

- 1 Q. Please prepare a 2013 Test Year Pro-forma Cost of Service Study reflecting the
2 following adjustments:
- 3 (i) replace the 2013 Test Year sales forecast with the 2014 sales forecast;
4 (ii) replace the 2013 Test Year hydraulic production with 2014 forecast normal
5 hydraulic production;
6 (iii) replace the 2013 Test Year Holyrood fuel consumption with the 2014
7 forecast Holyrood fuel consumption;
8 (iv) replace the 2013 Test Year Holyrood fuel price forecast with the 2014
9 Holyrood fuel price forecast;
10 (v) replace the 2013 Test Year Holyrood fuel conversion factor with the 2014
11 forecast Holyrood fuel conversion factor;
12 (vi) replace the 2013 Test Year Purchase Costs with 2014 forecast purchase
13 costs; and
14 (vii) replace the 2013 Test Year Isolated diesel fuel costs with 2014 forecast
15 diesel fuel costs.

- 16
17
18 A. Please see NP-NLH-271 Attachment 1. To produce this response in a timely
19 manner, rural revenue has not been adjusted, and Weighted Average Cost of
20 Capital has not been adjusted for cash flow implications. Neither of these items
21 would result in a material effect on the results of this analysis.

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	89,427,040	5,336,664	13,486,519	1,322,580	6,355,500	Detailed Analysis
2	Fuels - No. 6 Fuel	236,515,478	236,515,478	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	18,668,560	107,869	2,391,800	15,433,400	660,800	74,691	Detailed Analysis
4	Fuels - Gas Turbine	861,538	662,352	-	-	-	199,186	
5	Power Purchases -CF(L)Co	2,702,791	-	-	-	-	2,702,791	Detailed Analysis
6	Power Purchases - Other	56,354,839	52,605,085	211,600	-	3,169,600	368,553	Detailed Analysis
7	Depreciation	52,366,908	46,742,633	478,188	1,978,452	336,897	2,830,738	Detailed Analysis
	Expense Credits:							
8	Sundry	(633,600)	(488,759)	(29,167)	(73,710)	(7,228)	(34,736)	Total O&M Expenses
9	Building Rental Income	(15,600)	(15,600)	-	-	-	0	Detailed Analysis
10	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
11	Suppliers' Discounts	(100,800)	(77,757)	(4,640)	(11,727)	(1,150)	(5,526)	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	(3,400)	(2,099)	(58)	(219)	(111)	(914)	Weighted Customers
17	Total Expense Credits	(2,374,948)	(1,745,571)	(57,757)	(190,295)	(77,137)	(304,187)	
18	Subtotal Expenses	481,023,468	424,314,886	8,360,494	30,708,076	5,412,740	12,227,272	
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	482,327,165	425,320,531	8,502,275	30,845,357	5,412,561	12,246,441	
21	Return on Debt	87,868,604	80,243,611	580,782	2,438,223	477,101	4,128,887	Rate Base
22	Return on Equity	34,579,153	31,578,470	228,557	959,520	187,755	1,624,851	Rate Base
23	Total Revenue Requirement	604,774,922	537,142,611	9,311,614	34,243,100	6,077,417	18,000,179	

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	Island	Labrador	L'Anse au	Labrador		
	\$	Interconnected	Isolated	Isolated	Loup	Interconnected		Basis of Proration
		\$	\$	\$	\$	\$		
Rate Base:								
1 Average Net Book Value	1,417,712,234	1,294,385,916	9,468,562	37,542,497	7,866,922	68,448,338		Schedule 2.3
2 Cash Working Capital	5,335,790	4,871,631	35,636	141,297	29,608	257,616		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	21,995,896	227,927	825,502	185,583	1,465,879		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	59,756,983	437,128	1,733,197	363,187	3,160,005		Prorated on Average Net Book Value - L. 1
9 Total Rate Base	<u>1,564,084,373</u>	<u>1,428,357,469</u>	<u>10,338,076</u>	<u>43,401,018</u>	<u>8,492,528</u>	<u>73,495,281</u>		
10 Less: Rural Portion	-	-	-	-	-	-		Schedule 2.6, L. 9
11 Rate Base Available for Equity Return	<u>1,564,084,373</u>	<u>1,428,357,469</u>	<u>10,338,076</u>	<u>43,401,018</u>	<u>8,492,528</u>	<u>73,495,281</u>		
Corporate Targets:								
12 Capital Structure: Percent of Debt	70.101% ⁽¹⁾							
13 Return	8.014%							
14 Weighted Average Return: Debt	<u>5.618%</u>							
15 Capital Structure: Percent of Equity	25.123% ⁽¹⁾							
16 Return	8.800%							
17 Weighted Average Return: Equity	<u>2.211%</u>							
18 Weighted Average Cost of Capital	<u>7.829%</u>							
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	80,243,611	580,782	2,438,223	477,101	4,128,887		Schedule 2.6, L.12
22 Return on Equity	34,579,153	31,578,470	228,557	959,520	187,755	1,624,851		Schedule 2.6, L.13
23 Return on Rate Base (\$)	<u>122,447,757</u>	<u>111,822,080</u>	<u>809,339</u>	<u>3,397,743</u>	<u>664,856</u>	<u>5,753,738</u>		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 (%)	<u>7.829%</u>	<u>7.829%</u>	<u>7.829%</u>	<u>7.829%</u>	<u>7.829%</u>	<u>7.829%</u>		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	479,062,035	424,222,140	(22,475)	54,857,963	-	479,057,628	
2	RSP Activity	-	-	-	-	-	-	
3	Subtotal Newfoundland Power	479,062,035	424,222,140	(22,475)	54,857,963	-	479,057,628	1.13
4	Island Industrial	39,131,107	39,103,863	26,386	-	-	39,130,249	1.00
5	Unallocated RSP Hydraulic Variation	-	-	-	-	-	-	-
6	Labrador Industrial	2,168,464	2,168,464	-	-	-	2,168,464	1.00
7	CFB - Goose Bay Secondary	834,861	15,047	819,814	-	-	834,861	55.48
8	Rural Labrador Interconnected	22,316,579	15,816,668	-	7,212,678	-	23,029,346	1.41
Rural Deficit Areas								
9	Island Interconnected	48,364,264	73,816,608	(3,911)	(25,448,434)	-	48,364,264	0.66
10	Island Isolated	1,606,057	9,311,614	-	(7,705,557)	-	1,606,057	0.17
11	Labrador Isolated	7,855,459	34,243,100	-	(26,387,641)	-	7,855,459	0.23
12	L'Anse au Loup	2,728,595	6,077,417	-	(3,348,823)	-	2,728,595	0.45
13	Revenue Credit Applied to Deficit (100.0%)	-	-	(819,814)	819,814	-	-	-
14	Subtotal	60,554,374	123,448,740	(823,725)	(62,070,641)	-	60,554,374	0.49
15	Total	604,067,421	604,774,922	-	-	-	604,774,922	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	479,062,035	424,222,140	(22,475)	54,857,963	-	479,057,628	
2	NLP RSP Activity	-					-	
3	Subtotal Newfoundland Power	479,062,035	424,222,140	(22,475)	54,857,963	-	479,057,628	1.13
4	Industrial - Firm	39,092,527	39,093,740	(2,071)			39,091,669	
5	Industrial - Non-Firm	38,580	10,123	28,457			38,580	
6	Industrial RSP Activity	-					-	
7	Subtotal Industrial	39,131,107	39,103,863	26,386	-		39,130,249	1.00
8	Unallocated RSP Hydraulic Variation	-						
Rural								
9	1.1 Domestic	13,573,252	21,984,550	(1,165)	(8,410,134)		13,573,252	0.62
10	1.12 Domestic All Electric	16,174,390	25,579,972	(1,355)	(9,404,227)		16,174,390	0.63
11	1.3 Special	18,372	64,380	(3)	(46,005)		18,372	0.29
12	2.1 General Service 0-10 kW	2,088,235	-	-	2,088,235		2,088,235	0.00
13	2.2 General Service 10-100 kW	7,289,243	14,654,966	(776)	(7,364,946)		7,289,243	0.50
14	2.3 General Service 110-1,000 kVa	5,307,611	7,153,685	(379)	(1,845,695)		5,307,611	0.74
15	2.4 General Service Over 1,000 kVa	2,970,787	3,120,445	(165)	(149,493)		2,970,787	0.95
16	4.1 Street and Area Lighting	942,374	1,258,610	(67)	(316,169)		942,374	0.75
17	Subtotal Rural	48,364,264	73,816,608	(3,911)	(25,448,434)		48,364,264	0.66
18	Total Island Interconnected	566,557,406	537,142,611	-	29,409,529		566,552,140	1.05

