 kW	225,150	40,541	111,249	-	30	18,027	13,600	746	3,283	3,145	8,672	2,626	3,035	-	15,992	-
4	2.2 GS 10-100 kW	841,477	177,181	520,556	-	133	78,787	7,657	3,262	1,848	13,744	4,883	5,967	6,895	-	9,004	-
5	2.3 GS 110-1,000 kVa	155,757	23,166	114,674	-	17	10,301	323	426	78	1,797	206	267	309	-	380	-
6	4.1 Street and Area Lighting	38,119	5,729	12,598	-	4	2,547	3,223	105	778	444	2,055	-	-	5,885	3,790	-
7	**Total**	**3,664,495**	**800,683**	**2,011,433**	**-**	**601**	**356,038**	**108,083**	**14,739**	**26,089**	**62,110**	**68,919**	**16,900**	**19,530**	**5,885**	**127,095**	**-**
	Allocated Return on Debt																
8	1.1 Domestic Diesel	131,744	27,902	447	-	77	47,893	21,706	2,205	5,653	8,073	13,390	1,710	1,423	-	1,265	-
9	1.12 Domestic All Electric	112,047	28,140	607	-	77	48,303	11,805	2,223	3,074	8,142	7,282	930	774	-	688	-
10	2.1 GS 0-10 kW	24,927	4,101	94	-	11	7,039	5,473	324	1,425	1,186	3,376	862	718	-	319	-
11	2.2 GS 10-100 kW	65,326	17,921	438	-	49	30,762	3,081	1,416	802	5,185	1,901	1,959	1,631	-	180	-
12	2.3 GS 110-1,000 kVa	7,744	2,343	97	-	6	4,022	130	185	34	678	80	88	73	-	8	-
13	4.1 Street and Area Lighting	6,655	579	11	-	2	995	1,297	46	338	168	800	-	-	2,346	76	-
14	**Total**	**348,443**	**80,986**	**1,693**	**-**	**222**	**139,014**	**43,491**	**6,399**	**11,327**	**23,433**	**26,829**	**5,549**	**4,619**	**2,346**	**2,536**	**-**
	Allocated Return on Equity																
15	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.1 Domestic Diesel	15,316	698	
2	1.12 Domestic All Electric	9,415	429	
3	2.1 GS 0-10 kW	4,019	183	
4	2.2 GS 10-100 kW	11,056	504	
5	2.3 GS 110-1,000 kVa	3,644	166	
6	4.1 Street and Area Lighting	920	42	
7	**Total**	**44,370**	**2,021**	
	Allocated Return on Debt			
8	1.1 Domestic Diesel	-	-	
9	1.12 Domestic All Electric	-	-	
10	2.1 GS 0-10 kW	-	-	
11	2.2 GS 10-100 kW	-	-	
12	2.3 GS 110-1,000 kVa	-	-	
13	4.1 Street and Area Lighting	-	-	
14	**Total**	**-**	**-**	
	Allocated Return on Equity			
15	All Classes	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
							Distribution										
Line		Total	Production	Production and Transmission	Transmsn	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Total Revenue Requirement																
16	1.1 Domestic Diesel	1,280,067	303,755	531,541	-	284	170,556	75,649	7,283	18,674	29,471	47,786	6,918	7,441	-	64,697	-
17	1.12 Domestic All Electric	1,367,714	306,353	721,868	-	286	172,015	41,142	7,345	10,156	29,723	25,989	3,762	4,047	-	35,185	-
18	2.1 GS 0-10 kW	250,077	44,642	111,343	-	42	25,066	19,073	1,070	4,708	4,331	12,048	3,488	3,752	-	16,311	-
19	2.2 GS 10-100 kW	906,803	195,102	520,994	-	182	109,549	10,739	4,678	2,651	18,929	6,783	7,926	8,526	-	9,184	-
20	2.3 GS 110-1,000 kVa	163,501	25,510	114,771	-	24	14,324	453	612	112	2,475	286	355	382	-	388	-
21	4.1 Street and Area Lighting	44,775	6,308	12,608	-	6	3,542	4,520	151	1,116	612	2,855	-	-	8,231	3,865	-
22	**Total**	**4,012,938**	**881,669**	**2,013,126**	**-**	**823**	**495,052**	**151,574**	**21,138**	**37,416**	**85,543**	**95,748**	**22,449**	**24,149**	**8,231**	**129,630**	**-**
	Re-classification of Revenue-Related																
23	1.1 Domestic Diesel	0	3,848	6,734	-	4	2,161	958	92	237	373	605	88	94	-	820	-
24	1.12 Domestic All Electric	0	2,221	5,233	-	2	1,247	298	53	74	215	188	27	29	-	255	-
25	2.1 GS 0-10 kW	-	763	1,903	-	1	428	326	18	80	74	206	60	64	-	279	-
26	2.2 GS 10-100 kW	(0)	2,519	6,727	-	2	1,415	139	60	34	244	88	102	110	-	119	-
27	2.3 GS 110-1,000 kVa	0	609	2,738	-	1	342	11	15	3	59	7	8	9	-	9	-
28	4.1 Street and Area Lighting	-	138	277	-	0	78	99	3	24	13	63	-	-	181	85	-
29	**Total**	**0**	**10,098**	**23,612**	**-**	**9**	**5,670**	**1,831**	**242**	**452**	**980**	**1,157**	**285**	**307**	**181**	**1,566**	**-**
	Total Allocated Revenue Requirement																
30	1.1 Domestic Diesel	1,280,067	307,603	538,275	-	287	172,717	76,607	7,375	18,910	29,845	48,392	7,005	7,536	-	65,516	-
31	1.12 Domestic All Electric	1,367,714	308,574	727,101	-	288	173,262	41,440	7,398	10,229	29,939	26,177	3,789	4,076	-	35,440	-
32	2.1 GS 0-10 kW	250,077	45,405	113,246	-	42	25,495	19,399	1,089	4,789	4,405	12,254	3,548	3,816	-	16,590	-
33	2.2 GS 10-100 kW	906,803	197,621	527,722	-	185	110,963	10,877	4,738	2,685	19,174	6,871	8,028	8,636	-	9,303	-
34	2.3 GS 110-1,000 kVa	163,501	26,118	117,509	-	24	14,665	464	626	115	2,534	293	364	391	-	397	-
35	4.1 Street and Area Lighting	44,775	6,446	12,885	-	6	3,620	4,619	155	1,140	625	2,918	-	-	8,411	3,950	-
36	**Total**	**4,012,938**	**891,767**	**2,036,738**	**-**	**833**	**500,722**	**153,405**	**21,380**	**37,868**	**86,522**	**96,904**	**22,734**	**24,456**	**8,411**	**131,197**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
16	1.1 Domestic Diesel	15,316	698	
17	1.12 Domestic All Electric	9,415	429	
18	2.1 GS 0-10 kW	4,019	183	
19	2.2 GS 10-100 kW	11,056	504	
20	2.3 GS 110-1,000 kVa	3,644	166	
21	4.1 Street and Area Lighting	920	42	
22	**Total**	**44,370**	**2,021**	
	Re-classification of Revenue-Related			
23	1.1 Domestic Diesel	(15,316)	(698)	Re-classification to demand, energy and customer is based on rate class revenue
24	1.12 Domestic All Electric	(9,415)	(429)	requirements excluding revenue-related items.
25	2.1 GS 0-10 kW	(4,019)	(183)	
26	2.2 GS 10-100 kW	(11,056)	(504)	
27	2.3 GS 110-1,000 kVa	(3,644)	(166)	
28	4.1 Street and Area Lighting	(920)	(42)	
29	**Total**	**(44,370)**	**(2,021)**	
	Total Allocated Revenue Requirement			
30	1.1 Domestic Diesel	-	-	
31	1.12 Domestic All Electric	-	-	
32	2.1 GS 0-10 kW	-	-	
33	2.2 GS 10-100 kW	-	-	
34	2.3 GS 110-1,000 kVa	-	-	
35	4.1 Street and Area Lighting	-	-	
36	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	5,795,062	798,473	-	445,369	502,972	1,014,428	283,575	154,876	274,143	175,556	188,179	118,662	140,371	44,034	1,302,803	141
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	2,899	2,899	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	162,614	162,614	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	2,018,642	1,106,171	912,470	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	351,701	-	-	-	351,701	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	3,485,317	1,111,127	-	1,001,039	171,207	439,155	123,250	76,014	134,551	77,231	82,762	55,817	55,548	22,756	134,694	168
	Expense Credits																
8	Sundry	(33,153)	(4,568)	-	(2,548)	(2,877)	(5,803)	(1,622)	(886)	(1,568)	(1,004)	(1,077)	(679)	(803)	(252)	(7,453)	(1)
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(6,290)	(867)	-	(483)	(546)	(1,101)	(308)	(168)	(298)	(191)	(204)	(129)	(152)	(48)	(1,414)	(0)
12	Pole Attachments	(237,204)	-	-	-	-	(137,187)	(46,884)	-	-	(24,282)	(28,852)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(10,560)	-	-	-	-	-	-	-	-	-	-	-	-	-	(10,560)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	**Total Expense Credits**	**(287,208)**	**(5,435)**	**-**	**(3,031)**	**(3,423)**	**(144,091)**	**(48,814)**	**(1,054)**	**(1,866)**	**(25,477)**	**(30,132)**	**(808)**	**(955)**	**(300)**	**(19,427)**	**(1)**
18	**Subtotal Expenses**	**11,529,027**	**3,175,849**	**912,470**	**1,443,377**	**1,022,457**	**1,309,492**	**358,010**	**229,835**	**406,828**	**227,310**	**240,808**	**173,672**	**194,963**	**66,490**	**1,418,069**	**308**
19	Disposal Gain / Loss	12,250	2,390	-	4,042	737	1,992	567	359	636	340	372	241	230	113	229	1
20	**Subtotal Revenue Requirement Ex. Return**	**11,541,277**	**3,178,239**	**912,470**	**1,447,419**	**1,023,193**	**1,311,484**	**358,578**	**230,195**	**407,464**	**227,650**	**241,180**	**173,913**	**195,193**	**66,602**	**1,418,298**	**309**
21	Return on Debt	2,476,122	493,776	-	809,734	149,606	401,287	114,270	72,118	127,655	68,552	74,951	48,572	46,249	22,569	46,550	233
22	Return on Equity	784,338	156,409	-	256,492	47,389	127,112	36,196	22,844	40,436	21,714	23,742	15,386	14,650	7,149	14,745	74
23	**Total Revenue Requirement**	**14,801,737**	**3,828,424**	**912,470**	**2,513,644**	**1,220,188**	**1,839,883**	**509,043**	**325,157**	**575,555**	**317,916**	**339,873**	**237,871**	**256,092**	**96,320**	**1,479,594**	**616**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	330,264	21,217	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	
3	Fuels-Diesel	-	-	Production - Demand
4	Fuels-Gas Turbine	-	-	Production - Demand
5	Power Purchases -CF(L)Co	-	-	Carryforward from Sch.4.4 L.8
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.9
7	Depreciation	-	-	Carryforward from Sch.2.5 L.24
	Expense Credits			
8	Sundry	(1,889)	(121)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.18
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(358)	(23)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(2,248)**	**(144)**	
18	**Subtotal Expenses**	**328,017**	**21,073**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.24
20	**Subtotal Revenue Requirement Ex. Return**	**328,017**	**21,073**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**328,017**	**21,073**	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	22,500,955	22,500,955	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	3,393,516	3,393,516	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**25,894,471**	**25,894,471**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	16,780,219	-	-	16,780,219	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	5,717,045	-	-	5,325,623	386,368	-	-	-	-	-	-	-	-	-	-	5,054
6	**Subtotal Transmission**	**22,497,265**	-	-	**22,105,842**	386,368	-	-	-	-	-	-	-	-	-	-	**5,054**
	Distribution																
7	Substations	6,437,459	41,844	-	-	6,395,615	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	585,563	-	-	-	-	441,485	56,243	-	-	51,207	36,627	-	-	-	-	-
9	Poles	17,056,091	-	-	-	-	9,864,356	3,371,170	-	-	1,745,998	2,074,566	-	-	-	-	-
10	Primary Conductor & Eqpt	2,765,073	-	-	-	-	2,452,620	312,453	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	620,108	-	-	-	-	620,108	-	-	-	-	-	-	-	-	-	-
12	Transformers	5,658,014	-	-	-	-	-	-	2,042,543	3,615,471	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	888,638	-	-	-	-	-	-	-	-	518,076	370,562	-	-	-	-	-
14	Services	1,564,950	-	-	-	-	-	-	-	-	-	-	1,564,950	-	-	-	-
15	Meters	1,237,172	-	-	-	-	-	-	-	-	-	-	-	1,237,172	-	-	-
16	Street Lighting	580,731	-	-	-	-	-	-	-	-	-	-	-	-	580,731	-	-
17	**Subtotal Distribution**	**37,393,799**	**41,844**	-	-	6,395,615	**13,378,569**	**3,739,867**	**2,042,543**	**3,615,471**	**2,315,281**	**2,481,755**	**1,564,950**	**1,237,172**	**580,731**	-	-
18	**Subtl Prod, Trans, & Dist**	**85,785,534**	**25,936,315**	-	**22,105,842**	6,781,984	**13,378,569**	**3,739,867**	**2,042,543**	**3,615,471**	**2,315,281**	**2,481,755**	**1,564,950**	**1,237,172**	**580,731**	-	**5,054**
19	General	8,294,854	1,097,681	-	477,732	758,911	1,560,481	436,219	238,243	421,710	270,055	289,473	182,536	224,320	67,737	2,269,586	169
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	13,229	-	-	-	13,229	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	195,920	59,234	-	50,486	15,489	30,554	8,541	4,665	8,257	5,288	5,668	3,574	2,825	1,326	-	12
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Plant**	**94,289,537**	**27,093,230**	-	**22,634,060**	**7,569,613**	**14,969,604**	**4,184,628**	**2,285,451**	**4,045,438**	**2,590,624**	**2,776,896**	**1,751,060**	**1,464,318**	**649,794**	**2,269,586**	**5,235**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

Line No.	1 Description	18 Basis of Functional Classification
	Production	
1	Gas Turbines	Production - Demand, Energy ratios Sch.4.1 L.9
2	Diesel	Production - Demand, Energy ratios Sch.4.1 L.9
3	**Subtotal Production**	
	Transmission	
4	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
5	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
6	**Subtotal Transmission**	
	Distribution	
7	Substations	Production - Demand; Dist Substns - Demand
8	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
9	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
10	Primary Conductor & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
11	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
12	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
13	Secondary Conductor&Eqpt	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
14	Services	Services Customer
15	Meters	Meters - Customer
16	Street Lighting	Street Lighting - Customer
17	**Subtotal Distribution**	
18	**Subttl Prod, Trans, & Dist**	
19	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch2.4 L.11, 12
20	Telecontrol - Specific	Specifically Assigned - Customer
21	Feasibility Studies	Production, Transmission - Demand
22	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.18
23	Software - Cust Acctng	
24	**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Interconnected
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	6,970,726	6,970,726	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	817,126	817,126	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**7,787,852**	**7,787,852**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	10,123,702	-	-	10,123,702	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	3,907,287	-	-	3,554,808	348,540	-	-	-	-	-	-	-	-	-	-	3,938
6	**Subtotal Transmission**	**14,030,989**	-	-	**13,678,510**	**348,540**	-	-	-	-	-	-	-	-	-	-	**3,938**
	Distribution																
7	Substations	1,915,447	17,435	-	-	1,898,012	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	186,564	-	-	-	-	140,660	17,919	-	-	16,315	11,670	-	-	-	-	-
9	Poles	8,421,709	-	-	-	-	4,870,679	1,664,568	-	-	862,114	1,024,349	-	-	-	-	-
10	Primary Conductor & Eqpt	971,812	-	-	-	-	861,997	109,815	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	408,045	-	-	-	-	408,045	-	-	-	-	-	-	-	-	-	-
12	Transformers	3,179,235	-	-	-	-	-	-	1,147,704	2,031,531	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	331,153	-	-	-	-	-	-	-	-	193,062	138,091	-	-	-	-	-
14	Services	763,137	-	-	-	-	-	-	-	-	-	-	763,137	-	-	-	-
15	Meters	711,256	-	-	-	-	-	-	-	-	-	-	-	711,256	-	-	-
16	Street Lighting	362,211	-	-	-	-	-	-	-	-	-	-	-	-	362,211	-	-
17	**Subtotal Distribution**	**17,250,569**	**17,435**	-	-	**1,898,012**	**6,281,381**	**1,792,302**	**1,147,704**	**2,031,531**	**1,071,491**	**1,174,110**	**763,137**	**711,256**	**362,211**	-	-
18	**Subtti Prod, Trans, & Dist**	**39,069,411**	**7,805,287**	-	**13,678,510**	**2,246,552**	**6,281,381**	**1,792,302**	**1,147,704**	**2,031,531**	**1,071,491**	**1,174,110**	**763,137**	**711,256**	**362,211**	-	**3,938**
19	General	2,881,309	381,292	-	165,945	263,616	542,050	151,526	82,756	146,486	93,807	100,552	63,406	77,920	23,529	788,366	59
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	13,229	-	-	-	13,229	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	128,693	25,710	-	45,056	7,400	20,691	5,904	3,780	6,692	3,529	3,867	2,514	2,343	1,193	-	13
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Net Book Value**	**42,092,642**	**8,212,289**	-	**13,889,512**	**2,530,797**	**6,844,122**	**1,949,731**	**1,234,241**	**2,184,709**	**1,168,827**	**1,278,529**	**829,057**	**791,519**	**386,933**	**788,366**	**4,010**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbine / Diesel	389,110	389,110	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	81,299	81,299	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**470,408**	**470,408**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	26,827	-	-	26,827	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	47,525	-	-	44,271	3,212	-	-	-	-	-	-	-	-	-	-	42
6	Other	136,929	-	-	134,547	2,352	-	-	-	-	-	-	-	-	-	-	31
7	**Subtotal Transmission**	**211,281**	**-**	**-**	**205,645**	**5,563**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**73**
	Distribution																
8	Other	1,815,394	2,101	-	-	321,119	671,727	187,776	102,554	181,530	116,248	124,607	78,575	-	29,158	-	-
9	Meters	96,561	-	-	-	-	-	-	-	-	-	-	-	96,561	-	-	-
10	**Subtotal Distribution**	**1,911,955**	**2,101**	**-**	**-**	**321,119**	**671,727**	**187,776**	**102,554**	**181,530**	**116,248**	**124,607**	**78,575**	**96,561**	**29,158**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**2,593,645**	**472,509**	**-**	**205,645**	**326,682**	**671,727**	**187,776**	**102,554**	**181,530**	**116,248**	**124,607**	**78,575**	**96,561**	**29,158**	**-**	**73**
12	Customer Accounting	976,969	-	-	-	-	-	-	-	-	-	-	-	-	-	976,969	-
	Administrative & General:																
	Plant-Related:																
13	Production	23,983	23,983	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	71,949	-	-	70,698	1,236	-	-	-	-	-	-	-	-	-	-	16
15	Distribution	143,899	161	-	-	24,612	51,483	14,392	7,860	13,913	8,910	9,550	6,022	4,761	2,235	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn & General Plt	385,910	110,888	-	92,637	30,981	61,268	17,127	9,354	16,557	10,603	11,365	7,167	5,993	2,659	9,289	21
18	Property Insurance	52,139	30,415	-	6,529	8,484	1,756	491	268	474	304	326	205	252	76	2,553	6
	Revenue-Related:																
19	Municipal Tax	330,264	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	21,217	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	1,147,572	151,861	-	66,093	104,993	215,889	60,350	32,960	58,342	37,361	40,048	25,253	31,034	9,371	313,991	23
22																	
	Prod,Trans & Distn Expense-Related	47,514	8,656	-	3,767	5,985	12,306	3,440	1,879	3,326	2,130	2,283	1,439	1,769	534	-	1
23	**Subtotal Admin & General**	**2,224,448**	**325,964**	**-**	**239,724**	**176,290**	**342,701**	**95,799**	**52,321**	**92,613**	**59,307**	**63,572**	**40,087**	**43,810**	**14,876**	**325,834**	**68**
24	**Total Operating & Maintenance Expenses**	**5,795,062**	**798,473**	**-**	**445,369**	**502,972**	**1,014,428**	**283,575**	**154,876**	**274,143**	**175,556**	**188,179**	**118,662**	**140,371**	**44,034**	**1,302,803**	**141**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Gas Turbine / Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.4
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.5
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.6
7	**Subtotal Transmission**	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 17, less L. 15
9	Meters	-	-	Meters - Customer
10	**Subtotal Distribution**	-	-	
11	**Subttl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.3
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L. 6
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission, Distribution Plant in Service - Sch.2.2 L. 18
17	Prod, Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.3, 5, 7, 19 - 20
	Revenue-Related:			
19	Municipal Tax	330,264	-	Revenue-related
20	PUB Assessment	-	21,217	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 11, 12
22	Prod,Trans & Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	**330,264**	**21,217**	
24	**Total Operating & Maintenance Expenses**	**330,264**	**21,217**	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Interconnected
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	901,626	901,626	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	78,434	78,434	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**980,061**	**980,061**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	724,903	-	-	724,903	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	194,133	-	-	187,779	6,207	-	-	-	-	-	-	-	-	-	-	148
6	**Subtotal Transmission**	**919,036**	-	-	**912,682**	**6,207**	-	-	-	-	-	-	-	-	-	-	**148**
	Distribution																
7	Substations	113,151	1,395	-	-	111,756	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	10,958	-	-	-	-	8,262	1,053	-	-	958	685	-	-	-	-	-
9	Poles	422,621	-	-	-	-	244,422	83,532	-	-	43,263	51,404	-	-	-	-	-
10	Primary Conductor & Eqpt	59,918	-	-	-	-	53,147	6,771	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	19,336	-	-	-	-	19,336	-	-	-	-	-	-	-	-	-	-
12	Transformers	160,825	-	-	-	-	-	-	58,058	102,767	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	22,655	-	-	-	-	-	-	-	-	13,208	9,447	-	-	-	-	-
14	Services	42,209	-	-	-	-	-	-	-	-	-	-	42,209	-	-	-	-
15	Meters	39,630	-	-	-	-	-	-	-	-	-	-	-	39,630	-	-	-
16	Street Lighting	17,580	-	-	-	-	-	-	-	-	-	-	-	-	17,580	-	-
17	**Subtotal Distribution**	**908,882**	**1,395**	-	-	**111,756**	**325,166**	**91,355**	**58,058**	**102,767**	**57,429**	**61,537**	**42,209**	**39,630**	**17,580**	-	-
18	**Subttl Prod, Trans, & Dist**	**2,807,979**	**981,455**	-	**912,682**	**117,963**	**325,166**	**91,355**	**58,058**	**102,767**	**57,429**	**61,537**	**42,209**	**39,630**	**17,580**	-	**148**
19	General	492,276	65,144	-	28,352	45,039	92,610	25,888	14,139	25,027	16,027	17,179	10,833	13,313	4,020	134,694	10
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	448	-	-	-	448	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	184,614	64,527	-	60,005	7,756	21,378	6,006	3,817	6,757	3,776	4,046	2,775	2,605	1,156	-	10
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Depreciation Expense**	**3,485,317**	**1,111,127**	-	**1,001,039**	**171,207**	**439,155**	**123,250**	**76,014**	**134,551**	**77,231**	**82,762**	**55,817**	**55,548**	**22,756**	**134,694**	**168**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Interconnected
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	42,092,642	8,212,289	-	13,889,512	2,530,797	6,844,122	1,949,731	1,234,241	2,184,709	1,168,827	1,278,529	829,057	791,519	386,933	788,366	4,010
2	Cash Working Capital	107,758	21,024	-	35,557	6,479	17,521	4,991	3,160	5,593	2,992	3,273	2,122	2,026	991	2,018	10
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	20,304	20,304	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	105,806	105,806	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	1,048,142	301,174	-	251,605	84,145	166,405	46,517	25,406	44,970	28,798	30,869	19,465	16,278	7,223	25,229	58
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	2,558,858	499,234	-	844,359	153,850	416,062	118,526	75,031	132,811	71,054	77,723	50,399	48,117	23,522	47,926	244
8	Total Rate Base	**45,933,510**	**9,159,831**	**-**	**15,021,033**	**2,775,272**	**7,444,110**	**2,119,766**	**1,337,837**	**2,368,082**	**1,271,672**	**1,390,394**	**901,043**	**857,940**	**418,669**	**863,539**	**4,322**
9	Less: Rural Portion	-															
10	Rate Base Available for Equity Return	**45,933,510**	**9,159,831**	**-**	**15,021,033**	**2,775,272**	**7,444,110**	**2,119,766**	**1,337,837**	**2,368,082**	**1,271,672**	**1,390,394**	**901,043**	**857,940**	**418,669**	**863,539**	**4,322**
11	Return on Debt	2,476,122	493,776	-	809,734	149,606	401,287	114,270	72,118	127,655	68,552	74,951	48,572	46,249	22,569	46,550	233
12	Return on Equity	784,338	156,409	-	256,492	47,389	127,112	36,196	22,844	40,436	21,714	23,742	15,386	14,650	7,149	14,745	74
13	Return on Rate Base	**3,260,460**	**650,185**	**-**	**1,066,226**	**196,995**	**528,399**	**150,466**	**94,963**	**168,092**	**90,266**	**98,693**	**63,958**	**60,898**	**29,718**	**61,296**	**307**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Interconnected
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Interconnected
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Substations Demand	7 Primary Lines Demand	8 Primary Lines Customer	9 Line Transformers Demand	10 Line Transformers Customer	11 Secondary Lines Demand	12 Secondary Lines Customer	13 Services Customer	14 Meters Customer	15 Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
						Distribution											
	Amounts		(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
1	CFB - Goose Bay Secondary	-	-	19,463	-	-	-	1	-	1	-	1	-	-	-	1	1
2	IOCC Firm	-	50,401	160,471	45,302	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	-	-	1,779	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
4	1.1Domestic	-	2,179	4,374	1,958	1,904	1,904	468	1,821	468	1,821	468	468	468	-	468	-
5	1.1A Domestic All Electric	-	78,820	316,294	70,846	68,869	68,869	7,842	65,867	7,842	65,867	7,842	7,842	7,842		7,842	
6	2.1GS 0-10 kW	-	1,154	6,569	1,038	1,009	1,009	430	965	430	965	430	860	860	-	430	-
7	2.2GS 10-100 kW	-	17,754	74,443	15,957	15,512	15,512	652	14,836	652	14,836	652	5,265	5,265	-	652	-
8	2.3GS 110-1,000 kVa	-	27,216	110,997	24,463	23,780	23,780	134	22,743	134	22,743	134	1,149	1,149	-	134	-
9	2.4GS Over 1,000 kVa	-	12,004	56,010	10,789	10,488	10,488	3	10,031	3	10,031	3	26	26	-	3	-
10	4.1Street and Area Lighting	-	462	1,904	415	404	404	330	386	330	386	330	-	-	1	330	-
11	**Subtotal Rural**		**139,588**	**570,590**	**125,466**	**121,965**	**121,965**	**9,858**	**116,648**	**9,858**	**116,648**	**9,858**	**15,608**	**15,608**	**1**	**9,858**	**-**
12	**Total Labrador Interconnected**		**189,989**	**752,303**	**170,768**	**121,965**	**121,965**	**9,859**	**116,648**	**9,859**	**116,648**	**9,859**	**15,608**	**15,608**	**1**	**9,859**	**1**
	Ratios																
13	CFB - Goose Bay Boiler	-	-	0.0259	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
14	IOCC Firm	-	0.2653	0.2133	0.2653	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	0.0024	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
16	1.1Domestic	-	0.0115	0.0058	0.0115	0.0156	0.0156	0.0474	0.0156	0.0474	0.0156	0.0474	0.0300	0.0300	-	0.0474	-
17	1.1A Domestic All Electric	-	0.4149	0.4204	0.4149	0.5647	0.5647	0.7954	0.5647	0.7954	0.5647	0.7954	0.5024	0.5024	-	0.7954	-
18	2.1GS 0-10 kW	-	0.0061	0.0087	0.0061	0.0083	0.0083	0.0436	0.0083	0.0436	0.0083	0.0436	0.0551	0.0551	-	0.0436	-
19	2.2GS 10-100 kW	-	0.0934	0.0990	0.0934	0.1272	0.1272	0.0662	0.1272	0.0662	0.1272	0.0662	0.3373	0.3373	-	0.0662	-
20	2.3GS 110-1,000 kVa	-	0.1433	0.1475	0.1433	0.1950	0.1950	0.0136	0.1950	0.0136	0.1950	0.0136	0.0736	0.0736	-	0.0136	-
21	2.4GS Over 1,000 kVa	-	0.0632	0.0745	0.0632	0.0860	0.0860	0.0003	0.0860	0.0003	0.0860	0.0003	0.0016	0.0016	-	0.0003	-
22	4.1Street and Area Lighting	-	0.0024	0.0025	0.0024	0.0033	0.0033	0.0334	0.0033	0.0334	0.0033	0.0334	-	-	1.0000	0.0334	-
23	**Subtotal Rural**		**0.7347**	**0.7585**	**0.7347**	**1.0000**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**-**
24	**Total Labrador Interconnected**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**
	Ratios Excluding IOCC																
25	CFB - Goose Bay Boiler	-	-	0.0330	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
	Rural																
26	1.1Domestic	-	0.0156	0.0074	0.0156	0.0156	0.0156	0.0474	0.0156	0.0474	0.0156	0.0474	0.0300	0.0300	-	0.0474	-
27	1.1A Domestic All Electric	-	0.5647	0.5360	0.5647	0.5647	0.5647	0.7954	0.5647	0.7954	0.5647	0.7954	0.5024	0.5024	-	0.7954	-
28	2.1GS 0-10 kW	-	0.0083	0.0111	0.0083	0.0083	0.0083	0.0436	0.0083	0.0436	0.0083	0.0436	0.0551	0.0551	-	0.0436	-
29	2.2GS 10-100 kW	-	0.1272	0.1262	0.1272	0.1272	0.1272	0.0662	0.1272	0.0662	0.1272	0.0662	0.3373	0.3373	-	0.0662	-
30	2.3GS 110-1,000 kVa	-	0.1950	0.1881	0.1950	0.1950	0.1950	0.0136	0.1950	0.0136	0.1950	0.0136	0.0736	0.0736	-	0.0136	-
31	2.4GS Over 1,000 kVa	-	0.0860	0.0949	0.0860	0.0860	0.0860	0.0003	0.0860	0.0003	0.0860	0.0003	0.0016	0.0016	-	0.0003	-
32	4.1Street and Area Lighting	-	0.0033	0.0032	0.0033	0.0033	0.0033	0.0334	0.0033	0.0334	0.0033	0.0334	-	-	1.0000	0.0334	-
33	**Subtotal Rural**		**1.0000**	**0.9670**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**-**
34	**Total Labrador Interconnected**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.		18	19
		Revenue Related	
		Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	CFB - Goose Bay Secondary	-	4,214,154
2	IOCC Firm	-	-
3	IOCC Non-Firm	-	-
	Rural		
4	1.1Domestic	225,764	225,764
5	1.1A Domestic All Electric	7,280,168	7,280,168
6	2.1GS 0-10 kW	244,528	244,528
7	2.2GS 10-100 kW	1,831,968	1,831,968
8	2.3GS 110-1,000 kVa	2,179,087	2,179,087
9	2.4GS Over 1,000 kVa	301,197	1,129,036
10	4.1Street and Area Lighting	222,434	222,434
11	**Subtotal Rural**	**12,285,146**	**13,112,985**
12	**Total Labrador Interconnected**	**12,285,146**	**17,327,139**
	Ratios		
13	CFB - Goose Bay Boiler	-	0.2432
14	IOCC Firm	-	-
15	IOCC Non-Firm	-	-
	Rural		
16	1.1Domestic	0.0184	0.0130
17	1.1A Domestic All Electric	0.5926	0.4202
18	2.1GS 0-10 kW	0.0199	0.0141
19	2.2GS 10-100 kW	0.1491	0.1057
20	2.3GS 110-1,000 kVa	0.1774	0.1258
21	2.4GS Over 1,000 kVa	0.0245	0.0652
22	4.1Street and Area Lighting	0.0181	0.0128
23	**Subtotal Rural**	**1.0000**	**0.7568**
24	**Total Labrador Interconnected**	**1.0000**	**1.0000**
	Ratios Excluding IOCC		
25	CFB - Goose Bay Boiler	-	0.2432
	Rural		
26	1.1Domestic	0.0184	0.0130
27	1.1A Domestic All Electric	0.5926	0.4202
28	2.1GS 0-10 kW	0.0199	0.0141
29	2.2GS 10-100 kW	0.1491	0.1057
30	2.3GS 110-1,000 kVa	0.1774	0.1258
31	2.4GS Over 1,000 kVa	0.0245	0.0652
32	4.1Street and Area Lighting	0.0181	0.0128
33	**Subtotal Rural**	**1.0000**	**0.7568**
34	**Total Labrador Interconnected**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Substations Demand	7 Primary Lines Demand	8 Primary Lines Customer	9 Line Transformers Demand	10 Line Transformers Customer	11 Secondary Lines Demand	12 Secondary Lines Customer	13 Services Customer	14 Meters Customer	15 Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
						Distribution											
	Allocated Rev Reqmt Excl Return	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	CFB - Goose Bay Boiler	29,286	-	23,606	-	-	-	36	-	41	-	24	-	-	-	144	309
2	IOCC Firm	1,421,750	843,136	194,636	383,977	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	2,158	-	2,158	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
4	1.1Domestic	234,306	36,446	5,305	16,598	15,970	20,469	17,003	3,593	19,321	3,553	11,436	5,209	5,846	-	67,254	-
5	1.1A Domestic All Electric	6,197,400	1,318,541	383,634	600,484	577,757	740,544	285,209	129,982	324,093	128,545	191,832	87,375	98,067	-	1,128,100	-
6	2.1GS 0-10 kW	192,048	19,312	7,967	8,795	8,462	10,846	15,630	1,904	17,761	1,883	10,513	9,577	10,749	-	61,823	-
7	2.2GS 10-100 kW	1,213,809	296,990	90,292	135,254	130,135	166,801	23,723	29,277	26,957	28,954	15,956	58,660	65,837	-	93,832	-
8	2.3GS 110-1,000 kVa	1,462,725	455,285	134,629	207,344	199,496	255,706	4,877	44,882	5,542	44,386	3,280	12,806	14,373	-	19,289	-
9	2.4GS Over 1,000 kVa	611,081	200,801	67,934	91,448	87,987	112,778	109	19,795	124	19,576	73	287	322	-	432	-
10	4.1Street and Area Lighting	176,713	7,727	2,309	3,519	3,386	4,340	11,990	762	13,625	753	8,065	-	-	66,602	47,425	-
11	**Subtotal Rural**	**10,088,083**	**2,335,103**	**692,070**	**1,063,441**	**1,023,193**	**1,311,484**	**358,542**	**230,195**	**407,422**	**227,650**	**241,156**	**173,913**	**195,193**	**66,602**	**1,418,154**	**-**
12	**Total**	**11,541,277**	**3,178,239**	**912,470**	**1,447,419**	**1,023,193**	**1,311,484**	**358,578**	**230,195**	**407,464**	**227,650**	**241,180**	**173,913**	**195,193**	**66,602**	**1,418,298**	**309**
	Allocated Return on Debt																
13	CFB - Goose Bay Boiler	270	-	-	-	-	-	12	-	13	-	8	-	-	-	5	233
14	IOCC Firm	345,800	130,991	-	214,810	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
16	1.1Domestic	45,815	5,662	-	9,285	2,335	6,263	5,419	1,126	6,053	1,070	3,554	1,455	1,385	-	2,207	-
17	1.1A Domestic All Electric	1,267,984	204,851	-	335,930	84,476	226,591	90,889	40,722	101,536	38,708	59,616	24,403	23,236	-	37,026	-
18	2.1GS 0-10 kW	34,703	3,000	-	4,920	1,237	3,319	4,981	596	5,564	567	3,267	2,675	2,547	-	2,029	-
19	2.2GS 10-100 kW	265,789	46,141	-	75,665	19,028	51,038	7,560	9,172	8,445	8,719	4,959	16,383	15,599	-	3,080	-
20	2.3GS 110-1,000 kVa	333,490	70,734	-	115,995	29,169	78,241	1,554	14,061	1,736	13,366	1,019	3,577	3,405	-	633	-
21	2.4GS Over 1,000 kVa	142,092	31,197	-	51,159	12,865	34,508	35	6,202	39	5,895	23	80	76	-	14	-
22	4.1Street and Area Lighting	40,179	1,200	-	1,969	495	1,328	3,821	239	4,269	227	2,506	-	-	22,569	1,557	-
23	**Subtotal Rural**	**2,130,052**	**362,785**	**-**	**594,924**	**149,606**	**401,287**	**114,258**	**72,118**	**127,642**	**68,552**	**74,944**	**48,572**	**46,249**	**22,569**	**46,546**	**-**
24	**Total**	**2,476,122**	**493,776**	**-**	**809,734**	**149,606**	**401,287**	**114,270**	**72,118**	**127,655**	**68,552**	**74,951**	**48,572**	**46,249**	**22,569**	**46,550**	**233**
	Allocated Return on Equity																
25	CFB - Goose Bay Boiler	85	-	-	-	-	-	4	-	4	-	2	-	-	-	1	74
26	IOCC Firm	109,536	41,493	-	68,043	-	-	-	-	-	-	-	-	-	-	-	-
27	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
28	1.1Domestic	14,512	1,794	-	2,941	740	1,984	1,716	357	1,917	339	1,126	461	439	-	699	-
29	1.1A Domestic All Electric	401,648	64,889	-	106,410	26,759	71,775	28,790	12,899	32,163	12,261	18,884	7,730	7,360	-	11,728	-
30	2.1GS 0-10 kW	10,993	950	-	1,559	392	1,051	1,578	189	1,763	180	1,035	847	807	-	643	-
31	2.2GS 10-100 kW	84,191	14,616	-	23,968	6,027	16,167	2,395	2,905	2,675	2,762	1,571	5,190	4,941	-	976	-
32	2.3GS 110-1,000 kVa	105,637	22,406	-	36,743	9,240	24,784	492	4,454	550	4,234	323	1,133	1,079	-	201	-
33	2.4GS Over 1,000 kVa	45,009	9,882	-	16,205	4,075	10,931	11	1,964	12	1,867	7	25	24	-	4	-
34	4.1Street and Area Lighting	12,727	380	-	624	157	421	1,210	76	1,352	72	794	-	-	7,149	493	-
35	**Subtotal Rural**	**674,717**	**114,916**	**-**	**188,449**	**47,389**	**127,112**	**36,192**	**22,844**	**40,432**	**21,714**	**23,739**	**15,386**	**14,650**	**7,149**	**14,744**	**-**
36	**Total**	**784,338**	**156,409**	**-**	**256,492**	**47,389**	**127,112**	**36,196**	**22,844**	**40,436**	**21,714**	**23,742**	**15,386**	**14,650**	**7,149**	**14,745**	**74**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	Basis of Proration
	Allocated Rev Reqmt Excl Return	($)	($)	
1	CFB - Goose Bay Boiler	-	5,125	
2	IOCC Firm	-	-	
3	IOCC Non-Firm	-	-	
	Rural:			
4	1.1Domestic	6,028	275	
5	1.1A Domestic All Electric	194,382	8,854	
6	2.1GS 0-10 kW	6,529	297	
7	2.2GS 10-100 kW	48,914	2,228	
8	2.3GS 110-1,000 kVa	58,182	2,650	
9	2.4GS Over 1,000 kVa	8,042	1,373	
10	4.1Street and Area Lighting	5,939	271	
11	**Subtotal Rural**	**328,017**	**15,948**	
12	**Total**	**328,017**	**21,073**	
	Allocated Return on Debt			
13	CFB - Goose Bay Boiler	-	-	
14	IOCC Firm	-	-	
15	IOCC Non-Firm	-	-	
	Rural:			
16	1.1Domestic	-	-	
17	1.1A Domestic All Electric	-	-	
18	2.1GS 0-10 kW	-	-	
19	2.2GS 10-100 kW	-	-	
20	2.3GS 110-1,000 kVa	-	-	
21	2.4GS Over 1,000 kVa	-	-	
22	4.1Street and Area Lighting	-	-	
23	**Subtotal Rural**	-	-	
24	**Total**	-	-	
	Allocated Return on Equity			
25	CFB - Goose Bay Boiler	-	-	
26	IOCC Firm	-	-	
27	IOCC Non-Firm	-	-	
	Rural:			
28	1.1Domestic	-	-	
29	1.1A Domestic All Electric	-	-	
30	2.1GS 0-10 kW	-	-	
31	2.2GS 10-100 kW	-	-	
32	2.3GS 110-1,000 kVa	-	-	
33	2.4GS Over 1,000 kVa	-	-	
34	4.1Street and Area Lighting	-	-	
35	**Subtotal Rural**	-	-	
36	**Total**	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Distribution Substations Demand	7 Primary Lines Demand	8 Primary Lines Customer	9 Line Transformers Demand	10 Line Transformers Customer	11 Secondary Lines Demand	12 Secondary Lines Customer	13 Services Customer	14 Meters Customer	15 Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
	Total Revenue Requirement	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
37	CFB - Goose Bay Boiler	29,642	-	23,606	-	-	-	52	-	58	-	34	-	-	-	150	616
38	IOCC Firm	1,877,086	1,015,620	194,636	666,830	-	-	-	-	-	-	-	-	-	-	-	-
39	IOCC Non-Firm	2,158	-	2,158	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
40	1.1Domestic	294,633	43,902	5,305	28,825	19,044	28,717	24,138	5,075	27,292	4,962	16,116	7,125	7,670	-	70,160	-
41	1.1A Domestic All Electric	7,867,032	1,588,280	383,634	1,042,824	688,993	1,038,910	404,888	183,604	457,791	179,515	270,332	119,508	128,663	-	1,176,854	-
42	2.1GS 0-10 kW	237,743	23,262	7,967	15,274	10,091	15,216	22,189	2,689	25,088	2,629	14,815	13,099	14,102	-	64,495	-
43	2.2GS 10-100 kW	1,563,790	357,747	90,292	234,887	155,190	234,006	33,677	41,355	38,077	40,434	22,485	80,232	86,378	-	97,887	-
44	2.3GS 110-1,000 kVa	1,901,852	548,424	134,629	360,081	237,905	358,730	6,923	63,397	7,828	61,986	4,622	17,515	18,857	-	20,123	-
45	2.4GS Over 1,000 kVa	798,181	241,880	67,934	158,812	104,927	158,216	155	27,961	175	27,338	103	392	422	-	450	-
46	4.1Street and Area Lighting	229,619	9,308	2,309	6,111	4,038	6,088	17,021	1,076	19,246	1,052	11,365	-	-	96,320	49,475	-
47	**Subtotal Rural**	**12,892,851**	**2,812,803**	**692,070**	**1,846,814**	**1,220,188**	**1,839,883**	**508,992**	**325,157**	**575,497**	**317,916**	**339,839**	**237,871**	**256,092**	**96,320**	**1,479,444**	**-**
48	**Total**	**14,801,737**	**3,828,424**	**912,470**	**2,513,644**	**1,220,188**	**1,839,883**	**509,043**	**325,157**	**575,555**	**317,916**	**339,873**	**237,871**	**256,092**	**96,320**	**1,479,594**	**616**
	Re-classification of Revenue-Related																
49	CFB - Goose Bay Boiler	-	-	4,935	-	-	-	11	-	12	-	7	-	-	-	31	129
50	IOCC Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
52	1.1Domestic	(0)	960	116	630	416	628	528	111	597	108	352	156	168	-	1,534	-
53	1.1A Domestic All Electric	0	42,120	10,174	27,655	18,271	27,551	10,737	4,869	12,140	4,761	7,169	3,169	3,412	-	31,209	-
54	2.1GS 0-10 kW	-	688	236	452	298	450	656	79	742	78	438	387	417	-	1,907	-
55	2.2GS 10-100 kW	(0)	12,095	3,053	7,941	5,247	7,912	1,139	1,398	1,287	1,367	760	2,713	2,920	-	3,310	-
56	2.3GS 110-1,000 kVa	0	18,121	4,448	11,898	7,861	11,853	229	2,095	259	2,048	153	579	623	-	665	-
57	2.4GS Over 1,000 kVa	-	2,887	811	1,896	1,252	1,889	2	334	2	326	1	5	5	-	5	-
58	4.1Street and Area Lighting	0	259	64	170	112	169	473	30	535	29	316	-	-	2,677	1,375	-
59	**Subtotal Rural**	**(0)**	**77,130**	**18,901**	**50,641**	**33,459**	**50,451**	**13,763**	**8,916**	**15,561**	**8,718**	**9,189**	**7,008**	**7,545**	**2,677**	**40,004**	**-**
60	**Total**	**0**	**77,130**	**23,836**	**50,641**	**33,459**	**50,451**	**13,774**	**8,916**	**15,574**	**8,718**	**9,196**	**7,008**	**7,545**	**2,677**	**40,036**	**129**
	Total Allocated Revenue Requirement																
61	CFB - Goose Bay Boiler	29,642	-	28,541	-	-	-	62	-	71	-	42	-	-	-	181	744
62	IOCC Firm	1,877,086	1,015,620	194,636	666,830	-	-	-	-	-	-	-	-	-	-	-	-
63	IOCC Non-Firm	2,158	-	2,158	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	1.1Domestic	294,633	44,861	5,421	29,455	19,461	29,344	24,666	5,186	27,889	5,070	16,469	7,280	7,838	-	71,694	-
65	1.1A Domestic All Electric	7,867,032	1,630,400	393,808	1,070,479	707,264	1,066,461	415,625	188,473	469,931	184,276	277,501	122,678	132,075	-	1,208,063	-
66	2.1GS 0-10 kW	237,743	23,950	8,203	15,725	10,390	15,666	22,845	2,769	25,830	2,707	15,253	13,486	14,519	-	66,402	-
67	2.2GS 10-100 kW	1,563,790	369,842	93,344	242,829	160,437	241,917	34,816	42,753	39,365	41,801	23,245	82,945	89,299	-	101,196	-
68	2.3GS 110-1,000 kVa	1,901,852	566,546	139,077	371,979	245,766	370,583	7,152	65,492	8,086	64,034	4,775	18,094	19,480	-	20,788	-
69	2.4GS Over 1,000 kVa	798,181	244,767	68,745	160,708	106,179	160,105	157	28,295	177	27,665	105	397	427	-	456	-
70	4.1Street and Area Lighting	229,619	9,567	2,374	6,281	4,150	6,258	17,495	1,106	19,780	1,081	11,681	-	-	98,998	50,850	-
71	**Subtotal Rural**	**12,892,851**	**2,889,933**	**710,971**	**1,897,456**	**1,253,647**	**1,890,334**	**522,755**	**334,073**	**591,058**	**326,634**	**349,028**	**244,879**	**263,637**	**98,998**	**1,519,448**	**-**
72	**Total**	**14,801,737**	**3,905,553**	**936,307**	**2,564,286**	**1,253,647**	**1,890,334**	**522,817**	**334,073**	**591,129**	**326,634**	**349,070**	**244,879**	**263,637**	**98,998**	**1,519,630**	**744**

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	Description	1	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement				
37	CFB - Goose Bay Boiler		-	5,125	
38	IOCC Firm		-	-	
39	IOCC Non-Firm		-	-	
	Rural:				
40	1.1Domestic		6,028	275	
41	1.1A Domestic All Electric		194,382	8,854	
42	2.1GS 0-10 kW		6,529	297	
43	2.2GS 10-100 kW		48,914	2,228	
44	2.3GS 110-1,000 kVa		58,182	2,650	
45	2.4GS Over 1,000 kVa		8,042	1,373	
46	4.1Street and Area Lighting		5,939	271	
47	**Subtotal Rural**		**328,017**	**15,948**	
48	**Total**		**328,017**	**21,073**	
	Re-classification of Revenue-Related				
49	CFB - Goose Bay Boiler		-	(5,125)	Re-classification to demand, energy and customer is based on rate class revenue
50	IOCC Firm		-	-	requirements excluding revenue-related items.
51	IOCC Non-Firm		-	-	
	Rural:				
52	1.1Domestic		(6,028)	(275)	
53	1.1A Domestic All Electric		(194,382)	(8,854)	
54	2.1GS 0-10 kW		(6,529)	(297)	
55	2.2GS 10-100 kW		(48,914)	(2,228)	
56	2.3GS 110-1,000 kVa		(58,182)	(2,650)	
57	2.4GS Over 1,000 kVa		(8,042)	(1,373)	
58	4.1Street and Area Lighting		(5,939)	(271)	
59	**Subtotal Rural**		**(328,017)**	**(15,948)**	
60	**Total**		**(328,017)**	**(21,073)**	
	Total Allocated Revenue Requirement				
61	CFB - Goose Bay Boiler		-	-	
62	IOCC Firm		-	-	
63	IOCC Non-Firm		-	-	
	Rural:		-	-	
64	1.1Domestic		-	-	
65	1.1A Domestic All Electric		-	-	
66	2.1GS 0-10 kW		-	-	
67	2.2GS 10-100 kW		-	-	
68	2.3GS 110-1,000 kVa		-	-	
69	2.4GS Over 1,000 kVa		-	-	
70	4.1Street and Area Lighting		-	-	
71	**Subtotal Rural**		**-**	**-**	
72	**Total**		**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Functionalization & Classification Ratios

Line No.	1 Description	2 Total Amount (%)	3 Production Demand (%)	4 Production & Transmission Energy (%)	5 Transmission Demand (%)	6 Rural Prod & Transmission Demand (%)	7 Distribution Substations Demand (%)	8 Distribution Primary Lines Demand (%)	9 Distribution Primary Lines Customer (%)	10 Distribution Line Transformers Demand (%)	11 Distribution Line Transformers Customer (%)	12 Distribution Secondary Lines Demand (%)	13 Distribution Secondary Lines Customer (%)	14 Distribution Services Customer (%)	15 Distribution Meters Customer (%)	16 Distribution Street Lighting Customer (%)	17 Accounting Customer (%)	18 Specifically Assigned Customer (%)
	Generation																	
1	Hydraulic	100%	47.85%	52.15%														
2	Hydraulic - GNP	100%	47.85%	52.15%		0.0%												
3	Holyrood	100%	73.83%	26.17%														
4	Gas Tur Island Intercnctd	100%	100.00%	0.00%														
5	Diesel Island Intercnctd - GNP	100%	100.00%	0.00%		0.0%												
6	Dsl / Gas Tur Island Isolated	100%	43.45%	56.55%														
7	Dsl / Gas Tur Labrador Isolated	100%	36.38%	63.62%														
8	Dsl / Gas Tur L'Anse au Loup	100%	100.00%	0.00%														
9	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%														
	Fuel																	
10	No. 6 Fuel	100%	0.00%	100.00%														
11	Gas Tur Island Intercnctd	100%	100.00%	0.00%														
12	Diesel Island Intercnctd - GNP	100%	100.00%	0.00%		0.0%												
13	Dsl / Gas Tur Island / Lab Isolated	100%	0.00%	100.00%														
14	Dsl / Gas Tur L'Anse au Loup	100%	0.00%	100.00%														
15	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%														
	Transmission Lines & Terminals																	
16	Lines	100%		0.00%	100%													
17	Lines - Hydraulic	100%	47.85%	52.15%														
18	Lines - Customer Specific	100%																100%
19	Terminal Stations	100%		0.00%	100%													
20	Term Stns - Hydraulic	100%	47.85%	52.15%														
21	Term Stns - Holyrood	100%	73.83%	26.17%														
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 & LABRADOR HYDRO
2009 Actual Cost of Service
Functionalization & Classification Ratios (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service

System Load Factor

Line No.	1	2	3	4	5	6
		Island Interconnected	**Island Isolated**	**Labrador Isolated**	**L'Anse au Loup**	**Labrador Interconnected**
1	Sales+Losses for System Load Factor (MWh)	6,109,330	8,934	37,645	20,363	752,303
2	Hours in Year	8,760	8,760	8,760	8,760	8,760
3	Average Demand (kW)	697,412	1,020	4,297	2,325	85,879
4	Coincident Peak at Generation (kW)	1,337,296	1,804	6,754	4,463	189,989
5	System Load Factor	52.15%	56.55%	63.62%	52.09%	45.20%

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual Cost of Service
Holyrood Capacity Factor

Line No.	1 Year	2 Net Production (kWh)	3 Net Capacity (MW)	4 Net Production Hours	5 Net Capacity Factor
1	2005 Actual	1,328,585,444	466	8,760	32.55%
2	2006 Actual	740,336,212	466	8,760	18.14%
3	2007 Actual	1,255,618,298	466	8,760	30.76%
4	2008 Actual	1,080,228,648	466	8,784	26.39%
5	2009 Actual	939,865,024	466	8,760	23.02%
6	5-Year Average	1,068,926,725	466	8,765	26.17%

NEWFOUNDLAND & LABRADOR HYDRO
2009 Actual 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	444,285		444,285				Production - Energy (Secondary)
3	Wheeling	557,352				557,352		Rural Transmission
4	Interruptible Demand	-	-	-				Production - Demand
5	Interruptible Energy	-		-				Production - Energy
6	Non-utility Generation	41,672,729	19,940,016	21,732,713				Energy: System Load Factor
7	**Subtotal**	**42,674,365**	**19,940,016**	**22,176,998**	**-**	**557,352**	**-**	
	Labrador Interconnected:							
8	CF(L)Co	2,018,642	1,106,171	912,470				Energy: System Load Factor
9	Other	351,701					351,701	
10	**Subtotal**	**2,370,343**	**1,106,171**	**912,470**	**-**	**-**	**351,701**	
	Isolated Systems:							
11	Mary's Harbour	-		-				Production - Energy
12	L'Anse au Loup	1,643,937		1,643,937				Production - Energy
13	Ramea Wind	93,585		93,585				Production - Energy
14	**Subtotal**	**1,737,522**	**0**	**1,737,522**	**0**	**0**	**0**	
15	**Total**	**46,782,230**	**21,046,188**	**24,826,990**	**-**	**557,352**	**351,701**	

NEWFOUNDLAND AND LABRADOR HYDRO
2010 Actual Cost of Service
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NEWFOUNDLAND AND LABRADOR HYDRO
2010 Actual Cost of Service
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NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Total System
Revenue Requirement

Line No.	Description	1 Total Amount ($)	2 Island Interconnected ($)	3 Island Isolated ($)	4 Labrador Isolated ($)	5 L'Anse au Loup ($)	6 Labrador Interconnected ($)	7 Basis of Proration
	Revenue Requirement							
	Expenses							
1	Operating, Maintenance and Admin.	99,620,386	76,937,033	4,849,647	11,203,326	1,110,757	5,519,623	Detailed Analysis
2	Fuels - No. 6 Fuel	101,620,510	101,620,510	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	12,322,899	71,597	1,959,867	10,132,714	153,960	4,762	Detailed Analysis
4	Fuels - Gas Turbine	1,197,031	1,063,326	-	-	-	133,705	
5	Power Purchases -CF(L)Co	2,236,595	-	-	-	-	2,236,595	Detailed Analysis
6	Power Purchases - Other	42,007,455	39,347,859	114,333	-	2,054,396	490,867	Detailed Analysis
7	Depreciation	43,736,426	36,177,493	845,580	2,433,285	448,070	3,831,997	Detailed Analysis
	Expense Credits:							
8	Sundry	(597,957)	(461,804)	(29,109)	(67,246)	(6,667)	(33,131)	Total O&M Expenses
9	Building Rental Income	(15,653)	(15,653)	-	-	-	0	Detailed Analysis
10	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
11	Suppliers' Discounts	(101,864)	(78,670)	(4,959)	(11,456)	(1,136)	(5,644)	Total O&M Expenses
12	Pole Attachments	(1,579,880)	(977,250)	(25,709)	(251,274)	(67,987)	(257,660)	Detailed Analysis
13	Secondary Energy Revenues	95,998	95,998	-	-	-	-	Island Interconnected
14	Wheeling Revenues	-	0	-	-	-	-	Island Interconnected
15	Application Fees	(26,088)	(12,144)	(416)	(1,784)	(392)	(11,352)	Detailed Analysis
16	Meter Test Revenues	(4,458)	(2,601)	(93)	(315)	(138)	(1,311)	Weighted Customers
17	**Total Expense Credits**	**(2,229,902)**	**(1,452,123)**	**(60,286)**	**(332,076)**	**(76,319)**	**(309,098)**	
18	**Subtotal Expenses**	**300,511,401**	**253,765,695**	**7,709,141**	**23,437,249**	**3,690,864**	**11,908,451**	
19	Disposal Gain/Loss	699,788	589,013	1,547	77,017	9,116	23,095	Detailed Analysis
20	**Subtotal Rev Reqt Excl Return**	**301,211,189**	**254,354,708**	**7,710,688**	**23,514,266**	**3,699,980**	**11,931,546**	
21	Return on Debt	86,509,039	80,908,990	482,414	1,972,686	366,738	2,778,212	Rate Base
22	Return on Equity	6,886,634	6,627,918	-	-	-	258,716	Rate Base
23	**Total Revenue Requirement**	**394,606,862**	**341,891,615**	**8,193,102**	**25,486,952**	**4,066,718**	**14,968,474**	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Total System
Return on Rate Base

Line No	1	2 Total $	3 Island Interconnected $	4 Island Isolated $	5 Labrador Isolated $	6 L'Anse au Loup $	7 Labrador Interconnected $	8 Basis of Proration
	Rate Base:							
1	Average Net Book Value	1,354,503,684	1,268,273,800	7,525,999	28,913,153	5,776,830	44,013,901	Schedule 2.3
2	Cash Working Capital	3,093,000	2,896,095	17,186	66,023	13,191	100,505	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel	25,385,122	25,385,122	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel	2,902,969	74,432	127,994	2,648,497	33,543	18,504	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine	1,619,425	1,533,774	-	-	-	85,651	Detailed Fuel Analysis
6	Inventory/Supplies	24,089,000	21,829,722	214,506	717,315	168,295	1,159,240	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Holyrood	2,249,000	2,249,000					Detailed Analysis
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	71,924,000	67,345,202	399,630	1,535,285	306,749	2,337,133	Prorated on Average Net Book Value - L. 1
9	Total Rate Base	**1,485,766,277**	**1,389,587,147**	**8,285,315**	**33,880,273**	**6,298,608**	**47,714,935**	
10	Less: Rural Portion	(215,667,257)	(167,203,062)	(8,285,315)	(33,880,273)	(6,298,608)	-	Schedule 2.6, L. 9
11	Rate Base Available for Equity Return	**1,270,099,019**	**1,222,384,085**	**-**	**-**	**-**	**47,714,935**	
	Corporate Targets:							
12	Capital Structure: Percent of Debt	72.60% (1)						
13	Return	8.020%						
14	Weighted Average Return: Debt	**5.823%**						
15	Capital Structure: Percent of Equity	23.70% (1)						
16	Return	2.288%						
17	Weighted Average Return: Equity	**0.542%**						
18	Weighted Average Cost of Capital	**6.365%**						
	Return on Rate Base by System (%):							
19	Return on Rate Base - Debt Component	-	5.823%	5.823%	5.823%	5.823%	5.823%	
20	Return on Rate Base - Equity Component	-	0.542%	-	-	-	0.542%	
	Return on Rate Base ($):							
21	Return on Debt	86,509,039	80,908,990	482,414	1,972,686	366,738	2,778,212	Schedule 2.6, L.12
22	Return on Equity	6,886,634	6,627,918	-	-	-	258,716	Schedule 2.6, L.13
23	Return on Rate Base ($)	**93,395,673**	**87,536,907**	**482,414**	**1,972,686**	**366,738**	**3,036,928**	Schedule 2.6, L.14
	Return on Total Rate Base (%):							
24	Return on Rate Base - Debt Component	5.823%	5.823%	5.823%	5.823%	5.823%	5.823%	L. 21 divided by L.9
25	Return on Rate Base - Equity Component	0.464%	0.477%	-	-	-	0.542%	L. 22 divided by L.9
26	Return on Rate Base (%)	**6.286%**	**6.299%**	**5.823%**	**5.823%**	**5.823%**	**6.365%**	L. 23 divided by L.9

(1) Debt and equity weightings reflect a 3.7% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Total System
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credits ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Total System							
1	Newfoundland Power	328,588,169	271,308,073	(7,673)	35,898,050	-	307,198,450	
2	RSP Activity	9,380,650	-	-	-	-	-	
3	Subtotal Newfoundland Power	**337,968,819**	**271,308,073**	**(7,673)**	**35,898,050**	**-**	**307,198,450**	**1.25**
4	Island Industrial	(6,187,612)	14,890,871	9,248	-		14,900,119	(0.42)
5	Unallocated RSP Hydraulic Variation	(7,798,774)	-	-	-		-	-
6	Labrador Industrial	2,655,027	2,655,027	-	-		2,655,027	1.00
7	CFB - Goose Bay Secondary	4,025,141	84,073	3,941,068	-		4,025,141	47.88
8	Rural Labrador Interconnected	14,084,732	12,229,374	(523,170)	4,262,393		15,968,596	1.15
	Rural Deficit Areas							
9	Island Interconnected	40,122,001	55,692,672	(1,575)	(15,569,095)		40,122,001	0.72
10	Island Isolated	1,402,573	8,193,102	-	(6,790,530)		1,402,573	0.17
11	Labrador Isolated	6,235,000	25,486,952	-	(19,251,952)		6,235,000	0.24
12	L'Anse au Loup	2,099,955	4,066,718	-	(1,966,763)		2,099,955	0.52
13	Revenue Credit Applied to Deficit (86.7%)	-	-	(3,417,898)	3,417,898		-	-
14	**Subtotal**	**49,859,529**	**93,439,444**	**(3,419,473)**	**(40,160,443)**	**-**	**49,859,529**	**0.53**
15	**Total**	**394,606,862**	**394,606,862**	**-**	**-**	**-**	**394,606,862**	**1.00**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit Allocation ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Island Interconnected							
1	Newfoundland Power	328,588,169	271,308,073	(7,673)	35,898,050	-	307,198,450	
2	NLP RSP Activity	9,380,650					-	
3	**Subtotal Newfoundland Power**	**337,968,819**	**271,308,073**	**(7,673)**	**35,898,050**	**-**	**307,198,450**	**1.25**
4	Industrial - Firm	19,547,715	14,887,010	(421)			14,886,589	
5	Industrial - Non-Firm	13,530	3,861	9,669			13,530	
6	Industrial RSP Activity	(25,748,857)					-	
7	**Subtotal Industrial**	**(6,187,612)**	**14,890,871**	**9,248**	**-**		**14,900,119**	**-0.42**
8	**Unallocated RSP Hydraulic Variation**	**(7,798,774)**						
	Rural							
9	1.1 Domestic	11,568,662	16,878,427	(477)	(5,309,288)		11,568,662	0.69
10	1.12 Domestic All Electric	13,098,159	20,289,666	(574)	(7,190,933)		13,098,159	0.65
11	1.3 Special	17,928	54,536	(2)	(36,606)		17,928	0.33
12	2.1 General Service 0-10 kW	1,995,112	2,371,786	(67)	(376,607)		1,995,112	0.84
13	2.2 General Service 10-100 kW	6,031,623	7,259,226	(205)	(1,227,398)		6,031,623	0.83
14	2.3 General Service 110-1,000 kVa	4,744,903	5,615,608	(159)	(870,546)		4,744,903	0.84
15	2.4 General Service Over 1,000 kVa	1,750,826	2,232,596	(63)	(481,707)		1,750,826	0.78
16	4.1 Street and Area Lighting	914,788	990,826	(28)	(76,009)		914,788	0.92
17	**Subtotal Rural**	**40,122,001**	**55,692,672**	**(1,575)**	**(15,569,095)**		**40,122,001**	**0.72**
18	**Total Island Interconnected**	**364,104,434**	**341,891,615**	**-**	**20,328,955**		**362,220,570**	**1.06**

Note1:
Calculation of Island Industrial Non-Firm Revenue Credit

Island Industrial Non-Firm Revenues, Ln 5, Col 2	13,530
Island Industrial Non-Firm Allocated Cost of Service, Ln 5, Col 3	(3,861)
Credit to be allocated to Island Interconnected Firm Customers	9,669

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Island Isolated							
1	1.2 Domestic Diesel	700,855	6,160,164		(5,459,309)		700,855	0.11
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	210,982	875,453		(664,471)		210,982	0.24
5	2.2 GS 10-100 kW	444,549	953,875		(509,325)		444,549	0.47
6	2.3 GS 110-1,000 kVa	11,229	70,887		(59,658)		11,229	0.16
7	2.4 General Service Over 1,000 kVa	0	0		0		0	0.00
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	34,957	132,724		(97,767)		34,957	0.26
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	**Total**	**1,402,573**	**8,193,102**		**(6,790,530)**		**1,402,573**	**0.17**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Labrador Isolated							
1	1.2 Domestic Diesel	2,778,521	15,132,083		(12,353,562)		2,778,521	0.18
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	958,417	2,771,471		(1,813,054)		958,417	0.35
5	2.2 GS 10-100 kW	2,014,392	5,679,540		(3,665,148)		2,014,392	0.35
6	2.3 GS 110-1,000 kVa	180,011	883,140		(703,130)		180,011	0.20
7	2.4 General Service Over 1,000 kVa	207,891	747,797		(539,906)		207,891	0.28
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	95,768	272,920		(177,152)		95,768	0.35
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	**Total**	**6,235,000**	**25,486,952**		**(19,251,952)**		**6,235,000**	**0.24**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	L'Anse au Loup							
1	1.1 Domestic	536,071	1,074,610		(538,539)		536,071	0.50
2	1.12 Domestic All Electric	729,769	1,567,568		(837,799)		729,769	0.47
3	2.1 General Service 0-10 kW	144,982	258,556		(113,574)		144,982	0.56
4	2.2 General Service 10-100 kW	538,441	953,577		(415,136)		538,441	0.56
5	2.3 General Service 110-1,000 kVa	110,327	167,798		(57,472)		110,327	0.66
6	4.1 Street and Area Lighting	40,364	44,608		(4,243)		40,364	0.90
7	**Total L'Anse Au Loup**	**2,099,955**	**4,066,718**		**(1,966,763)**		**2,099,955**	**0.52**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit Allocation ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Labrador Interconnected							
1	Industrial IOCC Firm	2,645,135	2,645,135		-		2,645,135	1.00
2	Industrial IOCC Non-Firm	9,893	9,893		-		9,893	1.00
3	**Subtotal Industrial**	**2,655,027**	**2,655,027**		**-**		**2,655,027**	**1.00**
4	**CFB - Goose Bay Secondary**	4,025,141	84,073	3,941,068	-		4,025,141	47.88
	Rural							
5	1.1 Domestic	104,407	183,620	(7,855)	63,999		239,764	0.57
6	1.1A Domestic All Electric	8,264,424	7,606,360	(325,399)	2,651,100		9,932,062	1.09
7	2.1 General Service 0-10 kW	280,394	226,247	(9,679)	78,855		295,423	1.24
8	2.2 General Service 10-100 kW	1,869,649	1,461,792	(62,535)	509,489		1,908,745	1.28
9	2.3 General Service 110-1,000 kVa	2,371,795	1,787,697	(76,477)	623,079		2,334,299	1.33
10	2.4 General Service Over 1,000 kVa	934,293	733,548	(31,381)	255,669		957,836	1.27
11	4.1 Street and Area Lighting	259,770	230,109	(9,844)	80,202		300,467	1.13
12	**Subtotal Rural**	**14,084,732**	**12,229,374**	**(523,170)**	**4,262,393**		**15,968,596**	**1.15**
13	**Total Labrador Interconnected**	**20,764,901**	**14,968,474**	**3,417,898**	**4,262,393**		**22,648,765**	**1.39**

Note1:
Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2		4,025,141
CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3		(84,073)
CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5		-
Revenue Credit		3,941,068
Revenue Credit Applied to Deficit	**86.7%**	3,417,898
Revenue Credit Applied to Firm Regulated Labrador Interconnected Customers		523,170
		3,941,068

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Total System
Rural Deficit Allocation

Line No.	1 Rate Class	2 Allocated Revenue Reqt ($)	3 Demand ($)	4 Energy ($)	5 Customer ($)	6 Source
			Before Deficit and Revenue Credit Allocation			
	CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:					
1	Newfoundland Power	271,308,073	109,098,783	158,560,762	3,648,528	Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	12,229,374	8,203,891	675,831	3,349,651	Schedule 1.3.1, p. 3
3	**Total**	**283,537,447**	**117,302,674**	**159,236,593**	**6,998,179**	
4	Deficit Classified	40,160,443	16,614,833	22,554,383	991,227	Prorated on Line 3
	UNIT COSTS OF DEFICIT:		CP kW	MWH	Customers *	
	Island Interconnected:					
5	Newfoundland Power		1,110,071	5,195,234	9,296	
6	**Subtotal Island Interconnected**		**1,110,071**	**5,195,234**	**9,296**	
	Labrador Interconnected:					
7	Rural Labrador Interconnected		127,583	514,849	10,096	
8	**Subtotal Labrador Interconnected**		**127,583**	**514,849**	**10,096**	
9	**Total**		**1,237,654**	**5,710,083**	**19,392**	
10	Deficit Unit Costs		$13.42 $/KW	$3.95 $/MWH	$51.12 $/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:	$392.48
Labrador Interconnected:	$331.79

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Total System
Rural Deficit Allocation

Line No.	1	2	3	4	5	6
			Deficit Allocation			
	Rate Class	Allocated Revenue Reqt ($)	Demand ($)	Energy ($)	Customer ($)	Source
	ALLOCATION OF DEFICIT:					
11	Island Interconnected	35,898,050	14,902,099	20,520,768	475,182	Line 6 x Line 10
12	Labrador Interconnected	4,262,393	1,712,734	2,033,614	516,045	Line 8 x Line 10
13	**Allocated Totals**	**40,160,443**	**16,614,833**	**22,554,383**	**991,227**	

CUSTOMER DEFICIT ALLOCATION:

		Amount	Percent
	Island Interconnected:		
14	Newfoundland Power	35,898,050	89.4%
15	Sub-Total Island Interconnected	35,898,050	
	Labrador Interconnected:		
16	Rural Labrador Interconnected	4,262,393	10.6%
17	Subtotal Labrador Interconnected	4,262,393	
18	**Total**	**40,160,443**	100.0%

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Island Interconnected										
1	Newfoundland Power	8.12	-	0.03163	-	304,044.00	9.19	-	0.03581	-	344,264.90
2	Industrial - Firm	2.78	-	0.03169	-	20,506.46	2.78	-	0.03169	-	20,505.88
3	Industrial - Non-Firm	-	-	0.03828	-	-	-	-	0.13415	-	-
	Rural							-	-		
4	1.1 Domestic	-	0.08786	0.03641	0.12427	30.59	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.10286	0.03622	0.13908	30.43	-	-	-	-	-
6	1.3 Special	-	0.13253	0.03584	0.16837	30.12	-	-	-	-	-
7	2.1 General Service 0-10 kW	-	0.07367	0.03658	0.11026	34.04	-	-	-	-	-
8	2.2 General Service 10-100 kW	24.12	-	0.03655	-	54.02	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	21.98	-	0.03625	-	55.44	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	21.54	-	0.03654	-	55.65	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.11247	0.03660	0.14907	53.44	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Isolated Systems:										
1	1.2 Domestic Diesel	-	0.26798	0.54057	0.80855	37.39					
2	2.1 General Service 0-10 kW	-	0.22098	0.53777	0.75875	39.91					
3	2.2 GS 10-100 kW	68.86	-	0.52363	-	64.19					
4	2.3 GS 110-1,000 kVa	24.79	-	0.51158	-	59.45					
5	2.4 General Service Over 1,000 kVa	(69.52)	-	0.50727	-	56.64					
6	**Subtotal Metered Demand Classes**	37.29	-	0.51914	-	63.90					
7	4.1 Street and Area Lighting	-	0.30576	0.54890	0.85466	69.37					
	Island Isolated										
8	1.2 Domestic Diesel	-	0.39358	0.66605	1.05964	50.85	-	-	-	-	-
9	2.1 General Service 0-10 kW	-	0.29092	0.66827	0.95920	58.30	-	-	-	-	-
10	2.2 GS 10-100 kW	125.73	-	0.66967	-	102.73	-	-	-	-	-
11	2.3 GS 110-1,000 kVa	937.20	-	0.70426	-	111.87	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-
13	4.1 Street and Area Lighting	-	0.39696	0.66921	1.06617	83.28	-	-	-	-	-
	Labrador Isolated										
14	1.2 Domestic Diesel	-	0.23306	0.50569	0.73875	32.56	-	-	-	-	-
15	2.1 General Service 0-10 kW	-	0.20472	0.50743	0.71215	35.84	-	-	-	-	-
16	2.2 GS 10-100 kW	62.42	-	0.50794	-	55.13	-	-	-	-	-
17	2.3 GS 110-1,000 kVa	18.41	-	0.50632	-	56.54	-	-	-	-	-
18	2.4 General Service Over 1,000 kVa	(69.52)	-	0.50727	-	56.64	-	-	-	-	-
19	4.1 Street and Area Lighting	-	0.27499	0.50830	0.78329	63.26	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	L'Anse au Loup										
1	1.1 Domestic	-	0.06579	0.11550	0.18129	35.07	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.08438	0.11448	0.19886	34.76	-	-	-	-	-
3	2.1 General Service 0-10 kW	-	0.07212	0.11566	0.18777	37.79	-	-	-	-	-
4	2.2 General Service 10-100 kW	18.18	-	0.11517	-	53.80	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	8.77	-	0.11643	-	55.74	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.07963	0.11629	0.19592	58.11	-	-	-	-	-
	Labrador Interconnected										
7	Industrial - IOCC Firm	3.00	-	0.00140	-	0.00	3.00	-	0.00140	-	0.00
8	Industrial - IOCC Non-Firm	-	-	0.00140	0.00140	0.00	-	-	0.00140	0.00140	0.00
9	CFB - Goose Bay Secondary	-	-	0.00147	0.00147	75.20	-	-	0.00147	0.00147	75.20
	Rural							-	-		
10	1.1 Domestic	-	0.02063	0.00151	0.02214	25.32	-	0.02694	0.00198	0.02891	33.06
11	1.1A Domestic All Electric	-	0.01933	0.00150	0.02083	25.12	-	0.02524	0.00196	0.02720	32.79
12	**Subtotal Domestic**	-	0.01934	0.00150	0.02084	25.13	-	0.02526	0.00196	0.02722	32.81
								-	-		
13	2.1 General Service 0-10 kW	-	0.01330	0.00151	0.01481	28.14	-	0.01737	0.00197	0.01934	36.75
14	2.2 General Service 10-100 kW	4.97	-	0.00152	-	46.22	6.49	-	0.00198	-	60.35
15	2.3 General Service 110-1,000 kVa	5.43	-	0.00151	-	47.65	7.09	-	0.00198	-	62.22
16	2.4 General Service Over 1,000 kVa	7.07	-	0.00148	-	46.60	9.23	-	0.00193	-	60.85
17	4.1 Street and Area Lighting	-	0.02199	0.00150	0.02349	46.71	0.00	0.02872	0.00196	0.03068	60.99

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total ($)	Demand ($)	Energy ($)	Customer ($)	Total ($)	Demand ($)	Energy ($)	Customer ($)
	Island Interconnected								
1	Newfoundland Power	271,308,073	109,098,783	158,560,762	3,648,528	307,198,450	123,531,072	179,536,199	4,131,179
2	Industrial - Firm	14,887,010	2,188,304	11,714,396	984,310	14,886,589	2,188,242	11,714,065	984,282
3	Industrial - Non-Firm	3,861	-	3,861	-	13,530	-	13,530	-
	Rural								
4	1.1 Domestic	16,878,427	8,882,632	3,680,910	4,314,885	-	-	-	-
5	1.12 Domestic All Electric	20,289,666	12,934,313	4,554,821	2,800,532	-	-	-	-
6	1.3 Special	54,536	42,643	11,532	361	-	-	-	-
7	2.1 General Service 0-10 kW	2,371,786	1,048,861	520,833	802,092	-	-	-	-
8	2.2 General Service 10-100 kW	7,259,226	4,570,480	2,106,180	582,566	-	-	-	-
9	2.3 General Service 110-1,000 kVa	5,615,608	3,723,504	1,837,666	54,438	-	-	-	-
10	2.4 General Service Over 1,000 kVa	2,232,596	1,482,249	744,838	5,509	-	-	-	-
11	4.1 Street and Area Lighting	990,826	317,119	103,196	570,511	-	-	-	-
12	**Subtotal Rural**	**55,692,672**	**33,001,801**	**13,559,976**	**9,130,895**				
13	**Total Island Interconnected**	**341,891,615**	**144,288,888**	**183,838,994**	**13,763,733**				

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Total Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2 Before Deficit and Revenue Credit Allocation Total ($)	3 Demand ($)	4 Energy ($)	5 Customer ($)	6 After Deficit and Revenue Credit Allocation Total ($)	7 Demand ($)	8 Energy ($)	9 Customer ($)
	Isolated Systems:								
1	1.2 Domestic Diesel	21,292,247	6,652,854	13,420,478	1,218,915				
2	2.1 General Service 0-10 kW	3,646,924	996,017	2,423,884	227,022				
3	2.2 GS 10-100 kW	6,633,415	1,795,062	4,725,700	112,653				
4	2.3 GS 110-1,000 kVa	954,027	157,865	790,514	5,648				
5	2.4 General Service Over 1,000 kVa	747,797	(483,957)	1,231,075	680				
6	**Subtotal Metered Demand Classes**	8,335,239	1,468,970	6,747,289	118,980				
7	4.1 Street and Area Lighting	405,645	110,155	197,747	97,742				
8	**Total Isolated Systems**	**33,680,054**	**9,227,995**	**22,789,399**	**1,662,660**				
	Island Isolated								
9	1.2 Domestic Diesel	6,160,164	2,125,358	3,596,713	438,093	-	-	-	-
10	2.1 General Service 0-10 kW	875,453	247,311	568,095	60,047	-	-	-	-
11	2.2 GS 10-100 kW	953,875	333,170	586,394	34,310	-	-	-	-
12	2.3 GS 110-1,000 kVa	70,887	41,424	28,903	559	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	132,724	36,083	60,830	35,812	-	-	-	-
15	**Total Island Isolated**	**8,193,102**	**2,783,346**	**4,840,935**	**568,821**				
	Labrador Isolated								
16	1.2 Domestic Diesel	15,132,083	4,527,496	9,823,765	780,822	-	-	-	-
17	2.1 General Service 0-10 kW	2,771,471	748,706	1,855,790	166,975	-	-	-	-
18	2.2 GS 10-100 kW	5,679,540	1,461,891	4,139,306	78,343	-	-	-	-
19	2.3 GS 110-1,000 kVa	883,140	116,441	761,611	5,088	-	-	-	-
20	2.4 General Service Over 1,000 kVa	747,797	(483,957)	1,231,075	680	-	-	-	-
21	4.1 Street and Area Lighting	272,920	74,072	136,917	61,931	-	-	-	-
22	**Total Labrador Isolated**	**25,486,952**	**6,444,649**	**17,948,464**	**1,093,839**				

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total ($)	Demand ($)	Energy ($)	Customer ($)	Total ($)	Demand ($)	Energy ($)	Customer ($)
	L'Anse au Loup								
1	1.1 Domestic	1,074,610	317,519	557,428	199,662	-	-	-	-
2	1.12 Domestic All Electric	1,567,568	611,074	829,109	127,385	-	-	-	-
3	2.1 General Service 0-10 kW	258,556	77,210	123,830	57,516	-	-	-	-
4	2.2 General Service 10-100 kW	953,577	321,480	584,051	48,046	-	-	-	-
5	2.3 General Service 110-1,000 kVa	167,798	38,043	127,748	2,007	-	-	-	-
6	4.1 Street and Area Lighting	44,608	9,792	14,302	20,514	-	-	-	-
7	**Total L'Anse au Loup**	**4,066,718**	**1,375,120**	**2,236,469**	**455,130**				
	Labrador Interconnected								
8	Industrial - IOCC Firm	2,645,135	2,230,697	414,438	-	2,645,135	2,230,697	414,438	-
9	Industrial - IOCC Non-Firm	9,893	-	9,893	-	9,893	-	9,893	-
10	CFB - Goose Bay Secondary	84,073	-	83,171	902	84,073	-	83,171	902
	Rural								
11	1.1 Domestic	183,620	46,888	3,443	133,289	239,764	61,225	4,496	174,043
12	1.1A Domestic All Electric	7,606,360	4,801,069	373,251	2,432,040	9,932,062	6,269,032	487,375	3,175,655
13	**Subtotal Domestic**	**7,789,980**	**4,847,957**	**376,694**	**2,565,330**	**10,171,825**	**6,330,256**	**491,871**	**3,349,698**
14	2.1 General Service 0-10 kW	226,247	62,834	7,125	156,288	295,423	82,046	9,304	204,074
15	2.2 General Service 10-100 kW	1,461,792	1,013,900	89,978	357,914	1,908,745	1,323,908	117,489	467,349
16	2.3 General Service 110-1,000 kVa	1,787,697	1,578,835	132,055	76,807	2,334,299	2,061,575	172,432	100,291
17	2.4 General Service Over 1,000 kVa	733,548	664,353	67,518	1,678	957,836	867,484	88,162	2,190
18	4.1 Street and Area Lighting	230,109	36,012	2,461	191,636	300,467	47,023	3,214	250,230
19	**Subtotal Rural**	**12,229,374**	**8,203,891**	**675,831**	**3,349,651**	**15,968,596**	**10,712,292**	**882,472**	**4,373,832**
20	**Total Labrador Incterconnected**	**14,968,474**	**10,434,588**	**1,183,333**	**3,350,553**	**18,707,697**	**12,942,989**	**1,389,973**	**4,373,832**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units: Billing Demands (kW)	3 Units: Sales (MWh)	4 Units: Customers	5 Units: Bills (Total No)
	Island Interconnected				
1	Newfoundland Power	13,435,631	5,013,581	1	12
2	Industrial - Firm	786,000	369,676	4	48
3	Industrial - Non-Firm	5,338	101	-	-
	Rural				
4	1.1 Domestic	-	101,100	11,754	141,045
5	1.12 Domestic All Electric	-	125,749	7,668	92,017
6	1.3 Special	-	322	1	12
7	2.1 General Service 0-10 kW	-	14,237	1,964	23,564
8	2.2 General Service 10-100 kW	189,516	57,621	899	10,784
9	2.3 General Service 110-1,000 kVa	169,417	50,697	82	982
10	2.4 General Service Over 1,000 kVa	68,817	20,385	8	99
11	4.1 Street and Area Lighting	-	2,820	890	10,675
12	**Subtotal Rural**	**427,750**	**372,931**	**23,265**	**279,178**
13	**Total Island Interconnected**	**14,654,719**	**5,756,288**	**23,270**	**279,238**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units: Billing Demands (kW)	3 Units: Sales (MWh)	4 Units: Customers	5 Units: Bills (Total No)
	Isolated Systems:				
1	1.2 Domestic Diesel	-	24,826	2,717	32,598
2	2.1 General Service 0-10 kW	-	4,507	474	5,689
3	2.2 GS 10-100 kW	26,069	9,025	146	1,755
4	2.3 GS 110-1,000 kVa	6,369	1,545	8	95
5	2.4 General Service Over 1,000 kVa	6,961	2,427	1	12
6	**Subtotal Metered Demand Classes**	39,398	12,997	155	1,862
7	4.1 Street and Area Lighting	-	360	117	1,409
8	**Total Isolated Systems**	**39,398**	**42,691**	**3,463**	**41,558**
	Island Isolated				
9	1.2 Domestic Diesel	-	5,400	718	8,616
10	2.1 General Service 0-10 kW	-	850	86	1,030
11	2.2 GS 10-100 kW	2,650	876	28	334
12	2.3 GS 110-1,000 kVa	44	41	0	5
13	2.4 General Service Over 1,000 kVa	-	-	-	-
14	4.1 Street and Area Lighting	-	91	36	430
15	**Total Island Isolated**	**2,694**	**7,258**	**868**	**10,415**
	Labrador Isolated				
16	1.2 Domestic Diesel	-	19,426	1,999	23,982
17	2.1 General Service 0-10 kW	-	3,657	388	4,659
18	2.2 GS 10-100 kW	23,419	8,149	118	1,421
19	2.3 GS 110-1,000 kVa	6,324	1,504	8	90
20	2.4 General Service Over 1,000 kVa	6,961	2,427	1	12
21	4.1 Street and Area Lighting	-	269	82	979
22	**Total Labrador Isolated**	**36,704**	**35,433**	**2,595**	**31,143**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units: Billing Demands (kW)	3 Units: Sales (MWh)	4 Units: Customers	5 Units: Bills (Total No)
	L'Anse au Loup				
1	1.1 Domestic	-	4,826	475	5,694
2	1.12 Domestic All Electric	-	7,242	305	3,665
3	2.1 General Service 0-10 kW	-	1,071	127	1,522
4	2.2 General Service 10-100 kW	17,682	5,071	74	893
5	2.3 General Service 110-1,000 kVa	4,338	1,097	3	36
6	4.1 Street and Area Lighting	-	123	29	353
7	**Total L'Anse au Loup**	**22,020**	**19,431**	**1,014**	**12,163**
	Labrador Interconnected				
8	Industrial - IOCC Firm	744,000	295,981	1	12
9	Industrial - IOCC Non-Firm	-	7,065		
10	CFB - Goose Bay Secondary	-	56,434	1	12
	Rural				
11	1.1 Domestic	-	2,273	439	5,265
12	1.1A Domestic All Electric	-	248,377	8,070	96,834
13	**Subtotal Domestic**	-	**250,650**	**8,508**	**102,099**
14	2.1 General Service 0-10 kW	-	4,724	463	5,553
15	2.2 General Service 10-100 kW	204,008	59,359	645	7,744
16	2.3 General Service 110-1,000 kVa	290,830	87,206	134	1,612
17	2.4 General Service Over 1,000 kVa	93,959	45,591	3	36
18	4.1 Street and Area Lighting	-	1,638	342	4,103
19	**Subtotal Rural**	**588,796**	**449,169**	**10,096**	**121,147**
20	**Total Labrador Incterconnected**	**1,332,796**	**808,649**	**10,098**	**121,171**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Rate Calculations for Newfoundland Power

