

1 Q. Please provide a revised cost of service study that maintains the Vale and Praxair
2 annual energy but “normalizes” the monthly peaks to reflect a peak Power On
3 Order level (consistent with the 2013 annual energy) more representative of a high
4 load factor industrial customer.

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7 A. Please see IC-NLH-140 Attachment 1 for the Cost of Service Study. Based on the
8 2013 Test Year annual energy requirements for these two customers and ignoring
9 the monthly energy profile, a "normalized" peak requirement for these customers
10 would be 4.9 MW, compared with the 19.6 MW used in the 2013 Test Year.

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

	1	2	3	4	5	6	7	8
Line No.	Description	Total Amount (\$)	Island Interconnected (\$)	Island Isolated (\$)	Labrador Isolated (\$)	L'Anse au Loup (\$)	Labrador Interconnected (\$)	Basis of Proration
	Revenue Requirement							
	Expenses							
1	Operating, Maintenance and Admin.	115,928,303	89,425,968	5,339,758	13,492,944	1,321,586	6,348,048	Detailed Analysis
2	Fuels - No. 6 Fuel	200,692,615	200,692,615	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	17,978,931	111,816	2,558,555	14,697,487	533,749	77,323	Detailed Analysis
4	Fuels - Gas Turbine	802,435	606,127	-	-	-	196,308	
5	Power Purchases -CF(L)Co	2,363,382	-	-	-	-	2,363,382	Detailed Analysis
6	Power Purchases - Other	56,310,580	52,417,542	244,656	-	3,353,241	295,141	Detailed Analysis
7	Depreciation	52,366,908	46,731,192	479,097	1,981,176	335,840	2,839,603	Detailed Analysis
	Expense Credits:							
8	Sundry	(632,669)	(488,035)	(29,141)	(73,637)	(7,212)	(34,644)	Total O&M Expenses
9	Building Rental Income	(15,744)	(15,744)	-	-	-	0	Detailed Analysis
10	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
11	Suppliers' Discounts	(100,257)	(77,337)	(4,618)	(11,669)	(1,143)	(5,490)	Total O&M Expenses
12	Pole Attachments	(1,594,680)	(1,149,732)	(23,664)	(102,972)	(68,280)	(250,032)	Detailed Analysis
13	Secondary Energy Revenues	-	-	-	-	-	-	Island Interconnected
14	Wheeling Revenues	-	0	-	-	-	-	Island Interconnected
15	Application Fees	(26,868)	(11,624)	(228)	(1,668)	(368)	(12,980)	Detailed Analysis
16	Meter Test Revenues	(6,720)	(3,907)	(132)	(486)	(197)	(1,997)	Weighted Customers
17	Total Expense Credits	(2,376,938)	(1,746,380)	(57,783)	(190,432)	(77,200)	(305,143)	
18	Subtotal Expenses	444,066,215	388,238,880	8,564,283	29,981,175	5,467,216	11,814,662	
19	Disposal Gain/Loss	1,303,697	1,005,645	141,781	137,281	(179)	19,169	Detailed Analysis
20	Subtotal Rev Req 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	3	4	5	6	7	8
		Total \$	Island Interconnected \$	Island Isolated \$	Labrador Isolated \$	L'Anse au Loup \$	Labrador Interconnected \$	Basis of Proration
	Rate Base:							
1	Average Net Book Value	1,417,712,234	1,294,247,390	9,479,378	37,575,082	7,854,180	68,556,204	Schedule 2.3
2	Cash Working Capital	5,335,790	4,871,110	35,677	141,420	29,560	258,022	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 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.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credits (\$)	5 Deficit (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
Total System								
1	Newfoundland Power	453,009,608	400,315,920	-	53,967,941	-	454,283,862	
2	RSP Activity	-	-	-	-	-	-	
3	Subtotal Newfoundland Power	453,009,608	400,315,920	-	53,967,941	-	454,283,862	1.13
4	Island Industrial	28,952,325	27,667,853	-	-	-	27,667,853	1.05
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	-	6,851,555	-	22,325,678	1.44
Rural Deficit Areas								
9	Island Interconnected	48,364,264	73,071,244	-	(24,706,981)	-	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	122,237,306	(863,434)	(60,819,497)	-	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	400,315,920	-	53,967,941	-	454,283,862	
2	NLP RSP Activity	-					-	
3	Subtotal Newfoundland Power	453,009,608	400,315,920	-	53,967,941	-	454,283,862	1.13
4	Industrial - Firm	28,952,325	27,667,853	-			27,667,853	
5	Industrial - Non-Firm	-	-	-			-	
6	Industrial RSP Activity	-					-	
7	Subtotal Industrial	28,952,325	27,667,853	-	-		27,667,853	1.05
8	Unallocated RSP Hydraulic Variation	-						
Rural								
9	1.1 Domestic	13,573,252	22,027,690	-	(8,454,438)		13,573,252	0.62
10	1.12 Domestic All Electric	16,174,390	26,447,235	-	(10,272,845)		16,174,390	0.61
11	1.3 Special	18,372	62,028	-	(43,657)		18,372	0.30
12	2.1 General Service 0-10 kW	2,088,235	2,891,136	-	(802,901)		2,088,235	0.72
13	2.2 General Service 10-100 kW	7,289,243	9,933,333	-	(2,644,090)		7,289,243	0.73
14	2.3 General Service 110-1,000 kVa	5,307,611	6,720,237	-	(1,412,626)		5,307,611	0.79
15	2.4 General Service Over 1,000 kVa	2,970,787	3,731,062	-	(760,275)		2,970,787	0.80
16	4.1 Street and Area Lighting	942,374	1,258,522	-	(316,148)		942,374	0.75
17	Subtotal Rural	48,364,264	73,071,244	-	(24,706,981)		48,364,264	0.66
18	Total Island Interconnected	530,326,197	501,055,017	-	29,260,961		530,315,978	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

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-
-

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.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
L'Anse au Loup								
1	1.1 Domestic	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	-	93,182		303,634	0.64
6	1.1A Domestic All Electric	13,141,457	9,479,157	-	4,197,134		13,676,291	1.39
7	2.1 General Service 0-10 kW	444,040	293,249	-	129,843		423,093	1.51
8	2.2 General Service 10-100 kW	2,440,610	1,495,529	-	662,183		2,157,712	1.63
9	2.3 General Service 110-1,000 kVa	3,446,780	2,192,754	-	970,897		3,163,650	1.57
10	2.4 General Service Over 1,000 kVa	2,293,616	1,514,647	-	670,648		2,185,295	1.51
11	4.1 Street and Area Lighting	415,895	288,336	-	127,668		416,003	1.44
12	Subtotal Rural	22,316,579	15,474,123	-	6,851,555		22,325,678	1.44
13	Total Labrador Interconnected	25,302,481	17,596,591	863,434	6,851,555		25,311,581	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	<u>863,434</u>

