

1 Q. **Re: Cost of Service Study, Exhibit 13, Schedule 2.2E, page 1 of 2.**

2 Please describe in detail the changes in Plant in Service for Labrador Interconnected
3 – Distribution since the last Cost of Service study, distinguishing between additions
4 in Labrador East¹ and Labrador West.

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7 A. The changes in Plant in Service for Labrador Interconnected – Distribution since
8 2007 are mainly due to plant additions. Please refer to IN-NLH-056, Attachment 1
9 for the variance in assets between 2007 and 2013, classified by function and unit of
10 property.

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12 Board Order No. P.U. 14(2004) ruled that there will be a single cost of service study
13 for the Labrador Interconnected System. As a result, Hydro does not track its
14 detailed cost records on a basis that would provide information separately for
15 Labrador East and Labrador West.

¹ In this document, the term “Labrador East” will be used in accordance with its use in P.U. 14(2004).

Labrador Interconnected Distribution Assets
Comparison of 2007 to 2013 (based on Schedule 2.2E Test year Cost of Service - average original cost)

Asset Function	Unit of Property	2007 Average Original Cost	2013 Average Original Cost	Variance
CLASS - SUBSTATIONS				
<i>310 - Distribution Substations</i>				
B01-Battery & Power Systems	48,965	48,965	0	
B06-Buildings - Metal	0	0	0	
B08-Buswork & Hardware	307,650	296,526	(11,125)	
C04-Cables - Above Ground	301,452	301,452	0	
C09-Circuit Breakers	277,434	241,099	(36,335)	
C14-Conductor - Distribution	830	830	0	
C15-Control, Meter / Relaying	179,100	173,444	(5,656)	
D03-Disconnect Switches	428,392	470,520	42,128	
F02-Fencing	146,232	133,448	(12,784)	
F04-Footings & Foundations	147,387	78,661	(68,725)	
G07-Ground Wire System	137,559	137,559	0	
I02-Instrumentation	93,361	0	(93,361)	
I03-Insulators	27,641	27,641	0	
L02-Land Acquisitions	59,794	59,794	0	
L03-Land Improvements	126,508	244,372	117,864	
L04-Lighting Systems	18,608	18,608	0	
L05-Lightning Arrestors	0	0	0	
M03-MetalClad Switchgear cub/Equ 4kv/600v	555,750	555,750	0	
M10-Misc Units of Prop	660,325	542,461	(117,864)	
P04-Pole Cribs & Pole Hardware	145,258	169,363	24,105	
P07-Poles - Wood	26,221	26,221	0	
P12-Protective Control & Relay Panels	0	93,361	93,361	
R08-Reclosers	405,195	1,255,234	850,039	
R09-Regulators	92	6,362	6,270	
R13-Roads	7,809	7,809	0	
S10-Station Service	42,122	42,123	0	
S14-Street Lights	1,443	1,443	0	
S15-Structural Supports (Wood or Steel)	228,246	228,246	0	
S19-Station Switching	688,304	688,304	0	
S20-Switching Systems - L.V.	25,477	0	(25,477)	
T05-Transformers - Other	1,058,612	881,355	(177,257)	
T06-Transformers - Pad Mount	41,603	111,842	70,239	
T07-Transformers - Pole Mounted	12,881	12,881	(0)	
Total Distribution Substations	6,200,249	6,855,672	655,422	
<i>330 - Distribution Primary</i>				
D03-Disconnect Switches	0	34,535	34,535	
R08-Reclosers	174,927	107,411	(67,516)	
Total Distribution Primary	174,927	141,945	(32,982)	
<i>340 - Distribution Transformers</i>				
T07-Transformers - Pole Mounted	0	40,945	40,945	
Total Distribution Transformers	0	40,945	40,945	
<i>390 - Poles</i>				
P04-Pole Cribs & Pole Hardware	0	69,750	69,750	
P07-Poles - Wood	0	20,725	20,725	
S15-Structural Supports (Wood or Steel)	0	4,568	4,568	
Total Poles	0	95,043	95,043	