Note1:

Calculation of Island Industrial Non-Firm Revenue Credit

Island Industrial Non-Firm Revenues, Ln 5, Col 2

38,580

Island Industrial Non-Firm Allocated Cost of Service, Ln 5, Col 3

(10,123)

Credit to be allocated to Island Interconnected Firm Customers

28,457

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	7,038,939		(6,209,661)		829,278	0.12
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	208,946	902,926		(693,980)		208,946	0.23
5	2.2 GS 10-100 kW	530,250	761,631		(231,381)		530,250	0.70
6	2.3 GS 110-1,000 kVa	0	435,984		(435,984)		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	172,133		(134,550)		37,583	0.22
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	Total	1,606,057	9,311,614		(7,705,557)		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	18,092,472		(14,700,232)		3,392,239	0.19
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	1,206,641	3,469,304		(2,262,663)		1,206,641	0.35
5	2.2 GS 10-100 kW	2,634,666	12,305,928		(9,671,262)		2,634,666	0.21
6	2.3 GS 110-1,000 kVa	294,502	8,914		285,588		294,502	33.04
7	2.4 General Service Over 1,000 kVa	222,612	13,389		209,223		222,612	16.63
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	353,095		(248,295)		104,800	0.30
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	Total	7,855,459	34,243,100		(26,387,641)		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	1,255,898		(738,949)		516,950	0.41
2	1.12 Domestic All Electric	1,180,721	2,743,446		(1,562,725)		1,180,721	0.43
3	2.1 General Service 0-10 kW	168,308	0		168,308		168,308	0.00
4	2.2 General Service 10-100 kW	602,843	1,616,443		(1,013,600)		602,843	0.37
5	2.3 General Service 110-1,000 kVa	216,712	400,410		(183,699)		216,712	0.54
6	4.1 Street and Area Lighting	43,062	61,220		(18,158)		43,062	0.70
7	Total L'Anse Au Loup	2,728,595	6,077,417		(3,348,823)		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	2,168,309	2,168,309	-	-	-	2,168,309	1.00
2	Industrial IOCC Non-Firm	155	155	-	-	-	155	1.00
3	Subtotal Industrial	2,168,464	2,168,464	-	-	-	2,168,464	1.00
4	CFB - Goose Bay Secondary	834,861	15,047	819,814	-	-	834,861	55.48
Rural								
5	1.1 Domestic	134,181	196,190	-	89,466	-	285,657	0.68
6	1.1A Domestic All Electric	13,141,457	9,634,845	-	4,393,659	-	14,028,504	1.36
7	2.1 General Service 0-10 kW	444,040	314,000	-	143,190	-	457,190	1.41
8	2.2 General Service 10-100 kW	2,440,610	1,632,757	-	744,566	-	2,377,323	1.49
9	2.3 General Service 110-1,000 kVa	3,446,780	2,212,945	-	1,009,142	-	3,222,086	1.56
10	2.4 General Service Over 1,000 kVa	2,293,616	1,538,645	-	701,649	-	2,240,294	1.49
11	4.1 Street and Area Lighting	415,895	287,286	-	131,007	-	418,293	1.45
12	Subtotal Rural	22,316,579	15,816,668	-	7,212,678	-	23,029,346	1.41
13	Total Labrador Interconnected	25,319,904	18,000,179	819,814	7,212,678	-	26,032,671	1.41

Note1:

Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2	834,861
CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3	(15,047)
CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5	-
Revenue Credit	<u>819,814</u>

Revenue Credit Applied to Deficit	100.0%	819,814
Revenue Credit Applied to Firm Regulated Labrador Interconnected Customers		<u>-</u>
		<u>819,814</u>

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

Line No.	Rate Class	1	2	3	4	5	6
Before Deficit and Revenue Credit Allocation							
		Allocated Revenue Reqt (\$)	Demand (\$)	Energy (\$)	Customer (\$)		Source
CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:							
1	Newfoundland Power	424,222,140	128,917,630	290,903,756	4,400,754		Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	15,816,668	10,079,952	1,025,471	4,711,245		Schedule 1.3.1, p. 3
3	Total	440,038,808	138,997,582	291,929,227	9,111,999		
4	Deficit Classified	62,070,641	19,606,609	41,178,719	1,285,313		Prorated on Line 3
UNIT COSTS OF DEFICIT:							
			CP kW	MWH	Customers *		
5	Island Interconnected:						
	Newfoundland Power		1,258,962	5,945,572	9,105		
6	Subtotal Island Interconnected		1,258,962	5,945,572	9,105		
	Labrador Interconnected:						
7	Rural Labrador Interconnected		150,327	713,676	11,170		
8	Subtotal Labrador Interconnected		150,327	713,676	11,170		
9	Total		1,409,289	6,659,249	20,276		
10	Deficit Unit Costs		\$13.91 \$/KW	\$6.18 \$/MWH	\$63.39 \$/Customer	Line 4 / Line 9	

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

Rural Customer Costs per Rural Customer:
Island Interconnected: \$483.32
Labrador Interconnected: \$421.77

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 Req't (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Source
ALLOCATION OF DEFICIT:						
11	Island Interconnected	54,857,963	17,515,193	36,765,566	577,205	Line 6 x Line 10
12	Labrador Interconnected	7,212,678	2,091,417	4,413,153	708,108	Line 8 x Line 10
13	Allocated Totals	62,070,641	19,606,609	41,178,719	1,285,313	

CUSTOMER DEFICIT ALLOCATION:

	Amount	Percent
Island Interconnected:		
14 Newfoundland Power	54,857,963	88.4%
15 Sub-Total Island Interconnected	54,857,963	
Labrador Interconnected:		
16 Rural Labrador Interconnected	7,212,678	11.6%
17 Subtotal Labrador Interconnected	7,212,678	
18 Total	62,070,641	100.0%

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

Line No.	Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)
	Island Interconnected										
1	Newfoundland Power	9.26	-	0.05068	-	366,729.47	10.45	-	0.05723	-	414,133.38
2	Industrial - Firm	8.30	-	0.05064	-	29,917.63	8.30	-	0.05064	-	29,916.05
3	Industrial - Non-Firm	-	-	0.05061	0.05061	-	-	-	0.19290	0.19290	-
	Rural										
4	1.1 Domestic	-	0.09766	0.05606	0.15372	37.09	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.10093	0.05611	0.15704	37.13	-	-	-	-	-
6	1.3 Special	-	0.12971	0.05562	0.18533	36.80	-	-	-	-	-
7	2.1 General Service 0-10 kW	-	-	-	-	-	-	-	-	-	-
8	2.2 General Service 10-100 kW	54.26	-	0.05611	-	51.86	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	23.67	-	0.05617	-	66.49	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	13.36	-	0.05653	-	66.60	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.12055	0.05634	0.17689	68.54	-	-	-	-	-

