Q. **Reference: Page 2.43.**

With regard to the NP Generation Credit, as referenced at page 2.43, please update IC-37, IC-38 and IC-43 from the 2006 GRA.

A. IC-37 from Hydro's 2006 GRA reads:

Please update the response to IC-190 NLH from the 2003 General Rate Application.

IC-190 NLH from Hydro's 2003 General Rate Application reads:

How does the generation credit impact the revenue requirement from Newfoundland Power and what is the total amount of the impact?

The inclusion of the credit for Newfoundland Power's generation in the Cost of Service Study provides Newfoundland Power with a lower allocated revenue requirement, which reflects the net impact of:

- receiving compensation for its generation; and
- paying for its allocated share of that compensation as a customer.

Please see IC-NLH-051 Attachment 1 for the total amount of the impact.

IC-38 from Hydro's 2006 GRA reads:

Please provide a revised cost of service study assuming that NP's peak is not reduced for the generation credit

The requested Cost of Service Study is attached as IC-NLH-051 Attachment 2.

IC-43 from Hydro's 2006 GRA reads:

Please indicate any occasions since January 2003 when NP's generation has been dispatched by Hydro to cover system capacity peaks, including the date and time, duration, MW and MWh dispatched and any amounts paid by Hydro to NP.

IC-NLH-051 Attachment 3 shows Hydro's dispatch of NP's generation from 2006 to the present. The available costs and kWh dispatched are shown in the table below. The following table shows the amount of energy produced and cost from Newfoundland Power's thermal generation at Hydro's request.

Date	Energy (kWh)	Amount Paid by Hydro
January 23, 2006	385,393	$83,452
January 20-22, 2008	51,437	n/a
October 24, 2008	197,383	$14,902
December 17-18, 2008	206,560	n/a
October 14 – 22, 2009	402,909	$124,288
January, 2013	553,627	$270,386
February 8 – 10, 2013	244,882	$108,003
April 17, 2013	33,888	$16,703

Newfoundland and Labrador Hydro
2013 Test Year Cost of Service

		A	B	C	D	E	F
		Revenue Requirement Before Revenue Credit and Deficit Allocation			Revenue Requirement After Revenue Credit and Deficit Allocation		
		2013 Test Year Orig Filing July 13	IC-NLH-051 No NP Generation Credit	Increase (Decrease)	2013 Test Year Orig Filing July 13	IC-NLH-051 No NP Generation Credit	Increase (Decrease)
	Total System						
1	Newfoundland Power	399,122,877	400,529,370	1,406,493	453,005,298	453,881,244	875,946
2	RSP Activity	-	0	-	-	0	-
3	Subtotal Newfoundland Power	399,122,877	400,529,370	1,406,493	453,005,298	453,881,244	875,946
4	Island Industrial	28,955,711	28,350,013	(605,698)	28,955,711	28,350,013	(605,698)
5	Labrador Industrial	2,108,486	2,108,486	-	2,108,486	2,108,486	-
6	CFB - Goose Bay Secondary	13,982	13,982	-	877,416	877,416	-
7	Rural Labrador Interconnected	15,474,123	15,474,123	-	22,316,384	22,046,136	(270,248)
	Rural Deficit Areas						
8	Island Interconnected	72,976,430	72,175,634	(800,796)	48,364,264	48,364,264	-
9	Island Isolated	9,516,308	9,516,308	-	1,606,057	1,606,057	-
10	Labrador Isolated	33,518,926	33,518,926	-	7,855,459	7,855,459	-
11	L'Anse au Loup	6,130,827	6,130,827	-	2,728,595	2,728,595	-
12	Subtotal	122,142,491	121,341,695	(800,796)	60,554,374	60,554,374	-
13	Total	567,817,669	567,817,669	-	567,817,669	567,817,669	-

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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.	115,928,303	89,425,968	5,339,758	13,492,944	1,321,586	6,348,048	Detailed Analysis
2	Fuels - No. 6 Fuel	200,692,615	200,692,615	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	17,978,931	111,816	2,558,555	14,697,487	533,749	77,323	Detailed Analysis
4	Fuels - Gas Turbine	802,435	606,127	-	-	-	196,308	
5	Power Purchases -CF(L)Co	2,363,382	-	-	-	-	2,363,382	Detailed Analysis
6	Power Purchases - Other	56,310,580	52,417,542	244,656	-	3,353,241	295,141	Detailed Analysis
7	Depreciation	52,366,908	46,731,192	479,097	1,981,176	335,840	2,839,603	Detailed Analysis
	Expense Credits:							
8	Sundry	(632,669)	(488,035)	(29,141)	(73,637)	(7,212)	(34,644)	Total O&M Expenses
9	Building Rental Income	(15,744)	(15,744)	-	-	-	0	Detailed Analysis
10	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
11	Suppliers' Discounts	(100,257)	(77,337)	(4,618)	(11,669)	(1,143)	(5,490)	Total O&M Expenses
12	Pole Attachments	(1,594,680)	(1,149,732)	(23,664)	(102,972)	(68,280)	(250,032)	Detailed Analysis
13	Secondary Energy Revenues	-	-	-	-	-	-	Island Interconnected
14	Wheeling Revenues	-	0	-	-	-	-	Island Interconnected
15	Application Fees	(26,868)	(11,624)	(228)	(1,668)	(368)	(12,980)	Detailed Analysis
16	Meter Test Revenues	(6,720)	(3,907)	(132)	(486)	(197)	(1,997)	Weighted Customers
17	**Total Expense Credits**	**(2,376,938)**	**(1,746,380)**	**(57,783)**	**(190,432)**	**(77,200)**	**(305,143)**	
18	**Subtotal Expenses**	**444,066,215**	**388,238,880**	**8,564,283**	**29,981,175**	**5,467,216**	**11,814,662**	
19	Disposal Gain/Loss	1,303,697	1,005,645	141,781	137,281	(179)	19,169	Detailed Analysis
20	**Subtotal Rev Reqt Excl Return**	**445,369,912**	**389,244,525**	**8,706,064**	**30,118,456**	**5,467,037**	**11,833,830**	
21	Return on Debt	87,868,604	80,235,295	581,432	2,440,180	476,336	4,135,361	Rate Base
22	Return on Equity	34,579,153	31,575,197	228,812	960,290	187,454	1,627,399	Rate Base
23	**Total Revenue Requirement**	**567,817,669**	**501,055,017**	**9,516,308**	**33,518,926**	**6,130,827**	**17,596,591**	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
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	1,417,712,234	1,294,247,390	9,479,378	37,575,082	7,854,180	68,556,204	Schedule 2.3
2	Cash Working Capital	5,335,790	4,871,110	35,677	141,420	29,560	258,022	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel	45,130,957	45,130,957	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel	3,520,945	94,498	168,823	3,158,525	47,228	51,871	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine	2,233,160	2,121,588	-	-	-	111,572	Detailed Fuel Analysis
6	Inventory/Supplies	24,700,787	21,993,318	228,133	826,119	185,345	1,467,872	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Holyrood	-	-					Detailed Analysis
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	65,450,500	59,750,587	437,628	1,734,702	362,598	3,164,985	Prorated on Average Net Book Value - L. 1
9	Total Rate Base	**1,564,084,373**	**1,428,209,448**	**10,349,639**	**43,435,848**	**8,478,912**	**73,610,526**	
10	Less: Rural Portion	-	-	-	-	-	-	Schedule 2.6, L. 9
11	Rate Base Available for Equity Return	**1,564,084,373**	**1,428,209,448**	**10,349,639**	**43,435,848**	**8,478,912**	**73,610,526**	
	Corporate Targets:							
12	Capital Structure: Percent of Debt	70.101% [1]						
13	Return	8.014%						
14	Weighted Average Return: Debt	**5.618%**						
15	Capital Structure: Percent of Equity	25.123% [1]						
16	Return	8.800%						
17	Weighted Average Return: Equity	**2.211%**						
18	Weighted Average Cost of Capital	**7.829%**						
	Return on Rate Base by System (%):							
19	Return on Rate Base - Debt Component	-	5.618%	5.618%	5.618%	5.618%	5.618%	
20	Return on Rate Base - Equity Component	-	2.211%	2.211%	2.211%	2.211%	2.211%	
	Return on Rate Base ($):							
21	Return on Debt	87,868,604	80,235,295	581,432	2,440,180	476,336	4,135,361	Schedule 2.6, L.12
22	Return on Equity	34,579,153	31,575,197	228,812	960,290	187,454	1,627,399	Schedule 2.6, L.13
23	Return on Rate Base ($)	**122,447,757**	**111,810,492**	**810,244**	**3,400,470**	**663,790**	**5,762,761**	Schedule 2.6, L.14
	Return on Total Rate Base (%):							
24	Return on Rate Base - Debt Component	5.618%	5.618%	5.618%	5.618%	5.618%	5.618%	L. 21 divided by L.9
25	Return on Rate Base - Equity Component	2.211%	2.211%	2.211%	2.211%	2.211%	2.211%	L. 22 divided by L.9
26	Return on Rate Base (%)	**7.829%**	**7.829%**	**7.829%**	**7.829%**	**7.829%**	**7.829%**	L. 23 divided by L.9

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

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Total System
Comparison of Revenue & Allocated Revenue Requirement

Line No.	Rate Class	1	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		453,009,608	399,122,877	-	53,882,421	-	453,005,298	
2	RSP Activity	-	-	-	-	-	-	-	
3	Subtotal Newfoundland Power		**453,009,608**	**399,122,877**	**-**	**53,882,421**	**-**	**453,005,298**	**1.14**
4	Island Industrial		28,952,325	28,955,711	-	-		28,955,711	1.00
5	Unallocated RSP Hydraulic Variation	-	-	-	-	-		-	-
6	Labrador Industrial		2,108,486	2,108,486	-	-		2,108,486	1.00
7	CFB - Goose Bay Secondary		877,416	13,982	863,434	-		877,416	62.76
8	Rural Labrador Interconnected		22,316,579	15,474,123	-	6,842,261		22,316,384	1.44
	Rural Deficit Areas								
9	Island Interconnected		48,364,264	72,976,430	-	(24,612,166)		48,364,264	0.66
10	Island Isolated		1,606,057	9,516,308	-	(7,910,251)		1,606,057	0.17
11	Labrador Isolated		7,855,459	33,518,926	-	(25,663,467)		7,855,459	0.23
12	L'Anse au Loup		2,728,595	6,130,827	-	(3,402,233)		2,728,595	0.45
13	Revenue Credit Applied to Deficit (100.0%)		-	-	(863,434)	863,434		-	-
14	**Subtotal**		**60,554,374**	**122,142,491**	**(863,434)**	**(60,724,682)**	**-**	**60,554,374**	**0.50**
15	**Total**		**567,818,789**	**567,817,669**	**-**	**-**	**-**	**567,817,669**	**1.00**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	453,009,608	399,122,877	-	53,882,421	-	453,005,298	
2	NLP RSP Activity	-					-	
3	**Subtotal Newfoundland Power**	**453,009,608**	**399,122,877**	**-**	**53,882,421**	**-**	**453,005,298**	**1.14**
4	Industrial - Firm	28,952,325	28,955,711	-			28,955,711	
5	Industrial - Non-Firm	-	-	-			-	
6	Industrial RSP Activity	-					-	
7	**Subtotal Industrial**	**28,952,325**	**28,955,711**	**-**	**-**		**28,955,711**	**1.00**
8	**Unallocated RSP Hydraulic Variation**	-						
	Rural							
9	1.1 Domestic	13,573,252	22,001,654	-	(8,428,402)		13,573,252	0.62
10	1.12 Domestic All Electric	16,174,390	26,410,568	-	(10,236,178)		16,174,390	0.61
11	1.3 Special	18,372	61,924	-	(43,553)		18,372	0.30
12	2.1 General Service 0-10 kW	2,088,235	2,888,414	-	(800,179)		2,088,235	0.72
13	2.2 General Service 10-100 kW	7,289,243	9,919,304	-	(2,630,061)		7,289,243	0.73
14	2.3 General Service 110-1,000 kVa	5,307,611	6,710,671	-	(1,403,060)		5,307,611	0.79
15	2.4 General Service Over 1,000 kVa	2,970,787	3,726,191	-	(755,404)		2,970,787	0.80
16	4.1 Street and Area Lighting	942,374	1,257,704	-	(315,330)		942,374	0.75
17	**Subtotal Rural**	**48,364,264**	**72,976,430**	**-**	**(24,612,166)**		**48,364,264**	**0.66**
18	**Total Island Interconnected**	**530,326,197**	**501,055,017**	**-**	**29,270,255**		**530,325,273**	**1.06**

Note1:
Calculation of Island Industrial Non-Firm Revenue Credit

Island Industrial Non-Firm Revenues, Ln 5, Col 2	-
Island Industrial Non-Firm Allocated Cost of Service, Ln 5, Col 3	-
Credit to be allocated to Island Interconnected Firm Customers	-

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	829,278	7,222,927		(6,393,649)		829,278	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	208,946	901,802		(692,856)		208,946	0.23
5	2.2 GS 10-100 kW	530,250	1,231,172		(700,922)		530,250	0.43
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	37,583	160,407		(122,823)		37,583	0.23
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	**Total**	**1,606,057**	**9,516,308**		**(7,910,251)**		**1,606,057**	**0.17**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	3,392,239	18,714,106		(15,321,867)		3,392,239	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	1,206,641	3,519,793		(2,313,152)		1,206,641	0.34
5	2.2 GS 10-100 kW	2,634,666	7,396,165		(4,761,499)		2,634,666	0.36
6	2.3 GS 110-1,000 kVa	294,502	1,955,225		(1,660,722)		294,502	0.15
7	2.4 General Service Over 1,000 kVa	222,612	1,576,011		(1,353,399)		222,612	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	104,800	357,626		(252,826)		104,800	0.29
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	**Total**	**7,855,459**	**33,518,926**		**(25,663,467)**		**7,855,459**	**0.23**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

Line No.	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	516,950	1,220,082		(703,132)		516,950	0.42
2	1.12 Domestic All Electric	1,180,721	2,860,900		(1,680,179)		1,180,721	0.41
3	2.1 General Service 0-10 kW	168,308	331,960		(163,652)		168,308	0.51
4	2.2 General Service 10-100 kW	602,843	1,235,980		(633,137)		602,843	0.49
5	2.3 General Service 110-1,000 kVa	216,712	421,548		(204,837)		216,712	0.51
6	4.1 Street and Area Lighting	43,062	60,357		(17,296)		43,062	0.71
7	**Total L'Anse Au Loup**	**2,728,595**	**6,130,827**		**(3,402,233)**		**2,728,595**	**0.45**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	2,099,261	2,099,261		-		2,099,261	1.00
2	Industrial IOCC Non-Firm	9,225	9,225		-		9,225	1.00
3	**Subtotal Industrial**	**2,108,486**	**2,108,486**	-	-		**2,108,486**	**1.00**
4	**CFB - Goose Bay Secondary**	877,416	13,982	863,434	-		877,416	62.76
	Rural							
5	1.1 Domestic	134,181	210,451	-	93,056		303,507	0.64
6	1.1A Domestic All Electric	13,141,457	9,479,157	-	4,191,440		13,670,597	1.39
7	2.1 General Service 0-10 kW	444,040	293,249	-	129,667		422,917	1.51
8	2.2 General Service 10-100 kW	2,440,610	1,495,529	-	661,285		2,156,814	1.63
9	2.3 General Service 110-1,000 kVa	3,446,780	2,192,754	-	969,580		3,162,333	1.57
10	2.4 General Service Over 1,000 kVa	2,293,616	1,514,647	-	669,738		2,184,386	1.51
11	4.1 Street and Area Lighting	415,895	288,336	-	127,495		415,830	1.44
12	**Subtotal Rural**	**22,316,579**	**15,474,123**	-	**6,842,261**		**22,316,384**	**1.44**
13	**Total Labrador Interconnected**	**25,302,481**	**17,596,591**	**863,434**	**6,842,261**		**25,302,286**	**1.44**

Note1:
Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2		877,416
CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3		(13,982)
CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5		-
Revenue Credit		863,434
Revenue Credit Applied to Deficit	**100.0%**	863,434
Revenue Credit Applied to Firm Regulated Labrador Interconnected Customers		-
		863,434

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	399,122,877	127,044,995	267,676,715	4,401,167	Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	15,474,123	9,869,114	879,460	4,725,549	Schedule 1.3.1, p. 3
3	**Total**	**414,597,000**	**136,914,109**	**268,556,175**	**9,126,716**	
4	Deficit Classified	60,724,682	20,053,367	39,334,555	1,336,761	Prorated on Line 3
	UNIT COSTS OF DEFICIT:		CP kW	MWH	Customers *	
	Island Interconnected:					
5	Newfoundland Power		1,175,961	5,794,481	9,096	
6	**Subtotal Island Interconnected**		**1,175,961**	**5,794,481**	**9,096**	
	Labrador Interconnected:					
7	Rural Labrador Interconnected		137,599	658,575	10,854	
8	**Subtotal Labrador Interconnected**		**137,599**	**658,575**	**10,854**	
9	**Total**		**1,313,560**	**6,453,055**	**19,950**	
10	Deficit Unit Costs		$15.27 $/KW	$6.10 $/MWH	$67.01 $/Customer	Line 4 / Line 9

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

Rural Customer Costs per Rural Customer:

Island Interconnected:	$483.85
Labrador Interconnected:	$435.37

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	53,882,421	17,952,720	35,320,217	609,484	Line 6 x Line 10
12	Labrador Interconnected	6,842,261	2,100,647	4,014,338	727,276	Line 8 x Line 10
13	**Allocated Totals**	**60,724,682**	**20,053,367**	**39,334,555**	**1,336,761**	

	CUSTOMER DEFICIT ALLOCATION:	Amount	Percent
	Island Interconnected:		
14	Newfoundland Power	53,882,421	88.7%
15	Sub-Total Island Interconnected	53,882,421	
	Labrador Interconnected:		
16	Rural Labrador Interconnected	6,842,261	11.3%
17	Subtotal Labrador Interconnected	6,842,261	
18	**Total**	**60,724,682**	100.0%

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	9.12	-	0.04785	-	366,763.89	10.35	-	0.05431	-	416,277.78
2	Industrial - Firm	9.13	-	0.04782	-	29,923.93	9.13	-	0.04782	-	29,923.93
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-
	Rural							-	-		
4	1.1 Domestic	-	0.10043	0.05298	0.15342	37.94	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.11050	0.05301	0.16351	37.96	-	-	-	-	-
6	1.3 Special	-	0.12560	0.05258	0.17818	37.65	-	-	-	-	-
7	2.1 General Service 0-10 kW	-	0.08379	0.05328	0.13707	42.17	-	-	-	-	-
8	2.2 General Service 10-100 kW	30.56	-	0.05312	-	55.28	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	22.82	-	0.05316	-	72.35	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	22.89	-	0.05322	-	72.09	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.11896	0.05326	0.17222	69.44	-	-	-	-	-

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	-	0.26295	0.65326	0.91621	53.50					
2	2.1 General Service 0-10 kW	-	0.19862	0.64811	0.84673	58.56					
3	2.2 GS 10-100 kW	66.59	-	0.64071	-	75.06					
4	2.3 GS 110-1,000 kVa	26.23	-	0.62328	-	91.68					
5	2.4 General Service Over 1,000 kVa	10.80	-	0.62436	-	91.83					
6	**Subtotal Metered Demand Classes**	51.23	-	0.63496	-	75.90					
7	4.1 Street and Area Lighting	-	0.32553	0.65965	0.98518	106.35					
	Island Isolated										
8	1.2 Domestic Diesel	-	0.42205	0.76051	1.18255	70.46	-	-	-	-	-
9	2.1 General Service 0-10 kW	-	0.30155	0.76272	1.06427	81.60	-	-	-	-	-
10	2.2 GS 10-100 kW	173.81	-	0.76497	-	117.98	-	-	-	-	-
11	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-
13	4.1 Street and Area Lighting	-	0.49278	0.76332	1.25610	125.27	-	-	-	-	-
	Labrador Isolated										
14	1.2 Domestic Diesel	-	0.22004	0.62433	0.84437	47.66	-	-	-	-	-
15	2.1 General Service 0-10 kW	-	0.17935	0.62664	0.80599	53.08	-	-	-	-	-
16	2.2 GS 10-100 kW	57.65	-	0.62617	-	70.31	-	-	-	-	-
17	2.3 GS 110-1,000 kVa	26.23	-	0.62328	-	91.68	-	-	-	-	-
18	2.4 General Service Over 1,000 kVa	10.80	-	0.62436	-	91.83	-	-	-	-	-
19	4.1 Street and Area Lighting	-	0.27240	0.62671	0.89910	99.43	-	-	-	-	-

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	-	0.07286	0.17075	0.24361	39.77	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.08460	0.17042	0.25502	39.69	-	-	-	-	-
3	2.1 General Service 0-10 kW	-	0.05825	0.17096	0.22921	43.06	-	-	-	-	-
4	2.2 General Service 10-100 kW	17.69	-	0.17080	-	53.68	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	12.30	-	0.17100	-	67.21	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.08100	0.17216	0.25316	71.48	-	-	-	-	-
	Labrador Interconnected										
7	Industrial - IOCC Firm	2.33	-	0.00144	-	5.00	2.33	-	0.00144	-	5.00
8	Industrial - IOCC Non-Firm	-	-	0.00144	0.00144	0.00	-	-	0.00144	0.00144	0.00
9	CFB - Goose Bay Secondary	-	-	0.00144	0.00144	0.00	-	-	0.00144	0.00144	0.00
	Rural										
10	1.1 Domestic	-	0.01791	0.00154	0.01945	33.52	-	0.02583	0.00222	0.02805	48.35
11	1.1A Domestic All Electric	-	0.01825	0.00156	0.01981	33.99	-	0.02632	0.00225	0.02856	49.02
12	**Subtotal Domestic**	-	0.01825	0.00156	0.01980	33.97	-	0.02631	0.00225	0.02856	48.99
13	2.1 General Service 0-10 kW	-	0.01277	0.00157	0.01434	37.72	-	0.01842	0.00226	0.02068	54.40
14	2.2 General Service 10-100 kW	4.69	-	0.00157	-	49.42	6.76	-	0.00227	-	71.27
15	2.3 General Service 110-1,000 kVa	5.60	-	0.00157	-	63.93	8.08	-	0.00227	-	92.20
16	2.4 General Service Over 1,000 kVa	8.70	-	0.00152	-	61.79	12.54	-	0.00219	-	89.11
17	4.1 Street and Area Lighting	-	0.02092	0.00156	0.02247	56.35	0.00	0.03016	0.00224	0.03241	81.26

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	399,122,877	127,044,995	267,676,715	4,401,167	453,005,298	144,196,335	303,813,630	4,995,333
2	Industrial - Firm	28,955,711	7,631,172	19,529,103	1,795,436	28,955,711	7,631,172	19,529,103	1,795,436
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-
	Rural								
4	1.1 Domestic	22,001,654	10,920,135	5,760,973	5,320,545	-	-	-	-
5	1.12 Domestic All Electric	26,410,568	15,385,753	7,380,394	3,644,421	-	-	-	-
6	1.3 Special	61,924	43,331	18,141	452	-	-	-	-
7	2.1 General Service 0-10 kW	2,888,414	1,147,867	729,868	1,010,679	-	-	-	-
8	2.2 General Service 10-100 kW	9,919,304	5,899,887	3,419,784	599,632	-	-	-	-
9	2.3 General Service 110-1,000 kVa	6,710,671	4,021,401	2,616,342	72,929	-	-	-	-
10	2.4 General Service Over 1,000 kVa	3,726,191	2,052,374	1,665,166	8,651	-	-	-	-
11	4.1 Street and Area Lighting	1,257,704	344,997	154,440	758,267	-	-	-	-
12	**Subtotal Rural**	**72,976,430**	**39,815,746**	**21,745,108**	**11,415,576**				
13	**Total Island Interconnected**	**501,055,017**	**174,491,913**	**308,950,927**	**17,612,178**				

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	25,937,033	6,934,566	17,228,005	1,774,462				
2	2.1 General Service 0-10 kW	4,421,596	952,315	3,107,392	361,888				
3	2.2 GS 10-100 kW	8,627,337	1,949,494	6,541,837	136,006				
4	2.3 GS 110-1,000 kVa	1,955,225	172,433	1,775,091	7,701				
5	2.4 General Service Over 1,000 kVa	1,576,011	76,138	1,498,770	1,102				
6	**Subtotal Metered Demand Classes**	12,158,572	2,198,066	9,815,698	144,808				
7	4.1 Street and Area Lighting	518,033	123,944	251,154	142,936				
8	**Total Isolated Systems**	**43,035,234**	**10,208,891**	**30,402,249**	**2,424,094**				
	Island Isolated								
9	1.2 Domestic Diesel	7,222,927	2,364,158	4,260,100	598,669	-	-	-	-
10	2.1 General Service 0-10 kW	901,802	228,062	576,838	96,903	-	-	-	-
11	2.2 GS 10-100 kW	1,231,172	391,530	818,348	21,294	-	-	-	-
12	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	160,407	45,237	70,073	45,097	-	-	-	-
15	**Total Island Isolated**	**9,516,308**	**3,028,987**	**5,725,358**	**761,962**				
	Labrador Isolated								
16	1.2 Domestic Diesel	18,714,106	4,570,408	12,967,905	1,175,793	-	-	-	-
17	2.1 General Service 0-10 kW	3,519,793	724,253	2,530,555	264,986	-	-	-	-
18	2.2 GS 10-100 kW	7,396,165	1,557,965	5,723,489	114,712	-	-	-	-
19	2.3 GS 110-1,000 kVa	1,955,225	172,433	1,775,091	7,701	-	-	-	-
20	2.4 General Service Over 1,000 kVa	1,576,011	76,138	1,498,770	1,102	-	-	-	-
21	4.1 Street and Area Lighting	357,626	78,706	181,081	97,839	-	-	-	-
22	**Total Labrador Isolated**	**33,518,926**	**7,179,904**	**24,676,890**	**1,662,132**				

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	1,220,082	306,665	718,702	194,715	-	-	-	-
2	1.12 Domestic All Electric	2,860,900	888,728	1,790,226	181,947	-	-	-	-
3	2.1 General Service 0-10 kW	331,960	67,689	198,654	65,617	-	-	-	-
4	2.2 General Service 10-100 kW	1,235,980	310,858	875,522	49,600	-	-	-	-
5	2.3 General Service 110-1,000 kVa	421,548	90,899	326,616	4,033	-	-	-	-
6	4.1 Street and Area Lighting	60,357	10,530	22,381	27,447	-	-	-	-
7	**Total L'Anse au Loup**	**6,130,827**	**1,675,369**	**3,932,101**	**523,358**				
	Labrador Interconnected								
8	Industrial - IOCC Firm	2,099,261	1,734,241	364,961	60	2,099,261	1,734,241	364,961	60
9	Industrial - IOCC Non-Firm	9,225	-	9,225	-	9,225	-	9,225	-
10	CFB - Goose Bay Secondary	13,982	-	13,982	-	13,982	-	13,982	-
	Rural								
11	1.1 Domestic	210,451	40,444	3,469	166,539	303,507	58,327	5,002	240,178
12	1.1A Domestic All Electric	9,479,157	5,435,351	463,976	3,579,830	13,670,597	7,838,724	669,134	5,162,739
13	**Subtotal Domestic**	**9,689,608**	**5,475,794**	**467,445**	**3,746,369**	**13,974,105**	**7,897,050**	**674,137**	**5,402,917**
14	2.1 General Service 0-10 kW	293,249	70,901	8,705	213,643	422,917	102,252	12,554	308,110
15	2.2 General Service 10-100 kW	1,495,529	997,119	106,431	391,979	2,156,814	1,438,020	153,492	565,301
16	2.3 General Service 110-1,000 kVa	2,192,754	1,899,982	173,098	119,674	3,162,333	2,740,106	249,637	172,590
17	2.4 General Service Over 1,000 kVa	1,514,647	1,389,801	121,139	3,707	2,184,386	2,004,336	174,703	5,347
18	4.1 Street and Area Lighting	288,336	35,515	2,643	250,177	415,830	51,219	3,811	360,800
19	**Subtotal Rural**	**15,474,123**	**9,869,114**	**879,460**	**4,725,549**	**22,316,384**	**14,232,983**	**1,268,335**	**6,815,066**
20	**Total Labrador Interconnected**	**17,596,591**	**11,603,355**	**1,267,627**	**4,725,609**	**24,438,852**	**15,967,224**	**1,656,502**	**6,815,126**