Revenue Credit Applied to Deficit	100.0%	863,434
Revenue Credit Applied to Firm Regulated Labrador Interconnected Customers		<u>863,434</u>

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

	1	2	3	4	5	6
		Before Deficit and Revenue Credit Allocation				
Line No.	Rate Class	Allocated Revenue Req't (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Source
CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:						
1	Newfoundland Power	400,315,920	128,239,125	267,675,647	4,401,149	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	415,790,044	138,108,239	268,555,107	9,126,698	
4	Deficit Classified	60,819,497	20,201,719	39,282,774	1,335,004	Prorated on Line 3
UNIT COSTS OF DEFICIT:						
Island Interconnected:			CP kW	MWH	Customers *	
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		\$15.38 \$/KW	\$6.09 \$/MWH	\$66.92 \$/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:
Labrador Interconnected:

\$483.84
\$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	53,967,941	18,085,532	35,273,721	608,689	Line 6 x Line 10
12	Labrador Interconnected	6,851,555	2,116,187	4,009,053	726,315	Line 8 x Line 10
13	Allocated Totals	60,819,497	20,201,719	39,282,774	1,335,004	

CUSTOMER DEFICIT ALLOCATION:

	Amount	Percent
Island Interconnected:		
14 Newfoundland Power	53,967,941	88.7%
15 Sub-Total Island Interconnected	53,967,941	
Labrador Interconnected:		
16 Rural Labrador Interconnected	6,851,555	11.3%
17 Subtotal Labrador Interconnected	6,851,555	
18 Total	60,819,497	100.0%

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
Line No.		Demand		Non-Demand			Demand		Non-Demand		
		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)
	Island Interconnected										
1	Newfoundland Power	9.21	-	0.04785	-	366,762.43	10.45	-	0.05430	-	416,206.91
2	Industrial - Firm	7.59	-	0.04782	-	29,924.93	7.59	-	0.04782	-	29,924.93
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-
	Rural										
4	1.1 Domestic	-	0.10067	0.05298	0.15366	37.94	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.11077	0.05301	0.16377	37.96	-	-	-	-	-
6	1.3 Special	-	0.12590	0.05258	0.17848	37.65	-	-	-	-	-
7	2.1 General Service 0-10 kW	-	0.08399	0.05328	0.13727	42.17	-	-	-	-	-
8	2.2 General Service 10-100 kW	30.63	-	0.05312	-	55.27	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	22.88	-	0.05316	-	72.35	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	22.95	-	0.05322	-	72.09	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.11925	0.05325	0.17251	69.44	-	-	-	-	-

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
Line No.		Demand		Non-Demand			Demand		Non-Demand		
		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)
	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

	1	2	3	4	5	6	7	8	9	10	11
	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
Line No.		Demand		Non-Demand			Demand		Non-Demand		
		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)
L'Anse au Loup											
1	1.1 Domestic	-	0.07286	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	-	0.02584	0.00222	0.02806	48.37
11	1.1A Domestic All Electric	-	0.01825	0.00156	0.01981	33.99	-	0.02633	0.00225	0.02857	49.04
12	Subtotal Domestic	-	0.01825	0.00156	0.01980	33.97	-	0.02632	0.00225	0.02857	49.01
13	2.1 General Service 0-10 kW	-	0.01277	0.00157	0.01434	37.72	-	0.01843	0.00226	0.02069	54.42
14	2.2 General Service 10-100 kW	4.69	-	0.00157	-	49.42	6.76	-	0.00227	-	71.30
15	2.3 General Service 110-1,000 kVa	5.60	-	0.00157	-	63.93	8.08	-	0.00227	-	92.23
16	2.4 General Service Over 1,000 kVa	8.70	-	0.00152	-	61.79	12.55	-	0.00219	-	89.15
17	4.1 Street and Area Lighting	-	0.02092	0.00156	0.02247	56.35	0.00	0.03018	0.00225	0.03242	81.29

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	400,315,920	128,239,125	267,675,647	4,401,149	454,283,862	145,527,474	303,761,905	4,994,483
2	Industrial - Firm	27,667,853	6,342,598	19,529,759	1,795,496	27,667,853	6,342,598	19,529,759	1,795,496
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-
	Rural								
4	1.1 Domestic	22,027,690	10,946,371	5,760,869	5,320,449	-	-	-	-
5	1.12 Domestic All Electric	26,447,235	15,422,660	7,380,233	3,644,342	-	-	-	-
6	1.3 Special	62,028	43,436	18,141	452	-	-	-	-
7	2.1 General Service 0-10 kW	2,891,136	1,150,623	729,854	1,010,659	-	-	-	-
8	2.2 General Service 10-100 kW	9,933,333	5,914,019	3,419,698	599,617	-	-	-	-
9	2.3 General Service 110-1,000 kVa	6,720,237	4,031,057	2,616,254	72,927	-	-	-	-
10	2.4 General Service Over 1,000 kVa	3,731,062	2,057,289	1,665,123	8,651	-	-	-	-
11	4.1 Street and Area Lighting	1,258,522	345,828	154,438	758,256	-	-	-	-
12	Subtotal Rural	73,071,244	39,911,282	21,744,610	11,415,353				
13	Total Island Interconnected	501,055,017	174,493,004	308,950,015	17,611,998				

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
Total Demand, Energy & Customer Amounts

Line No.	Rate Class	1	2	3	4	5	6	7	8	9
		Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation				
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	
	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

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
	L'Anse au Loup								
1	1.1 Domestic	1,220,082	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	303,634	58,351	5,004	240,278
12	1.1A Domestic All Electric	9,479,157	5,435,351	463,976	3,579,830	13,676,291	7,841,988	669,413	5,164,890
13	Subtotal Domestic	9,689,608	5,475,794	467,445	3,746,369	13,979,925	7,900,340	674,417	5,405,168
14	2.1 General Service 0-10 kW	293,249	70,901	8,705	213,643	423,093	102,295	12,559	308,239
15	2.2 General Service 10-100 kW	1,495,529	997,119	106,431	391,979	2,157,712	1,438,619	153,556	565,537
16	2.3 General Service 110-1,000 kVa	2,192,754	1,899,982	173,098	119,674	3,163,650	2,741,247	249,741	172,662
17	2.4 General Service Over 1,000 kVa	1,514,647	1,389,801	121,139	3,707	2,185,295	2,005,171	174,776	5,349
18	4.1 Street and Area Lighting	288,336	35,515	2,643	250,177	416,003	51,241	3,813	360,950
19	Subtotal Rural	15,474,123	9,869,114	879,460	4,725,549	22,325,678	14,238,911	1,268,863	6,817,904
20	Total Labrador Interconnected	17,596,591	11,603,355	1,267,627	4,725,609	24,448,146	15,973,152	1,657,030	6,817,964

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)
	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

	1	2	3	4	5
Line No.	Rate Class	Units			
		Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)
	Isolated Systems:				
1	1.2 Domestic Diesel	-	26,372	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