Line No.	1 Description	2 Amount	3 Source
	Newfoundland Power:		
	Demand:		
1	Rate ($/kW/mo.)	$4.00	
2	Billing Units (kW)	13,435,631	Sch 1.3.2, pg 1, Ln 1, Col 2
3	**Demand Revenue**	**$53,742,524**	Ln 1 * Ln 2
	Energy (First Block):		
4	Total Revenue Requirement	$307,198,450	Sch 1.2, pg 1, Ln 1, Col 7
5	Less: Demand Revenue	53,742,524	Ln 3
6	Less: Second Block Energy Revenue	130,408,762	((Sch 1.3.2, pg 1, Ln 1, Col 3) - Ln 8) * Ln 12
7	First Block Energy Revenue	$123,047,164	Ln 4 - Ln 5 - Ln 6
8	First Block Energy Consumed (MWh)	3,000,000	
9	**Rate (Mills/kWh)**	**41.02**	Ln 7 / Ln 8
	Energy (Second Block):		
10	Average No. 6 Fuel Cost per Barrel	$40.80	
11	Efficiency Factor (kWh per Barrel)	630	
12	**Rate (Mills/kWh)**	**64.76**	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Value of Newfoundland Power Thermal Generation Credit

Line No.	1 Description	2 Amount	3 Source
1	Island Interconnected System:		
2	Generation demand costs ($)	96,211,983	Sch 2.1A, C. 3, Ln 23
3	Coincident peak (kW)	1,215,609	Sch 3.1A, C. 3, Ln 13
4	Generation demand costs ($/kW)	79.15	Ln 2 / Ln 3
5	NP thermal generation capacity credit (kW)	32,892	(1)
6	Gross value of credit to NP ($)	2,603,402	Ln 4 x Ln 5
7	Less NP's cost share:		
8	Percentage	91.58%	Sch 3.1A, C. 5, Ln 14
9	Amount ($)	(2,384,199)	Ln 6 x Ln 8
10	Net value of credit to NP ($)	219,203	Ln 6 - Ln 9

(1) NP gas turbine and diesel generation capacity (kW) 37,826
÷ System reserve 1.15
NP thermal generation capacity credit (kW) 32,892

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Calculation of Firming Up Charge

	1	2	3	4
Line No.	Description	Total	Gas Turbine	Transmission & Terminals
1	Operating & Maintenance	5,045,677	1,143,248	3,902,428
2	O&M Overhead	4,533,981	1,378,499	3,155,482
3	Depreciation	6,611,238	685,219	5,926,020
4	Return	10,514,106	460,098	10,054,007
5	**Total**	**26,705,002**	**3,667,064**	**23,037,938**
6	Capacity (kW)		110,000	1,696,300
7	Cost ($/kW)	$46.92	$33.34	$13.58
8	Rate ($/kWh)	$0.01043		

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Calculation of Transmission Wheeling Charge

Line No.	1 Description	2
1	Island Interconnected Transmission Revenue Requirement	23,054,705
2	Transmission Energy Output (MWh)	421,048
3	Rate ($/kWh)	$0.05476

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Expenses																	
1	Operating & Maintenance	76,937,033	33,501,249	18,074,690	7,057,911	3,048,815	968,362	4,975,494	1,289,740	299,487	530,116	714,295	795,671	341,036	321,854	115,126	1,885,095	1,594,172
2	Fuels-No. 6 Fuel	101,620,510	-	101,620,510	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	71,597	71,597	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	1,063,326	1,063,326	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	39,347,859	17,560,145	21,196,774	-	590,941	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	36,177,493	12,995,193	7,559,200	5,926,020	2,543,002	589,497	2,794,731	715,693	178,060	315,181	393,498	439,946	158,046	140,717	70,360	305,756	1,052,595
	Expense Credits																	
8	Sundry	(461,804)	(201,087)	(108,491)	(42,364)	(18,300)	(5,812)	(29,865)	(7,741)	(1,798)	(3,182)	(4,287)	(4,776)	(2,047)	(1,932)	(691)	(11,315)	(9,569)
9	Building Rental Income	(15,653)	(5,742)	(5,184)	(1,985)	(940)	(153)	(659)	(171)	(40)	(70)	(95)	(105)	(45)	(28)	(15)	-	(420)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(78,670)	(34,256)	(18,482)	(7,217)	(3,117)	(990)	(5,088)	(1,319)	(306)	(542)	(730)	(814)	(349)	(329)	(118)	(1,928)	(1,630)
12	Pole Attachments	(977,250)	-	-	-	-	-	(565,191)	(193,155)	-	-	(100,039)	(118,865)	-	-	-	-	-
13	Secondary Energy	95,998	-	95,998	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(12,144)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,144)	-
16	Meter Test Revenues	(2,601)	-	-	-	-	-	-	-	-	-	-	-	-	(2,601)	-	-	-
17	**Total Expense Credits**	**(1,452,123)**	**(241,084)**	**(36,159)**	**(51,566)**	**(22,358)**	**(6,956)**	**(600,802)**	**(202,387)**	**(2,144)**	**(3,794)**	**(105,152)**	**(124,560)**	**(2,441)**	**(4,889)**	**(824)**	**(25,387)**	**(11,619)**
18	**Subtotal Expenses**	**253,765,695**	**64,950,425**	**148,415,015**	**12,932,364**	**6,160,400**	**1,550,903**	**7,169,423**	**1,803,046**	**475,403**	**841,503**	**1,002,641**	**1,111,057**	**496,641**	**457,681**	**184,662**	**2,165,465**	**2,635,148**
19	Disposal Gain / Loss	589,013	209,617	225,528	68,334	31,570	4,556	17,899	4,934	1,543	2,731	2,638	2,995	904	978	634	734	13,418
20	**Subtotal Revenue Requirement Ex. Return**	**254,354,708**	**65,160,041**	**148,640,544**	**13,000,698**	**6,191,970**	**1,555,458**	**7,187,322**	**1,807,980**	**476,946**	**844,234**	**1,005,279**	**1,114,053**	**497,545**	**458,659**	**185,296**	**2,166,199**	**2,648,566**
21	Return on Debt	80,908,990	28,406,623	31,760,866	9,197,505	4,250,576	615,593	2,423,945	667,221	207,496	367,285	356,993	405,220	123,481	131,938	85,220	100,464	1,808,564
22	Return on Equity	6,627,918	2,645,319	2,957,677	856,502	-	-	-	-	-	-	-	-	-	-	-	-	168,419
23	**Total Revenue Reqmt**	**341,891,615**	**96,211,983**	**183,359,087**	**23,054,705**	**10,442,546**	**2,171,051**	**9,611,266**	**2,475,201**	**684,442**	**1,211,519**	**1,362,271**	**1,519,273**	**621,026**	**590,597**	**270,516**	**2,266,663**	**4,625,550**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	21 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	1,022,981	400,939	Carryforward from Sch.2.4 L.30
2	Fuels-No. 6 Fuel	-	-	Production - Demand, Energy ratios Sch.4.1 L.10
3	Fuels-Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.12
4	Fuels-Gas Turbine	-	-	Production - Demand, Energy ratios Sch.4.1 L.11
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.7
7	Depreciation	-	-	Carryforward from Sch.2.5 L.40
	Expense Credits			
8	Sundry	(6,140)	(2,407)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.34
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
11	Suppliers' Discounts	(1,046)	(410)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(7,186)**	**(2,817)**	
18	**Subtotal Expenses**	**1,015,795**	**398,123**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.40
20	**Subtotal Revenue Requirement Ex. Return**	**1,015,795**	**398,123**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.9
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.11
23	**Total Revenue Reqmt**	**1,015,795**	**398,123**	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Substations Demand ($)	8 Primary Lines Demand ($)	9 Primary Lines Customer ($)	10 Line Transformers Demand ($)	11 Line Transformers Customer ($)	12 Secondary Lines Demand ($)	13 Secondary Lines Customer ($)	14 Services Customer ($)	15 Meters Customer ($)	16 Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
							Distribution											
	Production																	
	Hydraulic																	
1	Bay D'Espoir	187,625,181	84,847,191	102,777,990	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	173,691,766	78,546,271	95,145,494	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	81,085,551	36,668,219	44,417,332	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	269,766,996	121,993,070	147,773,926	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	22,013,638	9,954,929	12,058,709	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	111,593,489	50,464,410	61,129,079	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Hydraulic	4,696,333	2,123,759	2,572,574	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**850,472,954**	**384,597,849**	**465,875,105**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	209,834,693	160,313,706	49,520,988	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	26,677,173	26,677,173	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	7,123,243	7,123,243	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**1,094,108,064**	**578,711,971**	**515,396,093**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																	
14	Lines	259,614,068	-	-	149,312,343	82,867,238	-	-	-	-	-	-	-	-	-	-	-	27,434,486
15	Lines - Hydraulic	54,982,367	24,863,930	30,118,437	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	105,300,239	-	-	67,213,415	19,713,053	-	-	-	-	-	-	-	-	-	-	-	18,373,770
17	Term Stns - Hydraulic	33,007,158	14,926,380	18,080,779	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	8,391,501	6,411,106	1,980,394	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	599,370	599,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	9,819,911	-	-	-	-	9,819,911	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**157,118,178**	**21,936,856**	**20,061,173**	**67,213,415**	**19,713,053**	**9,819,911**	-	-	-	-	-	-	-	-	-	-	**18,373,770**
22	**Subtotal Transmission**	**471,714,613**	**46,800,786**	**50,179,610**	**216,525,759**	**102,580,291**	**9,819,911**	-	-	-	-	-	-	-	-	-	-	**45,808,257**
	Distribution																	
23	Substations	7,800,070	884,891	-	-	-	6,915,179	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	3,809,572	-	-	-	-	-	2,872,226	365,909	-	-	333,147	238,289	-	-	-	-	-
25	Poles	85,029,116	-	-	-	-	-	49,176,419	16,806,175	-	-	8,704,261	10,342,261	-	-	-	-	-
26	Primary Conductor & Eqpt	13,026,445	-	-	-	-	-	11,554,457	1,471,988	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	8,321,039	-	-	-	-	-	8,321,039	-	-	-	-	-	-	-	-	-	-
28	Transformers	11,992,478	-	-	-	-	-	-	-	4,329,285	7,663,194	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	2,209,631	-	-	-	-	-	-	-	-	-	1,288,215	921,416	-	-	-	-	-
30	Services	4,929,906	-	-	-	-	-	-	-	-	-	-	-	4,929,906	-	-	-	-
31	Meters	3,001,151	-	-	-	-	-	-	-	-	-	-	-	-	3,001,151	-	-	-
32	Street Lighting	1,664,221	-	-	-	-	-	-	-	-	-	-	-	-	-	1,664,221	-	-
33	**Subtotal Distribution**	**141,783,628**	**884,891**	-	-	-	**6,915,179**	**71,924,141**	**18,644,072**	**4,329,285**	**7,663,194**	**10,325,622**	**11,501,966**	**4,929,906**	**3,001,151**	**1,664,221**	-	-
34	**Subttl Prod, Trans, & Dist**	**1,707,606,304**	**626,397,648**	**565,575,702**	**216,525,759**	**102,580,291**	**16,735,090**	**71,924,141**	**18,644,072**	**4,329,285**	**7,663,194**	**10,325,622**	**11,501,966**	**4,929,906**	**3,001,151**	**1,664,221**	-	**45,808,257**
35	General	164,473,110	76,194,458	40,353,022	13,290,006	5,569,280	1,982,382	10,128,668	2,625,539	609,669	1,079,164	1,454,099	1,619,757	694,251	713,274	234,363	4,864,586	3,060,593
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	1,398,988	1,225,901	-	-	-	173,087	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	200,794	73,657	66,505	25,461	12,062	1,968	8,457	2,192	509	901	1,214	1,352	580	353	196	-	5,386
39	Software - General	3,300,409	1,210,682	1,093,127	418,494	198,264	32,345	139,013	36,035	8,368	14,811	19,957	22,231	9,528	5,801	3,217	-	88,537
40	**Total Plant**	**1,876,979,605**	**705,102,346**	**607,088,357**	**230,259,720**	**108,359,898**	**18,924,872**	**82,200,279**	**21,307,838**	**4,947,830**	**8,758,070**	**11,800,892**	**13,145,306**	**5,634,264**	**3,720,579**	**1,901,996**	**4,864,586**	**48,962,773**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	139,000,610	62,858,361	76,142,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	163,103,362	73,758,021	89,345,341	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	72,917,766	32,974,612	39,943,154	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	257,571,643	116,478,131	141,093,513	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	20,474,855	9,259,066	11,215,789	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	109,997,657	49,742,749	60,254,909	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	3,008,993	1,360,716	1,648,277	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**766,074,888**	**346,431,656**	**419,643,232**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9	Holyrood	48,527,694	37,075,158	11,452,536	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	4,818,229	4,818,229	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	1,235,941	1,235,941	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**820,656,751**	**389,560,984**	**431,095,767**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
14	Lines	175,190,157	-	-	106,362,511	50,706,389	-	-	-	-	-	-	-	-	-	-	-	18,121,258
15	Lines - Hydraulic	50,717,805	22,935,425	27,782,380	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	61,006,887	-	-	36,042,263	15,269,393	-	-	-	-	-	-	-	-	-	-	-	9,695,231
17	Term Stns - Hydraulic	21,807,201	9,861,575	11,945,626	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	1,296,530	990,549	305,981	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	406,456	406,456	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	6,818,939	-	-	-	-	6,818,939	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**91,336,013**	**11,258,580**	**12,251,607**	**36,042,263**	**15,269,393**	**6,818,939**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**9,695,231**
22	**Subtotal Transmission**	**317,243,976**	**34,194,005**	**40,033,988**	**142,404,773**	**65,975,782**	**6,818,939**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**27,816,489**
	Distribution																	
23	Substations	2,520,210	373,352	-	-	-	2,146,858	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	1,963,814	-	-	-	-	-	1,480,617	188,624	-	-	171,736	122,837	-	-	-	-	-
25	Poles	45,285,696	-	-	-	-	-	26,190,892	8,950,808	-	-	4,635,806	5,508,190	-	-	-	-	-
26	Primary Conductor & Eqpt	5,327,796	-	-	-	-	-	4,725,755	602,041	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	2,748,518	-	-	-	-	-	2,748,518	-	-	-	-	-	-	-	-	-	-
28	Transformers	8,628,646	-	-	-	-	-	-	-	3,114,941	5,513,705	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	658,994	-	-	-	-	-	-	-	-	-	384,194	274,801	-	-	-	-	-
30	Services	1,716,720	-	-	-	-	-	-	-	-	-	-	-	1,716,720	-	-	-	-
31	Meters	1,868,815	-	-	-	-	-	-	-	-	-	-	-	-	1,868,815	-	-	-
32	Street Lighting	1,285,959	-	-	-	-	-	-	-	-	-	-	-	-	-	1,285,959	-	-
33	**Subtotal Distribution**	**72,005,167**	**373,352**	**-**	**-**	**-**	**2,146,858**	**35,145,782**	**9,741,474**	**3,114,941**	**5,513,705**	**5,191,735**	**5,905,827**	**1,716,720**	**1,868,815**	**1,285,959**	**-**	**-**
34	**Subttl Prod, Trans, & Dist**	**1,209,905,895**	**424,128,341**	**471,129,755**	**142,404,773**	**65,975,782**	**8,965,797**	**35,145,782**	**9,741,474**	**3,114,941**	**5,513,705**	**5,191,735**	**5,905,827**	**1,716,720**	**1,868,815**	**1,285,959**	**-**	**27,816,489**
35	General	53,463,541	24,767,730	13,117,132	4,320,042	1,810,347	644,392	3,292,419	853,456	198,179	350,792	472,669	526,517	225,673	231,857	76,182	1,581,280	994,875
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	1,398,988	1,225,901	-	-	-	173,087	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	88,399	30,988	34,422	10,405	4,820	655	2,568	712	228	403	379	431	125	137	94	-	2,032
39	Software - General	3,416,977	1,197,809	1,330,549	402,175	186,327	25,321	99,258	27,512	8,797	15,572	14,662	16,679	4,848	5,278	3,632	-	78,558
40	**Total Net Book Value**	**1,268,273,800**	**451,350,769**	**485,611,859**	**147,137,395**	**67,977,277**	**9,809,252**	**38,540,027**	**10,623,153**	**3,322,144**	**5,880,472**	**5,679,446**	**6,449,455**	**1,947,367**	**2,106,086**	**1,365,867**	**1,581,280**	**28,891,954**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Functional Classification of Operating & Maintenance Expense

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
						Distribution											
Line No. Description	Total Amount	Production Demand	Production and Transmission Energy	Transmission Demand	Rural Prod & Transmission Demand	Substations Demand	Primary Lines Demand	Primary Lines Customer	Line Transformers Demand	Line Transformers Customer	Secondary Lines Demand	Secondary Lines Customer	Services Customer	Meters Customer	Street Lighting Customer	Accounting Customer	Specifically Assigned Customer
Production	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1 Hydraulic	9,728,251	4,399,275	5,328,976	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2 Holyrood / Thermal	18,885,875	14,428,809	4,457,067	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Gas Turbine	1,069,283	1,069,283	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 Diesel	253,214	253,214	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Other	2,292,187	1,212,418	1,079,769	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 **Subtotal Production**	**32,228,811**	**21,362,999**	**10,865,812**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
8 Transmission Lines	2,813,507	222,364	269,356	1,335,334	741,100	-	-	-	-	-	-	-	-	-	-	-	245,353
9 Terminal Stations	4,170,061	582,224	532,442	1,783,906	523,203	260,629	-	-	-	-	-	-	-	-	-	-	487,657
10 Other	1,706,224	169,282	181,503	783,189	371,040	35,519	-	-	-	-	-	-	-	-	-	-	165,692
11 **Subtotal Transmission**	**8,689,792**	**973,870**	**983,301**	**3,902,428**	**1,635,343**	**296,149**	-	-	-	-	-	-	-	-	-	-	**898,701**
Distribution																	
12 Other	5,738,813	36,591	-	-	-	285,950	2,974,145	770,954	179,021	316,882	426,976	475,619	203,857	-	68,817	-	-
13 Meters	209,443	-	-	-	-	-	-	-	-	-	-	-	-	209,443	-	-	-
14 **Subtotal Distribution**	**5,948,256**	**36,591**	-	-	-	**285,950**	**2,974,145**	**770,954**	**179,021**	**316,882**	**426,976**	**475,619**	**203,857**	**209,443**	**68,817**	-	-
15 **Subtl Prod, Trans, & Dist**	**46,866,859**	**22,373,460**	**11,849,113**	**3,902,428**	**1,635,343**	**582,099**	**2,974,145**	**770,954**	**179,021**	**316,882**	**426,976**	**475,619**	**203,857**	**209,443**	**68,817**	-	**898,701**
16 Customer Accounting	1,428,419	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,428,419	-
Administrative & General:																	
Plant-Related:																	
17 Production	2,752,921	1,456,116	1,296,805	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Prod - Gas Turb & Diesel	1,078,734	1,078,734	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19 Transmission	3,048,918	302,496	324,335	1,399,510	663,026	63,471	-	-	-	-	-	-	-	-	-	-	296,081
20 Distribution	1,708,577	10,663	-	-	-	83,332	866,729	224,672	52,170	92,346	124,430	138,606	59,408	36,166	20,055	-	-
21 Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22 Prod, Trans, Distn and General Plant	356,400	133,885	115,274	43,722	20,575	3,593	15,608	4,046	939	1,663	2,241	2,496	1,070	706	361	924	9,297
23 Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,023,610	128,859	79,352	342,405	162,216	26,464	113,738	29,483	6,846	12,118	16,328	18,189	7,796	4,746	2,632	-	72,439
24 Property Insurance	1,076,040	512,303	435,262	60,853	19,111	14,149	7,656	1,985	461	816	1,099	1,224	525	539	177	3,677	16,202
Revenue-Related:																	
25 Municipal Tax	1,022,981	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 PUB Assessment	400,939	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27 All Expense-Related	15,284,799	7,080,896	3,750,083	1,235,066	517,564	184,227	941,276	243,996	56,658	100,289	135,132	150,527	64,518	66,286	21,780	452,075	284,427
28 Prod, Trans, and Distn Expense-Related	887,835	423,838	224,467	73,927	30,980	11,027	56,342	14,605	3,391	6,003	8,089	9,010	3,862	3,968	1,304	-	17,025
29 **Subtotal Admin & General**	**28,641,756**	**11,127,789**	**6,225,577**	**3,155,482**	**1,413,472**	**386,263**	**2,001,349**	**518,787**	**120,466**	**213,235**	**287,319**	**320,052**	**137,179**	**112,411**	**46,308**	**456,676**	**695,471**
30 **Total Operating & Maintenance Expenses**	**76,937,033**	**33,501,249**	**18,074,690**	**7,057,911**	**3,048,815**	**968,362**	**4,975,494**	**1,289,740**	**299,487**	**530,116**	**714,295**	**795,671**	**341,036**	**321,854**	**115,126**	**1,885,095**	**1,594,172**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

	1	19	20	21
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
	Production			
1	Hydraulic	-	-	Prorated on Hydraulic Plant in Service - Sch.2.2 L.8
2	Holyrood / Thermal	-	-	Prorated on Holyrood Plant in Service - Sch.2.2 L.9
3	Roddickton	-	-	Prorated on Roddickton Plant in Service - Sch.2.2 L.11
4	Gas Turbine	-	-	Prorated on Gas Turbines Plant in Service - Sch.2.2 L.10
5	Diesel	-	-	Prorated on Diesel Plant in Service - Sch.2.2 L.12
6	Other	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
7	**Subtotal Production**	-	-	
	Transmission			
8	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.14, 15
9	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.21
10	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
11	**Subtotal Transmission**	-	-	
	Distribution			
12	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 33, less L. 31
13	Meters	-	-	Meters - Customer
14	**Subtotal Distribution**	-	-	
15	**Subttl Prod, Trans, & Dist**	-	-	
16	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
17	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
18	Prod - Gas Turb & Diesel		-	Prorated on Gas Turbine & Diesel Production Plant in Service - Sch.2.2 L.10, 12
19	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
20	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.33
21	Prod, Trans, Distn	-	-	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2 L.34
22	Prod, Trans, Distn and General Plant	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 40
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 34 Less L. 8 and L. 9
24	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.13, 21, 23, 35 - 36
	Revenue-Related:			
25	Municipal Tax	1,022,981	-	Revenue-related
26	PUB Assessment	-	400,939	Revenue-related
27	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 15, 16
28	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L 15
29	**Subtotal Admin & General**	**1,022,981**	**400,939**	
30	**Total Operating & Maintenance Expenses**	**1,022,981**	**400,939**	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	2,318,566	1,048,493	1,270,072	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	755,611	341,700	413,911	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	476,731	215,586	261,146	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	1,397,703	632,064	765,639	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	166,000	75,068	90,932	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	293,494	132,723	160,771	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	78,698	35,588	43,109	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**5,486,803**	**2,481,222**	**3,005,580**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9	Holyrood	4,572,190	3,493,154	1,079,037	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	393,437	393,437	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	300,844	300,844	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**10,753,275**	**6,668,658**	**4,084,617**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
14	Lines	5,742,637	-	-	3,365,806	1,831,771	-	-	-	-	-	-	-	-	-	-	-	545,060
15	Lines - Hydraulic	555,062	251,008	304,054	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	1,912,947	-	-	1,419,661	229,697	-	-	-	-	-	-	-	-	-	-	-	263,589
17	Term Stns - Hydraulic	587,924	265,869	322,055	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	46,545	35,561	10,985	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	20,655	20,655	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	136,480	-	-	-	-	136,480	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**2,704,552**	**322,084**	**333,040**	**1,419,661**	**229,697**	**136,480**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**263,589**
22	**Subtotal Transmission**	**9,002,251**	**573,093**	**637,094**	**4,785,468**	**2,061,468**	**136,480**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**808,648**
	Distribution																	
23	Substations	229,178	27,469	-	-	-	201,708	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	105,091	-	-	-	-	-	79,233	10,094	-	-	9,190	6,573	-	-	-	-	-
25	Poles	2,370,028	-	-	-	-	-	1,370,701	468,441	-	-	242,615	288,271	-	-	-	-	-
26	Primary Conductor & Eqpt	346,165	-	-	-	-	-	307,049	39,117	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	271,731	-	-	-	-	-	271,731	-	-	-	-	-	-	-	-	-	-
28	Transformers	363,883	-	-	-	-	-	-	-	131,362	232,521	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	55,204	-	-	-	-	-	-	-	-	-	32,184	23,020	-	-	-	-	-
30	Services	107,550	-	-	-	-	-	-	-	-	-	-	-	107,550	-	-	-	-
31	Meters	90,136	-	-	-	-	-	-	-	-	-	-	-	-	90,136	-	-	-
32	Street Lighting	52,294	-	-	-	-	-	-	-	-	-	-	-	-	-	52,294	-	-
33	**Subtotal Distribution**	**3,991,258**	**27,469**	**-**	**-**	**-**	**201,708**	**2,028,713**	**517,651**	**131,362**	**232,521**	**283,989**	**317,865**	**107,550**	**90,136**	**52,294**	**-**	**-**
34	**Subttl Prod, Trans, & Dist**	**23,746,784**	**7,269,219**	**4,721,711**	**4,785,468**	**2,061,468**	**338,189**	**2,028,713**	**517,651**	**131,362**	**232,521**	**283,989**	**317,865**	**107,550**	**90,136**	**52,294**	**-**	**808,648**
35	General	10,337,704	4,789,085	2,536,327	835,323	350,049	124,600	636,622	165,024	38,320	67,829	91,395	101,807	43,636	44,832	14,731	305,756	192,369
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	578,377	473,239	-	-	-	105,138	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	38,784	11,872	7,712	7,816	3,367	552	3,313	845	215	380	464	519	176	147	85	-	1,321
39	Software - General	1,475,845	451,777	293,451	297,413	128,119	21,018	126,083	32,172	8,164	14,451	17,650	19,755	6,684	5,602	3,250	-	50,257
40	**Total Deprecn Expense**	**36,177,493**	**12,995,193**	**7,559,200**	**5,926,020**	**2,543,002**	**589,497**	**2,794,731**	**715,693**	**178,060**	**315,181**	**393,498**	**439,946**	**158,046**	**140,717**	**70,360**	**305,756**	**1,052,595**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
1	Average Net Book Value	1,268,273,800	451,350,769	485,611,859	147,137,395	67,977,277	9,809,252	38,540,027	10,623,153	3,322,144	5,880,472	5,679,446	6,449,455	1,947,367	2,106,086	1,365,867	1,581,280	28,891,954
2	Cash Working Capital	2,896,095	1,030,656	1,108,891	335,987	155,226	22,399	88,006	24,258	7,586	13,428	12,969	14,727	4,447	4,809	3,119	3,611	65,975
3	Fuel Inventory - No. 6 Fuel	25,385,122	-	25,385,122	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	74,432	74,432	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	1,533,774	1,533,774	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	21,829,722	8,200,509	7,060,583	2,677,976	1,260,252	220,101	956,009	247,815	57,544	101,858	137,247	152,883	65,528	43,271	22,121	56,576	569,449
7	Deferred Charges: Holyrood	2,249,000	1,718,236	530,764														
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	67,345,202	23,966,677	25,785,937	7,812,980	3,609,586	520,870	2,046,471	564,088	176,406	312,252	301,578	342,465	103,405	111,833	72,527	83,966	1,534,160
9	Total Rate Base	**1,389,587,147**	**487,875,053**	**545,483,156**	**157,964,338**	**73,002,340**	**10,572,623**	**41,630,513**	**11,459,315**	**3,563,680**	**6,308,010**	**6,131,240**	**6,959,530**	**2,120,746**	**2,265,999**	**1,463,633**	**1,725,433**	**31,061,537**
10	Less: Rural Asset Portion	(167,203,062)	-	-	-	(73,002,340)	(10,572,623)	(41,630,513)	(11,459,315)	(3,563,680)	(6,308,010)	(6,131,240)	(6,959,530)	(2,120,746)	(2,265,999)	(1,463,633)	(1,725,433)	-
11	Rate Base Available for Equity Return	**1,222,384,085**	**487,875,053**	**545,483,156**	**157,964,338**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**31,061,537**
12	Return on Debt	80,908,990	28,406,623	31,760,866	9,197,505	4,250,576	615,593	2,423,945	667,221	207,496	367,285	356,993	405,220	123,481	131,938	85,220	100,464	1,808,564
13	Return on Equity	6,627,918	2,645,319	2,957,677	856,502	-	-	-	-	-	-	-	-	-	-	-	-	168,419
14	Return on Rate Base	**87,536,907**	**31,051,941**	**34,718,543**	**10,054,007**	**4,250,576**	**615,593**	**2,423,945**	**667,221**	**207,496**	**367,285**	**356,993**	**405,220**	**123,481**	**131,938**	**85,220**	**100,464**	**1,976,984**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Functional Classification of Rate Base (CONT'D.)

	1	19
Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 40
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	Production - Demand, Energy ratios Sch.4.1 L.10
4	Fuel Inventory - Diesel	Production - Demand, Energy ratios Sch.4.1 L.12
5	Fuel Inventory - Gas Turbine	Production - Demand, Energy ratios Sch.4.1 L.11
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 40
7	Deferred Charges: Holyrood	Production - Demand, Energy ratios Sch.4.1 L.3
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
9	Total Rate Base	
10	Less: Rural Asset Portion	Rural Transmission and Distribution Rate Base
11	Rate Base Available for Equity Return	
12	Return on Debt	L.9 x Sch.1.1,p2,L.14
13	Return on Equity	L.11 x Sch.1.1,p2,L.17
14	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Rural Prod & Transmission Demand	7 Distribution Substations Demand	8 Distribution Primary Lines Demand	9 Distribution Primary Lines Customer	10 Distribution Line Transformers Demand	11 Distribution Line Transformers Customer	12 Distribution Secondary Lines Demand	13 Distribution Secondary Lines Customer	14 Distribution Services Customer	15 Distribution Meters Customer	16 Distribution Street Lighting Customer	17 Accounting Customer	18 Specifically Assigned Customer
			(1 CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
	Amounts																	
1	Newfoundland Power	-	1,110,071	5,195,234	1,114,895	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Industrial - Firm	-	22,365	383,070	21,722	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Industrial - Non-Firm	-	-	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	-	22,352	118,346	21,709	21,709	20,574	20,574	11,754	18,894	11,754	18,894	11,754	11,754	11,754	-	11,754	-
5	1.12 Domestic All Electric	-	32,715	147,201	31,775	31,775	30,114	30,114	7,668	27,654	7,668	27,654	7,668	7,668	7,668	-	7,668	-
6	1.3 Special	-	109	377	106	106	100	100	1	92	1	92	1	1	1	-	1	-
7	2.1 GS 0-10 kW	-	2,627	16,665	2,551	2,551	2,418	2,418	1,964	2,220	1,964	2,220	1,964	3,927	3,927	-	1,964	-
8	2.2 GS 10-100 kW	-	11,456	67,451	11,126	11,126	10,545	10,545	899	9,684	899	9,684	899	7,254	7,254	-	899	-
9	2.3 GS 110-1,000 kVa	-	9,404	59,100	9,133	9,133	8,656	8,656	82	7,527	82	7,527	82	701	701	-	82	-
10	2.4 GS Over 1,000 kVa	-	3,717	23,863	3,610	3,610	3,421	3,421	8	3,142	8	3,142	8	71	71	-	8	-
11	4.1 Street and Area Lighting	-	794	3,301	771	771	731	731	890	671	890	671	890	-	-	1	890	-
12	**Subtotal Rural**	**-**	**83,173**	**436,303**	**80,781**	**80,781**	**76,559**	**76,559**	**23,265**	**69,885**	**23,265**	**69,885**	**23,265**	**31,376**	**31,376**	**1**	**23,265**	**-**
13	**Total**	**-**	**1,215,609**	**6,014,711**	**1,217,398**	**80,781**	**76,559**	**76,559**	**23,265**	**69,885**	**23,265**	**69,885**	**23,265**	**31,376**	**31,376**	**1**	**23,265**	**-**
	Ratios Excluding Return on Equity																	
14	Newfoundland Power	-	0.9132	0.8638	0.9158	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Industrial - Firm	-	0.0184	0.0637	0.0178	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Industrial - Non-Firm	-	-	0.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	-	0.0184	0.0197	0.0178	0.2687	0.2687	0.2687	0.5052	0.2704	0.5052	0.2704	0.5052	0.3746	0.3746	-	0.5052	-
18	1.12 Domestic All Electric	-	0.0269	0.0245	0.0261	0.3933	0.3933	0.3933	0.3296	0.3957	0.3296	0.3957	0.3296	0.2444	0.2444	-	0.3296	-
19	1.3 Special	-	0.0001	0.0001	0.0001	0.0013	0.0013	0.0013	0.0000	0.0013	0.0000	0.0013	0.0000	0.0000	0.0000	-	0.0000	-
20	2.1 GS 0-10 kW	-	0.0022	0.0028	0.0021	0.0316	0.0316	0.0316	0.0844	0.0318	0.0844	0.0318	0.0844	0.1252	0.1252	-	0.0844	-
21	2.2 GS 10-100 kW	-	0.0094	0.0112	0.0091	0.1377	0.1377	0.1377	0.0386	0.1386	0.0386	0.1386	0.0386	0.2312	0.2312	-	0.0386	-
22	2.3 GS 110-1,000 kVa	-	0.0077	0.0098	0.0075	0.1131	0.1131	0.1131	0.0035	0.1077	0.0035	0.1077	0.0035	0.0224	0.0224	-	0.0035	-
23	2.4 GS Over 1,000 kVa	-	0.0031	0.0040	0.0030	0.0447	0.0447	0.0447	0.0004	0.0450	0.0004	0.0450	0.0004	0.0023	0.0023	-	0.0004	-
24	4.1 Street and Area Lighting	-	0.0007	0.0005	0.0006	0.0095	0.0095	0.0095	0.0382	0.0096	0.0382	0.0096	0.0382	-	-	1.0000	0.0382	-
25	**Subtotal Rural**	**-**	**0.0684**	**0.0725**	**0.0664**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**
26	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	20 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	Newfoundland Power	-	315,369,152
2	Industrial - Firm	-	46,553,585
3	Industrial - Non-Firm	-	677,472
	Rural		
4	1.1 Domestic	11,849,683	11,849,683
5	1.12 Domestic All Electric	10,610,964	10,610,964
6	1.3 Special	8,381	8,381
7	2.1 GS 0-10 kW	2,059,488	2,059,488
8	2.2 GS 10-100 kW	6,082,852	6,082,852
9	2.3 GS 110-1,000 kVa	3,889,519	3,889,519
10	2.4 GS Over 1,000 kVa	1,841,101	1,841,101
11	4.1 Street and Area Lighting	875,505	875,505
12	**Subtotal Rural**	**37,217,493**	**37,217,493**
13	**Total**	**37,217,493**	**399,817,702**
	Ratios Excluding Return on Equity		
14	Newfoundland Power	-	0.7888
15	Industrial - Firm	-	0.1164
16	Industrial - Non-Firm	-	0.0017
	Rural		
17	1.1 Domestic	0.3184	0.0296
18	1.12 Domestic All Electric	0.2851	0.0265
19	1.3 Special	0.0002	0.0000
20	2.1 GS 0-10 kW	0.0553	0.0052
21	2.2 GS 10-100 kW	0.1634	0.0152
22	2.3 GS 110-1,000 kVa	0.1045	0.0097
23	2.4 GS Over 1,000 kVa	0.0495	0.0046
24	4.1 Street and Area Lighting	0.0235	0.0022
25	**Subtotal Rural**	**1.0000**	**0.0931**
26	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Rural Prod & Transmission Demand	7 Distribution Substations Demand	8 Primary Lines Demand	9 Primary Lines Customer	10 Line Transformers Demand	11 Line Transformers Customer	12 Secondary Lines Demand	13 Secondary Lines Customer	14 Services Customer	15 Meters Customer	16 Street Lighting Customer	17 Accounting Customer	18 Specifically Assigned Customer
	Allocated Rev Reqmt Excl Return		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	Newfoundland Power	202,109,317	59,502,926	128,388,935	11,906,055	-	-	-	-	-	-	-	-	-	-	-	-	1,997,368
2	Industrial - Firm	11,595,089	1,198,826	9,466,737	231,971	-	-	-	-	-	-	-	-	-	-	-	-	651,199
3	Industrial - Non-Firm	3,257	-	2,583	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	12,459,494	1,198,113	2,924,676	231,833	1,664,020	418,011	1,931,509	913,419	128,947	426,520	271,787	562,836	186,386	171,819	-	1,094,397	-
5	1.12 Domestic All Electric	14,680,921	1,753,633	3,637,751	339,325	2,435,563	611,827	2,827,076	595,910	188,735	278,259	397,805	367,191	121,597	112,094	-	713,979	-
6	1.3 Special	38,331	5,843	9,308	1,131	8,115	2,039	9,419	78	629	36	1,325	48	16	15	-	93	-
7	2.1 GS 0-10 kW	1,777,297	140,794	411,843	27,243	195,545	49,122	226,978	152,602	15,153	71,258	31,939	94,032	62,278	57,411	-	182,838	-
8	2.2 GS 10-100 kW	5,284,500	614,061	1,666,907	118,820	852,849	214,240	989,943	69,838	66,088	32,611	139,297	43,033	115,023	106,034	-	83,675	-
9	2.3 GS 110-1,000 kVa	4,062,643	504,073	1,460,520	97,537	700,090	175,867	812,629	6,360	51,373	2,970	108,280	3,919	11,123	10,254	-	7,620	-
10	2.4 GS Over 1,000 kVa	1,617,839	199,222	589,719	38,549	276,693	69,507	321,171	641	21,441	299	45,193	395	1,121	1,034	-	768	-
11	4.1 Street and Area Lighting	726,021	42,550	81,565	8,233	59,096	14,845	68,595	69,132	4,579	32,281	9,652	42,598	-	-	185,296	82,830	-
12	**Subtotal Rural**	**40,647,045**	**4,458,289**	**10,782,290**	**862,672**	**6,191,970**	**1,555,458**	**7,187,322**	**1,807,980**	**476,946**	**844,234**	**1,005,279**	**1,114,053**	**497,545**	**458,659**	**185,296**	**2,166,199**	**-**
13	**Total**	**254,354,708**	**65,160,041**	**148,640,544**	**13,000,698**	**6,191,970**	**1,555,458**	**7,187,322**	**1,807,980**	**476,946**	**844,234**	**1,005,279**	**1,114,053**	**497,545**	**458,659**	**185,296**	**2,166,199**	**2,648,566**
	Allocated Return on Debt																	
14	Newfoundland Power	63,303,705	25,940,394	27,433,590	8,423,087	-	-	-	-	-	-	-	-	-	-	-	-	1,506,634
15	Industrial - Firm	3,011,482	522,630	2,022,811	164,111	-	-	-	-	-	-	-	-	-	-	-	-	301,930
16	Industrial - Non-Firm	552	-	552	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	4,296,824	522,319	624,932	164,013	1,142,293	165,433	651,407	337,090	56,099	185,558	96,517	204,723	46,257	49,426	-	50,756	-
18	1.12 Domestic All Electric	5,442,813	764,499	777,299	240,060	1,671,930	242,139	953,440	219,916	82,109	121,057	141,268	133,560	30,178	32,245	-	33,113	-
19	1.3 Special	15,709	2,547	1,989	800	5,571	807	3,177	29	274	16	471	17	4	4	-	4	-
20	2.1 GS 0-10 kW	578,783	61,380	88,001	19,274	134,235	19,441	76,549	56,317	6,592	31,001	11,342	34,203	15,456	16,515	-	8,480	-
21	2.2 GS 10-100 kW	1,908,801	267,701	356,178	84,061	585,451	84,788	333,861	25,773	28,752	14,187	49,467	15,653	28,547	30,502	-	3,881	-
22	2.3 GS 110-1,000 kVa	1,497,013	219,751	312,078	69,004	480,588	69,602	274,061	2,347	22,350	1,292	38,452	1,425	2,761	2,950	-	353	-
23	2.4 GS Over 1,000 kVa	592,395	86,851	126,009	27,272	189,940	27,508	108,316	237	9,328	130	16,049	144	278	297	-	36	-
24	4.1 Street and Area Lighting	260,912	18,550	17,428	5,825	40,567	5,875	23,134	25,513	1,992	14,044	3,428	15,495	-	-	85,220	3,841	-
25	**Subtotal Rural**	**14,593,250**	**1,943,598**	**2,303,913**	**610,308**	**4,250,576**	**615,593**	**2,423,945**	**667,221**	**207,496**	**367,285**	**356,993**	**405,220**	**123,481**	**131,938**	**85,220**	**100,464**	**-**
26	**Total**	**80,908,990**	**28,406,623**	**31,760,866**	**9,197,505**	**4,250,576**	**615,593**	**2,423,945**	**667,221**	**207,496**	**367,285**	**356,993**	**405,220**	**123,481**	**131,938**	**85,220**	**100,464**	**1,808,564**
	Allocated Return on Equity																	
27	Newfoundland Power	5,895,051	2,415,656	2,554,707	784,386	-	-	-	-	-	-	-	-	-	-	-	-	140,303
28	Industrial - Firm	280,439	48,669	188,371	15,283	-	-	-	-	-	-	-	-	-	-	-	-	28,117
29	Industrial - Non-Firm	51	-	51	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
30	1.1 Domestic	122,109	48,640	58,196	15,273	-	-	-	-	-	-	-	-	-	-	-	-	-
31	1.12 Domestic All Electric	165,932	71,193	72,385	22,355	-	-	-	-	-	-	-	-	-	-	-	-	-
32	1.3 Special	497	237	185	74	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.1 GS 0-10 kW	15,706	5,716	8,195	1,795	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.2 GS 10-100 kW	65,926	24,929	33,168	7,828	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2.3 GS 110-1,000 kVa	55,952	20,464	29,062	6,426	-	-	-	-	-	-	-	-	-	-	-	-	-
36	2.4 GS Over 1,000 kVa	22,362	8,088	11,734	2,540	-	-	-	-	-	-	-	-	-	-	-	-	-
37	4.1 Street and Area Lighting	3,893	1,727	1,623	542	-	-	-	-	-	-	-	-	-	-	-	-	-
38	**Subtotal Rural**	**452,376**	**180,994**	**214,548**	**56,834**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
39	**Total**	**6,627,918**	**2,645,319**	**2,957,677**	**856,502**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**168,419**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment
	Allocated Rev Reqmt Excl Return		($)
1	Newfoundland Power	-	314,032
2	Industrial - Firm	-	46,356
3	Industrial - Non-Firm	-	675
	Rural		
4	1.1 Domestic	323,419	11,799
5	1.12 Domestic All Electric	289,610	10,566
6	1.3 Special	229	8
7	2.1 GS 0-10 kW	56,211	2,051
8	2.2 GS 10-100 kW	166,022	6,057
9	2.3 GS 110-1,000 kVa	106,158	3,873
10	2.4 GS Over 1,000 kVa	50,250	1,833
11	4.1 Street and Area Lighting	23,896	872
12	**Subtotal Rural**	**1,015,795**	**37,060**
13	**Total**	**1,015,795**	**398,123**
	Allocated Return on Debt		
14	Newfoundland Power	-	-
15	Industrial - Firm	-	-
16	Industrial - Non-Firm	-	-
	Rural		
17	1.1 Domestic	-	-
18	1.12 Domestic All Electric	-	-
19	1.3 Special	-	-
20	2.1 GS 0-10 kW	-	-
21	2.2 GS 10-100 kW	-	-
22	2.3 GS 110-1,000 kVa	-	-
23	2.4 GS Over 1,000 kVa	-	-
24	4.1 Street and Area Lighting	-	-
25	**Subtotal Rural**	**-**	**-**
26	**Total**	**-**	**-**
	Allocated Return on Equity		
27	Newfoundland Power	-	-
28	Industrial - Firm	-	-
29	Industrial - Non-Firm	-	-
	Rural		
30	1.1 Domestic	-	-
31	1.12 Domestic All Electric	-	-
32	1.3 Special	-	-
33	2.1 GS 0-10 kW	-	-
34	2.2 GS 10-100 kW	-	-
35	2.3 GS 110-1,000 kVa	-	-
36	2.4 GS Over 1,000 kVa	-	-
37	4.1 Street and Area Lighting	-	-
38	**Subtotal Rural**	**-**	**-**
39	**Total**	**-**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Rural Prod & Transmission Demand	7 Distribution Substations Demand	8 Primary Lines Demand	9 Primary Lines Customer	10 Line Transformers Demand	11 Line Transformers Customer	12 Secondary Lines Demand	13 Secondary Lines Customer	14 Services Customer	15 Meters Customer	16 Street Lighting Customer	17 Accounting Customer	18 Specifically Assigned Customer
	Total Revenue Requiremt	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
40	Newfoundland Power	271,308,073	87,858,976	158,377,232	21,113,528	-	-	-	-	-	-	-	-	-	-	-	-	3,644,305
41	Industrial - Firm	14,887,010	1,770,126	11,677,919	411,364	-	-	-	-	-	-	-	-	-	-	-	-	981,245
42	Industrial - Non-Firm	3,861	-	3,186	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
43	1.1 Domestic	16,878,427	1,769,073	3,607,804	411,120	2,806,313	583,445	2,582,916	1,250,509	185,046	612,078	368,304	767,560	232,643	221,245	-	1,145,153	-
44	1.12 Domestic All Electric	20,289,666	2,589,324	4,487,434	601,740	4,107,493	853,966	3,780,516	815,826	270,845	399,317	539,072	500,752	151,775	144,339	-	747,091	-
45	1.3 Special	54,536	8,627	11,482	2,005	13,685	2,845	12,596	106	902	52	1,796	65	20	19	-	97	-
46	2.1 GS 0-10 kW	2,371,786	207,890	508,039	48,312	329,779	68,563	303,527	208,919	21,745	102,258	43,281	128,234	77,734	73,925	-	191,318	-
47	2.2 GS 10-100 kW	7,259,226	906,691	2,056,253	210,708	1,438,300	299,029	1,323,804	95,611	94,840	46,798	188,764	58,686	143,570	136,535	-	87,556	-
48	2.3 GS 110-1,000 kVa	5,615,608	744,288	1,801,659	172,967	1,180,678	245,468	1,086,690	8,706	73,722	4,261	146,732	5,344	13,883	13,203	-	7,973	-
49	2.4 GS Over 1,000 kVa	2,232,596	294,161	727,462	68,361	466,634	97,015	429,487	878	30,769	430	61,242	539	1,400	1,331	-	804	-
50	4.1 Street and Area Lighting	990,826	62,827	100,616	14,600	99,663	20,720	91,729	94,645	6,572	46,325	13,080	58,093	-	-	270,516	86,671	-
51	**Subtotal Rural**	**55,692,672**	**6,582,881**	**13,300,751**	**1,529,813**	**10,442,546**	**2,171,051**	**9,611,266**	**2,475,201**	**684,442**	**1,211,519**	**1,362,271**	**1,519,273**	**621,026**	**590,597**	**270,516**	**2,266,663**	**-**
52	**Total**	**341,891,615**	**96,211,983**	**183,359,087**	**23,054,705**	**10,442,546**	**2,171,051**	**9,611,266**	**2,475,201**	**684,442**	**1,211,519**	**1,362,271**	**1,519,273**	**621,026**	**590,597**	**270,516**	**2,266,663**	**4,625,550**
	Re-classification of Revenue-Related																	
53	Newfoundland Power	-	101,812	183,530	24,467	-	-	-	-	-	-	-	-	-	-	-	-	4,223
54	Industrial - Firm	-	5,529	36,477	1,285	-	-	-	-	-	-	-	-	-	-	-	-	3,065
55	Industrial - Non-Firm	-	-	675	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
56	1.1 Domestic	0	35,847	73,106	8,331	56,865	11,822	52,338	25,339	3,750	12,403	7,463	15,553	4,714	4,483	-	23,204	-
57	1.12 Domestic All Electric	(0)	38,883	67,386	9,036	61,681	12,824	56,771	12,251	4,067	5,996	8,095	7,520	2,279	2,167	-	11,219	-
58	1.3 Special	0	38	50	9	60	12	55	0	4	0	8	0	0	0	-	0	-
59	2.1 GS 0-10 kW	(0)	5,235	12,794	1,217	8,305	1,727	7,644	5,261	548	2,575	1,090	3,229	1,958	1,862	-	4,818	-
60	2.2 GS 10-100 kW	(0)	22,015	49,927	5,116	34,923	7,261	32,143	2,321	2,303	1,136	4,583	1,425	3,486	3,315	-	2,126	-
61	2.3 GS 110-1,000 kVa	0	14,875	36,007	3,457	23,596	4,906	21,718	174	1,473	85	2,933	107	277	264	-	159	-
62	2.4 GS Over 1,000 kVa	0	7,026	17,376	1,633	11,146	2,317	10,259	21	735	10	1,463	13	33	32	-	19	-
63	4.1 Street and Area Lighting	(0)	1,611	2,580	374	2,555	531	2,352	2,426	168	1,188	335	1,489	-	-	6,935	2,222	-
64	**Subtotal Rural**	**(0)**	**125,530**	**259,226**	**29,172**	**199,130**	**41,400**	**183,279**	**47,795**	**13,048**	**23,394**	**25,970**	**29,336**	**12,748**	**12,123**	**6,935**	**43,768**	**-**
65	**Total**	**(0)**	**232,872**	**479,907**	**54,924**	**199,130**	**41,400**	**183,279**	**47,795**	**13,048**	**23,394**	**25,970**	**29,336**	**12,748**	**12,123**	**6,935**	**43,768**	**7,288**
	Total Allocated Revenue Requirement																	
66	Newfoundland Power	271,308,073	87,960,789	158,560,762	21,137,994	-	-	-	-	-	-	-	-	-	-	-	-	3,648,528
67	Industrial - Firm	14,887,010	1,775,655	11,714,396	412,649	-	-	-	-	-	-	-	-	-	-	-	-	984,310
68	Industrial - Non-Firm	3,861	-	3,861	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
69	1.1 Domestic	16,878,427	1,804,920	3,680,910	419,450	2,863,178	595,267	2,635,255	1,275,849	188,796	624,481	375,767	783,113	237,358	225,728	-	1,168,357	-
70	1.12 Domestic All Electric	20,289,666	2,628,207	4,554,821	610,776	4,169,174	866,790	3,837,287	828,077	274,912	405,313	547,168	508,272	154,055	146,506	-	758,310	-
71	1.3 Special	54,536	8,665	11,532	2,014	13,745	2,858	12,651	107	906	52	1,804	66	20	19	-	98	-
72	2.1 GS 0-10 kW	2,371,786	213,125	520,833	49,529	338,084	70,289	311,171	214,180	22,293	104,833	44,371	131,463	79,692	75,787	-	196,135	-
73	2.2 GS 10-100 kW	7,259,226	928,706	2,106,180	215,824	1,473,223	306,290	1,355,947	97,933	97,143	47,934	193,348	60,111	147,056	139,851	-	89,682	-
74	2.3 GS 110-1,000 kVa	5,615,608	759,163	1,837,666	176,424	1,204,274	250,374	1,108,408	8,880	75,196	4,347	149,665	5,451	14,161	13,467	-	8,132	-
75	2.4 GS Over 1,000 kVa	2,232,596	301,188	744,838	69,994	477,780	99,333	439,746	899	31,504	440	62,704	552	1,433	1,363	-	823	-
76	4.1 Street and Area Lighting	990,826	64,437	103,196	14,975	102,218	21,252	94,081	97,071	6,740	47,513	13,415	59,582	-	-	277,452	88,893	-
77	**Subtotal Rural**	**55,692,672**	**6,708,411**	**13,559,976**	**1,558,986**	**10,641,676**	**2,212,451**	**9,794,545**	**2,522,996**	**697,490**	**1,234,913**	**1,388,241**	**1,548,609**	**633,774**	**602,721**	**277,452**	**2,310,431**	**-**
78	**Total**	**341,891,615**	**96,444,854**	**183,838,994**	**23,109,629**	**10,641,676**	**2,212,451**	**9,794,545**	**2,522,996**	**697,490**	**1,234,913**	**1,388,241**	**1,548,609**	**633,774**	**602,721**	**277,452**	**2,310,431**	**4,632,838**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	Basis of Proration
	Total Revenue Requiremt	($)	($)	
40	Newfoundland Power	-	314,032	
41	Industrial - Firm	-	46,356	
42	Industrial - Non-Firm	-	675	
	Rural			
43	1.1 Domestic	323,419	11,799	
44	1.12 Domestic All Electric	289,610	10,566	
45	1.3 Special	229	8	
46	2.1 GS 0-10 kW	56,211	2,051	
47	2.2 GS 10-100 kW	166,022	6,057	
48	2.3 GS 110-1,000 kVa	106,158	3,873	
49	2.4 GS Over 1,000 kVa	50,250	1,833	
50	4.1 Street and Area Lighting	23,896	872	
51	**Subtotal Rural**	**1,015,795**	**37,060**	
52	**Total**	**1,015,795**	**398,123**	
	Re-classification of Revenue-Related			
53	Newfoundland Power	-	(314,032)	Re-classification to demand, energy and customer is based on rate class revenue
54	Industrial - Firm	-	(46,356)	requirements excluding revenue-related items.
55	Industrial - Non-Firm	-	(675)	
	Rural			
56	1.1 Domestic	(323,419)	(11,799)	
57	1.12 Domestic All Electric	(289,610)	(10,566)	
58	1.3 Special	(229)	(8)	
59	2.1 GS 0-10 kW	(56,211)	(2,051)	
60	2.2 GS 10-100 kW	(166,022)	(6,057)	
61	2.3 GS 110-1,000 kVa	(106,158)	(3,873)	
62	2.4 GS Over 1,000 kVa	(50,250)	(1,833)	
63	4.1 Street and Area Lighting	(23,896)	(872)	
64	**Subtotal Rural**	**(1,015,795)**	**(37,060)**	
65	**Total**	**(1,015,795)**	**(398,123)**	
	Total Allocated Revenue Requirement			
66	Newfoundland Power	-	-	
67	Industrial - Firm	-	-	
68	Industrial - Non-Firm	-	-	
	Rural			
69	1.1 Domestic	-	-	
70	1.12 Domestic All Electric	-	-	
71	1.3 Special	-	-	
72	2.1 GS 0-10 kW	-	-	
73	2.2 GS 10-100 kW	-	-	
74	2.3 GS 110-1,000 kVa	-	-	
75	2.4 GS Over 1,000 kVa	-	-	
76	4.1 Street and Area Lighting	-	-	
77	**Subtotal Rural**	**-**	**-**	
78	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Interconnected
Allocation of Specifically Assigned Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 OM&A Transmission Lines ($) (Plant)	4 OM&A Transmission Terminals ($) (Plant)	5 OM&A Administrative & General ($) (C3 & C4)	6 OM&A Other ($) (C3 & C4)	7 Depreciation Transmission Lines ($) (Direct)	8 Depreciation Transmission Terminals ($) (Direct)	9 Depreciation Telecontrol & Feasibility Study ($) (Direct)	10 Depreciation General ($) (Exp C3,4,6)	11 Expense Credits Rental Income ($) (Plant)	12 Expense Credits Other ($) (C6)	13 Gains/Losses ($) (NBV)	14 Subtotal Excluding Return ($)	15 Return on Debt ($) (NBV)	16 Return on Equity ($) (NBV)	17 Subtotal Excl Rev Related ($)	18 Revenue Related ($)
	Basis of Allocation - Amounts																	
1	Newfoundland Power		23,023,050	10,544,760	33,567,809	33,567,809	-	-	-	607,185	33,567,809	33,567,809	23,172,678	-	23,172,678	23,172,678	-	-
	Industrial																	
2	Abitibi Consolidated - S'ville		(122,926)	(548,024)	(670,950)	(670,950)	-	-	-	(18,071)	(670,950)	(670,950)	(373,606)	-	(373,606)	(373,606)	-	-
3	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Corner Brook P& P - CB		-	6,314,239	6,314,239	6,314,239	-	-	-	190,425	6,314,239	6,314,239	4,630,948	-	4,630,948	4,630,948	-	-
5	Corner Brook P& P - DL		-	22,005	22,005	22,005	-	-	-	664	22,005	22,005	17,733	-	17,733	17,733	-	-
6	North Atlantic Refining Limited		-	1,130,838	1,130,838	1,130,838	-	-	-	34,104	1,130,838	1,130,838	368,735	-	368,735	368,735	-	-
7	Aur Resources		4,534,363	909,953	5,444,315	5,444,315	-	-	-	84,395	5,444,315	5,444,315	-	-	-	-	-	-
8	**Subtotal Industrial**		**4,411,437**	**7,829,011**	**12,240,447**	**12,240,447**	**-**	**-**	**-**	**291,516**	**12,240,447**	**12,240,447**	**4,643,810**	**-**	**4,643,810**	**4,643,810**	**-**	**-**
9	**Total**		**27,434,486**	**18,373,770**	**45,808,257**	**45,808,257**	**-**	**-**	**-**	**898,701**	**45,808,257**	**45,808,257**	**27,816,489**	**-**	**27,816,489**	**27,816,489**	**-**	**-**
10	**Basis of Allocation - Ratios**																	
11	Newfoundland Power		0.8392	0.5739	0.7328	0.7328	-	-	-	0.6756	0.7328	0.7328	0.8331	-	0.8331	0.8331	-	-
	Industrial																	
12	Abitibi Consolidated - S'ville		(0.0045)	(0.0298)	(0.0146)	(0.0146)	-	-	-	(0.0201)	(0.0146)	(0.0146)	(0.0134)	-	(0.0134)	(0.0134)	-	-
13	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Corner Brook P& P - CB		-	0.3437	0.1378	0.1378	-	-	-	0.2119	0.1378	0.1378	0.1665	-	0.1665	0.1665	-	-
15	Corner Brook P& P - DL		-	0.0012	0.0005	0.0005	-	-	-	0.0007	0.0005	0.0005	0.0006	-	0.0006	0.0006	-	-
16	North Atlantic Refining Ltd.		-	0.0615	0.0247	0.0247	-	-	-	0.0379	0.0247	0.0247	0.0133	-	0.0133	0.0133	-	-
17	Aur Resources		0.1653	0.0495	0.1189	0.1189	-	-	-	0.0939	0.1189	0.1189	-	-	-	-	-	-
18	**Subtotal Industrial**		**0.1608**	**0.4261**	**0.2672**	**0.2672**	**-**	**-**	**-**	**0.3244**	**0.2672**	**0.2672**	**0.1669**	**-**	**0.1669**	**0.1669**	**-**	**-**
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	3,648,528	205,900	279,868	509,634	121,417	550,754	162,314	-	164,816	(308)	(8,206)	11,178	1,997,368	1,506,634	140,303	3,644,305	4,223
	Industrial																	
21	Abitibi Consolidated - S'ville	(92,812)	(1,099)	(14,545)	(10,187)	(2,427)	(5,695)	(27,102)	-	(4,905)	6	164	(180)	(65,970)	(24,291)	(2,262)	(92,523)	(289)
22	Abitibi Consolidated - GF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Corner Brook P& P - CB	731,533	-	167,586	95,864	22,839	-	61,512	-	51,690	(58)	(1,544)	2,234	400,123	301,094	28,039	729,255	2,278
24	Corner Brook P& P - DL	2,903	-	584	334	80	-	453	-	180	(0)	(5)	9	1,634	1,153	107	2,894	9
25	North Atlantic Refining Ltd.	153,517	-	30,013	17,169	4,090	-	66,412	-	9,257	(10)	(276)	178	126,832	23,974	2,233	153,039	478
26	Aur Resources	189,169	40,552	24,151	82,657	19,692	-	-	-	22,909	(50)	(1,331)	-	188,580	-	-	188,580	589
27	**Subtotal Industrial**	**984,310**	**39,452**	**207,789**	**185,837**	**44,275**	**(5,695)**	**101,274**	**-**	**79,130**	**(112)**	**(2,992)**	**2,240**	**651,199**	**301,930**	**28,117**	**981,245**	**3,065**
28	**Total**	**4,632,838**	**245,353**	**487,657**	**695,471**	**165,692**	**545,060**	**263,589**	**-**	**243,946**	**(420)**	**(11,199)**	**13,418**	**2,648,566**	**1,808,564**	**168,419**	**4,625,550**	**7,288**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Isolated
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	4,849,647	1,702,239	2,126,045	-	18,003	357,504	112,550	36,620	64,820	81,310	84,324	53,004	25,619	13,140	136,445	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	1,959,867	-	1,959,867	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	114,333	-	114,333	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	845,580	326,620	411,640	-	4,995	40,731	13,157	4,879	8,637	8,779	9,390	6,399	3,768	1,638	4,948	-
	Expense Credits																
8	Sundry	(29,109)	(10,217)	(12,761)	-	(108)	(2,146)	(676)	(220)	(389)	(488)	(506)	(318)	(154)	(79)	(819)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(4,959)	(1,741)	(2,174)	-	(18)	(366)	(115)	(37)	(66)	(83)	(86)	(54)	(26)	(13)	(140)	-
12	Pole Attachments	(25,709)	-	-	-	-	(14,869)	(5,081)	-	-	(2,632)	(3,127)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(416)	-	-	-	-	-	-	-	-	-	-	-	-	-	(416)	-
16	Meter Test Revenues	(93)	-	-	-	-	-	-	-	-	-	-	-	(93)	-	-	-
17	**Total Expense Credits**	**(60,286)**	**(11,958)**	**(14,935)**	**-**	**(126)**	**(17,380)**	**(5,872)**	**(257)**	**(455)**	**(3,203)**	**(3,719)**	**(372)**	**(273)**	**(92)**	**(1,375)**	**-**
18	**Subtotal Expenses**	**7,709,141**	**2,016,901**	**4,596,950**	**-**	**22,871**	**380,855**	**119,834**	**41,242**	**73,001**	**86,886**	**89,995**	**59,031**	**29,114**	**14,686**	**140,019**	**-**
19	Disposal Gain / Loss	1,547	564	697	-	11	103	33	18	32	21	23	15	14	7	9	-
20	**Subtotal Revenue Requirement Ex. Return**	**7,710,688**	**2,017,465**	**4,597,647**	**-**	**22,883**	**380,958**	**119,867**	**41,260**	**73,033**	**86,907**	**90,018**	**59,046**	**29,128**	**14,693**	**140,027**	**-**
21	Return on Debt	482,414	173,115	221,473	-	3,435	31,647	10,110	5,577	9,872	6,493	7,018	4,526	4,365	2,155	2,627	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**8,193,102**	**2,190,580**	**4,819,120**	**-**	**26,318**	**412,605**	**129,977**	**46,837**	**82,906**	**93,400**	**97,036**	**63,572**	**33,493**	**16,847**	**142,654**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	36,686	1,338	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(220)	(8)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(38)	(1)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	(258)	(9)	
18	**Subtotal Expenses**	36,428	1,329	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	36,428	1,329	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	36,428	1,329	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	12,611,127	5,511,399	7,099,728	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**12,611,127**	**5,511,399**	**7,099,728**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	253,721	188,309	-	-	65,412	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	56,580	-	-	-	-	42,659	5,435	-	-	4,948	3,539	-	-	-	-	-
8	Poles	1,968,722	-	-	-	-	1,138,607	389,122	-	-	201,534	239,460	-	-	-	-	-
9	Primary Conductor & Equipment	136,367	-	-	-	-	120,957	15,409	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	369,497	-	-	-	-	-	-	133,388	236,108	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	153,847	-	-	-	-	-	-	-	-	89,693	64,154	-	-	-	-	-
13	Services	193,069	-	-	-	-	-	-	-	-	-	-	193,069	-	-	-	-
14	Meters	106,928	-	-	-	-	-	-	-	-	-	-	-	106,928	-	-	-
15	Street Lighting	47,864	-	-	-	-	-	-	-	-	-	-	-	-	47,864	-	-
16	**Subtotal Distribution**	**3,286,595**	**188,309**	**-**	**-**	**65,412**	**1,302,223**	**409,966**	**133,388**	**236,108**	**296,175**	**307,153**	**193,069**	**106,928**	**47,864**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**15,897,722**	**5,699,708**	**7,099,728**	**-**	**65,412**	**1,302,223**	**409,966**	**133,388**	**236,108**	**296,175**	**307,153**	**193,069**	**106,928**	**47,864**	**-**	**-**
18	General	2,515,355	948,427	1,200,319	-	5,780	115,071	36,227	11,787	20,864	26,171	27,142	17,061	6,873	4,229	95,404	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	30,727	11,016	13,722	-	126	2,517	792	258	456	572	594	373	207	93	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**18,443,804**	**6,659,152**	**8,313,770**	**-**	**71,319**	**1,419,811**	**446,985**	**145,433**	**257,428**	**322,919**	**334,888**	**210,503**	**114,008**	**52,186**	**95,404**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Isolated
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	5,077,424	2,218,970	2,858,455	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**5,077,424**	**2,218,970**	**2,858,455**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	156,114	103,675	-	-	52,439	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	10,824	-	-	-	-	8,161	1,040	-	-	947	677	-	-	-	-	-
8	Poles	696,172	-	-	-	-	402,629	137,600	-	-	71,266	84,677	-	-	-	-	-
9	Primary Conductor & Equipment	41,720	-	-	-	-	37,006	4,714	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	232,052	-	-	-	-	-	-	83,771	148,281	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	31,226	-	-	-	-	-	-	-	-	18,205	13,021	-	-	-	-	-
13	Services	63,696	-	-	-	-	-	-	-	-	-	-	63,696	-	-	-	-
14	Meters	66,584	-	-	-	-	-	-	-	-	-	-	-	66,584	-	-	-
15	Street Lighting	32,546	-	-	-	-	-	-	-	-	-	-	-	-	32,546	-	-
16	**Subtotal Distribution**	**1,330,934**	**103,675**	**-**	**-**	**52,439**	**447,796**	**143,354**	**83,771**	**148,281**	**90,417**	**98,375**	**63,696**	**66,584**	**32,546**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**6,408,358**	**2,322,644**	**2,858,455**	**-**	**52,439**	**447,796**	**143,354**	**83,771**	**148,281**	**90,417**	**98,375**	**63,696**	**66,584**	**32,546**	**-**	**-**
18	General	1,099,543	414,588	524,698	-	2,527	50,301	15,836	5,152	9,120	11,440	11,864	7,458	3,005	1,849	41,704	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	18,098	6,560	8,073	-	148	1,265	405	237	419	255	278	180	188	92	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**7,525,999**	**2,743,792**	**3,391,225**	**-**	**55,114**	**499,361**	**159,594**	**89,160**	**157,820**	**102,113**	**110,517**	**71,334**	**69,777**	**34,487**	**41,704**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	2,017,913	881,882	1,136,031	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	296,899	129,753	167,146	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**2,314,812**	**1,011,635**	**1,303,177**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
7	Other	305,048	18,066	-	-	6,275	124,931	39,331	12,797	22,652	28,414	29,467	18,522	-	4,592	-	-
8	Meters	7,462	-	-	-	-	-	-	-	-	-	-	-	7,462	-	-	-
9	**Subtotal Distribution**	**312,510**	**18,066**	**-**	**-**	**6,275**	**124,931**	**39,331**	**12,797**	**22,652**	**28,414**	**29,467**	**18,522**	**7,462**	**4,592**	**-**	**-**
10	**Subtl Prod, Trans, & Dist**	**2,627,322**	**1,029,700**	**1,303,177**	**-**	**6,275**	**124,931**	**39,331**	**12,797**	**22,652**	**28,414**	**29,467**	**18,522**	**7,462**	**4,592**	**-**	**-**
11	Customer Accounting	103,580	-	-	-	-	-	-	-	-	-	-	-	-	-	103,580	-
	Administrative & General:																
	Plant-Related:																
12	Production	469,242	205,071	264,171	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	427,429	24,490	-	-	8,507	169,357	53,317	17,347	30,706	38,518	39,946	25,109	13,906	6,225	-	-
15	Prod, Trans, Distn Plant	255,903	91,747	114,283	-	1,053	20,962	6,599	2,147	3,801	4,767	4,944	3,108	1,721	770	-	-
16	Prod, Trans, Distn and Gen Plt	3,502	1,264	1,579	-	14	270	85	28	49	61	64	40	22	10	18	-
17	Property Insurance	10,581	4,574	5,710	-	49	79	25	8	14	18	19	12	5	3	66	-
	Revenue Related:																
18	Municipal Tax	36,686	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	1,338	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	864,293	325,886	412,438	-	1,986	39,539	12,448	4,050	7,169	8,993	9,326	5,862	2,362	1,453	32,782	-
21	Prod, Trans, and Distn Expense-Related	49,771	19,506	24,687	-	119	2,367	745	242	429	538	558	351	141	87	-	-
22	**Subtotal Admin & General**	**2,118,745**	**672,539**	**822,867**	**-**	**11,727**	**232,573**	**73,219**	**23,823**	**42,168**	**52,896**	**54,857**	**34,482**	**18,157**	**8,548**	**32,865**	**-**
23	**Total Operating & Maintenance Expenses**	**4,849,647**	**1,702,239**	**2,126,045**	**-**	**18,003**	**357,504**	**112,550**	**36,620**	**64,820**	**81,310**	**84,324**	**53,004**	**25,619**	**13,140**	**136,445**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L6
2	Other	-		Production - Demand, Energy ratios Sch.4.1 L6
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	**Subtotal Transmission**	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	**Subtotal Distribution**	-	-	
10	**Subttl Prod, Trans, & Dist**	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and Gen Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	36,686	-	Revenue-related
19	PUB Assessment	-	1,338	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	**Subtotal Admin & General**	**36,686**	**1,338**	
23	**Total Operating & Maintenance Expenses**	**36,686**	**1,338**	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Isolated
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	584,295	255,352	328,942	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**584,295**	**255,352**	**328,942**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substn Struct & Eqpt	10,265	5,844	-	-	4,420	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	1,172	-	-	-	-	883	113	-	-	102	73	-	-	-	-	-
8	Poles	52,013	-	-	-	-	30,082	10,280	-	-	5,324	6,326	-	-	-	-	-
9	Primary Conductor & Equipment	1,989	-	-	-	-	1,764	225	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	11,131	-	-	-	-	-	-	4,018	7,113	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	2,676	-	-	-	-	-	-	-	-	1,560	1,116	-	-	-	-	-
13	Services	5,192	-	-	-	-	-	-	-	-	-	-	5,192	-	-	-	-
14	Meters	3,211	-	-	-	-	-	-	-	-	-	-	-	3,211	-	-	-
15	Street Lighting	1,336	-	-	-	-	-	-	-	-	-	-	-	-	1,336	-	-
16	**Subtotal Distribution**	**88,983**	**5,844**	**-**	**-**	**4,420**	**32,729**	**10,618**	**4,018**	**7,113**	**6,987**	**7,516**	**5,192**	**3,211**	**1,336**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**673,278**	**261,197**	**328,942**	**-**	**4,420**	**32,729**	**10,618**	**4,018**	**7,113**	**6,987**	**7,516**	**5,192**	**3,211**	**1,336**	**-**	**-**
18	General	130,458	49,190	62,254	-	300	5,968	1,879	611	1,082	1,357	1,408	885	356	219	4,948	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	41,844	16,233	20,444	-	275	2,034	660	250	442	434	467	323	200	83	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**845,580**	**326,620**	**411,640**	**-**	**4,995**	**40,731**	**13,157**	**4,879**	**8,637**	**8,779**	**9,390**	**6,399**	**3,768**	**1,638**	**4,948**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Isolated
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	7,525,999	2,743,792	3,391,225	-	55,114	499,361	159,594	89,160	157,820	102,113	110,517	71,334	69,777	34,487	41,704	-
2	Cash Working Capital	17,186	6,265	7,744	-	126	1,140	364	204	360	233	252	163	159	79	95	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	127,994	-	127,994	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	214,506	77,448	96,691	-	829	16,513	5,199	1,691	2,994	3,756	3,895	2,448	1,326	607	1,110	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	399,630	145,695	180,074	-	2,927	26,516	8,474	4,734	8,380	5,422	5,868	3,788	3,705	1,831	2,214	-
8	Total Rate Base	**8,285,315**	**2,973,200**	**3,803,728**	**-**	**58,996**	**543,530**	**173,632**	**95,789**	**169,555**	**111,524**	**120,533**	**77,733**	**74,967**	**37,004**	**45,124**	**-**
9	Less: Rural Portion	(8,285,315)	(2,973,200)	(3,803,728)	-	(58,996)	(543,530)	(173,632)	(95,789)	(169,555)	(111,524)	(120,533)	(77,733)	(74,967)	(37,004)	(45,124)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	482,414	173,115	221,473	-	3,435	31,647	10,110	5,577	9,872	6,493	7,018	4,526	4,365	2,155	2,627	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**482,414**	**173,115**	**221,473**	**-**	**3,435**	**31,647**	**10,110**	**5,577**	**9,872**	**6,493**	**7,018**	**4,526**	**4,365**	**2,155**	**2,627**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Isolated
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Isolated
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Distribution Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer	15 Street Lighting Customer (Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
	Amounts																
1	1.2 Domestic Diesel	-	1,168	5,601	1,168	1,141	1,141	718	1,101	718	1,101	718	718	718	-	718	-
2	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	135	882	135	132	132	86	128	86	128	86	172	172	-	86	-
5	2.2 GS 10-100 kW	-	182	908	182	178	178	28	172	28	172	28	225	225	-	28	-
6	2.3 GS 110-1,000 kVa	-	22	43	22	21	21	0	20	0	20	0	4	4	-	0	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	20	94	20	19	19	36	19	36	19	36	-	-	36	36	-
11	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**-**	**1,527**	**7,528**	**1,527**	**1,492**	**1,492**	**868**	**1,440**	**868**	**1,440**	**868**	**1,118**	**1,118**	**36**	**868**	**-**
	Ratios																
13	1.2 Domestic Diesel	-	0.7650	0.7440	0.7650	0.7650	0.7650	0.8273	0.7650	0.8273	0.7650	0.8273	0.6423	0.6423	-	0.8273	-
14	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0887	0.1171	0.0887	0.0887	0.0887	0.0989	0.0887	0.0989	0.0887	0.0989	0.1536	0.1536	-	0.0989	-
17	2.2 GS 10-100 kW	-	0.1193	0.1207	0.1193	0.1193	0.1193	0.0321	0.1193	0.0321	0.1193	0.0321	0.2010	0.2010	-	0.0321	-
18	2.3 GS 110-1,000 kVa	-	0.0141	0.0057	0.0141	0.0141	0.0141	0.0005	0.0141	0.0005	0.0141	0.0005	0.0032	0.0032	-	0.0005	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0129	0.0125	0.0129	0.0129	0.0129	0.0413	0.0129	0.0413	0.0129	0.0413	-	-	1.0000	0.0413	-
23	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	671,606	671,606
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	197,935	197,935
5	2.2 GS 10-100 kW	285,345	285,345
6	2.3 GS 110-1,000 kVa	143,250	143,250
7	2.4 GS Over 1,000 kVa	-	-
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	36,541	36,541
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**1,334,677**	**1,334,677**
	Ratios		
13	1.2 Domestic Diesel	0.5032	0.5032
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1483	0.1483
17	2.2 GS 10-100 kW	0.2138	0.2138
18	2.3 GS 110-1,000 kVa	0.1073	0.1073
19	2.4 GS Over 1,000 kVa	-	-
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0274	0.0274
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Distribution Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	5,796,658	1,543,325	3,420,835	-	17,505	291,426	99,162	31,563	60,418	66,482	74,469	37,924	18,709	-	115,840	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	825,674	178,988	538,520	-	2,030	33,798	11,854	3,661	7,223	7,710	8,902	9,067	4,473	-	13,848	-
5	2.2 GS 10-100 kW	898,145	240,626	554,710	-	2,729	45,437	3,844	4,921	2,342	10,365	2,887	11,866	5,854	-	4,491	-
6	2.3 GS 110-1,000 kVa	66,486	28,448	25,998	-	323	5,372	58	582	35	1,225	43	189	93	-	67	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	123,725	26,078	57,582	-	296	4,924	4,949	533	3,015	1,123	3,717	-	-	14,693	5,781	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**7,710,688**	**2,017,465**	**4,597,647**	**-**	**22,883**	**380,958**	**119,867**	**41,260**	**73,033**	**86,907**	**90,018**	**59,046**	**29,128**	**14,693**	**140,027**	**-**
	Allocated Return on Debt																
13	1.2 Domestic Diesel	363,506	132,430	164,785	-	2,628	24,210	8,363	4,267	8,167	4,967	5,806	2,907	2,804	-	2,174	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	49,778	15,359	25,941	-	305	2,808	1,000	495	976	576	694	695	670	-	260	-
17	2.2 GS 10-100 kW	55,730	20,648	26,721	-	410	3,775	324	665	317	774	225	910	877	-	84	-
18	2.3 GS 110-1,000 kVa	4,401	2,441	1,252	-	48	446	5	79	5	92	3	14	14	-	1	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	8,999	2,238	2,774	-	44	409	417	72	408	84	290	-	-	2,155	108	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**482,414**	**173,115**	**221,473**	**-**	**3,435**	**31,647**	**10,110**	**5,577**	**9,872**	**6,493**	**7,018**	**4,526**	**4,365**	**2,155**	**2,627**	**-**
	Allocated Return on Equity																
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	18,330	669	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	5,402	197	
5	2.2 GS 10-100 kW	7,788	284	
6	2.3 GS 110-1,000 kVa	3,910	143	
7	2.4 GS Over 1,000 kVa	-	-	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	997	36	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**36,428**	**1,329**	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	**-**	**-**	
	Allocated Return on Equity			
25	All Classes	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Distribution Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Total Revenue Requirement																
26	1.2 Domestic Diesel	6,160,164	1,675,755	3,585,620	-	20,133	315,636	107,526	35,830	68,585	71,449	80,274	40,831	21,512	-	118,014	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	875,453	194,346	564,461	-	2,335	36,606	12,854	4,155	8,199	8,286	9,596	9,762	5,143	-	14,108	-
30	2.2 GS 10-100 kW	953,875	261,274	581,431	-	3,139	49,212	4,168	5,586	2,659	11,140	3,112	12,776	6,731	-	4,575	-
31	2.3 GS 110-1,000 kVa	70,887	30,890	27,251	-	371	5,818	62	660	40	1,317	47	203	107	-	68	-
32	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	132,724	28,315	60,356	-	340	5,333	5,366	605	3,423	1,207	4,006	-	-	16,847	5,890	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	**Total**	**8,193,102**	**2,190,580**	**4,819,120**	**-**	**26,318**	**412,605**	**129,977**	**46,837**	**82,906**	**93,400**	**97,036**	**63,572**	**33,493**	**16,847**	**142,654**	**-**
	Re-classification of Revenue-Related																
38	1.2 Domestic Diesel	-	5,184	11,093	-	62	976	333	111	212	221	248	126	67	-	365	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	(0)	1,251	3,634	-	15	236	83	27	53	53	62	63	33	-	91	-
42	2.2 GS 10-100 kW	0	2,230	4,962	-	27	420	36	48	23	95	27	109	57	-	39	-
43	2.3 GS 110-1,000 kVa	(0)	1,873	1,652	-	23	353	4	40	2	80	3	12	6	-	4	-
44	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	(0)	222	474	-	3	42	42	5	27	9	31	-	-	132	46	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	**Total**	**(0)**	**10,761**	**21,815**	**-**	**129**	**2,027**	**497**	**230**	**317**	**459**	**371**	**311**	**164**	**132**	**545**	**-**
	Total Allocated Revenue Requirement																
50	1.2 Domestic Diesel	6,160,164	1,680,940	3,596,713	-	20,195	316,612	107,858	35,941	68,798	71,670	80,523	40,957	21,579	-	118,379	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	875,453	195,597	568,095	-	2,350	36,842	12,937	4,182	8,252	8,340	9,658	9,825	5,176	-	14,199	-
54	2.2 GS 10-100 kW	953,875	263,504	586,394	-	3,166	49,632	4,204	5,634	2,681	11,235	3,138	12,885	6,788	-	4,614	-
55	2.3 GS 110-1,000 kVa	70,887	32,762	28,903	-	394	6,171	66	701	42	1,397	49	215	113	-	73	-
56	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	132,724	28,538	60,830	-	343	5,375	5,408	610	3,450	1,217	4,038	-	-	16,980	5,936	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	**Total**	**8,193,102**	**2,201,341**	**4,840,935**	**-**	**26,447**	**414,632**	**130,473**	**47,067**	**83,223**	**93,859**	**97,407**	**63,882**	**33,657**	**16,980**	**143,200**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
26	1.2 Domestic Diesel	18,330	669	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	5,402	197	
30	2.2 GS 10-100 kW	7,788	284	
31	2.3 GS 110-1,000 kVa	3,910	143	
32	2.4 GS Over 1,000 kVa	-	-	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	997	36	
36	4.1G Gov't Street and Area Lighting	-	-	
37	**Total**	**36,428**	**1,329**	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(18,330)	(669)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(5,402)	(197)	
42	2.2 GS 10-100 kW	(7,788)	(284)	
43	2.3 GS 110-1,000 kVa	(3,910)	(143)	
44	2.4 GS Over 1,000 kVa	-	-	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(997)	(36)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	**Total**	**(36,428)**	**(1,329)**	
	Total Allocated Revenue Requirement			
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	
61	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	11,203,326	3,808,823	5,562,344	-	99,365	596,934	174,398	28,367	50,212	98,734	109,027	43,953	42,324	18,538	421,842	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	10,132,714	-	10,132,714	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,433,285	838,709	1,182,732	-	37,092	180,904	53,547	9,617	17,023	29,723	33,170	15,189	12,908	6,320	16,352	-
	Expense Credits																
8	Sundry	(67,246)	(22,862)	(33,387)	-	(596)	(3,583)	(1,047)	(170)	(301)	(593)	(654)	(264)	(254)	(111)	(2,532)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(11,456)	(3,895)	(5,688)	-	(102)	(610)	(178)	(29)	(51)	(101)	(111)	(45)	(43)	(19)	(431)	-
12	Pole Attachments	(251,274)	-	-	-	-	(145,324)	(49,665)	-	-	(25,722)	(30,563)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(1,784)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,784)	-
16	Meter Test Revenues	(315)	-	-	-	-	-	-	-	-	-	-	-	(315)	-	-	-
17	**Total Expense Credits**	**(332,076)**	**(26,757)**	**(39,075)**	**-**	**(698)**	**(149,517)**	**(50,890)**	**(199)**	**(353)**	**(26,416)**	**(31,329)**	**(309)**	**(613)**	**(130)**	**(4,747)**	**-**
18	**Subtotal Expenses**	**23,437,249**	**4,620,775**	**16,838,715**	**-**	**135,759**	**628,320**	**177,054**	**37,785**	**66,883**	**102,041**	**110,869**	**58,833**	**54,619**	**24,728**	**433,446**	**-**
19	Disposal Gain / Loss	77,017	24,790	34,502	-	1,667	7,746	2,287	509	902	1,230	1,387	584	641	325	446	-
20	**Subtotal Revenue Requirement Ex. Return**	**23,514,266**	**4,645,565**	**16,873,217**	**-**	**137,426**	**636,066**	**179,341**	**38,294**	**67,784**	**103,271**	**112,256**	**59,418**	**55,259**	**25,053**	**433,892**	**-**
21	Return on Debt	1,972,686	585,519	969,077	-	39,159	182,947	54,002	11,955	21,161	29,077	32,784	13,797	15,046	7,638	10,527	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**25,486,952**	**5,231,083**	**17,842,293**	**-**	**176,585**	**819,013**	**233,343**	**50,249**	**88,945**	**132,348**	**145,040**	**73,214**	**70,305**	**32,691**	**444,419**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	143,240	5,226	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.11
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(860)	(31)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(146)	(5)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	(1,006)	(37)	
18	**Subtotal Expenses**	142,234	5,189	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	142,234	5,189	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	142,234	5,189	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	39,065,711	15,414,217	23,651,494	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**39,065,711**	**15,414,217**	**23,651,494**	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	2,771,183	1,798,464	-	-	972,719	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	441,035	-	-	-	-	332,519	42,361	-	-	38,569	27,587	-	-	-	-	-
8	Poles	7,820,135	-	-	-	-	4,522,759	1,545,665	-	-	800,532	951,179	-	-	-	-	-
9	Primary Conductor & Equipment	1,160,021	-	-	-	-	1,028,939	131,082	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	774,589	-	-	-	-	-	-	279,627	494,962	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	230,122	-	-	-	-	-	-	-	-	134,161	95,961	-	-	-	-	-
13	Services	433,267	-	-	-	-	-	-	-	-	-	-	433,267	-	-	-	-
14	Meters	363,825	-	-	-	-	-	-	-	-	-	-	-	363,825	-	-	-
15	Street Lighting	182,736	-	-	-	-	-	-	-	-	-	-	-	-	182,736	-	-
16	**Subtotal Distribution**	**14,176,913**	**1,798,464**	-	-	**972,719**	**5,884,217**	**1,719,109**	**279,627**	**494,962**	**973,261**	**1,074,726**	**433,267**	**363,825**	**182,736**	-	-
17	**Subttl Prod, Trans, & Dist**	**53,242,624**	**17,212,681**	**23,651,494**	-	**972,719**	**5,884,217**	**1,719,109**	**279,627**	**494,962**	**973,261**	**1,074,726**	**433,267**	**363,825**	**182,736**	-	-
18	General	8,331,196	2,899,748	4,270,157	-	63,167	382,110	111,636	18,158	32,142	63,202	69,791	28,136	28,093	11,866	352,991	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	102,906	33,268	45,713	-	1,880	11,373	3,323	540	957	1,881	2,077	837	703	353	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**61,676,725**	**20,145,696**	**27,967,364**	-	**1,037,766**	**6,277,699**	**1,834,067**	**298,325**	**528,061**	**1,038,344**	**1,146,594**	**462,240**	**392,622**	**194,955**	**352,991**	-