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
Demands, Sales, & Number of Bills

Line No.	Rate Class	Units: Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)
	1	2	3	4	5
	Island Interconnected				
1	Newfoundland Power	13,929,036	5,594,300	1	12
2	Industrial - Firm	835,400	408,400	5	60
3	Industrial - Non-Firm	-	-	-	-
	Rural				
4	1.1 Domestic	-	108,732	11,686	140,232
5	1.12 Domestic All Electric	-	139,234	8,001	96,012
6	1.3 Special	-	345	1	12
7	2.1 General Service 0-10 kW	-	13,699	1,997	23,964
8	2.2 General Service 10-100 kW	193,058	64,373	904	10,848
9	2.3 General Service 110-1,000 kVa	176,185	49,217	84	1,008
10	2.4 General Service Over 1,000 kVa	89,662	31,287	10	120
11	4.1 Street and Area Lighting	-	2,900	910	10,920
12	**Subtotal Rural**	**458,905**	**409,787**	**23,593**	**283,116**
13	**Total Island Interconnected**	**15,223,341**	**6,412,487**	**23,599**	**283,188**

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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			
	Isolated Systems:				
1	1.2 Domestic Diesel	-	26,372	2,764	33,168
2	2.1 General Service 0-10 kW	-	4,795	515	6,180
3	2.2 GS 10-100 kW	29,278	10,210	151	1,812
4	2.3 GS 110-1,000 kVa	6,574	2,848	7	84
5	2.4 General Service Over 1,000 kVa	7,053	2,401	1	12
6	**Subtotal Metered Demand Classes**	42,905	15,459	159	1,908
7	4.1 Street and Area Lighting	-	381	112	1,344
8	**Total Isolated Systems**	**42,905**	**47,006**	**3,550**	**42,600**
	Island Isolated				
9	1.2 Domestic Diesel	-	5,602	708	8,496
10	2.1 General Service 0-10 kW	-	756	99	1,188
11	2.2 GS 10-100 kW	2,253	1,070	15	180
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	30	360
15	**Total Island Isolated**	**2,253**	**7,520**	**852**	**10,224**
	Labrador Isolated				
16	1.2 Domestic Diesel	-	20,771	2,056	24,672
17	2.1 General Service 0-10 kW	-	4,038	416	4,992
18	2.2 GS 10-100 kW	27,025	9,140	136	1,632
19	2.3 GS 110-1,000 kVa	6,574	2,848	7	84
20	2.4 General Service Over 1,000 kVa	7,053	2,401	1	12
21	4.1 Street and Area Lighting	-	289	82	984
22	**Total Labrador Isolated**	**40,652**	**39,487**	**2,698**	**32,376**

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
Demands, Sales, & Number of Bills

Line No.	Rate Class	Units			
		Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)
	L'Anse au Loup				
1	1.1 Domestic	-	4,209	408	4,896
2	1.12 Domestic All Electric	-	10,505	382	4,584
3	2.1 General Service 0-10 kW	-	1,162	127	1,524
4	2.2 General Service 10-100 kW	17,568	5,126	77	924
5	2.3 General Service 110-1,000 kVa	7,392	1,910	5	60
6	4.1 Street and Area Lighting	-	130	32	384
7	**Total L'Anse au Loup**	**24,960**	**23,042**	**1,031**	**12,372**
	Labrador Interconnected				
8	Industrial - IOCC Firm	744,000	253,200	1	12
9	Industrial - IOCC Non-Firm	-	6,400		
10	CFB - Goose Bay Secondary	-	9,700	-	-
	Rural				
11	1.1 Domestic	-	2,258	414	4,968
12	1.1A Domestic All Electric	-	297,866	8,776	105,312
13	**Subtotal Domestic**	-	**300,124**	**9,190**	**110,280**
14	2.1 General Service 0-10 kW	-	5,551	472	5,664
15	2.2 General Service 10-100 kW	212,721	67,636	661	7,932
16	2.3 General Service 110-1,000 kVa	339,153	110,145	156	1,872
17	2.4 General Service Over 1,000 kVa	159,808	79,753	5	60
18	4.1 Street and Area Lighting	-	1,698	370	4,440
19	**Subtotal Rural**	**711,681**	**564,907**	**10,854**	**130,248**
20	**Total Labrador Interconnected**	**1,455,681**	**834,207**	**10,855**	**130,260**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Rate Calculations for Newfoundland Power

Line No.	Description	1 Amount	2	3 Source
	Newfoundland Power:			
	Demand:			
1	Demand Revenue Requirement	127,044,995		Sch 1.3.1, pg 1, Ln 1, Col 3
2	Billing Units (kW)	13,929,036		Sch 1.3.2, pg 1, Ln 1, Col 2
3	**Rate ($/kW/mo.)**	**9.12**		Ln 1 / Ln 2
	Energy (First Block):			
4	Total Revenue Requirement	$453,005,298		Sch 1.2, pg 1, Ln 1, Col 7
5	Less: Demand Revenue	127,032,808		Ln 2 * Ln 3
6	Revenue Requirement to be Recovered Through Energy Rates	$ 325,972,490		Ln 4 - Ln 5
	Non-Fuel Energy Costs:			
7	Energy Revenue Requirement	267,676,715		Sch 1.3.1, pg 1, Ln 1, Col 4
	Less Allocated Holyrood Fuel Costs			
8	Total Holyrood Fuel Costs	200,692,615		Sch 1.1, pg 1, Ln 2, Col 3
9	Newfoundland Power Trans. Energy Allocation Ratio	0.8673		Sch 3.1A, pg 1, Ln 14, Col 4
10	Allocated Holyrood Fuel Costs	174,067,395		Ln 8 * Ln 9
11	**Non-Fuel Energy Costs:**	$ 93,609,320		Ln 7 - Ln 10
12	First Block Energy Consumed (MWh)	3,360,000		
13	**Rate (Mills/kWh)**	**27.86**		Ln 11 / Ln 12
	Energy (Second Block):			
14	Total Revenue Requirement	$453,005,298		Sch 1.2, pg 1, Ln 1, Col 7
15	Less: Demand Revenue	127,032,808		Ln 2 * Ln 3
16	Less: First Block Revenue	93,609,600		Ln 12 * Ln 13
17	Second Block Energy Revenue	$232,362,890		
18	Second Block Energy Consumed (MWh)	2,234,300		
19	**Rate (Mills/kWh)**	**104.00**		Ln 17 / Ln 18
20	Average No. 6 Fuel Cost per Barrel	$108.74		
21	Efficiency Factor (kWh per Barrel)	612		
22	**Rate (Mills/kWh)**	**177.68**		

Schedule 1.5
Page 1 of 1

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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 ($)	117,697,000	Sch 2.1A, C. 3, Ln 23
3	Coincident peak (kW)	1,341,001	Sch 3.1A, C. 3, Ln 13
4	Generation demand costs ($/kW)	87.77	Ln 2 / Ln 3
5	NP thermal generation capacity credit (kW)	35,993	(1)
6	Gross value of credit to NP ($)	3,159,106	Ln 4 x Ln 5
7	Less NP's cost share:		
8	Percentage	88.01%	Sch 3.1A, C. 5, Ln 14
9	Amount ($)	(2,780,470)	Ln 6 x Ln 8
10	Net value of credit to NP ($)	378,635	Ln 6 - Ln 9

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

Schedule 1.6
Page 1 of 1

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	5,931,934	1,123,552	4,808,382
2	O&M Overhead	5,849,984	1,598,356	4,251,628
3	Depreciation	5,950,454	570,837	5,379,617
4	Return	13,446,027	1,055,804	12,390,222
5	**Total**	**31,178,398**	**4,348,549**	**26,829,849**
6	Capacity (kW)		100,000	1,686,300
7	Cost ($/kW)	$59.40	$43.49	$15.91
8	Rate ($/kWh)	$0.01248		

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

	1	2
Line No.	Description	
1	Island Interconnected Transmission Revenue Requirement	26,885,705
2	Transmission Energy Output (MWh)	6,450,000
3	Rate ($/kWh)	$0.00417

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Island Interconnected
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	89,425,968	36,190,554	21,009,520	9,060,010	3,984,329	1,275,897	5,637,899	1,479,032	382,086	676,324	899,671	970,187	418,945	383,690	137,350	2,626,994	2,503,294
2	Fuels-No. 6 Fuel	200,692,615	-	200,692,615	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	111,816	111,816	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	606,127	606,127	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	52,417,542	23,090,823	28,664,957	-	661,762	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	46,731,192	19,239,600	13,904,180	5,379,617	2,653,528	550,962	1,658,832	450,325	204,992	362,852	259,909	286,003	76,879	212,599	129,093	229,286	1,132,536
	Expense Credits																	
8	Sundry	(488,035)	(197,507)	(114,658)	(49,444)	(21,744)	(6,963)	(30,768)	(8,072)	(2,085)	(3,691)	(4,911)	(5,295)	(2,286)	(2,094)	(750)	(14,337)	(13,662)
9	Building Rental Income	(15,744)	(5,686)	(5,095)	(1,988)	(946)	(176)	(691)	(181)	(47)	(83)	(110)	(119)	(51)	(33)	(17)	-	(522)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(77,337)	(31,298)	(18,169)	(7,835)	(3,446)	(1,103)	(4,876)	(1,279)	(330)	(585)	(778)	(839)	(362)	(332)	(119)	(2,272)	(2,165)
12	Pole Attachments	(1,149,732)	-	-	-	-	-	(664,945)	(227,247)	-	-	(117,696)	(139,844)	-	-	-	-	-
13	Secondary Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(11,624)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,624)	-
16	Meter Test Revenues	(3,907)	-	-	-	-	-	-	-	-	-	-	-	-	(3,907)	-	-	-
17	**Total Expense Credits**	(1,746,380)	(234,491)	(137,922)	(59,267)	(26,136)	(8,242)	(701,280)	(236,779)	(2,462)	(4,359)	(123,495)	(146,097)	(2,700)	(6,366)	(885)	(28,232)	(16,349)
18	**Subtotal Expenses**	388,238,880	79,004,428	264,133,350	14,380,359	7,273,483	1,818,616	6,595,450	1,692,578	584,615	1,034,818	1,036,285	1,110,092	493,124	589,923	265,558	2,826,047	3,619,481
19	Disposal Gain / Loss	1,005,645	354,786	374,559	115,124	52,510	9,792	36,264	10,115	3,139	5,556	6,374	6,814	2,210	1,959	1,091	1,811	23,543
20	**Subtotal Revenue Requirement Ex. Return**	389,244,525	79,359,215	264,507,910	14,495,483	7,325,993	1,828,408	6,631,714	1,702,693	587,754	1,040,374	1,042,659	1,116,906	495,334	591,882	266,649	2,829,857	3,643,024
21	Return on Debt	80,235,295	27,511,224	31,358,934	8,891,233	4,057,886	757,407	2,809,065	782,566	242,079	428,500	492,831	526,904	171,933	151,547	84,223	141,665	1,827,298
22	Return on Equity	31,575,197	10,826,561	12,340,760	3,498,989	1,596,910	298,064	1,105,458	307,965	95,266	168,629	193,945	207,354	67,661	59,639	33,144	55,750	719,101
23	**Total Revenue Reqmt**	501,055,017	117,697,000	308,207,603	26,885,705	12,980,790	2,883,879	10,546,237	2,793,224	925,099	1,637,502	1,729,435	1,851,163	734,928	803,068	384,016	3,027,273	6,189,423

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	21 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	1,173,331	616,657	Carryforward from Sch.2.4 L.30
2	Fuels-No. 6 Fuel	-	-	Production - Demand, Energy ratios Sch.4.1 L.10
3	Fuels-Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.12
4	Fuels-Gas Turbine	-	-	Production - Demand, Energy ratios Sch.4.1 L.11
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.7
7	Depreciation	-	-	Carryforward from Sch.2.5 L.40
	Expense Credits			
8	Sundry	(6,403)	(3,365)	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	(1,015)	(533)	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**	**(7,418)**	**(3,899)**	
18	**Subtotal Expenses**	**1,165,913**	**612,758**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.40
20	**Subtotal Revenue Requirement Ex. Return**	**1,165,913**	**612,758**	
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**	**1,165,913**	**612,758**	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	205,287,321	91,588,866	113,698,455	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	173,700,320	77,496,337	96,203,983	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	83,007,896	37,033,943	45,973,952	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	270,355,729	120,619,114	149,736,616	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	22,088,673	9,854,854	12,233,819	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	112,042,966	49,987,930	62,055,036	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Hydraulic	4,882,132	2,178,161	2,703,971	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	871,365,037	388,759,205	482,605,832	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	233,407,565	181,264,315	52,143,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	27,677,497	27,677,497	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	8,787,244	8,787,244	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	1,141,237,342	606,488,260	534,749,082	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																	
14	Lines	276,091,346	-	-	154,130,048	86,411,569	-	-	-	-	-	-	-	-	-	-	-	35,549,729
15	Lines - Hydraulic	55,229,656	24,640,691	30,588,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	121,395,187	-	-	74,516,025	22,357,282	-	-	-	-	-	-	-	-	-	-	-	24,521,880
17	Term Stns - Hydraulic	33,784,335	15,072,869	18,711,466	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	8,580,157	6,663,350	1,916,807	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	700,310	700,310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	11,364,538	-	-	-	-	11,364,538	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	175,824,526	22,436,529	20,628,273	74,516,025	22,357,282	11,364,538	-	-	-	-	-	-	-	-	-	-	24,521,880
22	**Subtotal Transmission**	507,145,527	47,077,220	51,217,237	228,646,073	108,768,851	11,364,538	-	-	-	-	-	-	-	-	-	-	60,071,608
	Distribution																	
23	Substations	9,260,896	414,826	-	-	-	8,846,070	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	3,977,843	-	-	-	-	-	2,999,094	382,072	-	-	347,862	248,814	-	-	-	-	-
25	Poles	95,088,529	-	-	-	-	-	54,994,261	18,794,438	-	-	9,734,023	11,565,808	-	-	-	-	-
26	Primary Conductor & Eqpt	14,815,388	-	-	-	-	-	13,141,249	1,674,139	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	8,345,650	-	-	-	-	-	8,345,650	-	-	-	-	-	-	-	-	-	-
28	Transformers	14,920,941	-	-	-	-	-	-	-	5,386,460	9,534,481	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	4,466,619	-	-	-	-	-	-	-	-	-	2,604,039	1,862,580	-	-	-	-	-
30	Services	5,906,069	-	-	-	-	-	-	-	-	-	-	-	5,906,069	-	-	-	-
31	Meters	3,767,515	-	-	-	-	-	-	-	-	-	-	-	-	3,767,515	-	-	-
32	Street Lighting	1,936,292	-	-	-	-	-	-	-	-	-	-	-	-	-	1,936,292	-	-
33	**Subtotal Distribution**	162,485,741	414,826	-	-	-	8,846,070	79,480,254	20,850,649	5,386,460	9,534,481	12,685,924	13,677,202	5,906,069	3,767,515	1,936,292	-	-
34	**Subtl Prod, Trans, & Dist**	1,810,868,610	653,980,306	585,966,319	228,646,073	108,768,851	20,210,608	79,480,254	20,850,649	5,386,460	9,534,481	12,685,924	13,677,202	5,906,069	3,767,515	1,936,292	-	60,071,608
35	General	181,051,933	77,692,186	43,635,390	16,590,227	7,095,667	2,545,291	11,272,397	2,957,172	763,942	1,352,241	1,799,199	1,939,788	837,636	829,285	274,617	6,807,361	4,659,534
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	1,515,071	1,515,071	-	0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	200,794	72,515	64,973	25,353	12,061	2,241	8,813	2,312	597	1,057	1,407	1,517	655	418	215	-	6,661
39	Software - General	3,755,096	1,356,122	1,215,085	474,130	225,548	41,910	164,814	43,237	11,170	19,771	26,306	28,362	12,247	7,812	4,015	-	124,567
40	**Total Plant**	1,997,391,503	734,616,199	630,881,767	245,735,783	116,102,126	22,800,049	90,926,278	23,853,369	6,162,169	10,907,551	14,512,835	15,646,869	6,756,607	4,605,030	2,215,139	6,807,361	64,862,370

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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**	

Schedule 2.3A
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NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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 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	146,667,150	65,435,497	81,231,652	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	155,736,648	69,481,851	86,254,797	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	71,597,675	31,943,278	39,654,398	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	245,540,111	109,547,634	135,992,477	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	19,348,707	8,632,419	10,716,288	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	104,354,922	46,557,912	57,797,011	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	3,094,994	1,380,831	1,714,164	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**746,340,207**	**332,979,421**	**413,360,786**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	63,362,456	49,207,283	14,155,173	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	10,743,412	10,743,412	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	2,081,952	2,081,952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**822,528,027**	**395,012,069**	**427,515,959**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																	
14	Lines	168,923,532	-	-	101,782,144	49,155,730	-	-	-	-	-	-	-	-	-	-	-	17,985,658
15	Lines - Hydraulic	47,282,890	21,095,245	26,187,645	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	66,668,364	-	-	40,251,794	15,788,536	-	-	-	-	-	-	-	-	-	-	-	10,628,033
17	Term Stns - Hydraulic	20,980,251	9,360,332	11,619,919	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	1,415,356	1,099,166	316,191	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	429,626	429,626	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	7,925,373	-	-	-	-	7,925,373	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**97,418,970**	**10,889,123**	**11,936,110**	**40,251,794**	**15,788,536**	**7,925,373**	-	-	-	-	-	-	-	-	-	-	**10,628,033**
22	**Subtotal Transmission**	**313,625,391**	**31,984,367**	**38,123,755**	**142,033,938**	**64,944,266**	**7,925,373**	-	-	-	-	-	-	-	-	-	-	**28,613,691**
	Distribution																	
23	Substations	3,912,384	144,305	-	-	-	3,768,079	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	2,988,107	-	-	-	-	-	2,252,884	287,008	-	-	261,310	186,906	-	-	-	-	-
25	Poles	55,142,293	-	-	-	-	-	31,891,435	10,898,984	-	-	5,644,806	6,707,067	-	-	-	-	-
26	Primary Conductor & Eqpt	6,912,321	-	-	-	-	-	6,131,228	781,092	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	2,401,161	-	-	-	-	-	2,401,161	-	-	-	-	-	-	-	-	-	-
28	Transformers	10,432,369	-	-	-	-	-	-	-	3,766,085	6,666,284	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	2,842,486	-	-	-	-	-	-	-	-	-	1,657,170	1,185,317	-	-	-	-	-
30	Services	2,549,244	-	-	-	-	-	-	-	-	-	-	-	2,549,244	-	-	-	-
31	Meters	2,230,055	-	-	-	-	-	-	-	-	-	-	-	-	2,230,055	-	-	-
32	Street Lighting	1,306,514	-	-	-	-	-	-	-	-	-	-	-	-	-	1,306,514	-	-
33	**Subtotal Distribution**	**90,716,935**	**144,305**	-	-	-	**3,768,079**	**42,676,708**	**11,967,084**	**3,766,085**	**6,666,284**	**7,563,286**	**8,079,290**	**2,549,244**	**2,230,055**	**1,306,514**	-	-
34	**Subtl Prod, Trans, & Dist**	**1,226,870,354**	**427,140,742**	**465,639,714**	**142,033,938**	**64,944,266**	**11,693,452**	**42,676,708**	**11,967,084**	**3,766,085**	**6,666,284**	**7,563,286**	**8,079,290**	**2,549,244**	**2,230,055**	**1,306,514**	-	**28,613,691**
35	General	61,979,648	26,596,426	14,937,737	5,679,345	2,429,065	871,331	3,858,888	1,012,331	261,521	462,914	615,921	664,049	286,749	283,890	94,010	2,330,369	1,595,102
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	1,515,071	1,515,071	-	0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	21,957	7,644	8,333	2,542	1,162	209	764	214	67	119	135	145	46	40	23	-	512
39	Software - General	3,860,360	1,344,003	1,465,140	446,911	204,348	36,794	134,283	37,655	11,850	20,976	23,798	25,422	8,021	7,017	4,111	-	90,033
40	**Total Net Book Value**	**1,294,247,390**	**456,603,886**	**482,050,924**	**148,162,736**	**67,578,841**	**12,601,786**	**46,670,643**	**13,017,284**	**4,039,524**	**7,150,292**	**8,203,140**	**8,768,906**	**2,844,059**	**2,521,001**	**1,404,659**	**2,330,369**	**30,299,338**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	11,574,317	5,163,877	6,410,439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Holyrood / Thermal	17,548,304	13,628,013	3,920,291	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Gas Turbine	1,040,944	1,040,944	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Diesel	226,064	226,064	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	2,496,334	1,326,628	1,169,706	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Production**	**32,885,963**	**21,385,526**	**11,500,437**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
8	Transmission Lines	3,744,074	278,451	345,869	1,741,738	976,489	-	-	-	-	-	-	-	-	-	-	-	401,728
9	Terminal Stations	5,087,316	649,180	596,860	2,156,051	646,887	328,822	-	-	-	-	-	-	-	-	-	-	709,517
10	Other	2,019,730	187,487	203,975	910,593	433,177	45,260	-	-	-	-	-	-	-	-	-	-	239,238
11	**Subtotal Transmission**	**10,851,120**	**1,115,118**	**1,146,503**	**4,808,382**	**2,056,553**	**374,082**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,350,483**
	Distribution																	
12	Other	6,524,248	17,052	-	-	-	363,625	3,267,103	857,084	221,415	391,923	521,466	562,213	242,774	-	79,593	-	-
13	Meters	240,353	-	-	-	-	-	-	-	-	-	-	-	-	240,353	-	-	-
14	**Subtotal Distribution**	**6,764,601**	**17,052**	**-**	**-**	**-**	**363,625**	**3,267,103**	**857,084**	**221,415**	**391,923**	**521,466**	**562,213**	**242,774**	**240,353**	**79,593**	**-**	**-**
15	**Subtl Prod, Trans, & Dist**	**50,501,684**	**22,517,695**	**12,646,940**	**4,808,382**	**2,056,553**	**737,707**	**3,267,103**	**857,084**	**221,415**	**391,923**	**521,466**	**562,213**	**242,774**	**240,353**	**79,593**	**-**	**1,350,483**
16	Customer Accounting	1,972,992	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,972,992	-
	Administrative & General:																	
	Plant-Related:																	
17	Production	5,659,715	3,007,745	2,651,970	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Prod - Gas Turb & Diesel	1,275,556	1,275,556	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission	4,424,868	410,751	446,873	1,994,947	949,013	99,156	-	-	-	-	-	-	-	-	-	-	524,128
20	Distribution	2,106,974	5,379	-	-	-	114,708	1,030,631	270,373	69,847	123,635	164,500	177,354	76,585	48,854	25,108	-	-
21	Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Prod, Trans, Distn and General Plant	406,146	149,375	128,282	49,967	23,608	4,636	18,489	4,850	1,253	2,218	2,951	3,182	1,374	936	450	1,384	13,189
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,251,650	148,825	90,789	405,306	192,807	35,826	140,889	36,961	9,548	16,901	22,488	24,245	10,469	6,678	3,432	-	106,485
24	Property Insurance	1,286,094	603,240	511,078	77,732	25,129	19,415	9,618	2,523	652	1,154	1,535	1,655	715	708	234	5,808	24,898
	Revenue-Related:																	
25	Municipal Tax	1,173,331	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	PUB Assessment	616,657	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	All Expense-Related	17,202,851	7,382,010	4,146,065	1,576,339	674,203	241,844	1,071,059	280,979	72,587	128,485	170,953	184,311	79,589	78,795	26,093	646,809	442,731
28	Prod, Trans, and Distn Expense-Related	1,547,450	689,977	387,522	147,336	63,016	22,604	100,109	26,262	6,785	12,009	15,979	17,227	7,439	7,365	2,439	-	41,381
29	**Subtotal Admin & General**	**36,951,292**	**13,672,858**	**8,362,580**	**4,251,628**	**1,927,777**	**538,190**	**2,370,795**	**621,948**	**160,671**	**284,402**	**378,405**	**407,974**	**176,171**	**143,336**	**57,757**	**654,001**	**1,152,811**
30	**Total Operating & Maintenance Expenses**	**89,425,968**	**36,190,554**	**21,009,520**	**9,060,010**	**3,984,329**	**1,275,897**	**5,637,899**	**1,479,032**	**382,086**	**676,324**	**899,871**	**970,187**	**418,945**	**383,690**	**137,350**	**2,626,994**	**2,503,294**

Schedule 2.2.1
Page 2 of 2

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	1,173,331	-	Revenue-related
26	PUB Assessment	-	616,657	Revenue-related
27	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 15, 16
28	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L 15
29	**Subtotal Admin & General**	**1,173,331**	**616,657**	
30	**Total Operating & Maintenance Expenses**	**1,173,331**	**616,657**	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	3,519,191	1,570,086	1,949,105	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	3,001,997	1,339,340	1,662,657	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	1,348,883	601,804	747,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	5,488,067	2,448,499	3,039,568	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	448,265	199,993	248,271	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	2,413,843	1,076,935	1,336,908	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	66,890	29,843	37,047	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**16,287,136**	**7,266,500**	**9,020,636**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	9,145,639	7,102,503	2,043,136	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	420,168	420,168	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	73,383	73,383	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**25,926,325**	**14,862,554**	**11,063,771**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																	
14	Lines	5,527,830	-	-	3,226,595	1,701,150	-	-	-	-	-	-	-	-	-	-	-	600,084
15	Lines - Hydraulic	1,381,675	616,434	765,241	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	2,560,560	-	-	1,522,272	677,341	-	-	-	-	-	-	-	-	-	-	-	360,947
17	Term Stns - Hydraulic	736,188	328,450	407,738	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	54,165	42,065	12,101	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	14,370	14,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	316,612	-	-	-	-	316,612	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**3,681,896**	**384,885**	**419,838**	**1,522,272**	**677,341**	**316,612**	-	-	-	-	-	-	-	-	-	-	**360,947**
22	**Subtotal Transmission**	**10,591,402**	**1,001,319**	**1,185,080**	**4,748,867**	**2,378,492**	**316,612**	-	-	-	-	-	-	-	-	-	-	**961,032**
	Distribution																	
23	Substations	146,190	4,515	-	-	-	141,675	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	63,361	-	-	-	-	-	47,771	6,086	-	-	5,541	3,963	-	-	-	-	-
25	Poles	1,589,329	-	-	-	-	-	919,185	314,134	-	-	162,696	193,313	-	-	-	-	-
26	Primary Conductor & Eqpt	223,599	-	-	-	-	-	198,332	25,267	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	94,774	-	-	-	-	-	94,774	-	-	-	-	-	-	-	-	-	-
28	Transformers	489,154	-	-	-	-	-	-	-	176,585	312,570	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	48,193	-	-	-	-	-	-	-	-	-	28,097	20,097	-	-	-	-	-
30	Services	47,940	-	-	-	-	-	-	-	-	-	-	-	47,940	-	-	-	-
31	Meters	181,911	-	-	-	-	-	-	-	-	-	-	-	-	181,911	-	-	-
32	Street Lighting	118,055	-	-	-	-	-	-	-	-	-	-	-	-	-	118,055	-	-
33	**Subtotal Distribution**	**3,002,504**	**4,515**	-	-	-	**141,675**	**1,260,062**	**345,486**	**176,585**	**312,570**	**196,334**	**217,373**	**47,940**	**181,911**	**118,055**	-	-
34	**Subttl Prod, Trans, & Dist**	**39,520,231**	**15,868,388**	**12,248,851**	**4,748,867**	**2,378,492**	**458,287**	**1,260,062**	**345,486**	**176,585**	**312,570**	**196,334**	**217,373**	**47,940**	**181,911**	**118,055**	-	**961,032**
35	General	6,098,194	2,616,829	1,469,728	558,792	238,996	85,731	379,677	99,604	25,731	45,546	60,601	65,336	28,213	27,932	9,250	229,286	156,942
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	513,937	513,937	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	18,820	7,557	5,833	2,261	1,133	218	600	165	84	149	93	104	23	87	56	-	458
39	Software - General	580,010	232,889	179,768	69,696	34,907	6,726	18,493	5,070	2,592	4,587	2,881	3,190	704	2,670	1,733	-	14,104
40	**Total Deprecn Expense**	**46,731,192**	**19,239,600**	**13,904,180**	**5,379,617**	**2,653,528**	**550,962**	**1,658,832**	**450,325**	**204,992**	**362,852**	**259,909**	**286,003**	**76,879**	**212,599**	**129,093**	**229,286**	**1,132,536**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	1,294,247,390	456,603,886	482,050,924	148,162,736	67,578,841	12,601,786	46,670,643	13,017,284	4,039,524	7,150,292	8,203,140	8,768,906	2,844,059	2,521,001	1,404,659	2,330,369	30,299,338
2	Cash Working Capital	4,871,110	1,718,503	1,814,277	557,634	254,344	47,429	175,653	48,993	15,203	26,911	30,874	33,003	10,704	9,488	5,287	8,771	114,036
3	Fuel Inventory - No. 6 Fuel	45,130,957	-	45,130,957	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	94,498	94,498	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	2,121,588	2,121,588	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	21,993,318	8,088,874	6,946,652	2,705,802	1,278,403	251,052	1,001,191	262,650	67,852	120,103	159,801	172,288	74,397	50,706	24,391	74,956	714,201
7	Deferred Charges: Holyrood	-	-	-														
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	59,750,587	21,079,703	22,254,498	6,840,122	3,119,864	581,778	2,154,610	600,960	186,490	330,102	378,708	404,828	131,300	116,385	64,848	107,584	1,398,808
9	Total Rate Base	1,428,209,448	489,707,051	558,197,308	158,266,295	72,231,452	13,482,044	50,002,096	13,929,886	4,309,069	7,627,409	8,772,524	9,379,025	3,060,460	2,697,581	1,499,184	2,521,680	32,526,384
10	Less: Rural Asset Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Rate Base Available for Equity Return	1,428,209,448	489,707,051	558,197,308	158,266,295	72,231,452	13,482,044	50,002,096	13,929,886	4,309,069	7,627,409	8,772,524	9,379,025	3,060,460	2,697,581	1,499,184	2,521,680	32,526,384
12	Return on Debt	80,235,295	27,511,224	31,358,934	8,891,233	4,057,886	757,407	2,809,065	782,566	242,079	428,500	492,831	526,904	171,933	151,547	84,223	141,665	1,827,298
13	Return on Equity	31,575,197	10,826,561	12,340,760	3,498,989	1,596,910	298,064	1,105,458	307,965	95,266	168,629	193,945	207,354	67,661	59,639	33,144	55,750	719,101
14	Return on Rate Base	111,810,492	38,337,785	43,699,694	12,390,222	5,654,797	1,055,471	3,914,523	1,090,532	337,345	597,128	686,776	734,257	239,595	211,186	117,367	197,415	2,546,399