Schedule 1.4
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NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Rate Calculations for Newfoundland Power

Line No.	1	2	3
	Description	Amount	Source
	Newfoundland Power:		
	Demand:		
1	Demand Revenue Requirement	128,239,125	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.)	9.21	Ln 1 / Ln 2
	Energy (First Block):		
4	Total Revenue Requirement	\$454,283,862	Sch 1.2, pg 1, Ln 1, Col 7
5	Less: Demand Revenue	<u>128,286,422</u>	Ln 2 * Ln 3
6	Revenue Requirement to be Recovered Through Energy Rates	\$ 325,997,440	Ln 4 - Ln 5
	Non-Fuel Energy Costs:		
7	Energy Revenue Requirement	267,675,647	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	<u>0.8673</u>	Sch 3.1A, pg 1, Ln 14, Col 4
10	Allocated Holyrood Fuel Costs	<u>174,067,395</u>	Ln 8 * Ln 9
11	Non-Fuel Energy Costs:	\$ 93,608,252	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	\$454,283,862	Sch 1.2, pg 1, Ln 1, Col 7
15	Less: Demand Revenue	<u>128,286,422</u>	Ln 2 * Ln 3
16	Less: First Block Revenue	<u>93,609,600</u>	Ln 12 * Ln 13
17	Second Block Energy Revenue	<u>\$232,387,840</u>	
18	Second Block Energy Consumed (MWh)	2,234,300	
19	Rate (Mills/kWh)	104.01	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
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NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Value of Newfoundland Power Thermal Generation Credit

Line No.	Description	Amount	Source
1	Island Interconnected System:		
2	Generation demand costs (\$)	117,697,000	Sch 2.1A, C. 3, Ln 23
3	Coincident peak (kW)	1,328,447	Sch 3.1A, C. 3, Ln 13
4	Generation demand costs (\$/kW)	88.60	Ln 2 / Ln 3
5	NP thermal generation capacity credit (kW)	35,993	⁽¹⁾
6	Gross value of credit to NP (\$)	3,188,980	Ln 4 x Ln 5
7	Less NP's cost share:		
8	Percentage	88.82%	Sch 3.1A, C. 5, Ln 14
9	Amount (\$)	(2,832,588)	Ln 6 x Ln 8
10	Net value of credit to NP (\$)	356,392	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
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NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
Island Interconnected
Calculation of Firming Up Charge

	1	2	3	4
Line No.	Description	Total	Gas Turbine	Transmission & Terminals
1	Operating & Maintenance	5,931,934	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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution											Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting			
								Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	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	899,871	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	2,828,047	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	

Schedule 2.1A
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NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	Revenue Related		21 Basis of Functional Classification
		19 Municipal Tax	20 PUB Assessment	
	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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount	Production Demand	Production and Transmission Energy	Transmission Demand	Rural Prod & Transmission Demand	Distribution											Accounting Customer	Specifically Assigned Customer
							Substations Demand	Primary Lines Demand	Customer	Line Transformers Demand	Customer	Secondary Lines Demand	Customer	Services Customer	Meters Customer	Street Lighting 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	Subtltl 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	

Schedule 2.2A
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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	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Island Interconnected
Functional Classification of Net Book Value

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Substations Demand (\$)	Primary Lines (\$)		Line Transformers (\$)		Secondary Lines (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting 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 Transmission	822,528,027	395,012,069	427,515,959	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Distribution	313,625,391	31,984,367	38,123,755	142,033,938	64,944,266	7,925,373	-	-	-	-	-	-	-	-	-	-	28,613,691
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	Subttl 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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount	Production Demand	Production and Transmission Energy	Transmission Demand	Rural Prod & Transmission Demand	Distribution											Specifically Assigned Customer
							Substations Demand	Primary Lines Demand	Customer	Line Transformers Demand	Customer	Secondary Lines Demand	Customer	Services Customer	Meters Customer	Street Lighting Customer	Accounting Customer	
1	Production Hydraulic	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
2	Holyrood / Thermal	11,574,317	5,163,877	6,410,439	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Roddickton	17,548,304	13,628,013	3,920,291	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Diesel	1,040,944	1,040,944	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	226,064	226,064	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Production	2,496,334	1,326,628	1,169,706	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Transmission	32,885,963	21,385,526	11,500,437	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Transmission Lines	3,744,074	278,451	345,669	1,741,738	976,489	-	-	-	-	-	-	-	-	-	-	-	401,728
10	Terminal Stations	5,087,316	649,180	596,860	2,156,051	646,887	328,822	-	-	-	-	-	-	-	-	-	-	709,517
11	Other	2,019,730	187,487	203,975	910,593	433,177	45,260	-	-	-	-	-	-	-	-	-	-	239,238
12	Subtotal Transmission	10,851,120	1,115,118	1,146,503	4,808,382	2,056,553	374,082	-	-	-	-	-	-	-	-	-	-	1,350,483
13	Distribution	6,524,248	17,052	-	-	-	363,625	3,267,103	857,084	221,415	391,923	521,466	562,213	242,774	-	79,593	-	-
14	Other	240,353	-	-	-	-	-	-	-	-	-	-	-	-	240,353	-	-	-
15	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	-	-
16	Subttl 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
17	Customer Accounting	1,972,992	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,972,992	-
18	Administrative & General:																	
19	Plant-Related:																	
20	Production	5,669,715	3,007,745	2,651,970	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Prod - Gas Turb & Diesel	1,275,556	1,275,556	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Transmission	4,424,868	410,751	446,873	1,994,947	949,013	99,156	-	-	-	-	-	-	-	-	-	-	524,128
23	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	-	-
24	Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	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
26	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
27	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
28	Revenue-Related:																	
29	Municipal Tax	1,173,331	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	PUB Assessment	616,657	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	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
32	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
33	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
34	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 2.4A
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NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
Island Interconnected

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

Line No.	Description	Revenue Related		Basis of Functional Classification
		19	20	
		Municipal Tax	PUB Assessment	
	Production			
1	Hydraulic	-	-	Prorated on Hydraulic Plant in Service - Sch.2.2 L.8
2	Holyrood / Thermal	-	-	Prorated on Holyrood Plant in Service - Sch.2.2 L.9
3	Roddickton	-	-	Prorated on Roddickton Plant in Service - Sch.2.2 L.11
4	Gas Turbine	-	-	Prorated on Gas Turbines Plant in Service - Sch.2.2 L.10
5	Diesel	-	-	Prorated on Diesel Plant in Service - Sch.2.2 L.12
6	Other	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
7	Subtotal Production	-	-	
	Transmission			
8	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.14, 15
9	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.21
10	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
11	Subtotal Transmission	-	-	
	Distribution			
12	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 33, less L. 31
13	Meters	-	-	Meters - Customer
14	Subtotal Distribution	-	-	
15	Subttl Prod, Trans, & Dist	-	-	
16	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
17	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
18	Prod - Gas Turb & Diesel	-	-	Prorated on Gas Turbine & Diesel Production Plant in Service - Sch.2.2 L.10, 12
19	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
20	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.33
21	Prod, Trans, 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																		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
								Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	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	Subtl Prod, Trans, & Dist	39,520,231	15,868,368	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.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	6 Rural Prod & Transmission Demand (\$)	Distribution											17 Accounting Customer (\$)	18 Specifically Assigned Customer (\$)
							7 Substations Demand (\$)	8 Primary Lines		9 Line Transformers		10 Secondary Lines		11 Services Customer (\$)	12 Meters Customer (\$)	13 Street Lighting Customer (\$)	14 Accounting Customer (\$)		
								Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	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	