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Isolated
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	17,997,946	7,101,477	10,896,469	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**17,997,946**	**7,101,477**	**10,896,469**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	1,401,469	807,290	-	-	594,179	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	234,877	-	-	-	-	177,086	22,560	-	-	20,540	14,692	-	-	-	-	-
8	Poles	3,685,999	-	-	-	-	2,131,790	728,545	-	-	377,328	448,335	-	-	-	-	-
9	Primary Conductor & Equipment	462,467	-	-	-	-	410,208	52,259	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	504,513	-	-	-	-	-	-	182,129	322,384	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	56,054	-	-	-	-	-	-	-	-	32,679	23,374	-	-	-	-	-
13	Services	205,500	-	-	-	-	-	-	-	-	-	-	205,500	-	-	-	-
14	Meters	226,554	-	-	-	-	-	-	-	-	-	-	-	226,554	-	-	-
15	Street Lighting	116,187	-	-	-	-	-	-	-	-	-	-	-	-	116,187	-	-
16	**Subtotal Distribution**	**6,893,620**	**807,290**	**-**	**-**	**594,179**	**2,719,084**	**803,364**	**182,129**	**322,384**	**430,548**	**486,401**	**205,500**	**226,554**	**116,187**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**24,891,565**	**7,908,767**	**10,896,469**	**-**	**594,179**	**2,719,084**	**803,364**	**182,129**	**322,384**	**430,548**	**486,401**	**205,500**	**226,554**	**116,187**	**-**	**-**
18	General	3,951,290	1,375,282	2,025,235	-	29,958	181,226	52,946	8,612	15,244	29,975	33,100	13,344	13,324	5,628	167,415	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	70,298	22,336	30,773	-	1,678	7,679	2,269	514	910	1,216	1,374	580	640	328	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**28,913,153**	**9,306,385**	**12,952,477**	**-**	**625,815**	**2,907,989**	**858,579**	**191,256**	**338,538**	**461,739**	**520,875**	**219,424**	**240,518**	**122,143**	**167,415**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	6,047,772	2,386,279	3,661,494	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	326,779	128,938	197,841	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**6,374,552**	**2,515,217**	**3,859,335**	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
7	Other	810,698	105,553	-	-	57,089	345,348	100,895	16,411	29,050	57,121	63,076	25,429	-	10,725	-	-
8	Meters	25,391	-	-	-	-	-	-	-	-	-	-	-	25,391	-	-	-
9	**Subtotal Distribution**	**836,088**	**105,553**	-	-	**57,089**	**345,348**	**100,895**	**16,411**	**29,050**	**57,121**	**63,076**	**25,429**	**25,391**	**10,725**	-	-
10	**Subttl Prod, Trans, & Dist**	**7,210,640**	**2,620,769**	**3,859,335**	-	**57,089**	**345,348**	**100,895**	**16,411**	**29,050**	**57,121**	**63,076**	**25,429**	**25,391**	**10,725**	-	-
11	Customer Accounting	319,031	-	-	-	-	-	-	-	-	-	-	-	-	-	319,031	-
	Administrative & General:																
	Plant-Related:																
12	Production	433,668	171,113	262,555	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	258,143	32,748	-	-	17,712	107,144	31,303	5,092	9,013	17,722	19,569	7,889	6,625	3,327	-	-
15	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Prod, Trans, Distn and General Plt	278,360	90,922	126,222	-	4,684	28,333	8,278	1,346	2,383	4,686	5,175	2,086	1,772	880	1,593	-
17	Property Insurance	35,385	14,186	19,694	-	731	270	79	13	23	45	49	20	20	8	249	-
	Revenue Related:																
18	Municipal Tax	143,240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	5,226	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	2,383,038	829,438	1,221,427	-	18,068	109,298	31,932	5,194	9,194	18,078	19,963	8,048	8,036	3,394	100,969	-
21	Prod, Trans, and Distn Expense-Related	136,597	49,647	73,110	-	1,081	6,542	1,911	311	550	1,082	1,195	482	481	203	-	-
22	**Subtotal Admin & General**	**3,673,656**	**1,188,053**	**1,703,009**	-	**42,276**	**251,586**	**73,502**	**11,956**	**21,163**	**41,613**	**45,951**	**18,525**	**16,933**	**7,813**	**102,811**	-
23	**Total Operating & Maintenance Expenses**	**11,203,326**	**3,808,823**	**5,562,344**	-	**99,365**	**596,934**	**174,398**	**28,367**	**50,212**	**98,734**	**109,027**	**43,953**	**42,324**	**18,538**	**421,842**	-

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L7
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L7
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	**Subtotal Transmission**	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	**Subtotal Distribution**	-	-	
10	**Subttl Prod, Trans, & Dist**	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	143,240	-	Revenue-related
19	PUB Assessment	-	5,226	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	**Subtotal Admin & General**	143,240	5,226	
23	**Total Operating & Maintenance Expenses**	143,240	5,226	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Isolated
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	1,531,630	604,338	927,293	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**1,531,630**	**604,338**	**927,293**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substn Struct & Eqpt	90,996	58,829	-	-	32,167	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	7,560	-	-	-	-	5,700	726	-	-	661	473	-	-	-	-	-
8	Poles	209,479	-	-	-	-	121,152	41,404	-	-	21,444	25,479	-	-	-	-	-
9	Primary Conductor & Equipment	30,216	-	-	-	-	26,802	3,414	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	22,888	-	-	-	-	-	-	8,262	14,625	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	5,356	-	-	-	-	-	-	-	-	3,122	2,233	-	-	-	-	-
13	Services	13,073	-	-	-	-	-	-	-	-	-	-	13,073	-	-	-	-
14	Meters	10,927	-	-	-	-	-	-	-	-	-	-	-	10,927	-	-	-
15	Street Lighting	5,433	-	-	-	-	-	-	-	-	-	-	-	-	5,433	-	-
16	**Subtotal Distribution**	**395,928**	**58,829**	**-**	**-**	**32,167**	**153,654**	**45,545**	**8,262**	**14,625**	**25,227**	**28,186**	**13,073**	**10,927**	**5,433**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**1,927,558**	**663,167**	**927,293**	**-**	**32,167**	**153,654**	**45,545**	**8,262**	**14,625**	**25,227**	**28,186**	**13,073**	**10,927**	**5,433**	**-**	**-**
18	General	385,930	134,327	197,809	-	2,926	17,701	5,171	841	1,489	2,928	3,233	1,303	1,301	550	16,352	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	119,796	41,215	57,631	-	1,999	9,549	2,831	514	909	1,568	1,752	812	679	338	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**2,433,285**	**838,709**	**1,182,732**	**-**	**37,092**	**180,904**	**53,547**	**9,617**	**17,023**	**29,723**	**33,170**	**15,189**	**12,908**	**6,320**	**16,352**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Isolated
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	28,913,153	9,306,385	12,952,477	-	625,815	2,907,989	858,579	191,256	338,538	461,739	520,875	219,424	240,518	122,143	167,415	-
2	Cash Working Capital	66,023	21,251	29,577	-	1,429	6,640	1,961	437	773	1,054	1,189	501	549	279	382	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	2,648,497	-	2,648,497	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	717,315	234,299	325,267	-	12,069	73,011	21,331	3,470	6,141	12,076	13,335	5,376	4,566	2,267	4,105	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	1,535,285	494,168	687,775	-	33,231	154,414	45,590	10,156	17,976	24,518	27,658	11,651	12,771	6,486	8,890	-
8	Total Rate Base	**33,880,273**	**10,056,103**	**16,643,593**	**-**	**672,544**	**3,142,054**	**927,460**	**205,317**	**363,429**	**499,388**	**563,058**	**236,953**	**258,405**	**131,175**	**180,793**	**-**
9	Less: Rural Portion	(33,880,273)	(10,056,103)	(16,643,593)	-	(672,544)	(3,142,054)	(927,460)	(205,317)	(363,429)	(499,388)	(563,058)	(236,953)	(258,405)	(131,175)	(180,793)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	1,972,686	585,519	969,077	-	39,159	182,947	54,002	11,955	21,161	29,077	32,784	13,797	15,046	7,638	10,527	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**1,972,686**	**585,519**	**969,077**	**-**	**39,159**	**182,947**	**54,002**	**11,955**	**21,161**	**29,077**	**32,784**	**13,797**	**15,046**	**7,638**	**10,527**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Isolated
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Isolated
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Distribution Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer (Wtd Rural Cust)	15 Street Lighting Customer (Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
	Amounts																
1	1.2 Domestic Diesel	-	4,946	20,447	4,946	4,799	4,799	1,999	4,575	1,999	4,575	1,999	1,999	1,999	-	1,999	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	815	3,849	815	791	791	388	754	388	754	388	777	777	-	388	-
5	2.2 GS 10-100 kW	-	1,590	8,577	1,590	1,543	1,543	118	1,471	118	1,471	118	956	956	-	118	-
6	2.3 GS 110-1,000 kVa	-	127	1,583	127	123	123	8	118	8	118	8	64	64	-	8	-
7	2.4 GS Over 1,000 kVa	-	(527)	2,554	(527)	(511)	(511)	1	(487)	1	(487)	1	9	9	-	1	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	81	284	81	78	78	82	74	82	74	82	-	-	82	82	-
11	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**-**	**7,032**	**37,295**	**7,032**	**6,822**	**6,822**	**2,595**	**6,503**	**2,595**	**6,503**	**2,595**	**3,804**	**3,804**	**82**	**2,595**	**-**
	Ratios																
13	1.2 Domestic Diesel	-	0.7034	0.5483	0.7034	0.7034	0.7034	0.7701	0.7034	0.7701	0.7034	0.7701	0.5254	0.5254	-	0.7701	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.1159	0.1032	0.1159	0.1159	0.1159	0.1496	0.1159	0.1496	0.1159	0.1496	0.2041	0.2041	-	0.1496	-
17	2.2 GS 10-100 kW	-	0.2261	0.2300	0.2261	0.2261	0.2261	0.0456	0.2261	0.0456	0.2261	0.0456	0.2513	0.2513	-	0.0456	-
18	2.3 GS 110-1,000 kVa	-	0.0181	0.0425	0.0181	0.0181	0.0181	0.0029	0.0181	0.0029	0.0181	0.0029	0.0169	0.0169	-	0.0029	-
19	2.4 GS Over 1,000 kVa	-	(0.0750)	0.0685	(0.0750)	(0.0750)	(0.0750)	0.0004	(0.0750)	0.0004	(0.0750)	0.0004	0.0023	0.0023	-	0.0004	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0114	0.0076	0.0114	0.0114	0.0114	0.0314	0.0114	0.0314	0.0114	0.0314	-	-	1.0000	0.0314	-
23	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	2,270,274	2,270,274
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	750,337	750,337
5	2.2 GS 10-100 kW	1,735,564	1,735,564
6	2.3 GS 110-1,000 kVa	171,134	171,134
7	2.4 GS Over 1,000 kVa	193,805	193,805
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	90,151	90,151
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**5,211,265**	**5,211,265**
	Ratios		
13	1.2 Domestic Diesel	0.4356	0.4356
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1440	0.1440
17	2.2 GS 10-100 kW	0.3330	0.3330
18	2.3 GS 110-1,000 kVa	0.0328	0.0328
19	2.4 GS Over 1,000 kVa	0.0372	0.0372
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0173	0.0173
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	13,897,455	3,267,685	9,250,773	-	96,665	447,408	138,104	26,936	52,198	72,641	86,444	31,219	29,034	-	334,123	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	2,549,460	538,520	1,741,554	-	15,931	73,734	26,829	4,439	10,141	11,971	16,794	12,130	11,281	-	64,910	-
5	2.2 GS 10-100 kW	5,252,114	1,050,446	3,880,647	-	31,075	143,826	8,183	8,659	3,093	23,351	5,122	14,931	13,886	-	19,798	-
6	2.3 GS 110-1,000 kVa	825,838	83,936	716,297	-	2,483	11,492	518	692	196	1,866	324	1,004	934	-	1,254	-
7	2.4 GS Over 1,000 kVa	744,924	(348,210)	1,155,675	-	(10,301)	(47,677)	69	(2,870)	26	(7,741)	43	134	125	-	167	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	244,475	53,187	128,271	-	1,573	7,282	5,638	438	2,131	1,182	3,529	-	-	25,053	13,640	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**23,514,266**	**4,645,565**	**16,873,217**	**-**	**137,426**	**636,066**	**179,341**	**38,294**	**67,784**	**103,271**	**112,256**	**59,418**	**55,259**	**25,053**	**433,892**	**-**
	Allocated Return on Debt																
13	1.2 Domestic Diesel	1,234,627	411,853	531,298	-	27,544	128,685	41,584	8,409	16,295	20,453	25,246	7,249	7,905	-	8,106	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	222,011	67,874	100,022	-	4,539	21,207	8,079	1,386	3,166	3,371	4,905	2,817	3,072	-	1,575	-
17	2.2 GS 10-100 kW	427,426	132,396	222,877	-	8,855	41,368	2,464	2,703	966	6,575	1,496	3,467	3,781	-	480	-
18	2.3 GS 110-1,000 kVa	57,302	10,579	41,139	-	708	3,305	156	216	61	525	95	233	254	-	30	-
19	2.4 GS Over 1,000 kVa	2,873	(43,888)	66,374	-	(2,935)	(13,713)	21	(896)	8	(2,179)	13	31	34	-	4	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	28,445	6,704	7,367	-	448	2,095	1,698	137	665	333	1,031	-	-	7,638	331	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**1,972,686**	**585,519**	**969,077**	**-**	**39,159**	**182,947**	**54,002**	**11,955**	**21,161**	**29,077**	**32,784**	**13,797**	**15,046**	**7,638**	**10,527**	**-**
	Allocated Return on Equity																
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	61,964	2,261	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	20,479	747	
5	2.2 GS 10-100 kW	47,370	1,728	
6	2.3 GS 110-1,000 kVa	4,671	170	
7	2.4 GS Over 1,000 kVa	5,290	193	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	2,461	90	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**142,234**	**5,189**	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	**-**	**-**	
	Allocated Return on Equity			
25	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Total Revenue Requirement																
26	1.2 Domestic Diesel	15,132,083	3,679,538	9,782,071	-	124,210	576,093	179,688	35,345	68,493	93,093	111,690	38,468	36,939	-	342,229	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	2,771,471	606,394	1,841,576	-	20,470	94,941	34,908	5,825	13,306	15,342	21,698	14,946	14,353	-	66,485	-
30	2.2 GS 10-100 kW	5,679,540	1,182,842	4,103,523	-	39,929	185,194	10,647	11,362	4,058	29,926	6,618	18,398	17,666	-	20,278	-
31	2.3 GS 110-1,000 kVa	883,140	94,515	757,436	-	3,191	14,798	674	908	257	2,391	419	1,237	1,188	-	1,284	-
32	2.4 GS Over 1,000 kVa	747,797	(392,097)	1,222,049	-	(13,236)	(61,389)	90	(3,766)	34	(9,920)	56	165	158	-	171	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	272,920	59,891	135,638	-	2,022	9,377	7,335	575	2,796	1,515	4,559	-	-	32,691	13,971	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Total	25,486,952	5,231,083	17,842,293	-	176,585	819,013	233,343	50,249	88,945	132,348	145,040	73,214	70,305	32,691	444,419	-
	Re-classification of Revenue-Related																
38	1.2 Domestic Diesel	(0)	15,683	41,694	-	529	2,456	766	151	292	397	476	164	157	-	1,459	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	-	4,680	14,213	-	158	733	269	45	103	118	167	115	111	-	513	-
42	2.2 GS 10-100 kW	0	10,314	35,783	-	348	1,615	93	99	35	261	58	160	154	-	177	-
43	2.3 GS 110-1,000 kVa	0	521	4,175	-	18	82	4	5	1	13	2	7	7	-	7	-
44	2.4 GS Over 1,000 kVa	0	(2,896)	9,026	-	(98)	(453)	1	(28)	0	(73)	0	1	1	-	1	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	-	565	1,279	-	19	88	69	5	26	14	43	-	-	308	132	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Total	(0)	28,868	106,171	-	974	4,520	1,202	277	458	730	747	448	430	308	2,289	-
	Total Allocated Revenue Requirement																
50	1.2 Domestic Diesel	15,132,083	3,695,222	9,823,765	-	124,739	578,549	180,454	35,496	68,785	93,490	112,166	38,632	37,097	-	343,688	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	2,771,471	611,074	1,855,790	-	20,628	95,674	35,178	5,870	13,409	15,460	21,866	15,062	14,463	-	66,998	-
54	2.2 GS 10-100 kW	5,679,540	1,193,157	4,139,306	-	40,277	186,809	10,740	11,461	4,094	30,187	6,676	18,558	17,821	-	20,455	-
55	2.3 GS 110-1,000 kVa	883,140	95,036	761,611	-	3,208	14,879	678	913	258	2,404	421	1,244	1,195	-	1,291	-
56	2.4 GS Over 1,000 kVa	747,797	(394,993)	1,231,075	-	(13,334)	(61,843)	91	(3,794)	35	(9,993)	56	166	160	-	173	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	272,920	60,456	136,917	-	2,041	9,465	7,404	581	2,822	1,530	4,602	-	-	32,999	14,102	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	Total	25,486,952	5,259,951	17,948,464	-	177,560	823,533	234,545	50,526	89,403	133,078	145,787	73,662	70,735	32,999	446,708	-

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
26	1.2 Domestic Diesel	61,964	2,261	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	20,479	747	
30	2.2 GS 10-100 kW	47,370	1,728	
31	2.3 GS 110-1,000 kVa	4,671	170	
32	2.4 GS Over 1,000 kVa	5,290	193	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	2,461	90	
36	4.1G Gov't Street and Area Lighting	-	-	
37	**Total**	**142,234**	**5,189**	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(61,964)	(2,261)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(20,479)	(747)	
42	2.2 GS 10-100 kW	(47,370)	(1,728)	
43	2.3 GS 110-1,000 kVa	(4,671)	(170)	
44	2.4 GS Over 1,000 kVa	(5,290)	(193)	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(2,461)	(90)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	**Total**	**(142,234)**	**(5,189)**	
	Total Allocated Revenue Requirement			
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Expenses																
1	Operating & Maintenance	1,110,757	499,834	-	-	776	252,353	76,534	10,954	19,390	43,885	48,722	11,574	15,863	3,817	79,710	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	153,960	-	153,960	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	2,054,396	-	2,054,396	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	448,070	151,276	-	-	177	154,434	47,537	6,994	12,379	26,999	30,192	6,410	5,722	2,370	3,581	-
	Expense Credits																
8	Sundry	(6,667)	(3,000)	-	-	(5)	(1,515)	(459)	(66)	(116)	(263)	(292)	(69)	(95)	(23)	(478)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,136)	(511)	-	-	(1)	(258)	(78)	(11)	(20)	(45)	(50)	(12)	(16)	(4)	(82)	-
12	Pole Attachments	(67,987)	-	-	-	-	(39,320)	(13,438)	-	-	(6,960)	(8,269)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(392)	-	-	-	-	-	-	-	-	-	-	-	-	-	(392)	-
16	Meter Test Revenues	(138)	-	-	-	-	-	-	-	-	-	-	-	(138)	-	-	-
17	**Total Expense Credits**	**(76,319)**	**(3,511)**	**-**	**-**	**(5)**	**(41,093)**	**(13,975)**	**(77)**	**(136)**	**(7,268)**	**(8,612)**	**(81)**	**(249)**	**(27)**	**(952)**	**-**
18	**Subtotal Expenses**	**3,690,864**	**647,599**	**2,208,356**	**-**	**948**	**365,694**	**110,096**	**17,871**	**31,633**	**63,616**	**70,302**	**17,902**	**21,336**	**6,160**	**82,339**	**-**
19	Disposal Gain / Loss	9,116	1,885	-	-	12	3,698	1,154	216	383	623	712	158	165	65	46	-
20	**Subtotal Revenue Requirement Ex. Return**	**3,699,980**	**649,483**	**2,208,356**	**-**	**960**	**369,393**	**111,250**	**18,087**	**32,016**	**64,239**	**71,014**	**18,060**	**21,501**	**6,225**	**82,385**	**-**
21	Return on Debt	366,738	76,645	1,953	-	472	147,438	45,970	8,571	15,171	24,840	28,384	6,308	6,543	2,578	1,867	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**4,066,718**	**726,128**	**2,210,309**	**-**	**1,432**	**516,830**	**157,220**	**26,658**	**47,187**	**89,078**	**99,398**	**24,368**	**28,044**	**8,804**	**84,252**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	45,677	1,666	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.12
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(274)	(10)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(47)	(2)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(321)**	**(12)**	
18	**Subtotal Expenses**	**45,356**	**1,655**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**45,356**	**1,655**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**45,356**	**1,655**	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	4,058,592	4,058,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**4,058,592**	**4,058,592**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	77,791	63,690	-	-	14,100	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	116,628	-	-	-	-	87,931	11,202	-	-	10,199	7,295	-	-	-	-	-
8	Poles	6,683,859	-	-	-	-	3,865,597	1,321,078	-	-	684,213	812,971	-	-	-	-	-
9	Primary Conductor & Equipment	854,102	-	-	-	-	757,588	96,513	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	566,497	-	-	-	-	-	-	204,505	361,991	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	214,188	-	-	-	-	-	-	-	-	124,871	89,316	-	-	-	-	-
13	Services	216,063	-	-	-	-	-	-	-	-	-	-	216,063	-	-	-	-
14	Meters	158,777	-	-	-	-	-	-	-	-	-	-	-	158,777	-	-	-
15	Street Lighting	71,263	-	-	-	-	-	-	-	-	-	-	-	-	71,263	-	-
16	**Subtotal Distribution**	**8,959,167**	**63,690**	**-**	**-**	**14,100**	**4,711,116**	**1,428,794**	**204,505**	**361,991**	**819,284**	**909,582**	**216,063**	**158,777**	**71,263**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**13,017,759**	**4,122,282**	**-**	**-**	**14,100**	**4,711,116**	**1,428,794**	**204,505**	**361,991**	**819,284**	**909,582**	**216,063**	**158,777**	**71,263**	**-**	**-**
18	General	1,427,531	662,906	-	-	1,001	334,507	101,450	14,521	25,703	58,172	64,584	15,341	22,369	5,060	121,916	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	25,160	7,967	-	-	27	9,105	2,762	395	700	1,583	1,758	418	307	138	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**14,470,450**	**4,793,156**	**-**	**-**	**15,129**	**5,054,729**	**1,533,005**	**219,421**	**388,394**	**879,039**	**975,924**	**231,822**	**181,453**	**76,461**	**121,916**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
L'Anse au Loup
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	1,019,851	1,019,851	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**1,019,851**	**1,019,851**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	21,077	13,820	-	-	7,257	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	38,264	-	-	-	-	28,849	3,675	-	-	3,346	2,393	-	-	-	-	-
8	Poles	3,367,238	-	-	-	-	1,947,435	665,541	-	-	344,697	409,564	-	-	-	-	-
9	Primary Conductor & Equipment	317,131	-	-	-	-	281,295	35,836	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	369,034	-	-	-	-	-	-	133,221	235,812	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	54,148	-	-	-	-	-	-	-	-	31,568	22,580	-	-	-	-	-
13	Services	96,167	-	-	-	-	-	-	-	-	-	-	96,167	-	-	-	-
14	Meters	98,870	-	-	-	-	-	-	-	-	-	-	-	98,870	-	-	-
15	Street Lighting	39,799	-	-	-	-	-	-	-	-	-	-	-	-	39,799	-	-
16	**Subtotal Distribution**	**4,401,729**	**13,820**	**-**	**-**	**7,257**	**2,257,580**	**705,052**	**133,221**	**235,812**	**379,612**	**434,537**	**96,167**	**98,870**	**39,799**	**-**	**-**
17	**Subtl Prod, Trans, & Dist**	**5,421,580**	**1,033,671**	**-**	**-**	**7,257**	**2,257,580**	**705,052**	**133,221**	**235,812**	**379,612**	**434,537**	**96,167**	**98,870**	**39,799**	**-**	**-**
18	General	339,938	157,858	-	-	238	79,656	24,158	3,458	6,121	13,853	15,379	3,653	5,327	1,205	29,032	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	15,311	2,919	-	-	20	6,376	1,991	376	666	1,072	1,227	272	279	112	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**5,776,830**	**1,194,448**	**-**	**-**	**7,516**	**2,343,612**	**731,202**	**137,055**	**242,599**	**394,537**	**451,144**	**100,092**	**104,476**	**41,117**	**29,032**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	273,416	273,416	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	52,716	52,716	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**326,132**	**326,132**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
8	Other	309,527	2,240	-	-	496	165,699	50,253	7,193	12,732	28,816	31,992	7,599	-	2,506	-	-
9	Meters	11,081	-	-	-	-	-	-	-	-	-	-	-	11,081	-	-	-
10	**Subtotal Distribution**	**320,607**	**2,240**	**-**	**-**	**496**	**165,699**	**50,253**	**7,193**	**12,732**	**28,816**	**31,992**	**7,599**	**11,081**	**2,506**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**646,739**	**328,372**	**-**	**-**	**496**	**165,699**	**50,253**	**7,193**	**12,732**	**28,816**	**31,992**	**7,599**	**11,081**	**2,506**	**-**	**-**
12	Customer Accounting	60,392	-	-	-	-	-	-	-	-	-	-	-	-	-	60,392	-
	Administrative & General:																
	Plant-Related:																
13	Production	52,866	52,866	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	56,319	400	-	-	89	29,615	8,982	1,286	2,276	5,150	5,718	1,358	998	448	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod,Trans, Distn & General Plt	2,748	910	-	-	3	960	291	42	74	167	185	44	34	15	23	-
18	Property Insurance	8,302	7,140	-	-	23	499	151	22	38	87	96	23	33	8	182	-
	Revenue Related:																
19	Municipal Tax	45,677	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	1,666	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	223,797	103,925	-	-	157	52,441	15,905	2,276	4,029	9,120	10,125	2,405	3,507	793	19,113	-
22	Prod, Trans, and Distn Expense-Related	12,252	6,221	-	-	9	3,139	952	136	241	546	606	144	210	47	-	-
23	**Subtotal Admin & General**	**403,627**	**171,462**	**-**	**-**	**280**	**86,654**	**26,281**	**3,762**	**6,658**	**15,070**	**16,730**	**3,974**	**4,783**	**1,311**	**19,318**	**-**
24	**Total Operating & Maintenance Expenses**	**1,110,757**	**499,834**	**-**	**-**	**776**	**252,353**	**76,534**	**10,954**	**19,390**	**43,885**	**48,722**	**11,574**	**15,863**	**3,817**	**79,710**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L8
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L8
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
7	**Subtotal Transmission**	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
9	Meters	-	-	Meters - Customer
10	**Subtotal Distribution**	-	-	
11	**Subttl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod,Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
19	Municipal Tax	45,677	-	Revenue-related
20	PUB Assessment	-	1,666	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
22	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	45,677	1,666	
24	**Total Operating & Maintenance Expenses**	45,677	1,666	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
L'Anse au Loup
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	123,023	123,023	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**123,023**	**123,023**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	1,205	1,066	-	-	139	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	2,380	-	-	-	-	1,795	229	-	-	208	149	-	-	-	-	-
8	Poles	198,475	-	-	-	-	114,788	39,229	-	-	20,318	24,141	-	-	-	-	-
9	Primary Conductor & Equipment	22,055	-	-	-	-	19,563	2,492	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	17,127	-	-	-	-	-	-	6,183	10,944	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	5,633	-	-	-	-	-	-	-	-	3,284	2,349	-	-	-	-	-
13	Services	5,610	-	-	-	-	-	-	-	-	-	-	5,610	-	-	-	-
14	Meters	4,769	-	-	-	-	-	-	-	-	-	-	-	4,769	-	-	-
15	Street Lighting	2,091	-	-	-	-	-	-	-	-	-	-	-	-	2,091	-	-
16	**Subtotal Distribution**	**259,347**	**1,066**	**-**	**-**	**139**	**136,146**	**41,950**	**6,183**	**10,944**	**23,810**	**26,639**	**5,610**	**4,769**	**2,091**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**382,371**	**124,090**	**-**	**-**	**139**	**136,146**	**41,950**	**6,183**	**10,944**	**23,810**	**26,639**	**5,610**	**4,769**	**2,091**	**-**	**-**
18	General	41,936	19,474	-	-	29	9,827	2,980	427	755	1,709	1,897	451	657	149	3,581	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	23,764	7,712	-	-	9	8,461	2,607	384	680	1,480	1,656	349	296	130	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**448,070**	**151,276**	**-**	**-**	**177**	**154,434**	**47,537**	**6,994**	**12,379**	**26,999**	**30,192**	**6,410**	**5,722**	**2,370**	**3,581**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
L'Anse au Loup
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	5,776,830	1,194,448	-	-	7,516	2,343,612	731,202	137,055	242,599	394,537	451,144	100,092	104,476	41,117	29,032	-
2	Cash Working Capital	13,191	2,728	-	-	17	5,352	1,670	313	554	901	1,030	229	239	94	66	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	33,543	-	33,543	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	168,295	55,746	-	-	176	58,788	17,829	2,552	4,517	10,223	11,350	2,696	2,110	889	1,418	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	306,749	63,425	-	-	399	124,446	38,827	7,278	12,882	20,950	23,956	5,315	5,548	2,183	1,542	-
8	Total Rate Base	**6,298,608**	**1,316,346**	**33,543**	**-**	**8,108**	**2,532,197**	**789,528**	**147,198**	**260,552**	**426,611**	**487,480**	**108,332**	**112,373**	**44,283**	**32,058**	**-**
9	Less: Rural Portion	(6,298,608)	(1,316,346)	(33,543)	-	(8,108)	(2,532,197)	(789,528)	(147,198)	(260,552)	(426,611)	(487,480)	(108,332)	(112,373)	(44,283)	(32,058)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	366,738	76,645	1,953	-	472	147,438	45,970	8,571	15,171	24,840	28,384	6,308	6,543	2,578	1,867	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**366,738**	**76,645**	**1,953**	**-**	**472**	**147,438**	**45,970**	**8,571**	**15,171**	**24,840**	**28,384**	**6,308**	**6,543**	**2,578**	**1,867**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
L'Anse au Loup
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
L'Anse au Loup
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer (Wtd Rural Cust)	15 Street Lightin Customer (Wtd Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
						Distribution											
	Amounts																
1	1.1 Domestic Diesel	-	1,078	5,194	1,078	1,025	1,025	475	947	475	947	475	475	475	-	475	-
2	1.12 Domestic All Electric	-	2,093	7,795	2,093	1,990	1,990	305	1,838	305	1,838	305	305	305	-	305	-
3	2.1 GS 0-10 kW	-	262	1,152	262	249	249	127	230	127	230	127	254	254	-	127	-
4	2.2 GS 10-100 kW	-	1,094	5,458	1,094	1,041	1,041	74	961	74	961	74	601	601	-	74	-
5	2.3 GS 110-1,000 kVa	-	128	1,181	128	122	122	3	113	3	113	3	26	26	-	3	-
6	4.1 Street and Area Lighting	-	33	132	33	31	31	29	29	29	29	29	-	-	1	29	-
7	**Total**	**-**	**4,688**	**20,913**	**4,688**	**4,459**	**4,459**	**1,014**	**4,118**	**1,014**	**4,118**	**1,014**	**1,660**	**1,660**	**1**	**1,014**	**0**
	Ratios																
8	1.1 Domestic Diesel	-	0.2299	0.2484	0.2299	0.2299	0.2299	0.4681	0.2299	0.4681	0.2299	0.4681	0.2859	0.2859	-	0.4681	-
9	1.12 Domestic All Electric	-	0.4464	0.3727	0.4464	0.4464	0.4464	0.3013	0.4464	0.3013	0.4464	0.3013	0.1840	0.1840	-	0.3013	-
10	2.1 GS 0-10 kW	-	0.0558	0.0551	0.0558	0.0558	0.0558	0.1251	0.0558	0.1251	0.0558	0.1251	0.1528	0.1528	-	0.1251	-
11	2.2 GS 10-100 kW	-	0.2335	0.2610	0.2335	0.2335	0.2335	0.0734	0.2335	0.0734	0.2335	0.0734	0.3618	0.3618	-	0.0734	-
12	2.3 GS 110-1,000 kVa	-	0.0273	0.0565	0.0273	0.0273	0.0273	0.0030	0.0273	0.0030	0.0273	0.0030	0.0155	0.0155	-	0.0030	-
13	4.1 Street and Area Lighting	-	0.0070	0.0063	0.0070	0.0070	0.0070	0.0290	0.0070	0.0290	0.0070	0.0290	-	-	1.0000	0.0290	-
14	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**0.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
L'Anse au Loup
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.1 Domestic Diesel	573,622	573,622
2	1.12 Domestic All Electric	352,607	352,607
3	2.1 GS 0-10 kW	150,536	150,536
4	2.2 GS 10-100 kW	414,091	414,091
5	2.3 GS 110-1,000 kVa	136,478	136,478
6	4.1 Street and Area Lighting	34,442	34,442
7	**Total**	**1,661,776**	**1,661,776**
	Ratios		
8	1.1 Domestic Diesel	0.3452	0.3452
9	1.12 Domestic All Electric	0.2122	0.2122
10	2.1 GS 0-10 kW	0.0906	0.0906
11	2.2 GS 10-100 kW	0.2492	0.2492
12	2.3 GS 110-1,000 kVa	0.0821	0.0821
13	4.1 Street and Area Lighting	0.0207	0.0207
14	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmsn Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Allocated Revenue Requirement Excluding Return																
1	1.1 Domestic Diesel	968,356	149,331	548,526	-	221	84,932	52,081	4,159	14,988	14,770	33,245	5,163	6,146	-	38,568	-
2	1.12 Domestic All Electric	1,421,778	289,942	823,106	-	429	164,904	33,522	8,075	9,647	28,677	21,398	3,323	3,956	-	24,825	-
3	2.1 GS 0-10 kW	230,646	36,262	121,683	-	54	20,624	13,921	1,010	4,006	3,587	8,886	2,760	3,286	-	10,309	-
4	2.2 GS 10-100 kW	881,484	151,626	576,366	-	224	86,237	8,168	4,223	2,351	14,997	5,214	6,535	7,780	-	6,049	-
5	2.3 GS 110-1,000 kVa	160,169	17,748	124,699	-	26	10,094	329	494	95	1,755	210	280	333	-	244	-
6	4.1 Street and Area Lighting	37,548	4,574	13,977	-	7	2,601	3,229	127	929	452	2,061	-	-	6,225	2,391	-
7	**Total**	**3,699,980**	**649,483**	**2,208,356**	**-**	**960**	**369,393**	**111,250**	**18,087**	**32,016**	**64,239**	**71,014**	**18,060**	**21,501**	**6,225**	**82,385**	**-**
	Allocated Return on Debt																
8	1.1 Domestic Diesel	106,255	17,622	485	-	109	33,899	21,521	1,971	7,102	5,711	13,288	1,803	1,870	-	874	-
9	1.12 Domestic All Electric	145,791	34,216	728	-	211	65,819	13,852	3,826	4,571	11,089	8,553	1,161	1,204	-	562	-
10	2.1 GS 0-10 kW	27,910	4,279	108	-	26	8,232	5,752	479	1,898	1,387	3,552	964	1,000	-	234	-
11	2.2 GS 10-100 kW	72,093	17,893	510	-	110	34,420	3,375	2,001	1,114	5,799	2,084	2,282	2,368	-	137	-
12	2.3 GS 110-1,000 kVa	7,629	2,094	110	-	13	4,029	136	234	45	679	84	98	101	-	6	-
13	4.1 Street and Area Lighting	7,060	540	12	-	3	1,038	1,334	60	440	175	824	-	-	2,578	54	-
14	**Total**	**366,738**	**76,645**	**1,953**	**-**	**472**	**147,438**	**45,970**	**8,571**	**15,171**	**24,840**	**28,384**	**6,308**	**6,543**	**2,578**	**1,867**	**-**
	Allocated Return on Equity																
15	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.1 Domestic Diesel	15,656	571	
2	1.12 Domestic All Electric	9,624	351	
3	2.1 GS 0-10 kW	4,109	150	
4	2.2 GS 10-100 kW	11,302	412	
5	2.3 GS 110-1,000 kVa	3,725	136	
6	4.1 Street and Area Lighting	940	34	
7	**Total**	**45,356**	**1,655**	
	Allocated Return on Debt			
8	1.1 Domestic Diesel	-	-	
9	1.12 Domestic All Electric	-	-	
10	2.1 GS 0-10 kW	-	-	
11	2.2 GS 10-100 kW	-	-	
12	2.3 GS 110-1,000 kVa	-	-	
13	4.1 Street and Area Lighting	-	-	
14	**Total**	**-**	**-**	
	Allocated Return on Equity			
15	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmsn Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
							Distribution										
	Total Revenue Requirement																
16	1.1 Domestic Diesel	1,074,610	166,954	549,011	-	329	118,831	73,601	6,129	22,090	20,481	46,532	6,966	8,017	-	39,442	-
17	1.12 Domestic All Electric	1,567,568	324,157	823,834	-	639	230,723	47,374	11,901	14,218	39,766	29,951	4,483	5,160	-	25,387	-
18	2.1 GS 0-10 kW	258,556	40,541	121,791	-	80	28,856	19,674	1,488	5,905	4,973	12,438	3,724	4,286	-	10,543	-
19	2.2 GS 10-100 kW	953,577	169,520	576,876	-	334	120,658	11,543	6,223	3,464	20,796	7,298	8,817	10,148	-	6,186	-
20	2.3 GS 110-1,000 kVa	167,798	19,843	124,809	-	39	14,123	465	728	140	2,434	294	377	434	-	249	-
21	4.1 Street and Area Lighting	44,608	5,114	13,989	-	10	3,640	4,563	188	1,369	627	2,885	-	-	8,804	2,445	-
22	**Total**	**4,066,718**	**726,128**	**2,210,309**	**-**	**1,432**	**516,830**	**157,220**	**26,658**	**47,187**	**89,078**	**99,398**	**24,368**	**28,044**	**8,804**	**84,252**	**-**
	Re-classification of Revenue-Related																
23	1.1 Domestic Diesel	0	2,560	8,418	-	5	1,822	1,128	94	339	314	713	107	123	-	605	-
24	1.12 Domestic All Electric	(0)	2,076	5,276	-	4	1,478	303	76	91	255	192	29	33	-	163	-
25	2.1 GS 0-10 kW	-	679	2,040	-	1	483	329	25	99	83	208	62	72	-	177	-
26	2.2 GS 10-100 kW	-	2,108	7,175	-	4	1,501	144	77	43	259	91	110	126	-	77	-
27	2.3 GS 110-1,000 kVa	0	467	2,939	-	1	333	11	17	3	57	7	9	10	-	6	-
28	4.1 Street and Area Lighting	-	114	312	-	0	81	102	4	31	14	64	-	-	197	55	-
29	**Total**	**0**	**8,004**	**26,160**	**-**	**16**	**5,697**	**2,018**	**294**	**606**	**982**	**1,276**	**316**	**364**	**197**	**1,081**	**-**
	Total Allocated Revenue Requirement																
30	1.1 Domestic Diesel	1,074,610	169,514	557,428	-	334	120,653	74,730	6,223	22,429	20,795	47,246	7,072	8,139	-	40,046	-
31	1.12 Domestic All Electric	1,567,568	326,233	829,109	-	643	232,200	47,678	11,977	14,310	40,021	30,143	4,512	5,193	-	25,550	-
32	2.1 GS 0-10 kW	258,556	41,220	123,830	-	81	29,339	20,003	1,513	6,004	5,057	12,646	3,786	4,357	-	10,719	-
33	2.2 GS 10-100 kW	953,577	171,628	584,051	-	338	122,158	11,687	6,301	3,508	21,055	7,389	8,927	10,274	-	6,263	-
34	2.3 GS 110-1,000 kVa	167,798	20,310	127,748	-	40	14,456	476	746	143	2,492	301	386	445	-	255	-
35	4.1 Street and Area Lighting	44,608	5,228	14,302	-	10	3,721	4,665	192	1,400	641	2,949	-	-	9,000	2,500	-
36	**Total**	**4,066,718**	**734,132**	**2,236,469**	**-**	**1,448**	**522,528**	**159,238**	**26,952**	**47,792**	**90,060**	**100,674**	**24,684**	**28,408**	**9,000**	**85,333**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
16	1.1 Domestic Diesel	15,656	571	
17	1.12 Domestic All Electric	9,624	351	
18	2.1 GS 0-10 kW	4,109	150	
19	2.2 GS 10-100 kW	11,302	412	
20	2.3 GS 110-1,000 kVa	3,725	136	
21	4.1 Street and Area Lighting	940	34	
22	**Total**	**45,356**	**1,655**	
	Re-classification of Revenue-Related			
23	1.1 Domestic Diesel	(15,656)	(571)	Re-classification to demand, energy and customer is based on rate class revenue
24	1.12 Domestic All Electric	(9,624)	(351)	requirements excluding revenue-related items.
25	2.1 GS 0-10 kW	(4,109)	(150)	
26	2.2 GS 10-100 kW	(11,302)	(412)	
27	2.3 GS 110-1,000 kVa	(3,725)	(136)	
28	4.1 Street and Area Lighting	(940)	(34)	
29	**Total**	**(45,356)**	**(1,655)**	
	Total Allocated Revenue Requirement			
30	1.1 Domestic Diesel	-	-	
31	1.12 Domestic All Electric	-	-	
32	2.1 GS 0-10 kW	-	-	
33	2.2 GS 10-100 kW	-	-	
34	2.3 GS 110-1,000 kVa	-	-	
35	4.1 Street and Area Lighting	-	-	
36	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	5,519,623	782,095	-	466,943	493,838	1,072,131	294,729	158,466	280,499	183,056	194,930	117,845	156,074	44,137	919,682	144
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	4,762	4,762	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	133,705	133,705	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	2,236,595	1,076,529	1,160,066	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	490,867	-	-	-	490,867	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	3,831,997	1,121,345	-	1,119,699	195,259	525,307	146,265	86,460	153,041	90,915	97,326	62,795	69,458	25,421	138,519	187
	Expense Credits																
8	Sundry	(33,131)	(4,694)	-	(2,803)	(2,964)	(6,435)	(1,769)	(951)	(1,684)	(1,099)	(1,170)	(707)	(937)	(265)	(5,520)	(1)
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(5,644)	(800)	-	(477)	(505)	(1,096)	(301)	(162)	(287)	(187)	(199)	(120)	(160)	(45)	(940)	(0)
12	Pole Attachments	(257,660)	-	-	-	-	(149,017)	(50,927)	-	-	(26,376)	(31,340)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(11,352)	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,352)	-
16	Meter Test Revenues	(1,311)	-	-	-	-	-	-	-	-	-	-	-	(1,311)	-	-	-
17	**Total Expense Credits**	(309,098)	(5,494)	-	(3,280)	(3,469)	(156,549)	(52,997)	(1,113)	(1,970)	(27,662)	(32,709)	(828)	(2,408)	(310)	(17,813)	(1)
18	**Subtotal Expenses**	11,908,451	3,112,942	1,160,066	1,583,362	1,176,494	1,440,890	387,997	243,813	431,570	246,309	259,547	179,812	223,125	69,247	1,040,388	331
19	Disposal Gain / Loss	23,095	3,951	-	6,989	1,412	4,278	1,195	718	1,271	719	779	472	575	217	516	2
20	**Subtotal Revenue Requirement Ex. Return**	11,931,546	3,116,893	1,160,066	1,590,351	1,177,906	1,445,167	389,192	244,531	432,841	247,028	260,326	180,285	223,699	69,465	1,040,904	333
21	Return on Debt	2,778,212	487,405	-	834,128	170,715	512,474	143,153	85,796	151,866	86,115	93,345	56,582	68,558	25,944	61,887	243
22	Return on Equity	258,716	45,389	-	77,677	15,898	47,723	13,331	7,990	14,142	8,019	8,693	5,269	6,384	2,416	5,763	23
23	**Total Revenue Requirement**	14,968,474	3,649,686	1,160,066	2,502,156	1,364,519	2,005,365	545,676	338,317	598,849	341,162	362,365	242,136	298,641	97,824	1,108,555	598

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	337,676	17,376	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	
3	Fuels-Diesel	-	-	Production - Demand
4	Fuels-Gas Turbine	-	-	Production - Demand
5	Power Purchases -CF(L)Co	-	-	Carryforward from Sch.4.4 L.8
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.9
7	Depreciation	-	-	Carryforward from Sch.2.5 L.24
	Expense Credits			
8	Sundry	(2,027)	(104)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.18
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(345)	(18)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(2,372)**	**(122)**	
18	**Subtotal Expenses**	**335,304**	**17,254**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.24
20	**Subtotal Revenue Requirement Ex. Return**	**335,304**	**17,254**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**335,304**	**17,254**	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	22,551,602	22,551,602	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	3,393,516	3,393,516	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**25,945,117**	**25,945,117**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	17,044,676	-	-	17,044,676	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	5,748,061	-	-	5,338,369	404,638	-	-	-	-	-	-	-	-	-	-	5,054
6	**Subtotal Transmission**	**22,792,737**	-	-	**22,383,045**	404,638	-	-	-	-	-	-	-	-	-	-	**5,054**
	Distribution																
7	Substations	6,573,857	41,844	-	-	6,532,013	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	1,386,082	-	-	-	-	1,045,036	133,133	-	-	121,213	86,699	-	-	-	-	-
9	Poles	18,197,533	-	-	-	-	10,524,507	3,596,779	-	-	1,862,845	2,213,402	-	-	-	-	-
10	Primary Conductor & Eqpt	2,896,544	-	-	-	-	2,569,235	327,309	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	620,108	-	-	-	-	620,108	-	-	-	-	-	-	-	-	-	-
12	Transformers	6,042,763	-	-	-	-	-	-	2,181,437	3,861,326	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	919,177	-	-	-	-	-	-	-	-	535,880	383,297	-	-	-	-	-
14	Services	1,622,245	-	-	-	-	-	-	-	-	-	-	1,622,245	-	-	-	-
15	Meters	1,513,177	-	-	-	-	-	-	-	-	-	-	-	1,513,177	-	-	-
16	Street Lighting	607,580	-	-	-	-	-	-	-	-	-	-	-	-	607,580	-	-
17	**Subtotal Distribution**	**40,379,065**	**41,844**	-	-	6,532,013	**14,758,885**	**4,057,221**	**2,181,437**	**3,861,326**	**2,519,938**	**2,683,399**	**1,622,245**	**1,513,177**	**607,580**	-	-
18	**Subttl Prod, Trans, & Dist**	**89,116,920**	**25,986,961**	-	**22,383,045**	6,936,651	**14,758,885**	**4,057,221**	**2,181,437**	**3,861,326**	**2,519,938**	**2,683,399**	**1,622,245**	**1,513,177**	**607,580**	-	**5,054**
19	General	10,361,688	1,404,873	-	617,390	993,787	2,205,604	606,321	325,999	577,046	376,586	401,014	242,432	334,263	90,798	2,185,353	220
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	23,767	-	-	-	23,767	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	172,242	50,227	-	43,261	13,407	28,526	7,842	4,216	7,463	4,870	5,186	3,135	2,925	1,174	-	10
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Plant**	**99,674,618**	**27,442,061**	-	**23,043,697**	**7,967,612**	**16,993,015**	**4,671,384**	**2,511,653**	**4,445,835**	**2,901,394**	**3,089,599**	**1,867,813**	**1,850,364**	**699,553**	**2,185,353**	**5,284**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

Line No.		1 Description	18 Basis of Functional Classification
		Production	
1		Gas Turbines	Production - Demand, Energy ratios Sch.4.1 L.9
2		Diesel	Production - Demand, Energy ratios Sch.4.1 L.9
3		**Subtotal Production**	
		Transmission	
4		Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
5		Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
6		**Subtotal Transmission**	
		Distribution	
7		Substations	Production - Demand; Dist Substns - Demand
8		Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
9		Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
10		Primary Conductor & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
11		Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
12		Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
13		Secondary Conductor&Eqpt	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
14		Services	Services Customer
15		Meters	Meters - Customer
16		Street Lighting	Street Lighting - Customer
17		**Subtotal Distribution**	
18		**Subttl Prod, Trans, & Dist**	
19		General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch2.4 L.11, 12
20		Telecontrol - Specific	Specifically Assigned - Customer
21		Feasibility Studies	Production, Transmission - Demand
22		Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.18
23		Software - Cust Acctng	
24		**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Interconnected
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	6,118,562	6,118,562	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	744,657	744,657	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**6,863,219**	**6,863,219**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Lines	9,630,623	-	-	9,630,623	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	3,733,325	-	-	3,375,104	354,438	-	-	-	-	-	-	-	-	-	-	3,783
6	**Subtotal Transmission**	**13,363,948**	**-**	**-**	**13,005,727**	**354,438**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3,783**
	Distribution																
7	Substations	1,874,869	16,040	-	-	1,858,829	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	686,575	-	-	-	-	517,643	65,945	-	-	60,041	42,945	-	-	-	-	-
9	Poles	9,192,509	-	-	-	-	5,316,469	1,816,918	-	-	941,019	1,118,103	-	-	-	-	-
10	Primary Conductor & Eqpt	1,034,180	-	-	-	-	917,318	116,862	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	388,709	-	-	-	-	388,709	-	-	-	-	-	-	-	-	-	-
12	Transformers	3,375,148	-	-	-	-	-	-	1,218,428	2,156,720	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	335,471	-	-	-	-	-	-	-	-	195,580	139,892	-	-	-	-	-
14	Services	788,923	-	-	-	-	-	-	-	-	-	-	788,923	-	-	-	-
15	Meters	942,254	-	-	-	-	-	-	-	-	-	-	-	942,254	-	-	-
16	Street Lighting	372,586	-	-	-	-	-	-	-	-	-	-	-	-	372,586	-	-
17	**Subtotal Distribution**	**18,991,224**	**16,040**	**-**	**-**	**1,858,829**	**7,140,139**	**1,999,726**	**1,218,428**	**2,156,720**	**1,196,640**	**1,300,940**	**788,923**	**942,254**	**372,586**	**-**	**-**
18	**Subttl Prod, Trans, & Dist**	**39,218,391**	**6,879,259**	**-**	**13,005,727**	**2,213,267**	**7,140,139**	**1,999,726**	**1,218,428**	**2,156,720**	**1,196,640**	**1,300,940**	**788,923**	**942,254**	**372,586**	**-**	**3,783**
19	General	4,660,984	631,952	-	277,720	447,034	992,144	272,741	146,644	259,572	169,399	180,387	109,053	150,361	40,844	983,034	99
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	23,767	-	-	-	23,767	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	110,759	19,428	-	36,730	6,251	20,165	5,648	3,441	6,091	3,380	3,674	2,228	2,661	1,052	-	11
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Net Book Value**	**44,013,901**	**7,530,639**	**-**	**13,320,177**	**2,690,318**	**8,152,448**	**2,278,114**	**1,368,513**	**2,422,382**	**1,369,418**	**1,485,002**	**900,204**	**1,095,276**	**414,482**	**983,034**	**3,893**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbine / Diesel	362,502	362,502	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	79,353	79,353	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**441,855**	**441,855**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	32,018	-	-	32,018	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	48,900	-	-	45,415	3,442	-	-	-	-	-	-	-	-	-	-	43
6	Other	119,767	-	-	117,615	2,126	-	-	-	-	-	-	-	-	-	-	27
7	**Subtotal Transmission**	**200,685**	**-**	**-**	**195,047**	**5,569**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**70**
	Distribution																
8	Other	1,834,942	1,976	-	-	308,390	696,799	191,550	102,990	182,301	118,972	126,689	76,590	-	28,685	-	-
9	Meters	105,601	-	-	-	-	-	-	-	-	-	-	-	105,601	-	-	-
10	**Subtotal Distribution**	**1,940,543**	**1,976**	**-**	**-**	**308,390**	**696,799**	**191,550**	**102,990**	**182,301**	**118,972**	**126,689**	**76,590**	**105,601**	**28,685**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**2,583,082**	**443,830**	**-**	**195,047**	**313,959**	**696,799**	**191,550**	**102,990**	**182,301**	**118,972**	**126,689**	**76,590**	**105,601**	**28,685**	**-**	**70**
12	Customer Accounting	690,401	-	-	-	-	-	-	-	-	-	-	-	-	-	690,401	-
	Administrative & General:																
	Plant-Related:																
13	Production	53,880	53,880	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	114,966	-	-	112,899	2,041	-	-	-	-	-	-	-	-	-	-	25
15	Distribution	205,667	213	-	-	33,270	75,173	20,665	11,111	19,667	12,835	13,668	8,263	7,707	3,095	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn & General Plt	374,457	103,094	-	86,571	29,933	63,839	17,549	9,436	16,702	10,900	11,607	7,017	6,951	2,628	8,210	20
18	Property Insurance	57,171	32,203	-	7,002	9,323	2,593	713	383	678	443	471	285	393	107	2,569	6
	Revenue-Related:																
19	Municipal Tax	337,676	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	17,376	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	1,036,013	140,466	-	61,730	99,364	220,527	60,623	32,595	57,696	37,653	40,095	24,240	33,421	9,078	218,502	22
22	Prod,Trans & Distn Expense-Related	48,933	8,408	-	3,695	5,948	13,200	3,629	1,951	3,453	2,254	2,400	1,451	2,000	543	-	1
23	**Subtotal Admin & General**	**2,246,140**	**338,265**	**-**	**271,896**	**179,879**	**375,333**	**103,179**	**55,476**	**98,197**	**64,084**	**68,241**	**41,255**	**50,473**	**15,451**	**229,282**	**75**
24	**Total Operating & Maintenance Expenses**	**5,519,623**	**782,095**	**-**	**466,943**	**493,838**	**1,072,131**	**294,729**	**158,466**	**280,499**	**183,056**	**194,930**	**117,845**	**156,074**	**44,137**	**919,682**	**144**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Gas Turbine / Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.4
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.5
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.6
7	**Subtotal Transmission**	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 17, less L. 15
9	Meters	-	-	Meters - Customer
10	**Subtotal Distribution**	-	-	
11	**Subttl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.3
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L. 6
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission, Distribution Plant in Service - Sch.2.2 L. 18
17	Prod, Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.3, 5, 7, 19 - 20
	Revenue-Related:			
19	Municipal Tax	337,676	-	Revenue-related
20	PUB Assessment	-	17,376	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 11, 12
22	Prod,Trans & Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	**337,676**	**17,376**	
24	**Total Operating & Maintenance Expenses**	**337,676**	**17,376**	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Interconnected
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	903,995	903,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	66,504	66,504	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**970,499**	**970,499**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	808,981	-	-	808,981	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	215,822	-	-	208,357	7,301	-	-	-	-	-	-	-	-	-	-	163
6	**Subtotal Transmission**	**1,024,803**	-	-	**1,017,339**	**7,301**	-	-	-	-	-	-	-	-	-	-	**163**
	Distribution																
7	Substations	113,555	1,395	-	-	112,161	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	21,261	-	-	-	-	16,030	2,042	-	-	1,859	1,330	-	-	-	-	-
9	Poles	465,819	-	-	-	-	269,405	92,070	-	-	47,685	56,658	-	-	-	-	-
10	Primary Conductor & Eqpt	65,588	-	-	-	-	58,176	7,411	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	19,336	-	-	-	-	19,336	-	-	-	-	-	-	-	-	-	-
12	Transformers	171,597	-	-	-	-	-	-	61,947	109,651	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	23,289	-	-	-	-	-	-	-	-	13,578	9,712	-	-	-	-	-
14	Services	44,654	-	-	-	-	-	-	-	-	-	-	44,654	-	-	-	-
15	Meters	45,446	-	-	-	-	-	-	-	-	-	-	-	45,446	-	-	-
16	Street Lighting	18,515	-	-	-	-	-	-	-	-	-	-	-	-	18,515	-	-
17	**Subtotal Distribution**	**989,060**	**1,395**	-	-	**112,161**	**362,948**	**101,524**	**61,947**	**109,651**	**63,122**	**67,700**	**44,654**	**45,446**	**18,515**	-	-
18	**Subttl Prod, Trans, & Dist**	**2,984,363**	**971,894**	-	**1,017,339**	**119,462**	**362,948**	**101,524**	**61,947**	**109,651**	**63,122**	**67,700**	**44,654**	**45,446**	**18,515**	-	**163**
19	General	656,777	89,048	-	39,133	62,991	139,802	38,432	20,664	36,576	23,870	25,418	15,367	21,187	5,755	138,519	14
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	5,381	-	-	-	5,381	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	185,476	60,402	-	63,227	7,424	22,557	6,310	3,850	6,815	3,923	4,208	2,775	2,824	1,151	-	10
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Depreciation Expense**	**3,831,997**	**1,121,345**	-	**1,119,699**	**195,259**	**525,307**	**146,265**	**86,460**	**153,041**	**90,915**	**97,326**	**62,795**	**69,458**	**25,421**	**138,519**	**187**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Interconnected
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	44,013,901	7,530,639	-	13,320,177	2,690,318	8,152,448	2,278,114	1,368,513	2,422,382	1,369,418	1,485,002	900,204	1,095,276	414,482	983,034	3,893
2	Cash Working Capital	100,505	17,196	-	30,417	6,143	18,616	5,202	3,125	5,531	3,127	3,391	2,056	2,501	946	2,245	9
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	18,504	18,504	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	85,651	85,651	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	1,159,240	319,158	-	268,004	92,665	197,633	54,329	29,211	51,706	33,744	35,933	21,723	21,520	8,136	25,416	61
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	2,337,133	399,876	-	707,300	142,856	432,894	120,968	72,668	128,628	72,716	78,853	47,801	58,159	22,009	52,199	207
8	Total Rate Base	**47,714,935**	**8,371,024**	**-**	**14,325,898**	**2,931,982**	**8,801,591**	**2,458,613**	**1,473,517**	**2,608,248**	**1,479,005**	**1,603,179**	**971,783**	**1,177,456**	**445,573**	**1,062,894**	**4,170**
9	Less: Rural Portion	-															
10	Rate Base Available for Equity Return	**47,714,935**	**8,371,024**	**-**	**14,325,898**	**2,931,982**	**8,801,591**	**2,458,613**	**1,473,517**	**2,608,248**	**1,479,005**	**1,603,179**	**971,783**	**1,177,456**	**445,573**	**1,062,894**	**4,170**
11	Return on Debt	2,778,212	487,405	-	834,128	170,715	512,474	143,153	85,796	151,866	86,115	93,345	56,582	68,558	25,944	61,887	243
12	Return on Equity	258,716	45,389	-	77,677	15,898	47,723	13,331	7,990	14,142	8,019	8,693	5,269	6,384	2,416	5,763	23
13	Return on Rate Base	**3,036,928**	**532,793**	**-**	**911,805**	**186,613**	**560,198**	**156,484**	**93,785**	**166,008**	**94,135**	**102,038**	**61,851**	**74,942**	**28,360**	**67,650**	**265**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Interconnected
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Interconnected
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Distribution Substations Demand	7 Primary Lines Demand	8 Primary Lines Customer	9 Line Transformers Demand	10 Line Transformers Customer	11 Secondary Lines Demand	12 Secondary Lines Customer	13 Services Customer	14 Meters Customer	15 Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
	Amounts		(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
1	CFB - Goose Bay Secondary	-	-	61,949	-	-	-	1	-	1	-	1	-	-	-	1	1
2	IOCC Firm	-	72,581	324,909	62,000	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	-	-	7,755	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
4	1.1Domestic	-	724	2,605	619	572	572	439	504	439	504	439	439	439	-	439	-
5	1.1A Domestic All Electric	-	74,769	284,696	63,870	59,016	59,016	8,070	52,009	8,070	52,009	8,070	8,070	8,070		8,070	
6	2.1GS 0-10 kW	-	975	5,415	833	770	770	463	678	463	678	463	926	926	-	463	-
7	2.2GS 10-100 kW	-	15,654	68,039	13,372	12,356	12,356	645	10,889	645	10,889	645	5,209	5,209	-	645	-
8	2.3GS 110-1,000 kVa	-	24,401	99,958	20,844	19,260	19,260	134	16,973	134	16,973	134	1,151	1,151	-	134	-
9	2.4GS Over 1,000 kVa	-	10,499	52,258	8,968	8,287	8,287	3	7,303	3	7,303	3	26	26	-	3	-
10	4.1Street and Area Lighting	-	561	1,877	479	443	443	342	390	342	390	342	-	-	1	342	-
11	**Subtotal Rural**		**127,583**	**514,849**	**108,984**	**100,702**	**100,702**	**10,096**	**88,745**	**10,096**	**88,745**	**10,096**	**15,820**	**15,820**	**1**	**10,096**	**-**
12	**Total Labrador Interconnected**		**200,164**	**909,463**	**170,984**	**100,702**	**100,702**	**10,097**	**88,745**	**10,097**	**88,745**	**10,097**	**15,820**	**15,820**	**1**	**10,097**	**1**
	Ratios																
13	CFB - Goose Bay Boiler	-	-	0.0681	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
14	IOCC Firm	-	0.3626	0.3573	0.3626	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	0.0085	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
16	1.1Domestic	-	0.0036	0.0029	0.0036	0.0057	0.0057	0.0435	0.0057	0.0435	0.0057	0.0435	0.0277	0.0277	-	0.0435	-
17	1.1A Domestic All Electric	-	0.3735	0.3130	0.3735	0.5860	0.5860	0.7992	0.5860	0.7992	0.5860	0.7992	0.5101	0.5101	-	0.7992	-
18	2.1GS 0-10 kW	-	0.0049	0.0060	0.0049	0.0076	0.0076	0.0458	0.0076	0.0458	0.0076	0.0458	0.0585	0.0585	-	0.0458	-
19	2.2GS 10-100 kW	-	0.0782	0.0748	0.0782	0.1227	0.1227	0.0639	0.1227	0.0639	0.1227	0.0639	0.3293	0.3293	-	0.0639	-
20	2.3GS 110-1,000 kVa	-	0.1219	0.1099	0.1219	0.1913	0.1913	0.0133	0.1913	0.0133	0.1913	0.0133	0.0728	0.0728	-	0.0133	-
21	2.4GS Over 1,000 kVa	-	0.0525	0.0575	0.0525	0.0823	0.0823	0.0003	0.0823	0.0003	0.0823	0.0003	0.0016	0.0016	-	0.0003	-
22	4.1Street and Area Lighting	-	0.0028	0.0021	0.0028	0.0044	0.0044	0.0339	0.0044	0.0339	0.0044	0.0339	-	-	1.0000	0.0339	-
23	**Subtotal Rural**		**0.6374**	**0.5661**	**0.6374**	**1.0000**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**-**
24	**Total Labrador Interconnected**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**
	Ratios Excluding IOCC																
25	CFB - Goose Bay Boiler	-	-	0.1074	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
	Rural																
26	1.1Domestic	-	0.0057	0.0045	0.0057	0.0057	0.0057	0.0435	0.0057	0.0435	0.0057	0.0435	0.0277	0.0277	-	0.0435	-
27	1.1A Domestic All Electric	-	0.5860	0.4936	0.5860	0.5860	0.5860	0.7992	0.5860	0.7992	0.5860	0.7992	0.5101	0.5101	-	0.7992	-
28	2.1GS 0-10 kW	-	0.0076	0.0094	0.0076	0.0076	0.0076	0.0458	0.0076	0.0458	0.0076	0.0458	0.0585	0.0585	-	0.0458	-
29	2.2GS 10-100 kW	-	0.1227	0.1180	0.1227	0.1227	0.1227	0.0639	0.1227	0.0639	0.1227	0.0639	0.3293	0.3293	-	0.0639	-
30	2.3GS 110-1,000 kVa	-	0.1913	0.1733	0.1913	0.1913	0.1913	0.0133	0.1913	0.0133	0.1913	0.0133	0.0728	0.0728	-	0.0133	-
31	2.4GS Over 1,000 kVa	-	0.0823	0.0906	0.0823	0.0823	0.0823	0.0003	0.0823	0.0003	0.0823	0.0003	0.0016	0.0016	-	0.0003	-
32	4.1Street and Area Lighting	-	0.0044	0.0033	0.0044	0.0044	0.0044	0.0339	0.0044	0.0339	0.0044	0.0339	-	-	1.0000	0.0339	-
33	**Subtotal Rural**		**1.0000**	**0.8926**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**-**
34	**Total Labrador Interconnected**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.		18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	CFB - Goose Bay Secondary	-	4,214,154
2	IOCC Firm	-	-
3	IOCC Non-Firm	-	-
	Rural		
4	1.1Domestic	225,764	225,764
5	1.1A Domestic All Electric	7,280,168	7,280,168
6	2.1GS 0-10 kW	244,528	244,528
7	2.2GS 10-100 kW	1,831,968	1,831,968
8	2.3GS 110-1,000 kVa	2,179,087	2,179,087
9	2.4GS Over 1,000 kVa	301,197	1,129,036
10	4.1Street and Area Lighting	222,434	222,434
11	**Subtotal Rural**	**12,285,146**	**13,112,985**
12	**Total Labrador Interconnected**	**12,285,146**	**17,327,139**
	Ratios		
13	CFB - Goose Bay Boiler	-	0.2432
14	IOCC Firm	-	-
15	IOCC Non-Firm	-	-
	Rural		
16	1.1Domestic	0.0184	0.0130
17	1.1A Domestic All Electric	0.5926	0.4202
18	2.1GS 0-10 kW	0.0199	0.0141
19	2.2GS 10-100 kW	0.1491	0.1057
20	2.3GS 110-1,000 kVa	0.1774	0.1258
21	2.4GS Over 1,000 kVa	0.0245	0.0652
22	4.1Street and Area Lighting	0.0181	0.0128
23	**Subtotal Rural**	**1.0000**	**0.7568**
24	**Total Labrador Interconnected**	**1.0000**	**1.0000**
	Ratios Excluding IOCC		
25	CFB - Goose Bay Boiler	-	0.2432
	Rural		
26	1.1Domestic	0.0184	0.0130
27	1.1A Domestic All Electric	0.5926	0.4202
28	2.1GS 0-10 kW	0.0199	0.0141
29	2.2GS 10-100 kW	0.1491	0.1057
30	2.3GS 110-1,000 kVa	0.1774	0.1258
31	2.4GS Over 1,000 kVa	0.0245	0.0652
32	4.1Street and Area Lighting	0.0181	0.0128
33	**Subtotal Rural**	**1.0000**	**0.7568**
34	**Total Labrador Interconnected**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Substations Demand	7 Primary Lines Demand	8 Primary Lines Customer	9 Line Transformers Demand	10 Line Transformers Customer	11 Secondary Lines Demand	12 Secondary Lines Customer	13 Services Customer	14 Meters Customer	15 Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
						Distribution											
	Allocated Rev Reqmt Excl Return	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	CFB - Goose Bay Boiler	83,759	-	79,020	-	-	-	39	-	43	-	26	-	-	-	103	333
2	IOCC Firm	2,121,314	1,130,205	414,438	576,671	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	9,893	-	9,893	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
4	1.1Domestic	147,903	11,281	3,323	5,756	6,688	8,206	16,912	1,388	18,809	1,403	11,313	5,000	6,204	-	45,233	-
5	1.1A Domestic All Electric	6,055,806	1,164,288	363,145	594,062	690,306	846,933	311,054	143,306	345,940	144,769	208,061	91,962	114,108	-	831,923	-
6	2.1GS 0-10 kW	181,506	15,183	6,907	7,747	9,002	11,044	17,838	1,869	19,838	1,888	11,931	10,547	13,087	-	47,707	-
7	2.2GS 10-100 kW	1,157,628	243,760	86,788	124,375	144,525	177,317	24,876	30,003	27,665	30,309	16,639	59,360	73,655	-	66,530	-
8	2.3GS 110-1,000 kVa	1,416,319	379,962	127,502	193,870	225,279	276,394	5,178	46,768	5,759	47,245	3,464	13,122	16,282	-	13,849	-
9	2.4GS Over 1,000 kVa	580,491	163,484	66,658	83,415	96,929	118,922	116	20,122	129	20,328	77	293	364	-	309	-
10	4.1Street and Area Lighting	176,928	8,731	2,394	4,455	5,176	6,351	13,180	1,075	14,658	1,086	8,816	-	-	69,465	35,250	-
11	**Subtotal Rural**	**9,716,580**	**1,986,688**	**656,717**	**1,013,680**	**1,177,906**	**1,445,167**	**389,154**	**244,531**	**432,798**	**247,028**	**260,301**	**180,285**	**223,699**	**69,465**	**1,040,801**	-
12	**Total**	**11,931,546**	**3,116,893**	**1,160,066**	**1,590,351**	**1,177,906**	**1,445,167**	**389,192**	**244,531**	**432,841**	**247,028**	**260,326**	**180,285**	**223,699**	**69,465**	**1,040,904**	**333**
	Allocated Return on Debt																
13	CFB - Goose Bay Boiler	287	-	-	-	-	-	14	-	15	-	9	-	-	-	6	243
14	IOCC Firm	479,196	176,736	-	302,460	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
16	1.1Domestic	32,675	1,764	-	3,019	969	2,910	6,221	487	6,599	489	4,056	1,569	1,901	-	2,689	-
17	1.1A Domestic All Electric	1,418,462	182,066	-	311,581	100,047	300,333	114,412	50,280	121,376	50,467	74,605	28,862	34,971	-	49,462	-
18	2.1GS 0-10 kW	40,929	2,374	-	4,063	1,305	3,916	6,561	656	6,960	658	4,278	3,310	4,011	-	2,836	-
19	2.2GS 10-100 kW	278,252	38,118	-	65,234	20,946	62,879	9,150	10,527	9,707	10,566	5,966	18,630	22,573	-	3,956	-
20	2.3GS 110-1,000 kVa	339,741	59,417	-	101,684	32,650	98,013	1,905	16,409	2,021	16,470	1,242	4,118	4,990	-	823	-
21	2.4GS Over 1,000 kVa	140,019	25,565	-	43,751	14,048	42,171	43	7,060	45	7,086	28	92	111	-	18	-
22	4.1Street and Area Lighting	48,651	1,365	-	2,336	750	2,252	4,848	377	5,143	378	3,161	-	-	25,944	2,096	-
23	**Subtotal Rural**	**2,298,728**	**310,669**	**-**	**531,668**	**170,715**	**512,474**	**143,139**	**85,796**	**151,851**	**86,115**	**93,336**	**56,582**	**68,558**	**25,944**	**61,881**	**-**
24	**Total**	**2,778,212**	**487,405**	**-**	**834,128**	**170,715**	**512,474**	**143,153**	**85,796**	**151,866**	**86,115**	**93,345**	**56,582**	**68,558**	**25,944**	**61,887**	**243**
	Allocated Return on Equity																
25	CFB - Goose Bay Boiler	27	-	-	-	-	-	1	-	1	-	1	-	-	-	1	23
26	IOCC Firm	44,624	16,458	-	28,166	-	-	-	-	-	-	-	-	-	-	-	-
27	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
28	1.1Domestic	3,043	164	-	281	90	271	579	45	615	46	378	146	177	-	250	-
29	1.1A Domestic All Electric	132,092	16,955	-	29,015	9,317	27,968	10,654	4,682	11,303	4,700	6,947	2,688	3,257	-	4,606	-
30	2.1GS 0-10 kW	3,811	221	-	378	121	365	611	61	648	61	398	308	374	-	264	-
31	2.2GS 10-100 kW	25,912	3,550	-	6,075	1,951	5,855	852	980	904	984	556	1,735	2,102	-	368	-
32	2.3GS 110-1,000 kVa	31,638	5,533	-	9,469	3,040	9,127	177	1,528	188	1,534	116	384	465	-	77	-
33	2.4GS Over 1,000 kVa	13,039	2,381	-	4,074	1,308	3,927	4	657	4	660	3	9	10	-	2	-
34	4.1Street and Area Lighting	4,531	127	-	218	70	210	451	35	479	35	294	-	-	2,416	195	-
35	**Subtotal Rural**	**214,065**	**28,930**	**-**	**49,511**	**15,898**	**47,723**	**13,330**	**7,990**	**14,141**	**8,019**	**8,692**	**5,269**	**6,384**	**2,416**	**5,763**	**-**
36	**Total**	**258,716**	**45,389**	**-**	**77,677**	**15,898**	**47,723**	**13,331**	**7,990**	**14,142**	**8,019**	**8,693**	**5,269**	**6,384**	**2,416**	**5,763**	**23**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	Basis of Proration
	Allocated Rev Reqmt Excl Return	($)	($)	
1	CFB - Goose Bay Boiler	-	4,196	
2	IOCC Firm	-	-	
3	IOCC Non-Firm	-	-	
	Rural:			
4	1.1Domestic	6,162	225	
5	1.1A Domestic All Electric	198,701	7,249	
6	2.1GS 0-10 kW	6,674	243	
7	2.2GS 10-100 kW	50,001	1,824	
8	2.3GS 110-1,000 kVa	59,475	2,170	
9	2.4GS Over 1,000 kVa	8,221	1,124	
10	4.1Street and Area Lighting	6,071	221	
11	**Subtotal Rural**	**335,304**	**13,057**	
12	**Total**	**335,304**	**17,254**	
	Allocated Return on Debt			
13	CFB - Goose Bay Boiler	-	-	
14	IOCC Firm	-	-	
15	IOCC Non-Firm	-	-	
	Rural:			
16	1.1Domestic	-	-	
17	1.1A Domestic All Electric	-	-	
18	2.1GS 0-10 kW	-	-	
19	2.2GS 10-100 kW	-	-	
20	2.3GS 110-1,000 kVa	-	-	
21	2.4GS Over 1,000 kVa	-	-	
22	4.1Street and Area Lighting	-	-	
23	**Subtotal Rural**	-	-	
24	**Total**	-	-	
	Allocated Return on Equity			
25	CFB - Goose Bay Boiler	-	-	
26	IOCC Firm	-	-	
27	IOCC Non-Firm	-	-	
	Rural:			
28	1.1Domestic	-	-	
29	1.1A Domestic All Electric	-	-	
30	2.1GS 0-10 kW	-	-	
31	2.2GS 10-100 kW	-	-	
32	2.3GS 110-1,000 kVa	-	-	
33	2.4GS Over 1,000 kVa	-	-	
34	4.1Street and Area Lighting	-	-	
35	**Subtotal Rural**	-	-	
36	**Total**	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Substations Demand	7 Primary Lines Demand	8 Primary Lines Customer	9 Line Transformers Demand	10 Line Transformers Customer	11 Secondary Lines Demand	12 Secondary Lines Customer	13 Services Customer	14 Meters Customer	15 Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
						Distribution											
	Total Revenue Requirement	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
37	CFB - Goose Bay Boiler	84,073	-	79,020	-	-	-	54	-	59	-	36	-	-	-	110	598
38	IOCC Firm	2,645,135	1,323,399	414,438	907,298	-	-	-	-	-	-	-	-	-	-	-	-
39	IOCC Non-Firm	9,893	-	9,893	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
40	1.1Domestic	183,620	13,209	3,323	9,056	7,748	11,387	23,713	1,921	26,023	1,937	15,747	6,716	8,283	-	48,173	-
41	1.1A Domestic All Electric	7,606,360	1,363,308	363,145	934,659	799,669	1,175,234	436,121	198,269	478,618	199,936	289,613	123,512	152,335	-	885,991	-
42	2.1GS 0-10 kW	226,247	17,778	6,907	12,188	10,428	15,326	25,010	2,586	27,447	2,607	16,608	14,166	17,471	-	50,808	-
43	2.2GS 10-100 kW	1,461,792	285,428	86,788	195,684	167,422	246,052	34,877	41,510	38,276	41,859	23,161	79,726	98,330	-	70,854	-
44	2.3GS 110-1,000 kVa	1,787,697	444,912	127,502	305,023	260,970	383,534	7,260	64,704	7,968	65,249	4,821	17,624	21,737	-	14,749	-
45	2.4GS Over 1,000 kVa	733,548	191,429	66,658	131,240	112,286	165,021	162	27,840	178	28,074	108	394	485	-	329	-
46	4.1Street and Area Lighting	230,109	10,223	2,394	7,009	5,997	8,813	18,479	1,487	20,280	1,499	12,271	-	-	97,824	37,541	-
47	**Subtotal Rural**	**12,229,374**	**2,326,287**	**656,717**	**1,594,859**	**1,364,519**	**2,005,365**	**545,622**	**338,317**	**598,789**	**341,162**	**362,329**	**242,136**	**298,641**	**97,824**	**1,108,445**	**-**
48	**Total**	**14,968,474**	**3,649,686**	**1,160,066**	**2,502,156**	**1,364,519**	**2,005,365**	**545,676**	**338,317**	**598,849**	**341,162**	**362,365**	**242,136**	**298,641**	**97,824**	**1,108,555**	**598**
	Re-classification of Revenue-Related																
49	CFB - Goose Bay Boiler	-	-	4,151	-	-	-	3	-	3	-	2	-	-	-	6	31
50	IOCC Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
52	1.1Domestic	(0)	476	120	326	279	410	854	69	938	70	567	242	298	-	1,736	-
53	1.1A Domestic All Electric	0	37,940	10,106	26,011	22,254	32,706	12,137	5,518	13,320	5,564	8,060	3,437	4,239	-	24,657	-
54	2.1GS 0-10 kW	-	561	218	384	329	483	789	82	866	82	524	447	551	-	1,602	-
55	2.2GS 10-100 kW	0	10,491	3,190	7,193	6,154	9,044	1,282	1,526	1,407	1,539	851	2,930	3,614	-	2,604	-
56	2.3GS 110-1,000 kVa	(0)	15,890	4,554	10,894	9,320	13,698	259	2,311	285	2,330	172	629	776	-	527	-
57	2.4GS Over 1,000 kVa	-	2,470	860	1,693	1,449	2,129	2	359	2	362	1	5	6	-	4	-
58	4.1Street and Area Lighting	-	287	67	197	169	248	520	42	570	42	345	-	-	2,750	1,055	-
59	**Subtotal Rural**	**-**	**68,116**	**19,115**	**46,699**	**39,954**	**58,719**	**15,843**	**9,906**	**17,387**	**9,989**	**10,521**	**7,691**	**9,486**	**2,750**	**32,186**	**-**
60	**Total**	**0**	**68,116**	**23,266**	**46,699**	**39,954**	**58,719**	**15,846**	**9,906**	**17,390**	**9,989**	**10,523**	**7,691**	**9,486**	**2,750**	**32,192**	**31**
	Total Allocated Revenue Requirement																
61	CFB - Goose Bay Boiler	84,073	-	83,171	-	-	-	57	-	62	-	38	-	-	-	116	630
62	IOCC Firm	2,645,135	1,323,399	414,438	907,298	-	-	-	-	-	-	-	-	-	-	-	-
63	IOCC Non-Firm	9,893	-	9,893	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	1.1Domestic	183,620	13,685	3,443	9,382	8,027	11,797	24,567	1,990	26,961	2,007	16,314	6,958	8,581	-	49,908	-
65	1.1A Domestic All Electric	7,606,360	1,401,249	373,251	960,670	821,924	1,207,940	448,258	203,786	491,938	205,500	297,673	126,949	156,574	-	910,648	-
66	2.1GS 0-10 kW	226,247	18,339	7,125	12,573	10,757	15,809	25,798	2,667	28,312	2,689	17,132	14,613	18,023	-	52,410	-
67	2.2GS 10-100 kW	1,461,792	295,919	89,978	202,876	173,576	255,095	36,159	43,036	39,683	43,398	24,012	82,656	101,945	-	73,459	-
68	2.3GS 110-1,000 kVa	1,787,697	460,802	132,055	315,917	270,290	397,232	7,519	67,015	8,252	67,579	4,993	18,253	22,513	-	15,276	-
69	2.4GS Over 1,000 kVa	733,548	193,899	67,518	132,934	113,734	167,150	164	28,199	180	28,436	109	399	492	-	334	-
70	4.1Street and Area Lighting	230,109	10,511	2,461	7,206	6,165	9,061	18,999	1,529	20,850	1,541	12,616	-	-	100,575	38,596	-
71	**Subtotal Rural**	**12,229,374**	**2,394,403**	**675,831**	**1,641,557**	**1,404,473**	**2,064,084**	**561,465**	**348,223**	**616,176**	**351,152**	**372,850**	**249,827**	**308,127**	**100,575**	**1,140,631**	**-**
72	**Total**	**14,968,474**	**3,717,802**	**1,183,333**	**2,548,855**	**1,404,473**	**2,064,084**	**561,522**	**348,223**	**616,239**	**351,152**	**372,887**	**249,827**	**308,127**	**100,575**	**1,140,746**	**630**