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
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand		Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand		Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)
		Demand (\$/kW)	Non-Demand (\$/kWh)				Demand (\$/kW)	Non-Demand (\$/kWh)			
	Isolated Systems:										
1	1.2 Domestic Diesel	-	0.25789	0.63889	0.89677	53.03					
2	2.1 General Service 0-10 kW	-	0.18931	0.63318	0.82249	57.75					
3	2.2 GS 10-100 kW	74.23	-	0.61505	-	72.86					
4	2.3 GS 110-1,000 kVa	11.30	-	0.75162	-	185.71					
5	2.4 General Service Over 1,000 kVa	-	-	-	-	171.65					
6	Subtotal Metered Demand Classes	46.82	-	0.61775	-	79.64					
7	4.1 Street and Area Lighting	-	0.30971	0.64765	0.95736	104.57					
	Island Isolated										
8	1.2 Domestic Diesel	-	0.44328	0.75373	1.19701	70.43	-	-	-	-	-
9	2.1 General Service 0-10 kW	-	0.33379	0.75586	1.08965	81.32	-	-	-	-	-
10	2.2 GS 10-100 kW	260.47	-	0.76214	-	117.53	-	-	-	-	-
11	2.3 GS 110-1,000 kVa	130.80	-	0.75162	-	-	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-
13	4.1 Street and Area Lighting	-	0.49313	0.75613	1.24926	118.38	-	-	-	-	-
	Labrador Isolated										
14	1.2 Domestic Diesel	-	0.20961	0.60898	0.81859	47.11	-	-	-	-	-
15	2.1 General Service 0-10 kW	-	0.16344	0.61122	0.77465	52.25	-	-	-	-	-
16	2.2 GS 10-100 kW	69.00	-	0.60897	-	68.36	-	-	-	-	-
17	2.3 GS 110-1,000 kVa	-	-	-	-	185.71	-	-	-	-	-
18	2.4 General Service Over 1,000 kVa	-	-	-	-	171.65	-	-	-	-	-
19	4.1 Street and Area Lighting	-	0.24820	0.61127	0.85947	98.94	-	-	-	-	-

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	-	0.08593	0.16896	0.25488	38.99	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.07940	0.16874	0.24814	38.94	-	-	-	-	-
3	2.1 General Service 0-10 kW	-	-	-	-	0.00	-	-	-	-	-
4	2.2 General Service 10-100 kW	23.81	-	0.16903	-	50.78	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	9.29	-	0.16937	-	62.30	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.08047	0.17036	0.25082	71.25	-	-	-	-	-
	Labrador Interconnected										
7	Industrial - IOCC Firm	2.22	-	0.00155	-	4.86	2.22	-	0.00155	-	4.86
8	Industrial - IOCC Non-Firm	-	-	0.00155	0.00155	0.00	-	-	0.00155	0.00155	0.00
9	CFB - Goose Bay Secondary	-	-	0.00155	0.00155	0.00	-	-	0.00155	0.00155	0.00
	Rural										
10	1.1 Domestic	-	0.01996	0.00165	0.02161	32.60	-	0.02907	0.00240	0.03147	47.47
11	1.1A Domestic All Electric	-	0.01771	0.00167	0.01938	33.01	-	0.02579	0.00243	0.02822	48.06
12	Subtotal Domestic	-	0.01773	0.00167	0.01940	32.99	-	0.02581	0.00243	0.02824	48.04
13	2.1 General Service 0-10 kW	-	0.01366	0.00168	0.01534	36.37	-	0.01990	0.00244	0.02234	52.96
14	2.2 General Service 10-100 kW	4.71	-	0.00168	-	47.03	6.85	-	0.00245	-	68.47
15	2.3 General Service 110-1,000 kVa	5.41	-	0.00168	-	60.45	7.87	-	0.00245	-	88.01
16	2.4 General Service Over 1,000 kVa	6.51	-	0.00163	-	58.44	9.47	-	0.00237	-	85.09
17	4.1 Street and Area Lighting	-	0.01942	0.00167	0.02108	55.20	0.00	0.02827	0.00243	0.03070	80.37

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 (\$)	
	Island Interconnected									
1	Newfoundland Power	424,222,140	128,917,630	290,903,756	4,400,754	479,057,628	145,581,685	328,506,342	4,969,601	
2	Industrial - Firm	39,093,740	6,933,988	30,364,693	1,795,058	39,091,669	6,933,621	30,363,085	1,794,963	
3	Industrial - Non-Firm	10,123	-	10,123	-	38,580	-	38,580	-	
	Rural									
4	1.1 Domestic	21,984,550	10,673,527	6,126,658	5,184,365	-	-	-	-	
5	1.12 Domestic All Electric	25,579,972	14,124,737	7,852,780	3,602,455	-	-	-	-	
6	1.3 Special	64,380	44,751	19,188	442	-	-	-	-	
7	2.1 General Service 0-10 kW	-	-	-	-	-	-	-	-	
8	2.2 General Service 10-100 kW	14,654,966	8,239,966	4,600,088	1,814,912	-	-	-	-	
9	2.3 General Service 110-1,000 kVa	7,153,685	4,222,435	2,862,233	69,017	-	-	-	-	
10	2.4 General Service Over 1,000 kVa	3,120,445	1,319,965	1,792,887	7,593	-	-	-	-	
11	4.1 Street and Area Lighting	1,258,610	337,533	157,761	763,317	-	-	-	-	
12	Subtotal Rural	73,816,608	38,962,914	23,411,594	11,442,100					
13	Total Island Interconnected	537,142,611	174,814,532	344,690,167	17,637,912					

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

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
	Isolated Systems:								
1	1.2 Domestic Diesel	25,131,411	6,720,799	16,650,038	1,760,574				
2	2.1 General Service 0-10 kW	4,372,230	924,421	3,091,924	355,885				
3	2.2 GS 10-100 kW	13,067,558	2,281,161	10,654,499	131,899				
4	2.3 GS 110-1,000 kVa	444,898	172,916	263,068	8,914				
5	2.4 General Service Over 1,000 kVa	13,389	-	-	13,389				
6	Subtotal Metered Demand Classes	13,525,845	2,454,077	10,917,567	154,202				
7	4.1 Street and Area Lighting	525,228	122,832	256,858	145,538				
8	Total Isolated Systems	43,554,714	10,222,130	30,916,386	2,416,199				
	Island Isolated								
9	1.2 Domestic Diesel	7,038,939	2,386,806	4,058,373	593,761	-	-	-	-
10	2.1 General Service 0-10 kW	902,926	247,538	560,534	94,854	-	-	-	-
11	2.2 GS 10-100 kW	761,631	218,654	523,514	19,462	-	-	-	-
12	2.3 GS 110-1,000 kVa	435,984	172,916	263,068	-	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	172,133	49,116	75,310	47,707	-	-	-	-
15	Total Island Isolated	9,311,614	3,075,031	5,480,799	755,784				
	Labrador Isolated								
16	1.2 Domestic Diesel	18,092,472	4,333,993	12,591,665	1,166,813	-	-	-	-
17	2.1 General Service 0-10 kW	3,469,304	676,883	2,531,389	261,031	-	-	-	-
18	2.2 GS 10-100 kW	12,305,928	2,062,506	10,130,985	112,437	-	-	-	-
19	2.3 GS 110-1,000 kVa	8,914	-	-	8,914	-	-	-	-
20	2.4 General Service Over 1,000 kVa	13,389	-	-	13,389	-	-	-	-
21	4.1 Street and Area Lighting	353,095	73,716	181,547	97,831	-	-	-	-
22	Total Labrador Isolated	34,243,100	7,147,099	25,435,586	1,660,415				