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	N/A
11	Rate Base Available for Equity Return	
12	Return on Debt	L.9 x Sch.1.1,p2,L.14
13	Return on Equity	L.11 x Sch.1.1,p2,L.17
14	Return on Rate Base	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	-	1,175,961	5,794,481	1,175,507	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Industrial - Firm	-	71,073	423,014	68,936	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	-	25,803	123,003	25,027	25,027	23,790	23,790	11,686	21,952	11,686	21,952	11,686	11,686	11,686	-	11,686	-
5	1.12 Domestic All Electric	-	36,339	157,509	35,246	35,246	33,504	33,504	8,001	30,916	8,001	30,916	8,001	8,001	8,001	-	8,001	-
6	1.3 Special	-	103	390	100	100	95	95	1	88	1	88	1	1	1	-	1	-
7	2.1 GS 0-10 kW	-	2,697	15,497	2,616	2,616	2,487	2,487	1,997	2,295	1,997	2,295	1,997	3,749	3,749	-	1,997	-
8	2.2 GS 10-100 kW	-	13,904	72,822	13,486	13,486	12,819	12,819	904	11,828	904	11,828	904	4,312	4,312	-	904	-
9	2.3 GS 110-1,000 kVa	-	9,480	55,411	9,195	9,195	8,741	8,741	84	7,383	84	7,383	84	707	707	-	84	-
10	2.4 GS Over 1,000 kVa	-	4,826	35,393	4,683	4,683	4,451	4,451	10	4,107	10	4,107	10	84	84	-	10	-
11	4.1 Street and Area Lighting	-	811	3,281	787	787	748	748	910	690	910	690	910	-	-	1	910	-
12	**Subtotal Rural**	-	**93,966**	**463,306**	**91,141**	**91,141**	**86,635**	**86,635**	**23,593**	**79,259**	**23,593**	**79,259**	**23,593**	**28,541**	**28,541**	**1**	**23,593**	-
13	**Total**	-	**1,341,001**	**6,680,800**	**1,335,583**	**91,141**	**86,635**	**86,635**	**23,593**	**79,259**	**23,593**	**79,259**	**23,593**	**28,541**	**28,541**	**1**	**23,593**	-
	Ratios Excluding Return on Equity																	
14	Newfoundland Power	-	0.8769	0.8673	0.8801	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Industrial - Firm	-	0.0530	0.0633	0.0516	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	-	0.0192	0.0184	0.0187	0.2746	0.2746	0.2746	0.4953	0.2770	0.4953	0.2770	0.4953	0.4094	0.4094	-	0.4953	-
18	1.12 Domestic All Electric	-	0.0271	0.0236	0.0264	0.3867	0.3867	0.3867	0.3391	0.3901	0.3391	0.3901	0.3391	0.2803	0.2803	-	0.3391	-
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	-	0.0020	0.0023	0.0020	0.0287	0.0287	0.0287	0.0846	0.0290	0.0846	0.0290	0.0846	0.1314	0.1314	-	0.0846	-
21	2.2 GS 10-100 kW	-	0.0104	0.0109	0.0101	0.1480	0.1480	0.1480	0.0383	0.1492	0.0383	0.1492	0.0383	0.1511	0.1511	-	0.0383	-
22	2.3 GS 110-1,000 kVa	-	0.0071	0.0083	0.0069	0.1009	0.1009	0.1009	0.0036	0.0932	0.0036	0.0932	0.0036	0.0248	0.0248	-	0.0036	-
23	2.4 GS Over 1,000 kVa	-	0.0036	0.0053	0.0035	0.0514	0.0514	0.0514	0.0004	0.0518	0.0004	0.0518	0.0004	0.0029	0.0029	-	0.0004	-
24	4.1 Street and Area Lighting	-	0.0006	0.0005	0.0006	0.0086	0.0086	0.0086	0.0386	0.0087	0.0386	0.0087	0.0386	-	-	1.0000	0.0386	-
25	**Subtotal Rural**	-	**0.0701**	**0.0693**	**0.0682**	**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**	-

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NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	-	443,269,708
2	Industrial - Firm	-	17,320,404
3	Industrial - Non-Firm	-	-
	Rural		
4	1.1 Domestic	13,017,786	13,017,786
5	1.12 Domestic All Electric	16,084,681	16,084,681
6	1.3 Special	18,312	18,312
7	2.1 GS 0-10 kW	2,329,848	2,329,848
8	2.2 GS 10-100 kW	6,891,578	6,891,578
9	2.3 GS 110-1,000 kVa	6,074,116	6,074,116
10	2.4 GS Over 1,000 kVa	2,854,933	2,854,933
11	4.1 Street and Area Lighting	993,375	993,375
12	**Subtotal Rural**	**48,264,628**	**48,264,628**
13	**Total**	**48,264,628**	**508,854,740**
	Ratios Excluding Return on Equity		
14	Newfoundland Power	-	0.8711
15	Industrial - Firm	-	0.0340
16	Industrial - Non-Firm	-	-
	Rural		
17	1.1 Domestic	0.2697	0.0256
18	1.12 Domestic All Electric	0.3333	0.0316
19	1.3 Special	0.0004	0.0000
20	2.1 GS 0-10 kW	0.0483	0.0046
21	2.2 GS 10-100 kW	0.1428	0.0135
22	2.3 GS 110-1,000 kVa	0.1259	0.0119
23	2.4 GS Over 1,000 kVa	0.0592	0.0056
24	4.1 Street and Area Lighting	0.0206	0.0020
25	**Subtotal Rural**	**1.0000**	**0.0948**
26	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	314,627,389	69,592,303	229,416,527	12,758,124	-	-	-	-	-	-	-	-	-	-	-	-	2,326,654
2	Industrial - Firm	23,039,537	4,206,059	16,748,067	748,183	-	-	-	-	-	-	-	-	-	-	-	-	1,316,371
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	15,543,987	1,527,027	4,869,956	271,631	2,011,740	502,086	1,821,089	843,372	162,791	515,314	288,786	553,222	202,813	242,344	-	1,401,675	-
5	1.12 Domestic All Electric	18,491,420	2,150,519	6,236,123	382,539	2,833,143	707,091	2,564,648	577,427	229,259	352,818	406,698	378,772	138,859	165,925	-	959,678	-
6	1.3 Special	42,567	6,105	15,452	1,086	8,043	2,007	7,281	72	651	44	1,155	47	17	21	-	120	-
7	2.1 GS 0-10 kW	2,070,097	159,625	613,569	28,394	210,293	52,485	190,364	144,122	17,017	88,061	30,188	94,539	65,070	77,753	-	239,530	-
8	2.2 GS 10-100 kW	7,026,919	822,832	2,883,192	146,367	1,084,018	270,547	981,286	65,241	87,710	39,863	155,595	42,796	74,839	89,426	-	108,430	-
9	2.3 GS 110-1,000 kVa	4,804,041	561,041	2,193,836	99,799	739,128	184,470	669,081	6,062	54,752	3,704	97,129	3,977	12,274	14,667	-	10,075	-
10	2.4 GS Over 1,000 kVa	2,711,824	285,706	1,401,300	50,822	376,396	93,940	340,725	722	30,458	441	54,032	473	1,461	1,746	-	1,199	-
11	4.1 Street and Area Lighting	886,743	47,997	129,887	8,538	63,232	15,781	57,240	65,674	5,117	40,128	9,077	43,080	-	-	266,649	109,150	-
12	**Subtotal Rural**	**51,577,599**	**5,560,852**	**18,343,316**	**989,176**	**7,325,993**	**1,828,408**	**6,631,714**	**1,702,693**	**587,754**	**1,040,374**	**1,042,659**	**1,116,906**	**495,334**	**591,882**	**266,649**	**2,829,857**	**-**
13	**Total**	**389,244,525**	**79,359,215**	**264,507,910**	**14,495,483**	**7,325,993**	**1,828,408**	**6,631,714**	**1,702,693**	**587,754**	**1,040,374**	**1,042,659**	**1,116,906**	**495,334**	**591,882**	**266,649**	**2,829,857**	**3,643,024**
	Allocated Return on Debt																	
14	Newfoundland Power	60,634,027	24,125,357	27,198,649	7,825,572	-	-	-	-	-	-	-	-	-	-	-	-	1,484,448
15	Industrial - Firm	4,245,451	1,458,102	1,985,580	458,920	-	-	-	-	-	-	-	-	-	-	-	-	342,849
16	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	4,634,027	529,370	577,361	166,613	1,114,308	207,986	771,378	387,618	67,049	212,243	136,500	260,984	70,398	62,051	-	70,169	-
18	1.12 Domestic All Electric	5,682,786	745,514	739,328	234,642	1,569,285	292,908	1,086,335	265,389	94,425	145,315	192,233	178,687	48,199	42,484	-	48,042	-
19	1.3 Special	13,891	2,117	1,832	666	4,455	832	3,084	33	268	18	546	22	6	5	-	6	-
20	2.1 GS 0-10 kW	587,224	55,337	72,742	17,417	116,482	21,741	80,634	66,239	7,009	36,270	14,269	44,599	22,586	19,908	-	11,991	-
21	2.2 GS 10-100 kW	2,075,577	285,249	341,819	89,779	600,440	112,073	415,654	29,985	36,125	16,419	73,545	20,189	25,977	22,897	-	5,428	-
22	2.3 GS 110-1,000 kVa	1,368,200	194,494	260,092	61,215	409,405	76,416	283,410	2,786	22,551	1,526	45,910	1,876	4,260	3,755	-	504	-
23	2.4 GS Over 1,000 kVa	727,910	99,045	166,132	31,173	208,487	38,914	144,324	332	12,545	182	25,539	223	507	447	-	60	-
24	4.1 Street and Area Lighting	266,202	16,639	15,399	5,237	35,024	6,537	24,246	30,184	2,107	16,528	4,290	20,323	-	-	84,223	5,464	-
25	**Subtotal Rural**	**15,355,817**	**1,927,764**	**2,174,706**	**606,741**	**4,057,886**	**757,407**	**2,809,065**	**782,566**	**242,079**	**428,500**	**492,831**	**526,904**	**171,933**	**151,547**	**84,223**	**141,665**	**-**
26	**Total**	**80,235,295**	**27,511,224**	**31,358,934**	**8,891,233**	**4,057,886**	**757,407**	**2,809,065**	**782,566**	**242,079**	**428,500**	**492,831**	**526,904**	**171,933**	**151,547**	**84,223**	**141,665**	**1,827,298**
	Allocated Return on Equity																	
27	Newfoundland Power	23,861,461	9,494,113	10,703,553	3,079,617	-	-	-	-	-	-	-	-	-	-	-	-	584,179
28	Industrial - Firm	1,670,723	573,811	781,390	180,600	-	-	-	-	-	-	-	-	-	-	-	-	134,922
29	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
30	1.1 Domestic	1,823,640	208,324	227,210	65,568	438,516	81,849	303,562	152,540	26,386	83,525	53,717	102,706	27,704	24,419	-	27,614	-
31	1.12 Domestic All Electric	2,236,361	293,384	290,950	92,339	617,565	115,269	427,508	104,439	37,159	57,186	75,650	70,319	18,968	16,719	-	18,906	-
32	1.3 Special	5,466	833	721	262	1,753	327	1,214	13	105	7	215	9	2	2	-	2	-
33	2.1 GS 0-10 kW	231,092	21,777	28,626	6,854	45,839	8,556	31,732	26,067	2,758	14,273	5,615	17,551	8,888	7,835	-	4,719	-
34	2.2 GS 10-100 kW	816,807	112,255	134,517	35,331	236,293	44,104	163,573	11,800	14,216	6,461	28,942	7,945	10,223	9,011	-	2,136	-
35	2.3 GS 110-1,000 kVa	538,431	76,540	102,355	24,090	161,114	30,072	111,531	1,096	8,875	600	18,067	738	1,677	1,478	-	198	-
36	2.4 GS Over 1,000 kVa	286,456	38,977	65,378	12,268	82,046	15,314	56,796	131	4,937	71	10,050	88	200	176	-	24	-
37	4.1 Street and Area Lighting	104,759	6,548	6,060	2,061	13,783	2,573	9,541	11,878	829	6,504	1,688	7,998	-	-	33,144	2,150	-
38	**Subtotal Rural**	**6,043,013**	**758,638**	**855,817**	**238,772**	**1,596,910**	**298,064**	**1,105,458**	**307,965**	**95,266**	**168,629**	**193,945**	**207,354**	**67,661**	**59,639**	**33,144**	**55,750**	**-**
39	**Total**	**31,575,197**	**10,826,561**	**12,340,760**	**3,498,989**	**1,596,910**	**298,064**	**1,105,458**	**307,965**	**95,266**	**168,629**	**193,945**	**207,354**	**67,661**	**59,639**	**33,144**	**55,750**	**719,101**

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NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	-	533,781
2	Industrial - Firm	-	20,857
3	Industrial - Non-Firm	-	-
	Rural		
4	1.1 Domestic	314,466	15,676
5	1.12 Domestic All Electric	388,552	19,369
6	1.3 Special	442	22
7	2.1 GS 0-10 kW	56,281	2,806
8	2.2 GS 10-100 kW	166,478	8,299
9	2.3 GS 110-1,000 kVa	146,730	7,314
10	2.4 GS Over 1,000 kVa	68,966	3,438
11	4.1 Street and Area Lighting	23,997	1,196
12	**Subtotal Rural**	**1,165,913**	**58,120**
13	**Total**	**1,165,913**	**612,758**
	Allocated Return on Debt		
14	Newfoundland Power	-	-
15	Industrial - Firm	-	-
16	Industrial - Non-Firm	-	-
	Rural		
17	1.1 Domestic	-	-
18	1.12 Domestic All Electric	-	-
19	1.3 Special	-	-
20	2.1 GS 0-10 kW	-	-
21	2.2 GS 10-100 kW	-	-
22	2.3 GS 110-1,000 kVa	-	-
23	2.4 GS Over 1,000 kVa	-	-
24	4.1 Street and Area Lighting	-	-
25	**Subtotal Rural**	-	-
26	**Total**	-	-
	Allocated Return on Equity		
27	Newfoundland Power	-	-
28	Industrial - Firm	-	-
29	Industrial - Non-Firm	-	-
	Rural		
30	1.1 Domestic	-	-
31	1.12 Domestic All Electric	-	-
32	1.3 Special	-	-
33	2.1 GS 0-10 kW	-	-
34	2.2 GS 10-100 kW	-	-
35	2.3 GS 110-1,000 kVa	-	-
36	2.4 GS Over 1,000 kVa	-	-
37	4.1 Street and Area Lighting	-	-
38	**Subtotal Rural**	-	-
39	**Total**	-	-

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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 ($)	17 Distribution Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Total Revenue Requiremt																	
40	Newfoundland Power	399,122,877	103,211,773	267,318,728	23,663,313	-	-	-	-	-	-	-	-	-	-	-	-	4,395,281
41	Industrial - Firm	28,955,711	6,237,972	19,515,036	1,387,703	-	-	-	-	-	-	-	-	-	-	-	-	1,794,142
42	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
43	1.1 Domestic	22,001,654	2,264,721	5,674,528	503,811	3,564,564	791,922	2,896,029	1,383,530	256,225	811,082	479,002	916,912	300,914	328,813	-	1,499,458	-
44	1.12 Domestic All Electric	26,410,568	3,189,418	7,266,401	709,520	5,019,993	1,115,268	4,078,491	947,255	360,843	555,320	674,581	627,778	206,025	225,127	-	1,026,627	-
45	1.3 Special	61,924	9,055	18,005	2,014	14,252	3,166	11,579	118	1,024	69	1,915	78	26	28	-	128	-
46	2.1 GS 0-10 kW	2,888,414	236,738	714,938	52,665	372,615	82,782	302,731	236,429	26,784	138,604	50,072	156,689	96,545	105,496	-	256,240	-
47	2.2 GS 10-100 kW	9,919,304	1,220,336	3,359,528	271,477	1,920,751	426,724	1,560,513	107,026	138,051	62,743	258,081	70,930	111,039	121,334	-	115,994	-
48	2.3 GS 110-1,000 kVa	6,710,671	832,075	2,556,283	185,104	1,309,646	290,958	1,064,022	9,945	86,178	5,830	161,106	6,591	18,211	19,900	-	10,778	-
49	2.4 GS Over 1,000 kVa	3,726,191	423,728	1,632,810	94,263	666,928	148,168	541,846	1,184	47,940	694	89,621	785	2,168	2,369	-	1,283	-
50	4.1 Street and Area Lighting	1,257,704	71,184	151,346	15,836	112,040	24,891	91,027	107,737	8,054	63,160	15,056	71,401	-	-	384,016	116,764	-
51	**Subtotal Rural**	72,976,430	8,247,254	21,373,839	1,834,689	12,980,790	2,883,879	10,546,237	2,793,224	925,099	1,637,502	1,729,435	1,851,163	734,928	803,068	384,016	3,027,273	-
52	**Total**	501,055,017	117,697,000	308,207,603	26,885,705	12,980,790	2,883,879	10,546,237	2,793,224	925,099	1,637,502	1,729,435	1,851,163	734,928	803,068	384,016	3,027,273	6,189,423
	Re-classification of Revenue-Related																	
53	Newfoundland Power	-	138,219	357,987	31,689	-	-	-	-	-	-	-	-	-	-	-	-	5,886
54	Industrial - Firm	-	4,497	14,067	1,000	-	-	-	-	-	-	-	-	-	-	-	-	1,293
55	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
56	1.1 Domestic	0	34,501	86,445	7,675	54,302	12,064	44,118	21,077	3,903	12,356	7,297	13,968	4,584	5,009	-	22,843	-
57	1.12 Domestic All Electric	0	50,035	113,993	11,131	78,752	17,496	63,982	14,860	5,661	8,712	10,583	9,848	3,232	3,532	-	16,105	-
58	1.3 Special	(0)	68	136	15	108	24	87	1	8	1	14	1	0	0	-	1	-
59	2.1 GS 0-10 kW	(0)	4,944	14,931	1,100	7,782	1,729	6,322	4,938	559	2,895	1,046	3,272	2,016	2,203	-	5,351	-
60	2.2 GS 10-100 kW	0	21,888	60,256	4,869	34,450	7,654	27,989	1,920	2,476	1,125	4,629	1,272	1,992	2,176	-	2,080	-
61	2.3 GS 110-1,000 kVa	(0)	19,549	60,059	4,349	30,770	6,836	24,999	234	2,025	137	3,785	155	428	468	-	253	-
62	2.4 GS Over 1,000 kVa	0	8,397	32,356	1,868	13,216	2,936	10,737	23	950	14	1,776	16	43	47	-	25	-
63	4.1 Street and Area Lighting	0	1,455	3,094	324	2,290	509	1,861	2,202	165	1,291	308	1,459	-	-	7,849	2,387	-
64	**Subtotal Rural**	0	140,836	371,269	31,330	221,669	49,247	180,095	45,254	15,747	26,530	29,438	29,991	12,295	13,435	7,849	49,046	-
65	**Total**	0	283,551	743,323	64,020	221,669	49,247	180,095	45,254	15,747	26,530	29,438	29,991	12,295	13,435	7,849	49,046	7,179
	Total Allocated Revenue Requirement																	
66	Newfoundland Power	399,122,877	103,349,992	267,676,715	23,695,003	-	-	-	-	-	-	-	-	-	-	-	-	4,401,167
67	Industrial - Firm	28,955,711	6,242,469	19,529,103	1,388,703	-	-	-	-	-	-	-	-	-	-	-	-	1,795,436
68	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
69	1.1 Domestic	22,001,654	2,299,222	5,760,973	511,486	3,618,867	803,986	2,940,147	1,404,606	260,128	823,438	486,300	930,880	305,498	333,823	-	1,522,300	-
70	1.12 Domestic All Electric	26,410,568	3,239,452	7,380,394	720,650	5,098,745	1,132,764	4,142,473	962,115	366,504	564,031	685,164	637,626	209,258	228,659	-	1,042,732	-
71	1.3 Special	61,924	9,123	18,141	2,030	14,360	3,190	11,667	119	1,032	70	1,930	79	26	28	-	129	-
72	2.1 GS 0-10 kW	2,888,414	241,682	729,868	53,765	380,396	84,511	309,053	241,366	27,343	141,499	51,117	159,962	98,561	107,699	-	261,591	-
73	2.2 GS 10-100 kW	9,919,304	1,242,223	3,419,784	276,346	1,955,201	434,378	1,588,502	108,946	140,527	63,869	262,710	72,202	113,030	123,510	-	118,075	-
74	2.3 GS 110-1,000 kVa	6,710,671	851,624	2,616,342	189,453	1,340,416	297,794	1,089,020	10,179	88,203	5,967	164,891	6,746	18,639	20,367	-	11,031	-
75	2.4 GS Over 1,000 kVa	3,726,191	432,125	1,665,166	96,131	680,144	151,104	552,583	1,207	48,890	708	91,397	800	2,211	2,416	-	1,309	-
76	4.1 Street and Area Lighting	1,257,704	72,639	154,440	16,159	114,330	25,400	92,887	109,939	8,218	64,451	15,364	72,860	-	-	391,866	119,151	-
77	**Subtotal Rural**	72,976,430	8,388,090	21,745,108	1,866,019	13,202,459	2,933,127	10,726,332	2,838,478	940,846	1,664,032	1,758,873	1,881,155	747,223	816,503	391,866	3,076,319	-
78	**Total**	501,055,017	117,980,551	308,950,927	26,949,726	13,202,459	2,933,127	10,726,332	2,838,478	940,846	1,664,032	1,758,873	1,881,155	747,223	816,503	391,866	3,076,319	6,196,602