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	Description	1	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement				
37	CFB - Goose Bay Boiler		-	4,196	
38	IOCC Firm		-	-	
39	IOCC Non-Firm		-	-	
	Rural:				
40	1.1Domestic		6,162	225	
41	1.1A Domestic All Electric		198,701	7,249	
42	2.1GS 0-10 kW		6,674	243	
43	2.2GS 10-100 kW		50,001	1,824	
44	2.3GS 110-1,000 kVa		59,475	2,170	
45	2.4GS Over 1,000 kVa		8,221	1,124	
46	4.1Street and Area Lighting		6,071	221	
47	**Subtotal Rural**		**335,304**	**13,057**	
48	**Total**		**335,304**	**17,254**	
	Re-classification of Revenue-Related				
49	CFB - Goose Bay Boiler		-	(4,196)	Re-classification to demand, energy and customer is based on rate class revenue
50	IOCC Firm		-	-	requirements excluding revenue-related items.
51	IOCC Non-Firm		-	-	
	Rural:				
52	1.1Domestic		(6,162)	(225)	
53	1.1A Domestic All Electric		(198,701)	(7,249)	
54	2.1GS 0-10 kW		(6,674)	(243)	
55	2.2GS 10-100 kW		(50,001)	(1,824)	
56	2.3GS 110-1,000 kVa		(59,475)	(2,170)	
57	2.4GS Over 1,000 kVa		(8,221)	(1,124)	
58	4.1Street and Area Lighting		(6,071)	(221)	
59	**Subtotal Rural**		**(335,304)**	**(13,057)**	
60	**Total**		**(335,304)**	**(17,254)**	
	Total Allocated Revenue Requirement				
61	CFB - Goose Bay Boiler		-	-	
62	IOCC Firm		-	-	
63	IOCC Non-Firm		-	-	
	Rural:		-	-	
64	1.1Domestic		-	-	
65	1.1A Domestic All Electric		-	-	
66	2.1GS 0-10 kW		-	-	
67	2.2GS 10-100 kW		-	-	
68	2.3GS 110-1,000 kVa		-	-	
69	2.4GS Over 1,000 kVa		-	-	
70	4.1Street and Area Lighting		-	-	
71	**Subtotal Rural**		**-**	**-**	
72	**Total**		**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Functionalization & Classification Ratios

Line No.	1 Description	2 Total Amount (%)	3 Production Demand (%)	4 Production & Transmission Energy (%)	5 Transmission Demand (%)	6 Rural Prod & Transmission Demand (%)	7 Distribution Substations Demand (%)	8 Distribution Primary Lines Demand (%)	9 Distribution Primary Lines Customer (%)	10 Distribution Line Transformers Demand (%)	11 Distribution Line Transformers Customer (%)	12 Distribution Secondary Lines Demand (%)	13 Distribution Secondary Lines Customer (%)	14 Distribution Services Customer (%)	15 Distribution Meters Customer (%)	16 Distribution Street Lighting Customer (%)	17 Accounting Customer (%)	18 Specifically Assigned Customer (%)
	Generation																	
1	Hydraulic	100%	45.22%	54.78%														
2	Hydraulic - GNP	100%	45.22%	54.78%		0.0%												
3	Holyrood	100%	76.40%	23.60%														
4	Gas Tur Island Intercnctd	100%	100.00%	0.00%														
5	Diesel Island Intercnctd - GNP	100%	100.00%	0.00%		0.0%												
6	Dsl / Gas Tur Island Isolated	100%	43.70%	56.30%														
7	Dsl / Gas Tur Labrador Isolated	100%	39.46%	60.54%														
8	Dsl / Gas Tur L'Anse au Loup	100%	100.00%	0.00%														
9	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%														
	Fuel																	
10	No. 6 Fuel	100%	0.00%	100.00%														
11	Gas Tur Island Intercnctd	100%	100.00%	0.00%														
12	Diesel Island Intercnctd - GNP	100%	100.00%	0.00%		0.0%												
13	Dsl / Gas Tur Island / Lab Isolated	100%	0.00%	100.00%														
14	Dsl / Gas Tur L'Anse au Loup	100%	0.00%	100.00%														
15	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%														
	Transmission Lines & Terminals																	
16	Lines	100%		0.00%	100%													
17	Lines - Hydraulic	100%	45.22%	54.78%														
18	Lines - Customer Specific	100%																100%
19	Terminal Stations	100%		0.00%	100%													
20	Term Stns - Hydraulic	100%	45.22%	54.78%														
21	Term Stns - Holyrood	100%	76.40%	23.60%														
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 & LABRADOR HYDRO
2010 Actual Cost of Service
Functionalization & Classification Ratios (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service

System Load Factor

Line No.	1	2	3	4	5	6
		Island Interconnected	**Island Isolated**	**Labrador Isolated**	**L'Anse au Loup**	**Labrador Interconnected**
1	Sales+Losses for System Load Factor (MWh)	6,014,711	7,528	37,295	20,913	909,463
2	Hours in Year	8,760	8,760	8,760	8,760	8,760
3	Average Demand (kW)	686,611	859	4,257	2,387	103,820
4	Coincident Peak at Generation (kW)	1,253,435	1,527	7,032	4,688	200,164
5	System Load Factor	54.78%	56.30%	60.54%	50.92%	51.87%

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Holyrood Capacity Factor

Line No.	1 Year	2 Net Production (kWh)	3 Net Capacity (MW)	4 Net Production Hours	5 Net Capacity Factor
1	2006 Actual	740,336,212	466	8,760	18.14%
2	2007 Actual	1,255,618,298	466	8,760	30.76%
3	2008 Actual	1,080,228,648	466	8,784	26.39%
4	2009 Actual	939,865,024	466	8,760	23.02%
5	2010 Actual	803,070,465	466	8,760	19.67%
6	5-Year Average	963,823,729	466	8,765	23.60%

NEWFOUNDLAND & LABRADOR HYDRO
2010 Actual Cost of Service
Total System
Power Purchases

Line No.		1	2	3	4	5	6	7	
			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		(74,365)		(74,365)				Production - Energy (Secondary)
3	Wheeling		590,941				590,941		Rural Transmission
4	Interruptible Demand		-	-	-				Production - Demand
5	Interruptible Energy		-		-				Production - Energy
6	Non-utility Generation		38,831,283	17,560,145	21,271,139				Energy: System Load Factor
7	**Subtotal**		**39,347,859**	**17,560,145**	**21,196,774**	**-**	**590,941**	**-**	
	Labrador Interconnected:								
8	CF(L)Co		2,236,595	1,076,529	1,160,066				Energy: System Load Factor
9	Other		490,867					490,867	
10	**Subtotal**		**2,727,462**	**1,076,529**	**1,160,066**	**-**	**-**	**490,867**	
	Isolated Systems:								
11	Mary's Harbour		-		-				Production - Energy
12	L'Anse au Loup		2,054,396		2,054,396				Production - Energy
13	Ramea Wind		114,333		114,333				Production - Energy
14	**Subtotal**		**2,168,729**	**0**	**2,168,729**	**0**	**0**	**0**	
15	**Total**		**44,244,050**	**18,636,673**	**24,525,569**	**-**	**590,941**	**490,867**	

NEWFOUNDLAND AND LABRADOR HYDRO
2011 Actual Cost of Service
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NEWFOUNDLAND AND LABRADOR HYDRO
2011 Actual Cost of Service
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NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Total System
Revenue Requirement

Line No.	Description	Total Amount ($)	Island Interconnected ($)	Island Isolated ($)	Labrador Isolated ($)	L'Anse au Loup ($)	Labrador Interconnected ($)	Basis of Proration
	1	2	3	4	5	6	7	8
	Revenue Requirement							
	Expenses							
1	Operating, Maintenance and Admin.	106,856,440	82,294,692	5,143,221	12,190,283	1,301,573	5,926,671	Detailed Analysis
2	Fuels - No. 6 Fuel	135,733,368	135,733,368	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	16,055,251	407,232	2,472,893	12,674,162	495,258	5,707	Detailed Analysis
4	Fuels - Gas Turbine	394,537	285,954	-	-	-	108,583	
5	Power Purchases -CF(L)Co	1,914,153	-	-	-	-	1,914,153	Detailed Analysis
6	Power Purchases - Other	50,307,270	46,728,445	108,123	-	2,889,737	580,966	Detailed Analysis
7	Depreciation	45,661,534	37,694,333	814,554	2,646,012	451,198	4,055,436	Detailed Analysis
	Expense Credits:							
8	Sundry	(561,227)	(432,225)	(27,013)	(64,025)	(6,836)	(31,128)	Total O&M Expenses
9	Building Rental Income	(15,278)	(15,278)	-	-	-	0	Detailed Analysis
10	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
11	Suppliers' Discounts	(102,119)	(78,646)	(4,915)	(11,650)	(1,244)	(5,664)	Total O&M Expenses
12	Pole Attachments	(1,620,584)	(1,173,096)	(24,384)	(104,637)	(70,190)	(248,276)	Detailed Analysis
13	Secondary Energy Revenues	-	-	-	-	-	-	Island Interconnected
14	Wheeling Revenues	-	0	-	-	-	-	Island Interconnected
15	Application Fees	(26,544)	(12,016)	(248)	(1,888)	(384)	(12,008)	Detailed Analysis
16	Meter Test Revenues	(17,346)	(10,318)	(280)	(906)	(544)	(5,297)	Weighted Customers
17	**Total Expense Credits**	(2,343,098)	(1,721,579)	(56,841)	(183,107)	(79,199)	(302,373)	
18	**Subtotal Expenses**	354,579,456	301,422,446	8,481,949	27,327,350	5,058,567	12,289,144	
19	Disposal Gain/Loss	924,594	628,876	106,464	67,408	13,529	108,317	Detailed Analysis
20	**Subtotal Rev Reqt Excl Return**	355,504,050	302,051,322	8,588,413	27,394,758	5,072,095	12,397,461	
21	Return on Debt	91,502,649	85,225,259	498,410	2,319,480	438,285	3,021,215	Rate Base
22	Return on Equity	19,176,307	18,430,856	-	-	-	745,451	Rate Base
23	**Total Revenue Requirement**	466,183,005	405,707,437	9,086,823	29,714,238	5,510,380	16,164,127	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Total System
Return on Rate Base

Line No	1	2 Total $	3 Island Interconnected $	4 Island Isolated $	5 Labrador Isolated $	6 L'Anse au Loup $	7 Labrador Interconnected $	8 Basis of Proration
	Rate Base:							
1	Average Net Book Value	1,362,720,321	1,270,923,778	7,372,409	32,233,450	6,583,150	45,607,533	Schedule 2.3
2	Cash Working Capital	4,626,000	4,314,380	25,027	109,422	22,348	154,823	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel	28,430,730	28,430,730	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel	3,465,211	83,796	157,088	3,160,469	42,301	21,557	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine	1,784,199	1,721,557	-	-	-	62,642	Detailed Fuel Analysis
6	Inventory/Supplies	24,096,000	21,754,847	213,816	751,424	178,471	1,197,442	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Holyrood	605,000	605,000					Detailed Analysis
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	67,442,000	62,898,924	364,866	1,595,256	325,805	2,257,149	Prorated on Average Net Book Value - L. 1
9	Total Rate Base	**1,493,169,461**	**1,390,733,012**	**8,133,206**	**37,850,021**	**7,152,075**	**49,301,147**	
10	Less: Rural Portion	(224,925,520)	(171,790,219)	(8,133,206)	(37,850,021)	(7,152,075)	-	Schedule 2.6, L. 9
11	Rate Base Available for Equity Return	**1,268,243,940**	**1,218,942,794**	**-**	**-**	**-**	**49,301,147**	
	Corporate Targets:							
12	Capital Structure: Percent of Debt	72.18% (1)						
13	Return	8.490%						
14	Weighted Average Return: Debt	**6.128%**						
15	Capital Structure: Percent of Equity	23.87% (1)						
16	Return	6.334%						
17	Weighted Average Return: Equity	**1.512%**						
18	Weighted Average Cost of Capital	**7.640%**						
	Return on Rate Base by System (%):							
19	Return on Rate Base - Debt Component	-	6.128%	6.128%	6.128%	6.128%	6.128%	
20	Return on Rate Base - Equity Component	-	1.512%	-	-	-	1.512%	
	Return on Rate Base ($):							
21	Return on Debt	91,502,649	85,225,259	498,410	2,319,480	438,285	3,021,215	Schedule 2.6, L.12
22	Return on Equity	19,176,307	18,430,856	-	-	-	745,451	Schedule 2.6, L.13
23	Return on Rate Base ($)	**110,678,956**	**103,656,115**	**498,410**	**2,319,480**	**438,285**	**3,766,666**	Schedule 2.6, L.14
	Return on Total Rate Base (%):							
24	Return on Rate Base - Debt Component	6.128%	6.128%	6.128%	6.128%	6.128%	6.128%	L. 21 divided by L.9
25	Return on Rate Base - Equity Component	1.284%	1.325%	-	-	-	1.512%	L. 22 divided by L.9
26	Return on Rate Base (%)	**7.412%**	**7.453%**	**6.128%**	**6.128%**	**6.128%**	**7.640%**	L. 23 divided by L.9

(1) Debt and equity weightings reflect a 0.1% funded ARO and 3.89% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Total System
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credits ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Total System							
1	Newfoundland Power	355,894,621	323,793,447	(910)	43,947,350	-	367,739,887	
2	RSP Activity	36,194,661	-	-	-	-	-	
3	Subtotal Newfoundland Power	**392,089,283**	**323,793,447**	**(910)**	**43,947,350**	**-**	**367,739,887**	**1.21**
4	Island Industrial	(10,166,246)	18,451,253	1,088	-		18,452,341	(0.55)
5	Unallocated RSP Hydraulic Variation	7,662,255	-	-	-		-	-
6	Labrador Industrial	2,292,076	2,292,076	-	-		2,292,076	1.00
7	CFB - Goose Bay Secondary	4,038,104	65,976	3,972,128	-		4,038,104	61.21
8	Rural Labrador Interconnected	15,836,567	13,806,075	-	5,423,555		19,229,630	1.15
	Rural Deficit Areas							
9	Island Interconnected	43,966,363	63,462,737	(178)	(19,496,195)		43,966,363	0.69
10	Island Isolated	1,447,295	9,086,823	-	(7,639,528)		1,447,295	0.16
11	Labrador Isolated	6,646,956	29,714,238	-	(23,067,283)		6,646,956	0.22
12	L'Anse au Loup	2,370,354	5,510,380	-	(3,140,026)		2,370,354	0.43
13	Revenue Credit Applied to Deficit (100.0%)	-	-	(3,972,128)	3,972,128		-	-
14	**Subtotal**	**54,430,967**	**107,774,178**	**(3,972,306)**	**(49,370,905)**	**-**	**54,430,967**	**0.51**
15	**Total**	**466,183,005**	**466,183,005**	**-**	**-**	**-**	**466,183,005**	**1.00**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit Allocation ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Island Interconnected							
1	Newfoundland Power	355,894,621	323,793,447	(910)	43,947,350	-	367,739,887	
2	NLP RSP Activity	36,194,661					-	
3	**Subtotal Newfoundland Power**	**392,089,283**	**323,793,447**	**(910)**	**43,947,350**	**-**	**367,739,887**	**1.21**
4	Industrial - Firm	17,162,116	18,450,936	(52)			18,450,885	
5	Industrial - Non-Firm	1,457	317	1,140			1,457	
6	Industrial RSP Activity	(27,329,818)					-	
7	**Subtotal Industrial**	**(10,166,246)**	**18,451,253**	**1,088**	**-**		**18,452,341**	**-0.55**
8	**Unallocated RSP Hydraulic Variation**	**7,662,255**						
	Rural							
9	1.1 Domestic	12,418,659	19,544,531	(55)	(7,125,817)		12,418,659	0.64
10	1.12 Domestic All Electric	14,609,101	22,805,900	(64)	(8,196,735)		14,609,101	0.64
11	1.3 Special	18,967	48,578	(0)	(29,610)		18,967	0.39
12	2.1 General Service 0-10 kW	2,170,575	2,709,355	(8)	(538,772)		2,170,575	0.80
13	2.2 General Service 10-100 kW	6,486,709	7,941,576	(22)	(1,454,845)		6,486,709	0.82
14	2.3 General Service 110-1,000 kVa	4,949,650	6,911,798	(19)	(1,962,129)		4,949,650	0.72
15	2.4 General Service Over 1,000 kVa	2,365,826	2,403,254	(7)	(37,421)		2,365,826	0.98
16	4.1 Street and Area Lighting	946,876	1,097,744	(3)	(150,866)		946,876	0.86
17	**Subtotal Rural**	**43,966,363**	**63,462,737**	**(178)**	**(19,496,195)**		**43,966,363**	**0.69**
18	**Total Island Interconnected**	**433,551,654**	**405,707,437**	**-**	**24,451,154**		**430,158,592**	**1.07**

Note1:
Calculation of Island Industrial Non-Firm Revenue Credit

Island Industrial Non-Firm Revenues, Ln 5, Col 2	1,457
Island Industrial Non-Firm Allocated Cost of Service, Ln 5, Col 3	(317)
Credit to be allocated to Island Interconnected Firm Customers	1,140

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Island Isolated							
1	1.2 Domestic Diesel	753,532	7,131,618		(6,378,086)		753,532	0.11
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	215,461	895,997		(680,536)		215,461	0.24
5	2.2 GS 10-100 kW	434,394	904,176		(469,782)		434,394	0.48
6	2.3 GS 110-1,000 kVa	7,895	0		7,895		7,895	0.00
7	2.4 General Service Over 1,000 kVa	0	0		0		0	0.00
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	36,012	155,032		(119,019)		36,012	0.23
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	**Total**	**1,447,295**	**9,086,823**		**(7,639,528)**		**1,447,295**	**0.16**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Labrador Isolated							
1	1.2 Domestic Diesel	2,943,027	17,270,851		(14,327,823)		2,943,027	0.17
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	1,060,567	3,077,323		(2,016,757)		1,060,567	0.34
5	2.2 GS 10-100 kW	2,132,677	6,437,231		(4,304,554)		2,132,677	0.33
6	2.3 GS 110-1,000 kVa	185,767	1,003,804		(818,037)		185,767	0.19
7	2.4 General Service Over 1,000 kVa	220,374	1,600,609		(1,380,235)		220,374	0.14
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	104,543	324,420		(219,877)		104,543	0.32
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	**Total**	**6,646,956**	**29,714,238**		**(23,067,283)**		**6,646,956**	**0.22**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	L'Anse au Loup							
1	1.1 Domestic	537,285	1,343,424		(806,139)		537,285	0.40
2	1.12 Domestic All Electric	906,599	2,260,251		(1,353,652)		906,599	0.40
3	2.1 General Service 0-10 kW	158,246	331,621		(173,375)		158,246	0.48
4	2.2 General Service 10-100 kW	535,251	1,158,824		(623,573)		535,251	0.46
5	2.3 General Service 110-1,000 kVa	190,097	359,147		(169,051)		190,097	0.53
6	4.1 Street and Area Lighting	42,876	57,113		(14,237)		42,876	0.75
7	**Total L'Anse Au Loup**	**2,370,354**	**5,510,380**		**(3,140,026)**		**2,370,354**	**0.43**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit Allocation ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Labrador Interconnected							
1	Industrial IOCC Firm	2,290,454	2,290,454		-		2,290,454	1.00
2	Industrial IOCC Non-Firm	1,622	1,622		-		1,622	1.00
3	**Subtotal Industrial**	**2,292,076**	**2,292,076**		**-**		**2,292,076**	**1.00**
4	**CFB - Goose Bay Secondary**	4,038,104	65,976	3,972,128	-		4,038,104	61.21
	Rural							
5	1.1 Domestic	115,574	213,205	-	83,755		296,960	0.54
6	1.1A Domestic All Electric	9,419,751	8,805,621	-	3,459,185		12,264,806	1.07
7	2.1 General Service 0-10 kW	323,013	277,343	-	108,951		386,294	1.16
8	2.2 General Service 10-100 kW	1,989,385	1,521,117	-	597,553		2,118,670	1.31
9	2.3 General Service 110-1,000 kVa	2,760,360	1,976,323	-	776,375		2,752,699	1.40
10	2.4 General Service Over 1,000 kVa	943,374	749,218	-	294,321		1,043,539	1.26
11	4.1 Street and Area Lighting	285,111	263,249	-	103,414		366,663	1.08
12	**Subtotal Rural**	**15,836,567**	**13,806,075**	**-**	**5,423,555**		**19,229,630**	**1.15**
13	**Total Labrador Interconnected**	**22,166,747**	**16,164,127**	**3,972,128**	**5,423,555**		**25,559,810**	**1.37**

Note1:
Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2		4,038,104
CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3		(65,976)
CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5		-
Revenue Credit		3,972,128
Revenue Credit Applied to Deficit	100.0%	3,972,128
Revenue Credit Applied to Firm Regulated Labrador Interconnected Customers		-
		3,972,128

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Total System
Rural Deficit Allocation

Line No.	1 Rate Class	2 Allocated Revenue Reqt ($)	3 Demand ($)	4 Energy ($)	5 Customer ($)	6 Source
			Before Deficit and Revenue Credit Allocation			
	CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:					
1	Newfoundland Power	323,793,447	119,202,184	200,482,710	4,108,553	Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	13,806,075	9,006,152	640,855	4,159,069	Schedule 1.3.1, p. 3
3	**Total**	**337,599,523**	**128,208,336**	**201,123,565**	**8,267,622**	
4	Deficit Classified	49,370,905	18,749,320	29,412,519	1,209,066	Prorated on Line 3
	UNIT COSTS OF DEFICIT:		CP kW	MWH	Customers *	
	Island Interconnected:					
5	Newfoundland Power		1,145,430	5,509,948	9,094	
6	**Subtotal Island Interconnected**		**1,145,430**	**5,509,948**	**9,094**	
	Labrador Interconnected:					
7	Rural Labrador Interconnected		134,871	580,834	10,350	
8	**Subtotal Labrador Interconnected**		**134,871**	**580,834**	**10,350**	
9	**Total**		**1,280,301**	**6,090,782**	**19,445**	
10	Deficit Unit Costs		$14.64 $/KW	$4.83 $/MWH	$62.18 $/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:	$451.76
Labrador Interconnected:	$401.83

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Total System
Rural Deficit Allocation

Line No.	1	2	3	4	5	6
			Deficit Allocation			
	Rate Class	Allocated Revenue Reqt ($)	Demand ($)	Energy ($)	Customer ($)	Source
	ALLOCATION OF DEFICIT:					
11	Island Interconnected	43,947,350	16,774,204	26,607,658	565,488	Line 6 x Line 10
12	Labrador Interconnected	5,423,555	1,975,116	2,804,861	643,578	Line 8 x Line 10
13	**Allocated Totals**	**49,370,905**	**18,749,320**	**29,412,519**	**1,209,066**	

CUSTOMER DEFICIT ALLOCATION:

		Amount	Percent
	Island Interconnected:		
14	Newfoundland Power	43,947,350	89.0%
15	Sub-Total Island Interconnected	43,947,350	
	Labrador Interconnected:		
16	Rural Labrador Interconnected	5,423,555	11.0%
17	Subtotal Labrador Interconnected	5,423,555	
18	**Total**	**49,370,905**	100.0%

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Island Interconnected										
1	Newfoundland Power	8.76	-	0.03770	-	342,379.45	9.94	-	0.04282	-	388,848.45
2	Industrial - Firm	7.38	-	0.03770	-	19,261.95	7.38	-	0.03770	-	19,261.89
3	Industrial - Non-Firm	-	-	0.03937	-	-	-	-	0.18111	-	-
	Rural							-	-		
4	1.1 Domestic	-	0.09423	0.04565	0.13987	35.34	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.09942	0.04563	0.14505	35.32	-	-	-	-	-
6	1.3 Special	-	0.09609	0.04538	0.14147	35.14	-	-	-	-	-
7	2.1 General Service 0-10 kW	-	0.07271	0.04582	0.11853	39.02	-	-	-	-	-
8	2.2 General Service 10-100 kW	24.01	-	0.04585	-	60.60	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	27.72	-	0.04536	-	62.25	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	13.50	-	0.04581	-	62.32	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.11130	0.04594	0.15724	59.16	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Isolated Systems:										
1	1.2 Domestic Diesel	-	0.26741	0.63201	0.89942	47.29					
2	2.1 General Service 0-10 kW	-	0.16304	0.62700	0.79004	50.66					
3	2.2 GS 10-100 kW	63.31	-	0.61353	-	80.45					
4	2.3 GS 110-1,000 kVa	11.83	-	0.59705	-	73.53					
5	2.4 General Service Over 1,000 kVa	19.89	-	0.59634	-	73.45					
6	**Subtotal Metered Demand Classes**	48.33	-	0.60838	-	76.19					
7	4.1 Street and Area Lighting	-	0.30735	0.63783	0.94518	83.27					
	Island Isolated										
8	1.2 Domestic Diesel	-	0.42784	0.75709	1.18493	61.30	-	-	-	-	-
9	2.1 General Service 0-10 kW	-	0.25600	0.75922	1.01522	70.91	-	-	-	-	-
10	2.2 GS 10-100 kW	102.21	-	0.76388	-	129.04	-	-	-	-	-
11	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-
13	4.1 Street and Area Lighting	-	0.46526	0.75965	1.22490	94.89	-	-	-	-	-
	Labrador Isolated										
14	1.2 Domestic Diesel	-	0.22234	0.59687	0.81921	42.28	-	-	-	-	-
15	2.1 General Service 0-10 kW	-	0.14332	0.59896	0.74228	46.57	-	-	-	-	-
16	2.2 GS 10-100 kW	58.79	-	0.59900	-	71.71	-	-	-	-	-
17	2.3 GS 110-1,000 kVa	11.83	-	0.59705	-	73.53	-	-	-	-	-
18	2.4 General Service Over 1,000 kVa	19.89	-	0.59634	-	73.45	-	-	-	-	-
19	4.1 Street and Area Lighting	-	0.25705	0.59903	0.85608	78.04	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	L'Anse au Loup										
1	1.1 Domestic	-	0.07807	0.16237	0.24044	42.77	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.08072	0.16205	0.24277	42.68	-	-	-	-	-
3	2.1 General Service 0-10 kW	-	0.06827	0.16253	0.23080	45.88	-	-	-	-	-
4	2.2 General Service 10-100 kW	19.42	-	0.16265	-	64.57	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	9.86	-	0.16198	-	65.84	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.08733	0.16368	0.25101	70.61	-	-	-	-	-
	Labrador Interconnected										
7	Industrial - IOCC Firm	2.88	-	0.00118	-	0.00	2.88	-	0.00118	-	0.00
8	Industrial - IOCC Non-Firm	-	-	0.00118	0.00118	0.00	-	-	0.00118	0.00118	0.00
9	CFB - Goose Bay Secondary	-	-	0.00126	0.00126	96.58	-	-	0.00126	0.00126	96.58
	Rural							-	-		
10	1.1 Domestic	-	0.02061	0.00129	0.02189	30.36	-	0.02870	0.00179	0.03049	42.28
11	1.1A Domestic All Electric	-	0.02006	0.00130	0.02137	30.72	-	0.02794	0.00181	0.02976	42.78
12	**Subtotal Domestic**	-	0.02007	0.00130	0.02137	30.70	-	0.02795	0.00181	0.02976	42.76
								-	-		
13	2.1 General Service 0-10 kW	-	0.01544	0.00131	0.01675	34.07	-	0.02151	0.00182	0.02333	47.45
14	2.2 General Service 10-100 kW	4.86	-	0.00131	-	54.35	6.78	-	0.00183	-	75.70
15	2.3 General Service 110-1,000 kVa	5.50	-	0.00131	-	55.96	7.67	-	0.00183	-	77.95
16	2.4 General Service Over 1,000 kVa	7.54	-	0.00128	-	54.69	10.50	-	0.00179	-	76.17
17	4.1 Street and Area Lighting	-	0.01853	0.00130	0.01983	53.68	0.00	0.02580	0.00182	0.02762	74.77

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Total Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2 Before Deficit and Revenue Credit Allocation Total ($)	3 Demand ($)	4 Energy ($)	5 Customer ($)	6 After Deficit and Revenue Credit Allocation Total ($)	7 Demand ($)	8 Energy ($)	9 Customer ($)
	Island Interconnected								
1	Newfoundland Power	323,793,447	119,202,184	200,482,710	4,108,553	367,739,887	135,380,743	227,692,963	4,666,181
2	Industrial - Firm	18,450,936	5,576,621	11,718,599	1,155,717	18,450,885	5,576,605	11,718,566	1,155,714
3	Industrial - Non-Firm	317	-	317	-	1,457	-	1,457	-
	Rural								
4	1.1 Domestic	19,544,531	9,814,109	4,754,286	4,976,135	-	-	-	-
5	1.12 Domestic All Electric	22,805,900	13,362,656	6,132,163	3,311,082	-	-	-	-
6	1.3 Special	48,578	32,708	15,448	422	-	-	-	-
7	2.1 General Service 0-10 kW	2,709,355	1,094,655	689,792	924,908	-	-	-	-
8	2.2 General Service 10-100 kW	7,941,576	4,555,705	2,735,912	649,960	-	-	-	-
9	2.3 General Service 110-1,000 kVa	6,911,798	4,578,848	2,273,811	59,139	-	-	-	-
10	2.4 General Service Over 1,000 kVa	2,403,254	1,208,094	1,187,618	7,541	-	-	-	-
11	4.1 Street and Area Lighting	1,097,744	315,120	130,057	652,567	-	-	-	-
12	**Subtotal Rural**	**63,462,737**	**34,961,896**	**17,919,087**	**10,581,754**				
13	**Total Island Interconnected**	**405,707,437**	**159,740,701**	**230,120,712**	**15,846,024**				

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total ($)	Demand ($)	Energy ($)	Customer ($)	Total ($)	Demand ($)	Energy ($)	Customer ($)
	Isolated Systems:								
1	1.2 Domestic Diesel	24,402,468	6,797,738	16,066,418	1,538,313				
2	2.1 General Service 0-10 kW	3,973,320	769,636	2,959,839	243,846				
3	2.2 GS 10-100 kW	7,341,407	1,686,089	5,650,571	4,747				
4	2.3 GS 110-1,000 kVa	1,003,804	73,830	923,944	6,030				
5	2.4 General Service Over 1,000 kVa	1,600,609	119,699	1,480,029	881				
6	**Subtotal Metered Demand Classes**	9,945,821	1,879,618	8,054,545	11,658				
7	4.1 Street and Area Lighting	479,452	116,778	242,344	120,330				
8	**Total Isolated Systems**	**38,801,061**	**9,563,770**	**27,323,145**	**1,914,146**				
	Island Isolated								
9	1.2 Domestic Diesel	7,131,618	2,385,270	4,220,954	525,394	-	-	-	-
10	2.1 General Service 0-10 kW	895,997	211,455	627,101	57,441	-	-	-	-
11	2.2 GS 10-100 kW	904,176	283,019	619,996	1,161	-	-	-	-
12	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	155,032	42,703	69,723	42,605	-	-	-	-
15	**Total Island Isolated**	**9,086,823**	**2,922,447**	**5,537,774**	**626,602**				
	Labrador Isolated								
16	1.2 Domestic Diesel	17,270,851	4,412,468	11,845,464	1,012,919	-	-	-	-
17	2.1 General Service 0-10 kW	3,077,323	558,181	2,332,738	186,405	-	-	-	-
18	2.2 GS 10-100 kW	6,437,231	1,403,071	5,030,575	3,585	-	-	-	-
19	2.3 GS 110-1,000 kVa	1,003,804	73,830	923,944	6,030	-	-	-	-
20	2.4 General Service Over 1,000 kVa	1,600,609	119,699	1,480,029	881	-	-	-	-
21	4.1 Street and Area Lighting	324,420	74,075	172,621	77,724	-	-	-	-
22	**Total Labrador Isolated**	**29,714,238**	**6,641,323**	**21,785,371**	**1,287,544**				

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Total Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2 Before Deficit and Revenue Credit Allocation Total ($)	3 Demand ($)	4 Energy ($)	5 Customer ($)	6 After Deficit and Revenue Credit Allocation Total ($)	7 Demand ($)	8 Energy ($)	9 Customer ($)
	L'Anse au Loup								
1	1.1 Domestic	1,343,424	362,343	753,605	227,476	-	-	-	-
2	1.12 Domestic All Electric	2,260,251	693,837	1,392,826	173,588	-	-	-	-
3	2.1 General Service 0-10 kW	331,621	77,400	184,254	69,967	-	-	-	-
4	2.2 General Service 10-100 kW	1,158,824	320,589	782,060	56,175	-	-	-	-
5	2.3 General Service 110-1,000 kVa	359,147	68,145	287,382	3,621	-	-	-	-
6	4.1 Street and Area Lighting	57,113	11,150	20,898	25,065	-	-	-	-
7	**Total L'Anse au Loup**	**5,510,380**	**1,533,464**	**3,421,025**	**555,891**				
	Labrador Interconnected								
8	Industrial - IOCC Firm	2,290,454	2,139,842	150,611	-	2,290,454	2,139,842	150,611	-
9	Industrial - IOCC Non-Firm	1,622	-	1,622	-	1,622	-	1,622	-
10	CFB - Goose Bay Secondary	65,976	-	64,817	1,159	65,976	-	64,817	1,159
	Rural								
11	1.1 Domestic	213,205	51,319	3,206	158,680	296,960	71,479	4,466	221,015
12	1.1A Domestic All Electric	8,805,621	5,397,821	350,475	3,057,325	12,264,806	7,518,291	488,155	4,258,360
13	**Subtotal Domestic**	**9,018,826**	**5,449,139**	**353,682**	**3,216,005**	**12,561,766**	**7,589,770**	**492,621**	**4,479,375**
14	2.1 General Service 0-10 kW	277,343	79,451	6,714	191,178	386,294	110,662	9,352	266,280
15	2.2 General Service 10-100 kW	1,521,117	1,014,770	83,712	422,634	2,118,670	1,413,411	116,598	588,661
16	2.3 General Service 110-1,000 kVa	1,976,323	1,743,842	135,163	97,318	2,752,699	2,428,890	188,260	135,548
17	2.4 General Service Over 1,000 kVa	749,218	688,263	59,423	1,531	1,043,539	958,639	82,767	2,133
18	4.1 Street and Area Lighting	263,249	30,686	2,160	230,402	366,663	42,741	3,009	320,913
19	**Subtotal Rural**	**13,806,075**	**9,006,152**	**640,855**	**4,159,069**	**19,229,630**	**12,544,113**	**892,607**	**5,792,911**
20	**Total Labrador Incterconnected**	**16,164,127**	**11,145,994**	**857,905**	**4,160,228**	**21,587,682**	**14,683,955**	**1,109,657**	**5,792,911**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Billing Demands (kW)	3 Sales (MWh)	4 Customers	5 Bills (Total No)
		Units			
	Island Interconnected				
1	Newfoundland Power	13,614,795	5,317,495	1	12
2	Industrial - Firm	756,000	310,874	5	60
3	Industrial - Non-Firm	1,338	8	-	-
	Rural				
4	1.1 Domestic	-	104,154	11,734	140,804
5	1.12 Domestic All Electric	-	134,402	7,811	93,733
6	1.3 Special	-	340	1	12
7	2.1 General Service 0-10 kW	-	15,054	1,975	23,702
8	2.2 General Service 10-100 kW	189,753	59,674	894	10,726
9	2.3 General Service 110-1,000 kVa	165,188	50,127	79	950
10	2.4 General Service Over 1,000 kVa	89,487	25,925	10	121
11	4.1 Street and Area Lighting	-	2,831	919	11,030
12	**Subtotal Rural**	**444,428**	**392,508**	**23,423**	**281,078**
13	**Total Island Interconnected**	**14,816,561**	**6,020,885**	**23,429**	**281,150**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	Rate Class	Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)
		1	2	3	4	5
			Units			
	Isolated Systems:					
1	1.2 Domestic Diesel	-	25,421	2,711	32,529
2	2.1 General Service 0-10 kW	-	4,721	401	4,813
3	2.2 GS 10-100 kW	26,633	9,210	5	59
4	2.3 GS 110-1,000 kVa	6,239	1,548	7	82
5	2.4 General Service Over 1,000 kVa	6,018	2,482	1	12
6	**Subtotal Metered Demand Classes**	38,890	13,239	13	153
7	4.1 Street and Area Lighting	-	380	120	1,445
8	**Total Isolated Systems**	**38,890**	**43,761**	**3,245**	**38,940**
	Island Isolated				
9	1.2 Domestic Diesel	-	5,575	714	8,571
10	2.1 General Service 0-10 kW	-	826	68	810
11	2.2 GS 10-100 kW	2,769	812	1	9
12	2.3 GS 110-1,000 kVa	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-
14	4.1 Street and Area Lighting	-	92	37	449
15	**Total Island Isolated**	**2,769**	**7,305**	**820**	**9,839**
	Labrador Isolated				
16	1.2 Domestic Diesel	-	19,846	1,997	23,958
17	2.1 General Service 0-10 kW	-	3,895	334	4,003
18	2.2 GS 10-100 kW	23,864	8,398	4	50
19	2.3 GS 110-1,000 kVa	6,239	1,548	7	82
20	2.4 General Service Over 1,000 kVa	6,018	2,482	1	12
21	4.1 Street and Area Lighting	-	288	83	996
22	**Total Labrador Isolated**	**36,121**	**36,456**	**2,425**	**29,101**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units Billing Demands (kW)	3 Units Sales (MWh)	4 Units Customers	5 Units Bills (Total No)
	L'Anse au Loup				
1	1.1 Domestic	-	4,641	443	5,319
2	1.12 Domestic All Electric	-	8,595	339	4,067
3	2.1 General Service 0-10 kW	-	1,134	127	1,525
4	2.2 General Service 10-100 kW	16,508	4,808	73	870
5	2.3 General Service 110-1,000 kVa	6,909	1,774	5	55
6	4.1 Street and Area Lighting	-	128	30	355
7	**Total L'Anse au Loup**	**23,417**	**21,081**	**1,016**	**12,191**
	Labrador Interconnected				
8	Industrial - IOCC Firm	744,000	127,588	1	12
9	Industrial - IOCC Non-Firm	-	1,374		
10	CFB - Goose Bay Secondary	-	51,360	1	12
	Rural				
11	1.1 Domestic	-	2,491	436	5,227
12	1.1A Domestic All Electric	-	269,050	8,294	99,530
13	**Subtotal Domestic**	-	**271,540**	**8,730**	**104,757**
14	2.1 General Service 0-10 kW	-	5,144	468	5,612
15	2.2 General Service 10-100 kW	208,616	63,770	648	7,776
16	2.3 General Service 110-1,000 kVa	316,811	103,044	145	1,739
17	2.4 General Service Over 1,000 kVa	91,276	46,360	2	28
18	4.1 Street and Area Lighting	-	1,656	358	4,292
19	**Subtotal Rural**	**616,703**	**491,515**	**10,350**	**124,204**
20	**Total Labrador Incterconnected**	**1,360,703**	**671,836**	**10,352**	**124,228**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Rate Calculations for Newfoundland Power

Line No.	Description	1 Amount	2 Source
	Newfoundland Power:		
	Demand:		
1	Rate ($/kW/mo.)	$4.00	
2	Billing Units (kW)	13,614,795	Sch 1.3.2, pg 1, Ln 1, Col 2
3	**Demand Revenue**	**$54,459,180**	Ln 1 * Ln 2
	Energy (First Block):		
4	Total Revenue Requirement	$367,739,887	Sch 1.2, pg 1, Ln 1, Col 7
5	Less: Demand Revenue	54,459,180	Ln 3
6	Less: Second Block Energy Revenue	201,470,617	((Sch 1.3.2, pg 1, Ln 1, Col 3) - Ln 8) * Ln 12
7	First Block Energy Revenue	$111,810,090	Ln 4 - Ln 5 - Ln 6
8	First Block Energy Consumed (MWh)	3,000,000	
9	**Rate (Mills/kWh)**	**37.27**	Ln 7 / Ln 8
	Energy (Second Block):		
10	Average No. 6 Fuel Cost per Barrel	$54.77	
11	Efficiency Factor (kWh per Barrel)	630	
12	**Rate (Mills/kWh)**	**86.93**	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Value of Newfoundland Power Thermal Generation Credit

Line No.	1 Description	2 Amount	3 Source
1	Island Interconnected System:		
2	Generation demand costs ($)	108,382,003	Sch 2.1A, C. 3, Ln 23
3	Coincident peak (kW)	1,292,357	Sch 3.1A, C. 3, Ln 13
4	Generation demand costs ($/kW)	83.86	Ln 2 / Ln 3
5	NP thermal generation capacity credit (kW)	32,892	(1)
6	Gross value of credit to NP ($)	2,758,323	Ln 4 x Ln 5
7	Less NP's cost share:		
8	Percentage	88.95%	Sch 3.1A, C. 5, Ln 14
9	Amount ($)	(2,453,650)	Ln 6 x Ln 8
10	Net value of credit to NP ($)	304,673	Ln 6 - Ln 9

(1)	NP gas turbine and diesel generation capacity (kW)	37,826
	÷ System reserve	1.15
	NP thermal generation capacity credit (kW)	32,892

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Calculation of Firming Up Charge

	1	2	3	4
Line No.	Description	Total	Gas Turbine	Transmission & Terminals
1	Operating & Maintenance	5,088,572	976,159	4,112,413
2	O&M Overhead	4,843,835	1,413,908	3,429,926
3	Depreciation	7,120,562	684,027	6,436,535
4	Return	12,426,566	552,978	11,873,588
5	**Total**	**29,479,534**	**3,627,072**	**25,852,463**
6	Capacity (kW)		110,000	1,696,300
7	Cost ($/kW)	$48.21	$32.97	$15.24
8	Rate ($/kWh)	$0.01042		

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Calculation of Transmission Wheeling Charge

	1	2
Line No.	Description	
1	Island Interconnected Transmission Revenue Requirement	25,875,493
2	Transmission Energy Output (MWh)	467,930
3	Rate ($/kWh)	$0.05530

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Expenses																	
1	Operating & Maintenance	82,294,692	34,800,744	19,699,148	7,542,339	3,315,126	1,023,236	5,277,219	1,381,217	333,848	590,939	761,382	850,572	353,965	386,011	125,126	2,721,752	1,734,791
2	Fuels-No. 6 Fuel	135,733,368	-	135,733,368	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	407,232	407,232	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	285,954	285,954	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	46,728,445	21,189,295	24,937,984	-	601,166	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	37,694,333	14,150,029	7,795,442	6,436,535	2,004,430	487,845	2,792,019	723,441	192,975	341,582	397,279	445,304	155,543	153,516	72,450	406,342	1,139,601
	Expense Credits																	
8	Sundry	(432,225)	(182,779)	(103,463)	(39,614)	(17,412)	(5,374)	(27,717)	(7,254)	(1,753)	(3,104)	(3,999)	(4,467)	(1,859)	(2,027)	(657)	(14,295)	(9,111)
9	Building Rental Income	(15,278)	(5,634)	(4,978)	(1,933)	(926)	(150)	(661)	(173)	(42)	(74)	(95)	(107)	(44)	(28)	(16)	-	(416)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(78,646)	(33,258)	(18,826)	(7,208)	(3,168)	(978)	(5,043)	(1,320)	(319)	(565)	(728)	(813)	(338)	(369)	(120)	(2,601)	(1,658)
12	Pole Attachments	(1,173,096)	-	-	-	-	-	(678,458)	(231,865)	-	-	(120,087)	(142,686)	-	-	-	-	-
13	Secondary Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(12,016)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,016)	-
16	Meter Test Revenues	(10,318)	-	-	-	-	-	-	-	-	-	-	-	-	(10,318)	-	-	-
17	**Total Expense Credits**	(1,721,579)	(221,671)	(127,267)	(48,755)	(21,506)	(6,502)	(711,879)	(240,612)	(2,114)	(3,742)	(124,909)	(148,073)	(2,242)	(12,743)	(792)	(28,912)	(11,185)
18	**Subtotal Expenses**	301,422,446	70,611,583	188,038,676	13,930,119	5,899,216	1,504,578	7,357,359	1,864,046	524,709	928,778	1,033,752	1,147,803	507,266	526,784	196,783	3,099,182	2,863,207
19	Disposal Gain / Loss	628,876	226,037	237,542	71,785	33,946	4,833	19,662	5,526	1,807	3,199	2,938	3,351	966	1,115	722	1,068	14,378
20	**Subtotal Revenue Requirement Ex. Return**	302,051,322	70,837,620	188,276,218	14,001,905	5,933,162	1,509,411	7,377,022	1,869,571	526,516	931,978	1,036,689	1,151,154	508,233	527,899	197,505	3,100,250	2,877,585
21	Return on Debt	85,225,259	30,114,071	33,149,931	9,523,717	4,504,124	643,526	2,623,865	736,213	239,467	423,877	391,710	446,664	130,006	148,293	95,568	144,131	1,910,095
22	Return on Equity	18,430,856	7,430,312	8,179,377	2,349,871	-	-	-	-	-	-	-	-	-	-	-	-	471,295
23	**Total Revenue Reqmt**	405,707,437	108,382,003	229,605,526	25,875,493	10,437,287	2,152,937	10,000,886	2,605,784	765,984	1,355,855	1,428,400	1,597,819	638,238	676,192	293,073	3,244,381	5,258,975

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	21 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	999,696	397,582	Carryforward from Sch.2.4 L.30
2	Fuels-No. 6 Fuel	-	-	Production - Demand, Energy ratios Sch.4.1 L.10
3	Fuels-Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.12
4	Fuels-Gas Turbine	-	-	Production - Demand, Energy ratios Sch.4.1 L.11
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.7
7	Depreciation	-	-	Carryforward from Sch.2.5 L.40
	Expense Credits			
8	Sundry	(5,251)	(2,088)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.34
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
11	Suppliers' Discounts	(955)	(380)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(6,206)**	**(2,468)**	
18	**Subtotal Expenses**	**993,490**	**395,114**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.40
20	**Subtotal Revenue Requirement Ex. Return**	**993,490**	**395,114**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.9
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.11
23	**Total Revenue Reqmt**	**993,490**	**395,114**	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	192,161,562	88,272,450	103,889,112	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	173,659,224	79,773,109	93,886,115	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	81,449,671	37,415,194	44,034,478	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	270,966,999	124,472,973	146,494,026	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	22,069,380	10,137,918	11,931,461	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	111,623,551	51,276,042	60,347,509	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Hydraulic	4,701,338	2,159,634	2,541,704	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**856,631,726**	**393,507,321**	**463,124,405**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	214,822,900	162,642,418	52,180,482	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	27,342,627	27,342,627	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	8,003,439	8,003,439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**1,106,800,693**	**591,495,805**	**515,304,888**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																	
14	Lines	263,877,173	-	-	151,368,428	84,495,790	-	-	-	-	-	-	-	-	-	-	-	28,012,955
15	Lines - Hydraulic	55,152,349	25,335,103	29,817,246	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	108,047,084	-	-	68,168,052	20,687,662	-	-	-	-	-	-	-	-	-	-	-	19,191,370
17	Term Stns - Hydraulic	33,609,361	15,438,991	18,170,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	8,465,614	6,409,316	2,056,298	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	667,097	667,097	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	9,726,762	-	-	-	-	9,726,762	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**160,515,918**	**22,515,405**	**20,226,668**	**68,168,052**	**20,687,662**	**9,726,762**	-	-	-	-	-	-	-	-	-	-	**19,191,370**
22	**Subtotal Transmission**	**479,545,440**	**47,850,508**	**50,043,914**	**219,536,480**	**105,183,452**	**9,726,762**	-	-	-	-	-	-	-	-	-	-	**47,204,325**
	Distribution																	
23	Substations	7,760,375	418,831	-	-	-	7,341,544	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	3,651,634	-	-	-	-	-	2,753,149	350,739	-	-	319,335	228,410	-	-	-	-	-
25	Poles	89,901,296	-	-	-	-	-	51,994,235	17,769,171	-	-	9,203,016	10,934,874	-	-	-	-	-
26	Primary Conductor & Eqpt	13,508,891	-	-	-	-	-	11,982,386	1,526,505	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	8,333,345	-	-	-	-	-	8,333,345	-	-	-	-	-	-	-	-	-	-
28	Transformers	13,154,163	-	-	-	-	-	-	-	4,748,653	8,405,510	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	2,242,790	-	-	-	-	-	-	-	-	-	1,307,546	935,243	-	-	-	-	-
30	Services	5,034,797	-	-	-	-	-	-	-	-	-	-	-	5,034,797	-	-	-	-
31	Meters	3,232,828	-	-	-	-	-	-	-	-	-	-	-	-	3,232,828	-	-	-
32	Street Lighting	1,779,787	-	-	-	-	-	-	-	-	-	-	-	-	-	1,779,787	-	-
33	**Subtotal Distribution**	**148,599,905**	**418,831**	-	-	-	**7,341,544**	**75,063,115**	**19,646,415**	**4,748,653**	**8,405,510**	**10,829,898**	**12,098,527**	**5,034,797**	**3,232,828**	**1,779,787**	-	-
34	**Subttl Prod, Trans, & Dist**	**1,734,946,037**	**639,765,144**	**565,348,802**	**219,536,480**	**105,183,452**	**17,068,306**	**75,063,115**	**19,646,415**	**4,748,653**	**8,405,510**	**10,829,898**	**12,098,527**	**5,034,797**	**3,232,828**	**1,779,787**	-	**47,204,325**
35	General	169,738,794	75,510,355	41,567,884	13,932,794	5,949,439	2,071,679	10,712,277	2,803,745	677,682	1,199,553	1,545,538	1,726,584	718,517	859,792	253,994	6,938,233	3,270,730
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	1,664,368	1,664,368	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	200,794	74,043	65,431	25,408	12,173	1,975	8,687	2,274	550	973	1,253	1,400	583	374	206	-	5,463
39	Software - General	2,709,841	999,260	883,028	342,898	164,288	26,659	117,242	30,686	7,417	13,129	16,915	18,897	7,864	5,049	2,780	-	73,729
40	**Total Plant**	**1,909,259,835**	**718,013,170**	**607,865,144**	**233,837,579**	**111,309,352**	**19,168,620**	**85,901,322**	**22,483,120**	**5,434,301**	**9,619,164**	**12,393,604**	**13,845,409**	**5,761,761**	**4,098,043**	**2,036,766**	**6,938,233**	**50,554,247**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	141,164,501	64,846,144	76,318,357	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	162,531,777	74,661,540	87,870,237	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	72,851,074	33,465,292	39,385,782	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	257,640,149	118,351,074	139,289,075	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	20,355,663	9,350,695	11,004,967	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	109,722,596	50,402,808	59,319,787	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	2,956,285	1,358,016	1,598,269	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**767,222,045**	**352,435,571**	**414,786,474**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9	Holyrood	48,795,817	36,943,313	11,852,504	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	5,073,813	5,073,813	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	1,379,283	1,379,283	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**822,470,958**	**395,831,980**	**426,638,978**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
14	Lines	173,736,358	-	-	104,954,146	50,710,233	-	-	-	-	-	-	-	-	-	-	-	18,071,980
15	Lines - Hydraulic	50,322,262	23,116,326	27,205,935	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	61,239,890	-	-	35,453,843	15,884,860	-	-	-	-	-	-	-	-	-	-	-	9,901,188
17	Term Stns - Hydraulic	21,906,995	10,063,324	11,843,671	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	1,389,779	1,052,202	337,577	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	419,069	419,069	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	6,729,708	-	-	-	-	6,729,708	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**91,685,442**	**11,534,595**	**12,181,248**	**35,453,843**	**15,884,860**	**6,729,708**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**9,901,188**
22	**Subtotal Transmission**	**315,744,061**	**34,650,921**	**39,387,183**	**140,407,989**	**66,595,092**	**6,729,708**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**27,973,167**
	Distribution																	
23	Substations	2,520,915	150,320	-	-	-	2,370,595	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	1,665,099	-	-	-	-	-	1,255,402	159,933	-	-	145,613	104,152	-	-	-	-	-
25	Poles	48,081,008	-	-	-	-	-	27,807,555	9,503,307	-	-	4,921,957	5,848,189	-	-	-	-	-
26	Primary Conductor & Eqpt	5,373,243	-	-	-	-	-	4,766,067	607,176	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	2,489,059	-	-	-	-	-	2,489,059	-	-	-	-	-	-	-	-	-	-
28	Transformers	9,511,527	-	-	-	-	-	-	-	3,433,661	6,077,866	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	644,212	-	-	-	-	-	-	-	-	-	375,576	268,636	-	-	-	-	-
30	Services	1,724,932	-	-	-	-	-	-	-	-	-	-	-	1,724,932	-	-	-	-
31	Meters	1,981,804	-	-	-	-	-	-	-	-	-	-	-	-	1,981,804	-	-	-
32	Street Lighting	1,376,865	-	-	-	-	-	-	-	-	-	-	-	-	-	1,376,865	-	-
33	**Subtotal Distribution**	**75,368,665**	**150,320**	**-**	**-**	**-**	**2,370,595**	**36,318,082**	**10,270,417**	**3,433,661**	**6,077,866**	**5,443,145**	**6,220,977**	**1,724,932**	**1,981,804**	**1,376,865**	**-**	**-**
34	**Subttl Prod, Trans, & Dist**	**1,213,583,685**	**430,633,221**	**466,026,162**	**140,407,989**	**66,595,092**	**9,100,304**	**36,318,082**	**10,270,417**	**3,433,661**	**6,077,866**	**5,443,145**	**6,220,977**	**1,724,932**	**1,981,804**	**1,376,865**	**-**	**27,973,167**
35	General	52,812,281	23,494,182	12,933,371	4,335,029	1,651,100	644,579	3,333,002	872,353	210,853	373,227	480,876	537,207	223,558	267,514	79,027	2,158,752	1,017,650
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	1,664,368	1,664,368	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	57,178	20,289	21,957	6,615	3,138	429	1,711	484	162	286	256	293	81	93	65	-	1,318
39	Software - General	2,806,267	995,788	1,077,630	324,677	153,993	21,043	83,981	23,749	7,940	14,054	12,587	14,385	3,989	4,583	3,184	-	64,685
40	**Total Net Book Value**	**1,270,923,778**	**456,807,848**	**480,059,119**	**145,074,310**	**68,603,323**	**9,766,355**	**39,736,777**	**11,167,003**	**3,652,616**	**6,465,434**	**5,936,864**	**6,772,863**	**1,952,560**	**2,253,994**	**1,459,141**	**2,158,752**	**29,056,820**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
1	Hydraulic	10,620,579	4,878,731	5,741,848	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Holyrood / Thermal	18,597,337	14,080,044	4,517,293	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Gas Turbine	902,967	902,967	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Diesel	239,986	239,986	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	2,123,656	1,134,923	988,733	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Production**	**32,484,524**	**21,236,650**	**11,247,874**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
8	Transmission Lines	3,112,512	247,174	290,903	1,476,779	824,357	-	-	-	-	-	-	-	-	-	-	-	273,300
9	Terminal Stations	4,438,863	622,635	559,343	1,885,100	572,091	268,981	-	-	-	-	-	-	-	-	-	-	530,713
10	Other	1,639,432	163,588	171,086	750,534	359,593	33,253	-	-	-	-	-	-	-	-	-	-	161,378
11	**Subtotal Transmission**	**9,190,806**	**1,033,396**	**1,021,331**	**4,112,413**	**1,756,040**	**302,234**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**965,391**
	Distribution																	
12	Other	6,123,219	17,642	-	-	-	309,244	3,161,843	827,555	200,025	354,061	456,182	509,620	212,078	-	74,969	-	-
13	Meters	253,777	-	-	-	-	-	-	-	-	-	-	-	-	253,777	-	-	-
14	**Subtotal Distribution**	**6,376,996**	**17,642**	**-**	**-**	**-**	**309,244**	**3,161,843**	**827,555**	**200,025**	**354,061**	**456,182**	**509,620**	**212,078**	**253,777**	**74,969**	**-**	**-**
15	**Subttl Prod, Trans, & Dist**	**48,052,327**	**22,287,689**	**12,269,206**	**4,112,413**	**1,756,040**	**611,478**	**3,161,843**	**827,555**	**200,025**	**354,061**	**456,182**	**509,620**	**212,078**	**253,777**	**74,969**	**-**	**965,391**
16	Customer Accounting	2,047,894	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,047,894	-
	Administrative & General:																	
	Plant-Related:																	
17	Production	4,705,642	2,514,787	2,190,855	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Prod - Gas Turb & Diesel	1,137,656	1,137,656	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission	3,383,338	337,600	353,075	1,548,896	742,101	68,625	-	-	-	-	-	-	-	-	-	-	333,041
20	Distribution	1,734,790	4,890	-	-	-	85,707	876,304	229,357	55,437	98,128	126,431	141,241	58,777	37,741	20,778	-	-
21	Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Prod, Trans, Distn and General Plant	332,899	125,193	105,987	40,772	19,408	3,342	14,978	3,920	948	1,677	2,161	2,414	1,005	715	355	1,210	8,815
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,062,234	133,866	80,119	351,473	168,396	27,326	120,174	31,453	7,602	13,457	17,338	19,369	8,061	5,176	2,849	-	75,573
24	Property Insurance	1,123,038	536,283	448,573	63,816	20,705	14,877	8,327	2,179	527	932	1,201	1,342	558	668	197	5,393	17,460
	Revenue-Related:																	
25	Municipal Tax	999,696	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	PUB Assessment	397,582	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	All Expense-Related	16,323,919	7,261,893	3,997,617	1,339,928	572,162	199,235	1,030,208	269,638	65,173	115,362	148,636	166,047	69,100	82,687	24,427	667,256	314,549
28	Prod, Trans, and Distn Expense-Related	993,678	460,889	253,716	85,041	36,313	12,645	65,384	17,113	4,136	7,322	9,433	10,538	4,386	5,248	1,550	-	19,963
29	**Subtotal Admin & General**	**32,194,472**	**12,513,055**	**7,429,943**	**3,429,926**	**1,559,086**	**411,757**	**2,115,375**	**553,661**	**133,823**	**236,878**	**305,200**	**340,952**	**141,887**	**132,234**	**50,157**	**673,858**	**769,400**
30	**Total Operating & Maintenance Expenses**	**82,294,692**	**34,800,744**	**19,699,148**	**7,542,339**	**3,315,126**	**1,023,236**	**5,277,219**	**1,381,217**	**333,848**	**590,939**	**761,382**	**850,572**	**353,965**	**386,011**	**125,126**	**2,721,752**	**1,734,791**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	21 Basis of Functional Classification
	Production			
1	Hydraulic	-	-	Prorated on Hydraulic Plant in Service - Sch.2.2 L.8
2	Holyrood / Thermal	-	-	Prorated on Holyrood Plant in Service - Sch.2.2 L.9
3	Roddickton	-	-	Prorated on Roddickton Plant in Service - Sch.2.2 L.11
4	Gas Turbine	-	-	Prorated on Gas Turbines Plant in Service - Sch.2.2 L.10
5	Diesel	-	-	Prorated on Diesel Plant in Service - Sch.2.2 L.12
6	Other	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
7	**Subtotal Production**	-	-	
	Transmission			
8	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.14, 15
9	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.21
10	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
11	**Subtotal Transmission**	-	-	
	Distribution			
12	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 33, less L. 31
13	Meters	-	-	Meters - Customer
14	**Subtotal Distribution**	-	-	
15	**Subttl Prod, Trans, & Dist**	-	-	
16	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
17	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
18	Prod - Gas Turb & Diesel		-	Prorated on Gas Turbine & Diesel Production Plant in Service - Sch.2.2 L.10, 12
19	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
20	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.33
21	Prod, Trans, Distn	-	-	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2 L.34
22	Prod, Trans, Distn and General Plant	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 40
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 34 Less L. 8 and L. 9
24	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.13, 21, 23, 35 - 36
	Revenue-Related:			
25	Municipal Tax	999,696	-	Revenue-related
26	PUB Assessment	-	397,582	Revenue-related
27	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 15, 16
28	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L 15
29	**Subtotal Admin & General**	**999,696**	**397,582**	
30	**Total Operating & Maintenance Expenses**	**999,696**	**397,582**	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	2,566,666	1,179,039	1,387,627	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	668,823	307,235	361,589	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	420,166	193,010	227,156	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	963,277	442,497	520,781	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	183,869	84,463	99,406	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	316,753	145,506	171,248	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	80,355	36,912	43,443	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**5,199,910**	**2,388,661**	**2,811,249**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9	Holyrood	6,725,125	5,091,592	1,633,533	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	447,237	447,237	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	144,277	144,277	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**12,516,549**	**8,071,767**	**4,444,782**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
14	Lines	5,773,522	-	-	3,844,291	1,324,829	-	-	-	-	-	-	-	-	-	-	-	604,402
15	Lines - Hydraulic	643,419	295,565	347,855	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	2,129,251	-	-	1,556,330	266,370	-	-	-	-	-	-	-	-	-	-	-	306,551
17	Term Stns - Hydraulic	640,557	294,250	346,307	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	50,538	38,262	12,276	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	23,914	23,914	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	136,084	-	-	-	-	136,084	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**2,980,342**	**356,426**	**358,582**	**1,556,330**	**266,370**	**136,084**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**306,551**
22	**Subtotal Transmission**	**9,397,284**	**651,990**	**706,437**	**5,400,622**	**1,591,199**	**136,084**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**910,952**
	Distribution																	
23	Substations	229,575	13,485	-	-	-	216,090	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	103,816	-	-	-	-	-	78,272	9,971	-	-	9,079	6,494	-	-	-	-	-
25	Poles	2,476,387	-	-	-	-	-	1,432,214	489,463	-	-	253,503	301,208	-	-	-	-	-
26	Primary Conductor & Eqpt	335,582	-	-	-	-	-	297,661	37,921	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	271,799	-	-	-	-	-	271,799	-	-	-	-	-	-	-	-	-	-
28	Transformers	408,000	-	-	-	-	-	-	-	147,288	260,712	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	55,194	-	-	-	-	-	-	-	-	-	32,178	23,016	-	-	-	-	-
30	Services	109,023	-	-	-	-	-	-	-	-	-	-	-	109,023	-	-	-	-
31	Meters	99,125	-	-	-	-	-	-	-	-	-	-	-	-	99,125	-	-	-
32	Street Lighting	55,321	-	-	-	-	-	-	-	-	-	-	-	-	-	55,321	-	-
33	**Subtotal Distribution**	**4,143,824**	**13,485**	**-**	**-**	**-**	**216,090**	**2,079,946**	**537,355**	**147,288**	**260,712**	**294,760**	**330,718**	**109,023**	**99,125**	**55,321**	**-**	**-**
34	**Subttl Prod, Trans, & Dist**	**26,057,657**	**8,737,242**	**5,151,219**	**5,400,622**	**1,591,199**	**352,174**	**2,079,946**	**537,355**	**147,288**	**260,712**	**294,760**	**330,718**	**109,023**	**99,125**	**55,321**	**-**	**910,952**
35	General	9,940,859	4,422,311	2,434,449	815,983	348,433	121,329	627,371	164,203	39,689	70,253	90,515	101,118	42,080	50,354	14,875	406,342	191,552
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	634,668	634,668	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	23,660	7,933	4,677	4,904	1,445	320	1,889	488	134	237	268	300	99	90	50	-	827
39	Software - General	1,037,490	347,875	205,097	215,027	63,354	14,022	82,813	21,395	5,864	10,380	11,736	13,168	4,341	3,947	2,203	-	36,270
40	**Total Deprecn Expense**	**37,694,333**	**14,150,029**	**7,795,442**	**6,436,535**	**2,004,430**	**487,845**	**2,792,019**	**723,441**	**192,975**	**341,582**	**397,279**	**445,304**	**155,543**	**153,516**	**72,450**	**406,342**	**1,139,601**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
1	Average Net Book Value	1,270,923,778	456,807,848	480,059,119	145,074,310	68,603,323	9,766,355	39,736,777	11,167,003	3,652,616	6,465,434	5,936,864	6,772,863	1,952,560	2,253,994	1,459,141	2,158,752	29,056,820
2	Cash Working Capital	4,314,380	1,550,717	1,629,647	492,481	232,886	33,154	134,894	37,908	12,399	21,948	20,154	22,992	6,628	7,652	4,953	7,328	98,639
3	Fuel Inventory - No. 6 Fuel	28,430,730	-	28,430,730	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	83,796	83,796	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	1,721,557	1,721,557	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	21,754,847	8,181,321	6,926,251	2,664,436	1,268,302	218,415	978,793	256,181	61,921	109,604	141,218	157,760	65,652	46,695	23,208	79,057	576,035
7	Deferred Charges: Holyrood	605,000	458,046	146,955														
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	62,898,924	22,607,746	23,758,468	7,179,831	3,395,227	483,344	1,966,601	552,663	180,771	319,979	293,820	335,194	96,634	111,552	72,214	106,838	1,438,043
9	Total Rate Base	**1,390,733,012**	**491,411,030**	**540,951,170**	**155,411,058**	**73,499,739**	**10,501,267**	**42,817,065**	**12,013,756**	**3,907,706**	**6,916,965**	**6,392,055**	**7,288,808**	**2,121,474**	**2,419,893**	**1,559,516**	**2,351,975**	**31,169,536**
10	Less: Rural Asset Portion	(171,790,219)	-	-	-	(73,499,739)	(10,501,267)	(42,817,065)	(12,013,756)	(3,907,706)	(6,916,965)	(6,392,055)	(7,288,808)	(2,121,474)	(2,419,893)	(1,559,516)	(2,351,975)	-
11	Rate Base Available for Equity Return	**1,218,942,794**	**491,411,030**	**540,951,170**	**155,411,058**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**31,169,536**
12	Return on Debt	85,225,259	30,114,071	33,149,931	9,523,717	4,504,124	643,526	2,623,865	736,213	239,467	423,877	391,710	446,664	130,006	148,293	95,568	144,131	1,910,095
13	Return on Equity	18,430,856	7,430,312	8,179,377	2,349,871	-	-	-	-	-	-	-	-	-	-	-	-	471,295
14	Return on Rate Base	**103,656,115**	**37,544,383**	**41,329,309**	**11,873,588**	**4,504,124**	**643,526**	**2,623,865**	**736,213**	**239,467**	**423,877**	**391,710**	**446,664**	**130,006**	**148,293**	**95,568**	**144,131**	**2,381,389**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Functional Classification of Rate Base (CONT'D.)

Line No.	1 Description	19 Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 40
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	Production - Demand, Energy ratios Sch.4.1 L.10
4	Fuel Inventory - Diesel	Production - Demand, Energy ratios Sch.4.1 L.12
5	Fuel Inventory - Gas Turbine	Production - Demand, Energy ratios Sch.4.1 L.11
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 40
7	Deferred Charges: Holyrood	Production - Demand, Energy ratios Sch.4.1 L.3
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
9	Total Rate Base	
10	Less: Rural Asset Portion	Rural Transmission and Distribution Rate Base
11	Rate Base Available for Equity Return	
12	Return on Debt	L.9 x Sch.1.1,p2,L.14
13	Return on Equity	L.11 x Sch.1.1,p2,L.17
14	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (1 CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Rural Prod & Transmission Demand (CP kW)	7 Distribution Substations Demand (CP kW)	8 Primary Lines Demand (CP kW)	9 Primary Lines Customer (Rural Cust)	10 Line Transformers Demand (CP kW)	11 Line Transformers Customer (Rural Cust)	12 Secondary Lines Demand (CP kW)	13 Secondary Lines Customer (Rural Cust)	14 Services Customer (Wtd Rural Cust)	15 Meters Customer	16 Street Lighting Customer	17 Accounting Customer (Rural Cust)	18 Specifically Assigned Customer
	Amounts																	
1	Newfoundland Power	-	1,145,430	5,509,948	1,149,238	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Industrial - Firm	-	53,929	322,125	52,379	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Industrial - Non-Firm	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	-	26,115	128,805	25,364	25,364	23,638	23,638	11,734	21,125	11,734	21,125	11,734	11,734	11,734	-	11,734	-
5	1.12 Domestic All Electric	-	35,574	166,212	34,551	34,551	32,200	32,200	7,811	28,776	7,811	28,776	7,811	7,811	7,811	-	7,811	-
6	1.3 Special	-	88	421	85	85	79	79	1	71	1	71	1	1	1	-	1	-
7	2.1 GS 0-10 kW	-	2,902	18,617	2,818	2,818	2,627	2,627	1,975	2,347	1,975	2,347	1,975	3,950	3,950	-	1,975	-
8	2.2 GS 10-100 kW	-	12,069	73,797	11,722	11,722	10,925	10,925	894	9,763	894	9,763	894	7,215	7,215	-	894	-
9	2.3 GS 110-1,000 kVa	-	12,214	61,451	11,863	11,863	11,055	11,055	79	9,126	79	9,126	79	679	679	-	79	-
10	2.4 GS Over 1,000 kVa	-	3,203	32,060	3,111	3,111	2,899	2,899	10	2,591	10	2,591	10	86	86	-	10	-
11	4.1 Street and Area Lighting	-	833	3,501	809	809	754	754	919	674	919	674	919	-	-	1	919	-
12	**Subtotal Rural**	-	**92,997**	**484,865**	**90,324**	**90,324**	**84,177**	**84,177**	**23,423**	**74,473**	**23,423**	**74,473**	**23,423**	**31,476**	**31,476**	**1**	**23,423**	-
13	**Total**	-	**1,292,357**	**6,316,947**	**1,291,941**	**90,324**	**84,177**	**84,177**	**23,423**	**74,473**	**23,423**	**74,473**	**23,423**	**31,476**	**31,476**	**1**	**23,423**	-
	Ratios Excluding Return on Equity																	
14	Newfoundland Power	-	0.8863	0.8722	0.8895	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Industrial - Firm	-	0.0417	0.0510	0.0405	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Industrial - Non-Firm	-	-	0.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	-	0.0202	0.0204	0.0196	0.2808	0.2808	0.2808	0.5009	0.2837	0.5009	0.2837	0.5009	0.3728	0.3728	-	0.5009	-
18	1.12 Domestic All Electric	-	0.0275	0.0263	0.0267	0.3825	0.3825	0.3825	0.3335	0.3864	0.3335	0.3864	0.3335	0.2482	0.2482	-	0.3335	-
19	1.3 Special	-	0.0001	0.0001	0.0001	0.0009	0.0009	0.0009	0.0000	0.0010	0.0000	0.0010	0.0000	0.0000	0.0000	-	0.0000	-
20	2.1 GS 0-10 kW	-	0.0022	0.0029	0.0022	0.0312	0.0312	0.0312	0.0843	0.0315	0.0843	0.0315	0.0843	0.1255	0.1255	-	0.0843	-
21	2.2 GS 10-100 kW	-	0.0093	0.0117	0.0091	0.1298	0.1298	0.1298	0.0382	0.1311	0.0382	0.1311	0.0382	0.2292	0.2292	-	0.0382	-
22	2.3 GS 110-1,000 kVa	-	0.0095	0.0097	0.0092	0.1313	0.1313	0.1313	0.0034	0.1225	0.0034	0.1225	0.0034	0.0216	0.0216	-	0.0034	-
23	2.4 GS Over 1,000 kVa	-	0.0025	0.0051	0.0024	0.0344	0.0344	0.0344	0.0004	0.0348	0.0004	0.0348	0.0004	0.0027	0.0027	-	0.0004	-
24	4.1 Street and Area Lighting	-	0.0006	0.0006	0.0006	0.0090	0.0090	0.0090	0.0392	0.0091	0.0392	0.0091	0.0392	-	-	1.0000	0.0392	-
25	**Subtotal Rural**	-	**0.0720**	**0.0768**	**0.0699**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	-
26	**Total**	-	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	-