CLASS - DISTRIBUTION	2007	2013	Variance
310 - Distribution Substations			
R09-Regulators	0	145,487	145,487
S20-Switching Systems - L.V.	0	1,069	1,069
T07-Transformers - Pole Mounted	0	59,344	59,344
Total Distribution Substations	0	205,900	205,900
320 - Distribution Submarine Cables			
C02-Cable - Submarine	475,797	580,078	104,281
C03-Cables - Under Ground	40,030	40,030	0
Total Distribution Submarine Cables	515,827	620,108	104,281
330 - Distribution Primary			
C04-Cables - Above Ground	42,975	56,287	13,311
C06-Capictors	0	9,531	9,531
C13-Conductor - Transmission	269,514	269,514	0
C14-Conductor - Distribution	2,148,700	2,460,555	311,855
D03-Disconnect Switches	221,595	284,157	62,562
F04-Footings & Foundations	13,199	12,735	(464)
I03-Insulators	49,297	49,297	0
P04-Pole Cribs & Pole Hardware	57,296	62,808	5,512
P05-Pole Structures - Wood	98,038	98,038	0
R08-Reclosers	63,190	88,979	25,790
R09-Regulators	25,762	87,740	61,979
R12-Right - of - Ways	208,146	0	(208,146)
S02-Sectionalizers	0	2,634	2,634
S15-Structural Supports (Wood or Steel)	71,886	112,061	40,175
S20-Switching Systems - L.V.	0	1,069	1,069
T05-Transformers	9,531	0	(9,531)
T07-Transformers - Pole Mounted	0	265,600	265,600
Total Distribution Primary	3,279,127	3,861,004	581,876
340 - Distribution Transformers			
M10-Misc Units of Prop	44,813	0	(44,813)
P04-Pole Cribs & Pole Hardware	0	8,083	8,083
S15-Structural Supports (Wood or Steel)	0	23,886	23,886
T05-Transformers - Other	0	6,926	6,926
T06-Transformers - Pad Mount	285,927	792,730	506,803
T07-Transformers - Pole Mounted	4,362,559	6,811,274	2,448,715
Total Distribution Transformers	4,693,298	7,642,900	2,949,601
350 - Distribution Secondary			
C04-Cables - Above Ground	0	20,798	20,798
C14-Conductor - Distribution	850,163	928,358	78,195
R09-Regulators	0	4,700,150	4,700,150
T07-Transformers - Pole Mounted	0	132,800	132,800
Total Distribution Secondary	850,163	5,782,106	4,931,943
370 - Distribution Services			
C04-Cables - Above Ground	0	6,261	6,261
C14-Conductor - Distribution	1,663,966	1,770,321	106,354
T07-Transformers - Pole Mounted	0	332,000	332,000
Total Distribution Services	1,663,966	2,108,581	444,615
380 - Distribution Street Light			
S14-Street Lights	514,336	720,699	206,363
Total Distribution Street Lights	514,336	720,699	206,363
390 - Poles			
F02-Fencing	15,399	0	(15,399)
G07-Ground Wire System	1,314	1,314	0
L03-Land Improvements	56,296	0	(56,296)
P04-Pole Cribs & Pole Hardware	7,618,990	16,469,310	8,850,320
P05-Pole Structures - Wood	57,202	57,202	0
P06-Poles - Concrete	12,975	12,975	0
P07-Poles - Wood	6,222,266	8,718,525	2,496,259
R12-Right - of - Ways	218,043	35,735	(182,309)
R13-Roads	4,148	0	(4,148)
S14-Street Lights	3,889	0	(3,889)
S15-Structural Supports (Wood or Steel)	0	3,203	3,203
T04-Towers	0	23,416	23,416
T07-Transformers - Pole Mounted	0	265,600	265,600
Total Poles	14,210,523	25,587,280	11,376,757
395 - Distn-Land/Land Improvements			
F02-Fencing	0	10,287	10,287
L03-Land Improvements	0	56,296	56,296
R12-Right - of - Ways	0	590,989	590,989
R13-Roads	0	4,148	4,148
Total Distn- Land/Land Improvements	0	661,720	661,720
Allocated meters	1,169,581	1,965,694	796,114
Grand Total	33,271,998	56,289,597	23,017,599