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	1,255,898	359,347	706,576	189,975	-	-	-	-
2	1.12 Domestic All Electric	2,743,446	820,164	1,743,126	180,156	-	-	-	-
3	2.1 General Service 0-10 kW	-	-	-	-	-	-	-	-
4	2.2 General Service 10-100 kW	1,616,443	412,153	1,078,753	125,536	-	-	-	-
5	2.3 General Service 110-1,000 kVa	400,410	72,833	323,839	3,738	-	-	-	-
6	4.1 Street and Area Lighting	61,220	10,863	22,998	27,359	-	-	-	-
7	Total L'Anse au Loup	6,077,417	1,675,361	3,875,293	526,764				
	Labrador Interconnected								
8	Industrial - IOCC Firm	2,168,309	1,650,135	518,116	58	2,168,309	1,650,135	518,116	58
9	Industrial - IOCC Non-Firm	155	-	155	-	155	-	155	-
10	CFB - Goose Bay Secondary	15,047	-	15,047	-	15,047	-	15,047	-
	Rural								
11	1.1 Domestic	196,190	41,383	3,415	151,392	285,657	60,255	4,973	220,429
12	1.1A Domestic All Electric	9,634,845	5,520,215	519,926	3,594,705	14,028,504	8,037,529	757,021	5,233,954
13	Subtotal Domestic	9,831,036	5,561,598	523,341	3,746,097	14,314,161	8,097,784	761,993	5,454,383
14	2.1 General Service 0-10 kW	314,000	90,170	11,063	212,767	457,190	131,289	16,108	309,793
15	2.2 General Service 10-100 kW	1,632,757	1,127,420	121,317	384,021	2,377,323	1,641,543	176,640	559,141
16	2.3 General Service 110-1,000 kVa	2,212,945	1,899,562	198,231	115,152	3,222,086	2,765,796	288,627	167,663
17	2.4 General Service Over 1,000 kVa	1,538,645	1,366,915	168,574	3,156	2,240,294	1,990,252	245,446	4,595
18	4.1 Street and Area Lighting	287,286	34,288	2,945	250,053	418,293	49,924	4,288	364,081
19	Subtotal Rural	15,816,668	10,079,952	1,025,471	4,711,245	23,029,346	14,676,587	1,493,103	6,859,655
20	Total Labrador Interconnected	18,000,179	11,730,087	1,558,789	4,711,303	25,212,857	16,326,722	2,026,421	6,859,714

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	5,740,200	1	12
2	Industrial - Firm	835,400	599,600	5	60
3	Industrial - Non-Firm	-	200	-	-
	Rural				
4	1.1 Domestic	-	109,293	11,647	139,764
5	1.12 Domestic All Electric	-	139,953	8,086	97,026
6	1.3 Special	-	345	1	12
7	2.1 General Service 0-10 kW	-	-	-	-
8	2.2 General Service 10-100 kW	151,850	81,983	2,917	34,998
9	2.3 General Service 110-1,000 kVa	178,409	50,954	87	1,038
10	2.4 General Service Over 1,000 kVa	98,778	31,717	10	114
11	4.1 Street and Area Lighting	-	2,800	928	11,136
12	Subtotal Rural	429,036	417,044	23,674	284,088
13	Total Island Interconnected	15,193,472	6,757,044	23,680	284,160

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	-	26,061	2,767	33,198
2	2.1 General Service 0-10 kW	-	4,883	514	6,162
3	2.2 GS 10-100 kW	30,731	17,323	151	1,810
4	2.3 GS 110-1,000 kVa	15,307	350	4	48
5	2.4 General Service Over 1,000 kVa	6,372	-	7	78
6	Subtotal Metered Demand Classes	52,410	17,673	161	1,936
7	4.1 Street and Area Lighting	-	397	116	1,392
8	Total Isolated Systems	52,410	49,014	3,557	42,689
	Island Isolated				
9	1.2 Domestic Diesel	-	5,384	703	8,430
10	2.1 General Service 0-10 kW	-	742	97	1,166
11	2.2 GS 10-100 kW	839	687	14	166
12	2.3 GS 110-1,000 kVa	1,322	350	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-
14	4.1 Street and Area Lighting	-	100	34	403
15	Total Island Isolated	2,161	7,263	847	10,165
	Labrador Isolated				
16	1.2 Domestic Diesel	-	20,677	2,064	24,768
17	2.1 General Service 0-10 kW	-	4,142	416	4,996
18	2.2 GS 10-100 kW	29,892	16,636	137	1,645
19	2.3 GS 110-1,000 kVa	13,985	-	4	48
20	2.4 General Service Over 1,000 kVa	6,372	-	7	78
21	4.1 Street and Area Lighting	-	297	82	989
22	Total Labrador Isolated	50,248	41,751	2,710	32,524

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)
L'Anse au Loup					
1	1.1 Domestic	-	4,182	406	4,872
2	1.12 Domestic All Electric	-	10,330	386	4,626
3	2.1 General Service 0-10 kW	-	-	-	-
4	2.2 General Service 10-100 kW	17,309	6,382	206	2,472
5	2.3 General Service 110-1,000 kVa	7,844	1,912	5	60
6	4.1 Street and Area Lighting	-	135	32	384
7	Total L'Anse au Loup	25,152	22,941	1,035	12,414
Labrador Interconnected					
8	Industrial - IOCC Firm	744,000	334,000	1	12
9	Industrial - IOCC Non-Firm	-	100	-	-
10	CFB - Goose Bay Secondary	-	9,700	-	-
Rural					
11	1.1 Domestic	-	2,073	387	4,644
12	1.1A Domestic All Electric	-	311,660	9,075	108,894
13	Subtotal Domestic	-	313,733	9,462	113,538
14	2.1 General Service 0-10 kW	-	6,599	488	5,850
15	2.2 General Service 10-100 kW	239,535	72,182	681	8,166
16	2.3 General Service 110-1,000 kVa	351,416	117,764	159	1,905
17	2.4 General Service Over 1,000 kVa	210,117	103,583	5	54
18	4.1 Street and Area Lighting	-	1,766	378	4,530
19	Subtotal Rural	801,069	615,627	11,170	134,043
20	Total Labrador Interconnected	1,545,069	959,427	11,171	134,055

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
Line No.	Description	Amount	Source
	Newfoundland Power:		
	Demand:		
1	Demand Revenue Requirement	128,917,630	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.)	9.26	Ln 1 / Ln 2
	Energy (First Block):		
4	Total Revenue Requirement	\$479,057,628	Sch 1.2, pg 1, Ln 1, Col 7
5	Less: Demand Revenue	128,982,873	Ln 2 * Ln 3
	Revenue Requirement to be Recovered Through		
6	Energy Rates	\$ 350,074,755	Ln 4 - Ln 5
	Non-Fuel Energy Costs:		
7	Energy Revenue Requirement	290,903,756	Sch 1.3.1, pg 1, Ln 1, Col 4
	Less Allocated Holyrood Fuel Costs		
8	Total Holyrood Fuel Costs	236,515,478	Sch 1.1, pg 1, Ln 2, Col 3
	Newfoundland Power Trans. Energy Allocation		
9	Ratio	0.8448	Sch 3.1A, pg 1, Ln 14, Col 4
10	Allocated Holyrood Fuel Costs	199,809,587	Ln 8 * Ln 9
11	Non-Fuel Energy Costs:	\$ 91,094,169	Ln 7 - Ln 10
12	First Block Energy Consumed (MWh)	3,360,000	
13	Rate (Mills/kWh)	27.11	Ln 11 / Ln 12
	Energy (Second Block):		
14	Total Revenue Requirement	\$479,057,628	Sch 1.2, pg 1, Ln 1, Col 7
15	Less: Demand Revenue	128,982,873	Ln 2 * Ln 3
16	Less: First Block Revenue	91,089,600	Ln 12 * Ln 13
17	Second Block Energy Revenue	\$258,985,155	
18	Second Block Energy Consumed (MWh)	2,380,200	
19	Rate (Mills/kWh)	108.81	Ln 17 / Ln 18
20	Average No. 6 Fuel Cost per Barrel	\$128.15	
21	Efficiency Factor (kWh per Barrel)	612	
22	Rate (Mills/kWh)	209.39	