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	20 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	Newfoundland Power	-	334,584,871
2	Industrial - Firm	-	15,778,195
3	Industrial - Non-Firm	-	13,530
	Rural		
4	1.1 Domestic	11,568,662	11,568,662
5	1.12 Domestic All Electric	13,098,159	13,098,159
6	1.3 Special	17,928	17,928
7	2.1 GS 0-10 kW	1,995,112	1,995,112
8	2.2 GS 10-100 kW	6,031,623	6,031,623
9	2.3 GS 110-1,000 kVa	4,744,903	4,744,903
10	2.4 GS Over 1,000 kVa	1,750,826	1,750,826
11	4.1 Street and Area Lighting	914,788	914,788
12	**Subtotal Rural**	**40,122,001**	**40,122,001**
13	**Total**	**40,122,001**	**390,498,597**
	Ratios Excluding Return on Equity		
14	Newfoundland Power	-	0.8568
15	Industrial - Firm	-	0.0404
16	Industrial - Non-Firm	-	0.0000
	Rural		
17	1.1 Domestic	0.2883	0.0296
18	1.12 Domestic All Electric	0.3265	0.0335
19	1.3 Special	0.0004	0.0000
20	2.1 GS 0-10 kW	0.0497	0.0051
21	2.2 GS 10-100 kW	0.1503	0.0154
22	2.3 GS 110-1,000 kVa	0.1183	0.0122
23	2.4 GS Over 1,000 kVa	0.0436	0.0045
24	4.1 Street and Area Lighting	0.0228	0.0023
25	**Subtotal Rural**	**1.0000**	**0.1027**
26	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Rural Prod & Transmission Demand	7 Substations Demand	8 Primary Lines Demand	9 Primary Lines Customer	10 Line Transformers Demand	11 Line Transformers Customer	12 Secondary Lines Demand	13 Secondary Lines Customer	14 Services Customer	15 Meters Customer	16 Street Lighting Customer	17 Accounting Customer	18 Specifically Assigned Customer
							Distribution											
	Allocated Rev Reqmt Excl Return		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	Newfoundland Power	241,941,437	62,784,163	164,223,666	12,455,310	-	-	-	-	-	-	-	-	-	-	-	-	2,139,758
2	Industrial - Firm	13,878,409	2,956,020	9,600,920	567,677	-	-	-	-	-	-	-	-	-	-	-	-	737,827
3	Industrial - Non-Firm	262	-	248	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	14,367,827	1,431,422	3,839,034	274,892	1,666,104	423,861	2,071,557	936,548	149,349	466,867	294,062	576,663	189,462	196,794	-	1,553,048	-
5	1.12 Domestic All Electric	16,497,839	1,949,887	4,953,932	374,458	2,269,571	577,384	2,821,880	623,459	203,443	310,793	400,571	383,883	126,125	131,005	-	1,033,862	-
6	1.3 Special	34,500	4,798	12,547	921	5,585	1,421	6,944	80	501	40	986	49	16	17	-	132	-
7	2.1 GS 0-10 kW	2,032,384	159,056	554,893	30,545	185,133	47,098	230,186	157,652	16,595	78,589	32,675	97,072	63,786	66,254	-	261,430	-
8	2.2 GS 10-100 kW	5,778,446	661,551	2,199,528	127,045	770,013	195,893	957,398	71,343	69,023	35,564	135,904	43,928	116,492	121,000	-	118,306	-
9	2.3 GS 110-1,000 kVa	4,935,954	669,477	1,831,532	128,567	779,238	198,240	968,869	6,319	64,522	3,150	127,041	3,891	10,957	11,381	-	10,478	-
10	2.4 GS Over 1,000 kVa	1,780,688	175,575	955,560	33,718	204,360	51,990	254,092	805	18,319	401	36,069	496	1,396	1,450	-	1,335	-
11	4.1 Street and Area Lighting	803,575	45,671	104,356	8,771	53,159	13,524	66,095	73,365	4,765	36,572	9,382	45,173	-	-	197,505	121,659	-
12	**Subtotal Rural**	**46,231,213**	**5,097,437**	**14,451,383**	**978,918**	**5,933,162**	**1,509,411**	**7,377,022**	**1,869,571**	**526,516**	**931,978**	**1,036,689**	**1,151,154**	**508,233**	**527,899**	**197,505**	**3,100,250**	**-**
13	**Total**	**302,051,322**	**70,837,620**	**188,276,218**	**14,001,905**	**5,933,162**	**1,509,411**	**7,377,022**	**1,869,571**	**526,516**	**931,978**	**1,036,689**	**1,151,154**	**508,233**	**527,899**	**197,505**	**3,100,250**	**2,877,585**
	Allocated Return on Debt																	
14	Newfoundland Power	65,652,889	26,690,433	28,914,981	8,471,765	-	-	-	-	-	-	-	-	-	-	-	-	1,575,710
15	Industrial - Firm	3,667,590	1,256,646	1,690,441	386,119	-	-	-	-	-	-	-	-	-	-	-	-	334,384
16	Industrial - Non-Firm	44	-	44	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	4,813,644	608,518	675,942	186,974	1,264,813	180,710	736,813	368,800	67,926	212,338	111,110	223,753	48,464	55,282	-	72,201	-
18	1.12 Domestic All Electric	5,825,473	828,924	872,242	254,697	1,722,931	246,164	1,003,689	245,510	92,529	141,353	151,355	148,952	32,263	36,801	-	48,064	-
19	1.3 Special	12,875	2,040	2,209	627	4,240	606	2,470	31	228	18	372	19	4	5	-	6	-
20	2.1 GS 0-10 kW	631,054	67,617	97,700	20,776	140,542	20,080	81,873	62,081	7,548	35,744	12,346	37,665	16,316	18,611	-	12,154	-
21	2.2 GS 10-100 kW	1,976,863	281,235	387,273	86,413	584,550	83,518	340,528	28,094	31,393	16,175	51,351	17,045	29,799	33,990	-	5,500	-
22	2.3 GS 110-1,000 kVa	1,804,476	284,604	322,479	87,448	591,554	84,518	344,608	2,488	29,345	1,433	48,002	1,510	2,803	3,197	-	487	-
23	2.4 GS Over 1,000 kVa	556,977	74,639	168,246	22,934	155,139	22,165	90,376	317	8,332	182	13,629	192	357	407	-	62	-
24	4.1 Street and Area Lighting	283,373	19,415	18,374	5,966	40,355	5,766	23,509	28,890	2,167	16,634	3,545	17,528	-	-	95,568	5,656	-
25	**Subtotal Rural**	**15,904,736**	**2,166,992**	**2,544,466**	**665,833**	**4,504,124**	**643,526**	**2,623,865**	**736,213**	**239,467**	**423,877**	**391,710**	**446,664**	**130,006**	**148,293**	**95,568**	**144,131**	**-**
26	**Total**	**85,225,259**	**30,114,071**	**33,149,931**	**9,523,717**	**4,504,124**	**643,526**	**2,623,865**	**736,213**	**239,467**	**423,877**	**391,710**	**446,664**	**130,006**	**148,293**	**95,568**	**144,131**	**1,910,095**
	Allocated Return on Equity																	
27	Newfoundland Power	16,199,121	6,585,568	7,134,450	2,090,314	-	-	-	-	-	-	-	-	-	-	-	-	388,789
28	Industrial - Firm	904,937	310,063	417,098	95,271	-	-	-	-	-	-	-	-	-	-	-	-	82,506
29	Industrial - Non-Firm	11	-	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
30	1.1 Domestic	363,060	150,145	166,781	46,134	-	-	-	-	-	-	-	-	-	-	-	-	-
31	1.12 Domestic All Electric	482,588	204,528	215,216	62,844	-	-	-	-	-	-	-	-	-	-	-	-	-
32	1.3 Special	1,203	503	545	155	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.1 GS 0-10 kW	45,916	16,684	24,106	5,126	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.2 GS 10-100 kW	186,268	69,392	95,555	21,321	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2.3 GS 110-1,000 kVa	171,368	70,223	79,568	21,577	-	-	-	-	-	-	-	-	-	-	-	-	-
36	2.4 GS Over 1,000 kVa	65,588	18,416	41,513	5,659	-	-	-	-	-	-	-	-	-	-	-	-	-
37	4.1 Street and Area Lighting	10,796	4,791	4,534	1,472	-	-	-	-	-	-	-	-	-	-	-	-	-
38	**Subtotal Rural**	**1,326,787**	**534,681**	**627,819**	**164,287**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
39	**Total**	**18,430,856**	**7,430,312**	**8,179,377**	**2,349,871**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**471,295**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment
	Allocated Rev Reqmt Excl Return		($)
1	Newfoundland Power	-	338,540
2	Industrial - Firm	-	15,965
3	Industrial - Non-Firm	-	14
	Rural		
4	1.1 Domestic	286,460	11,705
5	1.12 Domestic All Electric	324,333	13,253
6	1.3 Special	444	18
7	2.1 GS 0-10 kW	49,402	2,019
8	2.2 GS 10-100 kW	149,353	6,103
9	2.3 GS 110-1,000 kVa	117,492	4,801
10	2.4 GS Over 1,000 kVa	43,353	1,772
11	4.1 Street and Area Lighting	22,652	926
12	**Subtotal Rural**	**993,490**	**40,596**
13	**Total**	**993,490**	**395,114**
	Allocated Return on Debt		
14	Newfoundland Power	-	-
15	Industrial - Firm	-	-
16	Industrial - Non-Firm	-	-
	Rural		
17	1.1 Domestic	-	-
18	1.12 Domestic All Electric	-	-
19	1.3 Special	-	-
20	2.1 GS 0-10 kW	-	-
21	2.2 GS 10-100 kW	-	-
22	2.3 GS 110-1,000 kVa	-	-
23	2.4 GS Over 1,000 kVa	-	-
24	4.1 Street and Area Lighting	-	-
25	**Subtotal Rural**	**-**	**-**
26	**Total**	**-**	**-**
	Allocated Return on Equity		
27	Newfoundland Power	-	-
28	Industrial - Firm	-	-
29	Industrial - Non-Firm	-	-
	Rural		
30	1.1 Domestic	-	-
31	1.12 Domestic All Electric	-	-
32	1.3 Special	-	-
33	2.1 GS 0-10 kW	-	-
34	2.2 GS 10-100 kW	-	-
35	2.3 GS 110-1,000 kVa	-	-
36	2.4 GS Over 1,000 kVa	-	-
37	4.1 Street and Area Lighting	-	-
38	**Subtotal Rural**	**-**	**-**
39	**Total**	**-**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Rural Prod & Transmission Demand	7 Distribution Substations Demand	8 Distribution Primary Lines Demand	9 Distribution Primary Lines Customer	10 Distribution Line Transformers Demand	11 Distribution Line Transformers Customer	12 Distribution Secondary Lines Demand	13 Distribution Secondary Lines Customer	14 Distribution Services Customer	15 Distribution Meters Customer	16 Distribution Street Lighting Customer	17 Accounting Customer	18 Specifically Assigned Customer
	Total Revenue Requiremt	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
40	Newfoundland Power	323,793,447	96,060,164	200,273,097	23,017,389	-	-	-	-	-	-	-	-	-	-	-	-	4,104,258
41	Industrial - Firm	18,450,936	4,522,729	11,708,459	1,049,067	-	-	-	-	-	-	-	-	-	-	-	-	1,154,717
42	Industrial - Non-Firm	317	-	303	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
43	1.1 Domestic	19,544,531	2,190,085	4,681,756	508,000	2,930,916	604,571	2,808,370	1,305,349	217,275	679,206	405,172	800,416	237,926	252,075	-	1,625,249	-
44	1.12 Domestic All Electric	22,805,900	2,983,339	6,041,391	691,998	3,992,502	823,548	3,825,569	868,969	295,972	452,146	551,926	532,835	158,387	167,806	-	1,081,926	-
45	1.3 Special	48,578	7,342	15,301	1,703	9,825	2,027	9,414	111	728	58	1,358	68	20	21	-	139	-
46	2.1 GS 0-10 kW	2,709,355	243,356	676,700	56,448	325,675	67,178	312,058	219,734	24,143	114,333	45,022	134,737	80,102	84,865	-	273,584	-
47	2.2 GS 10-100 kW	7,941,576	1,012,178	2,682,356	234,779	1,354,563	279,411	1,297,927	99,437	100,416	51,740	187,254	60,973	146,290	154,990	-	123,806	-
48	2.3 GS 110-1,000 kVa	6,911,798	1,024,304	2,233,580	237,592	1,370,792	282,758	1,313,477	8,807	93,867	4,583	175,043	5,400	13,760	14,578	-	10,966	-
49	2.4 GS Over 1,000 kVa	2,403,254	268,630	1,165,319	62,310	359,499	74,155	344,468	1,122	26,650	584	49,697	688	1,753	1,857	-	1,397	-
50	4.1 Street and Area Lighting	1,097,744	69,877	127,264	16,208	93,514	19,289	89,604	102,256	6,932	53,206	12,927	62,701	-	-	293,073	127,315	-
51	**Subtotal Rural**	**63,462,737**	**7,799,110**	**17,623,667**	**1,809,038**	**10,437,287**	**2,152,937**	**10,000,886**	**2,605,784**	**765,984**	**1,355,855**	**1,428,400**	**1,597,819**	**638,238**	**676,192**	**293,073**	**3,244,381**	**-**
52	**Total**	**405,707,437**	**108,382,003**	**229,605,526**	**25,875,493**	**10,437,287**	**2,152,937**	**10,000,886**	**2,605,784**	**765,984**	**1,355,855**	**1,428,400**	**1,597,819**	**638,238**	**676,192**	**293,073**	**3,244,381**	**5,258,975**
	Re-classification of Revenue-Related																	
53	Newfoundland Power	-	100,540	209,613	24,091	-	-	-	-	-	-	-	-	-	-	-	-	4,296
54	Industrial - Firm	-	3,917	10,140	908	-	-	-	-	-	-	-	-	-	-	-	-	1,000
55	Industrial - Non-Firm	-	-	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
56	1.1 Domestic	-	33,929	72,530	7,870	45,406	9,366	43,507	20,223	3,366	10,522	6,277	12,400	3,686	3,905	-	25,178	-
57	1.12 Domestic All Electric	(0)	44,825	90,772	10,397	59,987	12,374	57,479	13,056	4,447	6,793	8,293	8,006	2,380	2,521	-	16,256	-
58	1.3 Special	(0)	71	147	16	94	19	90	1	7	1	13	1	0	0	-	1	-
59	2.1 GS 0-10 kW	(0)	4,708	13,092	1,092	6,301	1,300	6,037	4,251	467	2,212	871	2,607	1,550	1,642	-	5,293	-
60	2.2 GS 10-100 kW	(0)	20,209	53,555	4,688	27,045	5,579	25,914	1,985	2,005	1,033	3,739	1,217	2,921	3,094	-	2,472	-
61	2.3 GS 110-1,000 kVa	(0)	18,450	40,231	4,280	24,691	5,093	23,658	159	1,691	83	3,153	97	248	263	-	198	-
62	2.4 GS Over 1,000 kVa	0	5,140	22,299	1,192	6,879	1,419	6,592	21	510	11	951	13	34	36	-	27	-
63	4.1 Street and Area Lighting	(0)	1,534	2,793	356	2,053	423	1,967	2,244	152	1,168	284	1,376	-	-	6,433	2,794	-
64	**Subtotal Rural**	**(0)**	**128,865**	**295,420**	**29,891**	**172,456**	**35,573**	**165,245**	**41,941**	**12,645**	**21,823**	**23,580**	**25,717**	**10,818**	**11,461**	**6,433**	**52,219**	**-**
65	**Total**	**(0)**	**233,322**	**515,186**	**54,890**	**172,456**	**35,573**	**165,245**	**41,941**	**12,645**	**21,823**	**23,580**	**25,717**	**10,818**	**11,461**	**6,433**	**52,219**	**5,296**
	Total Allocated Revenue Requirement																	
66	Newfoundland Power	323,793,447	96,160,704	200,482,710	23,041,479	-	-	-	-	-	-	-	-	-	-	-	-	4,108,553
67	Industrial - Firm	18,450,936	4,526,646	11,718,599	1,049,975	-	-	-	-	-	-	-	-	-	-	-	-	1,155,717
68	Industrial - Non-Firm	317	-	317	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
69	1.1 Domestic	19,544,531	2,224,013	4,754,286	515,870	2,976,322	613,937	2,851,877	1,325,571	220,641	689,728	411,449	812,816	241,612	255,980	-	1,650,428	-
70	1.12 Domestic All Electric	22,805,900	3,028,163	6,132,163	702,396	4,052,489	835,922	3,883,048	882,025	300,419	458,940	560,219	540,841	160,767	170,327	-	1,098,182	-
71	1.3 Special	48,578	7,412	15,448	1,719	9,919	2,046	9,505	112	735	58	1,371	69	20	22	-	140	-
72	2.1 GS 0-10 kW	2,709,355	248,064	689,792	57,540	331,976	68,478	318,095	223,985	24,610	116,545	45,893	137,343	81,652	86,507	-	278,876	-
73	2.2 GS 10-100 kW	7,941,576	1,032,387	2,735,912	239,467	1,381,608	284,989	1,323,841	101,423	102,421	52,773	190,993	62,190	149,211	158,084	-	126,278	-
74	2.3 GS 110-1,000 kVa	6,911,798	1,042,754	2,273,811	241,871	1,395,483	287,851	1,337,135	8,966	95,558	4,665	178,196	5,498	14,007	14,840	-	11,163	-
75	2.4 GS Over 1,000 kVa	2,403,254	273,771	1,187,618	63,502	366,378	75,574	351,060	1,143	27,160	595	50,648	701	1,786	1,892	-	1,423	-
76	4.1 Street and Area Lighting	1,097,744	71,411	130,057	16,564	95,566	19,713	91,571	104,500	7,085	54,374	13,211	64,077	-	-	299,506	130,110	-
77	**Subtotal Rural**	**63,462,737**	**7,927,975**	**17,919,087**	**1,838,929**	**10,609,742**	**2,188,510**	**10,166,132**	**2,647,725**	**778,629**	**1,377,678**	**1,451,980**	**1,623,536**	**649,056**	**687,653**	**299,506**	**3,296,600**	**-**
78	**Total**	**405,707,437**	**108,615,325**	**230,120,712**	**25,930,383**	**10,609,742**	**2,188,510**	**10,166,132**	**2,647,725**	**778,629**	**1,377,678**	**1,451,980**	**1,623,536**	**649,056**	**687,653**	**299,506**	**3,296,600**	**5,264,270**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	Basis of Proration
	Total Revenue Requiremt	($)	($)	
40	Newfoundland Power	-	338,540	
41	Industrial - Firm	-	15,965	
42	Industrial - Non-Firm	-	14	
	Rural			
43	1.1 Domestic	286,460	11,705	
44	1.12 Domestic All Electric	324,333	13,253	
45	1.3 Special	444	18	
46	2.1 GS 0-10 kW	49,402	2,019	
47	2.2 GS 10-100 kW	149,353	6,103	
48	2.3 GS 110-1,000 kVa	117,492	4,801	
49	2.4 GS Over 1,000 kVa	43,353	1,772	
50	4.1 Street and Area Lighting	22,652	926	
51	**Subtotal Rural**	**993,490**	**40,596**	
52	**Total**	**993,490**	**395,114**	
	Re-classification of Revenue-Related			
53	Newfoundland Power	-	(338,540)	Re-classification to demand, energy and customer is based on rate class revenue
54	Industrial - Firm	-	(15,965)	requirements excluding revenue-related items.
55	Industrial - Non-Firm	-	(14)	
	Rural			
56	1.1 Domestic	(286,460)	(11,705)	
57	1.12 Domestic All Electric	(324,333)	(13,253)	
58	1.3 Special	(444)	(18)	
59	2.1 GS 0-10 kW	(49,402)	(2,019)	
60	2.2 GS 10-100 kW	(149,353)	(6,103)	
61	2.3 GS 110-1,000 kVa	(117,492)	(4,801)	
62	2.4 GS Over 1,000 kVa	(43,353)	(1,772)	
63	4.1 Street and Area Lighting	(22,652)	(926)	
64	**Subtotal Rural**	**(993,490)**	**(40,596)**	
65	**Total**	**(993,490)**	**(395,114)**	
	Total Allocated Revenue Requirement			
66	Newfoundland Power	-	-	
67	Industrial - Firm	-	-	
68	Industrial - Non-Firm	-	-	
	Rural			
69	1.1 Domestic	-	-	
70	1.12 Domestic All Electric	-	-	
71	1.3 Special	-	-	
72	2.1 GS 0-10 kW	-	-	
73	2.2 GS 10-100 kW	-	-	
74	2.3 GS 110-1,000 kVa	-	-	
75	2.4 GS Over 1,000 kVa	-	-	
76	4.1 Street and Area Lighting	-	-	
77	**Subtotal Rural**	-	-	
78	**Total**	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Interconnected
Allocation of Specifically Assigned Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 OM&A Transmission Lines ($) (Plant)	4 OM&A Transmission Terminals ($) (Plant)	5 OM&A Administrative & General ($) (C3 & C4)	6 OM&A Other ($) (C3 & C4)	7 Depreciation Transmission Lines ($) (Direct)	8 Depreciation Transmission Terminals ($) (Direct)	9 Depreciation Telecontrol & Feasibility Study ($) (Direct)	10 Depreciation General ($) (Exp C3,4,6)	11 Expense Credits Rental Income ($) (Plant)	12 Expense Credits Other ($) (C6)	13 Gains/Losses ($) (NBV)	14 Subtotal Excluding Return ($)	15 Return on Debt ($) (NBV)	16 Return on Equity ($) (NBV)	17 Subtotal Excl Rev Related ($)	18 Revenue Related ($)
	Basis of Allocation - Amounts																	
1	Newfoundland Power		23,478,592	10,814,943	34,293,535	34,293,535	-	-	-	645,375	34,293,535	34,293,535	23,076,136	-	23,076,136	23,076,136	-	-
	Industrial																	
2	Abitibi Consolidated - S'ville		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Corner Brook P& P - CB		-	6,319,970	6,319,970	6,319,970	-	-	-	196,377	6,319,970	6,319,970	4,578,715	-	4,578,715	4,578,715	-	-
5	Corner Brook P& P - DL		-	20,897	20,897	20,897	-	-	-	649	20,897	20,897	16,337	-	16,337	16,337	-	-
6	North Atlantic Refining Limited		-	1,125,608	1,125,608	1,125,608	-	-	-	34,975	1,125,608	1,125,608	301,979	-	301,979	301,979	-	-
7	Aur Resources		4,534,363	909,953	5,444,315	5,444,315	-	-	-	88,014	5,444,315	5,444,315	-	-	-	-	-	-
8	**Subtotal Industrial**		**4,534,363**	**8,376,427**	**12,910,790**	**12,910,790**	**-**	**-**	**-**	**320,016**	**12,910,790**	**12,910,790**	**4,897,031**	**-**	**4,897,031**	**4,897,031**	**-**	**-**
9	**Total**		**28,012,955**	**19,191,370**	**47,204,325**	**47,204,325**	**-**	**-**	**-**	**965,391**	**47,204,325**	**47,204,325**	**27,973,167**	**-**	**27,973,167**	**27,973,167**	**-**	**-**
10	**Basis of Allocation - Ratios**																	
11	Newfoundland Power		0.8381	0.5635	0.7265	0.7265	-	-	-	0.6685	0.7265	0.7265	0.8249	-	0.8249	0.8249	-	-
	Industrial																	
12	Abitibi Consolidated - S'ville		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Corner Brook P& P - CB		-	0.3293	0.1339	0.1339	-	-	-	0.2034	0.1339	0.1339	0.1637	-	0.1637	0.1637	-	-
15	Corner Brook P& P - DL		-	0.0011	0.0004	0.0004	-	-	-	0.0007	0.0004	0.0004	0.0006	-	0.0006	0.0006	-	-
16	North Atlantic Refining Ltd.		-	0.0587	0.0238	0.0238	-	-	-	0.0362	0.0238	0.0238	0.0108	-	0.0108	0.0108	-	-
17	Aur Resources		0.1619	0.0474	0.1153	0.1153	-	-	-	0.0912	0.1153	0.1153	-	-	-	-	-	-
18	**Subtotal Industrial**		**0.1619**	**0.4365**	**0.2735**	**0.2735**	**-**	**-**	**-**	**0.3315**	**0.2735**	**0.2735**	**0.1751**	**-**	**0.1751**	**0.1751**	**-**	**-**
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	4,108,553	229,062	299,073	558,963	117,240	604,402	174,430	-	152,855	(302)	(7,824)	11,861	2,139,758	1,575,710	388,789	4,104,258	4,296
	Industrial																	
21	Abitibi Consolidated - S'ville	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Abitibi Consolidated - GF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Corner Brook P& P - CB	797,808	-	174,771	103,011	21,606	-	60,571	-	46,511	(56)	(1,442)	2,353	407,326	312,649	77,143	797,118	690
24	Corner Brook P& P - DL	3,060	-	578	341	71	-	520	-	154	(0)	(5)	8	1,667	1,116	275	3,058	3
25	North Atlantic Refining Ltd.	158,370	-	31,127	18,347	3,848	-	71,030	-	8,284	(10)	(257)	155	132,525	20,620	5,088	158,233	137
26	Aur Resources	196,479	44,238	25,164	88,739	18,613	-	-	-	20,846	(48)	(1,242)	-	196,309	-	-	196,309	170
27	**Subtotal Industrial**	**1,155,717**	**44,238**	**231,639**	**210,438**	**44,138**	**-**	**132,121**	**-**	**75,795**	**(114)**	**(2,945)**	**2,517**	**737,827**	**334,384**	**82,506**	**1,154,717**	**1,000**
28	**Total**	**5,264,270**	**273,300**	**530,713**	**769,400**	**161,378**	**604,402**	**306,551**	**-**	**228,649**	**(416)**	**(10,769)**	**14,378**	**2,877,585**	**1,910,095**	**471,295**	**5,258,975**	**5,296**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Isolated
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	5,143,221	1,781,564	2,271,978	-	14,831	379,985	119,818	38,287	67,771	86,009	89,405	55,674	22,050	14,501	167,752	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	2,472,893	-	2,472,893	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	108,123	-	108,123	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	814,554	311,998	398,208	-	2,049	40,956	13,238	4,714	8,345	8,793	9,421	6,199	3,119	1,679	5,833	-
	Expense Credits																
8	Sundry	(27,013)	(9,357)	(11,933)	-	(78)	(1,996)	(629)	(201)	(356)	(452)	(470)	(292)	(116)	(76)	(881)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(4,915)	(1,703)	(2,171)	-	(14)	(363)	(115)	(37)	(65)	(82)	(85)	(53)	(21)	(14)	(160)	-
12	Pole Attachments	(24,384)	-	-	-	-	(14,103)	(4,820)	-	-	(2,496)	(2,966)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(248)	-	-	-	-	-	-	-	-	-	-	-	-	-	(248)	-
16	Meter Test Revenues	(280)	-	-	-	-	-	-	-	-	-	-	-	(280)	-	-	-
17	**Total Expense Credits**	**(56,841)**	**(11,060)**	**(14,104)**	**-**	**(92)**	**(16,462)**	**(5,563)**	**(238)**	**(421)**	**(3,030)**	**(3,521)**	**(346)**	**(417)**	**(90)**	**(1,289)**	**-**
18	**Subtotal Expenses**	**8,481,949**	**2,082,502**	**5,237,097**	**-**	**16,788**	**404,479**	**127,493**	**42,764**	**75,695**	**91,772**	**95,305**	**61,527**	**24,751**	**16,091**	**172,296**	**-**
19	Disposal Gain / Loss	106,464	38,300	48,279	-	592	7,324	2,347	1,249	2,211	1,481	1,612	997	818	547	705	-
20	**Subtotal Revenue Requirement Ex. Return**	**8,588,413**	**2,120,802**	**5,285,377**	**-**	**17,380**	**411,803**	**129,841**	**44,013**	**77,907**	**93,253**	**96,917**	**62,524**	**25,569**	**16,637**	**173,000**	**-**
21	Return on Debt	498,410	175,799	231,296	-	2,685	33,744	10,810	5,685	10,063	6,850	7,442	4,604	3,720	2,483	3,229	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**9,086,823**	**2,296,602**	**5,516,673**	**-**	**20,065**	**445,548**	**140,650**	**49,698**	**87,970**	**100,103**	**104,359**	**67,128**	**29,290**	**19,120**	**176,229**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	32,277	1,319	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(170)	(7)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(31)	(1)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(200)**	**(8)**	
18	**Subtotal Expenses**	**32,077**	**1,311**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**32,077**	**1,311**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**32,077**	**1,311**	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	12,786,938	5,516,706	7,270,232	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**12,786,938**	**5,516,706**	**7,270,232**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	253,721	201,749	-	-	51,973	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	56,580	-	-	-	-	42,659	5,435	-	-	4,948	3,539	-	-	-	-	-
8	Poles	2,023,586	-	-	-	-	1,170,337	399,966	-	-	207,150	246,133	-	-	-	-	-
9	Primary Conductor & Equipment	137,461	-	-	-	-	121,928	15,533	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	372,594	-	-	-	-	-	-	134,506	238,087	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	154,477	-	-	-	-	-	-	-	-	90,060	64,417	-	-	-	-	-
13	Services	195,587	-	-	-	-	-	-	-	-	-	-	195,587	-	-	-	-
14	Meters	87,847	-	-	-	-	-	-	-	-	-	-	-	87,847	-	-	-
15	Street Lighting	50,944	-	-	-	-	-	-	-	-	-	-	-	-	50,944	-	-
16	**Subtotal Distribution**	**3,332,798**	**201,749**	**-**	**-**	**51,973**	**1,334,924**	**420,933**	**134,506**	**238,087**	**302,158**	**314,089**	**195,587**	**87,847**	**50,944**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**16,119,736**	**5,718,455**	**7,270,232**	**-**	**51,973**	**1,334,924**	**420,933**	**134,506**	**238,087**	**302,158**	**314,089**	**195,587**	**87,847**	**50,944**	**-**	**-**
18	General	2,620,097	967,079	1,249,719	-	4,839	124,281	39,189	12,523	22,166	28,131	29,242	18,209	6,205	4,743	113,772	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	25,178	8,932	11,355	-	81	2,085	657	210	372	472	491	305	137	80	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**18,765,010**	**6,694,466**	**8,531,307**	**-**	**56,892**	**1,461,290**	**460,780**	**147,239**	**260,625**	**330,761**	**343,821**	**214,101**	**94,189**	**55,767**	**113,772**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Isolated
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	4,925,839	2,125,169	2,800,670	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**4,925,839**	**2,125,169**	**2,800,670**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	145,849	107,014	-	-	38,835	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	9,664	-	-	-	-	7,286	928	-	-	845	605	-	-	-	-	-
8	Poles	707,543	-	-	-	-	409,206	139,847	-	-	72,430	86,060	-	-	-	-	-
9	Primary Conductor & Equipment	40,951	-	-	-	-	36,323	4,627	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	224,257	-	-	-	-	-	-	80,957	143,300	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	29,224	-	-	-	-	-	-	-	-	17,038	12,187	-	-	-	-	-
13	Services	61,086	-	-	-	-	-	-	-	-	-	-	61,086	-	-	-	-
14	Meters	53,853	-	-	-	-	-	-	-	-	-	-	-	53,853	-	-	-
15	Street Lighting	35,757	-	-	-	-	-	-	-	-	-	-	-	-	35,757	-	-
16	**Subtotal Distribution**	**1,308,183**	**107,014**	**-**	**-**	**38,835**	**452,816**	**145,403**	**80,957**	**143,300**	**90,313**	**98,851**	**61,086**	**53,853**	**35,757**	**-**	**-**
17	**Subtl Prod, Trans, & Dist**	**6,234,022**	**2,232,183**	**2,800,670**	**-**	**38,835**	**452,816**	**145,403**	**80,957**	**143,300**	**90,313**	**98,851**	**61,086**	**53,853**	**35,757**	**-**	**-**
18	General	1,123,972	414,859	536,106	-	2,076	53,314	16,811	5,372	9,509	12,068	12,544	7,811	2,662	2,035	48,806	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	14,415	5,162	6,476	-	90	1,047	336	187	331	209	229	141	125	83	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**7,372,409**	**2,652,204**	**3,343,252**	**-**	**41,000**	**507,177**	**162,550**	**86,516**	**153,140**	**102,589**	**111,624**	**69,038**	**56,639**	**37,874**	**48,806**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	2,154,569	929,552	1,225,017	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	288,385	124,419	163,966	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**2,442,955**	**1,053,971**	**1,388,983**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
7	Other	335,769	20,876	-	-	5,378	138,130	43,556	13,918	24,636	31,266	32,500	20,238	-	5,271	-	-
8	Meters	6,896	-	-	-	-	-	-	-	-	-	-	-	6,896	-	-	-
9	**Subtotal Distribution**	**342,665**	**20,876**	**-**	**-**	**5,378**	**138,130**	**43,556**	**13,918**	**24,636**	**31,266**	**32,500**	**20,238**	**6,896**	**5,271**	**-**	**-**
10	**Subttl Prod, Trans, & Dist**	**2,785,620**	**1,074,847**	**1,388,983**	**-**	**5,378**	**138,130**	**43,556**	**13,918**	**24,636**	**31,266**	**32,500**	**20,238**	**6,896**	**5,271**	**-**	**-**
11	Customer Accounting	126,451	-	-	-	-	-	-	-	-	-	-	-	-	-	126,451	-
	Administrative & General:																
	Plant-Related:																
12	Production	482,682	208,245	274,437	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	428,564	25,943	-	-	6,683	171,658	54,128	17,296	30,616	38,854	40,389	25,150	11,296	6,551	-	-
15	Prod, Trans, Distn Plant	265,559	94,207	119,771	-	856	21,992	6,935	2,216	3,922	4,978	5,174	3,222	1,447	839	-	-
16	Prod, Trans, Distn and Gen Plt	3,272	1,167	1,488	-	10	255	80	26	45	58	60	37	16	10	20	-
17	Property Insurance	11,047	4,716	6,010	-	40	88	28	9	16	20	21	13	4	3	80	-
	Revenue Related:																
18	Municipal Tax	32,277	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	1,319	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	948,826	350,212	452,566	-	1,752	45,006	14,192	4,535	8,027	10,187	10,589	6,594	2,247	1,718	41,201	-
21	Prod, Trans, and Distn Expense-Related	57,604	22,227	28,723	-	111	2,856	901	288	509	647	672	419	143	109	-	-
22	**Subtotal Admin & General**	**2,231,150**	**706,717**	**882,994**	**-**	**9,453**	**241,855**	**76,263**	**24,369**	**43,135**	**54,743**	**56,905**	**35,435**	**15,154**	**9,230**	**41,301**	**-**
23	**Total Operating & Maintenance Expenses**	**5,143,221**	**1,781,564**	**2,271,978**	**-**	**14,831**	**379,985**	**119,818**	**38,287**	**67,771**	**86,009**	**89,405**	**55,674**	**22,050**	**14,501**	**167,752**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L6
2	Other	-		Production - Demand, Energy ratios Sch.4.1 L6
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	**Subtotal Transmission**	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	**Subtotal Distribution**	-	-	
10	**Subttl Prod, Trans, & Dist**	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and Gen Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	32,277	-	Revenue-related
19	PUB Assessment	-	1,319	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	**Subtotal Admin & General**	32,277	1,319	
23	**Total Operating & Maintenance Expenses**	32,277	1,319	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Isolated
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	565,178	243,836	321,341	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**565,178**	**243,836**	**321,341**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substn Struct & Eqpt	10,264	8,532	-	-	1,732	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	1,147	-	-	-	-	865	110	-	-	100	72	-	-	-	-	-
8	Poles	52,931	-	-	-	-	30,613	10,462	-	-	5,418	6,438	-	-	-	-	-
9	Primary Conductor & Equipment	2,009	-	-	-	-	1,782	227	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	10,849	-	-	-	-	-	-	3,916	6,932	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	2,659	-	-	-	-	-	-	-	-	1,550	1,109	-	-	-	-	-
13	Services	5,064	-	-	-	-	-	-	-	-	-	-	5,064	-	-	-	-
14	Meters	2,694	-	-	-	-	-	-	-	-	-	-	-	2,694	-	-	-
15	Street Lighting	1,381	-	-	-	-	-	-	-	-	-	-	-	-	1,381	-	-
16	**Subtotal Distribution**	**88,999**	**8,532**	**-**	**-**	**1,732**	**33,260**	**10,799**	**3,916**	**6,932**	**7,069**	**7,619**	**5,064**	**2,694**	**1,381**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**654,176**	**252,368**	**321,341**	**-**	**1,732**	**33,260**	**10,799**	**3,916**	**6,932**	**7,069**	**7,619**	**5,064**	**2,694**	**1,381**	**-**	**-**
18	General	134,332	49,582	64,073	-	248	6,372	2,009	642	1,136	1,442	1,499	934	318	243	5,833	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	26,046	10,048	12,794	-	69	1,324	430	156	276	281	303	202	107	55	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**814,554**	**311,998**	**398,208**	**-**	**2,049**	**40,956**	**13,238**	**4,714**	**8,345**	**8,793**	**9,421**	**6,199**	**3,119**	**1,679**	**5,833**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Isolated
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	7,372,409	2,652,204	3,343,252	-	41,000	507,177	162,550	86,516	153,140	102,589	111,624	69,038	56,639	37,874	48,806	-
2	Cash Working Capital	25,027	9,003	11,349	-	139	1,722	552	294	520	348	379	234	192	129	166	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	157,088	-	157,088	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	213,816	76,279	97,209	-	648	16,651	5,250	1,678	2,970	3,769	3,918	2,440	1,073	635	1,296	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	364,866	131,259	165,460	-	2,029	25,101	8,045	4,282	7,579	5,077	5,524	3,417	2,803	1,874	2,415	-
8	Total Rate Base	**8,133,206**	**2,868,746**	**3,774,358**	**-**	**43,817**	**550,650**	**176,397**	**92,769**	**164,209**	**111,783**	**121,444**	**75,129**	**60,707**	**40,513**	**52,684**	**-**
9	Less: Rural Portion	(8,133,206)	(2,868,746)	(3,774,358)	-	(43,817)	(550,650)	(176,397)	(92,769)	(164,209)	(111,783)	(121,444)	(75,129)	(60,707)	(40,513)	(52,684)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	498,410	175,799	231,296	-	2,685	33,744	10,810	5,685	10,063	6,850	7,442	4,604	3,720	2,483	3,229	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**498,410**	**175,799**	**231,296**	**-**	**2,685**	**33,744**	**10,810**	**5,685**	**10,063**	**6,850**	**7,442**	**4,604**	**3,720**	**2,483**	**3,229**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Isolated
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Isolated
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Distribution Substations Demand	7 Distribution Primary Lines Demand	8 Distribution Primary Lines Customer	9 Distribution Line Transformers Demand	10 Distribution Line Transformers Customer	11 Distribution Secondary Lines Demand	12 Distribution Secondary Lines Customer	13 Distribution Services Customer	14 Distribution Meters Customer	15 Distribution Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)		(Rural Cust)	(Rural Cust)	
	Amounts																
1	1.2 Domestic Diesel	-	1,289	6,011	1,289	1,229	1,229	714	1,141	714	1,141	714	714	714	-	714	-
2	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	114	891	114	109	109	68	101	68	101	68	135	135	-	68	-
5	2.2 GS 10-100 kW	-	152	875	152	145	145	1	134	1	134	1	6	6	-	1	-
6	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	23	99	23	22	22	37	20	37	20	37	-	-	37	37	-
11	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**-**	**1,577**	**7,876**	**1,577**	**1,504**	**1,504**	**820**	**1,396**	**820**	**1,396**	**820**	**855**	**855**	**37**	**820**	**-**
	Ratios																
13	1.2 Domestic Diesel	-	0.8171	0.7632	0.8171	0.8171	0.8171	0.8711	0.8171	0.8711	0.8171	0.8711	0.8351	0.8351	-	0.8711	-
14	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0722	0.1131	0.0722	0.0722	0.0722	0.0823	0.0722	0.0823	0.0722	0.0823	0.1578	0.1578	-	0.0823	-
17	2.2 GS 10-100 kW	-	0.0961	0.1111	0.0961	0.0961	0.0961	0.0009	0.0961	0.0009	0.0961	0.0009	0.0071	0.0071	-	0.0009	-
18	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0146	0.0126	0.0146	0.0146	0.0146	0.0456	0.0146	0.0456	0.0146	0.0456	-	-	1.0000	0.0456	-
23	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	680,855	680,855
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	182,615	182,615
5	2.2 GS 10-100 kW	397,002	397,002
6	2.3 GS 110-1,000 kVa	-	-
7	2.4 GS Over 1,000 kVa	-	-
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	34,957	34,957
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**1,295,428**	**1,295,428**
	Ratios		
13	1.2 Domestic Diesel	0.5256	0.5256
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1410	0.1410
17	2.2 GS 10-100 kW	0.3065	0.3065
18	2.3 GS 110-1,000 kVa	-	-
19	2.4 GS Over 1,000 kVa	-	-
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0270	0.0270
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Production and		Distribution											Specifically
Line		Total	Production	Transmission	Transmissior	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	6,736,999	1,732,902	4,034,033	-	14,201	336,484	113,107	35,963	67,867	76,197	84,427	52,213	21,353	-	150,705	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	849,697	153,192	597,653	-	1,255	29,746	10,689	3,179	6,414	6,736	7,979	9,869	4,036	-	14,242	-
5	2.2 GS 10-100 kW	856,791	203,788	587,280	-	1,670	39,570	119	4,229	71	8,961	89	443	181	-	158	-
6	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	144,926	30,920	66,412	-	253	6,004	5,925	642	3,555	1,360	4,423	-	-	16,637	7,895	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**8,588,413**	**2,120,802**	**5,285,377**	**-**	**17,380**	**411,803**	**129,841**	**44,013**	**77,907**	**93,253**	**96,917**	**62,524**	**25,569**	**16,637**	**173,000**	**-**
	Allocated Return on Debt																
13	1.2 Domestic Diesel	394,618	143,645	176,535	-	2,194	27,572	9,417	4,645	8,766	5,597	6,483	3,845	3,107	-	2,812	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	46,300	12,699	26,154	-	194	2,437	890	411	828	495	613	727	587	-	266	-
17	2.2 GS 10-100 kW	47,386	16,893	25,700	-	258	3,242	10	546	9	658	7	33	26	-	3	-
18	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	10,105	2,563	2,906	-	39	492	493	83	459	100	340	-	-	2,483	147	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**498,410**	**175,799**	**231,296**	**-**	**2,685**	**33,744**	**10,810**	**5,685**	**10,063**	**6,850**	**7,442**	**4,604**	**3,720**	**2,483**	**3,229**	**-**
	Allocated Return on Equity																
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	16,859	689	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	4,522	185	
5	2.2 GS 10-100 kW	9,830	402	
6	2.3 GS 110-1,000 kVa	-	-	
7	2.4 GS Over 1,000 kVa	-	-	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	866	35	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**32,077**	**1,311**	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	**-**	**-**	
	Allocated Return on Equity			
25	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Total Revenue Requirement																
26	1.2 Domestic Diesel	7,131,618	1,876,547	4,210,568	-	16,395	364,056	122,524	40,608	76,633	81,794	90,910	56,058	24,459	-	153,517	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	895,997	165,891	623,807	-	1,449	32,183	11,579	3,590	7,242	7,231	8,591	10,595	4,623	-	14,508	-
30	2.2 GS 10-100 kW	904,176	220,681	612,980	-	1,928	42,813	129	4,775	80	9,619	95	475	207	-	161	-
31	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	155,032	33,483	69,318	-	293	6,496	6,419	725	4,014	1,459	4,762	-	-	19,120	8,042	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	**Total**	**9,086,823**	**2,296,602**	**5,516,673**	**-**	**20,065**	**445,548**	**140,650**	**49,698**	**87,970**	**100,103**	**104,359**	**67,128**	**29,290**	**19,120**	**176,229**	**-**
	Re-classification of Revenue-Related																
38	1.2 Domestic Diesel	0	4,629	10,386	-	40	898	302	100	189	202	224	138	60	-	379	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	0	876	3,294	-	8	170	61	19	38	38	45	56	24	-	77	-
42	2.2 GS 10-100 kW	-	2,526	7,016	-	22	490	1	55	1	110	1	5	2	-	2	-
43	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	(0)	196	405	-	2	38	38	4	23	9	28	-	-	112	47	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	**Total**	**0**	**8,226**	**21,102**	**-**	**72**	**1,596**	**402**	**178**	**252**	**359**	**299**	**200**	**87**	**112**	**504**	**-**
	Total Allocated Revenue Requirement																
50	1.2 Domestic Diesel	7,131,618	1,881,176	4,220,954	-	16,436	364,954	122,826	40,708	76,822	81,996	91,134	56,196	24,520	-	153,896	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	895,997	166,767	627,101	-	1,457	32,353	11,640	3,609	7,280	7,269	8,637	10,651	4,647	-	14,585	-
54	2.2 GS 10-100 kW	904,176	223,207	619,996	-	1,950	43,303	130	4,830	81	9,729	97	481	210	-	163	-
55	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	155,032	33,678	69,723	-	294	6,534	6,456	729	4,038	1,468	4,790	-	-	19,232	8,089	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	**Total**	**9,086,823**	**2,304,828**	**5,537,774**	**-**	**20,137**	**447,144**	**141,053**	**49,876**	**88,221**	**100,462**	**104,658**	**67,328**	**29,377**	**19,232**	**176,733**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
26	1.2 Domestic Diesel	16,859	689	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	4,522	185	
30	2.2 GS 10-100 kW	9,830	402	
31	2.3 GS 110-1,000 kVa	-	-	
32	2.4 GS Over 1,000 kVa	-	-	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	866	35	
36	4.1G Gov't Street and Area Lighting	-	-	
37	**Total**	**32,077**	**1,311**	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(16,859)	(689)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(4,522)	(185)	
42	2.2 GS 10-100 kW	(9,830)	(402)	
43	2.3 GS 110-1,000 kVa	-	-	
44	2.4 GS Over 1,000 kVa	-	-	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(866)	(35)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	**Total**	**(32,077)**	**(1,311)**	
	Total Allocated Revenue Requirement			
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	
61	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	12,190,283	3,766,468	6,386,862	-	100,021	653,880	194,385	33,371	59,069	109,097	121,411	48,150	36,243	22,597	504,623	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	12,674,162	-	12,674,162	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,646,012	839,484	1,378,673	-	34,973	186,741	55,798	10,603	18,769	30,830	34,550	15,562	10,375	7,154	22,500	-
	Expense Credits																
8	Sundry	(64,025)	(19,782)	(33,545)	-	(525)	(3,434)	(1,021)	(175)	(310)	(573)	(638)	(253)	(190)	(119)	(2,650)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(11,650)	(3,599)	(6,104)	-	(96)	(625)	(186)	(32)	(56)	(104)	(116)	(46)	(35)	(22)	(482)	-
12	Pole Attachments	(104,637)	-	-	-	-	(60,517)	(20,682)	-	-	(10,712)	(12,727)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(1,888)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,888)	-
16	Meter Test Revenues	(906)	-	-	-	-	-	-	-	-	-	-	-	(906)	-	-	-
17	**Total Expense Credits**	(183,107)	(23,382)	(39,649)	-	(621)	(64,576)	(21,888)	(207)	(367)	(11,389)	(13,481)	(299)	(1,131)	(140)	(5,021)	-
18	**Subtotal Expenses**	27,327,350	4,582,570	20,400,048	-	134,373	776,045	228,294	43,767	77,471	128,538	142,481	63,414	45,487	29,611	522,102	-
19	Disposal Gain / Loss	67,408	20,274	33,152	-	1,163	6,087	1,854	442	782	985	1,125	454	389	299	403	-
20	**Subtotal Revenue Requirement Ex. Return**	27,394,758	4,602,845	20,433,200	-	135,535	782,131	230,148	44,209	78,253	129,522	143,606	63,868	45,876	29,910	522,505	-
21	Return on Debt	2,319,480	639,431	1,238,971	-	36,556	192,283	58,523	13,852	24,520	31,132	35,555	14,350	12,203	9,375	12,730	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	29,714,238	5,242,276	21,672,171	-	172,091	974,414	288,670	58,061	102,772	160,654	179,161	78,218	58,079	39,285	535,236	-

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	148,057	6,050	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.11
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(778)	(32)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(141)	(6)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(919)**	**(38)**	
18	**Subtotal Expenses**	**147,138**	**6,012**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**147,138**	**6,012**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**147,138**	**6,012**	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	42,499,074	15,218,259	27,280,815	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**42,499,074**	**15,218,259**	**27,280,815**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	2,768,570	1,856,642	-	-	911,928	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	284,479	-	-	-	-	214,483	27,324	-	-	24,878	17,794	-	-	-	-	-
8	Poles	8,223,178	-	-	-	-	4,755,859	1,625,328	-	-	841,790	1,000,202	-	-	-	-	-
9	Primary Conductor & Equipment	1,161,834	-	-	-	-	1,030,547	131,287	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	848,351	-	-	-	-	-	-	306,255	542,096	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	230,793	-	-	-	-	-	-	-	-	134,552	96,241	-	-	-	-	-
13	Services	441,893	-	-	-	-	-	-	-	-	-	-	441,893	-	-	-	-
14	Meters	283,933	-	-	-	-	-	-	-	-	-	-	-	283,933	-	-	-
15	Street Lighting	207,385	-	-	-	-	-	-	-	-	-	-	-	-	207,385	-	-
16	**Subtotal Distribution**	**14,450,416**	**1,856,642**	**-**	**-**	**911,928**	**6,000,888**	**1,783,939**	**306,255**	**542,096**	**1,001,220**	**1,114,236**	**441,893**	**283,933**	**207,385**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**56,949,490**	**17,074,901**	**27,280,815**	**-**	**911,928**	**6,000,888**	**1,783,939**	**306,255**	**542,096**	**1,001,220**	**1,114,236**	**441,893**	**283,933**	**207,385**	**-**	**-**
18	General	8,908,379	2,808,617	4,801,491	-	63,934	420,711	125,069	21,471	38,005	70,194	78,117	30,980	24,162	14,539	411,091	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	88,950	26,670	42,610	-	1,424	9,373	2,786	478	847	1,564	1,740	690	443	324	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**65,946,820**	**19,910,188**	**32,124,916**	**-**	**977,286**	**6,430,972**	**1,911,794**	**328,204**	**580,948**	**1,072,978**	**1,194,094**	**473,563**	**308,538**	**222,248**	**411,091**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Isolated
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	21,138,462	7,569,355	13,569,107	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	21,138,462	7,569,355	13,569,107	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	1,313,354	788,573	-	-	524,781	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	103,359	-	-	-	-	77,928	9,928	-	-	9,039	6,465	-	-	-	-	-
8	Poles	3,879,094	-	-	-	-	2,243,466	766,711	-	-	397,095	471,822	-	-	-	-	-
9	Primary Conductor & Equipment	434,619	-	-	-	-	385,507	49,112	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	555,687	-	-	-	-	-	-	200,603	355,084	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	52,859	-	-	-	-	-	-	-	-	30,817	22,042	-	-	-	-	-
13	Services	202,273	-	-	-	-	-	-	-	-	-	-	202,273	-	-	-	-
14	Meters	174,058	-	-	-	-	-	-	-	-	-	-	-	174,058	-	-	-
15	Street Lighting	135,764	-	-	-	-	-	-	-	-	-	-	-	-	135,764	-	-
16	**Subtotal Distribution**	6,851,066	788,573	-	-	524,781	2,706,901	825,750	200,603	355,084	436,950	500,329	202,273	174,058	135,764	-	-
17	**Subttl Prod, Trans, & Dist**	27,989,528	8,357,929	13,569,107	-	524,781	2,706,901	825,750	200,603	355,084	436,950	500,329	202,273	174,058	135,764	-	-
18	General	4,179,199	1,317,610	2,252,529	-	29,993	197,369	58,674	10,073	17,829	32,930	36,647	14,534	11,335	6,821	192,855	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	64,722	19,327	31,377	-	1,213	6,259	1,909	464	821	1,010	1,157	468	402	314	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	32,233,450	9,694,865	15,853,013	-	555,988	2,910,528	886,333	211,140	373,735	470,891	538,133	217,274	185,795	142,899	192,855	-

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	6,608,205	2,366,296	4,241,909	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	291,940	104,539	187,401	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**6,900,145**	**2,470,835**	**4,429,310**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
7	Other	916,200	120,076	-	-	58,978	388,100	115,374	19,807	35,059	64,753	72,062	28,579	-	13,412	-	-
8	Meters	22,289	-	-	-	-	-	-	-	-	-	-	-	22,289	-	-	-
9	**Subtotal Distribution**	**938,488**	**120,076**	**-**	**-**	**58,978**	**388,100**	**115,374**	**19,807**	**35,059**	**64,753**	**72,062**	**28,579**	**22,289**	**13,412**	**-**	**-**
10	**Subttl Prod, Trans, & Dist**	**7,838,633**	**2,590,911**	**4,429,310**	**-**	**58,978**	**388,100**	**115,374**	**19,807**	**35,059**	**64,753**	**72,062**	**28,579**	**22,289**	**13,412**	**-**	**-**
11	Customer Accounting	379,225	-	-	-	-	-	-	-	-	-	-	-	-	-	379,225	-
	Administrative & General:																
	Plant-Related:																
12	Production	435,160	155,824	279,336	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	257,390	33,070	-	-	16,243	106,888	31,775	5,455	9,656	17,834	19,847	7,871	5,057	3,694	-	-
15	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Prod, Trans, Distn and General Plt	247,262	74,651	120,449	-	3,664	24,112	7,168	1,231	2,178	4,023	4,477	1,776	1,157	833	1,541	-
17	Property Insurance	38,824	14,249	22,991	-	699	301	90	15	27	50	56	22	17	10	295	-
	Revenue Related:																
18	Municipal Tax	148,057	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	6,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	2,677,586	844,184	1,443,181	-	19,216	126,453	37,592	6,454	11,423	21,098	23,480	9,312	7,262	4,370	123,561	-
21	Prod, Trans, and Distn Expense-Related	162,096	53,578	91,594	-	1,220	8,026	2,386	410	725	1,339	1,490	591	461	277	-	-
22	**Subtotal Admin & General**	**3,972,424**	**1,175,557**	**1,957,552**	**-**	**41,043**	**265,780**	**79,011**	**13,564**	**24,009**	**44,344**	**49,350**	**19,571**	**13,955**	**9,185**	**125,397**	**-**
23	**Total Operating & Maintenance Expenses**	**12,190,283**	**3,766,468**	**6,386,862**	**-**	**100,021**	**653,880**	**194,385**	**33,371**	**59,069**	**109,097**	**121,411**	**48,150**	**36,243**	**22,597**	**504,623**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L7
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L7
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	**Subtotal Transmission**	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	**Subtotal Distribution**	-	-	
10	**Subttl Prod, Trans, & Dist**	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	148,057	-	Revenue-related
19	PUB Assessment	-	6,050	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	**Subtotal Admin & General**	**148,057**	**6,050**	
23	**Total Operating & Maintenance Expenses**	**148,057**	**6,050**	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Isolated
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	1,671,790	598,642	1,073,148	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**1,671,790**	**598,642**	**1,073,148**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substn Struct & Eqpt	91,130	60,862	-	-	30,269	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	6,731	-	-	-	-	5,075	647	-	-	589	421	-	-	-	-	-
8	Poles	217,952	-	-	-	-	126,052	43,079	-	-	22,311	26,510	-	-	-	-	-
9	Primary Conductor & Equipment	29,671	-	-	-	-	26,319	3,353	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	25,117	-	-	-	-	-	-	9,067	16,050	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	5,239	-	-	-	-	-	-	-	-	3,054	2,185	-	-	-	-	-
13	Services	13,336	-	-	-	-	-	-	-	-	-	-	13,336	-	-	-	-
14	Meters	8,706	-	-	-	-	-	-	-	-	-	-	-	8,706	-	-	-
15	Street Lighting	6,114	-	-	-	-	-	-	-	-	-	-	-	-	6,114	-	-
16	**Subtotal Distribution**	**403,997**	**60,862**	**-**	**-**	**30,269**	**157,446**	**47,078**	**9,067**	**16,050**	**25,954**	**29,116**	**13,336**	**8,706**	**6,114**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**2,075,787**	**659,504**	**1,073,148**	**-**	**30,269**	**157,446**	**47,078**	**9,067**	**16,050**	**25,954**	**29,116**	**13,336**	**8,706**	**6,114**	**-**	**-**
18	General	487,577	153,722	262,797	-	3,499	23,027	6,845	1,175	2,080	3,842	4,276	1,696	1,322	796	22,500	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	82,648	26,258	42,728	-	1,205	6,269	1,874	361	639	1,033	1,159	531	347	243	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**2,646,012**	**839,484**	**1,378,673**	**-**	**34,973**	**186,741**	**55,798**	**10,603**	**18,769**	**30,830**	**34,550**	**15,562**	**10,375**	**7,154**	**22,500**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Isolated
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	32,233,450	9,694,865	15,853,013	-	555,988	2,910,528	886,333	211,140	373,735	470,891	538,133	217,274	185,795	142,899	192,855	-
2	Cash Working Capital	109,422	32,911	53,816	-	1,887	9,880	3,009	717	1,269	1,599	1,827	738	631	485	655	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	3,160,469	-	3,160,469	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	751,424	226,864	366,044	-	11,136	73,277	21,784	3,740	6,620	12,226	13,606	5,396	3,516	2,532	4,684	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	1,595,256	479,806	784,577	-	27,516	144,044	43,865	10,449	18,496	23,305	26,633	10,753	9,195	7,072	9,545	-
8	Total Rate Base	**37,850,021**	**10,434,446**	**20,217,919**	-	**596,527**	**3,137,730**	**954,991**	**226,045**	**400,119**	**508,020**	**580,198**	**234,161**	**199,137**	**152,989**	**207,739**	-
9	Less: Rural Portion	(37,850,021)	(10,434,446)	(20,217,919)	-	(596,527)	(3,137,730)	(954,991)	(226,045)	(400,119)	(508,020)	(580,198)	(234,161)	(199,137)	(152,989)	(207,739)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	2,319,480	639,431	1,238,971	-	36,556	192,283	58,523	13,852	24,520	31,132	35,555	14,350	12,203	9,375	12,730	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**2,319,480**	**639,431**	**1,238,971**	-	**36,556**	**192,283**	**58,523**	**13,852**	**24,520**	**31,132**	**35,555**	**14,350**	**12,203**	**9,375**	**12,730**	-

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Isolated
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Isolated
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Distribution Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer (Wtd Rural Cust)	15 Street Lighting Customer (Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
	Amounts																
1	1.2 Domestic Diesel	-	4,571	21,097	4,571	4,416	4,416	1,997	4,182	1,997	4,182	1,997	1,997	1,997	-	1,997	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	576	4,140	576	557	557	334	527	334	527	334	667	667	-	334	-
5	2.2 GS 10-100 kW	-	1,448	8,928	1,448	1,399	1,399	4	1,325	4	1,325	4	34	34	-	4	-
6	2.3 GS 110-1,000 kVa	-	76	1,645	76	74	74	7	70	7	70	7	59	59	-	7	-
7	2.4 GS Over 1,000 kVa	-	124	2,638	124	120	120	1	114	1	114	1	9	9	-	1	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	76	306	76	74	74	83	70	83	70	83	-	-	83	83	-
11	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**-**	**6,873**	**38,754**	**6,873**	**6,640**	**6,640**	**2,425**	**6,288**	**2,425**	**6,288**	**2,425**	**2,764**	**2,764**	**83**	**2,425**	**-**
	Ratios																
13	1.2 Domestic Diesel	-	0.6651	0.5444	0.6651	0.6651	0.6651	0.8233	0.6651	0.8233	0.6651	0.8233	0.7222	0.7222	-	0.8233	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0838	0.1068	0.0838	0.0838	0.0838	0.1376	0.0838	0.1376	0.0838	0.1376	0.2413	0.2413	-	0.1376	-
17	2.2 GS 10-100 kW	-	0.2107	0.2304	0.2107	0.2107	0.2107	0.0017	0.2107	0.0017	0.2107	0.0017	0.0122	0.0122	-	0.0017	-
18	2.3 GS 110-1,000 kVa	-	0.0111	0.0424	0.0111	0.0111	0.0111	0.0028	0.0111	0.0028	0.0111	0.0028	0.0212	0.0212	-	0.0028	-
19	2.4 GS Over 1,000 kVa	-	0.0181	0.0681	0.0181	0.0181	0.0181	0.0004	0.0181	0.0004	0.0181	0.0004	0.0031	0.0031	-	0.0004	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0111	0.0079	0.0111	0.0111	0.0111	0.0342	0.0111	0.0342	0.0111	0.0342	-	-	1.0000	0.0342	-
23	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	2,698,521	2,698,521
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	894,643	894,643
5	2.2 GS 10-100 kW	1,889,933	1,889,933
6	2.3 GS 110-1,000 kVa	168,176	168,176
7	2.4 GS Over 1,000 kVa	195,103	195,103
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	95,768	95,768
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**5,942,144**	**5,942,144**
	Ratios		
13	1.2 Domestic Diesel	0.4541	0.4541
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1506	0.1506
17	2.2 GS 10-100 kW	0.3181	0.3181
18	2.3 GS 110-1,000 kVa	0.0283	0.0283
19	2.4 GS Over 1,000 kVa	0.0328	0.0328
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0161	0.0161
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	15,861,680	3,061,389	11,123,298	-	90,146	520,202	189,474	29,403	64,423	86,146	118,227	46,126	33,132	-	430,163	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	2,843,919	385,921	2,182,898	-	11,364	65,577	31,658	3,707	10,764	10,860	19,754	15,414	11,072	-	71,873	-
5	2.2 GS 10-100 kW	5,958,809	969,996	4,707,094	-	28,563	164,825	395	9,316	134	27,295	247	777	558	-	898	-
6	2.3 GS 110-1,000 kVa	940,118	51,209	867,362	-	1,508	8,702	649	492	220	1,441	405	1,353	972	-	1,472	-
7	2.4 GS Over 1,000 kVa	1,499,635	83,121	1,391,034	-	2,448	14,124	95	798	32	2,339	59	198	142	-	215	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	290,596	51,209	161,514	-	1,508	8,702	7,877	492	2,678	1,441	4,915	-	-	29,910	17,883	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**27,394,758**	**4,602,845**	**20,433,200**	**-**	**135,535**	**782,131**	**230,148**	**44,209**	**78,253**	**129,522**	**143,606**	**63,868**	**45,876**	**29,910**	**522,505**	**-**
	Allocated Return on Debt																
13	1.2 Domestic Diesel	1,409,171	425,291	674,463	-	24,313	127,889	48,180	9,213	20,186	20,706	29,271	10,363	8,813	-	10,481	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	233,404	53,612	132,360	-	3,065	16,122	8,050	1,161	3,373	2,610	4,891	3,463	2,945	-	1,751	-
17	2.2 GS 10-100 kW	478,422	134,753	285,415	-	7,704	40,521	101	2,919	42	6,561	61	175	148	-	22	-
18	2.3 GS 110-1,000 kVa	63,686	7,114	52,593	-	407	2,139	165	154	69	346	100	304	259	-	36	-
19	2.4 GS Over 1,000 kVa	100,974	11,547	84,346	-	660	3,472	24	250	10	562	15	44	38	-	5	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	33,824	7,114	9,793	-	407	2,139	2,003	154	839	346	1,217	-	-	9,375	436	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**2,319,480**	**639,431**	**1,238,971**	**-**	**36,556**	**192,283**	**58,523**	**13,852**	**24,520**	**31,132**	**35,555**	**14,350**	**12,203**	**9,375**	**12,730**	**-**
	Allocated Return on Equity																
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	66,820	2,730	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	22,153	905	
5	2.2 GS 10-100 kW	46,798	1,912	
6	2.3 GS 110-1,000 kVa	4,164	170	
7	2.4 GS Over 1,000 kVa	4,831	197	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	2,371	97	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**147,138**	**6,012**	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	**-**	**-**	
	Allocated Return on Equity			
25	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Total Revenue Requirement																
26	1.2 Domestic Diesel	17,270,851	3,486,680	11,797,762	-	114,459	648,091	237,654	38,617	84,610	106,852	147,498	56,489	41,945	-	440,644	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	3,077,323	439,533	2,315,259	-	14,429	81,699	39,708	4,868	14,137	13,470	24,645	18,877	14,017	-	73,625	-
30	2.2 GS 10-100 kW	6,437,231	1,104,749	4,992,509	-	36,266	205,347	496	12,236	177	33,856	308	952	707	-	920	-
31	2.3 GS 110-1,000 kVa	1,003,804	58,323	919,954	-	1,915	10,841	813	646	290	1,787	505	1,657	1,231	-	1,508	-
32	2.4 GS Over 1,000 kVa	1,600,609	94,669	1,475,380	-	3,108	17,597	119	1,049	42	2,901	74	243	180	-	221	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	324,420	58,323	171,307	-	1,915	10,841	9,880	646	3,517	1,787	6,132	-	-	39,285	18,319	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	**Total**	**29,714,238**	**5,242,276**	**21,672,171**	**-**	**172,091**	**974,414**	**288,670**	**58,061**	**102,772**	**160,654**	**179,161**	**78,218**	**58,079**	**39,285**	**535,236**	**-**
	Re-classification of Revenue-Related																
38	1.2 Domestic Diesel	0	14,098	47,702	-	463	2,620	961	156	342	432	596	228	170	-	1,782	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	(0)	3,318	17,479	-	109	617	300	37	107	102	186	143	106	-	556	-
42	2.2 GS 10-100 kW	0	8,423	38,066	-	277	1,566	4	93	1	258	2	7	5	-	7	-
43	2.3 GS 110-1,000 kVa	(0)	253	3,990	-	8	47	4	3	1	8	2	7	5	-	7	-
44	2.4 GS Over 1,000 kVa	(0)	298	4,650	-	10	55	0	3	0	9	0	1	1	-	1	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	0	447	1,313	-	15	83	76	5	27	14	47	-	-	301	140	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	**Total**	**0**	**26,838**	**113,200**	**-**	**881**	**4,989**	**1,344**	**297**	**479**	**822**	**834**	**386**	**287**	**301**	**2,492**	**-**
	Total Allocated Revenue Requirement																
50	1.2 Domestic Diesel	17,270,851	3,500,778	11,845,464	-	114,922	650,711	238,615	38,773	84,952	107,284	148,095	56,718	42,115	-	442,425	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	3,077,323	442,851	2,332,738	-	14,538	82,315	40,008	4,905	14,244	13,572	24,831	19,019	14,123	-	74,180	-
54	2.2 GS 10-100 kW	6,437,231	1,113,173	5,030,575	-	36,543	206,912	500	12,329	178	34,114	310	959	712	-	927	-
55	2.3 GS 110-1,000 kVa	1,003,804	58,576	923,944	-	1,923	10,888	817	649	291	1,795	507	1,664	1,236	-	1,515	-
56	2.4 GS Over 1,000 kVa	1,600,609	94,967	1,480,029	-	3,118	17,652	119	1,052	43	2,910	74	243	181	-	221	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	324,420	58,770	172,621	-	1,929	10,924	9,956	651	3,544	1,801	6,179	-	-	39,586	18,459	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	**Total**	**29,714,238**	**5,269,114**	**21,785,371**	**-**	**172,972**	**979,402**	**290,014**	**58,358**	**103,251**	**161,477**	**179,996**	**78,604**	**58,366**	**39,586**	**537,728**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
26	1.2 Domestic Diesel	66,820	2,730	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	22,153	905	
30	2.2 GS 10-100 kW	46,798	1,912	
31	2.3 GS 110-1,000 kVa	4,164	170	
32	2.4 GS Over 1,000 kVa	4,831	197	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	2,371	97	
36	4.1G Gov't Street and Area Lighting	-	-	
37	**Total**	**147,138**	**6,012**	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(66,820)	(2,730)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(22,153)	(905)	
42	2.2 GS 10-100 kW	(46,798)	(1,912)	
43	2.3 GS 110-1,000 kVa	(4,164)	(170)	
44	2.4 GS Over 1,000 kVa	(4,831)	(197)	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(2,371)	(97)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	**Total**	**(147,138)**	**(6,012)**	
	Total Allocated Revenue Requirement			
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	
61	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Distribution Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	1,301,573	500,821	-	-	2,522	326,964	99,515	15,297	27,077	56,956	63,334	14,934	19,212	5,202	115,279	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	495,258	-	495,258	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	2,889,737	-	2,889,737	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	451,198	146,594	-	-	480	156,357	48,232	7,811	13,826	27,348	30,618	6,552	6,174	2,442	4,763	-
	Expense Credits																
8	Sundry	(6,836)	(2,630)	-	-	(13)	(1,717)	(523)	(80)	(142)	(299)	(333)	(78)	(101)	(27)	(605)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,244)	(479)	-	-	(2)	(312)	(95)	(15)	(26)	(54)	(61)	(14)	(18)	(5)	(110)	-
12	Pole Attachments	(70,190)	-	-	-	-	(40,594)	(13,873)	-	-	(7,185)	(8,537)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(384)	-	-	-	-	-	-	-	-	-	-	-	-	-	(384)	-
16	Meter Test Revenues	(544)	-	-	-	-	-	-	-	-	-	-	-	(544)	-	-	-
17	**Total Expense Credits**	(79,199)	(3,109)	-	-	(16)	(42,624)	(14,491)	(95)	(168)	(7,539)	(8,931)	(93)	(664)	(32)	(1,100)	-
18	**Subtotal Expenses**	5,058,567	644,306	3,384,994	-	2,986	440,697	133,257	23,013	40,736	76,765	85,021	21,393	24,721	7,612	118,942	-
19	Disposal Gain / Loss	13,529	4,023	-	-	63	4,749	1,492	313	555	803	921	207	228	92	83	-
20	**Subtotal Revenue Requirement Ex. Return**	5,072,095	648,329	3,384,994	-	3,049	445,446	134,749	23,327	41,290	77,568	85,941	21,600	24,950	7,704	119,025	-
21	Return on Debt	438,285	130,226	2,592	-	1,991	152,732	47,952	10,010	17,719	25,832	29,604	6,657	7,300	2,956	2,712	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	5,510,380	778,555	3,387,586	-	5,040	598,178	182,701	33,337	59,010	103,400	115,545	28,258	32,250	10,660	121,737	-

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	52,323	2,138	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.12
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(275)	(11)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(50)	(2)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	(325)	(13)	
18	**Subtotal Expenses**	51,998	2,125	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	51,998	2,125	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	51,998	2,125	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	4,931,316	4,931,316	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**4,931,316**	**4,931,316**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	102,464	66,299	-	-	36,165	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	99,866	-	-	-	-	75,294	9,592	-	-	8,733	6,247	-	-	-	-	-
8	Poles	6,831,385	-	-	-	-	3,950,918	1,350,237	-	-	699,315	830,915	-	-	-	-	-
9	Primary Conductor & Equipment	856,244	-	-	-	-	759,488	96,756	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	620,225	-	-	-	-	-	-	223,901	396,324	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	215,439	-	-	-	-	-	-	-	-	125,601	89,838	-	-	-	-	-
13	Services	218,580	-	-	-	-	-	-	-	-	-	-	218,580	-	-	-	-
14	Meters	170,579	-	-	-	-	-	-	-	-	-	-	-	170,579	-	-	-
15	Street Lighting	76,145	-	-	-	-	-	-	-	-	-	-	-	-	76,145	-	-
16	**Subtotal Distribution**	**9,190,928**	**66,299**	**-**	**-**	**36,165**	**4,785,700**	**1,456,585**	**223,901**	**396,324**	**833,650**	**927,000**	**218,580**	**170,579**	**76,145**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**14,122,244**	**4,997,615**	**-**	**-**	**36,165**	**4,785,700**	**1,456,585**	**223,901**	**396,324**	**833,650**	**927,000**	**218,580**	**170,579**	**76,145**	**-**	**-**
18	General	1,518,773	601,359	-	-	2,976	393,862	119,877	18,427	32,617	68,609	76,292	17,989	24,132	6,267	156,365	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	22,058	7,806	-	-	56	7,475	2,275	350	619	1,302	1,448	341	266	119	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**15,663,074**	**5,606,780**	**-**	**-**	**39,198**	**5,187,038**	**1,578,736**	**242,678**	**429,560**	**903,561**	**1,004,740**	**236,911**	**194,978**	**82,530**	**156,365**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
L'Anse au Loup
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Distribution Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	1,783,517	1,783,517	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**1,783,517**	**1,783,517**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	44,416	14,814	-	-	29,602	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	19,263	-	-	-	-	14,523	1,850	-	-	1,685	1,205	-	-	-	-	-
8	Poles	3,329,461	-	-	-	-	1,925,587	658,075	-	-	340,830	404,969	-	-	-	-	-
9	Primary Conductor & Equipment	297,834	-	-	-	-	264,179	33,655	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	408,383	-	-	-	-	-	-	147,426	260,957	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	50,608	-	-	-	-	-	-	-	-	29,505	21,104	-	-	-	-	-
13	Services	95,755	-	-	-	-	-	-	-	-	-	-	95,755	-	-	-	-
14	Meters	104,569	-	-	-	-	-	-	-	-	-	-	-	104,569	-	-	-
15	Street Lighting	43,198	-	-	-	-	-	-	-	-	-	-	-	-	43,198	-	-
16	**Subtotal Distribution**	**4,393,487**	**14,814**	**-**	**-**	**29,602**	**2,204,289**	**693,580**	**147,426**	**260,957**	**372,019**	**427,278**	**95,755**	**104,569**	**43,198**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**6,177,004**	**1,798,332**	**-**	**-**	**29,602**	**2,204,289**	**693,580**	**147,426**	**260,957**	**372,019**	**427,278**	**95,755**	**104,569**	**43,198**	**-**	**-**
18	General	391,862	155,158	-	-	768	101,621	30,930	4,754	8,416	17,702	19,684	4,641	6,226	1,617	40,344	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	14,284	4,158	-	-	68	5,097	1,604	341	603	860	988	221	242	100	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**6,583,150**	**1,957,648**	**-**	**-**	**30,439**	**2,311,007**	**726,113**	**152,522**	**269,976**	**390,582**	**447,950**	**100,618**	**111,037**	**44,914**	**40,344**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	291,412	291,412	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	39,238	39,238	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**330,650**	**330,650**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
8	Other	411,922	3,028	-	-	1,652	218,543	66,516	10,225	18,098	38,069	42,332	9,982	-	3,477	-	-
9	Meters	13,390	-	-	-	-	-	-	-	-	-	-	-	13,390	-	-	-
10	**Subtotal Distribution**	**425,313**	**3,028**	**-**	**-**	**1,652**	**218,543**	**66,516**	**10,225**	**18,098**	**38,069**	**42,332**	**9,982**	**13,390**	**3,477**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**755,963**	**333,678**	**-**	**-**	**1,652**	**218,543**	**66,516**	**10,225**	**18,098**	**38,069**	**42,332**	**9,982**	**13,390**	**3,477**	**-**	**-**
12	Customer Accounting	86,762	-	-	-	-	-	-	-	-	-	-	-	-	-	86,762	-
	Administrative & General:																
	Plant-Related:																
13	Production	42,233	42,233	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	59,988	433	-	-	236	31,236	9,507	1,461	2,587	5,441	6,050	1,427	1,113	497	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod,Trans, Distn & General Plt	2,731	978	-	-	7	904	275	42	75	158	175	41	34	14	27	-
18	Property Insurance	9,221	7,879	-	-	55	554	169	26	46	97	107	25	34	9	220	-
	Revenue Related:																
19	Municipal Tax	52,323	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	2,138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	274,581	108,721	-	-	538	71,207	21,673	3,331	5,897	12,404	13,793	3,252	4,363	1,133	28,269	-
22	Prod, Trans, and Distn Expense-Related	15,633	6,900	-	-	34	4,519	1,375	211	374	787	875	206	277	72	-	-
23	**Subtotal Admin & General**	**458,848**	**167,144**	**-**	**-**	**870**	**108,420**	**32,999**	**5,073**	**8,979**	**18,886**	**21,001**	**4,952**	**5,821**	**1,725**	**28,517**	**-**
24	**Total Operating & Maintenance Expenses**	**1,301,573**	**500,821**	**-**	**-**	**2,522**	**326,964**	**99,515**	**15,297**	**27,077**	**56,956**	**63,334**	**14,934**	**19,212**	**5,202**	**115,279**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L8
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L8
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
7	**Subtotal Transmission**	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
9	Meters	-	-	Meters - Customer
10	**Subtotal Distribution**	-	-	
11	**Subttl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod,Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
19	Municipal Tax	52,323	-	Revenue-related
20	PUB Assessment	-	2,138	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
22	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	52,323	2,138	
24	**Total Operating & Maintenance Expenses**	52,323	2,138	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
L'Anse au Loup
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	122,278	122,278	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**122,278**	**122,278**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	1,461	1,087	-	-	375	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	2,287	-	-	-	-	1,724	220	-	-	200	143	-	-	-	-	-
8	Poles	203,167	-	-	-	-	117,501	40,156	-	-	20,798	24,712	-	-	-	-	-
9	Primary Conductor & Equipment	22,105	-	-	-	-	19,607	2,498	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	19,314	-	-	-	-	-	-	6,972	12,341	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	5,650	-	-	-	-	-	-	-	-	3,294	2,356	-	-	-	-	-
13	Services	5,775	-	-	-	-	-	-	-	-	-	-	5,775	-	-	-	-
14	Meters	5,230	-	-	-	-	-	-	-	-	-	-	-	5,230	-	-	-
15	Street Lighting	2,165	-	-	-	-	-	-	-	-	-	-	-	-	2,165	-	-
16	**Subtotal Distribution**	**267,154**	**1,087**	**-**	**-**	**375**	**138,833**	**42,874**	**6,972**	**12,341**	**24,291**	**27,210**	**5,775**	**5,230**	**2,165**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**389,432**	**123,365**	**-**	**-**	**375**	**138,833**	**42,874**	**6,972**	**12,341**	**24,291**	**27,210**	**5,775**	**5,230**	**2,165**	**-**	**-**
18	General	46,261	18,317	-	-	91	11,997	3,651	561	994	2,090	2,324	548	735	191	4,763	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	15,505	4,912	-	-	15	5,528	1,707	278	491	967	1,083	230	208	86	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**451,198**	**146,594**	**-**	**-**	**480**	**156,357**	**48,232**	**7,811**	**13,826**	**27,348**	**30,618**	**6,552**	**6,174**	**2,442**	**4,763**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
L'Anse au Loup
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	6,583,150	1,957,648	-	-	30,439	2,311,007	726,113	152,522	269,976	390,582	447,950	100,618	111,037	44,914	40,344	-
2	Cash Working Capital	22,348	6,646	-	-	103	7,845	2,465	518	916	1,326	1,521	342	377	152	137	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	42,301	-	42,301	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	178,471	63,886	-	-	447	59,103	17,989	2,765	4,895	10,296	11,448	2,699	2,222	940	1,782	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	325,805	96,885	-	-	1,506	114,373	35,936	7,548	13,361	19,330	22,169	4,980	5,495	2,223	1,997	-
8	Total Rate Base	**7,152,075**	**2,125,065**	**42,301**	**-**	**32,495**	**2,492,329**	**782,503**	**163,353**	**289,148**	**421,533**	**483,088**	**108,638**	**119,131**	**48,230**	**44,259**	**-**
9	Less: Rural Portion	(7,152,075)	(2,125,065)	(42,301)	-	(32,495)	(2,492,329)	(782,503)	(163,353)	(289,148)	(421,533)	(483,088)	(108,638)	(119,131)	(48,230)	(44,259)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	438,285	130,226	2,592	-	1,991	152,732	47,952	10,010	17,719	25,832	29,604	6,657	7,300	2,956	2,712	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**438,285**	**130,226**	**2,592**	**-**	**1,991**	**152,732**	**47,952**	**10,010**	**17,719**	**25,832**	**29,604**	**6,657**	**7,300**	**2,956**	**2,712**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
L'Anse au Loup
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
L'Anse au Loup
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer (Wtd Rural Cust)	15 Street Lightin Customer (Wtd Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
						Distribution											
	Amounts																
1	1.1 Domestic Diesel	-	1,165	5,128	1,165	1,091	1,091	443	983	443	983	443	443	443	-	443	-
2	1.12 Domestic All Electric	-	2,234	9,497	2,234	2,093	2,093	339	1,886	339	1,886	339	339	339	-	339	-
3	2.1 GS 0-10 kW	-	249	1,253	249	233	233	127	210	127	210	127	254	254	-	127	-
4	2.2 GS 10-100 kW	-	1,029	5,313	1,029	963	963	73	868	73	868	73	585	585	-	73	-
5	2.3 GS 110-1,000 kVa	-	220	1,960	220	206	206	5	185	5	185	5	39	39	-	5	-
6	4.1 Street and Area Lighting	-	36	141	36	33	33	30	30	30	30	30	-	-	1	30	-
7	**Total**	**-**	**4,931**	**23,292**	**4,931**	**4,619**	**4,619**	**1,016**	**4,161**	**1,016**	**4,161**	**1,016**	**1,661**	**1,661**	**1**	**1,016**	**0**
	Ratios																
8	1.1 Domestic Diesel	-	0.2362	0.2202	0.2362	0.2362	0.2362	0.4363	0.2362	0.4363	0.2362	0.4363	0.2669	0.2669	-	0.4363	-
9	1.12 Domestic All Electric	-	0.4531	0.4077	0.4531	0.4531	0.4531	0.3336	0.4531	0.3336	0.4531	0.3336	0.2041	0.2041	-	0.3336	-
10	2.1 GS 0-10 kW	-	0.0504	0.0538	0.0504	0.0504	0.0504	0.1251	0.0504	0.1251	0.0504	0.1251	0.1530	0.1530	-	0.1251	-
11	2.2 GS 10-100 kW	-	0.2086	0.2281	0.2086	0.2086	0.2086	0.0714	0.2086	0.0714	0.2086	0.0714	0.3523	0.3523	-	0.0714	-
12	2.3 GS 110-1,000 kVa	-	0.0445	0.0842	0.0445	0.0445	0.0445	0.0045	0.0445	0.0045	0.0445	0.0045	0.0237	0.0237	-	0.0045	-
13	4.1 Street and Area Lighting	-	0.0072	0.0061	0.0072	0.0072	0.0072	0.0291	0.0072	0.0291	0.0072	0.0291	-	-	1.0000	0.0291	-
14	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**0.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
L'Anse au Loup
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.1 Domestic Diesel	536,071	536,071
2	1.12 Domestic All Electric	729,769	729,769
3	2.1 GS 0-10 kW	144,982	144,982
4	2.2 GS 10-100 kW	538,441	538,441
5	2.3 GS 110-1,000 kVa	110,327	110,327
6	4.1 Street and Area Lighting	40,364	40,364
7	**Total**	**2,099,955**	**2,099,955**
	Ratios		
8	1.1 Domestic Diesel	0.2553	0.2553
9	1.12 Domestic All Electric	0.3475	0.3475
10	2.1 GS 0-10 kW	0.0690	0.0690
11	2.2 GS 10-100 kW	0.2564	0.2564
12	2.3 GS 110-1,000 kVa	0.0525	0.0525
13	4.1 Street and Area Lighting	0.0192	0.0192
14	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmsn Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Allocated Revenue Requirement Excluding Return																
1	1.1 Domestic Diesel	1,220,616	153,112	745,284	-	720	105,198	58,792	5,509	18,015	18,319	37,497	5,765	6,659	-	51,931	-
2	1.12 Domestic All Electric	2,078,300	293,769	1,380,178	-	1,381	201,839	44,953	10,570	13,775	35,147	28,671	4,408	5,091	-	39,708	-
3	2.1 GS 0-10 kW	300,921	32,674	182,039	-	154	22,449	16,856	1,176	5,165	3,909	10,751	3,306	3,818	-	14,889	-
4	2.2 GS 10-100 kW	1,079,408	135,236	772,103	-	636	92,917	9,616	4,866	2,947	16,180	6,133	7,611	8,791	-	8,494	-
5	2.3 GS 110-1,000 kVa	343,875	28,864	284,888	-	136	19,832	608	1,039	186	3,453	388	511	590	-	537	-
6	4.1 Street and Area Lighting	48,976	4,674	20,502	-	22	3,211	3,924	168	1,202	559	2,503	-	-	7,704	3,466	-
7	**Total**	**5,072,095**	**648,329**	**3,384,994**	**-**	**3,049**	**445,446**	**134,749**	**23,327**	**41,290**	**77,568**	**85,941**	**21,600**	**24,950**	**7,704**	**119,025**	**-**
	Allocated Return on Debt																
8	1.1 Domestic Diesel	122,808	30,755	571	-	470	36,070	20,922	2,364	7,731	6,101	12,916	1,777	1,948	-	1,183	-
9	1.12 Domestic All Electric	181,951	59,008	1,057	-	902	69,206	15,997	4,536	5,911	11,705	9,876	1,359	1,490	-	905	-
10	2.1 GS 0-10 kW	30,700	6,563	139	-	100	7,697	5,998	504	2,217	1,302	3,703	1,019	1,117	-	339	-
11	2.2 GS 10-100 kW	79,417	27,164	591	-	415	31,859	3,422	2,088	1,265	5,388	2,113	2,346	2,572	-	194	-
12	2.3 GS 110-1,000 kVa	15,272	5,798	218	-	89	6,800	216	446	80	1,150	134	157	173	-	12	-
13	4.1 Street and Area Lighting	8,137	939	16	-	14	1,101	1,396	72	516	186	862	-	-	2,956	79	-
14	**Total**	**438,285**	**130,226**	**2,592**	**-**	**1,991**	**152,732**	**47,952**	**10,010**	**17,719**	**25,832**	**29,604**	**6,657**	**7,300**	**2,956**	**2,712**	**-**
	Allocated Return on Equity																
15	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.1 Domestic Diesel	13,274	542	
2	1.12 Domestic All Electric	18,070	738	
3	2.1 GS 0-10 kW	3,590	147	
4	2.2 GS 10-100 kW	13,333	545	
5	2.3 GS 110-1,000 kVa	2,732	112	
6	4.1 Street and Area Lighting	999	41	
7	**Total**	**51,998**	**2,125**	
	Allocated Return on Debt			
8	1.1 Domestic Diesel	-	-	
9	1.12 Domestic All Electric	-	-	
10	2.1 GS 0-10 kW	-	-	
11	2.2 GS 10-100 kW	-	-	
12	2.3 GS 110-1,000 kVa	-	-	
13	4.1 Street and Area Lighting	-	-	
14	**Total**	**-**	**-**	
	Allocated Return on Equity			
15	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmsn Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Total Revenue Requirement																
16	1.1 Domestic Diesel	1,343,424	183,866	745,855	-	1,190	141,268	79,714	7,873	25,746	24,419	50,413	7,542	8,607	-	53,115	-
17	1.12 Domestic All Electric	2,260,251	352,777	1,381,235	-	2,284	271,045	60,950	15,106	19,686	46,852	38,547	5,766	6,581	-	40,612	-
18	2.1 GS 0-10 kW	331,621	39,237	182,178	-	254	30,146	22,855	1,680	7,382	5,211	14,454	4,325	4,936	-	15,228	-
19	2.2 GS 10-100 kW	1,158,824	162,400	772,695	-	1,051	124,775	13,038	6,954	4,211	21,568	8,246	9,957	11,363	-	8,688	-
20	2.3 GS 110-1,000 kVa	359,147	34,662	285,106	-	224	26,631	824	1,484	266	4,603	521	668	763	-	549	-
21	4.1 Street and Area Lighting	57,113	5,613	20,517	-	36	4,312	5,320	240	1,718	745	3,365	-	-	10,660	3,545	-
22	Total	**5,510,380**	**778,555**	**3,387,586**	**-**	**5,040**	**598,178**	**182,701**	**33,337**	**59,010**	**103,400**	**115,545**	**28,258**	**32,250**	**10,660**	**121,737**	**-**
	Re-classification of Revenue-Related																
23	1.1 Domestic Diesel	0	1,911	7,750	-	12	1,468	828	82	268	254	524	78	89	-	552	-
24	1.12 Domestic All Electric	0	2,960	11,590	-	19	2,274	511	127	165	393	323	48	55	-	341	-
25	2.1 GS 0-10 kW	(0)	447	2,076	-	3	344	260	19	84	59	165	49	56	-	174	-
26	2.2 GS 10-100 kW	-	1,968	9,366	-	13	1,512	158	84	51	261	100	121	138	-	105	-
27	2.3 GS 110-1,000 kVa	(0)	277	2,275	-	2	213	7	12	2	37	4	5	6	-	4	-
28	4.1 Street and Area Lighting	-	104	381	-	1	80	99	4	32	14	62	-	-	198	66	-
29	Total	**0**	**7,667**	**33,439**	**-**	**50**	**5,891**	**1,864**	**328**	**602**	**1,018**	**1,179**	**302**	**345**	**198**	**1,242**	**-**
	Total Allocated Revenue Requirement																
30	1.1 Domestic Diesel	1,343,424	185,777	753,605	-	1,203	142,736	80,542	7,955	26,014	24,673	50,937	7,620	8,697	-	53,667	-
31	1.12 Domestic All Electric	2,260,251	355,737	1,392,826	-	2,303	273,319	61,462	15,232	19,851	47,245	38,870	5,815	6,636	-	40,953	-
32	2.1 GS 0-10 kW	331,621	39,684	184,254	-	257	30,490	23,115	1,699	7,466	5,270	14,619	4,374	4,992	-	15,402	-
33	2.2 GS 10-100 kW	1,158,824	164,369	782,060	-	1,064	126,288	13,196	7,038	4,262	21,830	8,346	10,077	11,501	-	8,793	-
34	2.3 GS 110-1,000 kVa	359,147	34,938	287,382	-	226	26,844	831	1,496	268	4,640	525	674	769	-	554	-
35	4.1 Street and Area Lighting	57,113	5,717	20,898	-	37	4,392	5,419	245	1,750	759	3,427	-	-	10,858	3,611	-
36	Total	**5,510,380**	**786,222**	**3,421,025**	**-**	**5,090**	**604,069**	**184,565**	**33,665**	**59,611**	**104,418**	**116,724**	**28,560**	**32,595**	**10,858**	**122,979**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
16	1.1 Domestic Diesel	13,274	542	
17	1.12 Domestic All Electric	18,070	738	
18	2.1 GS 0-10 kW	3,590	147	
19	2.2 GS 10-100 kW	13,333	545	
20	2.3 GS 110-1,000 kVa	2,732	112	
21	4.1 Street and Area Lighting	999	41	
22	**Total**	**51,998**	**2,125**	
	Re-classification of Revenue-Related			
23	1.1 Domestic Diesel	(13,274)	(542)	Re-classification to demand, energy and customer is based on rate class revenue
24	1.12 Domestic All Electric	(18,070)	(738)	requirements excluding revenue-related items.
25	2.1 GS 0-10 kW	(3,590)	(147)	
26	2.2 GS 10-100 kW	(13,333)	(545)	
27	2.3 GS 110-1,000 kVa	(2,732)	(112)	
28	4.1 Street and Area Lighting	(999)	(41)	
29	**Total**	**(51,998)**	**(2,125)**	
	Total Allocated Revenue Requirement			
30	1.1 Domestic Diesel	-	-	
31	1.12 Domestic All Electric	-	-	
32	2.1 GS 0-10 kW	-	-	
33	2.2 GS 10-100 kW	-	-	
34	2.3 GS 110-1,000 kVa	-	-	
35	4.1 Street and Area Lighting	-	-	
36	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	5,926,671	723,371	-	556,906	479,584	1,065,073	302,029	155,356	274,993	183,047	197,922	110,505	191,274	44,010	1,290,769	227
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	5,707	5,707	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	108,583	108,583	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	1,914,153	1,076,512	837,641	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	580,966	-	-	-	580,966	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	4,055,436	1,095,678	-	1,211,369	214,250	556,249	158,142	88,804	157,191	96,767	104,571	62,851	80,267	26,954	202,128	214
	Expense Credits																
8	Sundry	(31,128)	(3,799)	-	(2,925)	(2,519)	(5,594)	(1,586)	(816)	(1,444)	(961)	(1,040)	(580)	(1,005)	(231)	(6,779)	(1)
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(5,664)	(691)	-	(532)	(458)	(1,018)	(289)	(148)	(263)	(175)	(189)	(106)	(183)	(42)	(1,234)	(0)
12	Pole Attachments	(248,276)	-	-	-	-	(143,590)	(49,072)	-	-	(25,416)	(30,198)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(12,008)	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,008)	-
16	Meter Test Revenues	(5,297)	-	-	-	-	-	-	-	-	-	-	-	(5,297)	-	-	-
17	**Total Expense Credits**	(302,373)	(4,491)	-	(3,457)	(2,977)	(150,202)	(50,947)	(964)	(1,707)	(26,552)	(31,427)	(686)	(6,484)	(273)	(20,021)	(1)
18	**Subtotal Expenses**	12,289,144	3,005,360	837,641	1,764,818	1,271,822	1,471,120	409,224	243,196	430,477	253,262	271,066	172,670	265,056	70,691	1,472,876	440
19	Disposal Gain / Loss	108,317	15,724	-	29,618	6,713	21,814	6,384	3,625	6,416	3,704	4,107	2,204	2,956	1,098	3,944	9
20	**Subtotal Revenue Requirement Ex. Return**	12,397,461	3,021,085	837,641	1,794,436	1,278,536	1,492,935	415,608	246,821	436,893	256,966	275,173	174,874	268,012	71,789	1,476,821	449
21	Return on Debt	3,021,215	451,471	-	820,940	188,203	605,558	177,107	100,362	177,650	102,860	113,966	61,226	81,770	30,362	109,487	252
22	Return on Equity	745,451	111,395	-	202,558	46,437	149,415	43,699	24,763	43,833	25,380	28,120	15,107	20,176	7,491	27,015	62
23	**Total Revenue Requirement**	16,164,127	3,583,951	837,641	2,817,934	1,513,175	2,247,908	636,415	371,946	658,376	385,206	417,259	251,207	369,958	109,642	1,613,323	763