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	-	533,781	
41	Industrial - Firm	-	20,857	
42	Industrial - Non-Firm	-	-	
	Rural			
43	1.1 Domestic	314,466	15,676	
44	1.12 Domestic All Electric	388,552	19,369	
45	1.3 Special	442	22	
46	2.1 GS 0-10 kW	56,281	2,806	
47	2.2 GS 10-100 kW	166,478	8,299	
48	2.3 GS 110-1,000 kVa	146,730	7,314	
49	2.4 GS Over 1,000 kVa	68,966	3,438	
50	4.1 Street and Area Lighting	23,997	1,196	
51	**Subtotal Rural**	1,165,913	58,120	
52	**Total**	1,165,913	612,758	
	Re-classification of Revenue-Related			
53	Newfoundland Power	-	(533,781)	Re-classification to demand, energy and customer is based on rate class revenue
54	Industrial - Firm	-	(20,857)	requirements excluding revenue-related items.
55	Industrial - Non-Firm	-	-	
	Rural			
56	1.1 Domestic	(314,466)	(15,676)	
57	1.12 Domestic All Electric	(388,552)	(19,369)	
58	1.3 Special	(442)	(22)	
59	2.1 GS 0-10 kW	(56,281)	(2,806)	
60	2.2 GS 10-100 kW	(166,478)	(8,299)	
61	2.3 GS 110-1,000 kVa	(146,730)	(7,314)	
62	2.4 GS Over 1,000 kVa	(68,966)	(3,438)	
63	4.1 Street and Area Lighting	(23,997)	(1,196)	
64	**Subtotal Rural**	(1,165,913)	(58,120)	
65	**Total**	(1,165,913)	(612,758)	
	Total Allocated Revenue Requirement			
66	Newfoundland Power	-	-	
67	Industrial - Firm	-	-	
68	Industrial - Non-Firm	-	-	
	Rural			
69	1.1 Domestic	-	-	
70	1.12 Domestic All Electric	-	-	
71	1.3 Special	-	-	
72	2.1 GS 0-10 kW	-	-	
73	2.2 GS 10-100 kW	-	-	
74	2.3 GS 110-1,000 kVa	-	-	
75	2.4 GS Over 1,000 kVa	-	-	
76	4.1 Street and Area Lighting	-	-	
77	**Subtotal Rural**	-	-	
78	**Total**	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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		24,461,333	11,250,747	35,712,080	35,712,080	-	-	-	744,179	35,712,080	35,712,080	23,245,006	-	23,245,006	23,245,006	-	-
	Industrial																	
2	Vale		6,554,033	4,483,533	11,037,566	11,037,566	-	-	-	247,748	11,037,566	11,037,566	346,005	-	346,005	346,005	-	-
3	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Corner Brook P& P - CB		-	6,734,904	6,734,904	6,734,904	-	-	-	221,690	6,734,904	6,734,904	4,700,096	-	4,700,096	4,700,096	-	-
5	Corner Brook P& P - DL		-	19,788	19,788	19,788	-	-	-	651	19,788	19,788	13,279	-	13,279	13,279	-	-
6	North Atlantic Refining Limited		-	1,122,955	1,122,955	1,122,955	-	-	-	36,964	1,122,955	1,122,955	309,305	-	309,305	309,305	-	-
7	Teck Resources		4,534,363	909,953	5,444,316	5,444,316	-	-	-	99,251	5,444,316	5,444,316	0	-	0	0	-	-
8	**Subtotal Industrial**		**11,088,396**	**13,271,133**	**24,359,528**	**24,359,528**	**-**	**-**	**-**	**606,304**	**24,359,528**	**24,359,528**	**5,368,685**	**-**	**5,368,685**	**5,368,685**	**-**	**-**
9	**Total**		**35,549,729**	**24,521,880**	**60,071,608**	**60,071,608**	**-**	**-**	**-**	**1,350,483**	**60,071,608**	**60,071,608**	**28,613,691**	**-**	**28,613,691**	**28,613,691**	**-**	**-**
10	**Basis of Allocation - Ratios**																	
11	Newfoundland Power		0.6881	0.4588	0.5945	0.5945	-	-	-	0.5510	0.5945	0.5945	0.8124	-	0.8124	0.8124	-	-
	Industrial																	
12	Vale		0.1844	0.1828	0.1837	0.1837	-	-	-	0.1835	0.1837	0.1837	0.0121	-	0.0121	0.0121	-	-
13	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Corner Brook P& P - CB		-	0.2746	0.1121	0.1121	-	-	-	0.1642	0.1121	0.1121	0.1643	-	0.1643	0.1643	-	-
15	Corner Brook P& P - DL		-	0.0008	0.0003	0.0003	-	-	-	0.0005	0.0003	0.0003	0.0005	-	0.0005	0.0005	-	-
16	North Atlantic Refining Ltd.		-	0.0458	0.0187	0.0187	-	-	-	0.0274	0.0187	0.0187	0.0108	-	0.0108	0.0108	-	-
17	Teck Resources		0.1275	0.0371	0.0906	0.0906	-	-	-	0.0735	0.0906	0.0906	0.0000	-	0.0000	0.0000	-	-
18	**Subtotal Industrial**		**0.3119**	**0.5412**	**0.4055**	**0.4055**	**-**	**-**	**-**	**0.4490**	**0.4055**	**0.4055**	**0.1876**	**-**	**0.1876**	**0.1876**	**-**	**-**
19	**Total**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**	**-**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**	**1.0000**	**1.0000**	**-**	**-**
	Amounts Allocated																	
20	Newfoundland Power	4,401,167	276,424	325,530	685,337	142,225	596,025	197,200	-	94,507	(310)	(9,409)	19,126	2,326,654	1,484,448	584,179	4,395,281	5,886
	Industrial																	
21	Vale	533,724	74,063	129,727	211,818	43,958	4,059	10,180	-	31,463	(96)	(2,908)	285	502,548	22,096	8,696	533,340	384
22	Abitibi Consolidated - GF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Corner Brook P& P - CB	941,708	-	194,868	129,247	26,822	-	141,633	-	28,154	(59)	(1,774)	3,867	522,757	300,153	118,120	941,030	678
24	Corner Brook P& P - DL	3,246	-	573	380	79	-	943	-	83	(0)	(5)	11	2,062	848	334	3,244	2
25	North Atlantic Refining Ltd.	101,748	-	32,492	21,550	4,472	-	10,992	-	4,694	(10)	(296)	254	74,149	19,753	7,773	101,675	73
26	Teck Resources	215,009	51,240	26,329	104,480	21,682	-	-	-	12,604	(47)	(1,434)	0	214,854	0	0	214,854	155
27	**Subtotal Industrial**	**1,795,436**	**125,304**	**383,988**	**467,474**	**97,013**	**4,059**	**163,748**	**-**	**76,998**	**(212)**	**(6,418)**	**4,417**	**1,316,371**	**342,849**	**134,922**	**1,794,142**	**1,293**
28	**Total**	**6,196,602**	**401,728**	**709,517**	**1,152,811**	**239,238**	**600,084**	**360,947**	**-**	**171,505**	**(522)**	**(15,826)**	**23,543**	**3,643,024**	**1,827,298**	**719,101**	**6,189,423**	**7,179**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	5,339,758	1,782,833	2,285,143	-	13,740	455,607	139,662	50,421	89,249	95,206	99,970	80,783	27,632	16,109	166,932	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	2,558,555	-	2,558,555	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	244,656	-	244,656	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	479,097	168,742	216,583	-	1,707	31,376	9,787	6,891	12,198	5,768	6,386	3,699	6,601	3,838	5,521	-
	Expense Credits																
8	Sundry	(29,141)	(9,730)	(12,471)	-	(75)	(2,486)	(762)	(275)	(487)	(520)	(546)	(441)	(151)	(88)	(911)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(4,618)	(1,542)	(1,976)	-	(12)	(394)	(121)	(44)	(77)	(82)	(86)	(70)	(24)	(14)	(144)	-
12	Pole Attachments	(23,664)	-	-	-	-	(13,686)	(4,677)	-	-	(2,422)	(2,878)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(228)	-	-	-	-	-	-	-	-	-	-	-	-	-	(228)	-
16	Meter Test Revenues	(132)	-	-	-	-	-	-	-	-	-	-	-	(132)	-	-	-
17	**Total Expense Credits**	(57,783)	(11,271)	(14,447)	-	(87)	(16,566)	(5,560)	(319)	(564)	(3,024)	(3,510)	(511)	(307)	(102)	(1,283)	-
18	**Subtotal Expenses**	8,564,283	1,940,304	5,290,491	-	15,360	470,417	143,889	56,994	100,883	97,949	102,846	83,971	33,927	19,844	171,169	-
19	Disposal Gain / Loss	141,781	47,247	60,282	-	567	13,654	4,141	2,028	3,589	2,445	2,686	2,711	1,173	626	632	-
20	**Subtotal Revenue Requirement Ex. Return**	8,706,064	1,987,551	5,350,773	-	15,927	484,071	148,029	59,021	104,473	100,394	105,532	86,682	35,099	20,471	171,802	-
21	Return on Debt	581,432	190,713	252,832	-	2,269	55,011	16,686	8,125	14,383	9,884	10,849	10,898	4,709	2,511	2,562	-
22	Return on Equity	228,812	75,052	99,498	-	893	21,648	6,567	3,198	5,660	3,890	4,269	4,289	1,853	988	1,008	-
23	**Total Revenue Requirement**	9,516,308	2,253,316	5,703,102	-	19,089	560,730	171,282	70,344	124,515	114,168	120,651	101,870	41,661	23,970	175,372	-

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	34,738	1,732	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(190)	(9)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(30)	(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**	(220)	(11)	
18	**Subtotal Expenses**	34,519	1,721	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	34,519	1,721	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	34,519	1,721	

Schedule 2.2B
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NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	13,847,770	5,965,582	7,882,188	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	13,847,770	5,965,582	7,882,188	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	253,722	201,749	-	-	51,973	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	87,909	-	-	-	-	66,279	8,444	-	-	7,688	5,499	-	-	-	-	-
8	Poles	2,497,840	-	-	-	-	1,444,621	493,703	-	-	255,699	303,817	-	-	-	-	-
9	Primary Conductor & Equipment	245,402	-	-	-	-	217,672	27,730	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	529,909	-	-	-	-	-	-	191,297	338,612	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	167,794	-	-	-	-	-	-	-	-	97,824	69,970	-	-	-	-	-
13	Services	306,489	-	-	-	-	-	-	-	-	-	-	306,489	-	-	-	-
14	Meters	127,455	-	-	-	-	-	-	-	-	-	-	-	127,455	-	-	-
15	Street Lighting	61,116	-	-	-	-	-	-	-	-	-	-	-	-	61,116	-	-
16	**Subtotal Distribution**	4,277,834	201,749	-	-	51,973	1,728,571	529,877	191,297	338,612	361,210	379,286	306,489	127,455	61,116	-	-
17	**Subttl Prod, Trans, & Dist**	18,125,404	6,167,330	7,882,188	-	51,973	1,728,571	529,877	191,297	338,612	361,210	379,286	306,489	127,455	61,116	-	-
18	General	2,555,649	912,926	1,183,165	-	4,497	149,561	45,846	16,552	29,298	31,253	32,817	26,518	7,161	5,288	110,767	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	37,586	12,789	16,345	-	108	3,584	1,099	397	702	749	787	636	264	127	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	20,718,638	7,093,046	9,081,697	-	56,578	1,881,716	576,822	208,245	368,611	393,212	412,889	333,643	134,880	66,531	110,767	-

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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.11, 12
19	Telecontrol - Specific	Specifically Assigned - Customer
20	Feasibility Studies	Production, Transmission - Demand
21	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
22	Software - Cust Acctng	Customer Accounting
23	**Total Plant**	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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 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	6,267,682	2,700,101	3,567,581	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	6,267,682	2,700,101	3,567,581	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	137,590	101,542	-	-	36,048	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	31,744	-	-	-	-	23,933	3,049	-	-	2,776	1,986	-	-	-	-	-
8	Poles	1,208,684	-	-	-	-	699,040	238,899	-	-	123,731	147,015	-	-	-	-	-
9	Primary Conductor & Equipment	146,739	-	-	-	-	130,157	16,581	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	356,922	-	-	-	-	-	-	128,849	228,073	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	42,085	-	-	-	-	-	-	-	-	24,535	17,549	-	-	-	-	-
13	Services	170,613	-	-	-	-	-	-	-	-	-	-	170,613	-	-	-	-
14	Meters	75,443	-	-	-	-	-	-	-	-	-	-	-	75,443	-	-	-
15	Street Lighting	39,731	-	-	-	-	-	-	-	-	-	-	-	-	39,731	-	-
16	**Subtotal Distribution**	2,209,550	101,542	-	-	36,048	853,131	258,529	128,849	228,073	151,042	166,550	170,613	75,443	39,731	-	-
17	**Subttl Prod, Trans, & Dist**	8,477,231	2,801,643	3,567,581	-	36,048	853,131	258,529	128,849	228,073	151,042	166,550	170,613	75,443	39,731	-	-
18	General	975,473	348,457	451,606	-	1,716	57,086	17,499	6,318	11,183	11,929	12,526	10,122	2,733	2,018	42,279	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	26,674	8,815	11,225	-	113	2,684	813	405	718	475	524	537	237	125	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	9,479,378	3,158,915	4,030,412	-	37,878	912,901	276,842	135,572	239,974	163,446	179,600	181,271	78,413	41,874	42,279	-

Schedule 2.4B
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NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	2,015,352	868,208	1,147,144	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	344,827	148,551	196,277	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**2,360,179**	**1,016,759**	**1,343,420**	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
8	Other	407,722	19,820	-	-	5,106	169,818	52,056	18,793	33,266	35,486	37,262	30,110	-	6,004	-	-
9	Meters	8,131	-	-	-	-	-	-	-	-	-	-	-	8,131	-	-	-
10	**Subtotal Distribution**	**415,853**	**19,820**	-	-	**5,106**	**169,818**	**52,056**	**18,793**	**33,266**	**35,486**	**37,262**	**30,110**	**8,131**	**6,004**	-	-
11	**Subttl Prod, Trans, & Dist**	**2,776,032**	**1,036,579**	**1,343,420**	-	**5,106**	**169,818**	**52,056**	**18,793**	**33,266**	**35,486**	**37,262**	**30,110**	**8,131**	**6,004**	-	-
12	Customer Accounting	125,769	-	-	-	-	-	-	-	-	-	-	-	-	-	125,769	-
	Administrative & General:																
	Plant-Related:																
13	Production	556,710	239,829	316,881	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	482,097	22,737	-	-	5,857	194,813	59,718	21,560	38,162	40,709	42,746	34,542	14,364	6,888	-	-
16	Prod, Trans, Distn Plant	312,913	106,471	136,076	-	897	29,842	9,148	3,303	5,846	6,236	6,548	5,291	2,200	1,055	-	-
17	Prod, Trans, Distn and Gen Plt	4,213	1,442	1,847	-	12	383	117	42	75	80	84	68	27	14	23	-
18	Property Insurance	13,351	5,675	7,266	-	45	120	37	13	23	25	26	21	6	4	89	-
	Revenue Related:																
19	Municipal Tax	34,738	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	1,732	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	947,141	338,337	438,489	-	1,667	55,428	16,991	6,134	10,858	11,583	12,162	9,828	2,654	1,960	41,051	-
22	Prod, Trans, and Distn Expense-Related	85,062	31,762	41,164	-	156	5,203	1,595	576	1,019	1,087	1,142	923	249	184	-	-
23	**Subtotal Admin & General**	**2,437,956**	**746,254**	**941,723**	-	**8,634**	**285,789**	**87,606**	**31,628**	**55,983**	**59,720**	**62,708**	**50,673**	**19,501**	**10,104**	**41,162**	-
24	**Total Operating & Maintenance Expenses**	**5,339,758**	**1,782,833**	**2,285,143**	-	**13,740**	**455,607**	**139,662**	**50,421**	**89,249**	**95,206**	**99,970**	**80,783**	**27,632**	**16,109**	**166,932**	-

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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
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	**Subtl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod, Trans, Distn and Gen Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
19	Municipal Tax	34,738	-	Revenue-related
20	PUB Assessment	-	1,732	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
22	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	**34,738**	**1,732**	
24	**Total Operating & Maintenance Expenses**	**34,738**	**1,732**	

Schedule 2.5B
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NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	272,888	117,559	155,329	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**272,888**	**117,559**	**155,329**	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substn Struct & Eqpt	5,357	3,895	-	-	1,461	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	902	-	-	-	-	680	87	-	-	79	56	-	-	-	-	-
8	Poles	35,407	-	-	-	-	20,478	6,998	-	-	3,625	4,307	-	-	-	-	-
9	Primary Conductor & Equipment	2,726	-	-	-	-	2,418	308	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	16,561	-	-	-	-	-	-	5,979	10,583	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	764	-	-	-	-	-	-	-	-	446	319	-	-	-	-	-
13	Services	2,343	-	-	-	-	-	-	-	-	-	-	2,343	-	-	-	-
14	Meters	6,154	-	-	-	-	-	-	-	-	-	-	-	6,154	-	-	-
15	Street Lighting	3,522	-	-	-	-	-	-	-	-	-	-	-	-	3,522	-	-
16	**Subtotal Distribution**	**73,736**	**3,895**	-	-	**1,461**	**23,575**	**7,393**	**5,979**	**10,583**	**4,149**	**4,682**	**2,343**	**6,154**	**3,522**	-	-
17	**Subtotal Prod Tran & Dist**	**346,624**	**121,455**	**155,329**	-	**1,461**	**23,575**	**7,393**	**5,979**	**10,583**	**4,149**	**4,682**	**2,343**	**6,154**	**3,522**	-	-
18	General	127,386	45,505	58,975	-	224	7,455	2,285	825	1,460	1,558	1,636	1,322	357	264	5,521	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	5,087	1,783	2,280	-	21	346	109	88	155	61	69	34	90	52	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**479,097**	**168,742**	**216,583**	-	**1,707**	**31,376**	**9,787**	**6,891**	**12,198**	**5,768**	**6,386**	**3,699**	**6,601**	**3,838**	**5,521**	-

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	9,479,378	3,158,915	4,030,412	-	37,878	912,901	276,842	135,572	239,974	163,446	179,600	181,271	78,413	41,874	42,279	-
2	Cash Working Capital	35,677	11,889	15,169	-	143	3,436	1,042	510	903	615	676	682	295	158	159	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	168,823	-	168,823	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	228,133	78,102	99,999	-	623	20,720	6,351	2,293	4,059	4,330	4,546	3,674	1,485	733	1,220	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	437,628	145,835	186,069	-	1,749	42,145	12,781	6,259	11,079	7,546	8,291	8,369	3,620	1,933	1,952	-
8	Total Rate Base	**10,349,639**	**3,394,741**	**4,500,473**	-	**40,392**	**979,202**	**297,016**	**144,634**	**256,014**	**175,937**	**193,113**	**193,996**	**83,814**	**44,697**	**45,609**	-
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	**10,349,639**	**3,394,741**	**4,500,473**	-	**40,392**	**979,202**	**297,016**	**144,634**	**256,014**	**175,937**	**193,113**	**193,996**	**83,814**	**44,697**	**45,609**	-
11	Return on Debt	581,432	190,713	252,832	-	2,269	55,011	16,686	8,125	14,383	9,884	10,849	10,898	4,709	2,511	2,562	-
12	Return on Equity	228,812	75,052	99,498	-	893	21,648	6,567	3,198	5,660	3,890	4,269	4,289	1,853	988	1,008	-
13	Return on Rate Base	**810,244**	**265,765**	**352,329**	-	**3,162**	**76,659**	**23,253**	**11,323**	**20,043**	**13,774**	**15,118**	**15,187**	**6,562**	**3,499**	**3,571**	-

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
Island 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 AND LABRADOR HYDRO
2013 Test Year 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 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	-	1,247	5,928	1,247	1,204	1,204	708	1,139	708	1,139	708	708	708	-	708	-
2	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	120	800	120	116	116	99	110	99	110	99	186	186	-	99	-
5	2.2 GS 10-100 kW	-	205	1,132	205	198	198	15	188	15	188	15	72	72	-	15	-
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	-	24	97	24	23	23	30	22	30	22	30	-	-	30	30	-
11	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total	-	1,596	7,958	1,596	1,541	1,541	852	1,458	852	1,458	852	966	966	30	852	-
	Ratios																
13	1.2 Domestic Diesel	-	0.7813	0.7449	0.7813	0.7813	0.7813	0.8310	0.7813	0.8310	0.7813	0.8310	0.7333	0.7333	-	0.8310	-
14	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0752	0.1006	0.0752	0.0752	0.0752	0.1162	0.0752	0.1162	0.0752	0.1162	0.1924	0.1924	-	0.1162	-
17	2.2 GS 10-100 kW	-	0.1286	0.1423	0.1286	0.1286	0.1286	0.0177	0.1286	0.0177	0.1286	0.0177	0.0743	0.0743	-	0.0177	-
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	-	0.0149	0.0122	0.0149	0.0149	0.0149	0.0352	0.0149	0.0352	0.0149	0.0352	-	-	1.0000	0.0352	-
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
2013 Test Year 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	774,659	774,659
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	199,416	199,416
5	2.2 GS 10-100 kW	414,441	414,441
6	2.3 GS 110-1,000 kVa	-	-
7	2.4 GS Over 1,000 kVa	-	-
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	40,434	40,434
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**1,428,950**	**1,428,950**
	Ratios		
13	1.2 Domestic Diesel	0.5421	0.5421
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1396	0.1396
17	2.2 GS 10-100 kW	0.2900	0.2900
18	2.3 GS 110-1,000 kVa	-	-
19	2.4 GS Over 1,000 kVa	-	-
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0283	0.0283
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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 ($)	7 Distribution Primary Lines Demand ($)	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	6,603,385	1,552,900	3,986,046	-	12,444	378,211	123,010	46,114	86,815	78,439	87,696	63,561	25,737	-	142,765	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	827,124	149,369	538,166	-	1,197	36,379	17,194	4,436	12,135	7,545	12,258	16,680	6,754	-	19,955	-
5	2.2 GS 10-100 kW	1,130,652	255,677	761,237	-	2,049	62,270	2,613	7,592	1,844	12,915	1,863	6,441	2,608	-	3,033	-
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	144,902	29,605	65,323	-	237	7,210	5,212	879	3,679	1,495	3,716	-	-	20,471	6,049	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**8,706,064**	**1,987,551**	**5,350,773**	**-**	**15,927**	**484,071**	**148,029**	**59,021**	**104,473**	**100,394**	**105,532**	**86,682**	**35,099**	**20,471**	**171,802**	**-**
	Allocated Return on Debt and Equity																
13	1.2 Domestic Diesel	619,542	207,646	262,467	-	2,471	59,895	19,323	8,847	16,655	10,761	12,563	11,136	4,811	-	2,967	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	74,679	19,973	35,436	-	238	5,761	2,701	851	2,328	1,035	1,756	2,922	1,263	-	415	-
17	2.2 GS 10-100 kW	100,519	34,188	50,125	-	407	9,861	410	1,457	354	1,772	267	1,128	488	-	63	-
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	15,504	3,959	4,301	-	47	1,142	819	169	706	205	532	-	-	3,499	126	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**810,244**	**265,765**	**352,329**	**-**	**3,162**	**76,659**	**23,253**	**11,323**	**20,043**	**13,774**	**15,118**	**15,187**	**6,562**	**3,499**	**3,571**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	18,713	933	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	4,817	240	
5	2.2 GS 10-100 kW	10,012	499	
6	2.3 GS 110-1,000 kVa	-	-	
7	2.4 GS Over 1,000 kVa	-	-	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	977	49	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**34,519**	**1,721**	
	Allocated Return on Debt and Equity			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	**-**	**-**	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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 ($)	17 Specifically Assigned Customer ($)
	Total Revenue Requirement																
25	1.2 Domestic Diesel	7,222,927	1,760,546	4,248,513	-	14,915	438,106	142,333	54,961	103,470	89,201	100,259	74,698	30,549	-	145,732	-
26	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	2.1 GS 0-10 kW	901,802	169,342	573,603	-	1,435	42,140	19,894	5,287	14,462	8,580	14,014	19,602	8,017	-	20,370	-
29	2.2 GS 10-100 kW	1,231,172	289,865	811,362	-	2,456	72,132	3,024	9,049	2,198	14,686	2,130	7,569	3,096	-	3,096	-
30	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	4.1 Street and Area Lighting	160,407	33,563	69,625	-	284	8,352	6,031	1,048	4,384	1,701	4,248	-	-	23,970	6,175	-
35	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	**Total**	**9,516,308**	**2,253,316**	**5,703,102**	**-**	**19,089**	**560,730**	**171,282**	**70,344**	**124,515**	**114,168**	**120,651**	**101,870**	**41,661**	**23,970**	**175,372**	**-**
	Re-classification of Revenue-Related																
37	1.2 Domestic Diesel	0	4,802	11,587	-	41	1,195	388	150	282	243	273	204	83	-	397	-
38	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	2.1 GS 0-10 kW	(0)	955	3,235	-	8	238	112	30	82	48	79	111	45	-	115	-
41	2.2 GS 10-100 kW	0	2,496	6,986	-	21	621	26	78	19	126	18	65	27	-	27	-
42	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	4.1 Street and Area Lighting	(0)	216	448	-	2	54	39	7	28	11	27	-	-	154	40	-
47	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	**Total**	**0**	**8,469**	**22,256**	**-**	**72**	**2,107**	**565**	**264**	**411**	**429**	**398**	**379**	**155**	**154**	**579**	**-**
	Total Allocated Revenue Requirement																
49	1.2 Domestic Diesel	7,222,927	1,765,348	4,260,100	-	14,955	439,301	142,721	55,111	103,753	89,444	100,532	74,902	30,632	-	146,129	-
50	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	2.1 GS 0-10 kW	901,802	170,297	576,838	-	1,443	42,378	20,007	5,316	14,544	8,628	14,093	19,713	8,062	-	20,484	-
53	2.2 GS 10-100 kW	1,231,172	292,360	818,348	-	2,477	72,753	3,050	9,127	2,217	14,813	2,148	7,634	3,122	-	3,122	-
54	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	4.1 Street and Area Lighting	160,407	33,779	70,073	-	286	8,406	6,070	1,055	4,413	1,711	4,276	-	-	24,124	6,215	-
59	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	**Total**	**9,516,308**	**2,261,784**	**5,725,358**	**-**	**19,161**	**562,837**	**171,847**	**70,609**	**124,926**	**114,597**	**121,049**	**102,249**	**41,816**	**24,124**	**175,951**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
25	1.2 Domestic Diesel	18,713	933	
26	1.2G Government Domestic Diesel	-	-	
27	1.23 Churches, Schools & Com Halls	-	-	
28	2.1 GS 0-10 kW	4,817	240	
29	2.2 GS 10-100 kW	10,012	499	
30	2.3 GS 110-1,000 kVa	-	-	
31	2.4 GS Over 1,000 kVa	-	-	
32	2.5 GS Diesel	-	-	
33	2.5G Gov't General Service Diesel	-	-	
34	4.1 Street and Area Lighting	977	49	
35	4.1G Gov't Street and Area Lighting	-	-	
36	**Total**	**34,519**	**1,721**	
	Re-classification of Revenue-Related			
37	1.2 Domestic Diesel	(18,713)	(933)	Re-classification to demand, energy and customer is based on rate class revenue
38	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
39	1.23 Churches, Schools & Com Halls	-	-	
40	2.1 GS 0-10 kW	(4,817)	(240)	
41	2.2 GS 10-100 kW	(10,012)	(499)	
42	2.3 GS 110-1,000 kVa	-	-	
43	2.4 GS Over 1,000 kVa	-	-	
44	2.5 GS Diesel	-	-	
45	2.5G Gov't General Service Diesel	-	-	
46	4.1 Street and Area Lighting	(977)	(49)	
47	4.1G Gov't Street and Area Lighting	-	-	
48	**Total**	**(34,519)**	**(1,721)**	
	Total Allocated Revenue Requirement			
49	1.2 Domestic Diesel	-	-	
50	1.2G Government Domestic Diesel	-	-	
51	1.23 Churches, Schools & Com Halls	-	-	
52	2.1 GS 0-10 kW	-	-	
53	2.2 GS 10-100 kW	-	-	
54	2.3 GS 110-1,000 kVa	-	-	
55	2.4 GS Over 1,000 kVa	-	-	
56	2.5 GS Diesel	-	-	
57	2.5G Gov't General Service Diesel	-	-	
58	4.1 Street and Area Lighting	-	-	
59	4.1G Gov't Street and Area Lighting	-	-	
60	**Total**	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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 ($)	7 Distribution Primary Lines Demand ($)	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	13,492,944	3,909,301	6,986,282	-	114,891	881,066	259,245	46,045	81,504	144,151	160,511	94,215	53,052	29,672	562,714	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	14,697,487	-	14,697,487	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	1,981,176	587,756	1,055,714	-	23,327	128,625	38,641	13,016	23,039	20,448	23,316	10,634	24,306	13,622	18,731	-
	Expense Credits																
8	Sundry	(73,637)	(21,335)	(38,127)	-	(627)	(4,808)	(1,415)	(251)	(445)	(787)	(876)	(514)	(290)	(162)	(3,071)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(11,669)	(3,381)	(6,042)	-	(99)	(762)	(224)	(40)	(70)	(125)	(139)	(81)	(46)	(26)	(487)	-
12	Pole Attachments	(102,972)	-	-	-	-	(59,554)	(20,353)	-	-	(10,541)	(12,525)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(1,668)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,668)	-
16	Meter Test Revenues	(486)	-	-	-	-	-	-	-	-	-	-	-	(486)	-	-	-
17	**Total Expense Credits**	**(190,432)**	**(24,716)**	**(44,169)**	**-**	**(726)**	**(65,124)**	**(21,992)**	**(291)**	**(515)**	**(11,452)**	**(13,539)**	**(596)**	**(822)**	**(188)**	**(5,226)**	**-**
18	**Subtotal Expenses**	**29,981,175**	**4,472,342**	**22,695,315**	**-**	**137,491**	**944,566**	**275,895**	**58,770**	**104,027**	**153,147**	**170,288**	**104,253**	**76,535**	**43,107**	**576,219**	**-**
19	Disposal Gain / Loss	137,281	38,323	67,159	-	1,907	14,039	4,189	951	1,683	2,224	2,528	1,949	1,068	548	714	-
20	**Subtotal Revenue Requirement Ex. Return**	**30,118,456**	**4,510,665**	**22,762,474**	**-**	**139,398**	**958,605**	**280,083**	**59,721**	**105,711**	**155,371**	**172,816**	**106,202**	**77,604**	**43,655**	**576,933**	**-**
21	Return on Debt	2,440,180	631,988	1,284,584	-	31,391	231,346	69,004	15,598	27,609	36,671	41,667	31,965	17,553	9,004	11,799	-
22	Return on Equity	960,290	248,708	505,526	-	12,354	91,042	27,155	6,138	10,865	14,431	16,397	12,579	6,908	3,543	4,643	-
23	**Total Revenue Requirement**	**33,518,926**	**5,391,361**	**24,552,584**	**-**	**183,143**	**1,280,994**	**376,243**	**81,456**	**144,185**	**206,473**	**230,880**	**150,747**	**102,065**	**56,202**	**593,375**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	162,209	8,086	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.11
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(885)	(44)	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	(140)	(7)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(1,026)**	**(51)**	
18	**Subtotal Expenses**	**161,184**	**8,035**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**161,184**	**8,035**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**161,184**	**8,035**	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	48,833,343	16,834,277	31,999,065	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**48,833,343**	**16,834,277**	**31,999,065**	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	2,768,570	1,856,642	-	-	911,928	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	311,966	-	-	-	-	235,207	29,964	-	-	27,281	19,513	-	-	-	-	-
8	Poles	9,471,448	-	-	-	-	5,477,793	1,872,051	-	-	969,573	1,152,031	-	-	-	-	-
9	Primary Conductor & Equipment	1,493,462	-	-	-	-	1,324,701	168,761	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	1,018,826	-	-	-	-	-	-	367,796	651,030	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	265,156	-	-	-	-	-	-	-	-	154,586	110,570	-	-	-	-	-
13	Services	752,559	-	-	-	-	-	-	-	-	-	-	752,559	-	-	-	-
14	Meters	469,011	-	-	-	-	-	-	-	-	-	-	-	469,011	-	-	-
15	Street Lighting	237,014	-	-	-	-	-	-	-	-	-	-	-	-	237,014	-	-
16	**Subtotal Distribution**	**16,788,012**	**1,856,642**	-	-	**911,928**	**7,037,701**	**2,070,776**	**367,796**	**651,030**	**1,151,441**	**1,282,115**	**752,559**	**469,011**	**237,014**	-	-
17	**Subtl Prod, Trans, & Dist**	**65,621,355**	**18,690,919**	**31,999,065**	-	**911,928**	**7,037,701**	**2,070,776**	**367,796**	**651,030**	**1,151,441**	**1,282,115**	**752,559**	**469,011**	**237,014**	-	-
18	General	9,269,170	2,740,713	4,938,321	-	70,104	541,021	159,190	28,274	50,048	88,517	98,562	57,853	31,659	18,220	446,688	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	136,075	38,758	66,355	-	1,891	14,594	4,294	763	1,350	2,388	2,659	1,561	973	491	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**75,026,600**	**21,470,390**	**37,003,741**	-	**983,923**	**7,593,316**	**2,234,261**	**396,833**	**702,428**	**1,242,345**	**1,383,336**	**811,972**	**501,643**	**255,726**	**446,688**	-