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 (\$)	118,051,152	Sch 2.1A, C. 3, Ln 23
3	Coincident peak (kW)	1,418,001	Sch 3.1A, C. 3, Ln 13
4	Generation demand costs (\$/kW)	83.25	Ln 2 / Ln 3
5	NP thermal generation capacity credit (kW)	35,993	⁽¹⁾
6	Gross value of credit to NP (\$)	2,996,417	Ln 4 x Ln 5
7	Less NP's cost share:		
8	Percentage	89.06%	Sch 3.1A, C. 5, Ln 14
9	Amount (\$)	(2,668,666)	Ln 6 x Ln 8
10	Net value of credit to NP (\$)	327,751	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	5,849,674	1,598,310	4,251,365
3	Depreciation	5,950,440	570,834	5,379,605
4	Return	13,446,014	1,055,802	12,390,212
5	Total	31,178,062	4,348,498	26,829,564
6	Capacity (kW)		100,000	1,686,300
7	Cost (\$/kW)	\$59.40	\$43.48	\$15.91
8	Rate (\$/kWh)	\$0.01299		

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	26,885,313
2	Transmission Energy Output (MWh)	6,794,700
3	Rate (\$/kWh)	\$0.00396

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 Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
Expenses																			
1	Operating & Maintenance	89,427,040	36,225,401	20,973,699	9,059,746	3,984,209	1,275,702	5,636,286	1,478,609	381,977	676,131	899,613	969,909	418,825	407,288	137,311	2,609,123	2,503,223	
2	Fuels-No. 6 Fuel	236,515,478	-	236,515,478	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Fuels-Diesel	107,869	107,869	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuels-Gas Turbine	662,352	662,352	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Power Purchases-Other	52,605,085	23,240,557	28,699,236	-	665,292	-	-	-	-	-	-	-	-	-	-	-	-	
7	Depreciation	46,742,633	19,266,212	13,877,483	5,379,605	2,653,523	550,960	1,658,824	450,323	204,991	362,851	259,908	286,001	76,879	225,720	129,093	227,726	1,132,533	
Expense Credits																			
8	Sundry	(488,759)	(197,988)	(114,631)	(49,516)	(21,775)	(6,972)	(30,805)	(8,081)	(2,088)	(3,695)	(4,917)	(5,301)	(2,289)	(2,226)	(750)	(14,260)	(13,681)	
9	Building Rental Income	(15,600)	(5,644)	(5,036)	(1,969)	(937)	(174)	(685)	(180)	(46)	(82)	(109)	(118)	(51)	(34)	(17)	-	(517)	
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Suppliers' Discounts	(77,757)	(31,498)	(18,237)	(7,877)	(3,464)	(1,109)	(4,901)	(1,286)	(332)	(588)	(782)	(843)	(364)	(354)	(119)	(2,269)	(2,177)	
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	(2,099)	-	-	-	-	-	-	-	-	-	-	-	-	(2,099)	-	-	-	
17	Total Expense Credits	(1,745,571)	(235,130)	(137,904)	(59,362)	(26,177)	(8,256)	(701,335)	(236,793)	(2,466)	(4,365)	(123,504)	(146,106)	(2,704)	(4,714)	(887)	(28,153)	(16,375)	
18	Subtotal Expenses	424,314,886	79,267,261	299,927,993	14,379,989	7,276,848	1,818,407	6,593,775	1,692,139	584,502	1,034,617	1,036,018	1,109,804	492,999	628,294	265,517	2,808,696	3,619,380	
19	Disposai Gain / Loss	1,005,645	355,593	373,674	115,112	52,504	9,791	36,260	10,113	3,138	5,555	6,373	6,813	2,210	2,080	1,091	1,798	23,540	
20	Subtotal Revenue Requirement Ex. Return	425,320,531	79,622,854	300,301,666	14,495,101	7,329,352	1,828,197	6,630,035	1,702,252	587,640	1,040,172	1,042,391	1,116,617	495,209	630,374	266,609	2,810,495	3,642,921	
21	Return on Debt	80,243,611	27,576,176	31,293,929	8,891,226	4,057,883	757,406	2,809,060	782,565	242,079	428,499	492,830	526,903	171,933	160,901	84,222	140,702	1,827,296	
22	Return on Equity	31,578,470	10,852,122	12,315,179	3,498,986	1,596,909	298,064	1,105,456	307,965	95,266	168,628	193,945	207,353	67,661	63,320	33,144	55,371	719,100	
23	Total Revenue Reqmt	537,142,611	118,051,152	343,910,774	26,885,313	12,984,144	2,883,667	10,544,551	2,792,782	924,985	1,637,300	1,729,166	1,850,873	734,803	854,594	383,975	3,006,567	6,189,317	

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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	19 Revenue Related		21 Basis of Functional Classification
		20 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	(6,413)	(3,370)	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	(1,020)	(536)	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	(7,433)	(3,906)	
18	Subtotal Expenses	1,165,898	612,750	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.40
20	Subtotal Revenue Requirement Ex. Return	1,165,898	612,750	
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	1,165,898	612,750	

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		Line Transformers		Secondary Lines		Services	Meters	Street Lighting			
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Production																			
Hydraulic																			
1	Bay D'Espoir	205,287,321	91,856,193	113,431,128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Upper Salmon	173,700,320	77,722,530	95,977,789	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Hinds Lake	83,007,896	37,142,037	45,865,859	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Cat Arm	270,355,729	120,971,173	149,384,557	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Paradise River	22,088,673	9,883,618	12,205,055	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Granite Canal	112,042,966	50,133,833	61,909,133	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Other Hydraulic	4,882,132	2,184,519	2,697,613	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Subtotal Hydraulic	871,365,037	389,893,902	481,471,134	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	607,622,958	533,614,384	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																			
14	Lines	276,091,346	-	-	154,130,048	86,411,569	-	-	-	-	-	-	-	-	-	-	-	35,549,729	
15	Lines - Hydraulic	55,229,656	24,712,612	30,517,044	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Terminal Stations	121,395,187	-	-	74,516,025	22,357,282	-	-	-	-	-	-	-	-	-	-	-	24,521,880	
17	Term Stns - Hydraulic	33,784,335	15,116,863	18,667,471	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	22,480,523	20,584,278	74,516,025	22,357,282	11,364,538	-	-	-	-	-	-	-	-	-	-	24,521,880	
22	Subtotal Transmission	507,145,527	47,193,135	51,101,322	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	4,000,051	-	-	-	-	-	-	-	-	-	-	-	-	4,000,051	-	-	-	
32	Street Lighting	1,936,292	-	-	-	-	-	-	-	-	-	-	-	-	-	1,936,292	-	-	
33	Subtotal Distribution	162,718,277	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	4,000,051	1,936,292	-	-	
34	Subttl Prod, Trans, & Dist	1,811,101,146	655,230,918	584,715,706	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	4,000,051	1,936,292	-	60,071,608	
35	General	181,053,030	77,759,856	43,565,090	16,589,867	7,095,513	2,545,236	11,272,153	2,957,108	763,926	1,352,212	1,799,160	1,939,746	837,618	880,450	274,611	6,761,051	4,659,433	
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Feasibility Studies	1,515,071	1,515,071	-	0	-	0	-	-	-	-	-	-	-	-	-	-	-	
38	Feasibility Studies - General	200,794	72,644	64,826	25,350	12,059	2,241	8,812	2,312	597	1,057	1,406	1,516	655	443	215	-	6,660	
39	Software - General	3,755,578	1,358,715	1,212,492	474,130	225,548	41,910	164,814	43,237	11,170	19,771	26,306	28,362	12,247	8,295	4,015	-	124,567	
40	Total Plant	1,997,625,619	735,937,205	629,558,115	245,735,420	116,101,971	22,799,994	90,926,032	23,853,305	6,162,152	10,907,521	14,512,796	15,646,826	6,756,589	4,889,240	2,215,133	6,761,051	64,862,268	