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

	1	18	19	20
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	332,975	18,631	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	
3	Fuels-Diesel	-	-	Production - Demand
4	Fuels-Gas Turbine	-	-	Production - Demand
5	Power Purchases -CF(L)Co	-	-	Carryforward from Sch.4.4 L.8
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.9
7	Depreciation	-	-	Carryforward from Sch.2.5 L.24
	Expense Credits			
8	Sundry	(1,749)	(98)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.18
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(318)	(18)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(2,067)**	**(116)**	
18	**Subtotal Expenses**	**330,908**	**18,515**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.24
20	**Subtotal Revenue Requirement Ex. Return**	**330,908**	**18,515**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**330,908**	**18,515**	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	22,587,210	22,587,210	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	3,393,516	3,393,516	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**25,980,726**	**25,980,726**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	17,113,263	-	-	17,113,263	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	5,769,804	-	-	5,341,842	422,908	-	-	-	-	-	-	-	-	-	-	5,054
6	**Subtotal Transmission**	**22,883,067**	-	-	**22,455,105**	422,908	-	-	-	-	-	-	-	-	-	-	**5,054**
	Distribution																
7	Substations	6,846,289	-	-	-	6,846,289	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	910,569	-	-	-	-	686,524	87,460	-	-	79,629	56,956	-	-	-	-	-
9	Poles	20,951,930	-	-	-	-	12,117,507	4,141,191	-	-	2,144,807	2,548,425	-	-	-	-	-
10	Primary Conductor & Eqpt	3,045,437	-	-	-	-	2,701,303	344,134	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	620,108	-	-	-	-	620,108	-	-	-	-	-	-	-	-	-	-
12	Transformers	6,515,590	-	-	-	-	-	-	2,352,128	4,163,462	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	938,128	-	-	-	-	-	-	-	-	546,928	391,199	-	-	-	-	-
14	Services	1,673,070	-	-	-	-	-	-	-	-	-	-	1,673,070	-	-	-	-
15	Meters	1,659,523	-	-	-	-	-	-	-	-	-	-	-	1,659,523	-	-	-
16	Street Lighting	666,321	-	-	-	-	-	-	-	-	-	-	-	-	666,321	-	-
17	**Subtotal Distribution**	**43,826,964**	-	-	-	6,846,289	**16,125,441**	**4,572,785**	**2,352,128**	**4,163,462**	**2,771,365**	**2,996,580**	**1,673,070**	**1,659,523**	**666,321**	-	-
18	**Subttl Prod, Trans, & Dist**	**92,690,758**	**25,980,726**	-	**22,455,105**	7,269,197	**16,125,441**	**4,572,785**	**2,352,128**	**4,163,462**	**2,771,365**	**2,996,580**	**1,673,070**	**1,659,523**	**666,321**	-	**5,054**
19	General	12,236,611	1,361,410	-	864,554	1,041,581	2,366,279	671,020	345,156	610,955	406,676	439,724	245,510	451,268	97,777	3,334,260	441
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	18,386	-	-	-	18,386	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	144,775	40,580	-	35,073	11,354	25,187	7,142	3,674	6,503	4,329	4,680	2,613	2,592	1,041	-	8
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Plant**	**105,090,529**	**27,382,716**	-	**23,354,732**	**8,340,518**	**18,516,907**	**5,250,947**	**2,700,958**	**4,780,920**	**3,182,369**	**3,440,985**	**1,921,193**	**2,113,382**	**765,138**	**3,334,260**	**5,503**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

Line No.	1 Description	18 Basis of Functional Classification
	Production	
1	Gas Turbines	Production - Demand, Energy ratios Sch.4.1 L.9
2	Diesel	Production - Demand, Energy ratios Sch.4.1 L.9
3	**Subtotal Production**	
	Transmission	
4	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
5	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
6	**Subtotal Transmission**	
	Distribution	
7	Substations	Production - Demand; Dist Substns - Demand
8	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
9	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
10	Primary Conductor & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
11	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
12	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
13	Secondary Conductor&Eqpt	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
14	Services	Services Customer
15	Meters	Meters - Customer
16	Street Lighting	Street Lighting - Customer
17	**Subtotal Distribution**	
18	**Subttl Prod, Trans, & Dist**	
19	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch2.4 L.11, 12
20	Telecontrol - Specific	Specifically Assigned - Customer
21	Feasibility Studies	Production, Transmission - Demand
22	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.18
23	Software - Cust Acctng	
24	**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Interconnected
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	5,250,897	5,250,897	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	678,152	678,152	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**5,929,050**	**5,929,050**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	8,853,842	-	-	8,853,842	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	3,520,680	-	-	3,158,474	358,595	-	-	-	-	-	-	-	-	-	-	3,611
6	**Subtotal Transmission**	**12,374,522**	-	-	**12,012,316**	**358,595**	-	-	-	-	-	-	-	-	-	-	**3,611**
	Distribution																
7	Substations	1,925,545	-	-	-	1,925,545	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	260,142	-	-	-	-	196,134	24,987	-	-	22,749	16,272	-	-	-	-	-
9	Poles	11,114,305	-	-	-	-	6,427,936	2,196,765	-	-	1,137,749	1,351,855	-	-	-	-	-
10	Primary Conductor & Eqpt	1,121,061	-	-	-	-	994,381	126,680	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	369,373	-	-	-	-	369,373	-	-	-	-	-	-	-	-	-	-
12	Transformers	3,742,943	-	-	-	-	-	-	1,351,203	2,391,741	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	332,009	-	-	-	-	-	-	-	-	193,561	138,448	-	-	-	-	-
14	Services	803,980	-	-	-	-	-	-	-	-	-	-	803,980	-	-	-	-
15	Meters	1,017,329	-	-	-	-	-	-	-	-	-	-	-	1,017,329	-	-	-
16	Street Lighting	412,630	-	-	-	-	-	-	-	-	-	-	-	-	412,630	-	-
17	**Subtotal Distribution**	**21,099,316**	-	-	-	**1,925,545**	**7,987,824**	**2,348,431**	**1,351,203**	**2,391,741**	**1,354,060**	**1,506,575**	**803,980**	**1,017,329**	**412,630**	-	-
18	**Subttl Prod, Trans, & Dist**	**39,402,888**	**5,929,050**	-	**12,012,316**	**2,284,140**	**7,987,824**	**2,348,431**	**1,351,203**	**2,391,741**	**1,354,060**	**1,506,575**	**803,980**	**1,017,329**	**412,630**	-	**3,611**
19	General	6,095,145	678,128	-	430,641	518,819	1,178,661	334,240	171,925	304,321	202,568	219,030	122,290	224,780	48,704	1,660,819	220
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	18,386	-	-	-	18,386	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	91,114	13,710	-	27,777	5,282	18,471	5,430	3,124	5,531	3,131	3,484	1,859	2,352	954	-	8
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Net Book Value**	**45,607,533**	**6,620,888**	-	**12,470,734**	**2,826,627**	**9,184,956**	**2,688,101**	**1,526,252**	**2,701,592**	**1,559,759**	**1,729,088**	**928,129**	**1,244,461**	**462,287**	**1,660,819**	**3,839**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbine / Diesel	331,810	331,810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	61,203	61,203	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**393,013**	**393,013**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	35,972	-	-	35,972	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	118,900	-	-	110,080	8,715	-	-	-	-	-	-	-	-	-	-	104
6	Other	105,501	-	-	103,528	1,950	-	-	-	-	-	-	-	-	-	-	23
7	**Subtotal Transmission**	**260,372**	**-**	**-**	**249,580**	**10,665**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**127**
	Distribution																
8	Other	1,786,281	-	-	-	290,020	683,100	193,711	99,640	176,371	117,400	126,940	70,874	-	28,226	-	-
9	Meters	130,272	-	-	-	-	-	-	-	-	-	-	-	130,272	-	-	-
10	**Subtotal Distribution**	**1,916,554**	**-**	**-**	**-**	**290,020**	**683,100**	**193,711**	**99,640**	**176,371**	**117,400**	**126,940**	**70,874**	**130,272**	**28,226**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**2,569,939**	**393,013**	**-**	**249,580**	**300,685**	**683,100**	**193,711**	**99,640**	**176,371**	**117,400**	**126,940**	**70,874**	**130,272**	**28,226**	**-**	**127**
12	Customer Accounting	962,537	-	-	-	-	-	-	-	-	-	-	-	-	-	962,537	-
	Administrative & General:																
	Plant-Related:																
13	Production	74,223	74,223	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	142,017	-	-	139,361	2,625	-	-	-	-	-	-	-	-	-	-	31
15	Distribution	227,702	-	-	-	35,570	83,779	23,758	12,220	21,631	14,399	15,569	8,692	8,622	3,462	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn & General Plt	332,674	86,683	-	73,932	26,403	58,617	16,622	8,550	15,134	10,074	10,893	6,082	6,690	2,422	10,555	17
18	Property Insurance	61,858	33,272	-	7,552	10,113	2,879	817	420	743	495	535	299	549	119	4,057	7
	Revenue-Related:																
19	Municipal Tax	332,975	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	18,631	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	1,150,970	128,054	-	81,320	97,971	222,571	63,116	32,465	57,466	38,252	41,360	23,093	42,446	9,197	313,619	42
22	Prod,Trans & Distn Expense-Related	53,144	8,127	-	5,161	6,218	14,126	4,006	2,060	3,647	2,428	2,625	1,466	2,694	584	-	3
23	**Subtotal Admin & General**	**2,394,194**	**330,358**	**-**	**307,326**	**178,899**	**381,973**	**108,318**	**55,716**	**98,622**	**65,647**	**70,982**	**39,631**	**61,001**	**15,784**	**328,231**	**100**
24	**Total Operating & Maintenance Expenses**	**5,926,671**	**723,371**	**-**	**556,906**	**479,584**	**1,065,073**	**302,029**	**155,356**	**274,993**	**183,047**	**197,922**	**110,505**	**191,274**	**44,010**	**1,290,769**	**227**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Gas Turbine / Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.4
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.5
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.6
7	**Subtotal Transmission**	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 17, less L. 15
9	Meters	-	-	Meters - Customer
10	**Subtotal Distribution**	-	-	
11	**Subttl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.3
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L. 6
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission, Distribution Plant in Service - Sch.2.2 L. 18
17	Prod, Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.3, 5, 7, 19 - 20
	Revenue-Related:			
19	Municipal Tax	332,975	-	Revenue-related
20	PUB Assessment	-	18,631	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 11, 12
22	Prod,Trans & Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	332,975	18,631	
24	**Total Operating & Maintenance Expenses**	332,975	18,631	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Interconnected
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Production																
1	Gas Turbines	907,848	907,848	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	66,505	66,505	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**974,353**	**974,353**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	881,903	-	-	881,903	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	242,547	-	-	232,678	9,689	-	-	-	-	-	-	-	-	-	-	180
6	**Subtotal Transmission**	**1,124,450**	-	-	**1,114,581**	**9,689**	-	-	-	-	-	-	-	-	-	-	**180**
	Distribution																
7	Substations	130,458	-	-	-	130,458	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	19,341	-	-	-	-	14,582	1,858	-	-	1,691	1,210	-	-	-	-	-
9	Poles	523,130	-	-	-	-	302,551	103,398	-	-	53,552	63,629	-	-	-	-	-
10	Primary Conductor & Eqpt	68,237	-	-	-	-	60,526	7,711	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	19,336	-	-	-	-	19,336	-	-	-	-	-	-	-	-	-	-
12	Transformers	180,834	-	-	-	-	-	-	65,281	115,553	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	24,201	-	-	-	-	-	-	-	-	14,109	10,092	-	-	-	-	-
14	Services	46,131	-	-	-	-	-	-	-	-	-	-	46,131	-	-	-	-
15	Meters	50,884	-	-	-	-	-	-	-	-	-	-	-	50,884	-	-	-
16	Street Lighting	20,221	-	-	-	-	-	-	-	-	-	-	-	-	20,221	-	-
17	**Subtotal Distribution**	**1,082,773**	-	-	-	**130,458**	**396,995**	**112,966**	**65,281**	**115,553**	**69,352**	**74,931**	**46,131**	**50,884**	**20,221**	-	-
18	**Subttl Prod, Trans, & Dist**	**3,181,576**	**974,353**	-	**1,114,581**	**140,147**	**396,995**	**112,966**	**65,281**	**115,553**	**69,352**	**74,931**	**46,131**	**50,884**	**20,221**	-	**180**
19	General	741,804	82,531	-	52,411	63,142	143,448	40,678	20,924	37,037	24,653	26,657	14,883	27,357	5,927	202,128	27
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	5,381	-	-	-	5,381	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	126,675	38,794	-	44,377	5,580	15,806	4,498	2,599	4,601	2,761	2,983	1,837	2,026	805	-	7
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Depreciation Expense**	**4,055,436**	**1,095,678**	-	**1,211,369**	**214,250**	**556,249**	**158,142**	**88,804**	**157,191**	**96,767**	**104,571**	**62,851**	**80,267**	**26,954**	**202,128**	**214**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Interconnected
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	45,607,533	6,620,888	-	12,470,734	2,826,627	9,184,956	2,688,101	1,526,252	2,701,592	1,559,759	1,729,088	928,129	1,244,461	462,287	1,660,819	3,839
2	Cash Working Capital	154,823	22,476	-	42,334	9,595	31,180	9,125	5,181	9,171	5,295	5,870	3,151	4,225	1,569	5,638	13
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	21,557	21,557	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	62,642	62,642	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	1,197,442	312,009	-	266,113	95,035	210,989	59,831	30,776	54,476	36,261	39,208	21,891	24,081	8,718	37,992	63
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	2,257,149	327,672	-	617,186	139,892	454,570	133,036	75,535	133,704	77,194	85,574	45,934	61,589	22,879	82,195	190
8	Total Rate Base	**49,301,147**	**7,367,245**	**-**	**13,396,367**	**3,071,149**	**9,881,695**	**2,890,094**	**1,637,744**	**2,898,943**	**1,678,508**	**1,859,740**	**999,104**	**1,334,355**	**495,454**	**1,786,644**	**4,105**
9	Less: Rural Portion	-															
10	Rate Base Available for Equity Return	**49,301,147**	**7,367,245**	**-**	**13,396,367**	**3,071,149**	**9,881,695**	**2,890,094**	**1,637,744**	**2,898,943**	**1,678,508**	**1,859,740**	**999,104**	**1,334,355**	**495,454**	**1,786,644**	**4,105**
11	Return on Debt	3,021,215	451,471	-	820,940	188,203	605,558	177,107	100,362	177,650	102,860	113,966	61,226	81,770	30,362	109,487	252
12	Return on Equity	745,451	111,395	-	202,558	46,437	149,415	43,699	24,763	43,833	25,380	28,120	15,107	20,176	7,491	27,015	62
13	Return on Rate Base	**3,766,666**	**562,866**	**-**	**1,023,498**	**234,639**	**754,973**	**220,807**	**125,126**	**221,483**	**128,240**	**142,086**	**76,333**	**101,946**	**37,853**	**136,502**	**314**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Interconnected
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Interconnected
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Substations Demand	7 Primary Lines Demand	8 Primary Lines Customer	9 Line Transformers Demand	10 Line Transformers Customer	11 Secondary Lines Demand	12 Secondary Lines Customer	13 Services Customer	14 Meters Customer	15 Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
						Distribution											
	Amounts		(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
1	CFB - Goose Bay Secondary	-	-	56,363	-	-	-	1	-	1	-	1	-	-	-	1	1
2	IOCC Firm	-	67,715	140,018	60,310	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	-	-	1,508	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
4	1.1Domestic	-	778	2,943	693	683	683	436	668	436	668	436	436	436	-	436	-
5	1.1A Domestic All Electric	-	80,909	317,942	72,061	71,011	71,011	8,294	69,395	8,294	69,395	8,294	8,294	8,294		8,294	
6	2.1GS 0-10 kW	-	1,189	6,079	1,059	1,043	1,043	468	1,019	468	1,019	468	935	935	-	468	-
7	2.2GS 10-100 kW	-	15,094	75,359	13,443	13,247	13,247	648	12,946	648	12,946	648	5,230	5,230	-	648	-
8	2.3GS 110-1,000 kVa	-	25,958	121,769	23,120	22,783	22,783	145	22,264	145	22,264	145	1,242	1,242	-	145	-
9	2.4GS Over 1,000 kVa	-	10,484	54,785	9,338	9,202	9,202	2	8,992	2	8,992	2	20	20	-	2	-
10	4.1Street and Area Lighting	-	459	1,957	409	403	403	358	394	358	394	358	-	-	1	358	-
11	**Subtotal Rural**		**134,871**	**580,834**	**120,123**	**118,373**	**118,373**	**10,350**	**115,679**	**10,350**	**115,679**	**10,350**	**16,158**	**16,158**	**1**	**10,350**	**-**
12	**Total Labrador Interconnected**		**202,586**	**778,723**	**180,433**	**118,373**	**118,373**	**10,351**	**115,679**	**10,351**	**115,679**	**10,351**	**16,158**	**16,158**	**1**	**10,351**	**1**
	Ratios																
13	CFB - Goose Bay Boiler	-	-	0.0724	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
14	IOCC Firm	-	0.3343	0.1798	0.3343	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	0.0019	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
16	1.1Domestic	-	0.0038	0.0038	0.0038	0.0058	0.0058	0.0421	0.0058	0.0421	0.0058	0.0421	0.0270	0.0270	-	0.0421	-
17	1.1A Domestic All Electric	-	0.3994	0.4083	0.3994	0.5999	0.5999	0.8013	0.5999	0.8013	0.5999	0.8013	0.5133	0.5133	-	0.8013	-
18	2.1GS 0-10 kW	-	0.0059	0.0078	0.0059	0.0088	0.0088	0.0452	0.0088	0.0452	0.0088	0.0452	0.0579	0.0579	-	0.0452	-
19	2.2GS 10-100 kW	-	0.0745	0.0968	0.0745	0.1119	0.1119	0.0626	0.1119	0.0626	0.1119	0.0626	0.3237	0.3237	-	0.0626	-
20	2.3GS 110-1,000 kVa	-	0.1281	0.1564	0.1281	0.1925	0.1925	0.0140	0.1925	0.0140	0.1925	0.0140	0.0769	0.0769	-	0.0140	-
21	2.4GS Over 1,000 kVa	-	0.0518	0.0704	0.0518	0.0777	0.0777	0.0002	0.0777	0.0002	0.0777	0.0002	0.0012	0.0012	-	0.0002	-
22	4.1Street and Area Lighting	-	0.0023	0.0025	0.0023	0.0034	0.0034	0.0346	0.0034	0.0346	0.0034	0.0346	-	-	1.0000	0.0346	-
23	**Subtotal Rural**		**0.6657**	**0.7459**	**0.6657**	**1.0000**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**-**
24	**Total Labrador Interconnected**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**
	Ratios Excluding IOCC																
25	CFB - Goose Bay Boiler	-	-	0.0885	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
	Rural																
26	1.1Domestic	-	0.0058	0.0046	0.0058	0.0058	0.0058	0.0421	0.0058	0.0421	0.0058	0.0421	0.0270	0.0270	-	0.0421	-
27	1.1A Domestic All Electric	-	0.5999	0.4990	0.5999	0.5999	0.5999	0.8013	0.5999	0.8013	0.5999	0.8013	0.5133	0.5133	-	0.8013	-
28	2.1GS 0-10 kW	-	0.0088	0.0095	0.0088	0.0088	0.0088	0.0452	0.0088	0.0452	0.0088	0.0452	0.0579	0.0579	-	0.0452	-
29	2.2GS 10-100 kW	-	0.1119	0.1183	0.1119	0.1119	0.1119	0.0626	0.1119	0.0626	0.1119	0.0626	0.3237	0.3237	-	0.0626	-
30	2.3GS 110-1,000 kVa	-	0.1925	0.1911	0.1925	0.1925	0.1925	0.0140	0.1925	0.0140	0.1925	0.0140	0.0769	0.0769	-	0.0140	-
31	2.4GS Over 1,000 kVa	-	0.0777	0.0860	0.0777	0.0777	0.0777	0.0002	0.0777	0.0002	0.0777	0.0002	0.0012	0.0012	-	0.0002	-
32	4.1Street and Area Lighting	-	0.0034	0.0031	0.0034	0.0034	0.0034	0.0346	0.0034	0.0346	0.0034	0.0346	-	-	1.0000	0.0346	-
33	**Subtotal Rural**		**1.0000**	**0.9115**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**-**
34	**Total Labrador Interconnected**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.		18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	CFB - Goose Bay Secondary	-	4,214,154
2	IOCC Firm	-	-
3	IOCC Non-Firm	-	-
	Rural		
4	1.1Domestic	104,407	104,407
5	1.1A Domestic All Electric	8,264,424	8,264,424
6	2.1GS 0-10 kW	280,394	280,394
7	2.2GS 10-100 kW	1,869,649	1,869,649
8	2.3GS 110-1,000 kVa	2,371,795	2,371,795
9	2.4GS Over 1,000 kVa	213,253	934,293
10	4.1Street and Area Lighting	259,770	259,770
11	**Subtotal Rural**	**13,363,692**	**14,084,732**
12	**Total Labrador Interconnected**	**13,363,692**	**18,298,886**
	Ratios		
13	CFB - Goose Bay Boiler	-	0.2303
14	IOCC Firm	-	-
15	IOCC Non-Firm	-	-
	Rural		
16	1.1Domestic	0.0078	0.0057
17	1.1A Domestic All Electric	0.6184	0.4516
18	2.1GS 0-10 kW	0.0210	0.0153
19	2.2GS 10-100 kW	0.1399	0.1022
20	2.3GS 110-1,000 kVa	0.1775	0.1296
21	2.4GS Over 1,000 kVa	0.0160	0.0511
22	4.1Street and Area Lighting	0.0194	0.0142
23	**Subtotal Rural**	**1.0000**	**0.7697**
24	**Total Labrador Interconnected**	**1.0000**	**1.0000**
	Ratios Excluding IOCC		
25	CFB - Goose Bay Boiler	-	0.2303
	Rural		
26	1.1Domestic	0.0078	0.0057
27	1.1A Domestic All Electric	0.6184	0.4516
28	2.1GS 0-10 kW	0.0210	0.0153
29	2.2GS 10-100 kW	0.1399	0.1022
30	2.3GS 110-1,000 kVa	0.1775	0.1296
31	2.4GS Over 1,000 kVa	0.0160	0.0511
32	4.1Street and Area Lighting	0.0194	0.0142
33	**Subtotal Rural**	**1.0000**	**0.7697**
34	**Total Labrador Interconnected**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Substations Demand	7 Primary Lines Demand	8 Primary Lines Customer	9 Line Transformers Demand	10 Line Transformers Customer	11 Secondary Lines Demand	12 Secondary Lines Customer	13 Services Customer	14 Meters Customer	15 Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
						Distribution											
	Allocated Rev Reqmt Excl Return	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	CFB - Goose Bay Boiler	65,593	-	60,628	-	-	-	40	-	42	-	27	-	-	-	143	449
2	IOCC Firm	1,760,209	1,009,803	150,611	599,794	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	1,622	-	1,622	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
4	1.1Domestic	164,796	11,607	3,166	6,894	7,378	8,616	17,489	1,424	18,384	1,483	11,579	4,714	7,225	-	62,145	-
5	1.1A Domestic All Electric	6,757,272	1,206,559	341,997	716,661	766,988	895,605	333,012	148,067	350,068	154,153	220,486	89,769	137,579	-	1,183,326	-
6	2.1GS 0-10 kW	214,192	17,725	6,539	10,528	11,268	13,157	18,777	2,175	19,739	2,265	12,432	10,123	15,515	-	66,722	-
7	2.2GS 10-100 kW	1,160,981	225,088	81,060	133,695	143,084	167,078	26,017	27,622	27,350	28,758	17,226	56,608	86,757	-	92,450	-
8	2.3GS 110-1,000 kVa	1,510,028	387,103	130,982	229,928	246,074	287,339	5,818	47,505	6,116	49,457	3,852	13,444	20,604	-	20,675	-
9	2.4GS Over 1,000 kVa	570,112	156,349	58,929	92,867	99,388	116,055	94	19,187	98	19,976	62	216	332	-	333	-
10	4.1Street and Area Lighting	192,656	6,850	2,105	4,069	4,355	5,085	14,360	841	15,096	875	9,508	-	-	71,789	51,028	-
11	**Subtotal Rural**	**10,570,038**	**2,011,281**	**624,780**	**1,194,642**	**1,278,536**	**1,492,935**	**415,568**	**246,821**	**436,851**	**256,966**	**275,146**	**174,874**	**268,012**	**71,789**	**1,476,678**	**-**
12	**Total**	**12,397,461**	**3,021,085**	**837,641**	**1,794,436**	**1,278,536**	**1,492,935**	**415,608**	**246,821**	**436,893**	**256,966**	**275,173**	**174,874**	**268,012**	**71,789**	**1,476,821**	**449**
	Allocated Return on Debt																
13	CFB - Goose Bay Boiler	307	-	-	-	-	-	17	-	17	-	11	-	-	-	11	252
14	IOCC Firm	425,306	150,905	-	274,401	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
16	1.1Domestic	38,828	1,735	-	3,154	1,086	3,495	7,453	579	7,475	594	4,796	1,651	2,204	-	4,607	-
17	1.1A Domestic All Electric	1,642,965	180,308	-	327,867	112,902	363,272	141,910	60,207	142,344	61,705	91,317	31,429	41,975	-	87,728	-
18	2.1GS 0-10 kW	50,653	2,649	-	4,817	1,659	5,337	8,002	884	8,026	907	5,149	3,544	4,734	-	4,947	-
19	2.2GS 10-100 kW	288,862	33,637	-	61,165	21,062	67,770	11,087	11,232	11,121	11,511	7,134	19,819	26,470	-	6,854	-
20	2.3GS 110-1,000 kVa	374,012	57,849	-	105,190	36,223	116,549	2,479	19,316	2,487	19,797	1,596	4,707	6,286	-	1,533	-
21	2.4GS Over 1,000 kVa	143,659	23,365	-	42,486	14,630	47,074	40	7,802	40	7,996	26	76	101	-	25	-
22	4.1Street and Area Lighting	56,622	1,024	-	1,862	641	2,063	6,120	342	6,138	350	3,938	-	-	30,362	3,783	-
23	**Subtotal Rural**	**2,595,601**	**300,566**	**-**	**546,539**	**188,203**	**605,558**	**177,090**	**100,362**	**177,632**	**102,860**	**113,955**	**61,226**	**81,770**	**30,362**	**109,476**	**-**
24	**Total**	**3,021,215**	**451,471**	**-**	**820,940**	**188,203**	**605,558**	**177,107**	**100,362**	**177,650**	**102,860**	**113,966**	**61,226**	**81,770**	**30,362**	**109,487**	**252**
	Allocated Return on Equity																
25	CFB - Goose Bay Boiler	76	-	-	-	-	-	4	-	4	-	3	-	-	-	3	62
26	IOCC Firm	104,939	37,234	-	67,705	-	-	-	-	-	-	-	-	-	-	-	-
27	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
28	1.1Domestic	9,580	428	-	778	268	862	1,839	143	1,844	146	1,183	407	544	-	1,137	-
29	1.1A Domestic All Electric	405,383	44,489	-	80,897	27,857	89,633	35,015	14,855	35,122	15,225	22,532	7,755	10,357	-	21,646	-
30	2.1GS 0-10 kW	12,498	654	-	1,188	409	1,317	1,974	218	1,980	224	1,270	875	1,168	-	1,221	-
31	2.2GS 10-100 kW	71,273	8,300	-	15,092	5,197	16,721	2,736	2,771	2,744	2,840	1,760	4,890	6,531	-	1,691	-
32	2.3GS 110-1,000 kVa	92,283	14,274	-	25,955	8,938	28,757	612	4,766	614	4,885	394	1,161	1,551	-	378	-
33	2.4GS Over 1,000 kVa	35,446	5,765	-	10,483	3,610	11,615	10	1,925	10	1,973	6	19	25	-	6	-
34	4.1Street and Area Lighting	13,971	253	-	459	158	509	1,510	84	1,515	86	972	-	-	7,491	933	-
35	**Subtotal Rural**	**640,436**	**74,161**	**-**	**134,853**	**46,437**	**149,415**	**43,695**	**24,763**	**43,829**	**25,380**	**28,117**	**15,107**	**20,176**	**7,491**	**27,012**	**-**
36	**Total**	**745,451**	**111,395**	**-**	**202,558**	**46,437**	**149,415**	**43,699**	**24,763**	**43,833**	**25,380**	**28,120**	**15,107**	**20,176**	**7,491**	**27,015**	**62**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	Description	1	18	19	
			Revenue Related		
			Municipal Tax	PUB Assessment	Basis of Proration
	Allocated Rev Reqmt Excl Return		($)	($)	
1	CFB - Goose Bay Boiler		-	4,264	
2	IOCC Firm		-	-	
3	IOCC Non-Firm		-	-	
	Rural:				
4	1.1Domestic		2,585	106	
5	1.1A Domestic All Electric		204,641	8,362	
6	2.1GS 0-10 kW		6,943	284	
7	2.2GS 10-100 kW		46,296	1,892	
8	2.3GS 110-1,000 kVa		58,730	2,400	
9	2.4GS Over 1,000 kVa		5,281	945	
10	4.1Street and Area Lighting		6,432	263	
11	**Subtotal Rural**		**330,908**	**14,251**	
12	**Total**		**330,908**	**18,515**	
	Allocated Return on Debt				
13	CFB - Goose Bay Boiler		-	-	
14	IOCC Firm		-	-	
15	IOCC Non-Firm		-	-	
	Rural:				
16	1.1Domestic		-	-	
17	1.1A Domestic All Electric		-	-	
18	2.1GS 0-10 kW		-	-	
19	2.2GS 10-100 kW		-	-	
20	2.3GS 110-1,000 kVa		-	-	
21	2.4GS Over 1,000 kVa		-	-	
22	4.1Street and Area Lighting		-	-	
23	**Subtotal Rural**		-	-	
24	**Total**		-	-	
	Allocated Return on Equity				
25	CFB - Goose Bay Boiler		-	-	
26	IOCC Firm		-	-	
27	IOCC Non-Firm		-	-	
	Rural:				
28	1.1Domestic		-	-	
29	1.1A Domestic All Electric		-	-	
30	2.1GS 0-10 kW		-	-	
31	2.2GS 10-100 kW		-	-	
32	2.3GS 110-1,000 kVa		-	-	
33	2.4GS Over 1,000 kVa		-	-	
34	4.1Street and Area Lighting		-	-	
35	**Subtotal Rural**		-	-	
36	**Total**		-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Distribution: Substations Demand	7 Distribution: Primary Lines Demand	8 Distribution: Primary Lines Customer	9 Distribution: Line Transformers Demand	10 Distribution: Line Transformers Customer	11 Distribution: Secondary Lines Demand	12 Distribution: Secondary Lines Customer	13 Distribution: Services Customer	14 Distribution: Meters Customer	15 Distribution: Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
	Total Revenue Requirement	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
37	CFB - Goose Bay Boiler	65,976	-	60,628	-	-	-	61	-	64	-	40	-	-	-	156	763
38	IOCC Firm	2,290,454	1,197,943	150,611	941,900	-	-	-	-	-	-	-	-	-	-	-	-
39	IOCC Non-Firm	1,622	-	1,622	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
40	1.1Domestic	213,205	13,770	3,166	10,827	8,733	12,973	26,780	2,147	27,704	2,223	17,558	6,772	9,974	-	67,888	-
41	1.1A Domestic All Electric	8,805,621	1,431,356	341,997	1,125,425	907,747	1,348,510	509,937	223,129	527,534	231,083	334,335	128,953	189,911	-	1,292,700	-
42	2.1GS 0-10 kW	277,343	21,028	6,539	16,534	13,336	19,811	28,753	3,278	29,745	3,395	18,851	14,542	21,416	-	72,889	-
43	2.2GS 10-100 kW	1,521,117	267,024	81,060	209,952	169,343	251,569	39,840	41,625	41,215	43,109	26,121	81,317	119,758	-	100,995	-
44	2.3GS 110-1,000 kVa	1,976,323	459,225	130,982	361,072	291,234	432,645	8,910	71,587	9,217	74,139	5,842	19,312	28,441	-	22,586	-
45	2.4GS Over 1,000 kVa	749,218	185,479	58,929	145,835	117,628	174,743	143	28,914	148	29,944	94	311	458	-	364	-
46	4.1Street and Area Lighting	263,249	8,127	2,105	6,390	5,154	7,656	21,990	1,267	22,749	1,312	14,417	-	-	109,642	55,745	-
47	**Subtotal Rural**	**13,806,075**	**2,386,009**	**624,780**	**1,876,034**	**1,513,175**	**2,247,908**	**636,353**	**371,946**	**658,312**	**385,206**	**417,219**	**251,207**	**369,958**	**109,642**	**1,613,167**	**-**
48	**Total**	**16,164,127**	**3,583,951**	**837,641**	**2,817,934**	**1,513,175**	**2,247,908**	**636,415**	**371,946**	**658,376**	**385,206**	**417,259**	**251,207**	**369,958**	**109,642**	**1,613,323**	**763**
	Re-classification of Revenue-Related																
49	CFB - Goose Bay Boiler	-	-	4,189	-	-	-	4	-	4	-	3	-	-	-	11	53
50	IOCC Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
52	1.1Domestic	-	176	40	138	112	166	342	27	354	28	224	87	127	-	868	-
53	1.1A Domestic All Electric	(0)	35,482	8,478	27,898	22,502	33,428	12,641	5,531	13,077	5,728	8,288	3,197	4,708	-	32,045	-
54	2.1GS 0-10 kW	0	563	175	442	357	530	769	88	796	91	504	389	573	-	1,950	-
55	2.2GS 10-100 kW	(0)	8,736	2,652	6,869	5,540	8,230	1,303	1,362	1,348	1,410	855	2,660	3,918	-	3,304	-
56	2.3GS 110-1,000 kVa	(0)	14,658	4,181	11,525	9,296	13,809	284	2,285	294	2,366	186	616	908	-	721	-
57	2.4GS Over 1,000 kVa	-	1,554	494	1,222	986	1,464	1	242	1	251	1	3	4	-	3	-
58	4.1Street and Area Lighting	0	212	55	167	134	200	574	33	594	34	376	-	-	2,861	1,455	-
59	**Subtotal Rural**	**0**	**61,380**	**16,075**	**48,261**	**38,927**	**57,828**	**15,915**	**9,568**	**16,465**	**9,909**	**10,435**	**6,952**	**10,238**	**2,861**	**40,346**	**-**
60	**Total**	**(0)**	**61,380**	**20,264**	**48,261**	**38,927**	**57,828**	**15,920**	**9,568**	**16,469**	**9,909**	**10,437**	**6,952**	**10,238**	**2,861**	**40,356**	**53**
	Total Allocated Revenue Requirement																
61	CFB - Goose Bay Boiler	65,976	-	64,817	-	-	-	66	-	68	-	43	-	-	-	167	816
62	IOCC Firm	2,290,454	1,197,943	150,611	941,900	-	-	-	-	-	-	-	-	-	-	-	-
63	IOCC Non-Firm	1,622	-	1,622	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	1.1Domestic	213,205	13,946	3,206	10,965	8,844	13,139	27,123	2,174	28,059	2,251	17,783	6,859	10,101	-	68,756	-
65	1.1A Domestic All Electric	8,805,621	1,466,838	350,475	1,153,323	930,249	1,381,938	522,578	228,660	540,611	236,812	342,623	132,149	194,619	-	1,324,745	-
66	2.1GS 0-10 kW	277,343	21,591	6,714	16,976	13,692	20,341	29,522	3,366	30,541	3,486	19,356	14,931	21,989	-	74,839	-
67	2.2GS 10-100 kW	1,521,117	275,760	83,712	216,820	174,883	259,799	41,143	42,987	42,563	44,520	26,975	83,978	123,676	-	104,299	-
68	2.3GS 110-1,000 kVa	1,976,323	473,883	135,163	372,597	300,530	446,455	9,194	73,872	9,511	76,505	6,028	19,928	29,349	-	23,307	-
69	2.4GS Over 1,000 kVa	749,218	187,033	59,423	147,057	118,614	176,208	145	29,156	150	30,195	95	314	462	-	367	-
70	4.1Street and Area Lighting	263,249	8,339	2,160	6,557	5,288	7,856	22,564	1,300	23,342	1,346	14,794	-	-	112,503	57,199	-
71	**Subtotal Rural**	**13,806,075**	**2,447,389**	**640,855**	**1,924,295**	**1,552,102**	**2,305,735**	**652,269**	**381,515**	**674,777**	**395,116**	**427,653**	**258,159**	**380,196**	**112,503**	**1,653,512**	**-**
72	**Total**	**16,164,127**	**3,645,331**	**857,905**	**2,866,195**	**1,552,102**	**2,305,735**	**652,334**	**381,515**	**674,845**	**395,116**	**427,696**	**258,159**	**380,196**	**112,503**	**1,653,679**	**816**

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
37	CFB - Goose Bay Boiler	-	4,264	
38	IOCC Firm	-	-	
39	IOCC Non-Firm	-	-	
	Rural:			
40	1.1Domestic	2,585	106	
41	1.1A Domestic All Electric	204,641	8,362	
42	2.1GS 0-10 kW	6,943	284	
43	2.2GS 10-100 kW	46,296	1,892	
44	2.3GS 110-1,000 kVa	58,730	2,400	
45	2.4GS Over 1,000 kVa	5,281	945	
46	4.1Street and Area Lighting	6,432	263	
47	**Subtotal Rural**	**330,908**	**14,251**	
48	**Total**	**330,908**	**18,515**	
	Re-classification of Revenue-Related			
49	CFB - Goose Bay Boiler	-	(4,264)	Re-classification to demand, energy and customer is based on rate class revenue
50	IOCC Firm	-	-	requirements excluding revenue-related items.
51	IOCC Non-Firm	-	-	
	Rural:			
52	1.1Domestic	(2,585)	(106)	
53	1.1A Domestic All Electric	(204,641)	(8,362)	
54	2.1GS 0-10 kW	(6,943)	(284)	
55	2.2GS 10-100 kW	(46,296)	(1,892)	
56	2.3GS 110-1,000 kVa	(58,730)	(2,400)	
57	2.4GS Over 1,000 kVa	(5,281)	(945)	
58	4.1Street and Area Lighting	(6,432)	(263)	
59	**Subtotal Rural**	**(330,908)**	**(14,251)**	
60	**Total**	**(330,908)**	**(18,515)**	
	Total Allocated Revenue Requirement			
61	CFB - Goose Bay Boiler	-	-	
62	IOCC Firm	-	-	
63	IOCC Non-Firm	-	-	
	Rural:	-	-	
64	1.1Domestic	-	-	
65	1.1A Domestic All Electric	-	-	
66	2.1GS 0-10 kW	-	-	
67	2.2GS 10-100 kW	-	-	
68	2.3GS 110-1,000 kVa	-	-	
69	2.4GS Over 1,000 kVa	-	-	
70	4.1Street and Area Lighting	-	-	
71	**Subtotal Rural**	**-**	**-**	
72	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Functionalization & Classification Ratios

Line No.	1 Description	2 Total Amount (%)	3 Production Demand (%)	4 Production & Transmission Energy (%)	5 Transmission Demand (%)	6 Rural Prod & Transmission Demand (%)	7 Distribution Substations Demand (%)	8 Distribution Primary Lines Demand (%)	9 Distribution Primary Lines Customer (%)	10 Distribution Line Transformers Demand (%)	11 Distribution Line Transformers Customer (%)	12 Distribution Secondary Lines Demand (%)	13 Distribution Secondary Lines Customer (%)	14 Distribution Services Customer (%)	15 Distribution Meters Customer (%)	16 Distribution Street Lighting Customer (%)	17 Accounting Customer (%)	18 Specifically Assigned Customer (%)
	Generation																	
1	Hydraulic	100%	45.94%	54.06%														
2	Hydraulic - GNP	100%	45.94%	54.06%		0.0%												
3	Holyrood	100%	75.71%	24.29%														
4	Gas Tur Island Interconctd	100%	100.00%	0.00%														
5	Diesel Island Interconctd - GNP	100%	100.00%	0.00%		0.0%												
6	Dsl / Gas Tur Island Isolated	100%	43.14%	56.86%														
7	Dsl / Gas Tur Labrador Isolated	100%	35.81%	64.19%														
8	Dsl / Gas Tur L'Anse au Loup	100%	100.00%	0.00%														
9	Dsl / Gas Tur Labrador Interconctd	100%	100.00%	0.00%														
	Fuel																	
10	No. 6 Fuel	100%	0.00%	100.00%														
11	Gas Tur Island Interconctd	100%	100.00%	0.00%														
12	Diesel Island Interconctd - GNP	100%	100.00%	0.00%		0.0%												
13	Dsl / Gas Tur Island / Lab Isolated	100%	0.00%	100.00%														
14	Dsl / Gas Tur L'Anse au Loup	100%	0.00%	100.00%														
15	Dsl / Gas Tur Labrador Interconctd	100%	100.00%	0.00%														
	Transmission Lines & Terminals																	
16	Lines	100%		0.00%	100%													
17	Lines - Hydraulic	100%	45.94%	54.06%														
18	Lines - Customer Specific	100%																100%
19	Terminal Stations	100%		0.00%	100%													
20	Term Stns - Hydraulic	100%	45.94%	54.06%														
21	Term Stns - Holyrood	100%	75.71%	24.29%														
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 & LABRADOR HYDRO
2011 Actual Cost of Service
Functionalization & Classification Ratios (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service

System Load Factor

Line No.	1	2	3	4	5	6
		Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected
1	Sales+Losses for System Load Factor (MWh)	6,316,947	7,876	38,754	23,292	778,723
2	Hours in Year	8,784	8,784	8,784	8,784	8,784
3	Average Demand (kW)	719,142	897	4,412	2,652	88,652
4	Coincident Peak at Generation (kW)	1,330,183	1,577	6,873	4,931	202,586
5	System Load Factor	54.06%	56.86%	64.19%	53.77%	43.76%

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Holyrood Capacity Factor

Line No.	1 Year	2 Net Production (kWh)	3 Net Capacity (MW)	4 Net Production Hours	5 Net Capacity Factor
1	2007 Actual	1,255,618,298	466	8,760	30.76%
2	2008 Actual	1,080,228,648	466	8,784	26.39%
3	2009 Actual	939,865,024	466	8,760	23.02%
4	2010 Actual	803,070,465	466	8,760	19.67%
5	2011 Actual	885,313,869	466	8,784	21.63%
6	5-Year Average	992,819,261	466	8,770	24.29%

NEWFOUNDLAND & LABRADOR HYDRO
2011 Actual Cost of Service
Total System
Power Purchases

Line No.		1	2	3	4	5	6	7	
			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		601,166				601,166		Rural Transmission
4	Interruptible Demand		-	-	-				Production - Demand
5	Interruptible Energy		-		-				Production - Energy
6	Non-utility Generation		46,127,279	21,189,295	24,937,984				Energy: System Load Factor
7	**Subtotal**		**46,728,445**	**21,189,295**	**24,937,984**	-	**601,166**	-	
	Labrador Interconnected:								
8	CF(L)Co		1,914,153	1,076,512	837,641				Energy: System Load Factor
9	Other		580,966					580,966	
10	**Subtotal**		**2,495,119**	**1,076,512**	**837,641**	-	-	**580,966**	
	Isolated Systems:								
11	Mary's Harbour		-		-				Production - Energy
12	L'Anse au Loup		2,889,737		2,889,737				Production - Energy
13	Ramea Wind		108,123		108,123				Production - Energy
14	**Subtotal**		**2,997,859**	**0**	**2,997,859**	**0**	**0**	**0**	
15	**Total**		**52,221,423**	**22,265,807**	**28,773,485**	-	**601,166**	**580,966**	

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NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Total System
Revenue Requirement

Line No.	Description	Total Amount ($)	Island Interconnected ($)	Island Isolated ($)	Labrador Isolated ($)	L'Anse au Loup ($)	Labrador Interconnected ($)	Basis of Proration
	1	2	3	4	5	6	7	8
	Revenue Requirement							
	Expenses							
1	Operating, Maintenance and Admin.	108,985,307	83,561,949	4,969,008	12,529,533	1,553,142	6,371,676	Detailed Analysis
2	Fuels - No. 6 Fuel	164,506,232	164,506,232	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	15,927,080	96,631	2,360,205	13,072,496	358,248	39,499	Detailed Analysis
4	Fuels - Gas Turbine	876,749	633,681	-	-	-	243,067	
5	Power Purchases -CF(L)Co	2,024,026	-	-	-	-	2,024,026	Detailed Analysis
6	Power Purchases - Other	54,962,162	51,334,564	296,162	-	2,931,180	400,256	Detailed Analysis
7	Depreciation	47,468,827	42,819,974	431,544	1,799,927	329,048	2,088,334	Detailed Analysis
	Expense Credits:							
8	Sundry	(789,960)	(605,683)	(36,017)	(90,818)	(11,258)	(46,184)	Total O&M Expenses
9	Building Rental Income	(18,035)	(18,035)	-	-	-	0	Detailed Analysis
10	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
11	Suppliers' Discounts	(88,847)	(68,121)	(4,051)	(10,214)	(1,266)	(5,194)	Total O&M Expenses
12	Pole Attachments	(1,212,130)	(767,236)	(22,361)	(105,569)	(66,927)	(250,037)	Detailed Analysis
13	Secondary Energy Revenues	-	-	-	-	-	-	Island Interconnected
14	Wheeling Revenues	-	0	-	-	-	-	Island Interconnected
15	Application Fees	(27,192)	(11,240)	(200)	(1,472)	(352)	(13,928)	Detailed Analysis
16	Meter Test Revenues	(6,458)	(3,810)	(101)	(334)	(201)	(2,012)	Weighted Customers
17	**Total Expense Credits**	**(2,142,622)**	**(1,474,125)**	**(62,730)**	**(208,408)**	**(80,003)**	**(317,355)**	
18	**Subtotal Expenses**	**392,607,760**	**341,478,906**	**7,994,189**	**27,193,548**	**5,091,615**	**10,849,503**	
19	Disposal Gain/Loss	5,085,219	3,775,612	228,819	473,008	(16,546)	624,326	Detailed Analysis
20	**Subtotal Rev Reqt Excl Return**	**397,692,979**	**345,254,518**	**8,223,008**	**27,666,556**	**5,075,069**	**11,473,829**	
21	Return on Debt	91,532,438	84,626,281	534,752	2,477,261	505,787	3,388,356	Rate Base
22	Return on Equity	14,748,805	14,100,999	-	-	-	647,806	Rate Base
23	**Total Revenue Requirement**	**503,974,223**	**443,981,798**	**8,757,759**	**30,143,818**	**5,580,856**	**15,509,992**	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Total System
Return on Rate Base

Line No	1	2 Total $	3 Island Interconnected $	4 Island Isolated $	5 Labrador Isolated $	6 L'Anse au Loup $	7 Labrador Interconnected $	8 Basis of Proration
	Rate Base:							
1	Average Net Book Value	1,376,925,029	1,273,454,893	8,086,873	35,387,670	7,772,205	52,223,388	Schedule 2.3
2	Cash Working Capital	7,805,000	7,218,487	45,840	200,592	44,056	296,024	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel	44,927,035	44,927,035	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel	3,562,901	95,624	170,835	3,196,162	47,791	52,489	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine	1,817,743	1,717,349	-	-	-	100,394	Detailed Fuel Analysis
6	Inventory/Supplies	25,338,561	22,756,941	226,244	829,200	197,848	1,328,328	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Holyrood	-	-					Detailed Analysis
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	65,670,000	60,735,175	385,689	1,687,752	370,682	2,490,702	Prorated on Average Net Book Value - L. 1
9	Total Rate Base	**1,526,046,269**	**1,410,905,504**	**8,915,481**	**41,301,376**	**8,432,582**	**56,491,326**	
10	Less: Rural Portion	(239,890,861)	(181,241,422)	(8,915,481)	(41,301,376)	(8,432,582)	-	Schedule 2.6, L. 9
11	Rate Base Available for Equity Return	**1,286,155,408**	**1,229,664,082**	**-**	**-**	**-**	**56,491,326**	
	Corporate Targets:							
12	Capital Structure: Percent of Debt	71.32% [1]						
13	Return	8.410%						
14	Weighted Average Return: Debt	**5.998%**						
15	Capital Structure: Percent of Equity	24.28% [1]						
16	Return	4.723%						
17	Weighted Average Return: Equity	**1.147%**						
18	Weighted Average Cost of Capital	**7.145%**						
	Return on Rate Base by System (%):							
19	Return on Rate Base - Debt Component	-	5.998%	5.998%	5.998%	5.998%	5.998%	
20	Return on Rate Base - Equity Component	-	1.147%	-	-	-	1.147%	
	Return on Rate Base ($):							
21	Return on Debt	91,532,438	84,626,281	534,752	2,477,261	505,787	3,388,356	Schedule 2.6, L.12
22	Return on Equity	14,748,805	14,100,999	-	-	-	647,806	Schedule 2.6, L.13
23	Return on Rate Base ($)	**106,281,244**	**98,727,281**	**534,752**	**2,477,261**	**505,787**	**4,036,163**	Schedule 2.6, L.14
	Return on Total Rate Base (%):							
24	Return on Rate Base - Debt Component	5.998%	5.998%	5.998%	5.998%	5.998%	5.998%	L. 21 divided by L.9
25	Return on Rate Base - Equity Component	0.966%	0.999%	-	-	-	1.147%	L. 22 divided by L.9
26	Return on Rate Base (%)	**6.964%**	**6.997%**	**5.998%**	**5.998%**	**5.998%**	**7.145%**	L. 23 divided by L.9

[1] Debt and equity weightings reflect a 0.1% funded ARO and 4.17% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Total System
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credits ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Total System							
1	Newfoundland Power	360,961,426	353,927,143	(708)	43,847,670	-	397,774,105	
2	RSP Activity	61,898,408	-	-	-	-	-	
3	Subtotal Newfoundland Power	**422,859,834**	**353,927,143**	**(708)**	**43,847,670**	**-**	**397,774,105**	**1.19**
4	Island Industrial	1,104,376	24,444,549	840	-		24,445,389	0.05
5	Unallocated RSP Hydraulic Variation	61,384	-	-	-		-	-
6	Labrador Industrial	2,215,545	2,215,545	-	-		2,215,545	1.00
7	CFB - Goose Bay Secondary	1,554,343	30,253	1,524,090	-		1,554,343	51.38
8	Rural Labrador Interconnected	16,869,258	13,264,193	-	5,411,164		18,675,358	1.27
	Rural Deficit Areas							
9	Island Interconnected	48,264,628	65,610,106	(131)	(17,345,347)		48,264,628	0.74
10	Island Isolated	1,536,095	8,757,759	-	(7,221,665)		1,536,095	0.18
11	Labrador Isolated	6,965,290	30,143,818	-	(23,178,528)		6,965,290	0.23
12	L'Anse au Loup	2,543,471	5,580,856	-	(3,037,385)		2,543,471	0.46
13	Revenue Credit Applied to Deficit (100.0%)	-	-	(1,524,090)	1,524,090		-	-
14	**Subtotal**	**59,309,484**	**110,092,540**	**(1,524,221)**	**(49,258,835)**	**-**	**59,309,484**	**0.54**
15	**Total**	**503,974,223**	**503,974,223**	**-**	**-**	**-**	**503,974,223**	**1.00**

0

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit Allocation ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Island Interconnected							
1	Newfoundland Power	360,961,426	353,927,143	(708)	43,847,670	-	397,774,105	
2	NLP RSP Activity	61,898,408					-	
3	**Subtotal Newfoundland Power**	**422,859,834**	**353,927,143**	**(708)**	**43,847,670**	**-**	**397,774,105**	**1.19**
4	Industrial - Firm	20,793,603	24,444,320	(49)			24,444,271	
5	Industrial - Non-Firm	1,117	229	889			1,117	
6	Industrial RSP Activity	(19,690,345)					-	
7	**Subtotal Industrial**	**1,104,376**	**24,444,549**	**840**	**-**		**24,445,389**	**0.05**
8	**Unallocated RSP Hydraulic Variation**	**61,384**						
	Rural							
9	1.1 Domestic	13,017,786	20,063,462	(40)	(7,045,635)		13,017,786	0.65
10	1.12 Domestic All Electric	16,084,681	23,785,562	(48)	(7,700,833)		16,084,681	0.68
11	1.3 Special	18,312	56,239	(0)	(37,927)		18,312	0.33
12	2.1 General Service 0-10 kW	2,329,848	2,746,061	(5)	(416,208)		2,329,848	0.85
13	2.2 General Service 10-100 kW	6,891,578	8,045,080	(16)	(1,153,486)		6,891,578	0.86
14	2.3 General Service 110-1,000 kVa	6,074,116	6,815,467	(14)	(741,337)		6,074,116	0.89
15	2.4 General Service Over 1,000 kVa	2,854,933	2,910,330	(6)	(55,392)		2,854,933	0.98
16	4.1 Street and Area Lighting	993,375	1,187,906	(2)	(194,529)		993,375	0.84
17	**Subtotal Rural**	**48,264,628**	**65,610,106**	**(131)**	**(17,345,347)**		**48,264,628**	**0.74**
18	**Total Island Interconnected**	**472,290,222**	**443,981,798**	**-**	**26,502,324**		**470,484,122**	**1.06**

Note1:
Calculation of Island Industrial Non-Firm Revenue Credit

Island Industrial Non-Firm Revenues, Ln 5, Col 2	1,117
Island Industrial Non-Firm Allocated Cost of Service, Ln 5, Col 3	(229)
Credit to be allocated to Island Interconnected Firm Customers	889

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Island Isolated							
1	1.2 Domestic Diesel	794,659	6,844,610		(6,049,951)		794,659	0.12
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	227,726	881,290		(653,564)		227,726	0.26
5	2.2 GS 10-100 kW	473,276	871,314		(398,038)		473,276	0.54
6	2.3 GS 110-1,000 kVa	0	0		0		0	0.00
7	2.4 General Service Over 1,000 kVa	0	0		0		0	0.00
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	40,769	160,545		(119,776)		40,769	0.25
11	4.1G Gov't Street and Area Lighting	-335	0		(335)		-335	0.00
12	**Total**	**1,536,095**	**8,757,759**		**(7,221,665)**		**1,536,095**	**0.18**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Labrador Isolated							
1	1.2 Domestic Diesel	3,086,792	17,281,795		(14,195,002)		3,086,792	0.18
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	1,139,378	3,359,176		(2,219,797)		1,139,378	0.34
5	2.2 GS 10-100 kW	2,162,728	6,253,108		(4,090,379)		2,162,728	0.35
6	2.3 GS 110-1,000 kVa	194,879	1,063,785		(868,906)		194,879	0.18
7	2.4 General Service Over 1,000 kVa	270,863	1,845,784		(1,574,921)		270,863	0.15
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	110,648	340,171		(229,522)		110,648	0.33
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	**Total**	**6,965,290**	**30,143,818**		**(23,178,528)**		**6,965,290**	**0.23**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	L'Anse au Loup							
1	1.1 Domestic	535,772	1,261,252		(725,480)		535,772	0.42
2	1.12 Domestic All Electric	1,035,643	2,437,236		(1,401,593)		1,035,643	0.42
3	2.1 General Service 0-10 kW	161,308	324,536		(163,227)		161,308	0.50
4	2.2 General Service 10-100 kW	555,908	1,117,521		(561,613)		555,908	0.50
5	2.3 General Service 110-1,000 kVa	209,102	380,282		(171,180)		209,102	0.55
6	4.1 Street and Area Lighting	45,736	60,029		(14,292)		45,736	0.76
7	**Total L'Anse Au Loup**	**2,543,471**	**5,580,856**		**(3,037,385)**		**2,543,471**	**0.46**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit Allocation ($)	6 RSP Activity ($)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) ($)	8 Revenue to Cost Coverage (Col.2/3)
	Labrador Interconnected							
1	Industrial IOCC Firm	2,215,461	2,215,461		-		2,215,461	1.00
2	Industrial IOCC Non-Firm	83	83		-		83	1.00
3	**Subtotal Industrial**	**2,215,545**	**2,215,545**		**-**		**2,215,545**	**1.00**
4	**CFB - Goose Bay Secondary**	1,554,343	30,253	1,524,090	-		1,554,343	51.38
	Rural							
5	1.1 Domestic	106,557	188,573	-	76,929		265,501	0.57
6	1.1A Domestic All Electric	9,904,350	8,484,180	-	3,461,145		11,945,324	1.17
7	2.1 General Service 0-10 kW	381,958	280,601	-	114,472		395,073	1.36
8	2.2 General Service 10-100 kW	2,143,438	1,459,297	-	595,324		2,054,621	1.47
9	2.3 General Service 110-1,000 kVa	3,034,263	1,901,925	-	775,896		2,677,821	1.60
10	2.4 General Service Over 1,000 kVa	1,006,601	679,271	-	277,110		956,381	1.48
11	4.1 Street and Area Lighting	292,092	270,347	-	110,289		380,636	1.08
12	**Subtotal Rural**	**16,869,258**	**13,264,193**	**-**	**5,411,164**		**18,675,358**	**1.27**
13	**Total Labrador Interconnected**	**20,639,146**	**15,509,991**	**1,524,090**	**5,411,164**		**22,445,245**	**1.33**

Note1:
Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2		1,554,343
CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3		(30,253)
CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5		-
Revenue Credit		1,524,090
Revenue Credit Applied to Deficit	**100.0%**	1,524,090
Revenue Credit Applied to Firm Regulated Labrador Interconnected Customers		-
		1,524,090

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Total System
Rural Deficit Allocation

Line No.	1 Rate Class	2 Allocated Revenue Reqt ($)	3 Demand ($)	4 Energy ($)	5 Customer ($)	6 Source
			Before Deficit and Revenue Credit Allocation			
	CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:					
1	Newfoundland Power	353,927,143	119,933,747	229,924,519	4,068,877	Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	13,264,193	8,322,408	701,503	4,240,283	Schedule 1.3.1, p. 3
3	**Total**	**367,191,336**	**128,256,155**	**230,626,021**	**8,309,160**	
4	Deficit Classified	49,258,835	17,205,604	30,938,554	1,114,676	Prorated on Line 3
	UNIT COSTS OF DEFICIT:		CP kW	MWH	Customers *	
	Island Interconnected:					
5	Newfoundland Power		1,154,314	5,554,331	9,043	
6	**Subtotal Island Interconnected**		**1,154,314**	**5,554,331**	**9,043**	
	Labrador Interconnected:					
7	Rural Labrador Interconnected		134,189	599,689	10,712	
8	**Subtotal Labrador Interconnected**		**134,189**	**599,689**	**10,712**	
9	**Total**		**1,288,503**	**6,154,021**	**19,755**	
10	Deficit Unit Costs		$13.35 $/KW	$5.03 $/MWH	$56.43 $/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:	$449.97
Labrador Interconnected:	$395.83

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Total System
Rural Deficit Allocation

Line No.	1	2	3	4	5	6
			Deficit Allocation			
	Rate Class	Allocated Revenue Reqt ($)	Demand ($)	Energy ($)	Customer ($)	Source
	ALLOCATION OF DEFICIT:					
11	Island Interconnected	43,847,670	15,413,750	27,923,692	510,228	Line 6 x Line 10
12	Labrador Interconnected	5,411,164	1,791,854	3,014,862	604,448	Line 8 x Line 10
13	**Allocated Totals**	**49,258,835**	**17,205,604**	**30,938,554**	**1,114,676**	

CUSTOMER DEFICIT ALLOCATION:

		Amount	Percent
	Island Interconnected:		
14	Newfoundland Power	43,847,670	89.0%
15	Sub-Total Island Interconnected	43,847,670	
	Labrador Interconnected:		
16	Rural Labrador Interconnected	5,411,164	11.0%
17	Subtotal Labrador Interconnected	5,411,164	
18	**Total**	**49,258,835**	100.0%

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Island Interconnected										
1	Newfoundland Power	8.50	-	0.04290	-	339,073.09	9.56	-	0.04822	-	381,079.82
2	Industrial - Firm	7.26	-	0.04286	-	29,082.84	7.26	-	0.04286	-	29,082.78
3	Industrial - Non-Firm	-	-	0.04334	-	-	-	-	0.21168	-	-
	Rural							-	-		
4	1.1 Domestic	-	0.10082	0.04772	0.14854	34.97	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.10017	0.04771	0.14788	34.96	-	-	-	-	-
6	1.3 Special	-	0.12250	0.04736	0.16986	34.70	-	-	-	-	-
7	2.1 General Service 0-10 kW	-	0.07074	0.04794	0.11868	38.57	-	-	-	-	-
8	2.2 General Service 10-100 kW	24.66	-	0.04796	-	59.46	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	22.31	-	0.04766	-	61.05	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	17.01	-	0.04797	-	61.20	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.11191	0.04795	0.15986	64.37	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Isolated Systems:										
1	1.2 Domestic Diesel	-	0.24503	0.64677	0.89181	49.29					
2	2.1 General Service 0-10 kW	-	0.16162	0.64491	0.80653	52.68					
3	2.2 GS 10-100 kW	53.95	-	0.63901	-	74.92					
4	2.3 GS 110-1,000 kVa	13.08	-	0.62693	-	76.79					
5	2.4 General Service Over 1,000 kVa	27.29	-	0.62607	-	76.68					
6	**Subtotal Metered Demand Classes**	43.17	-	0.63498	-	76.13					
7	4.1 Street and Area Lighting	-	0.26464	0.65239	0.91703	95.17					
	Island Isolated										
8	1.2 Domestic Diesel	-	0.42897	0.71818	1.14715	64.90	-	-	-	-	-
9	2.1 General Service 0-10 kW	-	0.24102	0.72020	0.96122	74.71	-	-	-	-	-
10	2.2 GS 10-100 kW	87.21	-	0.72463	-	-	-	-	-	-	-
11	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-
13	4.1 Street and Area Lighting	-	0.39897	0.72043	1.11941	106.35	-	-	-	-	-
	Labrador Isolated										
14	1.2 Domestic Diesel	-	0.19399	0.62696	0.82096	43.76	-	-	-	-	-
15	2.1 General Service 0-10 kW	-	0.14503	0.62917	0.77420	48.30	-	-	-	-	-
16	2.2 GS 10-100 kW	50.20	-	0.62958	-	74.92	-	-	-	-	-
17	2.3 GS 110-1,000 kVa	13.08	-	0.62693	-	76.79	-	-	-	-	-
18	2.4 General Service Over 1,000 kVa	27.29	-	0.62607	-	76.68	-	-	-	-	-
19	4.1 Street and Area Lighting	-	0.21914	0.62935	0.84849	90.02	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	L'Anse au Loup										
1	1.1 Domestic	-	0.08637	0.15719	0.24356	41.11	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.08987	0.15696	0.24682	41.05	-	-	-	-	-
3	2.1 General Service 0-10 kW	-	0.07864	0.15745	0.23609	44.20	-	-	-	-	-
4	2.2 General Service 10-100 kW	20.98	-	0.15741	-	62.55	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	12.78	-	0.15750	-	64.09	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.08604	0.15842	0.24446	75.92	-	-	-	-	-
	Labrador Interconnected										
7	Industrial - IOCC Firm	2.68	-	0.00125	-	0.00	2.68	-	0.00125	-	0.00
8	Industrial - IOCC Non-Firm	-	-	0.00125	0.00125	0.00	-	-	0.00125	0.00125	0.00
9	CFB - Goose Bay Secondary	-	-	0.00168	0.00168	65.50	-	-	0.00168	0.00168	65.50
	Rural										
10	1.1 Domestic	-	0.01872	0.00131	0.02003	29.84	-	0.02636	0.00185	0.02821	42.01
11	1.1A Domestic All Electric	-	0.01762	0.00133	0.01895	30.25	-	0.02481	0.00188	0.02669	42.58
12	**Subtotal Domestic**	-	0.01763	0.00133	0.01896	30.23	-	0.02482	0.00188	0.02670	42.56
13	2.1 General Service 0-10 kW	-	0.01255	0.00133	0.01389	33.40	-	0.01767	0.00188	0.01955	47.03
14	2.2 General Service 10-100 kW	4.27	-	0.00134	-	52.67	6.01	-	0.00189	-	74.15
15	2.3 General Service 110-1,000 kVa	4.79	-	0.00135	-	54.37	6.75	-	0.00189	-	76.55
16	2.4 General Service Over 1,000 kVa	6.61	-	0.00130	-	52.73	9.30	-	0.00184	-	74.24
17	4.1 Street and Area Lighting	-	0.01529	0.00133	0.01662	55.06	0.00	0.02153	0.00187	0.02340	77.53

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total ($)	Demand ($)	Energy ($)	Customer ($)	Total ($)	Demand ($)	Energy ($)	Customer ($)
	Island Interconnected								
1	Newfoundland Power	353,927,143	119,933,747	229,924,519	4,068,877	397,774,105	134,791,976	258,409,171	4,572,958
2	Industrial - Firm	24,444,320	5,492,781	17,555,563	1,395,976	24,444,271	5,492,770	17,555,528	1,395,973
3	Industrial - Non-Firm	229	-	229	-	1,117	-	1,117	-
	Rural								
4	1.1 Domestic	20,063,462	10,319,056	4,883,955	4,860,451	-	-	-	-
5	1.12 Domestic All Electric	23,785,562	13,828,470	6,586,914	3,370,178	-	-	-	-
6	1.3 Special	56,239	40,258	15,564	416	-	-	-	-
7	2.1 General Service 0-10 kW	2,746,061	1,089,072	738,132	918,857	-	-	-	-
8	2.2 General Service 10-100 kW	8,045,080	4,550,173	2,842,817	652,090	-	-	-	-
9	2.3 General Service 110-1,000 kVa	6,815,467	3,964,610	2,788,340	62,516	-	-	-	-
10	2.4 General Service Over 1,000 kVa	2,910,330	1,466,276	1,437,323	6,731	-	-	-	-
11	4.1 Street and Area Lighting	1,187,906	323,776	138,733	725,397	-	-	-	-
12	**Subtotal Rural**	**65,610,106**	**35,581,691**	**19,431,777**	**10,596,638**				
13	**Total Island Interconnected**	**443,981,798**	**161,008,219**	**266,912,088**	**16,061,491**				

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Total Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2 Before Deficit and Revenue Credit Allocation Total ($)	3 Demand ($)	4 Energy ($)	5 Customer ($)	6 After Deficit and Revenue Credit Allocation Total ($)	7 Demand ($)	8 Energy ($)	9 Customer ($)
	Isolated Systems:								
1	1.2 Domestic Diesel	24,126,405	6,188,892	16,335,867	1,601,646				
2	2.1 General Service 0-10 kW	4,240,465	797,460	3,181,984	261,022				
3	2.2 GS 10-100 kW	7,124,422	1,365,109	5,755,716	3,596				
4	2.3 GS 110-1,000 kVa	1,063,785	73,950	983,923	5,913				
5	2.4 General Service Over 1,000 kVa	1,845,784	175,961	1,668,903	920				
6	**Subtotal Metered Demand Classes**	10,033,991	1,615,020	8,408,542	10,429				
7	4.1 Street and Area Lighting	500,716	105,196	259,335	136,185				
8	**Total Isolated Systems**	**38,901,577**	**8,706,568**	**28,185,727**	**2,009,282**				
	Island Isolated								
9	1.2 Domestic Diesel	6,844,610	2,353,330	3,939,885	551,395	-	-	-	-
10	2.1 General Service 0-10 kW	881,290	205,577	614,298	61,415	-	-	-	-
11	2.2 GS 10-100 kW	871,314	223,657	647,657	-	-	-	-	-
12	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	160,545	40,126	72,455	47,964	-	-	-	-
15	**Total Island Isolated**	**8,757,759**	**2,822,690**	**5,274,295**	**660,774**				
	Labrador Isolated								
16	1.2 Domestic Diesel	17,281,795	3,835,562	12,395,982	1,050,251	-	-	-	-
17	2.1 General Service 0-10 kW	3,359,176	591,883	2,567,686	199,607	-	-	-	-
18	2.2 GS 10-100 kW	6,253,108	1,141,452	5,108,059	3,596	-	-	-	-
19	2.3 GS 110-1,000 kVa	1,063,785	73,950	983,923	5,913	-	-	-	-
20	2.4 General Service Over 1,000 kVa	1,845,784	175,961	1,668,903	920	-	-	-	-
21	4.1 Street and Area Lighting	340,171	65,071	186,880	88,220	-	-	-	-
22	**Total Labrador Isolated**	**30,143,818**	**5,883,878**	**22,911,432**	**1,348,507**				

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Total Demand, Energy & Customer Amounts

Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total ($)	Demand ($)	Energy ($)	Customer ($)	Total ($)	Demand ($)	Energy ($)	Customer ($)
		1	2	3	4	5	6	7	8	9
	L'Anse au Loup								
1	1.1 Domestic	1,261,252	373,294	679,323	208,636	-	-	-	-
2	1.12 Domestic All Electric	2,437,236	822,649	1,436,796	177,791	-	-	-	-
3	2.1 General Service 0-10 kW	324,536	85,681	171,534	67,321	-	-	-	-
4	2.2 General Service 10-100 kW	1,117,521	331,589	730,766	55,166	-	-	-	-
5	2.3 General Service 110-1,000 kVa	380,282	85,709	290,727	3,846	-	-	-	-
6	4.1 Street and Area Lighting	60,029	11,375	20,943	27,711	-	-	-	-
7	**Total L'Anse au Loup**	**5,580,856**	**1,710,296**	**3,330,091**	**540,469**				
	Labrador Interconnected								
8	Industrial - IOCC Firm	2,215,461	1,990,302	225,160	-	2,215,461	1,990,302	225,160	-
9	Industrial - IOCC Non-Firm	83	-	83	-	83	-	83	-
10	CFB - Goose Bay Secondary	30,253	-	29,467	786	30,253	-	29,467	786
	Rural								
11	1.1 Domestic	188,573	43,099	3,027	142,447	265,501	60,681	4,262	200,559
12	1.1A Domestic All Electric	8,484,180	4,974,844	376,207	3,133,129	11,945,324	7,004,346	529,681	4,411,297
13	**Subtotal Domestic**	**8,672,752**	**5,017,943**	**379,234**	**3,275,576**	**12,210,826**	**7,065,027**	**533,943**	**4,611,856**
14	2.1 General Service 0-10 kW	280,601	78,012	8,291	194,299	395,073	109,837	11,673	273,564
15	2.2 General Service 10-100 kW	1,459,297	940,102	93,083	426,113	2,054,621	1,323,619	131,056	599,946
16	2.3 General Service 110-1,000 kVa	1,901,925	1,648,013	153,332	100,580	2,677,821	2,320,324	215,884	141,612
17	2.4 General Service Over 1,000 kVa	679,271	612,675	65,331	1,265	956,381	862,617	91,983	1,782
18	4.1 Street and Area Lighting	270,347	25,664	2,233	242,450	380,636	36,133	3,145	341,358
19	**Subtotal Rural**	**13,264,193**	**8,322,408**	**701,503**	**4,240,283**	**18,675,358**	**11,717,557**	**987,683**	**5,970,118**
20	**Total Labrador Incterconnected**	**15,509,991**	**10,312,709**	**956,213**	**4,241,069**	**20,921,156**	**13,707,859**	**1,242,393**	**5,970,118**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units: Billing Demands (kW)	3 Units: Sales (MWh)	4 Units: Customers	5 Units: Bills (Total No)
	Island Interconnected				
1	Newfoundland Power	14,101,599	5,359,317	1	12
2	Industrial - Firm	756,284	409,611	4	48
3	Industrial - Non-Firm	738	5	-	-
	Rural				
4	1.1 Domestic	-	102,347	11,583	138,998
5	1.12 Domestic All Electric	-	138,051	8,033	96,392
6	1.3 Special	-	329	1	12
7	2.1 General Service 0-10 kW	-	15,396	1,985	23,824
8	2.2 General Service 10-100 kW	184,551	59,271	914	10,966
9	2.3 General Service 110-1,000 kVa	177,704	58,507	85	1,024
10	2.4 General Service Over 1,000 kVa	86,217	29,962	9	110
11	4.1 Street and Area Lighting	-	2,893	939	11,269
12	**Subtotal Rural**	**448,471**	**406,755**	**23,550**	**282,595**
13	**Total Island Interconnected**	**15,307,092**	**6,175,689**	**23,555**	**282,655**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units: Billing Demands (kW)	3 Units: Sales (MWh)	4 Units: Customers	5 Units: Bills (Total No)
	Isolated Systems:				
1	1.2 Domestic Diesel	-	25,257	2,708	32,494
2	2.1 General Service 0-10 kW	-	4,934	413	4,955
3	2.2 GS 10-100 kW	25,304	9,007	4	48
4	2.3 GS 110-1,000 kVa	5,655	1,569	6	77
5	2.4 General Service Over 1,000 kVa	6,448	2,666	1	12
6	**Subtotal Metered Demand Classes**	37,406	13,242	11	137
7	4.1 Street and Area Lighting	-	398	119	1,431
8	**Total Isolated Systems**	**37,406**	**43,831**	**3,251**	**39,017**
	Island Isolated				
9	1.2 Domestic Diesel	-	5,486	708	8,496
10	2.1 General Service 0-10 kW	-	853	69	822
11	2.2 GS 10-100 kW	2,565	894	-	-
12	2.3 GS 110-1,000 kVa	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-
14	4.1 Street and Area Lighting	-	101	38	451
15	**Total Island Isolated**	**2,565**	**7,333**	**814**	**9,769**
	Labrador Isolated				
16	1.2 Domestic Diesel	-	19,771	2,000	23,998
17	2.1 General Service 0-10 kW	-	4,081	344	4,133
18	2.2 GS 10-100 kW	22,739	8,113	4	48
19	2.3 GS 110-1,000 kVa	5,655	1,569	6	77
20	2.4 General Service Over 1,000 kVa	6,448	2,666	1	12
21	4.1 Street and Area Lighting	-	297	82	980
22	**Total Labrador Isolated**	**34,842**	**36,498**	**2,437**	**29,248**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units: Billing Demands (kW)	3 Units: Sales (MWh)	4 Units: Customers	5 Units: Bills (Total No)
	L'Anse au Loup				
1	1.1 Domestic	-	4,322	423	5,075
2	1.12 Domestic All Electric	-	9,154	361	4,331
3	2.1 General Service 0-10 kW	-	1,089	127	1,523
4	2.2 General Service 10-100 kW	15,802	4,642	74	882
5	2.3 General Service 110-1,000 kVa	6,705	1,846	5	60
6	4.1 Street and Area Lighting	-	132	30	365
7	**Total L'Anse au Loup**	**22,506**	**21,186**	**1,020**	**12,236**
	Labrador Interconnected				
8	Industrial - IOCC Firm	744,000	180,186	1	12
9	Industrial - IOCC Non-Firm	-	67		
10	CFB - Goose Bay Secondary	-	17,554	1	12
	Rural				
11	1.1 Domestic	-	2,302	398	4,774
12	1.1A Domestic All Electric	-	282,305	8,632	103,589
13	**Subtotal Domestic**	-	**284,607**	**9,030**	**108,363**
14	2.1 General Service 0-10 kW	-	6,214	485	5,817
15	2.2 General Service 10-100 kW	220,407	69,364	674	8,091
16	2.3 General Service 110-1,000 kVa	343,734	113,982	154	1,850
17	2.4 General Service Over 1,000 kVa	92,715	50,077	2	24
18	4.1 Street and Area Lighting	-	1,679	367	4,403
19	**Subtotal Rural**	**656,856**	**525,922**	**10,712**	**128,548**
20	**Total Labrador Incterconnected**	**1,400,856**	**723,729**	**10,714**	**128,572**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Rate Calculations for Newfoundland Power

Line No.	1 Description	2 Amount	3 Source
	Newfoundland Power:		
	Demand:		
1	Rate ($/kW/mo.)	$4.00	
2	Billing Units (kW)	14,101,599	Sch 1.3.2, pg 1, Ln 1, Col 2
3	**Demand Revenue**	**$56,406,396**	Ln 1 * Ln 2
	Energy (First Block):		
4	Total Revenue Requirement	$397,774,105	Sch 1.2, pg 1, Ln 1, Col 7
5	Less: Demand Revenue	56,406,396	Ln 3
6	Less: Second Block Energy Revenue	248,915,767	((Sch 1.3.2, pg 1, Ln 1, Col 3) - Ln 8) * Ln 12
7	First Block Energy Revenue	$92,451,942	Ln 4 - Ln 5 - Ln 6
8	First Block Energy Consumed (MWh)	3,000,000	
9	**Rate (Mills/kWh)**	**30.82**	Ln 7 / Ln 8
	Energy (Second Block):		
10	Average No. 6 Fuel Cost per Barrel	$66.47	
11	Efficiency Factor (kWh per Barrel)	630	
12	**Rate (Mills/kWh)**	**105.50**	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Value of Newfoundland Power Thermal Generation Credit

Line No.	Description	1 Amount	2 Source	3
1	Island Interconnected System:			
2	Generation demand costs ($)	109,841,611	Sch 2.1A, C. 3, Ln 23	
3	Coincident peak (kW)	1,298,248	Sch 3.1A, C. 3, Ln 13	
4	Generation demand costs ($/kW)	84.61	Ln 2 / Ln 3	
5	NP thermal generation capacity credit (kW)	32,892	(1)	
6	Gross value of credit to NP ($)	2,782,992	Ln 4 x Ln 5	
7	Less NP's cost share:			
8	Percentage	89.23%	Sch 3.1A, C. 5, Ln 14	
9	Amount ($)	(2,483,183)	Ln 6 x Ln 8	
10	Net value of credit to NP ($)	299,809	Ln 6 - Ln 9	

(1) NP gas turbine and diesel generation capacity (kW) 37,826
÷ System reserve 1.15
NP thermal generation capacity credit (kW) 32,892

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Calculation of Firming Up Charge

	1	2	3	4
Line No.	Description	Total	Gas Turbine	Transmission & Terminals
1	Operating & Maintenance	5,092,182	960,287	4,131,896
2	O&M Overhead	5,391,875	1,480,358	3,911,518
3	Depreciation	5,489,209	366,622	5,122,588
4	Return	11,642,516	493,546	11,148,970
5	**Total**	**27,615,783**	**3,300,812**	**24,314,971**
6	Capacity (kW)		100,000	1,686,300
7	Cost ($/kW)	$47.43	$33.01	$14.42
8	Rate ($/kWh)	$0.01025		

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Calculation of Transmission Wheeling Charge

Line No.	1 Description	2
1	Island Interconnected Transmission Revenue Requirement	24,679,168
2	Transmission Energy Output (MWh)	445,627
3	Rate ($/kWh)	$0.05538

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Primary Lines Demand ($)	9 Primary Lines Customer ($)	10 Line Transformers Demand ($)	11 Line Transformers Customer ($)	12 Secondary Lines Demand ($)	13 Secondary Lines Customer ($)	14 Services Customer ($)	15 Meters Customer ($)	16 Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Expenses																	
1	Operating & Maintenance	83,561,949	33,654,393	19,457,170	8,043,413	3,539,633	1,171,958	5,718,389	1,500,422	384,426	680,466	825,700	922,758	381,330	365,825	139,556	2,776,976	2,048,774
2	Fuels-No. 6 Fuel	164,506,232	-	164,506,232	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	96,631	96,631	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	633,681	633,681	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	51,334,564	22,726,458	27,962,625	-	645,480	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	42,819,974	17,143,429	12,981,886	5,122,588	2,549,013	449,416	1,516,218	413,205	187,656	332,167	217,674	248,384	68,385	182,740	121,879	232,892	1,052,442
	Expense Credits																	
8	Sundry	(605,683)	(243,938)	(141,032)	(58,301)	(25,656)	(8,495)	(41,449)	(10,876)	(2,786)	(4,932)	(5,985)	(6,688)	(2,764)	(2,652)	(1,012)	(20,128)	(14,850)
9	Building Rental Income	(18,035)	(6,558)	(5,862)	(2,286)	(1,097)	(192)	(790)	(207)	(53)	(94)	(114)	(127)	(53)	(35)	(19)	-	(549)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(68,121)	(27,436)	(15,862)	(6,557)	(2,886)	(955)	(4,662)	(1,223)	(313)	(555)	(673)	(752)	(311)	(298)	(114)	(2,264)	(1,670)
12	Pole Attachments	(767,236)	-	-	-	-	-	(443,729)	(151,646)	-	-	(78,540)	(93,320)	-	-	-	-	-
13	Secondary Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(11,240)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,240)	-
16	Meter Test Revenues	(3,810)	-	-	-	-	-	-	-	-	-	-	-	-	(3,810)	-	-	-
17	**Total Expense Credits**	**(1,474,125)**	**(277,932)**	**(162,755)**	**(67,144)**	**(29,639)**	**(9,642)**	**(490,630)**	**(163,952)**	**(3,153)**	**(5,581)**	**(85,313)**	**(100,889)**	**(3,128)**	**(6,794)**	**(1,145)**	**(33,632)**	**(17,069)**
18	**Subtotal Expenses**	**341,478,906**	**73,976,661**	**224,745,158**	**13,098,857**	**6,704,488**	**1,611,733**	**6,743,978**	**1,749,675**	**568,930**	**1,007,053**	**958,061**	**1,070,254**	**446,588**	**541,770**	**260,290**	**2,976,236**	**3,084,147**
19	Disposal Gain / Loss	3,775,612	1,331,620	1,424,751	431,342	203,680	33,492	128,060	36,181	11,873	21,016	19,169	21,886	6,128	6,760	4,417	7,210	88,027
20	**Subtotal Revenue Requirement Ex. Return**	**345,254,518**	**75,308,281**	**226,169,909**	**13,530,199**	**6,908,168**	**1,645,224**	**6,872,038**	**1,785,856**	**580,803**	**1,028,069**	**977,231**	**1,092,140**	**452,716**	**548,530**	**264,707**	**2,983,447**	**3,172,174**
21	Return on Debt	84,626,281	28,990,712	33,488,809	9,359,554	4,420,272	728,578	2,791,623	787,450	257,226	455,312	417,546	476,504	134,770	147,019	95,647	158,935	1,916,324
22	Return on Equity	14,100,999	5,542,618	6,402,591	1,789,416	-	-	-	-	-	-	-	-	-	-	-	-	366,374
23	**Total Revenue Reqmt**	**443,981,798**	**109,841,611**	**266,061,310**	**24,679,168**	**11,328,440**	**2,373,802**	**9,663,661**	**2,573,306**	**838,029**	**1,483,381**	**1,394,776**	**1,568,643**	**587,486**	**695,549**	**360,354**	**3,142,382**	**5,454,872**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