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	**Subtl Prod, Trans, & Dist**	
18	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch 2.4 L.11, 12
19	Telecontrol - Specific	Specifically Assigned - Customer
20	Feasibility Studies	Production, Transmission - Demand
21	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
22	Software - Cust Acctng	Customer Accounting
23	**Total Plant**	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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 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	24,679,237	8,507,653	16,171,584	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**24,679,237**	**8,507,653**	**16,171,584**	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	1,243,706	754,022	-	-	489,684	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	101,353	-	-	-	-	76,415	9,735	-	-	8,863	6,340	-	-	-	-	-
8	Poles	4,964,860	-	-	-	-	2,871,417	981,314	-	-	508,243	603,886	-	-	-	-	-
9	Primary Conductor & Equipment	729,211	-	-	-	-	646,810	82,401	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	684,577	-	-	-	-	-	-	247,132	437,445	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	87,613	-	-	-	-	-	-	-	-	51,078	36,534	-	-	-	-	-
13	Services	506,521	-	-	-	-	-	-	-	-	-	-	506,521	-	-	-	-
14	Meters	277,615	-	-	-	-	-	-	-	-	-	-	-	277,615	-	-	-
15	Street Lighting	141,556	-	-	-	-	-	-	-	-	-	-	-	-	141,556	-	-
16	**Subtotal Distribution**	**8,737,011**	**754,022**	-	-	**489,684**	**3,594,642**	**1,073,450**	**247,132**	**437,445**	**568,184**	**646,760**	**506,521**	**277,615**	**141,556**	-	-
17	**Subtl Prod, Trans, & Dist**	**33,416,248**	**9,261,675**	**16,171,584**	-	**489,684**	**3,594,642**	**1,073,450**	**247,132**	**437,445**	**568,184**	**646,760**	**506,521**	**277,615**	**141,556**	-	-
18	General	4,053,689	1,198,597	2,159,678	-	30,659	236,605	69,619	12,365	21,887	38,711	43,104	25,301	13,846	7,968	195,350	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	105,145	29,142	50,884	-	1,541	11,311	3,378	778	1,376	1,788	2,035	1,594	874	445	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**37,575,082**	**10,489,414**	**18,382,146**	-	**521,883**	**3,842,557**	**1,146,447**	**260,275**	**460,708**	**608,683**	**691,899**	**533,415**	**292,334**	**149,970**	**195,350**	-

Schedule 2.4C
Page 1 of 2

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	6,786,602	2,339,540	4,447,062	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	335,942	115,809	220,133	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**7,122,544**	**2,455,348**	**4,667,195**	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
8	Other	1,185,642	134,893	-	-	66,255	511,318	150,450	26,722	47,300	83,657	93,151	54,676	-	17,220	-	-
9	Meters	29,921	-	-	-	-	-	-	-	-	-	-	-	29,921	-	-	-
10	**Subtotal Distribution**	**1,215,563**	**134,893**	-	-	**66,255**	**511,318**	**150,450**	**26,722**	**47,300**	**83,657**	**93,151**	**54,676**	**29,921**	**17,220**	-	-
11	**Subtl Prod, Trans, & Dist**	**8,338,107**	**2,590,241**	**4,667,195**	-	**66,255**	**511,318**	**150,450**	**26,722**	**47,300**	**83,657**	**93,151**	**54,676**	**29,921**	**17,220**	-	-
12	Customer Accounting	422,164	-	-	-	-	-	-	-	-	-	-	-	-	-	422,164	-
	Administrative & General:																
	Plant-Related:																
13	Production	653,752	225,368	428,385	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	350,191	38,729	-	-	19,022	146,803	43,195	7,672	13,580	24,019	26,744	15,698	9,783	4,944	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn and General Plt	394,109	112,782	194,378	-	5,168	39,887	11,736	2,085	3,690	6,526	7,267	4,265	2,635	1,343	2,346	-
18	Property Insurance	48,345	17,022	29,337	-	780	430	126	22	40	70	78	46	25	14	355	-
	Revenue Related:																
19	Municipal Tax	162,209	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	8,086	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	2,860,489	845,791	1,523,978	-	21,634	166,960	49,127	8,725	15,445	27,316	30,417	17,853	9,770	5,623	137,849	-
22	Prod, Trans, and Distn Expense-Related	255,493	79,369	143,010	-	2,030	15,668	4,610	819	1,449	2,563	2,854	1,675	917	528	-	-
23	**Subtotal Admin & General**	**4,732,673**	**1,319,060**	**2,319,087**	-	**48,635**	**369,748**	**108,795**	**19,323**	**34,204**	**60,495**	**67,360**	**39,538**	**23,131**	**12,452**	**140,550**	-
24	**Total Operating & Maintenance Expenses**	**13,492,944**	**3,909,301**	**6,986,282**	-	**114,891**	**881,066**	**259,245**	**46,045**	**81,504**	**144,151**	**160,511**	**94,215**	**53,052**	**29,672**	**562,714**	-

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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
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	**Subtl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod, Trans, Distn and General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
19	Municipal Tax	162,209	-	Revenue-related
20	PUB Assessment	-	8,086	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
22	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	**162,209**	**8,086**	
24	**Total Operating & Maintenance Expenses**	**162,209**	**8,086**	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	1,276,361	439,999	836,362	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**1,276,361**	**439,999**	**836,362**	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substn Struct & Eqpt	46,085	25,993	-	-	20,093	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	2,782	-	-	-	-	2,097	267	-	-	243	174	-	-	-	-	-
8	Poles	146,828	-	-	-	-	84,918	29,021	-	-	15,030	17,859	-	-	-	-	-
9	Primary Conductor & Equipment	19,606	-	-	-	-	17,391	2,216	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	32,296	-	-	-	-	-	-	11,659	20,637	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	2,094	-	-	-	-	-	-	-	-	1,221	873	-	-	-	-	-
13	Services	8,090	-	-	-	-	-	-	-	-	-	-	8,090	-	-	-	-
14	Meters	22,646	-	-	-	-	-	-	-	-	-	-	-	22,646	-	-	-
15	Street Lighting	12,672	-	-	-	-	-	-	-	-	-	-	-	-	12,672	-	-
16	**Subtotal Distribution**	**293,099**	**25,993**	-	-	**20,093**	**104,406**	**31,504**	**11,659**	**20,637**	**16,494**	**18,906**	**8,090**	**22,646**	**12,672**	-	-
17	**Subtotal Prod Tran & Dist**	**1,569,460**	**465,992**	**836,362**	-	**20,093**	**104,406**	**31,504**	**11,659**	**20,637**	**16,494**	**18,906**	**8,090**	**22,646**	**12,672**	-	-
18	General	388,682	114,926	207,077	-	2,940	22,686	6,675	1,186	2,099	3,712	4,133	2,426	1,328	764	18,731	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	23,034	6,839	12,275	-	295	1,532	462	171	303	242	277	119	332	186	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**1,981,176**	**587,756**	**1,055,714**	-	**23,327**	**128,625**	**38,641**	**13,016**	**23,039**	**20,448**	**23,316**	**10,634**	**24,306**	**13,622**	**18,731**	-

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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 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	37,575,082	10,489,414	18,382,146	-	521,883	3,842,557	1,146,447	260,275	460,708	608,683	691,899	533,415	292,334	149,970	195,350	-
2	Cash Working Capital	141,420	39,479	69,184	-	1,964	14,462	4,315	980	1,734	2,291	2,604	2,008	1,100	564	735	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	3,158,525	-	3,158,525	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	826,119	236,411	407,449	-	10,834	83,610	24,601	4,370	7,734	13,679	15,232	8,941	5,524	2,816	4,918	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	1,734,702	484,257	848,635	-	24,093	177,397	52,927	12,016	21,269	28,101	31,942	24,626	13,496	6,924	9,019	-
8	Total Rate Base	**43,435,848**	**11,249,560**	**22,865,939**	-	**558,775**	**4,118,026**	**1,228,290**	**277,640**	**491,446**	**652,754**	**741,678**	**568,989**	**312,454**	**160,274**	**210,022**	-
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	**43,435,848**	**11,249,560**	**22,865,939**	-	**558,775**	**4,118,026**	**1,228,290**	**277,640**	**491,446**	**652,754**	**741,678**	**568,989**	**312,454**	**160,274**	**210,022**	-
11	Return on Debt	2,440,180	631,988	1,284,584	-	31,391	231,346	69,004	15,598	27,609	36,671	41,667	31,965	17,553	9,004	11,799	-
12	Return on Equity	960,290	248,708	505,526	-	12,354	91,042	27,155	6,138	10,865	14,431	16,397	12,579	6,908	3,543	4,643	-
13	Return on Rate Base	**3,400,470**	**880,696**	**1,790,110**	-	**43,745**	**322,389**	**96,159**	**21,736**	**38,474**	**51,102**	**58,064**	**44,545**	**24,461**	**12,547**	**16,442**	-

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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 AND LABRADOR HYDRO
2013 Test Year 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 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	-	4,652	22,045	4,652	4,501	4,501	2,056	4,272	2,056	4,272	2,056	2,056	2,056	-	2,056	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	734	4,286	734	711	711	416	674	416	674	416	781	781	-	416	-
5	2.2 GS 10-100 kW	-	1,581	9,701	1,581	1,530	1,530	136	1,452	136	1,452	136	649	649	-	136	-
6	2.3 GS 110-1,000 kVa	-	176	3,023	176	170	170	7	161	7	161	7	59	59	-	7	-
7	2.4 GS Over 1,000 kVa	-	77	2,548	77	75	75	1	71	1	71	1	8	8	-	1	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	80	307	80	77	77	82	73	82	73	82	-	-	82	82	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**-**	**7,301**	**41,909**	**7,301**	**7,063**	**7,063**	**2,698**	**6,704**	**2,698**	**6,704**	**2,698**	**3,553**	**3,553**	**82**	**2,698**	**-**
	Ratios																
13	1.2 Domestic Diesel	-	0.6372	0.5260	0.6372	0.6372	0.6372	0.7620	0.6372	0.7620	0.6372	0.7620	0.5787	0.5787	-	0.7620	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.1006	0.1023	0.1006	0.1006	0.1006	0.1542	0.1006	0.1542	0.1006	0.1542	0.2198	0.2198	-	0.1542	-
17	2.2 GS 10-100 kW	-	0.2166	0.2315	0.2166	0.2166	0.2166	0.0504	0.2166	0.0504	0.2166	0.0504	0.1825	0.1825	-	0.0504	-
18	2.3 GS 110-1,000 kVa	-	0.0241	0.0721	0.0241	0.0241	0.0241	0.0026	0.0241	0.0026	0.0241	0.0026	0.0166	0.0166	-	0.0026	-
19	2.4 GS Over 1,000 kVa	-	0.0106	0.0608	0.0106	0.0106	0.0106	0.0004	0.0106	0.0004	0.0106	0.0004	0.0024	0.0024	-	0.0004	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0109	0.0073	0.0109	0.0109	0.0109	0.0304	0.0109	0.0304	0.0109	0.0304	-	-	1.0000	0.0304	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	3,006,792	3,006,792
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	1,075,012	1,075,012
5	2.2 GS 10-100 kW	2,040,550	2,040,550
6	2.3 GS 110-1,000 kVa	183,870	183,870
7	2.4 GS Over 1,000 kVa	255,562	255,562
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	110,648	110,648
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**6,672,434**	**6,672,434**
	Ratios		
13	1.2 Domestic Diesel	0.4506	0.4506
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1611	0.1611
17	2.2 GS 10-100 kW	0.3058	0.3058
18	2.3 GS 110-1,000 kVa	0.0276	0.0276
19	2.4 GS Over 1,000 kVa	0.0383	0.0383
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0166	0.0166
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	16,732,283	2,874,191	11,973,437	-	88,824	610,822	213,436	38,054	80,556	99,002	131,694	61,455	44,906	-	439,649	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	3,156,540	453,782	2,327,882	-	14,024	96,438	43,190	6,008	16,301	15,631	26,649	23,348	17,061	-	88,965	-
5	2.2 GS 10-100 kW	6,672,852	976,882	5,269,067	-	30,190	207,607	14,114	12,934	5,327	33,649	8,709	19,386	14,165	-	29,073	-
6	2.3 GS 110-1,000 kVa	1,792,647	108,622	1,641,746	-	3,357	23,084	727	1,438	274	3,742	448	1,762	1,287	-	1,497	-
7	2.4 GS Over 1,000 kVa	1,452,937	47,879	1,383,782	-	1,480	10,175	104	634	39	1,649	64	252	184	-	214	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	311,197	49,309	166,561	-	1,524	10,479	8,513	653	3,213	1,698	5,252	-	-	43,655	17,535	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**30,118,456**	**4,510,665**	**22,762,474**	**-**	**139,398**	**958,605**	**280,083**	**59,721**	**105,711**	**155,371**	**172,816**	**106,202**	**77,604**	**43,655**	**576,933**	**-**
	Allocated Return on Debt and Equity																
13	1.2 Domestic Diesel	1,981,823	561,179	941,627	-	27,874	205,426	73,278	13,850	29,319	32,562	44,247	25,776	14,155	-	12,530	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	363,253	88,600	183,072	-	4,401	32,433	14,828	2,187	5,933	5,141	8,954	9,793	5,378	-	2,535	-
17	2.2 GS 10-100 kW	723,313	190,734	414,375	-	9,474	69,820	4,846	4,707	1,939	11,067	2,926	8,131	4,465	-	829	-
18	2.3 GS 110-1,000 kVa	162,578	21,208	129,112	-	1,053	7,763	249	523	100	1,231	151	739	406	-	43	-
19	2.4 GS Over 1,000 kVa	123,074	9,348	108,825	-	464	3,422	36	231	14	542	22	106	58	-	6	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	46,429	9,627	13,099	-	478	3,524	2,923	238	1,169	559	1,765	-	-	12,547	500	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**3,400,470**	**880,696**	**1,790,110**	**-**	**43,745**	**322,389**	**96,159**	**21,736**	**38,474**	**51,102**	**58,064**	**44,545**	**24,461**	**12,547**	**16,442**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	72,634	3,621	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	25,969	1,295	
5	2.2 GS 10-100 kW	49,293	2,457	
6	2.3 GS 110-1,000 kVa	4,442	221	
7	2.4 GS Over 1,000 kVa	6,174	308	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	2,673	133	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**161,184**	**8,035**	
	Allocated Return on Debt and Equity			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	**-**	**-**	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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																
1	1.2 Domestic Diesel	18,714,106	3,435,370	12,915,064	-	116,699	816,248	286,714	51,904	109,875	131,565	175,941	87,232	59,061	-	452,179	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	3,519,793	542,382	2,510,954	-	18,425	128,871	58,018	8,195	22,234	20,772	35,602	33,141	22,438	-	91,500	-
5	2.2 GS 10-100 kW	7,396,165	1,167,616	5,683,442	-	39,664	277,427	18,960	17,641	7,266	44,716	11,635	27,516	18,630	-	29,902	-
6	2.3 GS 110-1,000 kVa	1,955,225	129,830	1,770,858	-	4,410	30,848	976	1,962	374	4,972	599	2,501	1,693	-	1,540	-
7	2.4 GS Over 1,000 kVa	1,576,011	57,228	1,492,607	-	1,944	13,597	139	865	53	2,192	86	357	242	-	220	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	357,626	58,936	179,660	-	2,002	14,003	11,435	890	4,382	2,257	7,017	-	-	56,202	18,034	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total	33,518,926	5,391,361	24,552,584	-	183,143	1,280,994	376,243	81,456	144,185	206,473	230,880	150,747	102,065	56,202	593,375	-
	Re-classification of Revenue-Related																
13	1.2 Domestic Diesel	(0)	14,055	52,841	-	477	3,340	1,173	212	450	538	720	357	242	-	1,850	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	0	4,234	19,601	-	144	1,006	453	64	174	162	278	259	175	-	714	-
17	2.2 GS 10-100 kW	(0)	8,227	40,047	-	279	1,955	134	124	51	315	82	194	131	-	211	-
18	2.3 GS 110-1,000 kVa	0	310	4,233	-	11	74	2	5	1	12	1	6	4	-	4	-
19	2.4 GS Over 1,000 kVa	-	236	6,164	-	8	56	1	4	0	9	0	1	1	-	1	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	(0)	466	1,421	-	16	111	90	7	35	18	55	-	-	444	143	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total	(0)	27,529	124,306	-	935	6,541	1,853	416	710	1,054	1,137	817	553	444	2,922	-
	Total Allocated Revenue Requirement																
25	1.2 Domestic Diesel	18,714,106	3,449,425	12,967,905	-	117,176	819,588	287,887	52,116	110,325	132,103	176,661	87,589	59,303	-	454,029	-
26	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	2.1 GS 0-10 kW	3,519,793	546,616	2,530,555	-	18,568	129,877	58,471	8,259	22,407	20,934	35,880	33,399	22,613	-	92,215	-
29	2.2 GS 10-100 kW	7,396,165	1,175,843	5,723,489	-	39,943	279,382	19,094	17,765	7,317	45,031	11,717	27,710	18,762	-	30,113	-
30	2.3 GS 110-1,000 kVa	1,955,225	130,140	1,775,091	-	4,421	30,922	979	1,966	375	4,984	600	2,507	1,697	-	1,543	-
31	2.4 GS Over 1,000 kVa	1,576,011	57,464	1,498,770	-	1,952	13,654	140	868	54	2,201	86	359	243	-	221	-
32	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	4.1 Street and Area Lighting	357,626	59,402	181,081	-	2,018	14,114	11,526	897	4,417	2,275	7,073	-	-	56,647	18,177	-
35	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Total	33,518,926	5,418,891	24,676,890	-	184,078	1,287,535	378,096	81,872	144,895	207,528	232,017	151,564	102,618	56,647	596,297	-

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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			
1	1.2 Domestic Diesel	72,634	3,621	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	25,969	1,295	
5	2.2 GS 10-100 kW	49,293	2,457	
6	2.3 GS 110-1,000 kVa	4,442	221	
7	2.4 GS Over 1,000 kVa	6,174	308	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	2,673	133	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**161,184**	**8,035**	
	Re-classification of Revenue-Related			
13	1.2 Domestic Diesel	(72,634)	(3,621)	Re-classification to demand, energy and customer is based on rate class revenue
14	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	(25,969)	(1,295)	
17	2.2 GS 10-100 kW	(49,293)	(2,457)	
18	2.3 GS 110-1,000 kVa	(4,442)	(221)	
19	2.4 GS Over 1,000 kVa	(6,174)	(308)	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	(2,673)	(133)	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	**(161,184)**	**(8,035)**	
	Total Allocated Revenue Requirement			
25	1.2 Domestic Diesel	-	-	
26	1.2G Government Domestic Diesel	-	-	
27	1.23 Churches, Schools & Com Halls	-	-	
28	2.1 GS 0-10 kW	-	-	
29	2.2 GS 10-100 kW	-	-	
30	2.3 GS 110-1,000 kVa	-	-	
31	2.4 GS Over 1,000 kVa	-	-	
32	2.5 GS Diesel	-	-	
33	2.5G Gov't General Service Diesel	-	-	
34	4.1 Street and Area Lighting	-	-	
35	4.1G Gov't Street and Area Lighting	-	-	
36	**Total**	**-**	**-**	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	1,321,586	612,600	-	-	7,464	268,707	81,737	13,896	24,597	46,902	52,098	12,448	18,742	4,848	112,632	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	533,749	-	533,749	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	3,353,241	-	3,353,241	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	335,840	150,729	-	-	5,250	79,411	24,706	8,270	14,639	13,224	15,156	2,966	10,282	4,374	6,832	-
	Expense Credits																
8	Sundry	(7,212)	(3,343)	-	-	(41)	(1,466)	(446)	(76)	(134)	(256)	(284)	(68)	(102)	(26)	(615)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,143)	(530)	-	-	(6)	(232)	(71)	(12)	(21)	(41)	(45)	(11)	(16)	(4)	(97)	-
12	Pole Attachments	(68,280)	-	-	-	-	(39,490)	(13,496)	-	-	(6,990)	(8,305)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(368)	-	-	-	-	-	-	-	-	-	-	-	-	-	(368)	-
16	Meter Test Revenues	(197)	-	-	-	-	-	-	-	-	-	-	-	(197)	-	-	-
17	**Total Expense Credits**	(77,200)	(3,873)	-	-	(47)	(41,188)	(14,012)	(88)	(156)	(7,286)	(8,634)	(79)	(315)	(31)	(1,080)	-
18	**Subtotal Expenses**	5,467,216	759,456	3,886,990	-	12,666	306,930	92,431	22,078	39,080	52,840	58,620	15,335	28,709	9,191	118,385	-
19	Disposal Gain / Loss	(179)	(66)	-	-	(3)	(55)	(17)	(4)	(7)	(9)	(11)	(2)	(3)	(1)	(1)	-
20	**Subtotal Revenue Requirement Ex. Return**	5,467,037	759,390	3,886,990	-	12,663	306,875	92,413	22,074	39,074	52,831	58,609	15,333	28,706	9,190	118,383	-
21	Return on Debt	476,336	175,168	2,653	-	7,261	144,835	45,721	9,819	17,381	24,756	28,356	6,182	7,337	2,890	3,975	-
22	Return on Equity	187,454	68,934	1,044	-	2,857	56,997	17,993	3,864	6,840	9,742	11,159	2,433	2,888	1,137	1,564	-
23	**Total Revenue Requirement**	6,130,827	1,003,492	3,890,688	-	22,782	508,707	156,128	35,758	63,295	87,330	98,125	23,948	38,931	13,217	123,923	-

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	61,833	3,082	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.12
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(337)	(17)	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	(53)	(3)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	(391)	(19)	
18	**Subtotal Expenses**	61,442	3,063	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	61,442	3,063	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	61,442	3,063	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	5,872,273	5,872,273	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**5,872,273**	**5,872,273**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	195,594	66,298	-	-	129,296	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	99,575	-	-	-	-	75,075	9,564	-	-	8,708	6,228	-	-	-	-	-
8	Poles	6,805,435	-	-	-	-	3,935,909	1,345,108	-	-	696,659	827,759	-	-	-	-	-
9	Primary Conductor & Equipment	858,267	-	-	-	-	761,283	96,984	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	683,627	-	-	-	-	-	-	246,789	436,838	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	218,908	-	-	-	-	-	-	-	-	127,623	91,285	-	-	-	-	-
13	Services	221,083	-	-	-	-	-	-	-	-	-	-	221,083	-	-	-	-
14	Meters	189,800	-	-	-	-	-	-	-	-	-	-	-	189,800	-	-	-
15	Street Lighting	86,105	-	-	-	-	-	-	-	-	-	-	-	-	86,105	-	-
16	**Subtotal Distribution**	**9,358,393**	**66,298**	-	-	**129,296**	**4,772,267**	**1,451,656**	**246,789**	**436,838**	**832,990**	**925,272**	**221,083**	**189,800**	**86,105**	-	-
17	**Subtl Prod, Trans, & Dist**	**15,230,666**	**5,938,571**	-	-	**129,296**	**4,772,267**	**1,451,656**	**246,789**	**436,838**	**832,990**	**925,272**	**221,083**	**189,800**	**86,105**	-	-
18	General	1,570,399	771,959	-	-	8,578	316,626	96,313	16,374	28,983	55,266	61,389	14,668	24,482	5,713	170,048	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	31,583	12,314	-	-	268	9,896	3,010	512	906	1,727	1,919	458	394	179	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**16,832,649**	**6,722,844**	-	-	**138,142**	**5,098,789**	**1,550,980**	**263,675**	**466,726**	**889,984**	**988,579**	**236,210**	**214,675**	**91,996**	**170,048**	-

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	**Subtl Prod, Trans, & Dist**	
18	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch.2.4 L.11, 12
19	Telecontrol - Specific	Specifically Assigned - Customer
20	Feasibility Studies	Production, Transmission - Demand
21	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
22	Software - Cust Acctng	Customer Accounting
23	**Total Plant**	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	2,578,956	2,578,956	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**2,578,956**	**2,578,956**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	132,258	14,286	-	-	117,972	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	16,704	-	-	-	-	12,594	1,604	-	-	1,461	1,045	-	-	-	-	-
8	Poles	3,467,893	-	-	-	-	2,005,649	685,436	-	-	355,001	421,807	-	-	-	-	-
9	Primary Conductor & Equipment	286,882	-	-	-	-	254,464	32,418	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	434,624	-	-	-	-	-	-	156,899	277,724	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	53,811	-	-	-	-	-	-	-	-	31,372	22,439	-	-	-	-	-
13	Services	96,377	-	-	-	-	-	-	-	-	-	-	96,377	-	-	-	-
14	Meters	112,346	-	-	-	-	-	-	-	-	-	-	-	112,346	-	-	-
15	Street Lighting	45,679	-	-	-	-	-	-	-	-	-	-	-	-	45,679	-	-
16	**Subtotal Distribution**	**4,646,572**	**14,286**	-	-	**117,972**	**2,272,706**	**719,458**	**156,899**	**277,724**	**387,834**	**445,291**	**96,377**	**112,346**	**45,679**	-	-
17	**Subtl Prod, Trans, & Dist**	**7,225,528**	**2,593,242**	-	-	**117,972**	**2,272,706**	**719,458**	**156,899**	**277,724**	**387,834**	**445,291**	**96,377**	**112,346**	**45,679**	-	-
18	General	605,917	297,850	-	-	3,310	122,166	37,161	6,318	11,183	21,324	23,686	5,660	9,446	2,204	65,611	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	22,735	8,160	-	-	371	7,151	2,264	494	874	1,220	1,401	303	353	144	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**7,854,180**	**2,899,252**	-	-	**121,653**	**2,402,023**	**758,883**	**163,710**	**289,781**	**410,378**	**470,378**	**102,339**	**122,145**	**48,027**	**65,611**	-

Schedule 2.4D
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NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	330,527	330,527	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	49,105	49,105	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**379,633**	**379,633**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
8	Other	300,868	2,176	-	-	4,243	156,602	47,636	8,098	14,335	27,335	30,363	7,255	-	2,826	-	-
9	Meters	12,109	-	-	-	-	-	-	-	-	-	-	-	12,109	-	-	-
10	**Subtotal Distribution**	**312,976**	**2,176**	-	-	**4,243**	**156,602**	**47,636**	**8,098**	**14,335**	**27,335**	**30,363**	**7,255**	**12,109**	**2,826**	-	-
11	**Subtl Prod, Trans, & Dist**	**692,609**	**381,808**	-	-	**4,243**	**156,602**	**47,636**	**8,098**	**14,335**	**27,335**	**30,363**	**7,255**	**12,109**	**2,826**	-	-
12	Customer Accounting	84,105	-	-	-	-	-	-	-	-	-	-	-	-	-	84,105	-
	Administrative & General:																
	Plant-Related:																
13	Production	79,208	79,208	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	104,359	739	-	-	1,442	53,217	16,188	2,752	4,871	9,289	10,318	2,465	2,117	960	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod,Trans, Distn & General Plt	3,423	1,367	-	-	28	1,037	315	54	95	181	201	48	44	19	35	-
18	Property Insurance	10,847	9,529	-	-	196	450	137	23	41	78	87	21	35	8	241	-
	Revenue Related:																
19	Municipal Tax	61,833	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	3,082	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	260,898	128,249	-	-	1,425	52,603	16,001	2,720	4,815	9,182	10,199	2,437	4,067	949	28,251	-
22	Prod, Trans, and Distn Expense-Related	21,223	11,699	-	-	130	4,799	1,460	248	439	838	930	222	371	87	-	-
23	**Subtotal Admin & General**	**544,872**	**230,792**	-	-	**3,221**	**112,105**	**34,101**	**5,797**	**10,262**	**19,568**	**21,735**	**5,193**	**6,633**	**2,023**	**28,527**	-
24	**Total Operating & Maintenance Expenses**	**1,321,586**	**612,600**	-	-	**7,464**	**268,707**	**81,737**	**13,896**	**24,597**	**46,902**	**52,098**	**12,448**	**18,742**	**4,848**	**112,632**	-