Schedule 2.6A
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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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount	Production Demand (1 CP kW)	Production and Transmission Energy (MWh @ Gen)	Transmission Demand (CP kW)	Rural Prod & Transmission Demand (CP kW)	Distribution										Accounting Customer (Rural Cust)	Specifically Assigned Customer
							Substations Demand (CP kW)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (Wtd Rural Cust)	Meters Customer	Street Lighting Customer		
								Demand	Demand	Customer	Demand	Customer	Demand					
Amounts																		
1	Newfoundland Power	-	1,175,961	5,794,481	1,175,507	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Industrial - Firm	-	58,520	423,014	56,760	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	4,828	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	-	1,328,447	6,680,800	1,323,407	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	-	0.8852	0.8673	0.8882	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Industrial - Firm	-	0.0441	0.0633	0.0429	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																		
17	1.1 Domestic	-	0.0194	0.0184	0.0189	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	-	0.0274	0.0236	0.0266	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	-	0.0105	0.0109	0.0102	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	-	0.0707	0.0693	0.0689	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-
26	Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-

Schedule 3.1A
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NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	Revenue Related	
		19 Municipal Tax (Prior Year (Rural Revenues)	20 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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution									Accounting Customer (\$)	Specifically Assigned Customer (\$)	
							Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)			Street Lighting Customer (\$)
1	Allocated Rev Reqmt Excl Return																	
1	Newfoundland Power	315,402,403	70,249,936	229,416,527	12,875,505	-	-	-	-	-	-	-	-	-	-	-	-	2,326,654
2	Industrial - Firm	22,202,873	3,495,878	16,748,067	621,701	-	-	-	-	-	-	-	-	-	-	-	-	1,316,371
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Rural																	
4	1.1 Domestic	15,560,916	1,541,457	4,869,956	274,130	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	18,515,262	2,170,841	6,236,123	386,059	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	42,635	6,163	15,452	1,096	8,043	2,007	7,281	72	651	44	1,155	47	17	21	-	120	-
7	2.1 GS 0-10 kW	2,071,867	161,133	613,569	28,656	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	7,036,041	830,608	2,883,192	147,714	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	4,810,261	566,342	2,193,836	100,717	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	2,714,992	288,406	1,401,300	51,290	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	887,275	48,450	129,887	8,616	63,232	15,781	57,240	65,674	5,117	40,128	9,077	43,080	-	-	286,649	109,150	-
12	Subtotal Rural	51,639,249	5,613,401	18,343,316	998,277	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
14	Allocated Return on Debt																	
14	Newfoundland Power	60,934,005	24,353,337	27,198,649	7,897,571	-	-	-	-	-	-	-	-	-	-	-	-	1,484,448
15	Industrial - Firm	3,921,673	1,211,906	1,985,580	381,339	-	-	-	-	-	-	-	-	-	-	-	-	342,849
16	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Rural																	
17	1.1 Domestic	4,640,562	534,372	577,361	168,146	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	5,691,990	752,559	739,328	236,800	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	13,917	2,137	1,832	672	4,455	832	3,084	33	268	18	546	22	6	5	-	6	-
20	2.1 GS 0-10 kW	587,908	55,860	72,742	17,577	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	2,079,099	287,944	341,819	90,605	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	1,370,601	196,332	260,092	61,778	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	729,133	99,981	166,132	31,460	208,487	38,914	144,324	332	12,545	182	25,539	223	507	447	-	60	-
24	4.1 Street and Area Lighting	266,407	16,796	15,399	5,285	35,024	6,537	24,246	30,184	2,107	16,528	4,290	20,323	-	-	84,223	5,464	-
25	Subtotal Rural	15,379,616	1,945,981	2,174,706	612,323	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
27	Allocated Return on Equity																	
27	Newfoundland Power	23,979,512	9,583,830	10,703,553	3,107,951	-	-	-	-	-	-	-	-	-	-	-	-	584,179
28	Industrial - Firm	1,543,306	476,924	781,390	150,069	-	-	-	-	-	-	-	-	-	-	-	-	134,922
29	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Rural																	
30	1.1 Domestic	1,826,212	210,293	227,210	66,171	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	2,239,983	296,156	290,950	93,189	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	5,477	841	721	265	1,753	327	1,214	13	105	7	215	9	2	2	-	2	-
33	2.1 GS 0-10 kW	231,361	21,983	28,626	6,917	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	818,193	113,315	134,517	35,656	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	539,376	77,263	102,355	24,312	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	286,937	39,346	65,378	12,381	82,046	15,314	56,796	131	4,937	71	10,050	88	200	176	-	24	-
37	4.1 Street and Area Lighting	104,840	6,610	6,060	2,080	13,783	2,573	9,541	11,878	829	6,504	1,688	7,998	-	-	33,144	2,150	-
38	Subtotal Rural	6,052,379	765,807	855,817	240,969	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