	1	19	20	21
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	1,096,733	854,024	Carryforward from Sch.2.4 L.30
2	Fuels-No. 6 Fuel	-	-	Production - Demand, Energy ratios Sch.4.1 L.10
3	Fuels-Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.12
4	Fuels-Gas Turbine	-	-	Production - Demand, Energy ratios Sch.4.1 L.11
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.7
7	Depreciation	-	-	Carryforward from Sch.2.5 L.40
	Expense Credits			
8	Sundry	(7,949)	(6,190)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.34
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
11	Suppliers' Discounts	(894)	(696)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(8,844)**	**(6,886)**	
18	**Subtotal Expenses**	**1,087,890**	**847,138**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.40
20	**Subtotal Revenue Requirement Ex. Return**	**1,087,890**	**847,138**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.9
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.11
23	**Total Revenue Reqmt**	**1,087,890**	**847,138**	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	195,908,293	88,394,839	107,513,454	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	173,759,952	78,401,393	95,358,559	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	81,682,349	36,855,500	44,826,849	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	270,697,579	122,140,154	148,557,426	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	22,069,380	9,957,819	12,111,561	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	111,763,065	50,428,075	61,334,989	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Hydraulic	4,687,237	2,114,906	2,572,332	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**860,567,856**	**388,292,686**	**472,275,170**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	224,709,471	174,509,375	50,200,096	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	22,633,382	22,633,382	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	8,071,652	8,071,652	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**1,115,982,361**	**593,507,096**	**522,475,266**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																	
14	Lines	270,156,444	-	-	152,393,380	85,925,059	-	-	-	-	-	-	-	-	-	-	-	31,838,004
15	Lines - Hydraulic	55,207,047	24,909,706	30,297,341	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	114,386,136	-	-	71,208,003	21,342,977	-	-	-	-	-	-	-	-	-	-	-	21,835,156
17	Term Stns - Hydraulic	34,124,804	15,397,289	18,727,515	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	8,523,146	6,619,075	1,904,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	685,347	685,347	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	10,527,842	-	-	-	-	10,527,842	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**168,247,275**	**22,701,711**	**20,631,586**	**71,208,003**	**21,342,977**	**10,527,842**	-	-	-	-	-	-	-	-	-	-	**21,835,156**
22	**Subtotal Transmission**	**493,610,766**	**47,611,417**	**50,928,926**	**223,601,383**	**107,268,037**	**10,527,842**	-	-	-	-	-	-	-	-	-	-	**53,673,160**
	Distribution																	
23	Substations	8,628,114	416,828	-	-	-	8,211,286	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	3,826,657	-	-	-	-	-	2,885,108	367,550	-	-	334,641	239,357	-	-	-	-	-
25	Poles	92,713,811	-	-	-	-	-	53,620,847	18,325,070	-	-	9,490,927	11,276,966	-	-	-	-	-
26	Primary Conductor & Eqpt	14,001,666	-	-	-	-	-	12,419,478	1,582,188	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	8,345,650	-	-	-	-	-	8,345,650	-	-	-	-	-	-	-	-	-	-
28	Transformers	14,389,615	-	-	-	-	-	-	-	5,194,651	9,194,964	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	2,284,562	-	-	-	-	-	-	-	-	-	1,331,899	952,662	-	-	-	-	-
30	Services	5,152,818	-	-	-	-	-	-	-	-	-	-	-	5,152,818	-	-	-	-
31	Meters	3,396,971	-	-	-	-	-	-	-	-	-	-	-	-	3,396,971	-	-	-
32	Street Lighting	1,885,779	-	-	-	-	-	-	-	-	-	-	-	-	-	1,885,779	-	-
33	**Subtotal Distribution**	**154,625,643**	**416,828**	-	-	-	**8,211,286**	**77,271,083**	**20,274,809**	**5,194,651**	**9,194,964**	**11,157,468**	**12,468,986**	**5,152,818**	**3,396,971**	**1,885,779**	-	-
34	**Subtl Prod, Trans, & Dist**	**1,764,218,769**	**641,535,341**	**573,404,192**	**223,601,383**	**107,268,037**	**18,739,128**	**77,271,083**	**20,274,809**	**5,194,651**	**9,194,964**	**11,157,468**	**12,468,986**	**5,152,818**	**3,396,971**	**1,885,779**	-	**53,673,160**
35	General	174,964,490	75,114,844	42,081,799	14,894,511	6,328,509	2,419,432	11,865,565	3,113,352	797,678	1,411,957	1,713,314	1,914,708	791,255	825,005	289,576	7,525,496	3,877,489
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	1,995,488	1,995,488	-	0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	200,793	73,016	65,262	25,449	12,209	2,133	8,795	2,308	591	1,047	1,270	1,419	586	387	215	-	6,109
39	Software - General	3,229,396	1,174,328	1,049,614	409,302	196,354	34,302	141,444	37,113	9,509	16,831	20,424	22,824	9,432	6,218	3,452	-	98,249
40	**Total Plant**	**1,944,608,937**	**719,893,017**	**616,600,867**	**238,930,645**	**113,805,108**	**21,194,995**	**89,286,888**	**23,427,581**	**6,002,429**	**10,624,799**	**12,892,476**	**14,407,937**	**5,954,091**	**4,228,581**	**2,179,021**	**7,525,496**	**57,655,006**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Functional Classification of Net Book Value

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
								Distribution											
			Total	Production	Production and Transmission	Transmission	Rural Prod & Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
			Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Production		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Hydraulic																		
1	Bay D'Espoir		141,188,390	63,704,935	77,483,455	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon		159,669,331	72,043,631	87,625,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake		71,884,680	32,434,741	39,449,939	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm		252,691,701	114,015,808	138,675,893	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River		19,907,556	8,982,393	10,925,163	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal		107,492,838	48,501,327	58,991,511	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic		2,909,896	1,312,960	1,596,936	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**		**755,744,392**	**340,995,795**	**414,748,597**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9	Holyrood		52,841,648	41,036,824	11,804,824	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines		4,718,201	4,718,201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel		1,390,045	1,390,045	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**		**814,694,286**	**388,140,864**	**426,553,421**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																		
14	Lines		171,461,538	-	-	102,876,561	50,500,574	-	-	-	-	-	-	-	-	-	-	-	18,084,403
15	Lines - Hydraulic		49,009,063	22,113,144	26,895,919	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations		63,645,585	-	-	37,404,460	15,967,241	-	-	-	-	-	-	-	-	-	-	-	10,273,884
17	Term Stns - Hydraulic		21,658,847	9,772,584	11,886,263	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood		1,410,847	1,095,664	315,183	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl		423,604	423,604	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution		7,314,142	-	-	-	-	7,314,142	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**		**94,453,025**	**11,291,852**	**12,201,446**	**37,404,460**	**15,967,241**	**7,314,142**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10,273,884**
22	**Subtotal Transmission**		**314,923,626**	**33,404,996**	**39,097,365**	**140,281,021**	**66,467,815**	**7,314,142**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**28,358,287**
	Distribution																		
23	Substations		3,316,042	145,070	-	-	-	3,170,972	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements		1,815,601	-	-	-	-	-	1,368,872	174,388	-	-	158,774	113,566	-	-	-	-	-
25	Poles		52,208,637	-	-	-	-	-	30,194,761	10,319,141	-	-	5,344,494	6,350,241	-	-	-	-	-
26	Primary Conductor & Eqpt		5,950,790	-	-	-	-	-	5,278,351	672,439	-	-	-	-	-	-	-	-	-
27	Submarine Conductor		2,407,007	-	-	-	-	-	2,407,007	-	-	-	-	-	-	-	-	-	-
28	Transformers		10,350,165	-	-	-	-	-	-	-	3,736,410	6,613,756	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt		672,658	-	-	-	-	-	-	-	-	-	392,160	280,498	-	-	-	-	-
30	Services		1,806,208	-	-	-	-	-	-	-	-	-	-	-	1,806,208	-	-	-	-
31	Meters		2,007,779	-	-	-	-	-	-	-	-	-	-	-	-	2,007,779	-	-	-
32	Street Lighting		1,392,203	-	-	-	-	-	-	-	-	-	-	-	-	-	1,392,203	-	-
33	**Subtotal Distribution**		**81,927,091**	**145,070**	**-**	**-**	**-**	**3,170,972**	**39,248,991**	**11,165,969**	**3,736,410**	**6,613,756**	**5,895,428**	**6,744,305**	**1,806,208**	**2,007,779**	**1,392,203**	**-**	**-**
34	**Subttl Prod, Trans, & Dist**		**1,211,545,002**	**421,690,930**	**465,650,786**	**140,281,021**	**66,467,815**	**10,485,114**	**39,248,991**	**11,165,969**	**3,736,410**	**6,613,756**	**5,895,428**	**6,744,305**	**1,806,208**	**2,007,779**	**1,392,203**	**-**	**28,358,287**
35	General		56,541,997	24,274,316	13,599,268	4,813,350	2,045,138	781,870	3,834,508	1,006,119	257,780	456,292	553,679	618,762	255,704	266,611	93,580	2,431,960	1,253,060
36	Telecontrol - Custmr & Spec		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies		1,995,488	1,995,488	-	0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General		38,357	13,351	14,742	4,441	2,104	332	1,243	354	118	209	187	214	57	64	44	-	898
39	Software - General		3,334,049	1,160,451	1,281,424	386,039	182,913	28,854	108,009	30,728	10,282	18,200	16,224	18,560	4,971	5,525	3,831	-	78,039
40	**Total Net Book Value**		**1,273,454,893**	**449,134,535**	**480,546,220**	**145,484,851**	**68,697,970**	**11,296,170**	**43,192,751**	**12,203,169**	**4,004,590**	**7,088,457**	**6,465,517**	**7,381,841**	**2,066,940**	**2,279,979**	**1,489,659**	**2,431,960**	**29,690,284**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
1	Hydraulic	11,111,871	5,013,734	6,098,137	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Holyrood / Thermal	16,251,206	12,620,687	3,630,519	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Gas Turbine	899,701	899,701	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Diesel	220,612	220,612	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	1,978,239	1,052,077	926,162	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Production**	**30,461,630**	**19,806,810**	**10,654,819**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
8	Transmission Lines	3,105,114	237,726	289,143	1,454,370	820,028	-	-	-	-	-	-	-	-	-	-	-	303,847
9	Terminal Stations	4,580,015	617,984	561,632	1,938,419	580,997	286,588	-	-	-	-	-	-	-	-	-	-	594,395
10	Other	1,631,613	157,378	168,344	739,106	354,571	34,799	-	-	-	-	-	-	-	-	-	-	177,415
11	**Subtotal Transmission**	**9,316,743**	**1,013,089**	**1,019,119**	**4,131,896**	**1,755,596**	**321,388**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,075,657**
	Distribution																	
12	Other	6,442,118	17,756	-	-	-	349,789	3,291,634	863,677	221,284	391,692	475,292	531,160	219,502	-	80,331	-	-
13	Meters	228,865	-	-	-	-	-	-	-	-	-	-	-	-	228,865	-	-	-
14	**Subtotal Distribution**	**6,670,983**	**17,756**	**-**	**-**	**-**	**349,789**	**3,291,634**	**863,677**	**221,284**	**391,692**	**475,292**	**531,160**	**219,502**	**228,865**	**80,331**	**-**	**-**
15	**Subttl Prod, Trans, & Dist**	**46,449,355**	**20,837,655**	**11,673,938**	**4,131,896**	**1,755,596**	**671,176**	**3,291,634**	**863,677**	**221,284**	**391,692**	**475,292**	**531,160**	**219,502**	**228,865**	**80,331**	**-**	**1,075,657**
16	Customer Accounting	2,087,652	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,087,652	-
	Administrative & General:																	
	Plant-Related:																	
17	Production	5,360,791	2,851,002	2,509,789	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Prod - Gas Turb & Diesel	1,294,713	1,294,713	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission	4,240,813	409,049	437,551	1,921,051	921,584	90,449	-	-	-	-	-	-	-	-	-	-	461,128
20	Distribution	2,179,951	5,877	-	-	-	115,765	1,089,387	285,839	73,235	129,633	157,301	175,791	72,646	47,891	26,586	-	-
21	Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Prod, Trans, Distn and General Plant	270,413	100,107	85,743	33,225	15,825	2,947	12,416	3,258	835	1,477	1,793	2,004	828	588	303	1,046	8,017
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,251,784	145,163	93,899	412,260	197,773	34,550	142,467	37,381	9,578	16,953	20,571	22,989	9,500	6,263	3,477	-	98,959
24	Property Insurance	1,249,994	589,084	498,345	73,325	23,565	18,019	10,105	2,651	679	1,202	1,459	1,631	674	703	247	6,409	21,897
	Revenue-Related:																	
25	Municipal Tax	1,096,733	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	PUB Assessment	854,024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	All Expense-Related	15,853,144	6,805,989	3,812,938	1,349,559	573,412	219,219	1,075,113	282,094	72,276	127,934	155,240	173,487	71,694	74,752	26,238	681,868	351,331
28	Prod, Trans, and Distn Expense-Related	1,372,581	615,754	344,966	122,098	51,878	19,833	97,268	25,522	6,539	11,575	14,045	15,696	6,486	6,763	2,374	-	31,786
29	**Subtotal Admin & General**	**35,024,942**	**12,816,738**	**7,783,232**	**3,911,518**	**1,784,038**	**500,782**	**2,426,755**	**636,745**	**163,142**	**288,775**	**350,409**	**391,598**	**161,828**	**136,960**	**59,224**	**689,324**	**973,117**
30	**Total Operating & Maintenance Expenses**	**83,561,949**	**33,654,393**	**19,457,170**	**8,043,413**	**3,539,633**	**1,171,958**	**5,718,389**	**1,500,422**	**384,426**	**680,466**	**825,700**	**922,758**	**381,330**	**365,825**	**139,556**	**2,776,976**	**2,048,774**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

	1	19	20	21
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
	Production			
1	Hydraulic	-	-	Prorated on Hydraulic Plant in Service - Sch.2.2 L.8
2	Holyrood / Thermal	-	-	Prorated on Holyrood Plant in Service - Sch.2.2 L.9
3	Roddickton	-	-	Prorated on Roddickton Plant in Service - Sch.2.2 L.11
4	Gas Turbine	-	-	Prorated on Gas Turbines Plant in Service - Sch.2.2 L.10
5	Diesel	-	-	Prorated on Diesel Plant in Service - Sch.2.2 L.12
6	Other	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
7	**Subtotal Production**	-	-	
	Transmission			
8	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.14, 15
9	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.21
10	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
11	**Subtotal Transmission**	-	-	
	Distribution			
12	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 33, less L. 31
13	Meters	-	-	Meters - Customer
14	**Subtotal Distribution**	-	-	
15	**Subttl Prod, Trans, & Dist**	-	-	
16	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
17	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
18	Prod - Gas Turb & Diesel		-	Prorated on Gas Turbine & Diesel Production Plant in Service - Sch.2.2 L.10, 12
19	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
20	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.33
21	Prod, Trans, Distn	-	-	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2 L.34
22	Prod, Trans, Distn and General Plant	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 40
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 34 Less L. 8 and L. 9
24	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.13, 21, 23, 35 - 36
	Revenue-Related:			
25	Municipal Tax	1,096,733	-	Revenue-related
26	PUB Assessment	-	854,024	Revenue-related
27	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 15, 16
28	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L 15
29	**Subtotal Admin & General**	**1,096,733**	**854,024**	
30	**Total Operating & Maintenance Expenses**	**1,096,733**	**854,024**	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	3,272,177	1,476,423	1,795,754	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	2,974,353	1,342,043	1,632,309	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	1,305,943	589,248	716,694	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	5,460,888	2,463,981	2,996,907	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	448,107	202,188	245,919	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	2,371,608	1,070,082	1,301,526	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	61,229	27,627	33,602	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**15,894,305**	**7,171,593**	**8,722,712**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9	Holyrood	7,208,849	5,598,392	1,610,457	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	241,963	241,963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	64,516	64,516	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**23,409,633**	**13,076,464**	**10,333,169**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
14	Lines	5,442,302	-	-	3,187,059	1,678,044	-	-	-	-	-	-	-	-	-	-	-	577,199
15	Lines - Hydraulic	1,380,403	622,845	757,558	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	2,382,305	-	-	1,402,644	638,805	-	-	-	-	-	-	-	-	-	-	-	340,856
17	Term Stns - Hydraulic	723,728	326,550	397,178	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	51,133	39,710	11,423	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	14,019	14,019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	265,235	-	-	-	-	265,235	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**3,436,420**	**380,279**	**408,602**	**1,402,644**	**638,805**	**265,235**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**340,856**
22	**Subtotal Transmission**	**10,259,125**	**1,003,124**	**1,166,159**	**4,589,704**	**2,316,848**	**265,235**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**918,054**
	Distribution																	
23	Substations	108,080	4,553	-	-	-	103,527	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	44,185	-	-	-	-	-	33,313	4,244	-	-	3,864	2,764	-	-	-	-	-
25	Poles	1,451,278	-	-	-	-	-	839,344	286,848	-	-	148,564	176,522	-	-	-	-	-
26	Primary Conductor & Eqpt	184,724	-	-	-	-	-	163,850	20,874	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	94,774	-	-	-	-	-	94,774	-	-	-	-	-	-	-	-	-	-
28	Transformers	444,475	-	-	-	-	-	-	-	160,455	284,020	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	16,607	-	-	-	-	-	-	-	-	-	9,682	6,925	-	-	-	-	-
30	Services	43,220	-	-	-	-	-	-	-	-	-	-	-	43,220	-	-	-	-
31	Meters	154,782	-	-	-	-	-	-	-	-	-	-	-	-	154,782	-	-	-
32	Street Lighting	111,175	-	-	-	-	-	-	-	-	-	-	-	-	-	111,175	-	-
33	**Subtotal Distribution**	**2,653,300**	**4,553**	**-**	**-**	**-**	**103,527**	**1,131,281**	**311,966**	**160,455**	**284,020**	**162,111**	**186,211**	**43,220**	**154,782**	**111,175**	**-**	**-**
34	**Subtl Prod, Trans, & Dist**	**36,322,058**	**14,084,141**	**11,499,328**	**4,589,704**	**2,316,848**	**368,762**	**1,131,281**	**311,966**	**160,455**	**284,020**	**162,111**	**186,211**	**43,220**	**154,782**	**111,175**	**-**	**918,054**
35	General	5,414,643	2,324,586	1,302,310	460,942	195,849	74,874	367,205	96,349	24,686	43,696	53,022	59,255	24,487	25,532	8,962	232,892	119,997
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	513,937	513,937	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	18,820	7,298	5,958	2,378	1,200	191	586	162	83	147	84	96	22	80	58	-	476
39	Software - General	550,516	213,467	174,290	69,564	35,115	5,589	17,146	4,728	2,432	4,305	2,457	2,822	655	2,346	1,685	-	13,915
40	**Total Deprecn Expense**	**42,819,974**	**17,143,429**	**12,981,886**	**5,122,588**	**2,549,013**	**449,416**	**1,516,218**	**413,205**	**187,656**	**332,167**	**217,674**	**248,384**	**68,385**	**182,740**	**121,879**	**232,892**	**1,052,442**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
1	Average Net Book Value	1,273,454,893	449,134,535	480,546,220	145,484,851	68,697,970	11,296,170	43,192,751	12,203,169	4,004,590	7,088,457	6,465,517	7,381,841	2,066,940	2,279,979	1,489,659	2,431,960	29,690,284
2	Cash Working Capital	7,218,487	2,545,887	2,723,942	824,670	389,409	64,032	244,835	69,173	22,700	40,180	36,649	41,843	11,716	12,924	8,444	13,785	168,297
3	Fuel Inventory - No. 6 Fuel	44,927,035	-	44,927,035	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	95,624	95,624	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	1,717,349	1,717,349	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	22,756,941	8,424,605	7,215,821	2,796,105	1,331,813	248,036	1,044,887	274,163	70,244	124,338	150,875	168,610	69,678	49,485	25,500	88,068	674,712
7	Deferred Charges: Holyrood	-	-	-														
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	60,735,175	21,420,676	22,918,801	6,938,642	3,276,428	538,751	2,060,002	582,009	190,992	338,071	308,361	352,064	98,579	108,740	71,047	115,988	1,416,025
9	Total Rate Base	**1,410,905,504**	**483,338,676**	**558,331,818**	**156,044,269**	**73,695,621**	**12,146,989**	**46,542,474**	**13,128,514**	**4,288,525**	**7,591,047**	**6,961,403**	**7,944,358**	**2,246,913**	**2,451,128**	**1,594,650**	**2,649,801**	**31,949,319**
10	Less: Rural Asset Portion	(181,241,422)	-	-	-	(73,695,621)	(12,146,989)	(46,542,474)	(13,128,514)	(4,288,525)	(7,591,047)	(6,961,403)	(7,944,358)	(2,246,913)	(2,451,128)	(1,594,650)	(2,649,801)	-
11	Rate Base Available for Equity Return	**1,229,664,082**	**483,338,676**	**558,331,818**	**156,044,269**	-	-	-	-	-	-	-	-	-	-	-	-	**31,949,319**
12	Return on Debt	84,626,281	28,990,712	33,488,809	9,359,554	4,420,272	728,578	2,791,623	787,450	257,226	455,312	417,546	476,504	134,770	147,019	95,647	158,935	1,916,324
13	Return on Equity	14,100,999	5,542,618	6,402,591	1,789,416	-	-	-	-	-	-	-	-	-	-	-	-	366,374
14	Return on Rate Base	**98,727,281**	**34,533,330**	**39,891,401**	**11,148,970**	**4,420,272**	**728,578**	**2,791,623**	**787,450**	**257,226**	**455,312**	**417,546**	**476,504**	**134,770**	**147,019**	**95,647**	**158,935**	**2,282,698**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Functional Classification of Rate Base (CONT'D.)

	1	19
Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 40
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	Production - Demand, Energy ratios Sch.4.1 L.10
4	Fuel Inventory - Diesel	Production - Demand, Energy ratios Sch.4.1 L.12
5	Fuel Inventory - Gas Turbine	Production - Demand, Energy ratios Sch.4.1 L.11
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 40
7	Deferred Charges: Holyrood	Production - Demand, Energy ratios Sch.4.1 L.3
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
9	Total Rate Base	
10	Less: Rural Asset Portion	Rural Transmission and Distribution Rate Base
11	Rate Base Available for Equity Return	
12	Return on Debt	L.9 x Sch.1.1,p2,L.14
13	Return on Equity	L.11 x Sch.1.1,p2,L.17
14	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (1 CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Rural Prod & Transmission Demand (CP kW)	7 Distribution Substations Demand (CP kW)	8 Distribution Primary Lines Demand (CP kW)	9 Distribution Primary Lines Customer (Rural Cust)	10 Distribution Line Transformers Demand (CP kW)	11 Distribution Line Transformers Customer (Rural Cust)	12 Distribution Secondary Lines Demand (CP kW)	13 Distribution Secondary Lines Customer (Rural Cust)	14 Distribution Services Customer (Wtd Rural Cust)	15 Distribution Meters Customer (Wtd Rural Cust)	16 Distribution Street Lighting Customer (Wtd Rural Cust)	17 Accounting Customer (Rural Cust)	18 Specifically Assigned Customer
	Amounts																	
1	Newfoundland Power	-	1,154,314	5,554,331	1,157,867	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Industrial - Firm	-	53,229	424,516	51,699	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Industrial - Non-Firm	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	-	26,327	116,278	25,570	25,570	24,155	24,155	11,583	22,066	11,583	22,066	11,583	11,583	11,583	-	11,583	-
5	1.12 Domestic All Electric	-	35,285	156,842	34,270	34,270	32,373	32,373	8,033	29,574	8,033	29,574	8,033	8,033	8,033	-	8,033	-
6	1.3 Special	-	103	373	101	101	95	95	1	87	1	87	1	1	1	-	1	-
7	2.1 GS 0-10 kW	-	2,766	17,492	2,686	2,686	2,537	2,537	1,985	2,318	1,985	2,318	1,985	3,971	3,971	-	1,985	-
8	2.2 GS 10-100 kW	-	11,550	67,338	11,218	11,218	10,597	10,597	914	9,679	914	9,679	914	7,376	7,376	-	914	-
9	2.3 GS 110-1,000 kVa	-	10,131	66,192	9,840	9,840	9,295	9,295	85	7,894	85	7,894	85	731	731	-	85	-
10	2.4 GS Over 1,000 kVa	-	3,721	34,040	3,614	3,614	3,414	3,414	9	3,119	9	3,119	9	79	79	-	9	-
11	4.1 Street and Area Lighting	-	822	3,287	798	798	754	754	939	689	939	689	939	-	-	1	939	-
12	**Subtotal Rural**	**-**	**90,705**	**461,843**	**88,097**	**88,097**	**83,221**	**83,221**	**23,550**	**75,425**	**23,550**	**75,425**	**23,550**	**31,773**	**31,773**	**1**	**23,550**	**-**
13	**Total**	**-**	**1,298,248**	**6,440,696**	**1,297,663**	**88,097**	**83,221**	**83,221**	**23,550**	**75,425**	**23,550**	**75,425**	**23,550**	**31,773**	**31,773**	**1**	**23,550**	**-**
	Ratios Excluding Return on Equity																	
14	Newfoundland Power	-	0.8891	0.8624	0.8923	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Industrial - Firm	-	0.0410	0.0659	0.0398	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Industrial - Non-Firm	-	-	0.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	-	0.0203	0.0181	0.0197	0.2902	0.2902	0.2902	0.4919	0.2926	0.4919	0.2926	0.4919	0.3646	0.3646	-	0.4919	-
18	1.12 Domestic All Electric	-	0.0272	0.0244	0.0264	0.3890	0.3890	0.3890	0.3411	0.3921	0.3411	0.3921	0.3411	0.2528	0.2528	-	0.3411	-
19	1.3 Special	-	0.0001	0.0001	0.0001	0.0011	0.0011	0.0011	0.0000	0.0012	0.0000	0.0012	0.0000	0.0000	0.0000	-	0.0000	-
20	2.1 GS 0-10 kW	-	0.0021	0.0027	0.0021	0.0305	0.0305	0.0305	0.0843	0.0307	0.0843	0.0307	0.0843	0.1250	0.1250	-	0.0843	-
21	2.2 GS 10-100 kW	-	0.0089	0.0105	0.0086	0.1273	0.1273	0.1273	0.0388	0.1283	0.0388	0.1283	0.0388	0.2321	0.2321	-	0.0388	-
22	2.3 GS 110-1,000 kVa	-	0.0078	0.0103	0.0076	0.1117	0.1117	0.1117	0.0036	0.1047	0.0036	0.1047	0.0036	0.0230	0.0230	-	0.0036	-
23	2.4 GS Over 1,000 kVa	-	0.0029	0.0053	0.0028	0.0410	0.0410	0.0410	0.0004	0.0414	0.0004	0.0414	0.0004	0.0025	0.0025	-	0.0004	-
24	4.1 Street and Area Lighting	-	0.0006	0.0005	0.0006	0.0091	0.0091	0.0091	0.0399	0.0091	0.0399	0.0091	0.0399	-	-	1.0000	0.0399	-
25	**Subtotal Rural**	**-**	**0.0699**	**0.0717**	**0.0679**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**
26	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	20 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	Newfoundland Power	-	384,565,108
2	Industrial - Firm	-	13,850,659
3	Industrial - Non-Firm	-	1,457
	Rural		
4	1.1 Domestic	12,418,659	12,418,659
5	1.12 Domestic All Electric	14,609,101	14,609,101
6	1.3 Special	18,967	18,967
7	2.1 GS 0-10 kW	2,170,575	2,170,575
8	2.2 GS 10-100 kW	6,486,709	6,486,709
9	2.3 GS 110-1,000 kVa	4,949,650	4,949,650
10	2.4 GS Over 1,000 kVa	2,365,826	2,365,826
11	4.1 Street and Area Lighting	946,876	946,876
12	**Subtotal Rural**	**43,966,363**	**43,966,363**
13	**Total**	**43,966,363**	**442,383,586**
	Ratios Excluding Return on Equity		
14	Newfoundland Power	-	0.8693
15	Industrial - Firm	-	0.0313
16	Industrial - Non-Firm	-	0.0000
	Rural		
17	1.1 Domestic	0.2825	0.0281
18	1.12 Domestic All Electric	0.3323	0.0330
19	1.3 Special	0.0004	0.0000
20	2.1 GS 0-10 kW	0.0494	0.0049
21	2.2 GS 10-100 kW	0.1475	0.0147
22	2.3 GS 110-1,000 kVa	0.1126	0.0112
23	2.4 GS Over 1,000 kVa	0.0538	0.0053
24	4.1 Street and Area Lighting	0.0215	0.0021
25	**Subtotal Rural**	**1.0000**	**0.0994**
26	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Rural Prod & Transmission Demand	7 Distribution Substations Demand	8 Distribution Primary Lines Demand	9 Distribution Primary Lines Customer	10 Distribution Line Transformers Demand	11 Distribution Line Transformers Customer	12 Distribution Secondary Lines Demand	13 Distribution Secondary Lines Customer	14 Distribution Services Customer	15 Distribution Meters Customer	16 Distribution Street Lighting Customer	17 Accounting Customer	18 Specifically Assigned Customer
	Allocated Rev Reqmt Excl Return		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	Newfoundland Power	277,000,898	66,959,007	195,044,543	12,072,602	-	-	-	-	-	-	-	-	-	-	-	-	2,188,327
2	Industrial - Firm	19,544,329	3,087,705	14,907,210	539,044	-	-	-	-	-	-	-	-	-	-	-	-	983,847
3	Industrial - Non-Firm	195	-	192	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	14,894,669	1,527,147	4,083,182	266,606	2,005,065	477,519	1,994,578	878,396	169,914	505,669	285,889	537,183	165,040	199,969	-	1,467,447	-
5	1.12 Domestic All Electric	17,515,781	2,046,780	5,507,636	357,322	2,687,316	640,002	2,673,261	609,148	227,729	350,670	383,167	372,524	114,451	138,674	-	1,017,641	-
6	1.3 Special	40,385	6,003	13,111	1,048	7,882	1,877	7,841	76	668	44	1,124	46	14	17	-	127	-
7	2.1 GS 0-10 kW	2,084,681	160,426	614,240	28,007	210,631	50,163	209,529	150,556	17,849	86,671	30,032	92,072	56,575	68,549	-	251,518	-
8	2.2 GS 10-100 kW	5,988,418	669,979	2,364,640	116,963	879,648	209,494	875,047	69,300	74,535	39,894	125,409	42,380	105,094	127,337	-	115,772	-
9	2.3 GS 110-1,000 kVa	5,080,641	587,691	2,324,386	102,598	771,608	183,763	767,572	6,471	60,785	3,725	102,273	3,957	10,422	12,627	-	10,811	-
10	2.4 GS Over 1,000 kVa	2,214,372	215,858	1,195,342	37,684	283,410	67,496	281,928	695	24,017	400	40,410	425	1,120	1,356	-	1,161	-
11	4.1 Street and Area Lighting	890,149	47,685	115,426	8,325	62,608	14,911	62,281	71,214	5,306	40,996	8,927	43,551	-	-	264,707	118,970	-
12	**Subtotal Rural**	**48,709,096**	**5,261,569**	**16,217,964**	**918,552**	**6,908,168**	**1,645,224**	**6,872,038**	**1,785,856**	**580,803**	**1,028,069**	**977,231**	**1,092,140**	**452,716**	**548,530**	**264,707**	**2,983,447**	**-**
13	**Total**	**345,254,518**	**75,308,281**	**226,169,909**	**13,530,199**	**6,908,168**	**1,645,224**	**6,872,038**	**1,785,856**	**580,803**	**1,028,069**	**977,231**	**1,092,140**	**452,716**	**548,530**	**264,707**	**2,983,447**	**3,172,174**
	Allocated Return on Debt																	
14	Newfoundland Power	64,579,541	25,776,571	28,880,100	8,351,257	-	-	-	-	-	-	-	-	-	-	-	-	1,571,613
15	Industrial - Firm	4,113,540	1,188,644	2,207,299	372,885	-	-	-	-	-	-	-	-	-	-	-	-	344,711
16	Industrial - Non-Firm	28	-	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	4,905,547	587,891	604,594	184,425	1,282,964	211,466	810,256	387,317	75,252	223,951	122,153	234,374	49,131	53,596	-	78,174	-
18	1.12 Domestic All Electric	5,915,968	787,929	815,512	247,179	1,719,511	283,421	1,085,957	268,596	100,857	155,305	163,717	162,533	34,071	37,168	-	54,212	-
19	1.3 Special	14,902	2,311	1,941	725	5,044	831	3,185	33	296	19	480	20	4	5	-	7	-
20	2.1 GS 0-10 kW	628,480	61,758	90,950	19,374	134,775	22,214	85,117	66,385	7,905	38,385	12,832	40,171	16,842	18,373	-	13,399	-
21	2.2 GS 10-100 kW	1,924,944	257,915	350,131	80,910	562,853	92,773	355,470	30,557	33,010	17,668	53,584	18,491	31,286	34,129	-	6,167	-
22	2.3 GS 110-1,000 kVa	1,612,203	226,238	344,170	70,972	493,722	81,379	311,810	2,853	26,920	1,650	43,699	1,727	3,102	3,384	-	576	-
23	2.4 GS Over 1,000 kVa	641,249	83,097	176,993	26,068	181,343	29,890	114,527	307	10,637	177	17,266	185	333	364	-	62	-
24	4.1 Street and Area Lighting	289,879	18,357	17,091	5,759	40,061	6,603	25,300	31,401	2,350	18,156	3,814	19,001	-	-	95,647	6,338	-
25	**Subtotal Rural**	**15,933,172**	**2,025,496**	**2,401,382**	**635,411**	**4,420,272**	**728,578**	**2,791,623**	**787,450**	**257,226**	**455,312**	**417,546**	**476,504**	**134,770**	**147,019**	**95,647**	**158,935**	**-**
26	**Total**	**84,626,281**	**28,990,712**	**33,488,809**	**9,359,554**	**4,420,272**	**728,578**	**2,791,623**	**787,450**	**257,226**	**455,312**	**417,546**	**476,504**	**134,770**	**147,019**	**95,647**	**158,935**	**1,916,324**
	Allocated Return on Equity																	
27	Newfoundland Power	12,346,704	4,928,119	5,521,470	1,596,643	-	-	-	-	-	-	-	-	-	-	-	-	300,470
28	Industrial - Firm	786,451	227,252	422,005	71,290	-	-	-	-	-	-	-	-	-	-	-	-	65,904
29	Industrial - Non-Firm	5	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
30	1.1 Domestic	263,246	112,397	115,590	35,260	-	-	-	-	-	-	-	-	-	-	-	-	-
31	1.12 Domestic All Electric	353,813	150,641	155,914	47,257	-	-	-	-	-	-	-	-	-	-	-	-	-
32	1.3 Special	952	442	371	139	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.1 GS 0-10 kW	32,900	11,807	17,388	3,704	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.2 GS 10-100 kW	131,719	49,310	66,940	15,469	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2.3 GS 110-1,000 kVa	122,623	43,254	65,800	13,569	-	-	-	-	-	-	-	-	-	-	-	-	-
36	2.4 GS Over 1,000 kVa	54,709	15,887	33,839	4,984	-	-	-	-	-	-	-	-	-	-	-	-	-
37	4.1 Street and Area Lighting	7,878	3,510	3,268	1,101	-	-	-	-	-	-	-	-	-	-	-	-	-
38	**Subtotal Rural**	**967,839**	**387,247**	**459,111**	**121,482**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
39	**Total**	**14,100,999**	**5,542,618**	**6,402,591**	**1,789,416**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**366,374**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment
	Allocated Rev Reqmt Excl Return		($)
1	Newfoundland Power	-	736,419
2	Industrial - Firm	-	26,523
3	Industrial - Non-Firm	-	3
	Rural		
4	1.1 Domestic	307,283	23,781
5	1.12 Domestic All Electric	361,483	27,976
6	1.3 Special	469	36
7	2.1 GS 0-10 kW	53,708	4,157
8	2.2 GS 10-100 kW	160,505	12,422
9	2.3 GS 110-1,000 kVa	122,473	9,478
10	2.4 GS Over 1,000 kVa	58,539	4,530
11	4.1 Street and Area Lighting	23,429	1,813
12	**Subtotal Rural**	**1,087,890**	**84,193**
13	**Total**	**1,087,890**	**847,138**
	Allocated Return on Debt		
14	Newfoundland Power	-	-
15	Industrial - Firm	-	-
16	Industrial - Non-Firm	-	-
	Rural		
17	1.1 Domestic	-	-
18	1.12 Domestic All Electric	-	-
19	1.3 Special	-	-
20	2.1 GS 0-10 kW	-	-
21	2.2 GS 10-100 kW	-	-
22	2.3 GS 110-1,000 kVa	-	-
23	2.4 GS Over 1,000 kVa	-	-
24	4.1 Street and Area Lighting	-	-
25	**Subtotal Rural**	**-**	**-**
26	**Total**	**-**	**-**
	Allocated Return on Equity		
27	Newfoundland Power	-	-
28	Industrial - Firm	-	-
29	Industrial - Non-Firm	-	-
	Rural		
30	1.1 Domestic	-	-
31	1.12 Domestic All Electric	-	-
32	1.3 Special	-	-
33	2.1 GS 0-10 kW	-	-
34	2.2 GS 10-100 kW	-	-
35	2.3 GS 110-1,000 kVa	-	-
36	2.4 GS Over 1,000 kVa	-	-
37	4.1 Street and Area Lighting	-	-
38	**Subtotal Rural**	**-**	**-**
39	**Total**	**-**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Rural Prod & Transmission Demand	7 Substations Demand	8 Primary Lines Demand	9 Primary Lines Customer	10 Line Transformers Demand	11 Line Transformers Customer	12 Secondary Lines Demand	13 Secondary Lines Customer	14 Services Customer	15 Meters Customer	16 Street Lighting Customer	17 Accounting Customer	18 Specifically Assigned Customer
							Distribution											
	Total Revenue Requiremt	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
40	Newfoundland Power	353,927,143	97,663,697	229,446,113	22,020,503	-	-	-	-	-	-	-	-	-	-	-	-	4,060,411
41	Industrial - Firm	24,444,320	4,503,601	17,536,515	983,220	-	-	-	-	-	-	-	-	-	-	-	-	1,394,461
42	Industrial - Non-Firm	229	-	226	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
43	1.1 Domestic	20,063,462	2,227,435	4,803,366	486,291	3,288,029	688,986	2,804,835	1,265,714	245,166	729,620	408,042	771,558	214,171	253,566	-	1,545,621	-
44	1.12 Domestic All Electric	23,785,562	2,985,350	6,479,062	651,758	4,406,827	923,422	3,759,218	877,744	328,586	505,975	546,884	535,058	148,523	175,842	-	1,071,854	-
45	1.3 Special	56,239	8,756	15,424	1,912	12,926	2,709	11,026	109	964	63	1,604	67	18	22	-	133	-
46	2.1 GS 0-10 kW	2,746,061	233,991	722,578	51,085	345,405	72,377	294,646	216,941	25,754	125,056	42,865	132,244	73,417	86,921	-	264,917	-
47	2.2 GS 10-100 kW	8,045,080	977,204	2,781,711	213,342	1,442,501	302,267	1,230,517	99,856	107,545	57,562	178,993	60,871	136,380	161,466	-	121,939	-
48	2.3 GS 110-1,000 kVa	6,815,467	857,182	2,734,356	187,139	1,265,330	265,142	1,079,383	9,325	87,705	5,375	145,972	5,684	13,524	16,012	-	11,387	-
49	2.4 GS Over 1,000 kVa	2,910,330	314,841	1,406,174	68,736	464,753	97,386	396,455	1,002	34,653	577	57,676	611	1,453	1,720	-	1,223	-
50	4.1 Street and Area Lighting	1,187,906	69,552	135,785	15,184	102,669	21,514	87,581	102,615	7,655	59,153	12,741	62,553	-	-	360,354	125,308	-
51	**Subtotal Rural**	**65,610,106**	**7,674,312**	**19,078,456**	**1,675,445**	**11,328,440**	**2,373,802**	**9,663,661**	**2,573,306**	**838,029**	**1,483,381**	**1,394,776**	**1,568,643**	**587,486**	**695,549**	**360,354**	**3,142,382**	**-**
52	**Total**	**443,981,798**	**109,841,611**	**266,061,310**	**24,679,168**	**11,328,440**	**2,373,802**	**9,663,661**	**2,573,306**	**838,029**	**1,483,381**	**1,394,776**	**1,568,643**	**587,486**	**695,549**	**360,354**	**3,142,382**	**5,454,872**
	Re-classification of Revenue-Related																	
53	Newfoundland Power	-	203,633	478,406	45,914	-	-	-	-	-	-	-	-	-	-	-	-	8,466
54	Industrial - Firm	-	4,892	19,049	1,068	-	-	-	-	-	-	-	-	-	-	-	-	1,515
55	Industrial - Non-Firm	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
56	1.1 Domestic	0	37,371	80,589	8,159	55,166	11,560	47,059	21,236	4,113	12,241	6,846	12,945	3,593	4,254	-	25,932	-
57	1.12 Domestic All Electric	(0)	49,695	107,852	10,849	73,357	15,372	62,577	14,611	5,470	8,423	9,104	8,907	2,472	2,927	-	17,842	-
58	1.3 Special	-	79	140	17	117	25	100	1	9	1	15	1	0	0	-	1	-
59	2.1 GS 0-10 kW	0	5,037	15,554	1,100	7,435	1,558	6,342	4,670	554	2,692	923	2,847	1,580	1,871	-	5,702	-
60	2.2 GS 10-100 kW	0	21,466	61,106	4,686	31,687	6,640	27,031	2,194	2,362	1,264	3,932	1,337	2,996	3,547	-	2,679	-
61	2.3 GS 110-1,000 kVa	-	16,923	53,984	3,695	24,981	5,235	21,310	184	1,732	106	2,882	112	267	316	-	225	-
62	2.4 GS Over 1,000 kVa	-	6,974	31,148	1,523	10,295	2,157	8,782	22	768	13	1,278	14	32	38	-	27	-
63	4.1 Street and Area Lighting	(0)	1,510	2,948	330	2,229	467	1,901	2,228	166	1,284	277	1,358	-	-	7,824	2,721	-
64	**Subtotal Rural**	**(0)**	**139,056**	**353,321**	**30,358**	**205,267**	**43,012**	**175,102**	**45,145**	**15,174**	**26,024**	**25,255**	**27,520**	**10,941**	**12,954**	**7,824**	**55,129**	**-**
65	**Total**	**(0)**	**347,581**	**850,778**	**77,340**	**205,267**	**43,012**	**175,102**	**45,145**	**15,174**	**26,024**	**25,255**	**27,520**	**10,941**	**12,954**	**7,824**	**55,129**	**9,981**
	Total Allocated Revenue Requirement																	
66	Newfoundland Power	353,927,143	97,867,330	229,924,519	22,066,417	-	-	-	-	-	-	-	-	-	-	-	-	4,068,877
67	Industrial - Firm	24,444,320	4,508,493	17,555,563	984,288	-	-	-	-	-	-	-	-	-	-	-	-	1,395,976
68	Industrial - Non-Firm	229	-	229	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
69	1.1 Domestic	20,063,462	2,264,806	4,883,955	494,449	3,343,195	700,545	2,851,893	1,286,950	249,279	741,861	414,888	784,502	217,764	257,820	-	1,571,553	-
70	1.12 Domestic All Electric	23,785,562	3,035,046	6,586,914	662,607	4,480,184	938,794	3,821,795	892,355	334,056	514,398	555,988	543,965	150,995	178,769	-	1,089,696	-
71	1.3 Special	56,239	8,836	15,564	1,929	13,043	2,733	11,126	110	973	64	1,619	67	19	22	-	135	-
72	2.1 GS 0-10 kW	2,746,061	239,027	738,132	52,184	352,840	73,935	300,988	221,611	26,309	127,747	43,787	135,090	74,997	88,792	-	270,619	-
73	2.2 GS 10-100 kW	8,045,080	998,670	2,842,817	218,028	1,474,188	308,907	1,257,548	102,050	109,907	58,827	182,925	62,208	139,376	165,013	-	124,618	-
74	2.3 GS 110-1,000 kVa	6,815,467	874,106	2,788,340	190,834	1,290,311	270,377	1,100,693	9,509	89,437	5,481	148,854	5,796	13,791	16,328	-	11,611	-
75	2.4 GS Over 1,000 kVa	2,910,330	321,815	1,437,323	70,258	475,048	99,543	405,237	1,024	35,421	590	58,953	624	1,485	1,758	-	1,250	-
76	4.1 Street and Area Lighting	1,187,906	71,062	138,733	15,514	104,898	21,981	89,482	104,843	7,822	60,437	13,018	63,911	-	-	368,178	128,029	-
77	**Subtotal Rural**	**65,610,106**	**7,813,368**	**19,431,777**	**1,705,804**	**11,533,707**	**2,416,815**	**9,838,763**	**2,618,451**	**853,203**	**1,509,405**	**1,420,031**	**1,596,163**	**598,427**	**708,503**	**368,178**	**3,197,511**	**-**
78	**Total**	**443,981,798**	**110,189,192**	**266,912,088**	**24,756,509**	**11,533,707**	**2,416,815**	**9,838,763**	**2,618,451**	**853,203**	**1,509,405**	**1,420,031**	**1,596,163**	**598,427**	**708,503**	**368,178**	**3,197,511**	**5,464,853**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	Basis of Proration
	Total Revenue Requiremt	($)	($)	
40	Newfoundland Power	-	736,419	
41	Industrial - Firm	-	26,523	
42	Industrial - Non-Firm	-	3	
	Rural			
43	1.1 Domestic	307,283	23,781	
44	1.12 Domestic All Electric	361,483	27,976	
45	1.3 Special	469	36	
46	2.1 GS 0-10 kW	53,708	4,157	
47	2.2 GS 10-100 kW	160,505	12,422	
48	2.3 GS 110-1,000 kVa	122,473	9,478	
49	2.4 GS Over 1,000 kVa	58,539	4,530	
50	4.1 Street and Area Lighting	23,429	1,813	
51	**Subtotal Rural**	**1,087,890**	**84,193**	
52	**Total**	**1,087,890**	**847,138**	
	Re-classification of Revenue-Related			
53	Newfoundland Power	-	(736,419)	Re-classification to demand, energy and customer is based on rate class revenue
54	Industrial - Firm	-	(26,523)	requirements excluding revenue-related items.
55	Industrial - Non-Firm	-	(3)	
	Rural			
56	1.1 Domestic	(307,283)	(23,781)	
57	1.12 Domestic All Electric	(361,483)	(27,976)	
58	1.3 Special	(469)	(36)	
59	2.1 GS 0-10 kW	(53,708)	(4,157)	
60	2.2 GS 10-100 kW	(160,505)	(12,422)	
61	2.3 GS 110-1,000 kVa	(122,473)	(9,478)	
62	2.4 GS Over 1,000 kVa	(58,539)	(4,530)	
63	4.1 Street and Area Lighting	(23,429)	(1,813)	
64	**Subtotal Rural**	**(1,087,890)**	**(84,193)**	
65	**Total**	**(1,087,890)**	**(847,138)**	
	Total Allocated Revenue Requirement			
66	Newfoundland Power	-	-	
67	Industrial - Firm	-	-	
68	Industrial - Non-Firm	-	-	
	Rural			
69	1.1 Domestic	-	-	
70	1.12 Domestic All Electric	-	-	
71	1.3 Special	-	-	
72	2.1 GS 0-10 kW	-	-	
73	2.2 GS 10-100 kW	-	-	
74	2.3 GS 110-1,000 kVa	-	-	
75	2.4 GS Over 1,000 kVa	-	-	
76	4.1 Street and Area Lighting	-	-	
77	**Subtotal Rural**	**-**	**-**	
78	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Allocation of Specifically Assigned Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 OM&A Transmission Lines ($) (Plant)	4 OM&A Transmission Terminals ($) (Plant)	5 OM&A Administrative & General ($) (C3 & C4)	6 OM&A Other ($) (C3 & C4)	7 Depreciation Transmission Lines ($) (Direct)	8 Depreciation Transmission Terminals ($) (Direct)	9 Depreciation Telecontrol & Feasibility Study ($) (Direct)	10 Depreciation General ($) (Exp C3,4,6)	11 Expense Credits Rental Income ($) (Plant)	12 Expense Credits Other ($) (C6)	13 Gains/Losses ($) (NBV)	14 Subtotal Excluding Return ($)	15 Return on Debt ($) (NBV)	16 Return on Equity ($) (NBV)	17 Subtotal Excl Rev Related ($)	18 Revenue Related ($)
	Basis of Allocation - Amounts																	
1	Newfoundland Power		24,026,626	11,188,054	35,214,680	35,214,680	-	-	-	650,260	35,214,680	35,214,680	23,257,162	-	23,257,162	23,257,162	-	-
	Industrial																	
2	Vale Newfoundland & Labrador		3,277,016	2,241,767	5,518,783	5,518,783	-	-	-	110,542	5,518,783	5,518,783	176,563	-	176,563	176,563	-	-
3	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Corner Brook P& P - CB		-	6,352,639	6,352,639	6,352,639	-	-	-	193,930	6,352,639	6,352,639	4,619,706	-	4,619,706	4,619,706	-	-
5	Corner Brook P& P - DL		-	19,788	19,788	19,788	-	-	-	604	19,788	19,788	14,459	-	14,459	14,459	-	-
6	North Atlantic Refining Limited		-	1,122,955	1,122,955	1,122,955	-	-	-	34,281	1,122,955	1,122,955	290,397	-	290,397	290,397	-	-
7	Aur Resources		4,534,362	909,953	5,444,315	5,444,315	-	-	-	86,040	5,444,315	5,444,315	0	-	0	0	-	-
8	**Subtotal Industrial**		**7,811,378**	**10,647,101**	**18,458,480**	**18,458,480**	**-**	**-**	**-**	**425,397**	**18,458,480**	**18,458,480**	**5,101,125**	**-**	**5,101,125**	**5,101,125**	**-**	**-**
9	**Total**		**31,838,004**	**21,835,156**	**53,673,160**	**53,673,160**	**-**	**-**	**-**	**1,075,657**	**53,673,160**	**53,673,160**	**28,358,287**	**-**	**28,358,287**	**28,358,287**	**-**	**-**
10	**Basis of Allocation - Ratios**																	
11	Newfoundland Power		0.7547	0.5124	0.6561	0.6561	-	-	-	0.6045	0.6561	0.6561	0.8201	-	0.8201	0.8201	-	-
	Industrial																	
12	Vale Newfoundland & Labrador		0.1029	0.1027	0.1028	0.1028	-	-	-	0.1028	0.1028	0.1028	0.0062	-	0.0062	0.0062	-	-
13	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Corner Brook P& P - CB		-	0.2909	0.1184	0.1184	-	-	-	0.1803	0.1184	0.1184	0.1629	-	0.1629	0.1629	-	-
15	Corner Brook P& P - DL		-	0.0009	0.0004	0.0004	-	-	-	0.0006	0.0004	0.0004	0.0005	-	0.0005	0.0005	-	-
16	North Atlantic Refining Ltd.		-	0.0514	0.0209	0.0209	-	-	-	0.0319	0.0209	0.0209	0.0102	-	0.0102	0.0102	-	-
17	Aur Resources		0.1424	0.0417	0.1014	0.1014	-	-	-	0.0800	0.1014	0.1014	0.0000	-	0.0000	0.0000	-	-
18	**Subtotal Industrial**		**0.2453**	**0.4876**	**0.3439**	**0.3439**	**-**	**-**	**-**	**0.3955**	**0.3439**	**0.3439**	**0.1799**	**-**	**0.1799**	**0.1799**	**-**	**-**
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	4,068,877	229,299	304,560	638,457	116,401	576,184	181,191	-	81,240	(360)	(10,839)	72,193	2,188,327	1,571,613	300,470	4,060,411	8,466
	Industrial																	
21	Vale Newfoundland & Labrador	245,911	31,274	61,025	100,058	18,242	1,015	7,214	-	13,811	(56)	(1,699)	548	231,431	11,931	2,281	245,644	267
22	Abitibi Consolidated - GF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Corner Brook P& P - CB	858,964	-	172,931	115,176	20,998	-	140,515	-	24,229	(65)	(1,955)	14,340	486,169	312,179	59,684	858,032	932
24	Corner Brook P& P - DL	3,187	-	539	359	65	-	943	-	75	(0)	(6)	45	2,020	977	187	3,184	3
25	North Atlantic Refining Ltd.	93,938	-	30,569	20,360	3,712	-	10,992	-	4,283	(11)	(346)	901	70,460	19,624	3,752	93,836	102
26	Aur Resources	193,977	43,274	24,771	98,708	17,996	-	-	-	10,749	(56)	(1,676)	0	193,766	0	0	193,766	210
27	**Subtotal Industrial**	**1,395,976**	**74,548**	**289,835**	**334,660**	**61,014**	**1,015**	**159,664**	**-**	**53,147**	**(189)**	**(5,681)**	**15,834**	**983,847**	**344,711**	**65,904**	**1,394,461**	**1,515**
28	**Total**	**5,464,853**	**303,847**	**594,395**	**973,117**	**177,415**	**577,199**	**340,856**	**-**	**134,387**	**(549)**	**(16,520)**	**88,027**	**3,172,174**	**1,916,324**	**366,374**	**5,454,872**	**9,981**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	4,969,008	1,728,660	2,079,917	-	14,223	413,133	129,176	44,452	78,684	89,593	93,974	56,765	21,597	15,717	167,100	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	2,360,205	-	2,360,205	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	296,162	-	296,162	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	431,544	165,719	200,026	-	1,697	20,295	6,471	4,725	8,364	4,053	4,417	2,406	4,450	3,321	5,600	-
	Expense Credits																
8	Sundry	(36,017)	(12,530)	(15,076)	-	(103)	(2,995)	(936)	(322)	(570)	(649)	(681)	(411)	(157)	(114)	(1,211)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(4,051)	(1,409)	(1,696)	-	(12)	(337)	(105)	(36)	(64)	(73)	(77)	(46)	(18)	(13)	(136)	-
12	Pole Attachments	(22,361)	-	-	-	-	(12,932)	(4,420)	-	-	(2,289)	(2,720)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(200)	-	-	-	-	-	-	-	-	-	-	-	-	-	(200)	-
16	Meter Test Revenues	(101)	-	-	-	-	-	-	-	-	-	-	-	(101)	-	-	-
17	**Total Expense Credits**	**(62,730)**	**(13,939)**	**(16,771)**	**-**	**(115)**	**(16,264)**	**(5,461)**	**(358)**	**(634)**	**(3,011)**	**(3,478)**	**(458)**	**(275)**	**(127)**	**(1,547)**	**-**
18	**Subtotal Expenses**	**7,994,189**	**1,880,439**	**4,919,539**	**-**	**15,805**	**417,164**	**130,186**	**48,819**	**86,414**	**90,635**	**94,913**	**58,713**	**25,771**	**18,911**	**171,153**	**-**
19	Disposal Gain / Loss	228,819	81,729	97,696	-	1,112	19,448	6,099	3,152	5,579	3,627	4,008	2,252	1,580	1,192	1,345	-
20	**Subtotal Revenue Requirement Ex. Return**	**8,223,008**	**1,962,168**	**5,017,235**	**-**	**16,917**	**436,612**	**136,285**	**51,971**	**91,992**	**94,262**	**98,921**	**60,966**	**27,351**	**20,103**	**172,498**	**-**
21	Return on Debt	534,752	187,395	234,294	-	2,522	44,581	13,980	7,162	12,677	8,350	9,213	5,188	3,596	2,706	3,087	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**8,757,759**	**2,149,563**	**5,251,529**	**-**	**19,439**	**481,193**	**150,265**	**59,133**	**104,670**	**102,611**	**108,135**	**66,154**	**30,946**	**22,810**	**175,585**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	33,430	2,587	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(242)	(19)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(27)	(2)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(270)**	**(21)**	
18	**Subtotal Expenses**	**33,160**	**2,566**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**33,160**	**2,566**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**33,160**	**2,566**	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	13,111,588	5,845,839	7,265,750	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**13,111,588**	**5,845,839**	**7,265,750**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	253,721	201,748	-	-	51,973	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	72,277	-	-	-	-	54,493	6,942	-	-	6,321	4,521	-	-	-	-	-
8	Poles	2,262,674	-	-	-	-	1,308,613	447,222	-	-	231,625	275,214	-	-	-	-	-
9	Primary Conductor & Equipment	170,098	-	-	-	-	150,877	19,221	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	451,251	-	-	-	-	-	-	162,902	288,349	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	155,027	-	-	-	-	-	-	-	-	90,380	64,646	-	-	-	-	-
13	Services	208,023	-	-	-	-	-	-	-	-	-	-	208,023	-	-	-	-
14	Meters	90,341	-	-	-	-	-	-	-	-	-	-	-	90,341	-	-	-
15	Street Lighting	57,597	-	-	-	-	-	-	-	-	-	-	-	-	57,597	-	-
16	**Subtotal Distribution**	**3,721,009**	**201,748**	**-**	**-**	**51,973**	**1,513,984**	**473,385**	**162,902**	**288,349**	**328,327**	**344,381**	**208,023**	**90,341**	**57,597**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**16,832,597**	**6,047,587**	**7,265,750**	**-**	**51,973**	**1,513,984**	**473,385**	**162,902**	**288,349**	**328,327**	**344,381**	**208,023**	**90,341**	**57,597**	**-**	**-**
18	General	2,469,445	923,801	1,126,557	-	4,483	130,588	40,832	14,051	24,871	28,320	29,704	17,943	5,688	4,968	117,639	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	30,812	11,070	13,300	-	95	2,771	867	298	528	601	630	381	165	105	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**19,332,855**	**6,982,458**	**8,405,607**	**-**	**56,551**	**1,647,343**	**515,084**	**177,251**	**313,749**	**357,247**	**374,715**	**226,346**	**96,194**	**62,671**	**117,639**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	5,394,201	2,405,020	2,989,181	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**5,394,201**	**2,405,020**	**2,989,181**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	140,492	103,119	-	-	37,374	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	24,354	-	-	-	-	18,362	2,339	-	-	2,130	1,523	-	-	-	-	-
8	Poles	950,868	-	-	-	-	549,932	187,941	-	-	97,338	115,656	-	-	-	-	-
9	Primary Conductor & Equipment	72,713	-	-	-	-	64,496	8,217	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	292,018	-	-	-	-	-	-	105,418	186,599	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	29,072	-	-	-	-	-	-	-	-	16,949	12,123	-	-	-	-	-
13	Services	72,154	-	-	-	-	-	-	-	-	-	-	72,154	-	-	-	-
14	Meters	53,396	-	-	-	-	-	-	-	-	-	-	-	53,396	-	-	-
15	Street Lighting	40,021	-	-	-	-	-	-	-	-	-	-	-	-	40,021	-	-
16	**Subtotal Distribution**	**1,675,087**	**103,119**	**-**	**-**	**37,374**	**632,790**	**198,497**	**105,418**	**186,599**	**116,417**	**129,302**	**72,154**	**53,396**	**40,021**	**-**	**-**
17	**Subtl Prod, Trans, & Dist**	**7,069,288**	**2,508,139**	**2,989,181**	**-**	**37,374**	**632,790**	**198,497**	**105,418**	**186,599**	**116,417**	**129,302**	**72,154**	**53,396**	**40,021**	**-**	**-**
18	General	998,131	373,394	455,346	-	1,812	52,783	16,504	5,679	10,053	11,447	12,006	7,252	2,299	2,008	47,549	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	19,454	6,902	8,226	-	103	1,741	546	290	514	320	356	199	147	110	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**8,086,873**	**2,888,434**	**3,452,753**	**-**	**39,288**	**687,314**	**215,547**	**111,388**	**197,166**	**128,184**	**141,665**	**79,605**	**55,842**	**42,139**	**47,549**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	1,953,857	871,133	1,082,724	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	221,479	98,747	122,732	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**2,175,336**	**969,880**	**1,205,456**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
7	Other	335,095	18,620	-	-	4,797	139,734	43,691	15,035	26,613	30,303	31,785	19,200	-	5,316	-	-
8	Meters	6,087	-	-	-	-	-	-	-	-	-	-	-	6,087	-	-	-
9	**Subtotal Distribution**	**341,181**	**18,620**	**-**	**-**	**4,797**	**139,734**	**43,691**	**15,035**	**26,613**	**30,303**	**31,785**	**19,200**	**6,087**	**5,316**	**-**	**-**
10	**Subttl Prod, Trans, & Dist**	**2,516,517**	**988,500**	**1,205,456**	**-**	**4,797**	**139,734**	**43,691**	**15,035**	**26,613**	**30,303**	**31,785**	**19,200**	**6,087**	**5,316**	**-**	**-**
11	Customer Accounting	125,877	-	-	-	-	-	-	-	-	-	-	-	-	-	125,877	-
	Administrative & General:																
	Plant-Related:																
12	Production	545,467	243,198	302,269	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	479,633	26,005	-	-	6,699	195,151	61,019	20,998	37,168	42,321	44,390	26,814	11,645	7,424	-	-
15	Prod, Trans, Distn Plant	312,946	112,435	135,082	-	966	28,147	8,801	3,029	5,361	6,104	6,403	3,867	1,680	1,071	-	-
16	Prod, Trans, Distn and Gen Plt	2,688	971	1,169	-	8	229	72	25	44	50	52	31	13	9	16	-
17	Property Insurance	12,440	5,477	6,593	-	44	103	32	11	20	22	23	14	4	4	92	-
	Revenue Related:																
18	Municipal Tax	33,430	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	2,587	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	863,058	322,864	393,726	-	1,567	45,640	14,270	4,911	8,692	9,898	10,382	6,271	1,988	1,736	41,114	-
21	Prod, Trans, and Distn Expense-Related	74,363	29,210	35,621	-	142	4,129	1,291	444	786	895	939	567	180	157	-	-
22	**Subtotal Admin & General**	**2,326,613**	**740,159**	**874,460**	**-**	**9,426**	**273,399**	**85,485**	**29,417**	**52,071**	**59,290**	**62,189**	**37,565**	**15,510**	**10,401**	**41,223**	**-**
23	**Total Operating & Maintenance Expenses**	**4,969,008**	**1,728,660**	**2,079,917**	**-**	**14,223**	**413,133**	**129,176**	**44,452**	**78,684**	**89,593**	**93,974**	**56,765**	**21,597**	**15,717**	**167,100**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L6
2	Other	-		Production - Demand, Energy ratios Sch.4.1 L6
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	**Subtotal Transmission**	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	**Subtotal Distribution**	-	-	
10	**Subttl Prod, Trans, & Dist**	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and Gen Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	33,430	-	Revenue-related
19	PUB Assessment	-	2,587	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	**Subtotal Admin & General**	**33,430**	**2,587**	
23	**Total Operating & Maintenance Expenses**	**33,430**	**2,587**	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	260,242	116,030	144,212	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**260,242**	**116,030**	**144,212**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substn Struct & Eqpt	5,357	3,895	-	-	1,461	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	301	-	-	-	-	227	29	-	-	26	19	-	-	-	-	-
8	Poles	21,722	-	-	-	-	12,563	4,293	-	-	2,224	2,642	-	-	-	-	-
9	Primary Conductor & Equipment	1,217	-	-	-	-	1,079	137	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	11,069	-	-	-	-	-	-	3,996	7,073	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	712	-	-	-	-	-	-	-	-	415	297	-	-	-	-	-
13	Services	1,529	-	-	-	-	-	-	-	-	-	-	1,529	-	-	-	-
14	Meters	4,116	-	-	-	-	-	-	-	-	-	-	-	4,116	-	-	-
15	Street Lighting	3,038	-	-	-	-	-	-	-	-	-	-	-	-	3,038	-	-
16	**Subtotal Distribution**	**49,059**	**3,895**	**-**	**-**	**1,461**	**13,869**	**4,460**	**3,996**	**7,073**	**2,665**	**2,958**	**1,529**	**4,116**	**3,038**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**309,301**	**119,925**	**144,212**	**-**	**1,461**	**13,869**	**4,460**	**3,996**	**7,073**	**2,665**	**2,958**	**1,529**	**4,116**	**3,038**	**-**	**-**
18	General	117,555	43,976	53,628	-	213	6,216	1,944	669	1,184	1,348	1,414	854	271	236	5,600	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	4,688	1,818	2,186	-	22	210	68	61	107	40	45	23	62	46	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**431,544**	**165,719**	**200,026**	**-**	**1,697**	**20,295**	**6,471**	**4,725**	**8,364**	**4,053**	**4,417**	**2,406**	**4,450**	**3,321**	**5,600**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	8,086,873	2,888,434	3,452,753	-	39,288	687,314	215,547	111,388	197,166	128,184	141,665	79,605	55,842	42,139	47,549	-
2	Cash Working Capital	45,840	16,373	19,572	-	223	3,896	1,222	631	1,118	727	803	451	317	239	270	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	170,835	-	170,835	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	226,244	81,713	98,367	-	662	19,278	6,028	2,074	3,672	4,181	4,385	2,649	1,126	733	1,377	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	385,689	137,759	164,673	-	1,874	32,780	10,280	5,312	9,403	6,114	6,756	3,797	2,663	2,010	2,268	-
8	Total Rate Base	**8,915,481**	**3,124,279**	**3,906,200**	**-**	**42,047**	**743,269**	**233,076**	**119,406**	**211,358**	**139,205**	**153,609**	**86,502**	**59,948**	**45,121**	**51,463**	**-**
9	Less: Rural Portion	(8,915,481)	(3,124,279)	(3,906,200)	-	(42,047)	(743,269)	(233,076)	(119,406)	(211,358)	(139,205)	(153,609)	(86,502)	(59,948)	(45,121)	(51,463)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	534,752	187,395	234,294	-	2,522	44,581	13,980	7,162	12,677	8,350	9,213	5,188	3,596	2,706	3,087	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**534,752**	**187,395**	**234,294**	**-**	**2,522**	**44,581**	**13,980**	**7,162**	**12,677**	**8,350**	**9,213**	**5,188**	**3,596**	**2,706**	**3,087**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Distribution Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer (Wtd Rural Cust)	15 Street Lighting Customer (Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
	Amounts																
1	1.2 Domestic Diesel	-	1,307	5,701	1,307	1,275	1,275	708	1,227	708	1,227	708	708	708	-	708	-
2	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	114	886	114	111	111	69	107	69	107	69	137	137	-	69	-
5	2.2 GS 10-100 kW	-	123	929	123	120	120	-	116	-	116	-	-	-	-	-	-
6	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	22	105	22	22	22	38	21	38	21	38	-	-	38	38	-
11	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**-**	**1,566**	**7,621**	**1,566**	**1,528**	**1,528**	**814**	**1,470**	**814**	**1,470**	**814**	**845**	**845**	**38**	**814**	**-**
	Ratios																
13	1.2 Domestic Diesel	-	0.8345	0.7481	0.8345	0.8345	0.8345	0.8697	0.8345	0.8697	0.8345	0.8697	0.8379	0.8379	-	0.8697	-
14	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0727	0.1163	0.0727	0.0727	0.0727	0.0841	0.0727	0.0841	0.0727	0.0841	0.1621	0.1621	-	0.0841	-
17	2.2 GS 10-100 kW	-	0.0786	0.1219	0.0786	0.0786	0.0786	-	0.0786	-	0.0786	-	-	-	-	-	-
18	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0142	0.0137	0.0142	0.0142	0.0142	0.0462	0.0142	0.0462	0.0142	0.0462	-	-	1.0000	0.0462	-
23	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	733,532	733,532
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	187,093	187,093
5	2.2 GS 10-100 kW	383,512	383,512
6	2.3 GS 110-1,000 kVa	-	-
7	2.4 GS Over 1,000 kVa	-	-
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	36,012	36,012
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**1,340,149**	**1,340,149**
	Ratios		
13	1.2 Domestic Diesel	0.5474	0.5474
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1396	0.1396
17	2.2 GS 10-100 kW	0.2862	0.2862
18	2.3 GS 110-1,000 kVa	-	-
19	2.4 GS Over 1,000 kVa	-	-
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0269	0.0269
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	6,419,459	1,637,459	3,753,355	-	14,117	364,359	118,526	43,370	80,005	78,663	86,031	51,081	22,916	-	150,020	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	831,162	142,640	583,570	-	1,230	31,740	11,468	3,778	7,741	6,852	8,324	9,884	4,434	-	14,515	-
5	2.2 GS 10-100 kW	823,106	154,237	611,501	-	1,330	34,320	-	4,085	-	7,409	-	-	-	-	-	-
6	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	149,281	27,832	68,809	-	240	6,193	6,292	737	4,247	1,337	4,567	-	-	20,103	7,964	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**8,223,008**	**1,962,168**	**5,017,235**	**-**	**16,917**	**436,612**	**136,285**	**51,971**	**91,992**	**94,262**	**98,921**	**60,966**	**27,351**	**20,103**	**172,498**	**-**
	Allocated Return on Debt																
13	1.2 Domestic Diesel	425,151	156,384	175,274	-	2,105	37,204	12,158	5,977	11,025	6,968	8,013	4,347	3,013	-	2,684	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	50,128	13,623	27,251	-	183	3,241	1,176	521	1,067	607	775	841	583	-	260	-
17	2.2 GS 10-100 kW	48,208	14,730	28,556	-	198	3,504	-	563	-	656	-	-	-	-	-	-
18	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	11,264	2,658	3,213	-	36	632	645	102	585	118	425	-	-	2,706	143	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**534,752**	**187,395**	**234,294**	**-**	**2,522**	**44,581**	**13,980**	**7,162**	**12,677**	**8,350**	**9,213**	**5,188**	**3,596**	**2,706**	**3,087**	**-**
	Allocated Return on Equity																
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	18,150	1,405	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	4,629	358	
5	2.2 GS 10-100 kW	9,489	734	
6	2.3 GS 110-1,000 kVa	-	-	
7	2.4 GS Over 1,000 kVa	-	-	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	891	69	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**33,160**	**2,566**	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	**-**	**-**	
	Allocated Return on Equity			
25	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line		Total	Production	Production and Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Total Revenue Requirement																
26	1.2 Domestic Diesel	6,844,610	1,793,843	3,928,629	-	16,222	401,563	130,684	49,347	91,030	85,631	94,044	55,428	25,929	-	152,705	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	881,290	156,263	610,821	-	1,413	34,980	12,644	4,299	8,807	7,459	9,099	10,726	5,017	-	14,774	-
30	2.2 GS 10-100 kW	871,314	168,967	640,057	-	1,528	37,824	-	4,648	-	8,066	-	-	-	-	-	-
31	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	160,545	30,490	72,022	-	276	6,825	6,937	839	4,832	1,455	4,992	-	-	22,810	8,106	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	**Total**	**8,757,759**	**2,149,563**	**5,251,529**	**-**	**19,439**	**481,193**	**150,265**	**59,133**	**104,670**	**102,611**	**108,135**	**66,154**	**30,946**	**22,810**	**175,585**	**-**
	Re-classification of Revenue-Related																
38	1.2 Domestic Diesel	(0)	5,140	11,256	-	46	1,151	374	141	261	245	269	159	74	-	438	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	(0)	889	3,477	-	8	199	72	24	50	42	52	61	29	-	84	-
42	2.2 GS 10-100 kW	-	2,006	7,600	-	18	449	-	55	-	96	-	-	-	-	-	-
43	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	-	183	433	-	2	41	42	5	29	9	30	-	-	137	49	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	**Total**	**(0)**	**8,219**	**22,766**	**-**	**74**	**1,840**	**488**	**226**	**340**	**392**	**351**	**220**	**103**	**137**	**570**	**-**
	Total Allocated Revenue Requirement																
50	1.2 Domestic Diesel	6,844,610	1,798,983	3,939,885	-	16,269	402,714	131,058	49,489	91,291	85,876	94,313	55,587	26,003	-	153,142	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	881,290	157,152	614,298	-	1,421	35,179	12,716	4,323	8,857	7,502	9,151	10,787	5,046	-	14,858	-
54	2.2 GS 10-100 kW	871,314	170,973	647,657	-	1,546	38,273	-	4,703	-	8,162	-	-	-	-	-	-
55	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	160,545	30,674	72,455	-	277	6,866	6,979	844	4,861	1,464	5,022	-	-	22,947	8,155	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	**Total**	**8,757,759**	**2,157,781**	**5,274,295**	**-**	**19,513**	**483,033**	**150,753**	**59,359**	**105,010**	**103,004**	**108,486**	**66,374**	**31,049**	**22,947**	**176,155**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
26	1.2 Domestic Diesel	18,150	1,405	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	4,629	358	
30	2.2 GS 10-100 kW	9,489	734	
31	2.3 GS 110-1,000 kVa	-	-	
32	2.4 GS Over 1,000 kVa	-	-	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	891	69	
36	4.1G Gov't Street and Area Lighting	-	-	
37	**Total**	**33,160**	**2,566**	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(18,150)	(1,405)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(4,629)	(358)	
42	2.2 GS 10-100 kW	(9,489)	(734)	
43	2.3 GS 110-1,000 kVa	-	-	
44	2.4 GS Over 1,000 kVa	-	-	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(891)	(69)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	**Total**	**(33,160)**	**(2,566)**	
	Total Allocated Revenue Requirement			
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	
61	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	12,529,533	3,299,791	7,063,202	-	99,520	698,617	207,226	37,265	65,962	116,057	129,179	54,037	35,347	24,837	527,725	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	13,072,496	-	13,072,496	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	1,799,927	487,372	1,039,966	-	22,836	102,242	30,960	10,940	19,364	16,289	18,654	6,524	14,668	12,391	17,722	-
	Expense Credits																
8	Sundry	(90,818)	(23,918)	(51,196)	-	(721)	(5,064)	(1,502)	(270)	(478)	(841)	(936)	(392)	(256)	(180)	(3,825)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(10,214)	(2,690)	(5,758)	-	(81)	(570)	(169)	(30)	(54)	(95)	(105)	(44)	(29)	(20)	(430)	-
12	Pole Attachments	(105,569)	-	-	-	-	(61,056)	(20,866)	-	-	(10,807)	(12,841)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(1,472)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,472)	-
16	Meter Test Revenues	(334)	-	-	-	-	-	-	-	-	-	-	-	(334)	-	-	-
17	**Total Expense Credits**	**(208,408)**	**(26,608)**	**(56,954)**	**-**	**(802)**	**(66,689)**	**(22,537)**	**(300)**	**(532)**	**(11,743)**	**(13,882)**	**(436)**	**(619)**	**(200)**	**(5,727)**	**-**
18	**Subtotal Expenses**	**27,193,548**	**3,760,554**	**21,118,710**	**-**	**121,554**	**734,170**	**215,650**	**47,904**	**84,794**	**120,603**	**133,951**	**60,125**	**49,396**	**37,027**	**539,720**	**-**
19	Disposal Gain / Loss	473,008	121,613	252,332	-	7,131	43,715	13,218	3,274	5,796	7,055	8,033	3,618	2,493	2,070	2,661	-
20	**Subtotal Revenue Requirement Ex. Return**	**27,666,556**	**3,882,167**	**21,371,042**	**-**	**128,685**	**777,885**	**228,867**	**51,178**	**90,590**	**127,658**	**141,984**	**63,743**	**51,889**	**39,097**	**542,380**	**-**
21	Return on Debt	2,477,261	587,784	1,410,776	-	34,389	211,468	63,912	15,735	27,852	34,151	38,865	17,475	12,010	9,957	12,886	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**30,143,818**	**4,469,951**	**22,781,818**	**-**	**163,074**	**989,353**	**292,779**	**66,913**	**118,442**	**161,809**	**180,849**	**81,218**	**63,899**	**49,054**	**555,266**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	158,502	12,267	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.11
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(1,149)	(89)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(129)	(10)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	(1,278)	(99)	
18	**Subtotal Expenses**	157,224	12,168	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	157,224	12,168	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	157,224	12,168	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	46,303,279	14,114,564	32,188,716	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**46,303,279**	**14,114,564**	**32,188,716**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	2,768,570	1,856,642	-	-	911,928	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	297,212	-	-	-	-	224,083	28,547	-	-	25,991	18,591	-	-	-	-	-
8	Poles	8,801,687	-	-	-	-	5,090,438	1,739,671	-	-	901,011	1,070,567	-	-	-	-	-
9	Primary Conductor & Equipment	1,277,812	-	-	-	-	1,133,419	144,393	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	952,737	-	-	-	-	-	-	343,938	608,799	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	247,259	-	-	-	-	-	-	-	-	144,152	103,107	-	-	-	-	-
13	Services	498,742	-	-	-	-	-	-	-	-	-	-	498,742	-	-	-	-
14	Meters	297,700	-	-	-	-	-	-	-	-	-	-	-	297,700	-	-	-
15	Street Lighting	229,230	-	-	-	-	-	-	-	-	-	-	-	-	229,230	-	-
16	**Subtotal Distribution**	**15,370,950**	**1,856,642**	**-**	**-**	**911,928**	**6,447,940**	**1,912,611**	**343,938**	**608,799**	**1,071,154**	**1,192,264**	**498,742**	**297,700**	**229,230**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**61,674,229**	**15,971,206**	**32,188,716**	**-**	**911,928**	**6,447,940**	**1,912,611**	**343,938**	**608,799**	**1,071,154**	**1,192,264**	**498,742**	**297,700**	**229,230**	**-**	**-**
18	General	9,069,010	2,440,410	5,283,098	-	60,808	429,954	127,535	22,934	40,595	71,426	79,501	33,257	22,384	15,285	441,823	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	112,894	29,235	58,921	-	1,669	11,803	3,501	630	1,114	1,961	2,182	913	545	420	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**70,856,134**	**18,440,851**	**37,530,735**	**-**	**974,406**	**6,889,697**	**2,043,647**	**367,502**	**650,509**	**1,144,541**	**1,273,948**	**532,912**	**320,628**	**244,935**	**441,823**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	23,667,063	7,214,397	16,452,665	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**23,667,063**	**7,214,397**	**16,452,665**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	1,267,269	762,581	-	-	504,688	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	109,558	-	-	-	-	82,601	10,523	-	-	9,581	6,853	-	-	-	-	-
8	Poles	4,339,364	-	-	-	-	2,509,662	857,684	-	-	444,212	527,805	-	-	-	-	-
9	Primary Conductor & Equipment	536,739	-	-	-	-	476,088	60,652	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	648,172	-	-	-	-	-	-	233,990	414,182	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	69,449	-	-	-	-	-	-	-	-	40,489	28,960	-	-	-	-	-
13	Services	254,983	-	-	-	-	-	-	-	-	-	-	254,983	-	-	-	-
14	Meters	175,955	-	-	-	-	-	-	-	-	-	-	-	175,955	-	-	-
15	Street Lighting	147,587	-	-	-	-	-	-	-	-	-	-	-	-	147,587	-	-
16	**Subtotal Distribution**	**7,549,077**	**762,581**	**-**	**-**	**504,688**	**3,068,351**	**928,858**	**233,990**	**414,182**	**494,282**	**563,619**	**254,983**	**175,955**	**147,587**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**31,216,139**	**7,976,978**	**16,452,665**	**-**	**504,688**	**3,068,351**	**928,858**	**233,990**	**414,182**	**494,282**	**563,619**	**254,983**	**175,955**	**147,587**	**-**	**-**
18	General	4,085,627	1,099,415	2,380,058	-	27,394	193,696	57,455	10,332	18,288	32,177	35,816	14,982	10,084	6,886	199,043	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	85,904	21,952	45,276	-	1,389	8,444	2,556	644	1,140	1,360	1,551	702	484	406	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**35,387,670**	**9,098,345**	**18,877,999**	**-**	**533,472**	**3,270,491**	**988,869**	**244,966**	**433,610**	**527,819**	**600,985**	**270,667**	**186,524**	**154,879**	**199,043**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	6,589,204	2,008,578	4,580,626	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	220,582	67,240	153,342	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**6,809,786**	**2,075,817**	**4,733,968**	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
7	Other	900,627	110,934	-	-	54,488	385,264	114,279	20,550	36,376	64,001	71,238	29,800	-	13,697	-	-
8	Meters	20,057	-	-	-	-	-	-	-	-	-	-	-	20,057	-	-	-
9	**Subtotal Distribution**	**920,684**	**110,934**	-	-	**54,488**	**385,264**	**114,279**	**20,550**	**36,376**	**64,001**	**71,238**	**29,800**	**20,057**	**13,697**	-	-
10	**Subtl Prod, Trans, & Dist**	**7,730,470**	**2,186,752**	**4,733,968**	-	**54,488**	**385,264**	**114,279**	**20,550**	**36,376**	**64,001**	**71,238**	**29,800**	**20,057**	**13,697**	-	-
11	Customer Accounting	395,900	-	-	-	-	-	-	-	-	-	-	-	-	-	395,900	-
	Administrative & General:																
	Plant-Related:																
12	Production	617,739	188,304	429,434	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	338,412	40,876	-	-	20,077	141,960	42,109	7,572	13,404	23,583	26,249	10,980	6,554	5,047	-	-
15	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Prod, Trans, Distn and General Plt	347,982	90,565	184,318	-	4,785	33,836	10,037	1,805	3,195	5,621	6,256	2,617	1,575	1,203	2,170	-
17	Property Insurance	45,593	14,438	29,385	-	763	337	100	18	32	56	62	26	18	12	346	-
	Revenue Related:																
18	Municipal Tax	158,502	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	12,267	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	2,654,233	714,236	1,546,207	-	17,797	125,835	37,326	6,712	11,881	20,904	23,268	9,733	6,551	4,474	129,309	-
21	Prod, Trans, and Distn Expense-Related	228,436	64,619	139,889	-	1,610	11,385	3,377	607	1,075	1,891	2,105	881	593	405	-	-
22	**Subtotal Admin & General**	**4,403,163**	**1,113,039**	**2,329,233**	-	**45,032**	**313,353**	**92,948**	**16,714**	**29,586**	**52,055**	**57,941**	**24,238**	**15,290**	**11,140**	**131,825**	-
23	**Total Operating & Maintenance Expenses**	**12,529,533**	**3,299,791**	**7,063,202**	-	**99,520**	**698,617**	**207,226**	**37,265**	**65,962**	**116,057**	**129,179**	**54,037**	**35,347**	**24,837**	**527,725**	-