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	**Subtl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod,Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
19	Municipal Tax	61,833	-	Revenue-related
20	PUB Assessment	-	3,082	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
22	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	61,833	3,082	
24	**Total Operating & Maintenance Expenses**	61,833	3,082	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	117,552	117,552	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**117,552**	**117,552**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	5,263	429	-	-	4,834	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	463	-	-	-	-	349	44	-	-	40	29	-	-	-	-	-
8	Poles	98,102	-	-	-	-	56,737	19,390	-	-	10,043	11,932	-	-	-	-	-
9	Primary Conductor & Equipment	9,739	-	-	-	-	8,639	1,101	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	20,782	-	-	-	-	-	-	7,502	13,280	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	1,306	-	-	-	-	-	-	-	-	762	545	-	-	-	-	-
13	Services	2,342	-	-	-	-	-	-	-	-	-	-	2,342	-	-	-	-
14	Meters	9,164	-	-	-	-	-	-	-	-	-	-	-	9,164	-	-	-
15	Street Lighting	4,084	-	-	-	-	-	-	-	-	-	-	-	-	4,084	-	-
16	**Subtotal Distribution**	**151,246**	**429**	-	-	**4,834**	**65,725**	**20,535**	**7,502**	**13,280**	**10,845**	**12,506**	**2,342**	**9,164**	**4,084**	-	-
17	**Subtotal Prod Tran & Dist**	**268,798**	**117,980**	-	-	**4,834**	**65,725**	**20,535**	**7,502**	**13,280**	**10,845**	**12,506**	**2,342**	**9,164**	**4,084**	-	-
18	General	63,098	31,017	-	-	345	12,722	3,870	658	1,165	2,221	2,467	589	984	230	6,832	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	3,945	1,732	-	-	71	965	301	110	195	159	184	34	134	60	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**335,840**	**150,729**	-	-	**5,250**	**79,411**	**24,706**	**8,270**	**14,639**	**13,224**	**15,156**	**2,966**	**10,282**	**4,374**	**6,832**	-

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	7,854,180	2,899,252	-	-	121,653	2,402,023	758,883	163,710	289,781	410,378	470,378	102,339	122,145	48,027	65,611	-
2	Cash Working Capital	29,560	10,912	-	-	458	9,040	2,856	616	1,091	1,545	1,770	385	460	181	247	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	47,228	-	47,228	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	185,345	74,025	-	-	1,521	56,143	17,078	2,903	5,139	9,800	10,885	2,601	2,364	1,013	1,872	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	362,598	133,848	-	-	5,616	110,892	35,035	7,558	13,378	18,946	21,716	4,725	5,639	2,217	3,029	-
8	Total Rate Base	**8,478,912**	**3,118,036**	**47,228**	**-**	**129,248**	**2,578,099**	**813,852**	**174,788**	**309,389**	**440,668**	**504,749**	**110,050**	**130,608**	**51,438**	**70,759**	**-**
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	**8,478,912**	**3,118,036**	**47,228**	**-**	**129,248**	**2,578,099**	**813,852**	**174,788**	**309,389**	**440,668**	**504,749**	**110,050**	**130,608**	**51,438**	**70,759**	**-**
11	Return on Debt	476,336	175,168	2,653	-	7,261	144,835	45,721	9,819	17,381	24,756	28,356	6,182	7,337	2,890	3,975	-
12	Return on Equity	187,454	68,934	1,044	-	2,857	56,997	17,993	3,864	6,840	9,742	11,159	2,433	2,888	1,137	1,564	-
13	Return on Rate Base	**663,790**	**244,102**	**3,697**	**-**	**10,118**	**201,832**	**63,714**	**13,684**	**24,221**	**34,499**	**39,515**	**8,616**	**10,225**	**4,027**	**5,540**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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 AND LABRADOR HYDRO
2013 Test Year 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
	Amounts																
1	1.1 Domestic Diesel	-	1,036	4,524	1,036	985	985	408	910	408	910	408	408	408	-	408	-
2	1.12 Domestic All Electric	-	3,008	11,291	3,008	2,861	2,861	382	2,643	382	2,643	382	382	382	-	382	-
3	2.1 GS 0-10 kW	-	228	1,249	228	217	217	127	201	127	201	127	238	238	-	127	-
4	2.2 GS 10-100 kW	-	1,050	5,510	1,050	999	999	77	922	77	922	77	367	367	-	77	-
5	2.3 GS 110-1,000 kVa	-	307	2,053	307	292	292	5	269	5	269	5	42	42	-	5	-
6	4.1 Street and Area Lighting	-	35	140	35	34	34	32	31	32	31	32	-	-	1	32	-
7	**Total**	-	**5,664**	**24,767**	**5,664**	**5,388**	**5,388**	**1,031**	**4,977**	**1,031**	**4,977**	**1,031**	**1,438**	**1,438**	**1**	**1,031**	**0**
	Ratios																
8	1.1 Domestic Diesel	-	0.1829	0.1827	0.1829	0.1829	0.1829	0.3957	0.1829	0.3957	0.1829	0.3957	0.2838	0.2838	-	0.3957	-
9	1.12 Domestic All Electric	-	0.5311	0.4559	0.5311	0.5311	0.5311	0.3705	0.5311	0.3705	0.5311	0.3705	0.2657	0.2657	-	0.3705	-
10	2.1 GS 0-10 kW	-	0.0403	0.0504	0.0403	0.0403	0.0403	0.1232	0.0403	0.1232	0.0403	0.1232	0.1658	0.1658	-	0.1232	-
11	2.2 GS 10-100 kW	-	0.1853	0.2225	0.1853	0.1853	0.1853	0.0747	0.1853	0.0747	0.1853	0.0747	0.2555	0.2555	-	0.0747	-
12	2.3 GS 110-1,000 kVa	-	0.0541	0.0829	0.0541	0.0541	0.0541	0.0048	0.0541	0.0048	0.0541	0.0048	0.0293	0.0293	-	0.0048	-
13	4.1 Street and Area Lighting	-	0.0062	0.0056	0.0062	0.0062	0.0062	0.0310	0.0062	0.0310	0.0062	0.0310	-	-	1.0000	0.0310	-
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
2013 Test Year 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	535,772	535,772
2	1.12 Domestic All Electric	1,035,643	1,035,643
3	2.1 GS 0-10 kW	161,308	161,308
4	2.2 GS 10-100 kW	555,908	555,908
5	2.3 GS 110-1,000 kVa	209,102	209,102
6	4.1 Street and Area Lighting	45,736	45,736
7	**Total**	**2,543,471**	**2,543,471**
	Ratios		
8	1.1 Domestic Diesel	0.2106	0.2106
9	1.12 Domestic All Electric	0.4072	0.4072
10	2.1 GS 0-10 kW	0.0634	0.0634
11	2.2 GS 10-100 kW	0.2186	0.2186
12	2.3 GS 110-1,000 kVa	0.0822	0.0822
13	4.1 Street and Area Lighting	0.0180	0.0180
14	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	1,069,210	138,887	710,023	-	2,316	56,125	36,571	4,037	15,463	9,662	23,194	4,351	8,146	-	46,848	-
2	1.12 Domestic All Electric	2,537,144	403,297	1,772,104	-	6,725	162,976	34,240	11,723	14,477	28,058	21,716	4,074	7,627	-	43,863	-
3	2.1 GS 0-10 kW	291,936	30,619	196,020	-	511	12,374	11,384	890	4,813	2,130	7,220	2,543	4,760	-	14,583	-
4	2.2 GS 10-100 kW	1,126,955	140,748	864,713	-	2,347	56,877	6,902	4,091	2,918	9,792	4,377	3,917	7,333	-	8,841	-
5	2.3 GS 110-1,000 kVa	392,749	41,108	322,201	-	686	16,612	448	1,195	189	2,860	284	449	840	-	574	-
6	4.1 Street and Area Lighting	49,041	4,730	21,930	-	79	1,911	2,868	137	1,213	329	1,819	-	-	9,190	3,674	-
7	**Total**	**5,467,037**	**759,390**	**3,886,990**	**-**	**12,663**	**306,875**	**92,413**	**22,074**	**39,074**	**52,831**	**58,609**	**15,333**	**28,706**	**9,190**	**118,383**	**-**
	Allocated Return on Debt and Equity																
8	1.1 Domestic Diesel	150,871	44,645	675	-	1,851	36,914	25,214	2,503	9,585	6,310	15,638	2,445	2,901	-	2,192	-
9	1.12 Domestic All Electric	323,755	129,638	1,686	-	5,374	107,189	23,607	7,267	8,974	18,322	14,641	2,289	2,717	-	2,052	-
10	2.1 GS 0-10 kW	40,024	9,842	186	-	408	8,138	7,848	552	2,984	1,391	4,868	1,429	1,696	-	682	-
11	2.2 GS 10-100 kW	109,024	45,243	823	-	1,875	37,408	4,758	2,536	1,809	6,394	2,951	2,201	2,612	-	414	-
12	2.3 GS 110-1,000 kVa	28,799	13,214	306	-	548	10,926	309	741	117	1,868	192	252	299	-	27	-
13	4.1 Street and Area Lighting	11,316	1,520	21	-	63	1,257	1,978	85	752	215	1,226	-	-	4,027	172	-
14	**Total**	**663,790**	**244,102**	**3,697**	**-**	**10,118**	**201,832**	**63,714**	**13,684**	**24,221**	**34,499**	**39,515**	**8,616**	**10,225**	**4,027**	**5,540**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.1 Domestic Diesel	12,942	645	
2	1.12 Domestic All Electric	25,018	1,247	
3	2.1 GS 0-10 kW	3,897	194	
4	2.2 GS 10-100 kW	13,429	669	
5	2.3 GS 110-1,000 kVa	5,051	252	
6	4.1 Street and Area Lighting	1,105	55	
7	**Total**	**61,442**	**3,063**	
	Allocated Return on Debt and Equity			
8	1.1 Domestic Diesel	-	-	
9	1.12 Domestic All Electric	-	-	
10	2.1 GS 0-10 kW	-	-	
11	2.2 GS 10-100 kW	-	-	
12	2.3 GS 110-1,000 kVa	-	-	
13	4.1 Street and Area Lighting	-	-	
14	**Total**	**-**	**-**	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	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																
1	1.1 Domestic Diesel	1,220,082	183,532	710,698	-	4,167	93,039	61,785	6,540	25,048	15,972	38,831	6,796	11,047	-	49,040	-
2	1.12 Domestic All Electric	2,860,900	532,935	1,773,790	-	12,099	270,165	57,847	18,990	23,452	46,379	36,357	6,363	10,343	-	45,915	-
3	2.1 GS 0-10 kW	331,960	40,462	196,206	-	919	20,512	19,232	1,442	7,797	3,521	12,087	3,971	6,456	-	15,265	-
4	2.2 GS 10-100 kW	1,235,980	185,991	865,535	-	4,222	94,286	11,660	6,628	4,727	16,186	7,328	6,118	9,945	-	9,255	-
5	2.3 GS 110-1,000 kVa	421,548	54,322	322,507	-	1,233	27,538	757	1,936	307	4,727	476	701	1,140	-	601	-
6	4.1 Street and Area Lighting	60,357	6,250	21,951	-	142	3,169	4,846	223	1,965	544	3,046	-	-	13,217	3,846	-
7	**Total**	**6,130,827**	**1,003,492**	**3,890,688**	**-**	**22,782**	**508,707**	**156,128**	**35,758**	**63,295**	**87,330**	**98,125**	**23,948**	**38,931**	**13,217**	**123,923**	**-**
	Re-classification of Revenue-Related																
8	1.1 Domestic Diesel	-	2,067	8,004	-	47	1,048	696	74	282	180	437	77	124	-	552	-
9	1.12 Domestic All Electric	-	4,938	16,435	-	112	2,503	536	176	217	430	337	59	96	-	425	-
10	2.1 GS 0-10 kW	(0)	505	2,448	-	11	256	240	18	97	44	151	50	81	-	190	-
11	2.2 GS 10-100 kW	(0)	2,146	9,987	-	49	1,088	135	76	55	187	85	71	115	-	107	-
12	2.3 GS 110-1,000 kVa	0	692	4,109	-	16	351	10	25	4	60	6	9	15	-	8	-
13	4.1 Street and Area Lighting	-	122	430	-	3	62	95	4	38	11	60	-	-	259	75	-
14	**Total**	**(0)**	**10,470**	**41,413**	**-**	**238**	**5,308**	**1,711**	**373**	**694**	**911**	**1,075**	**265**	**430**	**259**	**1,358**	**-**
	Total Allocated Revenue Requirement																
15	1.1 Domestic Diesel	1,220,082	185,599	718,702	-	4,214	94,087	62,481	6,614	25,330	16,152	39,268	6,872	11,171	-	49,592	-
16	1.12 Domestic All Electric	2,860,900	537,873	1,790,226	-	12,211	272,668	58,383	19,166	23,669	46,809	36,693	6,421	10,439	-	46,340	-
17	2.1 GS 0-10 kW	331,960	40,967	198,654	-	930	20,768	19,472	1,460	7,894	3,565	12,238	4,021	6,537	-	15,455	-
18	2.2 GS 10-100 kW	1,235,980	188,137	875,522	-	4,271	95,374	11,795	6,704	4,782	16,373	7,413	6,188	10,060	-	9,362	-
19	2.3 GS 110-1,000 kVa	421,548	55,014	326,616	-	1,249	27,889	767	1,960	311	4,788	482	710	1,154	-	609	-
20	4.1 Street and Area Lighting	60,357	6,373	22,381	-	145	3,231	4,941	227	2,003	555	3,105	-	-	13,476	3,922	-
21	**Total**	**6,130,827**	**1,013,962**	**3,932,101**	**-**	**23,020**	**514,015**	**157,839**	**36,131**	**63,988**	**88,241**	**99,200**	**24,213**	**39,361**	**13,476**	**125,281**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	Description	1	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement				
1	1.1 Domestic Diesel		12,942	645	
2	1.12 Domestic All Electric		25,018	1,247	
3	2.1 GS 0-10 kW		3,897	194	
4	2.2 GS 10-100 kW		13,429	669	
5	2.3 GS 110-1,000 kVa		5,051	252	
6	4.1 Street and Area Lighting		1,105	55	
7	**Total**		**61,442**	**3,063**	
	Re-classification of Revenue-Related				
8	1.1 Domestic Diesel		(12,942)	(645)	Re-classification to demand, energy and customer is based on rate class revenue
9	1.12 Domestic All Electric		(25,018)	(1,247)	requirements excluding revenue-related items.
10	2.1 GS 0-10 kW		(3,897)	(194)	
11	2.2 GS 10-100 kW		(13,429)	(669)	
12	2.3 GS 110-1,000 kVa		(5,051)	(252)	
13	4.1 Street and Area Lighting		(1,105)	(55)	
14	**Total**		**(61,442)**	**(3,063)**	
	Total Allocated Revenue Requirement				
15	1.1 Domestic Diesel		-	-	
16	1.12 Domestic All Electric		-	-	
17	2.1 GS 0-10 kW		-	-	
18	2.2 GS 10-100 kW		-	-	
19	2.3 GS 110-1,000 kVa		-	-	
20	4.1 Street and Area Lighting		-	-	
21	**Total**		**-**	**-**	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Interconnected
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	6,348,048	805,433	-	479,418	603,102	1,019,660	289,719	144,917	256,516	317,353	291,022	110,750	194,514	37,854	1,390,398	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	77,323	77,323	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	196,308	196,308	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	2,363,382	1,118,595	1,244,787	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	295,141	-	-	-	295,141	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,839,603	322,199	-	500,598	554,049	389,769	114,341	87,536	154,946	209,744	176,101	32,078	112,130	39,432	146,680	-
	Expense Credits																
8	Sundry	(34,644)	(4,396)	-	(2,616)	(3,291)	(5,565)	(1,581)	(791)	(1,400)	(1,732)	(1,588)	(604)	(1,062)	(207)	(7,588)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(5,490)	(697)	-	(415)	(522)	(882)	(251)	(125)	(222)	(274)	(252)	(96)	(168)	(33)	(1,202)	-
12	Pole Attachments	(250,032)	-	-	-	-	(144,606)	(49,419)	-	-	(25,595)	(30,412)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(12,980)	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,980)	-
16	Meter Test Revenues	(1,997)	-	-	-	-	-	-	-	-	-	-	-	(1,997)	-	-	-
17	**Total Expense Credits**	(305,143)	(5,092)	-	(3,031)	(3,813)	(151,052)	(51,251)	(916)	(1,622)	(27,602)	(32,252)	(700)	(3,226)	(239)	(21,770)	-
18	**Subtotal Expenses**	11,814,662	2,514,765	1,244,787	976,985	1,448,480	1,258,378	352,810	231,537	409,839	499,496	434,871	142,128	303,417	77,046	1,515,307	-
19	Disposal Gain / Loss	19,169	1,826	-	3,599	3,980	3,346	992	504	892	1,377	1,212	375	387	123	554	-
20	**Subtotal Revenue Requirement Ex. Return**	11,833,830	2,516,592	1,244,787	980,584	1,452,460	1,261,724	353,802	232,041	410,732	500,873	436,083	142,503	303,804	77,169	1,515,861	-
21	Return on Debt	4,135,361	411,453	-	776,108	851,965	719,254	213,094	108,254	191,619	294,745	259,394	80,624	83,112	26,382	119,357	-
22	Return on Equity	1,627,399	161,920	-	305,424	335,276	283,050	83,859	42,602	75,408	115,992	102,080	31,728	32,707	10,382	46,971	-
23	**Total Revenue Requirement**	17,596,591	3,089,965	1,244,787	2,062,115	2,639,701	2,264,027	650,755	382,897	677,760	911,610	797,557	254,856	419,623	113,933	1,682,189	-

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	386,949	20,443	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	
3	Fuels-Diesel	-	-	Production - Demand
4	Fuels-Gas Turbine	-	-	Production - Demand
5	Power Purchases -CF(L)Co	-	-	Carryforward from Sch.4.4 L.8
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.9
7	Depreciation	-	-	Carryforward from Sch.2.5 L.24
	Expense Credits			
8	Sundry	(2,112)	(112)	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	(335)	(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**	**(2,446)**	**(129)**	
18	**Subtotal Expenses**	**384,503**	**20,314**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.24
20	**Subtotal Revenue Requirement Ex. Return**	**384,503**	**20,314**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**384,503**	**20,314**	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	22,602,817	22,602,817	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	3,340,542	3,340,542	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**25,943,359**	**25,943,359**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	18,642,138	-	-	18,642,138	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	19,282,082	-	-	7,939,984	11,342,098	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	**37,924,220**	-	-	**26,582,122**	11,342,098	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
7	Substations	7,379,960	-	-	-	7,379,960	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	1,067,675	-	-	-	-	804,974	102,550	-	-	93,368	66,783	-	-	-	-	-
9	Poles	25,181,324	-	-	-	-	14,563,568	4,977,139	-	-	2,577,762	3,062,855	-	-	-	-	-
10	Primary Conductor & Eqpt	3,861,003	-	-	-	-	3,424,710	436,293	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	620,107	-	-	-	-	620,107	-	-	-	-	-	-	-	-	-	-
12	Transformers	7,642,899	-	-	-	-	-	-	2,759,087	4,883,812	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	5,782,106	-	-	-	-	-	-	-	-	3,370,968	2,411,138	-	-	-	-	-
14	Services	2,108,581	-	-	-	-	-	-	-	-	-	-	2,108,581	-	-	-	-
15	Meters	1,925,243	-	-	-	-	-	-	-	-	-	-	-	1,925,243	-	-	-
16	Street Lighting	720,699	-	-	-	-	-	-	-	-	-	-	-	-	720,699	-	-
17	**Subtotal Distribution**	**56,289,597**	-	-	-	7,379,960	19,413,359	5,515,983	2,759,087	4,883,812	6,042,097	5,540,776	2,108,581	1,925,243	720,699	-	-
18	**Subttl Prod, Trans, & Dist**	**120,157,176**	**25,943,359**	-	**26,582,122**	18,722,058	19,413,359	5,515,983	2,759,087	4,883,812	6,042,097	5,540,776	2,108,581	1,925,243	720,699	-	-
19	General	12,896,305	1,440,528	-	633,926	1,083,202	2,204,842	626,469	313,359	554,671	686,222	629,285	239,479	476,605	81,852	3,925,864	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	6,706	-	-	-	6,706	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	249,163	53,797	-	55,122	38,823	40,256	11,438	5,721	10,127	12,529	11,490	4,372	3,992	1,494	-	-
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Plant**	**133,309,351**	**27,437,684**	-	**27,271,170**	**19,850,789**	**21,658,457**	**6,153,890**	**3,078,167**	**5,448,611**	**6,740,848**	**6,181,551**	**2,352,432**	**2,405,841**	**804,046**	**3,925,864**	-

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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 AND LABRADOR HYDRO
2013 Test Year 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	5,163,636	5,163,636	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	623,011	623,011	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**5,786,647**	**5,786,647**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	8,499,292	-	-	8,499,292	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	15,007,246	-	-	4,013,174	10,994,072	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	**23,506,538**	-	-	**12,512,466**	**10,994,072**	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
7	Substations	2,645,167	-	-	-	2,645,167	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	685,895	-	-	-	-	517,130	65,880	-	-	59,982	42,903	-	-	-	-	-
9	Poles	15,223,585	-	-	-	-	8,804,530	3,008,972	-	-	1,558,408	1,851,675	-	-	-	-	-
10	Primary Conductor & Eqpt	1,299,745	-	-	-	-	1,152,874	146,871	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	344,996	-	-	-	-	344,996	-	-	-	-	-	-	-	-	-	-
12	Transformers	4,541,959	-	-	-	-	-	-	1,639,647	2,902,312	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	5,055,022	-	-	-	-	-	-	-	-	2,947,078	2,107,944	-	-	-	-	-
14	Services	1,217,459	-	-	-	-	-	-	-	-	-	-	1,217,459	-	-	-	-
15	Meters	1,139,584	-	-	-	-	-	-	-	-	-	-	-	1,139,584	-	-	-
16	Street Lighting	396,263	-	-	-	-	-	-	-	-	-	-	-	-	396,263	-	-
17	**Subtotal Distribution**	**32,549,673**	-	-	-	**2,645,167**	**10,819,530**	**3,221,723**	**1,639,647**	**2,902,312**	**4,565,467**	**4,002,522**	**1,217,459**	**1,139,584**	**396,263**	-	-
18	**Subtl Prod, Trans, & Dist**	**61,842,858**	**5,786,647**	-	**12,512,466**	**13,639,239**	**10,819,530**	**3,221,723**	**1,639,647**	**2,902,312**	**4,565,467**	**4,002,522**	**1,217,459**	**1,139,584**	**396,263**	-	-
19	General	6,512,050	727,401	-	320,104	546,968	1,113,345	316,339	158,232	280,084	346,511	317,760	120,926	240,664	41,332	1,982,384	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	6,706	-	-	-	6,706	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	194,589	18,208	-	39,371	42,916	34,044	10,137	5,159	9,132	14,365	12,594	3,831	3,586	1,247	-	-
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Net Book Value**	**68,556,204**	**6,532,256**	-	**12,871,940**	**14,235,830**	**11,966,919**	**3,548,199**	**1,803,039**	**3,191,528**	**4,926,343**	**4,332,876**	**1,342,215**	**1,383,833**	**438,841**	**1,982,384**	-

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	300,303	300,303	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	70,928	70,928	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	371,231	371,231	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Transmission Lines	53,400	-	-	53,400	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	39,334	-	-	16,197	23,137	-	-	-	-	-	-	-	-	-	-	-
6	Other	133,778	-	-	93,769	40,009	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Transmission**	226,512	-	-	163,366	63,147	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
8	Other	1,591,159	-	-	-	216,000	568,198	161,444	80,754	142,941	176,843	162,170	61,715	-	21,094	-	-
9	Meters	122,823	-	-	-	-	-	-	-	-	-	-	-	122,823	-	-	-
10	**Subtotal Distribution**	1,713,982	-	-	-	216,000	568,198	161,444	80,754	142,941	176,843	162,170	61,715	122,823	21,094	-	-
11	**Subttl Prod, Trans, & Dist**	2,311,726	371,231	-	163,366	279,146	568,198	161,444	80,754	142,941	176,843	162,170	61,715	122,823	21,094	-	-
12	Customer Accounting	1,011,714	-	-	-	-	-	-	-	-	-	-	-	-	-	1,011,714	-
	Administrative & General:																
	Plant-Related:																
13	Production	146,059	146,059	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	189,942	-	-	133,136	56,807	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	416,679	-	-	-	54,630	143,706	40,832	20,424	36,152	44,726	41,015	15,609	14,251	5,335	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn & General Plt	532,244	109,546	-	108,881	79,255	86,472	24,570	12,290	21,754	26,913	24,680	9,392	9,605	3,210	15,674	-
18	Property Insurance	85,897	35,910	-	11,244	25,972	2,891	822	411	727	900	825	314	625	107	5,148	-
	Revenue-Related:																
19	Municipal Tax	386,949	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	20,443	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	1,175,559	131,311	-	57,785	98,739	200,982	57,106	28,564	50,561	62,552	57,362	21,830	43,445	7,461	357,861	-
22	Prod,Trans & Distn Expense-Related	70,835	11,375	-	5,006	8,553	17,410	4,947	2,474	4,380	5,419	4,969	1,891	3,763	646	-	-
23	**Subtotal Admin & General**	3,024,608	434,202	-	316,052	323,956	451,462	128,275	64,163	113,574	140,510	128,852	49,036	71,690	16,760	378,684	-
24	**Total Operating & Maintenance Expenses**	6,348,048	805,433	-	479,418	603,102	1,019,660	289,719	144,917	256,516	317,353	291,022	110,750	194,514	37,854	1,390,398	-

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	**Subtl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.3
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L. 6
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission, Distribution Plant in Service - Sch.2.2 L. 18
17	Prod, Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.3, 5, 7, 19 - 20
	Revenue-Related:			
19	Municipal Tax	386,949	-	Revenue-related
20	PUB Assessment	-	20,443	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 11, 12
22	Prod,Trans & Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	**386,949**	**20,443**	
24	**Total Operating & Maintenance Expenses**	**386,949**	**20,443**	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	243,119	243,119	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	21,377	21,377	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**264,496**	**264,496**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	323,185	-	-	323,185	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	532,739	-	-	146,830	385,909	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	**855,924**	-	-	**470,015**	**385,909**	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
7	Substations	114,576	-	-	-	114,576	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	20,040	-	-	-	-	15,109	1,925	-	-	1,753	1,254	-	-	-	-	-
9	Poles	425,582	-	-	-	-	246,134	84,117	-	-	43,566	51,764	-	-	-	-	-
10	Primary Conductor & Eqpt	31,661	-	-	-	-	26,083	3,578	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	13,618	-	-	-	-	13,618	-	-	-	-	-	-	-	-	-	-
12	Transformers	207,011	-	-	-	-	-	-	74,731	132,280	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	233,489	-	-	-	-	-	-	-	-	136,124	97,365	-	-	-	-	-
14	Services	22,796	-	-	-	-	-	-	-	-	-	-	22,796	-	-	-	-
15	Meters	92,958	-	-	-	-	-	-	-	-	-	-	-	92,958	-	-	-
16	Street Lighting	35,848	-	-	-	-	-	-	-	-	-	-	-	-	35,848	-	-
17	**Subtotal Distribution**	**1,197,579**	-	-	-	**114,576**	**302,945**	**89,620**	**74,731**	**132,280**	**181,442**	**150,383**	**22,796**	**92,958**	**35,848**	-	-
18	**Subttl Prod, Trans, & Dist**	**2,317,999**	**264,496**	-	**470,015**	**500,485**	**302,945**	**89,620**	**74,731**	**132,280**	**181,442**	**150,383**	**22,796**	**92,958**	**35,848**	-	-
19	General	481,836	53,822	-	23,685	40,471	82,378	23,406	11,708	20,724	25,639	23,512	8,947	17,807	3,058	146,680	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	5,748	-	-	-	5,748	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	34,020	3,882	-	6,898	7,345	4,446	1,315	1,097	1,941	2,663	2,207	335	1,364	526	-	-
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Depreciation Expense**	**2,839,603**	**322,199**	-	**500,598**	**554,049**	**389,769**	**114,341**	**87,536**	**154,946**	**209,744**	**176,101**	**32,078**	**112,130**	**39,432**	**146,680**	-