Schedule 3.2A
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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.	Description	19	20
		Revenue Related	
		Municipal Tax	PUB Assessment (\$)
1	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.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
40	Newfoundland Power	400,315,920	104,187,103	267,318,728	23,881,028	-	-	-	-	-	-	-	-	-	-	-	-	4,395,281
41	Industrial - Firm	27,667,853	5,184,708	19,515,036	1,153,109	-	-	-	-	-	-	-	-	-	-	-	-	1,794,142
42	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	1.1 Domestic	22,027,690	2,286,122	5,674,528	508,446	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	26,447,235	3,219,557	7,266,401	716,048	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	62,028	9,141	18,005	2,033	14,252	3,166	11,579	118	1,024	69	1,915	78	26	28	-	128	-
46	2.1 GS 0-10 kW	2,891,136	238,975	714,938	53,149	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	9,933,333	1,231,867	3,359,528	273,974	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	6,720,237	839,938	2,556,283	186,807	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	3,731,062	427,732	1,632,810	95,130	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	1,258,522	71,856	151,346	15,981	112,040	24,891	91,027	107,737	8,054	63,160	15,056	71,401	-	-	384,016	116,764	-
51	Subtotal Rural	73,071,244	8,325,189	21,373,839	1,851,569	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	-	139,109	356,919	31,885	-	-	-	-	-	-	-	-	-	-	-	-	5,868
54	Industrial - Firm	-	3,911	14,722	870	-	-	-	-	-	-	-	-	-	-	-	-	1,354
55	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	1.1 Domestic	(0)	34,785	86,342	7,736	54,237	12,050	44,065	21,051	3,899	12,341	7,288	13,951	4,579	5,003	-	22,815	-
57	1.12 Domestic All Electric	-	50,436	113,832	11,217	78,641	17,471	63,892	14,839	5,653	8,699	10,568	9,835	3,228	3,527	-	16,083	-
58	1.3 Special	0	69	136	15	108	24	87	1	8	1	14	1	0	0	-	1	-
59	2.1 GS 0-10 kW	0	4,986	14,916	1,109	7,774	1,727	6,316	4,933	559	2,892	1,045	3,269	2,014	2,201	-	5,346	-
60	2.2 GS 10-100 kW	0	22,063	60,169	4,907	34,401	7,643	27,949	1,917	2,473	1,124	4,622	1,270	1,989	2,173	-	2,077	-
61	2.3 GS 110-1,000 kVa	(0)	19,705	59,971	4,383	30,725	6,826	24,962	233	2,022	137	3,780	155	427	467	-	253	-
62	2.4 GS Over 1,000 kVa	(0)	8,465	32,313	1,883	13,198	2,932	10,723	23	949	14	1,774	16	43	47	-	25	-
63	4.1 Street and Area Lighting	0	1,468	3,092	326	2,289	508	1,859	2,201	165	1,290	308	1,458	-	-	7,844	2,385	-
64	Subtotal Rural	(0)	141,976	370,771	31,576	221,372	49,181	179,854	45,199	15,725	26,497	29,398	29,955	12,279	13,418	7,844	48,986	-
65	Total	(0)	284,996	742,412	64,332	221,372	49,181	179,854	45,199	15,725	26,497	29,398	29,955	12,279	13,418	7,844	48,986	7,222
Total Allocated Revenue Requirement																		
66	Newfoundland Power	400,315,920	104,326,211	267,675,647	23,912,913	-	-	-	-	-	-	-	-	-	-	-	-	4,401,149
67	Industrial - Firm	27,667,853	5,188,619	19,529,759	1,153,979	-	-	-	-	-	-	-	-	-	-	-	-	1,795,496
68	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	1.1 Domestic	22,027,690	2,320,907	5,760,869	516,183	3,618,802	803,972	2,940,094	1,404,581	260,124	823,423	486,291	930,863	305,493	333,817	-	1,522,273	-
70	1.12 Domestic All Electric	26,447,235	3,269,993	7,380,233	727,265	5,098,634	1,132,739	4,142,383	962,094	366,496	564,019	685,149	637,612	209,253	228,654	-	1,042,710	-
71	1.3 Special	62,028	9,209	18,141	2,048	14,360	3,190	11,666	119	1,032	70	1,930	79	26	28	-	129	-
72	2.1 GS 0-10 kW	2,891,136	243,961	729,854	54,258	380,389	84,509	309,047	241,362	27,343	141,496	51,116	159,959	98,559	107,697	-	261,586	-
73	2.2 GS 10-100 kW	9,933,333	1,253,930	3,419,698	278,881	1,955,151	434,367	1,588,462	108,943	140,524	63,867	262,703	72,200	113,028	123,507	-	118,072	-
74	2.3 GS 110-1,000 kVa	6,720,237	859,643	2,616,254	191,189	1,340,371	297,784	1,088,984	10,178	88,200	5,967	164,886	6,745	18,638	20,367	-	11,031	-
75	2.4 GS Over 1,000 kVa	3,731,062	436,197	1,665,123	97,013	680,127	151,100	552,569	1,207	48,888	708	91,395	800	2,211	2,416	-	1,309	-
76	4.1 Street and Area Lighting	1,258,522	73,324	154,438	16,308	114,328	25,400	92,886	109,937	8,218	64,450	15,363	72,859	-	-	391,861	119,149	-
77	Subtotal Rural	73,071,244	8,467,165	21,744,610	1,883,145	13,202,162	2,933,061	10,726,091	2,838,423	940,824	1,663,999	1,758,833	1,881,118	747,208	816,486	391,861	3,076,259	-
78	Total	501,055,017	117,981,996	308,950,015	26,950,037	13,202,162	2,933,061	10,726,091	2,838,423	940,824	1,663,999	1,758,833	1,881,118	747,208	816,486	391,861	3,076,259	6,196,645

Schedule 3.2A
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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.)

		19	20	
		Revenue Related		
Line No.	Description	Municipal Tax (\$)	PUB Assessment (\$)	Basis of Proration
40	Total Revenue Requirement			
41	Newfoundland Power	-	533,781	
42	Industrial - Firm	-	20,857	
43	Industrial - Non-Firm	-	-	
44	Rural			
45	1.1 Domestic	314,466	15,676	
46	1.12 Domestic All Electric	388,552	19,369	
47	1.3 Special	442	22	
48	2.1 GS 0-10 kW	56,281	2,806	
49	2.2 GS 10-100 kW	166,478	8,299	
50	2.3 GS 110-1,000 kVa	146,730	7,314	
51	2.4 GS Over 1,000 kVa	68,966	3,438	
52	4.1 Street and Area Lighting	23,997	1,196	
53	Subtotal Rural	1,165,913	58,120	
54	Total	1,165,913	612,758	
55	Re-classification of Revenue-Related			
56	Newfoundland Power	-	(533,781)	Re-classification to demand, energy and customer is based on rate class revenue
57	Industrial - Firm	-	(20,857)	requirements excluding revenue-related items.
58	Industrial - Non-Firm	-	-	
59	Rural			
60	1.1 Domestic	(314,466)	(15,676)	
61	1.12 Domestic All Electric	(388,552)	(19,369)	
62	1.3 Special	(442)	(22)	
63	2.1 GS 0-10 kW	(56,281)	(2,806)	
64	2.2 GS 10-100 kW	(166,478)	(8,299)	
65	2.3 GS 110-1,000 kVa	(146,730)	(7,314)	
66	2.4 GS Over 1,000 kVa	(68,966)	(3,438)	
67	4.1 Street and Area Lighting	(23,997)	(1,196)	
68	Subtotal Rural	(1,165,913)	(58,120)	
69	Total	(1,165,913)	(612,758)	
70	Total Allocated Revenue Requirement			
71	Newfoundland Power	-	-	
72	Industrial - Firm	-	-	
73	Industrial - Non-Firm	-	-	
74	Rural			
75	1.1 Domestic	-	-	
76	1.12 Domestic All Electric	-	-	
77	1.3 Special	-	-	
78	2.1 GS 0-10 kW	-	-	
79	2.2 GS 10-100 kW	-	-	
80	2.3 GS 110-1,000 kVa	-	-	
81	2.4 GS Over 1,000 kVa	-	-	
82	4.1 Street and Area Lighting	-	-	
83	Subtotal Rural	-	-	
84	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	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Description	Total Amount (\$)	Transmission Lines (\$) (Plant)	Terminals (\$) (Plant)	Administrative & General (\$) (C3 & C4)	Other (\$) (C3 & C4)	Transmission Lines (\$) (Direct)	Terminals (\$) (Direct)	Telecontrol & Feasibility Study (\$) (Direct)	General (\$) (Exp C3,4,6)	Rental Income (\$) (Plant)	Expense Credits Other (\$) (C6)	Gains/Losses (\$) (NBV)	Subtotal Excluding Return (\$)	Return on Debt (\$) (NBV)	Return on Equity (\$) (NBV)	Subtotal Excl Rev Related (\$)	Revenue Related (\$)
Basis of Allocation - Amounts																		
1	Newfoundland Power Industrial		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	-	-
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	-	-
Basis of Allocation - Ratios																		
11	Newfoundland Power Industrial		0.6881	0.4588	0.5945	0.5945	-	-	-	0.5510	0.5945	0.5945	0.8124	-	0.8124	0.8124	-	-
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 Industrial	4,401,149	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	5,868
21	Vale	533,742	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	402
22	Abitibi Consolidated - GF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Corner Brook P&P - CB	941,740	-	194,868	129,247	26,822	-	141,633	-	28,154	(59)	(1,774)	3,867	522,757	300,153	118,120	941,030	710
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.	101,752	-	32,492	21,550	4,472	-	10,992	-	4,694	(10)	(296)	254	74,149	19,753	7,773	101,675	77
26	Teck Resources	215,016	51,240	26,329	104,480	21,682	-	-	-	12,604	(47)	(1,434)	0	214,854	0	0	214,854	162
27	Subtotal Industrial	1,795,496	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	1,354
28	Total	6,196,645	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	7,222