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L7
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L7
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	**Subtotal Transmission**	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	**Subtotal Distribution**	-	-	
10	**Subtl Prod, Trans, & Dist**	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	158,502	-	Revenue-related
19	PUB Assessment	-	12,267	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	**Subtotal Admin & General**	**158,502**	**12,267**	
23	**Total Operating & Maintenance Expenses**	**158,502**	**12,267**	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	1,173,367	357,676	815,691	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**1,173,367**	**357,676**	**815,691**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substn Struct & Eqpt	46,085	25,993	-	-	20,093	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	2,599	-	-	-	-	1,959	250	-	-	227	163	-	-	-	-	-
8	Poles	119,319	-	-	-	-	69,008	23,584	-	-	12,214	14,513	-	-	-	-	-
9	Primary Conductor & Equipment	14,385	-	-	-	-	12,759	1,626	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	27,341	-	-	-	-	-	-	9,870	17,471	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	1,340	-	-	-	-	-	-	-	-	781	559	-	-	-	-	-
13	Services	5,112	-	-	-	-	-	-	-	-	-	-	5,112	-	-	-	-
14	Meters	13,565	-	-	-	-	-	-	-	-	-	-	-	13,565	-	-	-
15	Street Lighting	11,602	-	-	-	-	-	-	-	-	-	-	-	-	11,602	-	-
16	**Subtotal Distribution**	**241,348**	**25,993**	**-**	**-**	**20,093**	**83,727**	**25,459**	**9,870**	**17,471**	**13,223**	**15,235**	**5,112**	**13,565**	**11,602**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**1,414,715**	**383,668**	**815,691**	**-**	**20,093**	**83,727**	**25,459**	**9,870**	**17,471**	**13,223**	**15,235**	**5,112**	**13,565**	**11,602**	**-**	**-**
18	General	363,770	97,888	211,912	-	2,439	17,246	5,116	920	1,628	2,865	3,189	1,334	898	613	17,722	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	21,442	5,815	12,363	-	305	1,269	386	150	265	200	231	77	206	176	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**1,799,927**	**487,372**	**1,039,966**	**-**	**22,836**	**102,242**	**30,960**	**10,940**	**19,364**	**16,289**	**18,654**	**6,524**	**14,668**	**12,391**	**17,722**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	35,387,670	9,098,345	18,877,999	-	533,472	3,270,491	988,869	244,966	433,610	527,819	600,985	270,667	186,524	154,879	199,043	-
2	Cash Working Capital	200,592	51,573	107,009	-	3,024	18,539	5,605	1,389	2,458	2,992	3,407	1,534	1,057	878	1,128	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	3,196,162	-	3,196,162	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	829,200	215,806	439,206	-	11,403	80,627	23,916	4,301	7,613	13,394	14,908	6,236	3,752	2,866	5,170	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	1,687,752	433,929	900,353	-	25,443	155,980	47,162	11,683	20,680	25,173	28,663	12,909	8,896	7,387	9,493	-
8	Total Rate Base	**41,301,376**	**9,799,653**	**23,520,729**	**-**	**573,342**	**3,525,637**	**1,065,553**	**262,338**	**464,361**	**569,379**	**647,963**	**291,347**	**200,229**	**166,010**	**214,835**	**-**
9	Less: Rural Portion	(41,301,376)	(9,799,653)	(23,520,729)	-	(573,342)	(3,525,637)	(1,065,553)	(262,338)	(464,361)	(569,379)	(647,963)	(291,347)	(200,229)	(166,010)	(214,835)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	2,477,261	587,784	1,410,776	-	34,389	211,468	63,912	15,735	27,852	34,151	38,865	17,475	12,010	9,957	12,886	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**2,477,261**	**587,784**	**1,410,776**	**-**	**34,389**	**211,468**	**63,912**	**15,735**	**27,852**	**34,151**	**38,865**	**17,475**	**12,010**	**9,957**	**12,886**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer	15 Street Lighting Customer (Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
						Distribution											
	Amounts																
1	1.2 Domestic Diesel	-	4,083	20,697	4,083	3,986	3,986	2,000	3,837	2,000	3,837	2,000	2,000	2,000	-	2,000	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	628	4,272	628	613	613	344	590	344	590	344	689	689	-	344	-
5	2.2 GS 10-100 kW	-	1,210	8,493	1,210	1,181	1,181	4	1,137	4	1,137	4	32	32	-	4	-
6	2.3 GS 110-1,000 kVa	-	79	1,643	79	77	77	6	74	6	74	6	55	55	-	6	-
7	2.4 GS Over 1,000 kVa	-	188	2,790	188	183	183	1	176	1	176	1	9	9	-	1	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	69	311	69	67	67	82	65	82	65	82	-	-	82	82	-
11	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**-**	**6,257**	**38,207**	**6,257**	**6,107**	**6,107**	**2,437**	**5,879**	**2,437**	**5,879**	**2,437**	**2,785**	**2,785**	**82**	**2,437**	**-**
	Ratios																
13	1.2 Domestic Diesel	-	0.6526	0.5417	0.6526	0.6526	0.6526	0.8205	0.6526	0.8205	0.6526	0.8205	0.7182	0.7182	-	0.8205	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.1004	0.1118	0.1004	0.1004	0.1004	0.1413	0.1004	0.1413	0.1004	0.1413	0.2474	0.2474	-	0.1413	-
17	2.2 GS 10-100 kW	-	0.1934	0.2223	0.1934	0.1934	0.1934	0.0016	0.1934	0.0016	0.1934	0.0016	0.0116	0.0116	-	0.0016	-
18	2.3 GS 110-1,000 kVa	-	0.0126	0.0430	0.0126	0.0126	0.0126	0.0026	0.0126	0.0026	0.0126	0.0026	0.0198	0.0198	-	0.0026	-
19	2.4 GS Over 1,000 kVa	-	0.0300	0.0730	0.0300	0.0300	0.0300	0.0004	0.0300	0.0004	0.0300	0.0004	0.0031	0.0031	-	0.0004	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0110	0.0081	0.0110	0.0110	0.0110	0.0335	0.0110	0.0335	0.0110	0.0335	-	-	1.0000	0.0335	-
23	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	2,863,027	2,863,027
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	996,793	996,793
5	2.2 GS 10-100 kW	2,008,219	2,008,219
6	2.3 GS 110-1,000 kVa	173,933	173,933
7	2.4 GS Over 1,000 kVa	207,586	207,586
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	104,543	104,543
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**6,354,101**	**6,354,101**
	Ratios		
13	1.2 Domestic Diesel	0.4506	0.4506
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1569	0.1569
17	2.2 GS 10-100 kW	0.3161	0.3161
18	2.3 GS 110-1,000 kVa	0.0274	0.0274
19	2.4 GS Over 1,000 kVa	0.0327	0.0327
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0165	0.0165
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	15,802,007	2,533,631	11,576,998	-	83,984	507,673	187,786	33,401	74,329	83,314	116,498	45,780	37,267	-	445,023	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	3,085,186	389,604	2,389,627	-	12,914	78,066	32,341	5,136	12,801	12,811	20,064	15,769	12,836	-	76,643	-
5	2.2 GS 10-100 kW	5,768,033	750,862	4,750,715	-	24,889	150,453	376	9,899	149	24,691	233	739	602	-	890	-
6	2.3 GS 110-1,000 kVa	991,043	48,851	918,970	-	1,619	9,789	603	644	238	1,606	374	1,259	1,025	-	1,428	-
7	2.4 GS Over 1,000 kVa	1,716,106	116,399	1,560,862	-	3,858	23,323	94	1,534	37	3,828	58	196	160	-	223	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	304,182	42,820	173,871	-	1,419	8,580	7,669	564	3,035	1,408	4,757	-	-	39,097	18,173	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**27,666,556**	**3,882,167**	**21,371,042**	**-**	**128,685**	**777,885**	**228,867**	**51,178**	**90,590**	**127,658**	**141,984**	**63,743**	**51,889**	**39,097**	**542,380**	**-**
	Allocated Return on Debt																
13	1.2 Domestic Diesel	1,479,787	383,608	764,238	-	22,443	138,011	52,440	10,269	22,853	22,288	31,889	12,550	8,625	-	10,573	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	273,990	58,988	157,747	-	3,451	21,222	9,031	1,579	3,936	3,427	5,492	4,323	2,971	-	1,821	-
17	2.2 GS 10-100 kW	485,074	113,685	313,611	-	6,651	40,901	105	3,043	46	6,605	64	203	139	-	21	-
18	2.3 GS 110-1,000 kVa	72,742	7,396	60,664	-	433	2,661	168	198	73	430	102	345	237	-	34	-
19	2.4 GS Over 1,000 kVa	129,678	17,623	103,038	-	1,031	6,340	26	472	11	1,024	16	54	37	-	5	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	35,989	6,483	11,478	-	379	2,332	2,141	174	933	377	1,302	-	-	9,957	432	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**2,477,261**	**587,784**	**1,410,776**	**-**	**34,389**	**211,468**	**63,912**	**15,735**	**27,852**	**34,151**	**38,865**	**17,475**	**12,010**	**9,957**	**12,886**	**-**
	Allocated Return on Equity																
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	70,842	5,483	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	24,664	1,909	
5	2.2 GS 10-100 kW	49,691	3,846	
6	2.3 GS 110-1,000 kVa	4,304	333	
7	2.4 GS Over 1,000 kVa	5,136	398	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	2,587	200	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**157,224**	**12,168**	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	**-**	**-**	
	Allocated Return on Equity			
25	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Distribution Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Total Revenue Requirement																
26	1.2 Domestic Diesel	17,281,795	2,917,239	12,341,235	-	106,427	645,685	240,226	43,670	97,182	105,602	148,387	58,331	45,892	-	455,596	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	3,359,176	448,592	2,547,374	-	16,366	99,289	41,372	6,715	16,737	16,239	25,556	20,092	15,807	-	78,464	-
30	2.2 GS 10-100 kW	6,253,108	864,547	5,064,326	-	31,541	191,354	480	12,942	194	31,296	297	942	741	-	911	-
31	2.3 GS 110-1,000 kVa	1,063,785	56,248	979,634	-	2,052	12,450	771	842	312	2,036	476	1,604	1,262	-	1,462	-
32	2.4 GS Over 1,000 kVa	1,845,784	134,022	1,663,900	-	4,889	29,664	120	2,006	49	4,852	74	250	197	-	228	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	340,171	49,303	185,349	-	1,799	10,913	9,810	738	3,969	1,785	6,060	-	-	49,054	18,605	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	**Total**	**30,143,818**	**4,469,951**	**22,781,818**	**-**	**163,074**	**989,353**	**292,779**	**66,913**	**118,442**	**161,809**	**180,849**	**81,218**	**63,899**	**49,054**	**555,266**	**-**
	Re-classification of Revenue-Related																
38	1.2 Domestic Diesel	0	12,941	54,746	-	472	2,864	1,066	194	431	468	658	259	204	-	2,021	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	(0)	3,577	20,312	-	130	792	330	54	133	129	204	160	126	-	626	-
42	2.2 GS 10-100 kW	0	7,466	43,733	-	272	1,652	4	112	2	270	3	8	6	-	8	-
43	2.3 GS 110-1,000 kVa	0	246	4,289	-	9	55	3	4	1	9	2	7	6	-	6	-
44	2.4 GS Over 1,000 kVa	0	403	5,004	-	15	89	0	6	0	15	0	1	1	-	1	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	0	407	1,531	-	15	90	81	6	33	15	50	-	-	405	154	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	**Total**	**0**	**25,040**	**129,615**	**-**	**914**	**5,542**	**1,484**	**375**	**601**	**906**	**917**	**435**	**342**	**405**	**2,815**	**-**
	Total Allocated Revenue Requirement																
50	1.2 Domestic Diesel	17,281,795	2,930,180	12,395,982	-	106,899	648,549	241,291	43,864	97,613	106,070	149,045	58,589	46,096	-	457,617	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	3,359,176	452,169	2,567,686	-	16,496	100,080	41,702	6,769	16,870	16,368	25,759	20,252	15,933	-	79,090	-
54	2.2 GS 10-100 kW	6,253,108	872,013	5,108,059	-	31,813	193,006	485	13,054	196	31,566	299	950	747	-	919	-
55	2.3 GS 110-1,000 kVa	1,063,785	56,494	983,923	-	2,061	12,504	774	846	313	2,045	478	1,611	1,268	-	1,468	-
56	2.4 GS Over 1,000 kVa	1,845,784	134,425	1,668,903	-	4,904	29,753	120	2,012	49	4,866	74	251	197	-	229	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	340,171	49,711	186,880	-	1,814	11,003	9,891	744	4,001	1,799	6,110	-	-	49,460	18,759	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	**Total**	**30,143,818**	**4,494,992**	**22,911,432**	**-**	**163,987**	**994,895**	**294,264**	**67,288**	**119,043**	**162,715**	**181,766**	**81,653**	**64,241**	**49,460**	**558,081**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
26	1.2 Domestic Diesel	70,842	5,483	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	24,664	1,909	
30	2.2 GS 10-100 kW	49,691	3,846	
31	2.3 GS 110-1,000 kVa	4,304	333	
32	2.4 GS Over 1,000 kVa	5,136	398	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	2,587	200	
36	4.1G Gov't Street and Area Lighting	-	-	
37	**Total**	**157,224**	**12,168**	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(70,842)	(5,483)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(24,664)	(1,909)	
42	2.2 GS 10-100 kW	(49,691)	(3,846)	
43	2.3 GS 110-1,000 kVa	(4,304)	(333)	
44	2.4 GS Over 1,000 kVa	(5,136)	(398)	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(2,587)	(200)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	**Total**	**(157,224)**	**(12,168)**	
	Total Allocated Revenue Requirement			
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	
61	**Total**	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	1,553,142	674,105	-	-	7,161	359,011	109,275	17,925	31,728	62,637	69,614	16,469	18,261	6,265	116,986	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	358,248	-	358,248	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	2,931,180	-	2,931,180	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	329,048	148,930	-	-	2,528	79,987	24,778	7,851	13,897	13,299	15,209	3,077	9,135	4,097	6,261	-
	Expense Credits																
8	Sundry	(11,258)	(4,886)	-	-	(52)	(2,602)	(792)	(130)	(230)	(454)	(505)	(119)	(132)	(45)	(848)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,266)	(550)	-	-	(6)	(293)	(89)	(15)	(26)	(51)	(57)	(13)	(15)	(5)	(95)	-
12	Pole Attachments	(66,927)	-	-	-	-	(38,707)	(13,228)	-	-	(6,851)	(8,140)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(352)	-	-	-	-	-	-	-	-	-	-	-	-	-	(352)	-
16	Meter Test Revenues	(201)	-	-	-	-	-	-	-	-	-	-	-	(201)	-	-	-
17	**Total Expense Credits**	**(80,003)**	**(5,436)**	**-**	**-**	**(58)**	**(41,602)**	**(14,109)**	**(145)**	**(256)**	**(7,356)**	**(8,702)**	**(133)**	**(348)**	**(51)**	**(1,295)**	**-**
18	**Subtotal Expenses**	**5,091,615**	**817,599**	**3,289,428**	**-**	**9,632**	**397,397**	**119,943**	**25,631**	**45,369**	**68,580**	**76,121**	**19,413**	**27,048**	**10,312**	**121,952**	**-**
19	Disposal Gain / Loss	(16,546)	(6,185)	-	-	(189)	(5,075)	(1,599)	(349)	(617)	(863)	(989)	(218)	(241)	(107)	(112)	-
20	**Subtotal Revenue Requirement Ex. Return**	**5,075,069**	**811,414**	**3,289,428**	**-**	**9,442**	**392,322**	**118,344**	**25,282**	**44,752**	**67,716**	**75,131**	**19,195**	**26,807**	**10,205**	**121,840**	**-**
21	Return on Debt	505,787	188,253	2,867	-	5,695	154,281	48,574	10,528	18,635	26,259	30,075	6,642	7,299	3,232	3,448	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**5,580,856**	**999,667**	**3,292,294**	**-**	**15,138**	**546,603**	**166,918**	**35,810**	**63,387**	**93,975**	**105,207**	**25,837**	**34,106**	**13,437**	**125,287**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	59,128	4,576	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.12
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(429)	(33)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(48)	(4)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(477)**	**(37)**	
18	**Subtotal Expenses**	**58,651**	**4,539**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**58,651**	**4,539**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**58,651**	**4,539**	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	5,838,157	5,838,157	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**5,838,157**	**5,838,157**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	160,232	66,299	-	-	93,933	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	100,069	-	-	-	-	75,447	9,612	-	-	8,751	6,259	-	-	-	-	-
8	Poles	6,849,519	-	-	-	-	3,961,406	1,353,821	-	-	701,172	833,121	-	-	-	-	-
9	Primary Conductor & Equipment	858,089	-	-	-	-	761,125	96,964	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	663,579	-	-	-	-	-	-	239,552	424,027	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	218,157	-	-	-	-	-	-	-	-	127,186	90,972	-	-	-	-	-
13	Services	220,104	-	-	-	-	-	-	-	-	-	-	220,104	-	-	-	-
14	Meters	178,947	-	-	-	-	-	-	-	-	-	-	-	178,947	-	-	-
15	Street Lighting	83,731	-	-	-	-	-	-	-	-	-	-	-	-	83,731	-	-
16	**Subtotal Distribution**	**9,332,427**	**66,299**	**-**	**-**	**93,933**	**4,797,978**	**1,460,397**	**239,552**	**424,027**	**837,108**	**930,352**	**220,104**	**178,947**	**83,731**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**15,170,584**	**5,904,456**	**-**	**-**	**93,933**	**4,797,978**	**1,460,397**	**239,552**	**424,027**	**837,108**	**930,352**	**220,104**	**178,947**	**83,731**	**-**	**-**
18	General	1,707,990	768,597	-	-	7,878	402,402	122,482	20,091	35,563	70,208	78,028	18,460	21,358	7,022	155,901	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	27,770	10,808	-	-	172	8,783	2,673	438	776	1,532	1,703	403	328	153	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**16,906,344**	**6,683,861**	**-**	**-**	**101,984**	**5,209,162**	**1,585,552**	**260,082**	**460,366**	**908,848**	**1,010,082**	**238,967**	**200,633**	**90,907**	**155,901**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	2,623,214	2,623,214	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**2,623,214**	**2,623,214**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	100,491	14,386	-	-	86,105	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	19,325	-	-	-	-	14,570	1,856	-	-	1,690	1,209	-	-	-	-	-
8	Poles	3,405,392	-	-	-	-	1,969,502	673,083	-	-	348,603	414,205	-	-	-	-	-
9	Primary Conductor & Equipment	290,200	-	-	-	-	257,407	32,793	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	433,523	-	-	-	-	-	-	156,502	277,021	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	52,119	-	-	-	-	-	-	-	-	30,386	21,734	-	-	-	-	-
13	Services	95,950	-	-	-	-	-	-	-	-	-	-	95,950	-	-	-	-
14	Meters	105,767	-	-	-	-	-	-	-	-	-	-	-	105,767	-	-	-
15	Street Lighting	47,634	-	-	-	-	-	-	-	-	-	-	-	-	47,634	-	-
16	**Subtotal Distribution**	**4,550,401**	**14,386**	**-**	**-**	**86,105**	**2,241,479**	**707,731**	**156,502**	**277,021**	**380,679**	**437,147**	**95,950**	**105,767**	**47,634**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**7,173,615**	**2,637,599**	**-**	**-**	**86,105**	**2,241,479**	**707,731**	**156,502**	**277,021**	**380,679**	**437,147**	**95,950**	**105,767**	**47,634**	**-**	**-**
18	General	578,849	260,483	-	-	2,670	136,377	41,510	6,809	12,052	23,794	26,444	6,256	7,239	2,380	52,836	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	19,741	7,258	-	-	237	6,168	1,948	431	762	1,048	1,203	264	291	131	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**7,772,205**	**2,905,340**	**-**	**-**	**89,012**	**2,384,024**	**751,189**	**163,742**	**289,836**	**405,520**	**464,794**	**102,470**	**113,296**	**50,145**	**52,836**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	405,742	405,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	24,970	24,970	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**430,713**	**430,713**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
8	Other	433,342	3,139	-	-	4,447	227,145	69,138	11,341	20,074	39,630	44,044	10,420	-	3,964	-	-
9	Meters	12,056	-	-	-	-	-	-	-	-	-	-	-	12,056	-	-	-
10	**Subtotal Distribution**	**445,398**	**3,139**	**-**	**-**	**4,447**	**227,145**	**69,138**	**11,341**	**20,074**	**39,630**	**44,044**	**10,420**	**12,056**	**3,964**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**876,110**	**433,851**	**-**	**-**	**4,447**	**227,145**	**69,138**	**11,341**	**20,074**	**39,630**	**44,044**	**10,420**	**12,056**	**3,964**	**-**	**-**
12	Customer Accounting	88,002	-	-	-	-	-	-	-	-	-	-	-	-	-	88,002	-
	Administrative & General:																
	Plant-Related:																
13	Production	74,693	74,693	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	96,617	686	-	-	972	49,672	15,119	2,480	4,390	8,666	9,632	2,279	1,853	867	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod,Trans, Distn & General Plt	2,351	929	-	-	14	724	220	36	64	126	140	33	28	13	22	-
18	Property Insurance	10,879	9,420	-	-	144	568	173	28	50	99	110	26	30	10	220	-
	Revenue Related:																
19	Municipal Tax	59,128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	4,576	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	314,898	141,704	-	-	1,452	74,190	22,582	3,704	6,557	12,944	14,386	3,403	3,938	1,295	28,743	-
22	Prod, Trans, and Distn Expense-Related	25,889	12,820	-	-	131	6,712	2,043	335	593	1,171	1,302	308	356	117	-	-
23	**Subtotal Admin & General**	**589,030**	**240,253**	**-**	**-**	**2,714**	**131,867**	**40,137**	**6,584**	**11,654**	**23,007**	**25,570**	**6,049**	**6,205**	**2,301**	**28,985**	**-**
24	**Total Operating & Maintenance Expenses**	**1,553,142**	**674,105**	**-**	**-**	**7,161**	**359,011**	**109,275**	**17,925**	**31,728**	**62,637**	**69,614**	**16,469**	**18,261**	**6,265**	**116,986**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L8
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L8
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
7	**Subtotal Transmission**	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
9	Meters	-	-	Meters - Customer
10	**Subtotal Distribution**	-	-	
11	**Subttl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod,Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
19	Municipal Tax	59,128	-	Revenue-related
20	PUB Assessment	-	4,576	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
22	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	59,128	4,576	
24	**Total Operating & Maintenance Expenses**	59,128	4,576	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	115,871	115,871	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**115,871**	**115,871**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	2,608	429	-	-	2,179	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	463	-	-	-	-	349	44	-	-	40	29	-	-	-	-	-
8	Poles	93,184	-	-	-	-	53,893	18,418	-	-	9,539	11,334	-	-	-	-	-
9	Primary Conductor & Equipment	9,731	-	-	-	-	8,632	1,100	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	19,221	-	-	-	-	-	-	6,939	12,282	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	1,275	-	-	-	-	-	-	-	-	743	532	-	-	-	-	-
13	Services	2,300	-	-	-	-	-	-	-	-	-	-	2,300	-	-	-	-
14	Meters	8,154	-	-	-	-	-	-	-	-	-	-	-	8,154	-	-	-
15	Street Lighting	3,758	-	-	-	-	-	-	-	-	-	-	-	-	3,758	-	-
16	**Subtotal Distribution**	**140,694**	**429**	**-**	**-**	**2,179**	**62,874**	**19,562**	**6,939**	**12,282**	**10,323**	**11,895**	**2,300**	**8,154**	**3,758**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**256,566**	**116,300**	**-**	**-**	**2,179**	**62,874**	**19,562**	**6,939**	**12,282**	**10,323**	**11,895**	**2,300**	**8,154**	**3,758**	**-**	**-**
18	General	68,594	30,867	-	-	316	16,161	4,919	807	1,428	2,820	3,134	741	858	282	6,261	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	3,889	1,763	-	-	33	953	296	105	186	156	180	35	124	57	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**329,048**	**148,930**	**-**	**-**	**2,528**	**79,987**	**24,778**	**7,851**	**13,897**	**13,299**	**15,209**	**3,077**	**9,135**	**4,097**	**6,261**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	7,772,205	2,905,340	-	-	89,012	2,384,024	751,189	163,742	289,836	405,520	464,794	102,470	113,296	50,145	52,836	-
2	Cash Working Capital	44,056	16,469	-	-	505	13,514	4,258	928	1,643	2,299	2,635	581	642	284	299	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	47,791	-	47,791	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	197,848	78,218	-	-	1,193	60,961	18,555	3,044	5,387	10,636	11,821	2,797	2,348	1,064	1,824	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	370,682	138,565	-	-	4,245	113,702	35,827	7,809	13,823	19,341	22,168	4,887	5,403	2,392	2,520	-
8	Total Rate Base	**8,432,582**	**3,138,593**	**47,791**	**-**	**94,956**	**2,572,201**	**809,829**	**175,523**	**310,690**	**437,795**	**501,417**	**110,734**	**121,690**	**53,885**	**57,480**	**-**
9	Less: Rural Portion	(8,432,582)	(3,138,593)	(47,791)	-	(94,956)	(2,572,201)	(809,829)	(175,523)	(310,690)	(437,795)	(501,417)	(110,734)	(121,690)	(53,885)	(57,480)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	505,787	188,253	2,867	-	5,695	154,281	48,574	10,528	18,635	26,259	30,075	6,642	7,299	3,232	3,448	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**505,787**	**188,253**	**2,867**	**-**	**5,695**	**154,281**	**48,574**	**10,528**	**18,635**	**26,259**	**30,075**	**6,642**	**7,299**	**3,232**	**3,448**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer (Wtd Rural Cust)	15 Street Lightin Customer (Wtd Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
						Distribution											
	Amounts																
1	1.1 Domestic Diesel	-	1,100	4,498	1,100	1,071	1,071	423	1,025	423	1,025	423	423	423	-	423	-
2	1.12 Domestic All Electric	-	2,429	9,527	2,429	2,363	2,363	361	2,263	361	2,263	361	361	361	-	361	-
3	2.1 GS 0-10 kW	-	252	1,134	252	245	245	127	235	127	235	127	254	254	-	127	-
4	2.2 GS 10-100 kW	-	976	4,832	976	950	950	74	909	74	909	74	593	593	-	74	-
5	2.3 GS 110-1,000 kVa	-	252	1,921	252	245	245	5	235	5	235	5	43	43	-	5	-
6	4.1 Street and Area Lighting	-	33	138	33	32	32	30	31	30	31	30	-	-	1	30	-
7	**Total**	**-**	**5,043**	**22,049**	**5,043**	**4,906**	**4,906**	**1,020**	**4,699**	**1,020**	**4,699**	**1,020**	**1,674**	**1,674**	**1**	**1,020**	**0**
	Ratios																
8	1.1 Domestic Diesel	-	0.2182	0.2040	0.2182	0.2182	0.2182	0.4148	0.2182	0.4148	0.2182	0.4148	0.2527	0.2527	-	0.4148	-
9	1.12 Domestic All Electric	-	0.4816	0.4321	0.4816	0.4816	0.4816	0.3540	0.4816	0.3540	0.4816	0.3540	0.2156	0.2156	-	0.3540	-
10	2.1 GS 0-10 kW	-	0.0500	0.0514	0.0500	0.0500	0.0500	0.1245	0.0500	0.1245	0.0500	0.1245	0.1517	0.1517	-	0.1245	-
11	2.2 GS 10-100 kW	-	0.1936	0.2191	0.1936	0.1936	0.1936	0.0721	0.1936	0.0721	0.1936	0.0721	0.3544	0.3544	-	0.0721	-
12	2.3 GS 110-1,000 kVa	-	0.0500	0.0871	0.0500	0.0500	0.0500	0.0049	0.0500	0.0049	0.0500	0.0049	0.0256	0.0256	-	0.0049	-
13	4.1 Street and Area Lighting	-	0.0066	0.0062	0.0066	0.0066	0.0066	0.0298	0.0066	0.0298	0.0066	0.0298	-	-	1.0000	0.0298	-
14	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**0.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.1 Domestic Diesel	537,285	537,285
2	1.12 Domestic All Electric	906,599	906,599
3	2.1 GS 0-10 kW	158,246	158,246
4	2.2 GS 10-100 kW	535,251	535,251
5	2.3 GS 110-1,000 kVa	190,097	190,097
6	4.1 Street and Area Lighting	42,876	42,876
7	**Total**	**2,370,354**	**2,370,354**
	Ratios		
8	1.1 Domestic Diesel	0.2267	0.2267
9	1.12 Domestic All Electric	0.3825	0.3825
10	2.1 GS 0-10 kW	0.0668	0.0668
11	2.2 GS 10-100 kW	0.2258	0.2258
12	2.3 GS 110-1,000 kVa	0.0802	0.0802
13	4.1 Street and Area Lighting	0.0181	0.0181
14	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
							Distribution										
Line		Total	Production	Production and Transmission	Transmsn	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Allocated Revenue Requirement Excluding Return																
1	1.1 Domestic Diesel	1,131,347	177,068	671,024	-	2,060	85,613	49,084	5,517	18,561	14,777	31,161	4,850	6,773	-	50,534	-
2	1.12 Domestic All Electric	2,211,910	390,783	1,421,310	-	4,547	188,945	41,889	12,176	15,840	32,613	26,593	4,139	5,780	-	43,126	-
3	2.1 GS 0-10 kW	290,484	40,574	169,157	-	472	19,618	14,730	1,264	5,570	3,386	9,352	2,911	4,065	-	15,165	-
4	2.2 GS 10-100 kW	1,030,165	157,061	720,807	-	1,828	75,940	8,531	4,894	3,226	13,107	5,416	6,803	9,501	-	8,782	-
5	2.3 GS 110-1,000 kVa	359,929	40,574	286,603	-	472	19,618	580	1,264	219	3,386	368	491	686	-	597	-
6	4.1 Street and Area Lighting	51,234	5,354	20,527	-	62	2,588	3,530	167	1,335	447	2,241	-	-	10,205	3,634	-
7	**Total**	**5,075,069**	**811,414**	**3,289,428**	**-**	**9,442**	**392,322**	**118,344**	**25,282**	**44,752**	**67,716**	**75,131**	**19,195**	**26,807**	**10,205**	**121,840**	**-**
	Allocated Return on Debt																
8	1.1 Domestic Diesel	129,905	41,081	585	-	1,243	33,667	20,146	2,297	7,729	5,730	12,474	1,678	1,844	-	1,430	-
9	1.12 Domestic All Electric	225,326	90,664	1,239	-	2,743	74,303	17,193	5,070	6,596	12,647	10,645	1,432	1,574	-	1,220	-
10	2.1 GS 0-10 kW	34,052	9,413	147	-	285	7,715	6,046	526	2,320	1,313	3,743	1,007	1,107	-	429	-
11	2.2 GS 10-100 kW	87,356	36,439	628	-	1,102	29,863	3,501	2,038	1,343	5,083	2,168	2,354	2,587	-	249	-
12	2.3 GS 110-1,000 kVa	20,353	9,413	250	-	285	7,715	238	526	91	1,313	147	170	187	-	17	-
13	4.1 Street and Area Lighting	8,795	1,242	18	-	38	1,018	1,449	69	556	173	897	-	-	3,232	103	-
14	**Total**	**505,787**	**188,253**	**2,867**	**-**	**5,695**	**154,281**	**48,574**	**10,528**	**18,635**	**26,259**	**30,075**	**6,642**	**7,299**	**3,232**	**3,448**	**-**
	Allocated Return on Equity																
15	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.1 Domestic Diesel	13,294	1,029	
2	1.12 Domestic All Electric	22,433	1,736	
3	2.1 GS 0-10 kW	3,916	303	
4	2.2 GS 10-100 kW	13,244	1,025	
5	2.3 GS 110-1,000 kVa	4,704	364	
6	4.1 Street and Area Lighting	1,061	82	
7	**Total**	**58,651**	**4,539**	
	Allocated Return on Debt			
8	1.1 Domestic Diesel	-	-	
9	1.12 Domestic All Electric	-	-	
10	2.1 GS 0-10 kW	-	-	
11	2.2 GS 10-100 kW	-	-	
12	2.3 GS 110-1,000 kVa	-	-	
13	4.1 Street and Area Lighting	-	-	
14	**Total**	**-**	**-**	
	Allocated Return on Equity			
15	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmsn Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Total Revenue Requirement																
16	1.1 Domestic Diesel	1,261,252	218,149	671,608	-	3,303	119,280	69,231	7,815	26,290	20,507	43,635	6,528	8,618	-	51,964	-
17	1.12 Domestic All Electric	2,437,236	481,447	1,422,549	-	7,290	263,248	59,081	17,246	22,436	45,259	37,238	5,571	7,354	-	44,346	-
18	2.1 GS 0-10 kW	324,536	49,988	169,305	-	757	27,332	20,776	1,791	7,890	4,699	13,095	3,918	5,172	-	15,594	-
19	2.2 GS 10-100 kW	1,117,521	193,500	721,435	-	2,930	105,803	12,032	6,932	4,569	18,190	7,584	9,158	12,088	-	9,031	-
20	2.3 GS 110-1,000 kVa	380,282	49,988	286,853	-	757	27,332	818	1,791	311	4,699	516	662	873	-	614	-
21	4.1 Street and Area Lighting	60,029	6,596	20,545	-	100	3,606	4,979	236	1,891	620	3,138	-	-	13,437	3,737	-
22	**Total**	**5,580,856**	**999,667**	**3,292,294**	**-**	**15,138**	**546,603**	**166,918**	**35,810**	**63,387**	**93,975**	**105,207**	**25,837**	**34,106**	**13,437**	**125,287**	**-**
	Re-classification of Revenue-Related																
23	1.1 Domestic Diesel	(0)	2,506	7,715	-	38	1,370	795	90	302	236	501	75	99	-	597	-
24	1.12 Domestic All Electric	-	4,822	14,248	-	73	2,637	592	173	225	453	373	56	74	-	444	-
25	2.1 GS 0-10 kW	0	658	2,230	-	10	360	274	24	104	62	172	52	68	-	205	-
26	2.2 GS 10-100 kW	0	2,503	9,331	-	38	1,368	156	90	59	235	98	118	156	-	117	-
27	2.3 GS 110-1,000 kVa	-	675	3,874	-	10	369	11	24	4	63	7	9	12	-	8	-
28	4.1 Street and Area Lighting	0	128	399	-	2	70	97	5	37	12	61	-	-	261	73	-
29	**Total**	**(0)**	**11,292**	**37,796**	**-**	**171**	**6,174**	**1,924**	**405**	**731**	**1,062**	**1,213**	**310**	**409**	**261**	**1,444**	**-**
	Total Allocated Revenue Requirement																
30	1.1 Domestic Diesel	1,261,252	220,654	679,323	-	3,341	120,650	70,026	7,904	26,592	20,743	44,137	6,603	8,717	-	52,561	-
31	1.12 Domestic All Electric	2,437,236	486,269	1,436,796	-	7,363	265,885	59,673	17,419	22,661	45,713	37,611	5,627	7,428	-	44,790	-
32	2.1 GS 0-10 kW	324,536	50,646	171,534	-	767	27,692	21,050	1,814	7,994	4,761	13,267	3,970	5,240	-	15,800	-
33	2.2 GS 10-100 kW	1,117,521	196,003	730,766	-	2,968	107,171	12,187	7,021	4,628	18,426	7,682	9,276	12,245	-	9,148	-
34	2.3 GS 110-1,000 kVa	380,282	50,663	290,727	-	767	27,702	830	1,815	315	4,763	523	670	885	-	623	-
35	4.1 Street and Area Lighting	60,029	6,724	20,943	-	102	3,676	5,076	241	1,928	632	3,199	-	-	13,698	3,810	-
36	**Total**	**5,580,856**	**1,010,959**	**3,330,091**	**-**	**15,309**	**552,777**	**168,842**	**36,215**	**64,118**	**95,037**	**106,419**	**26,147**	**34,515**	**13,698**	**126,731**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
16	1.1 Domestic Diesel	13,294	1,029	
17	1.12 Domestic All Electric	22,433	1,736	
18	2.1 GS 0-10 kW	3,916	303	
19	2.2 GS 10-100 kW	13,244	1,025	
20	2.3 GS 110-1,000 kVa	4,704	364	
21	4.1 Street and Area Lighting	1,061	82	
22	**Total**	**58,651**	**4,539**	
	Re-classification of Revenue-Related			
23	1.1 Domestic Diesel	(13,294)	(1,029)	Re-classification to demand, energy and customer is based on rate class revenue
24	1.12 Domestic All Electric	(22,433)	(1,736)	requirements excluding revenue-related items.
25	2.1 GS 0-10 kW	(3,916)	(303)	
26	2.2 GS 10-100 kW	(13,244)	(1,025)	
27	2.3 GS 110-1,000 kVa	(4,704)	(364)	
28	4.1 Street and Area Lighting	(1,061)	(82)	
29	**Total**	**(58,651)**	**(4,539)**	
	Total Allocated Revenue Requirement			
30	1.1 Domestic Diesel	-	-	
31	1.12 Domestic All Electric	-	-	
32	2.1 GS 0-10 kW	-	-	
33	2.2 GS 10-100 kW	-	-	
34	2.3 GS 110-1,000 kVa	-	-	
35	4.1 Street and Area Lighting	-	-	
36	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	6,371,676	982,772	-	650,832	438,757	1,056,348	301,394	154,622	273,694	179,157	195,104	102,505	184,540	41,466	1,396,338	100
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	39,499	39,499	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	243,067	243,067	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	2,024,026	1,096,734	927,292	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	400,256	-	-	-	400,256	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,088,334	339,176	-	524,406	165,378	333,237	96,915	77,783	137,683	55,215	61,588	28,193	98,480	37,297	132,978	6
	Expense Credits																
8	Sundry	(46,184)	(7,123)	-	(4,717)	(3,180)	(7,657)	(2,185)	(1,121)	(1,984)	(1,299)	(1,414)	(743)	(1,338)	(301)	(10,121)	(1)
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(5,194)	(801)	-	(531)	(358)	(861)	(246)	(126)	(223)	(146)	(159)	(84)	(150)	(34)	(1,138)	(0)
12	Pole Attachments	(250,037)	-	-	-	-	(144,608)	(49,420)	-	-	(25,596)	(30,412)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(13,928)	-	-	-	-	-	-	-	-	-	-	-	-	-	(13,928)	-
16	Meter Test Revenues	(2,012)	-	-	-	-	-	-	-	-	-	-	-	(2,012)	-	-	-
17	**Total Expense Credits**	(317,355)	(7,925)	-	(5,248)	(3,538)	(153,126)	(51,851)	(1,247)	(2,207)	(27,040)	(31,986)	(827)	(3,500)	(334)	(25,187)	(1)
18	**Subtotal Expenses**	10,849,503	2,693,324	927,292	1,169,990	1,000,853	1,236,459	346,458	231,158	409,169	207,331	224,707	129,872	279,520	78,429	1,504,128	105
19	Disposal Gain / Loss	624,326	79,662	-	186,492	33,874	128,306	37,902	20,819	36,851	21,432	23,983	11,604	15,331	5,570	22,477	22
20	**Subtotal Revenue Requirement Ex. Return**	11,473,829	2,772,986	927,292	1,356,483	1,034,727	1,364,765	384,360	251,977	446,021	228,763	248,690	141,475	294,851	83,998	1,526,605	127
21	Return on Debt	3,388,356	449,801	-	1,004,532	184,910	692,313	204,369	112,109	198,442	115,678	129,376	62,705	82,590	29,995	121,416	119
22	Return on Equity	647,806	85,996	-	192,052	35,352	132,361	39,073	21,434	37,939	22,116	24,735	11,988	15,790	5,735	23,213	23
23	**Total Revenue Requirement**	15,509,992	3,308,782	927,292	2,553,067	1,254,989	2,189,438	627,802	385,520	682,402	366,557	402,801	216,169	393,231	119,728	1,671,235	269

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	375,679	38,368	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	
3	Fuels-Diesel	-	-	Production - Demand
4	Fuels-Gas Turbine	-	-	Production - Demand
5	Power Purchases -CF(L)Co	-	-	Carryforward from Sch.4.4 L.8
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.9
7	Depreciation	-	-	Carryforward from Sch.2.5 L.24
	Expense Credits			
8	Sundry	(2,723)	(278)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.18
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(306)	(31)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(3,029)**	**(309)**	
18	**Subtotal Expenses**	**372,649**	**38,059**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.24
20	**Subtotal Revenue Requirement Ex. Return**	**372,649**	**38,059**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**372,649**	**38,059**	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	22,617,235	22,617,235	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	3,367,029	3,367,029	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**25,984,264**	**25,984,264**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	17,113,268	-	-	17,113,268	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	9,305,117	-	-	8,879,682	422,908	-	-	-	-	-	-	-	-	-	-	2,527
6	**Subtotal Transmission**	**26,418,385**	-	-	**25,992,950**	422,908	-	-	-	-	-	-	-	-	-	-	**2,527**
	Distribution																
7	Substations	7,011,121	-	-	-	7,011,121	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	995,982	-	-	-	-	750,921	95,664	-	-	87,099	62,299	-	-	-	-	-
9	Poles	23,492,143	-	-	-	-	13,586,634	4,643,269	-	-	2,404,844	2,857,396	-	-	-	-	-
10	Primary Conductor & Eqpt	3,364,342	-	-	-	-	2,984,171	380,171	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	620,108	-	-	-	-	620,108	-	-	-	-	-	-	-	-	-	-
12	Transformers	7,274,843	-	-	-	-	-	-	2,626,218	4,648,625	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	945,104	-	-	-	-	-	-	-	-	550,996	394,108	-	-	-	-	-
14	Services	1,741,032	-	-	-	-	-	-	-	-	-	-	1,741,032	-	-	-	-
15	Meters	1,794,040	-	-	-	-	-	-	-	-	-	-	-	1,794,040	-	-	-
16	Street Lighting	704,291	-	-	-	-	-	-	-	-	-	-	-	-	704,291	-	-
17	**Subtotal Distribution**	**47,943,006**	-	-	-	7,011,121	**17,941,833**	**5,119,104**	**2,626,218**	**4,648,625**	**3,042,938**	**3,313,803**	**1,741,032**	**1,794,040**	**704,291**	-	-
18	**Subttl Prod, Trans, & Dist**	**100,345,655**	**25,984,264**	-	**25,992,950**	7,434,029	**17,941,833**	**5,119,104**	**2,626,218**	**4,648,625**	**3,042,938**	**3,313,803**	**1,741,032**	**1,794,040**	**704,291**	-	**2,527**
19	General	12,965,344	1,926,390	-	936,231	925,627	2,291,531	653,812	335,421	593,722	388,644	423,239	222,365	436,080	89,952	3,742,150	180
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	12,638	-	-	-	12,638	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	183,682	47,564	-	47,580	13,608	32,842	9,371	4,807	8,509	5,570	6,066	3,187	3,284	1,289	-	5
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Plant**	**113,507,319**	**27,958,219**	-	**26,976,761**	**8,385,902**	**20,266,207**	**5,782,286**	**2,966,446**	**5,250,857**	**3,437,152**	**3,743,108**	**1,966,583**	**2,233,404**	**795,533**	**3,742,150**	**2,712**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

Line No.	1 Description	18 Basis of Functional Classification
	Production	
1	Gas Turbines	Production - Demand, Energy ratios Sch.4.1 L.9
2	Diesel	Production - Demand, Energy ratios Sch.4.1 L.9
3	**Subtotal Production**	
	Transmission	
4	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
5	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
6	**Subtotal Transmission**	
	Distribution	
7	Substations	Production - Demand; Dist Substns - Demand
8	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
9	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
10	Primary Conductor & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
11	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
12	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
13	Secondary Conductor&Eqpt	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
14	Services	Services Customer
15	Meters	Meters - Customer
16	Street Lighting	Street Lighting - Customer
17	**Subtotal Distribution**	
18	**Subttl Prod, Trans, & Dist**	
19	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch2.4 L.11, 12
20	Telecontrol - Specific	Specifically Assigned - Customer
21	Feasibility Studies	Production, Transmission - Demand
22	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.18
23	Software - Cust Acctng	
24	**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	5,040,725	5,040,725	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	639,300	639,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**5,680,025**	**5,680,025**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	8,536,888	-	-	8,536,888	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	6,898,346	-	-	6,550,835	345,751	-	-	-	-	-	-	-	-	-	-	1,760
6	**Subtotal Transmission**	**15,435,234**	-	-	**15,087,722**	**345,751**	-	-	-	-	-	-	-	-	-	-	**1,760**
	Distribution																
7	Substations	2,003,601	-	-	-	2,003,601	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	316,262	-	-	-	-	238,445	30,377	-	-	27,657	19,782	-	-	-	-	-
9	Poles	13,407,904	-	-	-	-	7,754,435	2,650,099	-	-	1,372,540	1,630,830	-	-	-	-	-
10	Primary Conductor & Eqpt	1,359,921	-	-	-	-	1,206,250	153,671	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	355,755	-	-	-	-	355,755	-	-	-	-	-	-	-	-	-	-
12	Transformers	4,345,206	-	-	-	-	-	-	1,568,619	2,776,587	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	330,825	-	-	-	-	-	-	-	-	192,871	137,954	-	-	-	-	-
14	Services	856,546	-	-	-	-	-	-	-	-	-	-	856,546	-	-	-	-
15	Meters	1,060,367	-	-	-	-	-	-	-	-	-	-	-	1,060,367	-	-	-
16	Street Lighting	419,563	-	-	-	-	-	-	-	-	-	-	-	-	419,563	-	-
17	**Subtotal Distribution**	**24,455,950**	-	-	-	**2,003,601**	**9,554,885**	**2,834,147**	**1,568,619**	**2,776,587**	**1,593,068**	**1,788,566**	**856,546**	**1,060,367**	**419,563**	-	-
18	**Subtl Prod, Trans, & Dist**	**45,571,208**	**5,680,025**	-	**15,087,722**	**2,349,352**	**9,554,885**	**2,834,147**	**1,568,619**	**2,776,587**	**1,593,068**	**1,788,566**	**856,546**	**1,060,367**	**419,563**	-	**1,760**
19	General	6,514,134	967,870	-	470,387	465,060	1,151,326	328,493	168,524	298,302	195,265	212,647	111,722	219,098	45,194	1,880,156	91
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	12,638	-	-	-	12,638	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	125,407	15,631	-	41,520	6,465	26,294	7,799	4,317	7,641	4,384	4,922	2,357	2,918	1,155	-	5
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Net Book Value**	**52,223,388**	**6,663,526**	-	**15,599,629**	**2,833,515**	**10,732,505**	**3,170,439**	**1,741,460**	**3,082,529**	**1,792,718**	**2,006,135**	**970,625**	**1,282,383**	**465,912**	**1,880,156**	**1,856**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbine / Diesel	497,435	497,435	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	36,511	36,511	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**533,947**	**533,947**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	34,735	-	-	34,735	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	157,223	-	-	150,034	7,146	-	-	-	-	-	-	-	-	-	-	43
6	Other	75,953	-	-	74,730	1,216	-	-	-	-	-	-	-	-	-	-	7
7	**Subtotal Transmission**	**267,911**	**-**	**-**	**259,499**	**8,361**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**50**
	Distribution																
8	Other	1,633,708	-	-	-	248,199	635,154	181,220	92,970	164,565	107,722	117,311	61,634	-	24,932	-	-
9	Meters	120,870	-	-	-	-	-	-	-	-	-	-	-	120,870	-	-	-
10	**Subtotal Distribution**	**1,754,579**	**-**	**-**	**-**	**248,199**	**635,154**	**181,220**	**92,970**	**164,565**	**107,722**	**117,311**	**61,634**	**120,870**	**24,932**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**2,556,436**	**533,947**	**-**	**259,499**	**256,560**	**635,154**	**181,220**	**92,970**	**164,565**	**107,722**	**117,311**	**61,634**	**120,870**	**24,932**	**-**	**50**
12	Customer Accounting	1,037,229	-	-	-	-	-	-	-	-	-	-	-	-	-	1,037,229	-
	Administrative & General:																
	Plant-Related:																
13	Production	106,833	106,833	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	177,901	-	-	175,036	2,848	-	-	-	-	-	-	-	-	-	-	17
15	Distribution	290,272	-	-	-	42,449	108,629	30,994	15,901	28,145	18,424	20,064	10,541	10,862	4,264	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn & General Plt	466,623	114,935	-	110,900	34,474	83,313	23,771	12,195	21,586	14,130	15,388	8,085	9,181	3,270	15,384	11
18	Property Insurance	73,029	36,882	-	12,971	11,047	3,028	864	443	785	514	559	294	576	119	4,945	4
	Revenue-Related:																
19	Municipal Tax	375,679	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	38,368	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	1,173,762	174,398	-	84,758	83,798	207,454	59,190	30,366	53,750	35,184	38,316	20,131	39,479	8,143	338,780	16
22																	
	Prod,Trans & Distn Expense-Related	75,543	15,778	-	7,668	7,581	18,769	5,355	2,747	4,863	3,183	3,467	1,821	3,572	737	-	1
23	**Subtotal Admin & General**	**2,778,010**	**448,825**	**-**	**391,333**	**182,197**	**421,194**	**120,174**	**61,652**	**109,129**	**71,434**	**77,793**	**40,872**	**63,670**	**16,534**	**359,108**	**50**
24	**Total Operating & Maintenance Expenses**	**6,371,676**	**982,772**	**-**	**650,832**	**438,757**	**1,056,348**	**301,394**	**154,622**	**273,694**	**179,157**	**195,104**	**102,505**	**184,540**	**41,466**	**1,396,338**	**100**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Gas Turbine / Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.4
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.5
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.6
7	**Subtotal Transmission**	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 17, less L. 15
9	Meters	-	-	Meters - Customer
10	**Subtotal Distribution**	-	-	
11	**Subttl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.3
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L. 6
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission, Distribution Plant in Service - Sch.2.2 L. 18
17	Prod, Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.3, 5, 7, 19 - 20
	Revenue-Related:			
19	Municipal Tax	375,679	-	Revenue-related
20	PUB Assessment	-	38,368	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 11, 12
22	Prod,Trans & Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	**375,679**	**38,368**	
24	**Total Operating & Maintenance Expenses**	**375,679**	**38,368**	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
							Distribution										
	Production																
1	Gas Turbines	241,618	241,618	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	25,061	25,061	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**266,679**	**266,679**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	316,955	-	-	316,955	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	181,544	-	-	166,849	14,695	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	**498,499**	-	-	**483,804**	**14,695**	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
7	Substations	110,150	-	-	-	110,150	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	8,187	-	-	-	-	6,173	786	-	-	716	512	-	-	-	-	-
9	Poles	344,559	-	-	-	-	199,275	68,103	-	-	35,272	41,909	-	-	-	-	-
10	Primary Conductor & Eqpt	32,673	-	-	-	-	28,981	3,692	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	13,618	-	-	-	-	13,618	-	-	-	-	-	-	-	-	-	-
12	Transformers	179,724	-	-	-	-	-	-	64,881	114,844	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	8,230	-	-	-	-	-	-	-	-	4,798	3,432	-	-	-	-	-
14	Services	19,988	-	-	-	-	-	-	-	-	-	-	19,988	-	-	-	-
15	Meters	81,745	-	-	-	-	-	-	-	-	-	-	-	81,745	-	-	-
16	Street Lighting	33,591	-	-	-	-	-	-	-	-	-	-	-	-	33,591	-	-
17	**Subtotal Distribution**	**832,467**	-	-	-	**110,150**	**248,047**	**72,581**	**64,881**	**114,844**	**40,786**	**45,853**	**19,988**	**81,745**	**33,591**	-	-
18	**Subttl Prod, Trans, & Dist**	**1,597,646**	**266,679**	-	**483,804**	**124,845**	**248,047**	**72,581**	**64,881**	**114,844**	**40,786**	**45,853**	**19,988**	**81,745**	**33,591**	-	-
19	General	460,726	68,455	-	33,269	32,892	81,430	23,233	11,919	21,098	13,811	15,040	7,902	15,496	3,196	132,978	6
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	5,748	-	-	-	5,748	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	24,215	4,042	-	7,333	1,892	3,760	1,100	983	1,741	618	695	303	1,239	509	-	-
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Depreciation Expense**	**2,088,334**	**339,176**	-	**524,406**	**165,378**	**333,237**	**96,915**	**77,783**	**137,683**	**55,215**	**61,588**	**28,193**	**98,480**	**37,297**	**132,978**	**6**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	52,223,388	6,663,526	-	15,599,629	2,833,515	10,732,505	3,170,439	1,741,460	3,082,529	1,792,718	2,006,135	970,625	1,282,383	465,912	1,880,156	1,856
2	Cash Working Capital	296,024	37,772	-	88,425	16,062	60,836	17,971	9,871	17,473	10,162	11,372	5,502	7,269	2,641	10,658	11
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	52,489	52,489	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	100,394	100,394	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	1,328,328	327,183	-	315,698	98,137	237,167	67,668	34,715	61,449	40,224	43,804	23,014	26,137	9,310	43,793	32
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	2,490,702	317,805	-	743,997	135,139	511,868	151,208	83,056	147,016	85,500	95,679	46,292	61,161	22,221	89,671	89
8	Total Rate Base	**56,491,326**	**7,499,169**	**-**	**16,747,749**	**3,082,853**	**11,542,376**	**3,407,286**	**1,869,103**	**3,308,467**	**1,928,603**	**2,156,990**	**1,045,433**	**1,376,950**	**500,084**	**2,024,277**	**1,986**
9	Less: Rural Portion	-															
10	Rate Base Available for Equity Return	**56,491,326**	**7,499,169**	**-**	**16,747,749**	**3,082,853**	**11,542,376**	**3,407,286**	**1,869,103**	**3,308,467**	**1,928,603**	**2,156,990**	**1,045,433**	**1,376,950**	**500,084**	**2,024,277**	**1,986**
11	Return on Debt	3,388,356	449,801	-	1,004,532	184,910	692,313	204,369	112,109	198,442	115,678	129,376	62,705	82,590	29,995	121,416	119
12	Return on Equity	647,806	85,996	-	192,052	35,352	132,361	39,073	21,434	37,939	22,116	24,735	11,988	15,790	5,735	23,213	23
13	Return on Rate Base	**4,036,163**	**535,797**	**-**	**1,196,584**	**220,262**	**824,674**	**243,442**	**133,543**	**236,382**	**137,794**	**154,111**	**74,694**	**98,380**	**35,730**	**144,629**	**142**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Substations Demand	7 Primary Lines Demand	8 Primary Lines Customer	9 Line Transformers Demand	10 Line Transformers Customer	11 Secondary Lines Demand	12 Secondary Lines Customer	13 Services Customer	14 Meters Customer	15 Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
						Distribution											
	Amounts		(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
1	CFB - Goose Bay Secondary	-	-	19,342	-	-	-	1	-	1	-	1	-	-	-	1	1
2	IOCC Firm	-	68,985	198,534	62,000	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	-	-	73	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
4	1.1Domestic	-	705	2,625	634	651	651	398	680	398	680	398	398	398	-	398	-
5	1.1A Domestic All Electric	-	80,294	321,901	72,164	74,181	74,181	8,632	77,420	8,632	77,420	8,632	8,632	8,632		8,632	
6	2.1GS 0-10 kW	-	1,258	7,086	1,130	1,162	1,162	485	1,213	485	1,213	485	970	970	-	485	-
7	2.2GS 10-100 kW	-	15,068	79,093	13,542	13,921	13,921	674	14,529	674	14,529	674	5,442	5,442	-	674	-
8	2.3GS 110-1,000 kVa	-	26,350	129,969	23,682	24,344	24,344	154	25,407	154	25,407	154	1,321	1,321	-	154	-
9	2.4GS Over 1,000 kVa	-	10,101	57,101	9,078	9,332	9,332	2	9,739	2	9,739	2	17	17	-	2	-
10	4.1Street and Area Lighting	-	415	1,914	373	383	383	367	400	367	400	367	-	-	1	367	-
11	**Subtotal Rural**		**134,189**	**599,689**	**120,603**	**123,973**	**123,973**	**10,712**	**129,387**	**10,712**	**129,387**	**10,712**	**16,780**	**16,780**	**1**	**10,712**	**-**
12	**Total Labrador Interconnected**		**203,174**	**817,639**	**182,603**	**123,973**	**123,973**	**10,713**	**129,387**	**10,713**	**129,387**	**10,713**	**16,780**	**16,780**	**1**	**10,713**	**1**
	Ratios																
13	CFB - Goose Bay Boiler	-	-	0.0237	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
14	IOCC Firm	-	0.3395	0.2428	0.3395	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	0.0001	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
16	1.1Domestic	-	0.0035	0.0032	0.0035	0.0053	0.0053	0.0371	0.0053	0.0371	0.0053	0.0371	0.0237	0.0237	-	0.0371	-
17	1.1A Domestic All Electric	-	0.3952	0.3937	0.3952	0.5984	0.5984	0.8058	0.5984	0.8058	0.5984	0.8058	0.5144	0.5144	-	0.8058	-
18	2.1GS 0-10 kW	-	0.0062	0.0087	0.0062	0.0094	0.0094	0.0452	0.0094	0.0452	0.0094	0.0452	0.0578	0.0578	-	0.0452	-
19	2.2GS 10-100 kW	-	0.0742	0.0967	0.0742	0.1123	0.1123	0.0629	0.1123	0.0629	0.1123	0.0629	0.3243	0.3243	-	0.0629	-
20	2.3GS 110-1,000 kVa	-	0.1297	0.1590	0.1297	0.1964	0.1964	0.0144	0.1964	0.0144	0.1964	0.0144	0.0787	0.0787	-	0.0144	-
21	2.4GS Over 1,000 kVa	-	0.0497	0.0698	0.0497	0.0753	0.0753	0.0002	0.0753	0.0002	0.0753	0.0002	0.0010	0.0010	-	0.0002	-
22	4.1Street and Area Lighting	-	0.0020	0.0023	0.0020	0.0031	0.0031	0.0342	0.0031	0.0342	0.0031	0.0342	-	-	1.0000	0.0342	-
23	**Subtotal Rural**		**0.6605**	**0.7334**	**0.6605**	**1.0000**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**-**
24	**Total Labrador Interconnected**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**
	Ratios Excluding IOCC																
25	CFB - Goose Bay Boiler	-	-	0.0312	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
	Rural																
26	1.1Domestic	-	0.0053	0.0042	0.0053	0.0053	0.0053	0.0371	0.0053	0.0371	0.0053	0.0371	0.0237	0.0237	-	0.0371	-
27	1.1A Domestic All Electric	-	0.5984	0.5200	0.5984	0.5984	0.5984	0.8058	0.5984	0.8058	0.5984	0.8058	0.5144	0.5144	-	0.8058	-
28	2.1GS 0-10 kW	-	0.0094	0.0114	0.0094	0.0094	0.0094	0.0452	0.0094	0.0452	0.0094	0.0452	0.0578	0.0578	-	0.0452	-
29	2.2GS 10-100 kW	-	0.1123	0.1278	0.1123	0.1123	0.1123	0.0629	0.1123	0.0629	0.1123	0.0629	0.3243	0.3243	-	0.0629	-
30	2.3GS 110-1,000 kVa	-	0.1964	0.2100	0.1964	0.1964	0.1964	0.0144	0.1964	0.0144	0.1964	0.0144	0.0787	0.0787	-	0.0144	-
31	2.4GS Over 1,000 kVa	-	0.0753	0.0922	0.0753	0.0753	0.0753	0.0002	0.0753	0.0002	0.0753	0.0002	0.0010	0.0010	-	0.0002	-
32	4.1Street and Area Lighting	-	0.0031	0.0031	0.0031	0.0031	0.0031	0.0342	0.0031	0.0342	0.0031	0.0342	-	-	1.0000	0.0342	-
33	**Subtotal Rural**		**1.0000**	**0.9688**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**-**
34	**Total Labrador Interconnected**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.		18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	CFB - Goose Bay Secondary	-	4,038,104
2	IOCC Firm	-	-
3	IOCC Non-Firm	-	-
	Rural		
4	1.1Domestic	115,574	115,574
5	1.1A Domestic All Electric	9,419,751	9,419,751
6	2.1GS 0-10 kW	323,013	323,013
7	2.2GS 10-100 kW	1,989,385	1,989,385
8	2.3GS 110-1,000 kVa	2,760,360	2,760,360
9	2.4GS Over 1,000 kVa	167,190	943,374
10	4.1Street and Area Lighting	285,111	285,111
11	**Subtotal Rural**	**15,060,384**	**15,836,568**
12	**Total Labrador Interconnected**	**15,060,384**	**19,874,672**
	Ratios		
13	CFB - Goose Bay Boiler	-	0.2032
14	IOCC Firm	-	-
15	IOCC Non-Firm	-	-
	Rural		
16	1.1Domestic	0.0077	0.0058
17	1.1A Domestic All Electric	0.6255	0.4740
18	2.1GS 0-10 kW	0.0214	0.0163
19	2.2GS 10-100 kW	0.1321	0.1001
20	2.3GS 110-1,000 kVa	0.1833	0.1389
21	2.4GS Over 1,000 kVa	0.0111	0.0475
22	4.1Street and Area Lighting	0.0189	0.0143
23	**Subtotal Rural**	**1.0000**	**0.7968**
24	**Total Labrador Interconnected**	**1.0000**	**1.0000**
	Ratios Excluding IOCC		
25	CFB - Goose Bay Boiler	-	0.2032
	Rural		
26	1.1Domestic	0.0077	0.0058
27	1.1A Domestic All Electric	0.6255	0.4740
28	2.1GS 0-10 kW	0.0214	0.0163
29	2.2GS 10-100 kW	0.1321	0.1001
30	2.3GS 110-1,000 kVa	0.1833	0.1389
31	2.4GS Over 1,000 kVa	0.0111	0.0475
32	4.1Street and Area Lighting	0.0189	0.0143
33	**Subtotal Rural**	**1.0000**	**0.7968**
34	**Total Labrador Interconnected**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
										Distribution							
Line		Total	Production	Production and Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Allocated Rev Reqmt Excl Return	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	CFB - Goose Bay Boiler	30,039	-	21,935	-	-	-	36	-	42	-	23	-	-	-	142	127
2	IOCC Firm	1,627,258	941,525	225,160	460,573	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	83	-	83	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
4	1.1Domestic	142,629	9,624	2,977	4,708	5,437	7,171	14,273	1,324	16,563	1,202	9,235	3,354	6,990	-	56,690	-
5	1.1A Domestic All Electric	6,295,572	1,095,872	365,072	536,076	619,139	816,620	309,703	150,773	359,387	136,882	200,385	72,779	151,681	-	1,230,083	-
6	2.1GS 0-10 kW	212,313	17,165	8,036	8,397	9,698	12,791	17,391	2,362	20,181	2,144	11,253	8,174	17,035	-	69,075	-
7	2.2GS 10-100 kW	1,077,891	205,649	89,700	100,599	116,186	153,245	24,190	28,294	28,071	25,687	15,651	45,883	95,625	-	96,078	-
8	2.3GS 110-1,000 kVa	1,393,956	359,627	147,399	175,922	203,180	267,986	5,531	49,478	6,418	44,920	3,579	11,141	23,219	-	21,968	-
9	2.4GS Over 1,000 kVa	493,741	137,861	64,759	67,439	77,888	102,731	72	18,967	83	17,220	46	145	301	-	285	-
10	4.1Street and Area Lighting	200,346	5,662	2,171	2,770	3,199	4,219	13,164	779	15,276	707	8,517	-	-	83,998	52,284	-
11	**Subtotal Rural**	**9,816,449**	**1,831,460**	**680,114**	**895,909**	**1,034,727**	**1,364,765**	**384,324**	**251,977**	**445,979**	**228,763**	**248,667**	**141,475**	**294,851**	**83,998**	**1,526,463**	**-**
12	**Total**	**11,473,829**	**2,772,986**	**927,292**	**1,356,483**	**1,034,727**	**1,364,765**	**384,360**	**251,977**	**446,021**	**228,763**	**248,690**	**141,475**	**294,851**	**83,998**	**1,526,605**	**127**
	Allocated Return on Debt																
13	CFB - Goose Bay Boiler	180	-	-	-	-	-	19	-	19	-	12	-	-	-	11	119
14	IOCC Firm	493,797	152,723	-	341,074	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
16	1.1Domestic	38,570	1,561	-	3,486	972	3,638	7,589	589	7,369	608	4,804	1,487	1,958	-	4,509	-
17	1.1A Domestic All Electric	1,837,335	177,759	-	396,987	110,643	414,252	164,674	67,082	159,898	69,217	104,247	32,258	42,487	-	97,833	-
18	2.1GS 0-10 kW	57,328	2,784	-	6,218	1,733	6,489	9,247	1,051	8,979	1,084	5,854	3,623	4,772	-	5,494	-
19	2.2GS 10-100 kW	320,190	33,358	-	74,498	20,763	77,738	12,862	12,588	12,489	12,989	8,142	20,336	26,785	-	7,641	-
20	2.3GS 110-1,000 kVa	426,440	58,334	-	130,277	36,309	135,943	2,941	22,014	2,856	22,715	1,862	4,938	6,504	-	1,747	-
21	2.4GS Over 1,000 kVa	155,752	22,362	-	49,941	13,919	52,113	38	8,439	37	8,708	24	64	84	-	23	-
22	4.1Street and Area Lighting	58,766	918	-	2,051	572	2,140	6,999	347	6,796	358	4,431	-	-	29,995	4,158	-
23	**Subtotal Rural**	**2,894,380**	**297,078**	**-**	**663,458**	**184,910**	**692,313**	**204,350**	**112,109**	**198,424**	**115,678**	**129,364**	**62,705**	**82,590**	**29,995**	**121,405**	**-**
24	**Total**	**3,388,356**	**449,801**	**-**	**1,004,532**	**184,910**	**692,313**	**204,369**	**112,109**	**198,442**	**115,678**	**129,376**	**62,705**	**82,590**	**29,995**	**121,416**	**119**
	Allocated Return on Equity																
25	CFB - Goose Bay Boiler	34	-	-	-	-	-	4	-	4	-	2	-	-	-	2	23
26	IOCC Firm	94,407	29,198	-	65,208	-	-	-	-	-	-	-	-	-	-	-	-
27	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
28	1.1Domestic	7,374	298	-	667	186	696	1,451	113	1,409	116	919	284	374	-	862	-
29	1.1A Domestic All Electric	351,273	33,985	-	75,898	21,153	79,199	31,483	12,825	30,570	13,233	19,931	6,167	8,123	-	18,704	-
30	2.1GS 0-10 kW	10,960	532	-	1,189	331	1,241	1,768	201	1,717	207	1,119	693	912	-	1,050	-
31	2.2GS 10-100 kW	61,216	6,378	-	14,243	3,970	14,862	2,459	2,407	2,388	2,483	1,557	3,888	5,121	-	1,461	-
32	2.3GS 110-1,000 kVa	81,529	11,153	-	24,907	6,942	25,990	562	4,209	546	4,343	356	944	1,243	-	334	-
33	2.4GS Over 1,000 kVa	29,778	4,275	-	9,548	2,661	9,963	7	1,613	7	1,665	5	12	16	-	4	-
34	4.1Street and Area Lighting	11,235	176	-	392	109	409	1,338	66	1,299	68	847	-	-	5,735	795	-
35	**Subtotal Rural**	**553,365**	**56,797**	**-**	**126,844**	**35,352**	**132,361**	**39,069**	**21,434**	**37,936**	**22,116**	**24,733**	**11,988**	**15,790**	**5,735**	**23,211**	**-**
36	**Total**	**647,806**	**85,996**	**-**	**192,052**	**35,352**	**132,361**	**39,073**	**21,434**	**37,939**	**22,116**	**24,735**	**11,988**	**15,790**	**5,735**	**23,213**	**23**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	Basis of Proration
	Allocated Rev Reqmt Excl Return	($)	($)	
1	CFB - Goose Bay Boiler	-	7,733	
2	IOCC Firm	-	-	
3	IOCC Non-Firm	-	-	
	Rural:			
4	1.1Domestic	2,860	221	
5	1.1A Domestic All Electric	233,079	18,038	
6	2.1GS 0-10 kW	7,993	619	
7	2.2GS 10-100 kW	49,225	3,810	
8	2.3GS 110-1,000 kVa	68,301	5,286	
9	2.4GS Over 1,000 kVa	4,137	1,807	
10	4.1Street and Area Lighting	7,055	546	
11	**Subtotal Rural**	**372,649**	**30,326**	
12	**Total**	**372,649**	**38,059**	
	Allocated Return on Debt			
13	CFB - Goose Bay Boiler	-	-	
14	IOCC Firm	-	-	
15	IOCC Non-Firm	-	-	
	Rural:			
16	1.1Domestic	-	-	
17	1.1A Domestic All Electric	-	-	
18	2.1GS 0-10 kW	-	-	
19	2.2GS 10-100 kW	-	-	
20	2.3GS 110-1,000 kVa	-	-	
21	2.4GS Over 1,000 kVa	-	-	
22	4.1Street and Area Lighting	-	-	
23	**Subtotal Rural**	**-**	**-**	
24	**Total**	**-**	**-**	
	Allocated Return on Equity			
25	CFB - Goose Bay Boiler	-	-	
26	IOCC Firm	-	-	
27	IOCC Non-Firm	-	-	
	Rural:			
28	1.1Domestic	-	-	
29	1.1A Domestic All Electric	-	-	
30	2.1GS 0-10 kW	-	-	
31	2.2GS 10-100 kW	-	-	
32	2.3GS 110-1,000 kVa	-	-	
33	2.4GS Over 1,000 kVa	-	-	
34	4.1Street and Area Lighting	-	-	
35	**Subtotal Rural**	**-**	**-**	
36	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Total Revenue Requirement																
37	CFB - Goose Bay Boiler	30,253	-	21,935	-	-	-	59	-	64	-	38	-	-	-	156	269
38	IOCC Firm	2,215,461	1,123,447	225,160	866,855	-	-	-	-	-	-	-	-	-	-	-	-
39	IOCC Non-Firm	83	-	83	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
40	1.1Domestic	188,573	11,483	2,977	8,860	6,595	11,505	23,313	2,026	25,341	1,926	14,958	5,125	9,323	-	62,060	-
41	1.1A Domestic All Electric	8,484,180	1,307,617	365,072	1,008,961	750,935	1,310,072	505,860	230,680	549,855	219,333	324,563	111,204	202,291	-	1,346,621	-
42	2.1GS 0-10 kW	280,601	20,482	8,036	15,804	11,762	20,520	28,406	3,613	30,877	3,436	18,226	12,489	22,719	-	75,619	-
43	2.2GS 10-100 kW	1,459,297	245,384	89,700	189,339	140,919	245,845	39,511	43,289	42,947	41,159	25,351	70,107	127,531	-	105,180	-
44	2.3GS 110-1,000 kVa	1,901,925	429,114	147,399	331,106	246,431	429,920	9,034	75,701	9,820	71,977	5,796	17,023	30,966	-	24,049	-
45	2.4GS Over 1,000 kVa	679,271	164,499	64,759	126,928	94,468	164,808	117	29,020	127	27,592	75	221	402	-	312	-
46	4.1Street and Area Lighting	270,347	6,756	2,171	5,213	3,880	6,769	21,501	1,192	23,371	1,133	13,795	-	-	119,728	57,237	-
47	**Subtotal Rural**	**13,264,193**	**2,185,335**	**680,114**	**1,686,212**	**1,254,989**	**2,189,438**	**627,743**	**385,520**	**682,339**	**366,557**	**402,764**	**216,169**	**393,231**	**119,728**	**1,671,079**	**-**
48	**Total**	**15,509,991**	**3,308,782**	**927,292**	**2,553,067**	**1,254,989**	**2,189,438**	**627,802**	**385,520**	**682,402**	**366,557**	**402,801**	**216,169**	**393,231**	**119,728**	**1,671,235**	**269**
	Re-classification of Revenue-Related																
49	CFB - Goose Bay Boiler	-	-	7,532	-	-	-	20	-	22	-	13	-	-	-	54	92
50	IOCC Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
52	1.1Domestic	-	191	49	147	110	191	387	34	421	32	248	85	155	-	1,031	-
53	1.1A Domestic All Electric	-	39,884	11,135	30,774	22,904	39,959	15,429	7,036	16,771	6,690	9,900	3,392	6,170	-	41,073	-
54	2.1GS 0-10 kW	-	648	254	500	372	650	899	114	978	109	577	395	719	-	2,394	-
55	2.2GS 10-100 kW	(0)	9,254	3,383	7,141	5,314	9,272	1,490	1,633	1,620	1,552	956	2,644	4,810	-	3,967	-
56	2.3GS 110-1,000 kVa	0	17,271	5,933	13,326	9,918	17,304	364	3,047	395	2,897	233	685	1,246	-	968	-
57	2.4GS Over 1,000 kVa	-	1,452	572	1,120	834	1,455	1	256	1	244	1	2	4	-	3	-
58	4.1Street and Area Lighting	-	195	63	151	112	196	622	34	676	33	399	-	-	3,463	1,656	-
59	**Subtotal Rural**	**(0)**	**68,896**	**21,389**	**53,160**	**39,565**	**69,025**	**19,193**	**12,154**	**20,862**	**11,556**	**12,314**	**7,203**	**13,104**	**3,463**	**51,091**	**-**
60	**Total**	**0**	**68,896**	**28,921**	**53,160**	**39,565**	**69,025**	**19,213**	**12,154**	**20,884**	**11,556**	**12,327**	**7,203**	**13,104**	**3,463**	**51,145**	**92**
	Total Allocated Revenue Requirement																
61	CFB - Goose Bay Boiler	30,253	-	29,467	-	-	-	79	-	86	-	51	-	-	-	210	362
62	IOCC Firm	2,215,461	1,123,447	225,160	866,855	-	-	-	-	-	-	-	-	-	-	-	-
63	IOCC Non-Firm	83	-	83	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	1.1Domestic	188,573	11,674	3,027	9,008	6,704	11,696	23,700	2,059	25,762	1,958	15,206	5,210	9,478	-	63,091	-
65	1.1A Domestic All Electric	8,484,180	1,347,500	376,207	1,039,736	773,839	1,350,030	521,290	237,716	566,626	226,023	334,462	114,596	208,461	-	1,387,694	-
66	2.1GS 0-10 kW	280,601	21,130	8,291	16,304	12,135	21,170	29,306	3,728	31,854	3,544	18,803	12,885	23,438	-	78,013	-
67	2.2GS 10-100 kW	1,459,297	254,639	93,083	196,480	146,233	255,117	41,001	44,921	44,567	42,712	26,307	72,751	132,340	-	109,147	-
68	2.3GS 110-1,000 kVa	1,901,925	446,385	153,332	344,432	256,349	447,224	9,398	78,748	10,215	74,874	6,030	17,708	32,212	-	25,017	-
69	2.4GS Over 1,000 kVa	679,271	165,951	65,331	128,048	95,302	166,262	118	29,276	129	27,836	76	223	405	-	315	-
70	4.1Street and Area Lighting	270,347	6,951	2,233	5,364	3,992	6,964	22,123	1,226	24,047	1,166	14,194	-	-	123,192	58,893	-
71	**Subtotal Rural**	**13,264,193**	**2,254,231**	**701,503**	**1,739,372**	**1,294,555**	**2,258,463**	**646,936**	**397,674**	**703,200**	**378,113**	**415,078**	**223,372**	**406,334**	**123,192**	**1,722,170**	**-**
72	**Total**	**15,509,991**	**3,377,678**	**956,213**	**2,606,227**	**1,294,555**	**2,258,463**	**647,015**	**397,674**	**703,286**	**378,113**	**415,128**	**223,372**	**406,334**	**123,192**	**1,722,380**	**362**

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
37	CFB - Goose Bay Boiler	-	7,733	
38	IOCC Firm	-	-	
39	IOCC Non-Firm	-	-	
	Rural:			
40	1.1Domestic	2,860	221	
41	1.1A Domestic All Electric	233,079	18,038	
42	2.1GS 0-10 kW	7,993	619	
43	2.2GS 10-100 kW	49,225	3,810	
44	2.3GS 110-1,000 kVa	68,301	5,286	
45	2.4GS Over 1,000 kVa	4,137	1,807	
46	4.1Street and Area Lighting	7,055	546	
47	**Subtotal Rural**	**372,649**	**30,326**	
48	**Total**	**372,649**	**38,059**	
	Re-classification of Revenue-Related			
49	CFB - Goose Bay Boiler	-	(7,733)	Re-classification to demand, energy and customer is based on rate class revenue
50	IOCC Firm	-	-	requirements excluding revenue-related items.
51	IOCC Non-Firm	-	-	
	Rural:			
52	1.1Domestic	(2,860)	(221)	
53	1.1A Domestic All Electric	(233,079)	(18,038)	
54	2.1GS 0-10 kW	(7,993)	(619)	
55	2.2GS 10-100 kW	(49,225)	(3,810)	
56	2.3GS 110-1,000 kVa	(68,301)	(5,286)	
57	2.4GS Over 1,000 kVa	(4,137)	(1,807)	
58	4.1Street and Area Lighting	(7,055)	(546)	
59	**Subtotal Rural**	**(372,649)**	**(30,326)**	
60	**Total**	**(372,649)**	**(38,059)**	
	Total Allocated Revenue Requirement			
61	CFB - Goose Bay Boiler	-	-	
62	IOCC Firm	-	-	
63	IOCC Non-Firm	-	-	
	Rural:	-	-	
64	1.1Domestic	-	-	
65	1.1A Domestic All Electric	-	-	
66	2.1GS 0-10 kW	-	-	
67	2.2GS 10-100 kW	-	-	
68	2.3GS 110-1,000 kVa	-	-	
69	2.4GS Over 1,000 kVa	-	-	
70	4.1Street and Area Lighting	-	-	
71	**Subtotal Rural**	-	-	
72	**Total**	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Functionalization & Classification Ratios

Line No.	1 Description	2 Total Amount (%)	3 Production Demand (%)	4 Production & Transmission Energy (%)	5 Transmission Demand (%)	6 Rural Prod & Transmission Demand (%)	7 Distribution Substations Demand (%)	8 Distribution Primary Lines Demand (%)	9 Distribution Primary Lines Customer (%)	10 Distribution Line Transformers Demand (%)	11 Distribution Line Transformers Customer (%)	12 Distribution Secondary Lines Demand (%)	13 Distribution Secondary Lines Customer (%)	14 Distribution Services Customer (%)	15 Distribution Meters Customer (%)	16 Distribution Street Lighting Customer (%)	17 Accounting Customer (%)	18 Specifically Assigned Customer (%)
	Generation																	
1	Hydraulic	100%	45.12%	54.88%														
2	Hydraulic - GNP	100%	45.12%	54.88%		0.0%												
3	Holyrood	100%	77.66%	22.34%														
4	Gas Tur Island Intercnctd	100%	100.00%	0.00%														
5	Diesel Island Intercnctd - GNP	100%	100.00%	0.00%		0.0%												
6	Dsl / Gas Tur Island Isolated	100%	44.59%	55.41%														
7	Dsl / Gas Tur Labrador Isolated	100%	30.48%	69.52%														
8	Dsl / Gas Tur L'Anse au Loup	100%	100.00%	0.00%														
9	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%														
	Fuel																	
10	No. 6 Fuel	100%	0.00%	100.00%														
11	Gas Tur Island Intercnctd	100%	100.00%	0.00%														
12	Diesel Island Intercnctd - GNP	100%	100.00%	0.00%		0.0%												
13	Dsl / Gas Tur Island / Lab Isolated	100%	0.00%	100.00%														
14	Dsl / Gas Tur L'Anse au Loup	100%	0.00%	100.00%														
15	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%														
	Transmission Lines & Terminals																	
16	Lines	100%		0.00%	100%													
17	Lines - Hydraulic	100%	45.12%	54.88%														
18	Lines - Customer Specific	100%																100%
19	Terminal Stations	100%		0.00%	100%													
20	Term Stns - Hydraulic	100%	45.12%	54.88%														
21	Term Stns - Holyrood	100%	77.66%	22.34%														
22	Term Stns - Gas Tur	100%	100%															
23	Term Stns - Diesel GNP	100%	100.00%	0.00%		0.0%												
24	Terminal Stations - Distribution	100%					100%											
25	Term Stns - Custmr Specific	100%																100%
26	Rural Lines	100%				100.0%												
27	Rural Terminal Stations	100%				100.0%												

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Functionalization & Classification Ratios (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service

System Load Factor

Line No.	1	2	3	4	5	6
		Island Interconnected	**Island Isolated**	**Labrador Isolated**	**L'Anse au Loup**	**Labrador Interconnected**
1	Sales+Losses for System Load Factor (MWh)	6,440,696	7,621	38,207	22,049	817,639
2	Hours in Year	8,784	8,784	8,784	8,784	8,784
3	Average Demand (kW)	733,230	868	4,350	2,510	93,083
4	Coincident Peak at Generation (kW)	1,336,074	1,566	6,257	5,043	203,174
5	System Load Factor	54.88%	55.41%	69.52%	49.78%	45.81%

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Holyrood Capacity Factor

Line No.	1 Year	2 Net Production (kWh)	3 Net Capacity (MW)	4 Net Production Hours	5 Net Capacity Factor
1	2008 Actual	1,080,228,648	466	8,784	26.39%
2	2009 Actual	939,865,024	466	8,760	23.02%
3	2010 Actual	803,070,465	466	8,760	19.67%
4	2011 Actual	885,313,869	466	8,760	21.69%
5	2012 Actual	855,826,207	466	8,784	20.91%
6	5-Year Average	912,860,843	466	8,770	22.34%

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual 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	320,740		320,740				Production - Energy (Secondary)
3	Wheeling	645,480				645,480		Rural Transmission
4	Interruptible Demand	-	-	-				Production - Demand
5	Interruptible Energy	-		-				Production - Energy
6	Non-utility Generation	50,368,343	22,726,458	27,641,885				Energy: System Load Factor
7	**Subtotal**	**51,334,564**	**22,726,458**	**27,962,625**	**-**	**645,480**	**-**	
	Labrador Interconnected:							
8	CF(L)Co	2,024,026	1,096,734	927,292				Energy: System Load Factor
9	Other	400,256					400,256	
10	**Subtotal**	**2,424,282**	**1,096,734**	**927,292**	**-**	**-**	**400,256**	
	Isolated Systems:							
11	Mary's Harbour	-		-				Production - Energy
12	L'Anse au Loup	2,931,180		2,931,180				Production - Energy
13	Ramea Wind	296,162		296,162				Production - Energy
14	**Subtotal**	**3,227,342**	**0**	**3,227,342**	**0**	**0**	**0**	
15	**Total**	**56,986,188**	**23,823,192**	**32,117,260**	**-**	**645,480**	**400,256**	