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.	Description	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 Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
	Production Hydraulic																		
1	Bay D'Espoir	146,667,150	65,626,488	81,040,661	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Upper Salmon	155,736,648	69,684,652	86,051,996	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Hinds Lake	71,597,675	32,036,513	39,561,163	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Cat Arm	245,540,111	109,867,378	135,672,733	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Paradise River	19,348,707	8,657,615	10,691,092	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Granite Canal	104,354,922	46,693,804	57,661,119	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Other Small Hydraulic	3,094,994	1,384,861	1,710,133	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Subtotal Hydraulic	746,340,207	333,951,310	412,388,897	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	395,983,958	426,544,069	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Lines	168,923,532	-	-	101,782,144	49,155,730	-	-	-	-	-	-	-	-	-	-	-	17,985,658	
15	Lines - Hydraulic	47,282,890	21,156,817	26,126,073	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Terminal Stations	66,668,364	-	-	40,251,794	15,788,536	-	-	-	-	-	-	-	-	-	-	-	10,628,033	
17	Term Stns - Hydraulic	20,980,251	9,387,652	11,592,599	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	10,916,443	11,908,789	40,251,794	15,788,536	7,925,373	-	-	-	-	-	-	-	-	-	-	10,628,033	
22	Subtotal Transmission Distribution	313,625,391	32,073,260	38,034,862	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	2,367,697	-	-	-	-	-	-	-	-	-	-	-	-	2,367,697	-	-	-	
32	Street Lighting	1,306,514	-	-	-	-	-	-	-	-	-	-	-	-	-	1,306,514	-	-	
33	Subtotal Distribution	90,854,577	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	2,367,697	1,306,514	-	-	
34	Subttl Prod, Trans, & Dist	1,227,007,996	428,201,524	464,578,931	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	2,367,697	1,306,514	-	28,613,691	
35	General	61,980,099	26,619,624	14,913,689	5,679,229	2,429,015	871,314	3,858,809	1,012,310	261,516	462,904	615,908	664,036	286,743	301,406	94,008	2,314,519	1,595,069	
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Feasibility Studies	1,515,071	1,515,071	-	0	-	0	-	-	-	-	-	-	-	-	-	-	-	
38	Feasibility Studies - General	21,957	7,663	8,314	2,542	1,162	209	764	214	67	119	135	145	46	42	23	-	512	
39	Software - General	3,860,793	1,347,340	1,461,802	446,911	204,348	36,794	134,283	37,655	11,850	20,976	23,798	25,422	8,021	7,450	4,111	-	90,033	
40	Total Net Book Value	1,294,385,916	457,691,222	480,962,737	148,162,620	67,578,792	12,601,768	46,670,564	13,017,263	4,039,518	7,150,283	8,203,128	8,768,892	2,844,054	2,676,595	1,404,657	2,314,519	30,299,306	

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 Demand	Transmission Demand	Substations Demand	Distribution										Accounting Customer	Specifically Assigned Customer
				Transmission Energy				Primary Lines	Line Transformers	Secondary Lines	Services	Meters	Street Lighting						
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
1	Hydraulic	11,574,317	5,178,949	6,395,367	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Holyrood / Thermal	17,548,304	13,628,013	3,920,291	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Gas Turbine	1,040,944	1,040,944	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Diesel	226,064	226,064	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Other	2,496,334	1,329,110	1,167,224	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Subtotal Production	32,885,963	21,403,080	11,482,883	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																			
8	Transmission Lines	3,744,074	279,263	344,856	1,741,738	976,489	-	-	-	-	-	-	-	-	-	-	-	401,728	
9	Terminal Stations	5,087,316	650,453	595,587	2,156,051	646,887	328,822	-	-	-	-	-	-	-	-	-	-	709,517	
10	Other	2,019,730	187,949	203,513	910,593	433,177	45,260	-	-	-	-	-	-	-	-	-	-	239,238	
11	Subtotal Transmission	10,851,120	1,117,665	1,143,956	4,808,382	2,056,553	374,082	-	-	-	-	-	-	-	-	-	-	1,350,483	
Distribution																			
12	Other	6,524,248	17,052	-	-	-	363,625	3,267,103	857,084	221,415	391,923	521,466	562,213	242,774	-	79,593	-	-	
13	Meters	255,188	-	-	-	-	-	-	-	-	-	-	-	-	255,188	-	-	-	
14	Subtotal Distribution	6,779,436	17,052	-	-	-	363,625	3,267,103	857,084	221,415	391,923	521,466	562,213	242,774	255,188	79,593	-	-	
15	Subttl Prod, Trans, & Dist	50,516,519	22,537,797	12,626,839	4,808,382	2,056,553	737,707	3,267,103	857,084	221,415	391,923	521,466	562,213	242,774	255,188	79,593	-	1,350,483	
16	Customer Accounting	1,959,613	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,959,613	-	
Administrative & General:																			
Plant-Related:																			
17	Production	5,659,715	3,013,372	2,646,343	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Prod - Gas Turb & Diesel	1,275,556	1,275,556	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Transmission	4,424,868	411,762	445,861	1,994,947	949,013	99,156	-	-	-	-	-	-	-	-	-	-	524,128	
20	Distribution	2,106,974	5,371	-	-	-	114,544	1,029,158	269,987	69,747	123,458	164,265	177,101	76,475	51,795	25,072	-	-	
21	Prod, Trans, Distrn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Prod, Trans, Distrn and General Plant	406,193	149,644	128,013	49,967	23,608	4,636	18,489	4,850	1,253	2,218	2,951	3,182	1,374	994	450	1,375	13,189	
23	Prod, Trans, Distrn, Excl Hydraulic & Holyrood	1,251,650	148,981	90,554	405,172	192,744	35,814	140,843	36,948	9,545	16,896	22,480	24,237	10,466	7,088	3,431	-	106,450	
24	Property Insurance	1,286,245	604,374	510,072	77,741	25,132	19,418	9,619	2,523	652	1,154	1,535	1,655	715	751	234	5,769	24,900	
Revenue-Related:																			
25	Municipal Tax	1,173,331	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	PUB Assessment	616,657	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	All Expense-Related	17,201,815	7,387,949	4,139,111	1,576,200	674,143	241,822	1,070,965	280,954	72,580	128,473	170,938	184,295	79,582	83,651	26,091	642,366	442,692	
28	Prod, Trans, and Distrn Expense-Related	1,547,905	690,593	386,906	147,336	63,016	22,604	100,109	26,262	6,785	12,009	15,979	17,227	7,439	7,819	2,439	-	41,381	
29	Subtotal Admin & General	36,950,908	13,687,604	8,346,861	4,251,365	1,927,657	537,995	2,369,183	621,525	160,562	284,208	378,148	407,696	176,051	152,100	57,718	649,510	1,152,740	
30	Total Operating & Maintenance Expenses	89,427,040	36,225,401	20,973,699	9,059,746	3,984,209	1,275,702	5,636,286	1,478,609	381,977	676,131	899,613	969,909	418,825	407,288	137,311	2,609,123	2,503,223	