NEWFOUNDLAND AND LABRADOR HYDRO																
2013 Test Year Cost of Service																
Island Isolated																
Functional Classification of Revenue Requirement																
Line No.	Description	2	3	4	5	Distribution										
						6	7	8	9	10	11	12	13	14	15	16
		Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)
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

Schedule 2.1B
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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		19 Basis of Functional Classification	20
		Municipal Tax	PUB Assessment		
	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		

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	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Primary Lines Customer (\$)	Line Transformers Demand (\$)	Line Transformers Customer (\$)	Distribution Demand (\$)	Distribution Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	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	4,277,634	201,749	-	-	51,973	1,728,571	529,877	191,297	338,612	361,210	379,286	306,489	127,455	61,116	-	-
17	Subtltl 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	-

Schedule 2.2B
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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	18
	Description	Basis of Functional Classification
	Production	
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L.6
2	Subtotal Production	
	Transmission	
3	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
5	Subtotal Transmission	
	Distribution	
6	Substation Structures & Equipment	Production - Demand; Dist Substns - Demand
7	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
8	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
9	Primary Conductor & Equipment	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
10	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
11	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
12	Secondary Conductors & Equipment	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
13	Services	Services Customer
14	Meters	Meters - Customer
15	Street Lighting	Street Lighting - Customer
16	Subtotal Distribution	
17	Subttl Prod, Trans, & Dist	
18	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch.2.4 L.11, 12
19	Telecontrol - Specific	Specifically Assigned - Customer
20	Feasibility Studies	Production, Transmission - Demand
21	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
22	Software - Cust Acctng	Customer Accounting
23	Total Plant	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Island Isolated
Functional Classification of Net Book Value

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	6,267,682	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	-

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 Substations Demand (\$)	7 Primary Lines Demand (\$)	8 Customer (\$)	9 Line Transformers Demand (\$)	10 Customer (\$)	11 Secondary Lines Demand (\$)	12 Customer (\$)	13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting Customer (\$)	16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
Production																	
1	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	-

Schedule 2.4B
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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		19 PUB Assessment	20 Basis of Functional Classification
		Municipal Tax			
	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	Subtltl 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		

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Island Isolated
Functional Classification of Depreciation Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution											Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting 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 Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Distribution								Accounting Customer (\$)	Specifically Assigned Customer (\$)	
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters			Street Lighting
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
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	-

Schedule 2.6B
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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	Production - Energy
4	Fuel Inventory - Diesel	
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

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount	Production Demand	Production and Transmission Energy	Transmission Demand	Distribution										Accounting Customer	Specifically Assigned Customer
						Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services Customer	Meters Customer	Street Lighting Customer		
							Demand	Customer	Demand	Customer	Demand	Customer					
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)	(Rural Cust)	(Rural Cust)		
Amounts																	
1	1.2 Domestic Diesel	-	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	-

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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	19
		Revenue Related	
		Municipal Tax (Prior Year (Rural Revenues)	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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Distribution									
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	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

Schedule 3.2B
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NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
Island Isolated

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

Line No.	1	Description	18 Revenue Related		19	Basis of Proration
			Municipal Tax (\$)	PUB Assessment (\$)		
		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.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution											Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	
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	-

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

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

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

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Isolated
Functional Classification of Net Book Value

Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Distribution Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	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	Subttl 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	-

NEWFOUNDLAND AND LABRADOR HYDRO																	
2013 Test Year Cost of Service																	
Labrador Isolated																	
Functional Classification of Operating & Maintenance Expense																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Distribution									Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting		
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
Production																	
1	Diesel	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	Subttl 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.	Description	18	19	Basis of Functional Classification
		Municipal Tax	PUB Assessment	
		Revenue Related		
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L7
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L7
3	Subtotal Production	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
7	Subtotal Transmission	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
9	Meters	-	-	Meters - Customer
10	Subtotal Distribution	-	-	
11	Subttl Prod, Trans, & Dist	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod, Trans, Distn and General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
19	Municipal Tax	162,209	-	Revenue-related
20	PUB Assessment	-	8,086	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
22	Prod, Trans, and Distn Expense-	-	-	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.	Description	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)	
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting			
											</							

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Isolated
Functional Classification of Rate Base

Line No.	1	2	3	4	5	Distribution											16	17		
						Production and Transmission Demand (\$)	Substations		Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)			Street Lighting Customer (\$)	Accounting Customer (\$)
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	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.)

	1	18
Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 23
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	Production - Energy
4	Fuel Inventory - Diesel	
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 23
7	Deterred 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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount	Production Demand	Production and Transmission Energy	Transmission Demand	Distribution											Specifically Assigned Customer
						Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services Customer	Meters Customer	Street Lighting Customer	Accounting Customer	
							Demand	Customer	Demand	Customer	Demand	Customer					
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)	(Rural Cust)	(Rural Cust)		
Amounts																	
1	1.2 Domestic Diesel	-	4,652	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 & Corn 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 & Corn 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)	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																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy Demand (\$)	Transmission Demand (\$)	Distribution										
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)				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.	Description	18	19	Basis of Proration
		Revenue Related		
		Municipal Tax (\$)	PUB Assessment (\$)	
	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.)