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	68,556,204	6,532,256	-	12,871,940	14,235,830	11,966,919	3,548,199	1,803,039	3,191,528	4,926,343	4,332,876	1,342,215	1,383,833	438,841	1,982,384	-
2	Cash Working Capital	258,022	24,585	-	48,446	53,579	45,039	13,354	6,786	12,012	18,541	16,307	5,052	5,208	1,652	7,461	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	51,871	51,871	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	111,572	111,572	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	1,467,872	302,117	-	300,283	218,577	238,482	67,761	33,894	59,995	74,224	68,065	25,903	26,491	8,853	43,228	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	3,164,985	301,570	-	594,250	657,215	552,468	163,807	83,240	147,341	227,431	200,033	61,965	63,886	20,260	91,519	-
8	Total Rate Base	**73,610,526**	**7,323,971**	-	**13,814,919**	**15,165,201**	**12,802,908**	**3,793,121**	**1,926,958**	**3,410,876**	**5,246,539**	**4,617,282**	**1,435,135**	**1,479,419**	**469,606**	**2,124,592**	-
9	Less: Rural Portion	-															
10	Rate Base Available for Equity Return	**73,610,526**	**7,323,971**	-	**13,814,919**	**15,165,201**	**12,802,908**	**3,793,121**	**1,926,958**	**3,410,876**	**5,246,539**	**4,617,282**	**1,435,135**	**1,479,419**	**469,606**	**2,124,592**	-
11	Return on Debt	4,135,361	411,453	-	776,108	851,965	719,254	213,094	108,254	191,619	294,745	259,394	80,624	83,112	26,382	119,357	-
12	Return on Equity	1,627,399	161,920	-	305,424	335,276	283,050	83,859	42,602	75,408	115,992	102,060	31,728	32,707	10,382	46,971	-
13	Return on Rate Base	**5,762,761**	**573,373**	-	**1,081,531**	**1,187,241**	**1,002,304**	**296,953**	**150,856**	**267,028**	**410,737**	**361,474**	**112,353**	**115,820**	**36,764**	**166,328**	-

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Interconnected
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	-	-	10,749	-	-	-	-	-	-	-	-	-	-	-	-	-
2	IOCC Firm	-	69,819	280,584	62,000	-	-	1	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	-	-	7,092	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
4	1.1Domestic	-	571	2,632	507	491	491	414	466	414	466	414	414	414	-	414	-
5	1.1A Domestic All Electric	-	75,715	347,255	67,236	65,063	65,063	8,776	61,778	8,776	61,778	8,776	8,776	8,776		8,776	
6	2.1GS 0-10 kW	-	981	6,471	871	843	843	472	800	472	800	472	886	886	-	472	-
7	2.2GS 10-100 kW	-	13,749	78,851	12,210	11,815	11,815	661	11,219	661	11,219	661	3,153	3,153	-	661	-
8	2.3GS 110-1,000 kVa	-	26,233	128,408	23,295	22,543	22,543	156	21,404	156	21,404	156	1,313	1,313	-	156	-
9	2.4GS Over 1,000 kVa	-	19,854	92,977	17,630	17,061	17,061	5	16,199	5	16,199	5	42	42	-	5	-
10	4.1Street and Area Lighting	-	495	1,980	440	425	425	370	404	370	404	370	-	-	1	370	-
11	**Subtotal Rural**		**137,599**	**658,575**	**122,190**	**118,241**	**118,241**	**10,854**	**112,271**	**10,854**	**112,271**	**10,854**	**14,585**	**14,585**	**1**	**10,854**	**-**
12	**Total Labrador Interconnected**		**207,418**	**957,000**	**184,190**	**118,241**	**118,241**	**10,855**	**112,271**	**10,854**	**112,271**	**10,854**	**14,585**	**14,585**	**1**	**10,854**	**-**
	Ratios																
13	CFB - Goose Bay Boiler	-	-	0.0112	-	-	-	-	-	-	-	-	-	-	-	-	-
14	IOCC Firm	-	0.3366	0.2932	0.3366	-	-	0.0001	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	0.0074	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
16	1.1Domestic	-	0.0028	0.0028	0.0028	0.0042	0.0042	0.0381	0.0042	0.0381	0.0042	0.0381	0.0284	0.0284	-	0.0381	-
17	1.1A Domestic All Electric	-	0.3650	0.3629	0.3650	0.5503	0.5503	0.8085	0.5503	0.8085	0.5503	0.8085	0.6017	0.6017	-	0.8085	-
18	2.1GS 0-10 kW	-	0.0047	0.0068	0.0047	0.0071	0.0071	0.0435	0.0071	0.0435	0.0071	0.0435	0.0608	0.0608	-	0.0435	-
19	2.2GS 10-100 kW	-	0.0663	0.0824	0.0663	0.0999	0.0999	0.0609	0.0999	0.0609	0.0999	0.0609	0.2162	0.2162	-	0.0609	-
20	2.3GS 110-1,000 kVa	-	0.1265	0.1342	0.1265	0.1907	0.1907	0.0144	0.1907	0.0144	0.1907	0.0144	0.0901	0.0901	-	0.0144	-
21	2.4GS Over 1,000 kVa	-	0.0957	0.0972	0.0957	0.1443	0.1443	0.0005	0.1443	0.0005	0.1443	0.0005	0.0029	0.0029	-	0.0005	-
22	4.1Street and Area Lighting	-	0.0024	0.0021	0.0024	0.0036	0.0036	0.0341	0.0036	0.0341	0.0036	0.0341	-	-	1.0000	0.0341	-
23	**Subtotal Rural**		**0.6634**	**0.6882**	**0.6634**	**1.0000**	**1.0000**	**0.9999**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**
24	**Total Labrador Interconnected**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**
	Ratios Excluding IOCC																
25	CFB - Goose Bay Boiler	-	-	0.0161	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
26	1.1Domestic	-	0.0042	0.0039	0.0042	0.0042	0.0042	0.0381	0.0042	0.0381	0.0042	0.0381	0.0284	0.0284	-	0.0381	-
27	1.1A Domestic All Electric	-	0.5503	0.5188	0.5503	0.5503	0.5503	0.8085	0.5503	0.8085	0.5503	0.8085	0.6017	0.6017	-	0.8085	-
28	2.1GS 0-10 kW	-	0.0071	0.0097	0.0071	0.0071	0.0071	0.0435	0.0071	0.0435	0.0071	0.0435	0.0608	0.0608	-	0.0435	-
29	2.2GS 10-100 kW	-	0.0999	0.1178	0.0999	0.0999	0.0999	0.0609	0.0999	0.0609	0.0999	0.0609	0.2162	0.2162	-	0.0609	-
30	2.3GS 110-1,000 kVa	-	0.1907	0.1918	0.1907	0.1907	0.1907	0.0144	0.1907	0.0144	0.1907	0.0144	0.0901	0.0901	-	0.0144	-
31	2.4GS Over 1,000 kVa	-	0.1443	0.1389	0.1443	0.1443	0.1443	0.0005	0.1443	0.0005	0.1443	0.0005	0.0029	0.0029	-	0.0005	-
32	4.1Street and Area Lighting	-	0.0036	0.0030	0.0036	0.0036	0.0036	0.0341	0.0036	0.0341	0.0036	0.0341	-	-	1.0000	0.0341	-
33	**Subtotal Rural**		**1.0000**	**0.9839**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**
34	**Total Labrador Interconnected**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year 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	-	-
2	IOCC Firm	-	-
3	IOCC Non-Firm	-	-
	Rural		
4	1.1Domestic	106,557	106,557
5	1.1A Domestic All Electric	9,904,350	9,904,350
6	2.1GS 0-10 kW	381,958	381,958
7	2.2GS 10-100 kW	2,143,438	2,143,438
8	2.3GS 110-1,000 kVa	3,034,263	3,034,263
9	2.4GS Over 1,000 kVa	54,393	1,006,601
10	4.1Street and Area Lighting	292,092	292,092
11	**Subtotal Rural**	**15,917,050**	**16,869,258**
12	**Total Labrador Interconnected**	**15,917,050**	**16,869,258**
	Ratios		
13	CFB - Goose Bay Boiler	-	-
14	IOCC Firm	-	-
15	IOCC Non-Firm	-	-
	Rural		
16	1.1Domestic	0.0067	0.0063
17	1.1A Domestic All Electric	0.6222	0.5871
18	2.1GS 0-10 kW	0.0240	0.0226
19	2.2GS 10-100 kW	0.1347	0.1271
20	2.3GS 110-1,000 kVa	0.1906	0.1799
21	2.4GS Over 1,000 kVa	0.0034	0.0597
22	4.1Street and Area Lighting	0.0184	0.0173
23	**Subtotal Rural**	**1.0000**	**1.0000**
24	**Total Labrador Interconnected**	**1.0000**	**1.0000**
	Ratios Excluding IOCC		
25	CFB - Goose Bay Boiler	-	-
	Rural		
26	1.1Domestic	0.0067	0.0063
27	1.1A Domestic All Electric	0.6222	0.5871
28	2.1GS 0-10 kW	0.0240	0.0226
29	2.2GS 10-100 kW	0.1347	0.1271
30	2.3GS 110-1,000 kVa	0.1906	0.1799
31	2.4GS Over 1,000 kVa	0.0034	0.0597
32	4.1Street and Area Lighting	0.0184	0.0173
33	**Subtotal Rural**	**1.0000**	**1.0000**
34	**Total Labrador Interconnected**	**1.0000**	**1.0000**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	13,982	-	13,982	-	-	-	-	-	-	-	-	-	-	-	-	-
2	IOCC Firm	1,542,177	847,109	364,961	330,074	-	-	33	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	9,225	-	9,225	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
4	1.1Domestic	146,351	6,931	3,424	2,701	6,030	5,238	13,494	963	15,666	2,080	16,633	4,045	8,624	-	57,819	-
5	1.1A Domestic All Electric	6,341,187	918,646	451,681	357,948	799,228	694,274	286,040	127,682	332,097	275,609	352,595	85,748	182,806	-	1,225,649	-
6	2.1GS 0-10 kW	204,467	11,903	8,417	4,638	10,356	8,996	15,384	1,654	17,861	3,571	18,964	8,659	18,459	-	65,919	-
7	2.2GS 10-100 kW	995,108	166,821	102,563	65,001	145,136	126,076	21,544	23,186	25,013	50,049	26,557	30,808	65,679	-	92,315	-
8	2.3GS 110-1,000 kVa	1,422,705	318,287	167,023	124,020	276,912	240,548	5,085	44,239	5,903	95,491	6,268	12,833	27,359	-	21,787	-
9	2.4GS Over 1,000 kVa	958,124	240,886	120,937	93,861	209,572	182,051	163	33,481	189	72,270	201	411	877	-	698	-
10	4.1Street and Area Lighting	200,504	6,008	2,575	2,341	5,227	4,540	12,060	835	14,001	1,802	14,866	-	-	77,169	51,674	-
11	**Subtotal Rural**	10,268,447	1,669,482	856,620	650,510	1,452,460	1,261,724	353,769	232,041	410,732	500,873	436,083	142,503	303,804	77,169	1,515,861	-
12	**Total**	11,833,830	2,516,592	1,244,787	980,584	1,452,460	1,261,724	353,802	232,041	410,732	500,873	436,083	142,503	303,804	77,169	1,515,861	-
	Allocated Return on Debt																
13	CFB - Goose Bay Boiler	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	IOCC Firm	399,764	138,499	-	261,245	-	-	20	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
16	1.1Domestic	45,998	1,133	-	2,138	3,537	2,986	8,127	449	7,309	1,224	9,894	2,289	2,359	-	4,553	-
17	1.1A Domestic All Electric	2,251,810	150,195	-	283,307	468,801	395,775	172,281	59,568	154,934	162,186	209,733	48,514	50,011	-	96,506	-
18	2.1GS 0-10 kW	63,710	1,946	-	3,671	6,074	5,128	9,266	772	8,333	2,101	11,280	4,899	5,050	-	5,190	-
19	2.2GS 10-100 kW	359,102	27,275	-	51,447	85,132	71,871	12,976	10,817	11,669	29,452	15,797	17,430	17,968	-	7,269	-
20	2.3GS 110-1,000 kVa	552,588	52,039	-	98,159	162,427	137,126	3,062	20,639	2,754	56,193	3,728	7,261	7,485	-	1,715	-
21	2.4GS Over 1,000 kVa	399,362	39,384	-	74,288	122,928	103,780	98	15,620	88	42,528	119	233	240	-	55	-
22	4.1Street and Area Lighting	63,028	982	-	1,853	3,066	2,588	7,263	390	6,532	1,061	8,842	-	-	26,382	4,069	-
23	**Subtotal Rural**	3,735,597	272,954	-	514,862	851,965	719,254	213,074	108,254	191,619	294,745	259,394	80,624	83,112	26,382	119,357	-
24	**Total**	4,135,361	411,453	-	776,108	851,965	719,254	213,094	108,254	191,619	294,745	259,394	80,624	83,112	26,382	119,357	-
	Allocated Return on Equity																
25	CFB - Goose Bay Boiler	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	IOCC Firm	157,320	54,504	-	102,809	-	-	8	-	-	-	-	-	-	-	-	-
27	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
28	1.1Domestic	18,102	446	-	841	1,392	1,175	3,198	177	2,876	482	3,894	901	928	-	1,792	-
29	1.1A Domestic All Electric	886,160	59,107	-	111,491	184,488	155,750	67,798	23,442	60,971	63,825	82,537	19,092	19,681	-	37,978	-
30	2.1GS 0-10 kW	25,072	766	-	1,445	2,390	2,018	3,646	304	3,279	827	4,439	1,928	1,987	-	2,043	-
31	2.2GS 10-100 kW	141,318	10,733	-	20,246	33,502	28,283	5,106	4,257	4,592	11,590	6,217	6,859	7,071	-	2,860	-
32	2.3GS 110-1,000 kVa	217,461	20,479	-	38,629	63,920	53,963	1,205	8,122	1,084	22,114	1,467	2,857	2,945	-	675	-
33	2.4GS Over 1,000 kVa	157,162	15,499	-	29,235	48,376	40,841	39	6,147	35	16,736	47	92	94	-	22	-
34	4.1Street and Area Lighting	24,803	387	-	729	1,206	1,019	2,858	153	2,571	417	3,480	-	-	10,382	1,601	-
35	**Subtotal Rural**	1,470,079	107,416	-	202,615	335,276	283,050	83,852	42,602	75,408	115,992	102,080	31,728	32,707	10,382	46,971	-
36	**Total**	1,627,399	161,920	-	305,424	335,276	283,050	83,859	42,602	75,408	115,992	102,080	31,728	32,707	10,382	46,971	-

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	-	-	
2	IOCC Firm	-	-	
3	IOCC Non-Firm	-	-	
	Rural:			
4	1.1Domestic	2,574	128	
5	1.1A Domestic All Electric	239,256	11,927	
6	2.1GS 0-10 kW	9,227	460	
7	2.2GS 10-100 kW	51,778	2,581	
8	2.3GS 110-1,000 kVa	73,298	3,654	
9	2.4GS Over 1,000 kVa	1,314	1,212	
10	4.1Street and Area Lighting	7,056	352	
11	**Subtotal Rural**	**384,503**	**20,314**	
12	**Total**	**384,503**	**20,314**	
	Allocated Return on Debt			
13	CFB - Goose Bay Boiler	-	-	
14	IOCC Firm	-	-	
15	IOCC Non-Firm	-	-	
	Rural:			
16	1.1Domestic	-	-	
17	1.1A Domestic All Electric	-	-	
18	2.1GS 0-10 kW	-	-	
19	2.2GS 10-100 kW	-	-	
20	2.3GS 110-1,000 kVa	-	-	
21	2.4GS Over 1,000 kVa	-	-	
22	4.1Street and Area Lighting	-	-	
23	**Subtotal Rural**	-	-	
24	**Total**	-	-	
	Allocated Return on Equity			
25	CFB - Goose Bay Boiler	-	-	
26	IOCC Firm	-	-	
27	IOCC Non-Firm	-	-	
	Rural:			
28	1.1Domestic	-	-	
29	1.1A Domestic All Electric	-	-	
30	2.1GS 0-10 kW	-	-	
31	2.2GS 10-100 kW	-	-	
32	2.3GS 110-1,000 kVa	-	-	
33	2.4GS Over 1,000 kVa	-	-	
34	4.1Street and Area Lighting	-	-	
35	**Subtotal Rural**	-	-	
36	**Total**	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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 ($)	17 Specifically Assigned Customer ($)
	Total Revenue Requirement																
37	CFB - Goose Bay Boiler	13,982	-	13,982	-	-	-	-	-	-	-	-	-	-	-	-	-
38	IOCC Firm	2,099,261	1,040,112	364,961	694,128	-	-	60	-	-	-	-	-	-	-	-	-
39	IOCC Non-Firm	9,225	-	9,225	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
40	1.1Domestic	210,451	8,511	3,424	5,680	10,960	9,400	24,819	1,590	25,852	3,785	30,421	7,234	11,911	-	64,163	-
41	1.1A Domestic All Electric	9,479,157	1,127,948	451,681	752,746	1,452,517	1,245,799	526,119	210,692	548,002	501,621	644,864	153,353	252,498	-	1,360,134	-
42	2.1GS 0-10 kW	293,249	14,615	8,417	9,753	18,820	16,142	28,296	2,730	29,473	6,499	34,683	15,485	25,496	-	73,152	-
43	2.2GS 10-100 kW	1,495,529	204,829	102,563	136,695	263,769	226,231	39,627	38,261	41,275	91,092	48,571	55,097	90,718	-	102,444	-
44	2.3GS 110-1,000 kVa	2,192,754	390,805	167,023	260,807	503,259	431,637	9,352	72,999	9,741	173,798	11,463	22,951	37,789	-	24,177	-
45	2.4GS Over 1,000 kVa	1,514,647	295,769	120,937	197,384	380,877	326,672	300	55,247	312	131,534	367	736	1,211	-	775	-
46	4.1Street and Area Lighting	288,336	7,376	2,575	4,923	9,499	8,147	22,181	1,378	23,104	3,280	27,188	-	-	113,933	57,344	-
47	**Subtotal Rural**	**15,474,123**	**2,049,852**	**856,620**	**1,367,987**	**2,639,701**	**2,264,027**	**650,695**	**382,897**	**677,760**	**911,610**	**797,557**	**254,856**	**419,623**	**113,933**	**1,682,189**	**-**
48	**Total**	**17,596,591**	**3,089,965**	**1,244,787**	**2,062,115**	**2,639,701**	**2,264,027**	**650,755**	**382,897**	**677,760**	**911,610**	**797,557**	**254,856**	**419,623**	**113,933**	**1,682,189**	**-**
	Re-classification of Revenue-Related																
49	CFB - Goose Bay Boiler	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	IOCC Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
52	1.1Domestic	0	111	45	74	143	122	323	21	336	49	396	94	155	-	835	-
53	1.1A Domestic All Electric	(0)	30,702	12,295	20,490	39,537	33,910	14,321	5,735	14,916	13,654	17,553	4,174	6,873	-	37,022	-
54	2.1GS 0-10 kW	0	499	288	333	643	551	967	93	1,007	222	1,185	529	871	-	2,499	-
55	2.2GS 10-100 kW	0	7,726	3,869	5,156	9,949	8,533	1,495	1,443	1,557	3,436	1,832	2,078	3,422	-	3,864	-
56	2.3GS 110-1,000 kVa	(0)	14,214	6,075	9,486	18,303	15,699	340	2,655	354	6,321	417	835	1,374	-	879	-
57	2.4GS Over 1,000 kVa	-	494	202	330	636	546	1	92	1	220	1	1	2	-	1	-
58	4.1Street and Area Lighting	0	195	68	130	250	215	585	36	609	86	717	-	-	3,004	1,512	-
59	**Subtotal Rural**	**-**	**53,940**	**22,840**	**35,998**	**69,462**	**59,576**	**18,031**	**10,076**	**18,780**	**23,988**	**22,100**	**7,711**	**12,697**	**3,004**	**46,613**	**-**
60	**Total**	**(0)**	**53,940**	**22,840**	**35,998**	**69,462**	**59,576**	**18,031**	**10,076**	**18,780**	**23,988**	**22,100**	**7,711**	**12,697**	**3,004**	**46,613**	**-**
	Total Allocated Revenue Requirement																
61	CFB - Goose Bay Boiler	13,982	-	13,982	-	-	-	-	-	-	-	-	-	-	-	-	-
62	IOCC Firm	2,099,261	1,040,112	364,961	694,128	-	-	60	-	-	-	-	-	-	-	-	-
63	IOCC Non-Firm	9,225	-	9,225	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	1.1Domestic	210,451	8,621	3,469	5,754	11,102	9,522	25,142	1,610	26,188	3,834	30,817	7,328	12,066	-	64,998	-
65	1.1A Domestic All Electric	9,479,157	1,158,650	463,976	773,235	1,492,054	1,279,710	540,440	216,427	562,919	515,275	662,417	157,527	259,370	-	1,397,156	-
66	2.1GS 0-10 kW	293,249	15,114	8,705	10,086	19,463	16,693	29,263	2,823	30,480	6,721	35,868	16,014	26,367	-	75,651	-
67	2.2GS 10-100 kW	1,495,529	212,555	106,431	141,851	273,718	234,764	41,121	39,704	42,832	94,528	50,403	57,175	94,139	-	106,308	-
68	2.3GS 110-1,000 kVa	2,192,754	405,018	173,098	270,292	521,563	447,336	9,692	75,654	10,095	180,120	11,880	23,786	39,164	-	25,057	-
69	2.4GS Over 1,000 kVa	1,514,647	296,263	121,139	197,714	381,513	327,218	300	55,340	313	131,754	368	737	1,213	-	776	-
70	4.1Street and Area Lighting	288,336	7,571	2,643	5,052	9,749	8,362	22,766	1,414	23,713	3,367	27,905	-	-	116,937	58,856	-
71	**Subtotal Rural**	**15,474,123**	**2,103,793**	**879,460**	**1,403,984**	**2,709,163**	**2,323,604**	**668,725**	**392,973**	**696,540**	**935,598**	**819,657**	**262,567**	**432,320**	**116,937**	**1,728,802**	**-**
72	**Total**	**17,596,591**	**3,143,905**	**1,267,627**	**2,098,112**	**2,709,163**	**2,323,604**	**668,785**	**392,973**	**696,540**	**935,598**	**819,657**	**262,567**	**432,320**	**116,937**	**1,728,802**	**-**

Schedule 3.2E
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NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	Description	1	18	19	Basis of Proration
			Revenue Related		
			Municipal Tax	PUB Assessment	
	Total Revenue Requirement		($)	($)	
37	CFB - Goose Bay Boiler		-	-	
38	IOCC Firm		-	-	
39	IOCC Non-Firm		-	-	
	Rural:				
40	1.1Domestic		2,574	128	
41	1.1A Domestic All Electric		239,256	11,927	
42	2.1GS 0-10 kW		9,227	460	
43	2.2GS 10-100 kW		51,778	2,581	
44	2.3GS 110-1,000 kVa		73,298	3,654	
45	2.4GS Over 1,000 kVa		1,314	1,212	
46	4.1Street and Area Lighting		7,056	352	
47	**Subtotal Rural**		**384,503**	**20,314**	
48	**Total**		**384,503**	**20,314**	
	Re-classification of Revenue-Related				
49	CFB - Goose Bay Boiler		-	-	Re-classification to demand, energy and customer is based on rate class revenue
50	IOCC Firm		-	-	requirements excluding revenue-related items.
51	IOCC Non-Firm		-	-	
	Rural:				
52	1.1Domestic		(2,574)	(128)	
53	1.1A Domestic All Electric		(239,256)	(11,927)	
54	2.1GS 0-10 kW		(9,227)	(460)	
55	2.2GS 10-100 kW		(51,778)	(2,581)	
56	2.3GS 110-1,000 kVa		(73,298)	(3,654)	
57	2.4GS Over 1,000 kVa		(1,314)	(1,212)	
58	4.1Street and Area Lighting		(7,056)	(352)	
59	**Subtotal Rural**		**(384,503)**	**(20,314)**	
60	**Total**		**(384,503)**	**(20,314)**	
	Total Allocated Revenue Requirement				
61	CFB - Goose Bay Boiler		-	-	
62	IOCC Firm		-	-	
63	IOCC Non-Firm		-	-	
	Rural:		-	-	
64	1.1Domestic		-	-	
65	1.1A Domestic All Electric		-	-	
66	2.1GS 0-10 kW		-	-	
67	2.2GS 10-100 kW		-	-	
68	2.3GS 110-1,000 kVa		-	-	
69	2.4GS Over 1,000 kVa		-	-	
70	4.1Street and Area Lighting		-	-	
71	**Subtotal Rural**		-	-	
72	**Total**		-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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%	44.61%	55.39%														
2	Hydraulic - GNP	100%	44.61%	55.39%		0.0%												
3	Holyrood	100%	77.66%	22.34%														
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%	43.08%	56.92%														
7	Dsl / Gas Tur Labrador Isolated	100%	34.47%	65.53%														
8	Dsl / Gas Tur L'Anse au Loup	100%	100.00%	0.00%														
9	Dsl / Gas Tur Labrador 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%	44.61%	55.39%														
18	Lines - Customer Specific	100%																100%
19	Terminal Stations	100%		0.00%	100%													
20	Term Stns - Hydraulic	100%	44.61%	55.39%														
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 AND LABRADOR HYDRO
2013 Test Year 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 AND LABRADOR HYDRO
2013 Test Year 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)	6,680,800	7,958	41,909	24,767	957,000
2	Hours in Year	8,760	8,760	8,760	8,760	8,760
3	Average Demand (kW)	762,648	908	4,784	2,827	109,247
4	Coincident Peak at Generation (kW)	1,376,994	1,596	7,301	5,664	207,418
5	System Load Factor	55.39%	56.92%	65.53%	49.92%	52.67%

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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**	20.93%
6	5-Year Average	912,860,843	466	8,770	22.34%

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Total System
Power Purchases

Line No.	1	2 Total ($)	3 Production Demand ($)	4 Production & Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Transmission Demand ($)	7 Distribution Demand ($)	Basis of Functional Classification
	Island Interconnected:							
1	DLP Secondary	-		-				Production - Energy (Same as RSP Sec Load Var)
2	AP Secondary	-		-				Production - Energy (Secondary)
3	Wheeling	661,762				661,762		Rural Transmission
4	Interruptible Demand	-	-	-				Production - Demand
5	Interruptible Energy	-		-				Production - Energy
6	Non-utility Generation	51,755,780	23,090,823	28,664,957				Energy: System Load Factor
7	**Subtotal**	**52,417,542**	**23,090,823**	**28,664,957**	**-**	**661,762**	**-**	
	Labrador Interconnected:							
8	CF(L)Co	2,363,382	1,118,595	1,244,787				Energy: System Load Factor
9	Other	295,141					295,141	
10	**Subtotal**	**2,658,523**	**1,118,595**	**1,244,787**	**-**	**-**	**295,141**	
	Isolated Systems:							
11	Mary's Harbour	-		-				Production - Energy
12	L'Anse au Loup	3,353,241		3,353,241				Production - Energy
13	Ramea Wind	244,656		244,656				Production - Energy
14	**Subtotal**	**3,597,897**	**0**	**3,597,897**	**0**	**0**	**0**	
15	**Total**	**58,673,962**	**24,209,418**	**33,507,641**	**-**	**661,762**	**295,141**	

Hydro's Dispatch of NP's Generation (2006 to present)

Date and time	Action
1/23/2006 3:52	Greenhill GT sync. 15MW.
1/23/2006 4:18	Wesleyville GT sync. 10MW.
1/23/2006 4:45	Grand Bay GT sync.
1/23/2006 4:49	Grand Bay diesels sync.
1/23/2006 11:54	Requested to put on all available generation.
1/23/2006 12:45	Requested to start all available GTs and diesels.
2/25/2006 14:10	Requested to maximize generation.
2/25/2006 15:05	Advised to return to normal generation.
7/3/2006 7:20	Requested to maximize Avalon (hydro) generation.
7/3/2006 13:53	Requested to return to normal generation.
11/28/2006 13:10	Request made for them to maximize their hydro generation due to problem.
11/28/2006 15:37	Control centre informed extra generation no longer required.
6/19/2007 13:25	ECC requested to increase Avalon generation by 20 MW.
6/19/2007 16:33	Avalon generation no longer required.
12/10/2007 5:00	Requested to maximize Avalon hydro generation.
12/10/2007 6:50	Requested Avalon generation to return to normal.
12/10/2007 12:58	Requested to maximize Avalon hydro generation.
12/10/2007 16:39	Requested Avalon generation to return to normal.
12/11/2007 4:03	Requested to maximize Avalon hydro generation.
12/11/2007 6:58	Requested to return Avalon hydro return generation to normal.
12/11/2007 12:34	Requested to maximize Avalon hydro generation.
12/11/2007 16:57	Requested to return Avalon generation to normal.
12/12/2007 3:38	Requested to maximize Avalon hydro generation.
12/12/2007 7:12	Advised to resume normal Avalon generation.
12/14/2007 3:38	Requested to increase Avalon hydro generation.
12/14/2007 17:50	Return Avalon generation to normal.
12/16/2007 13:04	Maximizing Avalon hydro generation.
12/16/2007 18:23	Notified any extra Avalon hydro generation no longer needed.
12/19/2007 13:30	Requested to maximize Avalon hydro generation.
12/19/2007 18:42	Advised to resume normal Avalon loading.
12/20/2007 3:50	Requested to maximize Avalon hydro generation.
12/22/2007 17:41	Advised to returned to normal Avalon loading.
12/28/2007 13:30	Requested to maximize hydro generation.
12/28/2007 15:35	Requested to return hydro generation to normal.
1/20/2008 11:30	Requested to maximize Avalon generation.
1/20/2008 12:30	Informed to return to normal Avalon loading.
1/20/2008 16:30	Informed to put all available generation online.
1/20/2008 16:57	Requested to put Greenhill GT on due to HRD Unit 1.
1/20/2008 18:36	Informed they can shutdown Greenhill.
1/20/2008 18:37	Informed to resume normal Avalon hydro generation.
1/22/2008 7:23	Wesleyville GT in service.
1/22/2008 9:20	Wesleyville GT shutdown.
1/22/2008 11:35	Wesleyville GT in service.
1/22/2008 13:14	Wesleyville GT shutdown.
1/22/2008 16:02	Greenhill GT in service.
1/22/2008 16:45	Maximize Avalon hydro generation.
1/22/2008 18:16	Greenhill GT shutdown.
1/22/2008 22:23	Advised extra generation no longer required.
1/28/2008 7:05	Maximize Avalon generation.
1/28/2008 12:35	Informed NP they can shutdown any excess generation they had on at Hydro's request.
2/2/2008 15:45	Requested to maximize Avalon hydro generation.
2/2/2008 19:00	Requested to resume normal loading.
2/12/2008 8:36	Asked to maximize Avalon hydro generation.
2/12/2008 10:05	Notified to resume normal Avalon generation.
2/12/2008 16:30	Asked to maximize Avalon hydro generation.