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 Municipal Tax	20 PUB Assessment	
1	Production			
	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	Subtltl 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, Distr	-	-	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2 L.34
22	Prod, Trans, Distr and General Plant	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 40
23	Prod, Trans, Distr, 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 Distr 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	Distribution											Specifically Assigned Customer
							Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	(\$)	
	Production Hydraulic																	
1	Bay D'Espoir	3,519,191	1,574,668	1,944,522	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Upper Salmon	3,001,997	1,343,249	1,658,748	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Hinds Lake	1,348,883	603,560	745,323	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Cat Arm	5,488,067	2,455,646	3,032,421	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Paradise River	448,265	200,577	247,688	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Granite Canal	2,413,843	1,080,079	1,333,765	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Other Small Hydraulic	66,890	29,930	36,960	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Subtotal Hydraulic	16,287,136	7,287,709	8,999,427	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	14,883,763	11,042,562	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
14	Lines	5,527,830	-	-	3,226,595	1,701,150	-	-	-	-	-	-	-	-	-	-	600,084	
15	Lines - Hydraulic	1,381,675	618,233	763,442	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Terminal Stations	2,560,560	-	-	1,522,272	677,341	-	-	-	-	-	-	-	-	-	-	360,947	
17	Term Stns - Hydraulic	736,188	329,409	406,779	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	385,844	418,880	1,522,272	677,341	316,612	-	-	-	-	-	-	-	-	-	360,947	
22	Subtotal Transmission	10,591,402	1,004,077	1,182,322	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	193,138	-	-	-	-	-	-	-	-	-	-	-	-	193,138	-	-	
32	Street Lighting	118,055	-	-	-	-	-	-	-	-	-	-	-	-	-	118,055	-	
33	Subtotal Distribution	3,013,732	4,515	-	-	-	141,675	1,260,062	345,486	176,585	312,570	196,334	217,373	47,940	193,138	118,055	-	
34	Subttl Prod, Trans, & Dist	39,531,459	15,892,355	12,224,884	4,748,867	2,378,492	458,287	1,260,062	345,486	176,585	312,570	196,334	217,373	47,940	193,138	118,055	961,032	
35	General	6,098,242	2,619,114	1,467,363	558,781	238,992	85,729	379,670	99,602	25,731	45,545	60,599	65,335	28,213	29,655	9,249	227,726	
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Feasibility Studies	513,937	513,937	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	Feasibility Studies - General	18,820	7,566	5,820	2,261	1,132	218	600	164	84	149	93	103	23	92	56	458	
39	Software - General	580,175	233,241	179,416	69,696	34,907	6,726	18,493	5,070	2,592	4,587	2,881	3,190	704	2,835	1,733	14,104	
40	Total Deprecn Expense	46,742,633	19,266,212	13,877,483	5,379,605	2,653,523	550,960	1,658,824	450,323	204,991	362,851	259,908	286,001	76,879	225,720	129,093	1,132,533	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Island Interconnected
Functional Classification of Rate Base

	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	Average Net Book Value	1,294,385,916	457,691,222	480,962,737	148,162,620	67,578,792	12,601,768	46,670,564	13,017,263	4,039,518	7,150,283	8,203,128	8,768,892	2,844,054	2,676,595	1,404,657	2,314,519	30,299,306	
2	Cash Working Capital	4,871,631	1,722,595	1,810,181	557,634	254,344	47,429	175,652	48,993	15,203	26,911	30,874	33,003	10,704	10,074	5,287	8,711	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	21,995,896	8,103,419	6,932,077	2,705,798	1,278,401	251,051	1,001,188	262,649	67,852	120,103	159,801	172,288	74,397	53,836	24,391	74,446	714,200	
7	Deferred Charges: Holyrood	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	59,756,983	21,129,901	22,204,260	6,840,117	3,119,861	581,777	2,154,606	600,959	186,490	330,102	378,708	404,827	131,299	123,568	64,848	106,853	1,398,806	
9	Total Rate Base	1,428,357,469	490,863,223	557,040,212	158,266,169	72,231,398	13,482,025	50,002,011	13,929,864	4,309,063	7,627,399	8,772,510	9,379,010	3,060,454	2,864,073	1,499,182	2,504,528	32,526,348	
10	Less: Rural Asset Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Rate Base Available for Equity Return	1,428,357,469	490,863,223	557,040,212	158,266,169	72,231,398	13,482,025	50,002,011	13,929,864	4,309,063	7,627,399	8,772,510	9,379,010	3,060,454	2,864,073	1,499,182	2,504,528	32,526,348	
12	Return on Debt	80,243,611	27,576,176	31,293,929	8,891,226	4,057,883	757,406	2,809,060	782,565	242,079	428,499	492,830	526,903	171,933	160,901	84,222	140,702	1,827,296	
13	Return on Equity	31,578,470	10,852,122	12,315,179	3,498,986	1,596,909	298,084	1,105,456	307,965	95,266	168,628	193,945	207,353	67,661	63,320	33,144	55,371	719,100	
14	Return on Rate Base	111,822,080	38,428,298	43,609,108	12,390,212	5,654,793	1,055,470	3,914,516	1,090,530	337,344	597,128	686,775	734,256	239,594	224,220	117,367	196,072	2,546,396	

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.)