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution												Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)		
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.	Description	18	19	Basis of Proration
		Revenue Related Municipal Tax (\$)	PUB Assessment (\$)	
	Total Revenue Requirement			
1	1.2 Domestic Diesel	72,634	3,621	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	25,969	1,295	
5	2.2 GS 10-100 kW	49,293	2,457	
6	2.3 GS 110-1,000 kVa	4,442	221	
7	2.4 GS Over 1,000 kVa	6,174	308	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	2,673	133	
11	4.1G Gov't Street and Area Lighting	-	-	
12	Total	161,184	8,035	
	Re-classification of Revenue-Related			
13	1.2 Domestic Diesel	(72,634)	(3,621)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	(25,969)	(1,295)	
17	2.2 GS 10-100 kW	(49,293)	(2,457)	
18	2.3 GS 110-1,000 kVa	(4,442)	(221)	
19	2.4 GS Over 1,000 kVa	(6,174)	(308)	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	(2,673)	(133)	
23	4.1G Gov't Street and Area Lighting	-	-	
24	Total	(161,184)	(8,035)	
	Total Allocated Revenue Requirement			
25	1.2 Domestic Diesel	-	-	
26	1.2G Government Domestic Diesel	-	-	
27	1.23 Churches, Schools & Com Halls	-	-	
28	2.1 GS 0-10 kW	-	-	
29	2.2 GS 10-100 kW	-	-	
30	2.3 GS 110-1,000 kVa	-	-	
31	2.4 GS Over 1,000 kVa	-	-	
32	2.5 GS Diesel	-	-	
33	2.5G Gov't General Service Diesel	-	-	
34	4.1 Street and Area Lighting	-	-	
35	4.1G Gov't Street and Area Lighting	-	-	
36	Total	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lightin 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.)

	1	18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax (\$)	PUB Assessment (\$)	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	61,833	3,082	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.12
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(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 Substations Demand (\$)	7 Primary Lines Demand (\$)	8 Customer (\$)	9 Line Transformers Demand (\$)	10 Customer (\$)	11 Secondary Lines Demand (\$)	12 Customer (\$)	13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lightin 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	Subttl 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	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
L'Anse au Loup
Functional Classification of Net Book Value

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution											Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	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	Subttl 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	-

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	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	Subttl 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.	Description	18	19	Basis of Functional Classification
		Municipal Tax	PUB Assessment	
		Revenue Related		
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L8
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L8
3	Subtotal Production	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
7	Subtotal Transmission	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
9	Meters	-	-	Meters - Customer
10	Subtotal Distribution	-	-	
11	Subttl Prod, Trans, & Dist	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod,Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
19	Municipal Tax	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 Substations Demand (\$)	7 Primary Lines Demand (\$)	8 Customer (\$)	9 Line Transformers Demand (\$)	10 Customer (\$)	11 Distribution Secondary Lines Demand (\$)	12 Customer (\$)	13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting 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 (\$)	Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
						6 Substations Demand (\$)	7 Primary Lines		8 Line Transformers		9 Secondary Lines		10 Services Customer (\$)	11 Meters Customer (\$)	12 Street Lightin Customer (\$)		
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)					
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	18
	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 23
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	Production - Energy
4	Fuel Inventory - Diesel	
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 23
7	Deterred 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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount	Production Demand	Production and Transmission Energy	Transmission Demand	Distribution											Specifically Assigned Customer
						Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services Customer	Meters Customer	Street Lightin Customer	Accounting Customer	
							Demand	Customer	Demand	Customer	Demand	Customer					
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
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	19
		Revenue Related	
		Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)
Amounts			
1	1.1 Domestic Diesel	535,772	535,772
2	1.12 Domestic All Electric	1,035,643	1,035,643
3	2.1 GS 0-10 kW	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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmsn Demand (\$)	Distribution											Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	
	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		19 Basis of Proration
		Municipal Tax (\$)	PUB Assessment (\$)	
	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.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmsn Demand (\$)	Distribution												Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)		
	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.)

	1	18	19	
		Revenue Related		
Line No.	Description	Municipal Tax (\$)	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 requirements excluding revenue-related items.
9	1.12 Domestic All Electric	(25,018)	(1,247)	
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	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
	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.)

		18	19	20
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	386,949	20,443	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	
3	Fuels-Diesel	-	-	Production - Demand
4	Fuels-Gas Turbine	-	-	Production - Demand
5	Power Purchases -CF(L)Co	-	-	Carryforward from Sch.4.4 L.8
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.9
7	Depreciation	-	-	Carryforward from Sch.2.5 L.24
	Expense Credits			
8	Sundry	(2,112)	(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 Substations Demand (\$)	7 Primary Lines Demand (\$)	8 Customer (\$)	9 Line Transformers Demand (\$)	10 Customer (\$)	11 Distribution Secondary Lines Demand (\$)	12 Customer (\$)	13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting Customer (\$)	16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
Production																	
1	Gas Turbines	22,602,817	22,602,817	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	3,340,542	3,340,542	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	25,943,359	25,943,359	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Lines	18,642,138	-	-	18,642,138	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	19,282,082	-	-	7,939,984	11,342,098	-	-	-	-	-	-	-	-	-	-	-
6	Subtotal Transmission	37,924,220	-	-	26,582,122	11,342,098	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
7	Substations	7,379,960	-	-	-	7,379,960	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	1,067,675	-	-	-	-	804,974	102,550	-	-	93,368	66,783	-	-	-	-	-
9	Poles	25,181,324	-	-	-	-	14,563,568	4,977,139	-	-	2,577,762	3,062,855	-	-	-	-	-
10	Primary Conductor & Eqpt	3,861,003	-	-	-	-	3,424,710	436,293	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	620,107	-	-	-	-	620,107	-	-	-	-	-	-	-	-	-	-
12	Transformers	7,642,899	-	-	-	-	-	-	2,759,087	4,883,812	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	5,782,106	-	-	-	-	-	-	-	-	3,370,968	2,411,138	-	-	-	-	-
14	Services	2,108,581	-	-	-	-	-	-	-	-	-	-	2,108,581	-	-	-	-
15	Meters	1,925,243	-	-	-	-	-	-	-	-	-	-	-	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	Subtltl 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 Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution											Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	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	Subttl 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 Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution											Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
	Production																	
1	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.	Description	Revenue Related		Basis of Functional Classification
		Municipal Tax	PUB Assessment	
	Production			
1	Gas Turbine / Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
3	Subtotal Production	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.4
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.5
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.6
7	Subtotal Transmission	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 17, less L. 15
9	Meters	-	-	Meters - Customer
10	Subtotal Distribution	-	-	
11	Subttl Prod, Trans, & Dist	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.3
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L. 6
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission, Distribution Plant in Service - Sch.2.2 L. 18
17	Prod, Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.3, 5, 7, 19 - 20
	Revenue-Related:			
19	Municipal Tax	386,949	-	Revenue-related
20	PUB Assessment	-	20,443	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 11, 12
22	Prod,Trans & Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	Subtotal Admin & General	386,949	20,443	
24	Total Operating & Maintenance Expenses	386,949	20,443	

NEWFOUNDLAND AND LABRADOR HYDRO 2013 Test Year Cost of Service Labrador Interconnected																		
Functional Classification of Depreciation Expense																		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution											Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting 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	-	-	-	-	28,083	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	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17																	
																		Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution											Specifically Assigned Customer (\$)
																							Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting 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	102,080	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 (CONTD.)