Date and time	Action
2/12/2008 19:30	Notified to resume normal Avalon generation.
2/13/2008 7:19	Requested to maximize Avalon hydro generation.
2/13/2008 10:25	Advised that Avalon hydro generation no longer required.
2/22/2008 16:16	Requested to maximize all Island hydro generation.
2/22/2008 16:24	informed only maximize Avalon hydro generation needed.
2/22/2008 18:30	Maximize Avalon hydro generation no longer needed.
10/24/2008 5:32	Maximize hydro generation.
10/24/2008 5:58	Hydro requests Greenhill GT online.
10/24/2008 8:56	Greenhill GT shutdown.
10/24/2008 16:36	Hydro requests 10 MW of hydro generation.
10/24/2008 17:36	Hydro requests maximize hydro generation.
10/24/2008 21:21	Hydro advises no extra generation needed.
11/7/2008 16:25	Advised to maximize all hydro generation.
11/7/2008 18:30	Advised to return to normal generation.
12/17/2008 9:50	Greenhill GT online.
12/17/2008 11:48	Greenhill GT shutdown.
12/17/2008 16:09	Greenhill GT online.
12/17/2008 20:42	Greenhill GT shutdown.
12/17/2008 21:11	Fermeuse mobile GT shutdown.
12/18/2008 15:44	Greenhill GT sync.
12/18/2008 17:56	Advised to shutdown Wesleyville GT.
12/18/2008 18:24	Greenhill GT shutdown.
12/22/2008 9:33	Asked to maximize Avalon hydro generation.
12/22/2008 13:21	Advised to resume normal Avalon hydro generation.
1/24/2009 19:02	Requested to maximize Avalon hydro in preparation for Bus 2 outage at OPD.
1/24/2009 22:10	Requested to return Avalon hydro to normal.
1/27/2009 3:48	Request to maximize hydro generation.
8/18/2009 14:05	Requested to maximize Avalon hydro generation.
8/18/2009 17:42	Advised no extra Avalon generation required.
8/24/2009 8:02	Request made to maximize hydro on Avalon, due to TL202 out of service.
10/14/2009 12:34	Greenhill GT online.
10/14/2009 21:30	Advised diesels no longer needed for Avalon support.
10/14/2009 21:55	Advised okay to shutdown Greenhill GT.
4/27/2010 7:48	Requested to maximize Avalon hydro generation.
4/27/2010 22:08	Advised to shutdown any remaining Avalon hydro generation.
7/2/2010 8:13	Requested to maximize Avalon hydro.
7/2/2010 13:23	Requested to return Avalon hydro to normal.
7/7/2010 8:02	Request to maximize Avalon hydro, Avalon load at 270 MW.
7/26/2010 11:35	Requested to maximize Avalon hydro.
8/10/2010 9:16	Requested to maximize Avalon hydro.
8/13/2010 8:52	Advised to maximize Avalon hydro generation.
8/13/2010 13:31	Advised to resume normal Avalon hydro generation.
8/16/2010 11:34	Requested to maximize Avalon hydro.
8/16/2010 14:40	Requested to return Avalon hydro to normal.
8/16/2010 16:39	Requested to maximize Avalon hydro.
8/16/2010 18:08	Requested to return Avalon hydro to normal.
8/18/2010 9:52	Requested to maximize Avalon hydro.
8/18/2010 22:02	Requested to resume normal loading on Avalon.
8/23/2010 8:57	Requested to maximize Avalon hydro.
8/23/2010 14:00	Returning to normal Avalon hydro generation.
8/23/2010 16:57	Requested to maximize Avalon hydro.
8/23/2010 18:40	Returning to normal Avalon hydro generation.
8/24/2010 9:10	Requested to maximize Avalon hydro generation.
8/24/2010 13:36	Returning to normal Avalon generation.
8/24/2010 16:55	Requested to maximize Avalon hydro generation.
8/24/2010 18:34	Returning to normal Avalon generation.
8/24/2010 20:33	Requested to maximize Avalon hydro generation.
8/24/2010 22:31	Returning to normal Avalon generation.

Date and time	Action
8/25/2010 9:31	NP requested to maximize hydro generation on Avalon.
8/25/2010 13:39	Returning to normal Avalon generation.
8/25/2010 16:36	NP requested to maximize hydro generation on Avalon.
8/25/2010 17:51	Returning to normal Avalon generation.
8/25/2010 20:56	NP requested to maximize hydro generation on Avalon.
8/25/2010 22:06	Returning to normal Avalon generation.
8/27/2010 20:12	Requested to maximize Avalon hydro.
8/27/2010 21:22	Requested to return Avalon hydro to normal.
9/3/2010 9:39	Requested to maximize Avalon hydro generation.
9/3/2010 13:30	Advised to return to normal Avalon generation.
9/3/2010 16:45	Requested to maximize Avalon hydro generation.
9/3/2010 17:42	Advised to return to normal Avalon generation.
9/13/2010 16:45	Requested to maximize Avalon hydro generation.
9/13/2010 18:22	Advised to return to normal Avalon generation.
9/13/2010 19:16	Requested to maximize Avalon hydro generation.
9/13/2010 21:57	Advised to return to normal Avalon generation.
9/14/2010 7:52	Requested to maximize Avalon hydro.
9/14/2010 9:42	Advised to return to normal Avalon generation.
9/14/2010 16:43	Requested to maximize Avalon hydro generation.
9/14/2010 18:04	Advised to return to normal Avalon generation.
9/14/2010 19:19	Requested to maximize Avalon hydro generation.
9/14/2010 21:41	Advised to return to normal Avalon generation.
9/28/2010 7:26	Requested to maximize Avalon hydro.
9/28/2010 9:14	Advised to return to normal Avalon hydro generation.
10/26/2010 7:34	Requested to maximize Avalon hydro generation.
10/26/2010 8:43	Requested to return Avalon generation to normal
10/26/2010 16:00	Requested to maximize Avalon hydro.
10/26/2010 20:30	Requested to return Avalon hydro to normal.
10/27/2010 7:06	Requested to maximize Avalon hydro.
10/27/2010 9:43	Requested to resume normal Avalon generation.
11/1/2010 7:43	Requested to maximize Avalon hydro.
11/1/2010 9:45	Requested to resume normal Avalon generation.
11/2/2010 7:10	Requested to maximize Avalon hydro.
11/2/2010 9:48	Requested to resume normal Avalon generation.
11/3/2010 16:48	Requested to maximize Avalon hydro.
11/3/2010 22:22	Requested to return Avalon hydro to normal.
11/4/2010 6:51	Requested to maximize Avalon hydro.
11/4/2010 10:26	Requested to return Avalon hydro to normal.
11/4/2010 17:52	Requested to maximize Avalon hydro.
11/4/2010 22:04	Requested to return Avalon hydro to normal.
11/5/2010 6:56	Requested to maximize Avalon hydro.
11/5/2010 10:09	Requested to return Avalon hydro to normal.
11/15/2010 17:05	Requested to maximize Avalon hydro generation.
11/15/2010 22:00	Advised to return to normal Avalon generation.
11/16/2010 7:09	Requested to maximize Avalon hydro generation.
11/16/2010 9:50	Advised to returned to normal Avalon generation.
11/16/2010 16:42	Requested to maximize Avalon hydro generation.
11/16/2010 20:14	Advised to return to normal Avalon generation.
11/22/2010 6:09	Requested to maximize Avalon hydro.
11/22/2010 12:08	Requested to return Avalon hydro to normal.
11/23/2010 6:48	Requested to maximize Avalon hydro.
11/23/2010 9:13	Requested to return Avalon hydro to normal.
11/23/2010 16:37	Requested to maximize Avalon hydro.
11/23/2010 18:12	Requested to return Avalon hydro to normal.
11/24/2010 7:03	Requested to maximize Avalon hydro.
11/24/2010 9:24	Advised to return to normal Avalon generation.
11/24/2010 19:52	Advised to return to normal Avalon generation.
11/25/2010 8:30	Requested to maximize Avalon hydro.

Date and time	Action
11/25/2010 20:46	Advised to return to normal Avalon hydro generation.
12/10/2010 16:25	Requested to maximize Avalon hydro.
12/10/2010 20:30	Requested to return Avalon hydro to normal.
12/11/2010 8:30	Requested to maximize Avalon hydro.
12/11/2010 22:38	Requested to return Avalon hydro to normal.
12/12/2010 15:48	Requested to maximize hydro generation on Avalon pen.
12/12/2010 20:51	Requested to resume normal hydro generation on Avalon pen.
12/13/2010 6:40	Requested to maximize hydro generation on Avalon pen.
12/21/2010 16:17	Requested to maximize Avalon hydro.
12/21/2010 19:15	Requested to return Avalon hydro to normal.
1/5/2011 16:45	Requested to maximize Avalon hydro.
1/5/2011 21:19	Requested to return to normal Avalon hydro generation.
1/6/2011 16:27	Requested to maximize Avalon hydro generation.
1/6/2011 21:31	Requested to resume normal Avalon hydro generation.
1/14/2011 2:50	Requested to maximize Avalon hydro generation.
1/14/2011 20:20	Advised to return to normal Avalon hydro generation.
1/15/2011 16:56	Requested to maximize Avalon hydro generation.
1/15/2011 18:34	Requested to resume normal Avalon hydro generation.
1/16/2011 16:45	Requested to maximize Avalon hydro generation.
1/16/2011 18:21	Requested to resume normal Avalon hydro generation.
1/17/2011 7:10	Requested to maximize Avalon hydro generation.
2/8/2011 6:43	Requested to maximize Avalon hydro.
3/15/2011 7:00	Requested to maximize Avalon hydro.
3/15/2011 12:14	Requested to resume normal Avalon hydro generation.
3/16/2011 7:10	Requested to maximize Avalon hydro generation.
3/22/2011 21:00	Requested to maximize Avalon hydro generation.
3/22/2011 21:42	Advised to resume normal Avalon hydro generation.
3/23/2011 16:02	Requested to maximize Avalon hydro generation.
4/3/2011 12:00	Requested to maximize Avalon hydro generation.
4/3/2011 14:01	Requested to resume normal Avalon hydro generation.
4/11/2011 7:45	Requested to maximize Avalon hydro generation.
4/11/2011 9:00	Requested to resume Avalon hydro generation.
4/12/2011 10:31	Requested to resume normal Avalon generation.
4/13/2011 7:02	Requested to maximize Avalon hydro generation.
4/19/2011 20:55	Requested to maximize Avalon hydro.
4/19/2011 21:30	Notified maximize Avalon hydro no longer required.
4/20/2011 7:11	Requested to maximize Avalon hydro.
5/2/2011 7:11	Requested to maximize Avalon hydro generation.
6/12/2011 19:50	Requested to maximize Avalon hydro.
6/12/2011 22:33	Requested to restore Avalon hydro to normal.
6/13/2011 7:08	Requested to maximize Avalon hydro.
9/27/2011 7:27	Requested to maximize Avalon hydro generation.
9/27/2011 9:04	Advised to resume normal Avalon generation.
9/27/2011 17:30	Requested to maximize Avalon hydro generation.
9/27/2011 21:50	Advised to resume normal Avalon generation.
9/28/2011 22:09	Advised to return to normal Avalon hydro generation.
10/20/2011 16:55	Requested to maximize Avalon hydro generation.
10/20/2011 19:34	Resuming normal Avalon hydro generation.
11/24/2011 6:56	NP requested to maximize hydro generation on the Avalon Peninsula.
11/25/2011 16:43	Requested to maximize Avalon generation.
11/25/2011 23:13	Resuming normal Avalon hydro generation.
12/4/2011 8:35	Requested to maximize hydro generation on the Avalon Peninsula due to Avalon loading.
12/4/2011 13:45	Requested to resume normal hydro generation loading on the Avalon Peninsula.
12/14/2011 16:15	Advised to maximize Avalon hydro generation.
12/14/2011 21:50	Extra generation no longer needed.
12/15/2011 16:00	Advised to maximize Avalon hydro.
12/15/2011 21:30	Resume normal loading.
12/16/2011 8:15	Maximize Avalon hydro generation.

Date and time	Action
12/16/2011 9:52	Advised to return to normal loading.
1/16/2012 5:46	Advised to maximize Avalon hydro generation.
1/20/2012 16:38	Advised to maximize Avalon hydro generation.
1/20/2012 18:56	Advised to return to normal.
2/1/2012 15:50	Request to maximize Avalon hydro generation.
2/2/2012 7:53	Request to maximize Avalon hydro generation.
2/10/2012 16:06	Avalon hydro generation Max.
2/24/2012 8:10	Requested to maximize Avalon hydro generation.
3/8/2012 7:15	Requested to maximize Avalon hydro generation.
3/15/2012 7:30	Requested to maximize Avalon hydro generation.
3/15/2012 10:11	Requested to resume normal loading of Avalon hydro generation.
3/16/2012 7:17	Requested to maximize Avalon hydro generation.
3/22/2012 7:34	Requested to maximize Avalon hydro generation.
3/22/2012 10:30	Advised to return to normal hydro generation.
4/29/2012 9:54	Requested to maximize Avalon hydro generation.
4/29/2012 11:45	Advised to return to normal.
4/29/2012 20:29	Requested to maximize Avalon hydro generation.
4/29/2012 22:06	No longer needed.
4/30/2012 6:00	Requested to maximize Avalon hydro generation.
4/30/2012 10:11	Reduced the generation to normal.
5/1/2012 6:44	Requested to maximize Avalon hydro generation.
5/2/2012 7:23	Requested to maximize Avalon hydro generation.
5/8/2012 7:39	Requested to maximize Avalon hydro generation.
6/4/2012 22:34	requested to resume normal loading.
6/5/2012 7:06	Requested to maximize Avalon hydro generation.
6/6/2012 6:50	Requested to maximize Avalon hydro generation.
6/16/2012 21:34	Requested to maximize Avalon hydro generation.
6/16/2012 22:53	advised to return to normal Avalon hydro.
10/4/2012 11:20	Requested to maximize Avalon hydro generation.
10/4/2012 15:30	Requested to maximize Avalon hydro generation.
10/4/2012 21:36	Requested to resume normal loading.
10/7/2012 9:34	Requested 15 MW Avalon hydro generation.
10/11/2012 7:06	Requested to maximize hydro generation due to Avalon MW load above 330 MW.
10/11/2012 9:23	Return to normal loading.
10/13/2012 9:55	Requested to maximize Avalon hydro generation.
10/14/2012 18:07	Requested to maximize Avalon hydro generation.
10/15/2012 7:10	Requested to maximize Avalon hydro generation.
10/25/2012 8:05	Requested to maximize Avalon hydro generation.
10/25/2012 9:40	No longer needed.
10/25/2012 10:43	Requested to maximize Avalon hydro generation.
10/25/2012 22:05	Advised generation no longer needed.
10/26/2012 7:10	Requested to maximize Avalon hydro generation.
10/26/2012 12:27	Requested to resume normal loading.
10/26/2012 17:30	Requested to maximize due to Avalon MW loading.
10/26/2012 19:30	Requested to resume normal loading.
10/29/2012 21:26	Requested to resume normal MW loading.
10/30/2012 7:49	Requested to maximize Avalon hydro generation.
10/30/2012 20:28	requested to resume normal MW loading.
10/31/2012 7:35	Requested to maximize Avalon hydro generation.
10/31/2012 15:27	Requested to maximize Avalon hydro generation.
10/31/2012 21:06	Avalon hydro return to normal.
11/1/2012 7:16	Requested to maximize Avalon hydro generation.
11/1/2012 12:44	Finished.
11/1/2012 17:15	Requested to maximize Avalon hydro generation.
11/7/2012 7:00	Requested to maximize Avalon hydro generation.
11/8/2012 6:55	Requested to maximize due to Avalon MW loading.
11/8/2012 22:50	Advised extra hydro no longer needed.
11/11/2012 8:45	Requested to maximize Avalon hydro generation.

Date and time	Action
11/12/2012 7:00	Requested to maximize Avalon hydro generation.
11/12/2012 13:30	Request to cancel.
11/15/2012 12:25	Requested to maximize Avalon hydro generation.
11/15/2012 21:40	Finished.
11/16/2012 7:22	Requested to maximize Avalon hydro generation.
11/18/2012 9:22	Requested to maximize Avalon hydro generation.
11/19/2012 6:30	Requested to maximize Avalon hydro generation.
11/19/2012 10:25	Advised generation no longer needed.
11/19/2012 20:00	Return to normal.
11/20/2012 21:00	Requested to resume normal MW Loading.
11/21/2012 6:30	Requested to maximize due to Avalon MW load.
11/22/2012 13:50	Requested to maximize Avalon hydro generation.
11/22/2012 14:30	Cancelled.
11/23/2012 7:00	Requested to maximize Avalon hydro generation.
11/24/2012 8:04	requested to maximize due to Avalon MW Load.
11/25/2012 21:00	Finished.
11/28/2012 6:10	Requested to maximize Avalon hydro generation.
12/3/2012 22:42	Finished.
12/4/2012 6:45	Requested to maximize Avalon hydro generation.
12/4/2012 21:51	Finished.
12/5/2012 7:00	Requested to maximize Avalon hydro generation.
12/7/2012 6:30	Requested to maximize Avalon hydro generation.
12/10/2012 16:40	Requested to maximize Avalon hydro generation.
12/13/2012 6:00	Requested to maximize Avalon hydro generation.
12/13/2012 23:30	Finished.
12/14/2012 6:45	Requested to maximize Avalon hydro generation.
12/14/2012 23:00	Request for generation cancelled.
12/21/2012 23:58	Finished.
1/4/2013 6:59	Requested to maximize Avalon hydro generation.
1/12/2013 9:45	Notified to shut down any GT's online for hydro generation support.
1/16/2013 6:57	Requested to maximize Avalon hydro generation.
1/16/2013 20:50	Advised to shutdown 20MW Avalon hydro generation.
1/17/2013 6:38	Requested to maximize Avalon hydro generation.
1/17/2013 19:40	Request to maximize cancelled.
1/18/2013 5:23	Requested to maximize Avalon hydro generation.
1/18/2013 16:10	Requested to place Greenhill GT on line.
1/18/2013 18:31	Requested to shut down Wesleyville GT. (8MW).
1/18/2013 18:54	Requested to shut down Greenhill GT (10MW).
1/18/2013 21:10	Shutdown Avalon hydro generation for tomorrow morn peak.
1/18/2013 21:55	Restarted Avalon hydro generation to pickup their customers. All customers back at this time.
1/19/2013 6:00	Request to maximize all hydro available on Island.
1/19/2013 8:24	Requested to start Greenhill and Wesleyville GT.
1/19/2013 10:49	Shutting down Avalon hydro generation to pond up for tonight.
1/19/2013 11:25	Shut down Greenhill GT.
1/19/2013 11:43	Shut down Wesleyville GT.
1/19/2013 16:00	Putting back on about 30 MW Avalon hydro generation.
1/19/2013 16:30	Requested to put Greenhill and Wesleyville GT on Line.
1/19/2013 19:00	Shutting down (10 MW) Wesleyville GT.
1/19/2013 19:15	Shutting down (15 MW) Greenhill GT unit unstable.
1/22/2013 7:40	Requested to maximize Avalon hydro generation.
1/22/2013 9:03	Request to maximize cancelled.
1/22/2013 16:00	Requested to maximize Avalon hydro generation.
1/22/2013 19:07	Request to maximize cancelled.
1/23/2013 6:45	Requested to maximize Avalon hydro generation.
1/23/2013 9:28	Advised to shutdown any generation with low water levels for evening peak.
1/23/2013 16:03	Requested to maximize all hydro generation.
1/23/2013 16:50	Requested to start Greenhill GT due to system loading.
1/23/2013 17:55	Greenhill GT tripped.

Date and time	Action
1/23/2013 21:11	Request for hydro generation cancelled.
1/24/2013 6:33	Requested to maximize Avalon hydro generation.
1/24/2013 10:15	Advised to reduce generation to conserve water.
1/24/2013 15:44	Requested to maximize all hydro generation.
1/24/2013 16:23	Request to start all standby generation.
1/24/2013 20:11	Advised to shut down standby generation.
1/24/2013 21:05	Advised to shut down hydro generation off the Avalon.
1/24/2013 21:53	Request to maximize Avalon hydro generation cancelled.
1/25/2013 7:11	Requested to maximize all hydro generation.
1/25/2013 10:19	Advised to shutdown Avalon hydro generation for evening peak.
1/25/2013 15:49	Requested to maximize Avalon hydro generation.
1/25/2013 17:01	Requested to start standby generation.
1/25/2013 18:24	Advised standby generation no longer needed.
1/25/2013 19:53	Hydro generation 20 MW shutdown.
1/26/2013 9:45	Asked to maximize hydro generation.
1/26/2013 13:06	Advised to shutdown hydro generation.
1/26/2013 16:30	Asked to start hydro generation.
1/26/2013 19:10	Asked to shutdown hydro generation.
1/27/2013 9:28	Asked to maximize hydro generation.
1/27/2013 16:50	Asked to start hydro generation.
1/27/2013 19:30	Requested to shutdown all hydro generation.
1/28/2013 7:00	Request to maximize all hydro generation.
1/28/2013 9:30	Requested to shutdown 15 MW of hydro to save for evening peak.
1/28/2013 16:00	Request to maximize hydro generation.
1/28/2013 21:30	Advised to shutdown hydro generation.
1/29/2013 6:34	Request to maximize hydro generation.
1/29/2013 7:16	Requested standby generation.
1/29/2013 9:16	Greenhill GT
1/29/2013 9:30	All NP gas turbines shutdown.
1/29/2013 9:40	Shutdown 20 MW hydro generation to conserve for evening peak.
1/29/2013 10:07	Shutdown 20 MW of hydro generation to conserve for evening peak.
1/29/2013 16:50	Requested to maximize all hydro generation.
1/29/2013 20:18	Advised to shutdown hydro generation.
1/30/2013 7:01	Request to start hydro generation.
2/5/2013 8:10	Requested to maximize Avalon hydro generation.
2/5/2013 21:03	Advised Avalon hydro generation no longer needed.
2/6/2013 6:25	Requested to maximize Avalon hydro generation.
2/6/2013 20:25	Advised to shutdown Avalon hydro generation .
2/7/2013 7:26	Requested to maximize Avalon hydro generation.
2/8/2013 7:21	Request to start GT support.
2/8/2013 9:38	Request for GT support cancelled.
2/8/2013 17:03	Requested to maximize Avalon hydro generation.
2/8/2013 17:30	Requested to maximize all hydro generation.
2/8/2013 21:08	Started Wesleyville GT for a test run by NP.
2/8/2013 21:40	Requested to resume normal loading - all hydro generation.
2/9/2013 8:26	Requested to maximize Avalon hydro generation.
2/9/2013 8:55	Requested to maximize all hydro generation.
2/9/2013 10:14	Requested to start GT thermal generation.
2/9/2013 19:42	Requested to shutdown GT support.
2/9/2013 21:20	Resuming normal loading all hydro generation.
2/12/2013 6:36	Requested to maximize Avalon hydro generation.
2/23/2013 17:55	Requested to maximize Avalon hydro generation.
2/25/2013 9:00	Requested to resume normal operations Avalon hydro generation.
2/26/2013 9:00	Requested to resume normal loading all hydro generation.
2/26/2013 18:20	Requested to maximize Avalon hydro generation.
2/26/2013 23:15	Advised Avalon hydro generation no longer required.
2/27/2013 7:09	Requested to maximize Avalon hydro generation.
2/27/2013 11:30	Request to maximize Avalon hydro generation cancelled.

Date and time	Action
2/27/2013 17:25	Requested to maximize all hydro generation.
4/4/2013 16:04	Requested to maximize all hydro generation.
4/5/2013 0:15	Request to maximize all hydro generation ended.
4/5/2013 6:49	Requested to maximize all hydro generation.
4/5/2013 10:55	Request to maximize generation ended.
4/12/2013 7:00	Request to maximize Avalon hydro generation.
4/17/2013 8:49	Greenhill GT
4/17/2013 10:02	Greenhill GT
4/19/2013 7:14	Requested to maximize all hydro generation.
4/19/2013 13:36	Request ended to maximize generation.
5/9/2013 7:20	Request to maximize Avalon hydro generation.
5/9/2013 12:38	Request to maximize Avalon hydro generation ended.
5/10/2013 8:48	Requested to Pond Water today for HRD black start test today.
5/11/2013 9:42	Requested to increase Avalon hydro generation due to Avalon load.
5/11/2013 14:25	Shutting down about 15 MW of Avalon hydro generation due to low water.
5/11/2013 16:46	Request to maximize Avalon hydro generation.
5/12/2013 0:00	Request to maximize Avalon hydro generation ended.
5/16/2013 20:23	Requested to maximize Avalon hydro generation due to Avalon load.
5/16/2013 22:36	Resume normal loading Avalon hydro generation.
5/23/2013 7:03	Request to maximize Avalon hydro generation.
6/3/2013 7:18	Requested to maximize Avalon hydro generation before increasing HRD Plant MW Output.
6/19/2013 16:30	Request 10 MW Avalon hydro generation.
6/19/2013 18:10	Finished Avalon hydro generation.
10/10/2013 8:09	Request to maximize Avalon hydro generation.
10/10/2013 10:25	Requested to resume normal loading Avalon hydro generation.
10/10/2013 11:27	Request to maximize Avalon hydro generation.
10/10/2013 15:06	Requested to resume normal loading Avalon hydro generation.
10/14/2013 7:35	Request to maximize Avalon hydro generation.
10/14/2013 14:15	Advised to shutdown Avalon hydro generation.