Line No.	1 Description	18 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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount	Production Demand	Production and Transmission Energy	Transmission Demand	Distribution										Accounting Customer	Specifically Assigned Customer
						Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting		
						Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	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 Rural	-	-	7,092	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Rural	-	-	0.0074	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Rural	-	-	0.0161	-	-	-	-	-	-	-	-	-	-	-	-	-
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	19
		Revenue Related	
		Municipal Tax (Prior Year (Rural Revenues))	PUB Assessment (Prior Year (Revenues + RSP))
	Amounts		
1	CFB - Goose Bay Secondary	-	-
2	IOCC Firm	-	-
3	IOCC Non-Firm	-	-
	Rural		
4	1.1Domestic	106,557	106,557
5	1.1A Domestic All Electric	9,904,350	9,904,350
6	2.1GS 0-10 kW	381,958	381,958
7	2.2GS 10-100 kW	2,143,438	2,143,438
8	2.3GS 110-1,000 kVa	3,034,263	3,034,263
9	2.4GS Over 1,000 kVa	54,393	1,006,601
10	4.1Street and Area Lighting	292,092	292,092
11	Subtotal Rural	15,917,050	16,869,258
12	Total Labrador Interconnected	15,917,050	16,869,258
	Ratios		
13	CFB - Goose Bay Boiler	-	-
14	IOCC Firm	-	-
15	IOCC Non-Firm	-	-
	Rural		
16	1.1Domestic	0.0067	0.0063
17	1.1A Domestic All Electric	0.6222	0.5871
18	2.1GS 0-10 kW	0.0240	0.0226
19	2.2GS 10-100 kW	0.1347	0.1271
20	2.3GS 110-1,000 kVa	0.1906	0.1799
21	2.4GS Over 1,000 kVa	0.0034	0.0597
22	4.1Street and Area Lighting	0.0184	0.0173
23	Subtotal Rural	1.0000	1.0000
24	Total Labrador Interconnected	1.0000	1.0000
	Ratios Excluding IOCC		
25	CFB - Goose Bay Boiler	-	-
	Rural		
26	1.1Domestic	0.0067	0.0063
27	1.1A Domestic All Electric	0.6222	0.5871
28	2.1GS 0-10 kW	0.0240	0.0226
29	2.2GS 10-100 kW	0.1347	0.1271
30	2.3GS 110-1,000 kVa	0.1906	0.1799
31	2.4GS Over 1,000 kVa	0.0034	0.0597
32	4.1Street and Area Lighting	0.0184	0.0173
33	Subtotal Rural	1.0000	1.0000
34	Total Labrador Interconnected	1.0000	1.0000

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Interconnected

Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
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.	Description	Revenue Related		Basis of Proration
		18	19	
		Municipal Tax (\$)	PUB Assessment (\$)	
	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.)																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution										
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Specifically Assigned Customer (\$)
37	Total Revenue Requirement	13,982	-	13,982	-	-	-	-	-	-	-	-	-	-	-	-
38	CFB - Goose Bay Boiler	2,099,261	1,040,112	364,961	694,128	-	-	60	-	-	-	-	-	-	-	-
39	IOCC Firm	9,225	-	9,225	-	-	-	-	-	-	-	-	-	-	-	-
39	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	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	-	-	-	-	-	-	-	-	-	-	-	-
63	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

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Interconnected

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

		18	19	
		Revenue Related		
Line No.	Description	Municipal Tax (\$)	PUB Assessment (\$)	Basis of Proration
	Total Revenue Requirement			
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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount (%)	Production Demand (%)	Production & Transmission Energy (%)	Transmission Demand (%)	Rural Prod & Transmission Demand (%)	Distribution										Accounting Customer (%)	Specifically Assigned Customer (%)
							Substations Demand (%)	Primary Lines Demand (%)		Line Transformers Customer (%)		Secondary Lines Customer (%)		Services Customer (%)	Meters Customer (%)	Street Lighting 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 Intercnctd	100%	100.00%	0.00%														
5	Diesel Island Intercnctd - GNP	100%	100.00%	0.00%		0.0%												
6	Dsl / Gas Tur Island Isolated	100%	43.08%	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 Intercnctd	100%	100.00%	0.00%														
	Fuel																	
10	No. 6 Fuel	100%	0.00%	100.00%														
11	Gas Tur Island Intercnctd	100%	100.00%	0.00%														
12	Diesel Island Intercnctd - GNP	100%	100.00%	0.00%		0.0%												
13	Dsl / Gas Tur Island / Lab Isolated	100%	0.00%	100.00%														
14	Dsl / Gas Tur L'Anse au Loup	100%	0.00%	100.00%														
15	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%														
	Transmission Lines & Terminals																	
16	Lines	100%		0.00%	100%													
17	Lines - Hydraulic	100%	44.61%	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	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				Production & Transmission Energy	Transmission Demand	Rural Prod & Transmission Demand	Distribution											
	Description	Total Amount (%)	Production Demand (%)				Substations Demand (%)	Primary Lines Demand (%)	Customer (%)	Line Transformers Demand (%)	Customer (%)	Secondary Lines Demand (%)	Customer (%)	Services Customer (%)	Meters Customer (%)	Street Lighting Customer (%)	Accounting Customer (%)	Specifically Assigned Customer (%)
	Distribution																	
28	Substation Structures & Equipment						100%											
29	Land & Land Improvements - by Sub-function:																	
30	Primary	85%						88.7%	11.3%									
31	Secondary	15%										58.3%	41.7%					
32	Land & Land Improvements	100%						75.4%	9.6%			8.7%	6.3%					
33	Poles - by Subfunction:																	
34	3 phase - Primary	41.2%						100.0%										
35	Other Primary	36.4%						45.7%	54.3%									
36	Secondary	22.4%										45.7%	54.3%					
37	Poles	100%						57.8%	19.8%			10.2%	12.2%					
38	Primary Conductor & Equip	100%						88.7%	11.3%									
39	Submarine Conductor	100%						100.0%										
40	Transformers	100%								36.1%	63.9%							
41	Secondary Conductor & Equip	100%										58.3%	41.7%					
42	Services	100%												100.0%				
43	Meters	100%													100.0%			
44	Street Lighting	100%														100.0%		
45	Customer Accounting	100%															100.0%	

Schedule 4.2
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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%

Schedule 4.3
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**NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Holyrood Capacity Factor**

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

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

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