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	Production and Transmission Energy	Transmission Demand	Rural Prod & 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	
		(1 CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wld Rural Cust)		(Rural Cust)	
Amounts																		
1 Newfoundland Power	-	1,258,962	5,945,572	1,255,488	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2 Industrial - Firm	-	68,116	621,052	66,040	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Industrial - Non-Firm	-	-	207	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																		
4 1.1 Domestic	-	24,931	123,493	24,172	24,172	22,976	22,976	11,647	21,200	11,647	21,200	11,647	11,647	11,647	11,647	-	11,647	-
5 1.12 Domestic All Electric	-	32,962	158,137	31,957	31,957	30,376	30,376	8,086	28,028	8,086	28,028	8,086	8,086	8,086	8,086	-	8,086	-
6 1.3 Special	-	105	390	102	102	97	97	1	90	1	90	1	1	1	1	-	1	-
7 2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 2.2 GS 10-100 kW	-	19,229	92,634	18,643	18,643	17,720	17,720	2,917	16,349	2,917	16,349	2,917	13,912	13,912	-	2,917	-	
9 2.3 GS 110-1,000 kVa	-	9,854	57,312	9,553	9,553	9,081	9,081	87	7,695	87	7,695	87	728	728	-	87	-	
10 2.4 GS Over 1,000 kVa	-	3,058	35,838	2,964	2,964	2,818	2,818	10	2,600	10	2,600	10	80	80	-	10	-	
11 4.1 Street and Area Lighting	-	784	3,164	761	761	723	723	928	667	928	667	928	-	-	1	928	-	
12 Subtotal Rural	-	90,923	470,968	88,152	88,152	83,791	83,791	23,674	76,628	23,674	76,628	23,674	34,454	34,454	1	23,674	-	
13 Total	-	1,418,001	7,037,800	1,409,680	88,152	83,791	83,791	23,674	76,628	23,674	76,628	23,674	34,454	34,454	1	23,674	-	
Ratios Excluding Return on Equity																		
14 Newfoundland Power	-	0.8878	0.8448	0.8906	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 Industrial - Firm	-	0.0480	0.0882	0.0468	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Industrial - Non-Firm	-	-	0.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																		
17 1.1 Domestic	-	0.0176	0.0175	0.0171	0.2742	0.2742	0.2742	0.4920	0.2767	0.4920	0.2767	0.4920	0.3380	0.3380	-	0.4920	-	
18 1.12 Domestic All Electric	-	0.0232	0.0225	0.0227	0.3625	0.3625	0.3625	0.3415	0.3658	0.3415	0.3658	0.3415	0.2347	0.2347	-	0.3415	-	
19 1.3 Special	-	0.0001	0.0001	0.0001	0.0012	0.0012	0.0012	0.0000	0.0012	0.0000	0.0012	0.0000	0.0000	0.0000	-	0.0000	-	
20 2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 2.2 GS 10-100 kW	-	0.0136	0.0132	0.0132	0.2115	0.2115	0.2115	0.1232	0.2134	0.1232	0.2134	0.1232	0.4038	0.4038	-	0.1232	-	
22 2.3 GS 110-1,000 kVa	-	0.0069	0.0081	0.0068	0.1084	0.1084	0.1084	0.0037	0.1004	0.0037	0.1004	0.0037	0.0211	0.0211	-	0.0037	-	
23 2.4 GS Over 1,000 kVa	-	0.0022	0.0051	0.0021	0.0336	0.0336	0.0336	0.0004	0.0339	0.0004	0.0339	0.0004	0.0023	0.0023	-	0.0004	-	
24 4.1 Street and Area Lighting	-	0.0006	0.0004	0.0005	0.0086	0.0086	0.0086	0.0392	0.0087	0.0392	0.0087	0.0392	-	-	1.0000	0.0392	-	
25 Subtotal Rural	-	0.0641	0.0669	0.0625	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-	-
26 Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-	-

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

Line No.	1 Description	19 Revenue Related		20
		Municipal Tax (Prior Year (Rural Revenues)	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	-	-	
8	2.2 GS 10-100 kW	9,221,426	9,221,426	
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	48,264,629	48,264,629	
13	Total	48,264,629	508,854,741	
	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	-	-	
21	2.2 GS 10-100 kW	0.1911	0.0181	
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 Demand	Rural Prod & Demand	Distribution											Specifically Assigned Customer
				Transmission Energy (\$)			Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services Customer	Meters Customer	Street Lighting	Accounting Customer	
	Allocated Rev Reqmt Excl Return		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Newfoundland Power	340,159,058	70,692,566	253,696,513	12,909,613	-	-	-	-	-	-	-	-	-	-	-	-	2,326,592
2	Industrial - Firm	32,341,255	3,824,813	26,500,197	679,059	-	-	-	-	-	-	-	-	-	-	-	-	1,316,329
3	Industrial - Non-Firm	8,839	-	8,839	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	15,689,774	1,399,940	5,269,439	248,546	2,009,735	501,298	1,817,980	837,464	162,575	511,738	288,385	549,347	167,404	213,096	-	1,382,691	-
5	1.12 Domestic All Electric	18,196,639	1,850,851	6,747,673	328,601	2,657,057	662,763	2,403,539	581,379	214,939	355,255	381,271	381,364	116,214	147,934	-	959,882	-
6	1.3 Special	44,579	5,916	16,634	1,050	8,493	2,118	7,683	72	687	44	1,219	47	14	18	-	119	-
7	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.2 GS 10-100 kW	10,420,718	1,079,728	3,952,682	191,695	1,550,043	386,635	1,402,148	209,708	125,378	128,143	222,403	137,561	199,960	254,538	-	346,237	-
9	2.3 GS 110-1,000 kVa	5,173,880	553,306	2,445,474	98,234	794,319	198,131	718,531	6,220	59,008	3,801	104,672	4,080	10,468	13,325	-	10,269	-
10	2.4 GS Over 1,000 kVa	2,395,292	171,688	1,529,218	30,482	246,473	61,479	222,956	683	19,938	417	35,367	448	1,150	1,463	-	1,128	-
11	4.1 Street and Area Lighting	890,497	44,046	134,999	7,820	63,232	15,772	57,199	66,727	5,115	40,774	9,073	43,770	-	-	266,609	110,169	-
12	Subtotal Rural	52,811,379	5,105,474	20,096,118	906,428	7,329,352	1,828,197	6,630,035	1,702,252	587,640	1,040,172	1,042,391	1,116,617	495,209	630,374	266,609	2,810,495	-
13	Total	425,320,531	79,622,854	300,301,666	14,495,101	7,329,352	1,828,197	6,630,035	1,702,252	587,640	1,040,172	1,042,391	1,116,617	495,209	630,374	266,609	2,810,495	3,642,921
	Allocated Return on Debt																	
14	Newfoundland Power	60,323,733	24,483,306	26,437,285	7,918,695	-	-	-	-	-	-	-	-	-	-	-	-	1,484,447
15	Industrial - Firm	4,845,588	1,324,667	2,761,541	416,532	-	-	-	-	-	-	-	-	-	-	-	-	342,849
16	Industrial - Non-Firm	921	-	921	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	4,517,136	484,848	549,119	152,457	1,112,686	207,683	770,254	385,002	66,973	210,811	136,345	259,223	58,121	54,392	-	69,222	-
18	1.12 Domestic All Electric	5,298,285	641,014	703,164	201,562	1,471,075	274,577	1,018,348	267,273	88,544	146,347	180,261	179,956	40,349	37,760	-	48,055	-
19	1.3 Special	14,210	2,049	1,733	644	4,702	878	3,255	33	283	18	576	22	5	5	-	6	-
20	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.2 GS 10-100 kW	3,038,500	373,947	411,902	117,585	858,179	160,179	594,072	96,407	51,650	52,789	105,150	64,911	69,425	64,970	-	17,334	-
22	2.3 GS 110-1,000 kVa	1,420,710	191,629	254,839	60,256	439,774	82,084	304,432	2,859	24,308	1,566	49,488	1,925	3,634	3,401	-	514	-
23	2.4 GS Over 1,000 kVa	520,370	59,461	159,357	18,697	136,459	25,470	94,464	314	8,213	172	16,721	211	399	374	-	56	-
24	4.1 Street and Area Lighting	264,158	15,255	14,068	4,797	35,008	6,534	24,234	30,676	2,107	16,797	4,290	20,654	-	-	84,222	5,515	-
25	Subtotal Rural	15,073,369	1,768,204	2,094,182	555,999	4,057,883	757,406	2,809,060	782,565	242,079	428,499	492,830	526,903	171,933	160,901	84,222	140,702	-
26	Total	80,243,611	27,576,176	31,293,929	8,891,226	4,057,883	757,406	2,809,060	782,565	242,079	428,499	492,830	526,903	171,933	160,901	84,222	140,702	1,827,296
	Allocated Return on Equity																	
27	Newfoundland Power	23,739,350	9,634,977	10,403,931	3,116,264	-	-	-	-	-	-	-	-	-	-	-	-	584,178
28	Industrial - Firm	1,906,896	521,299	1,066,756	163,919	-	-	-	-	-	-	-	-	-	-	-	-	134,922
29	Industrial - Non-Firm	362	-	362	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
30	1.1 Domestic	1,777,640	190,803	216,096	59,997	437,878	81,730	303,120	151,511	26,356	82,961	53,656	102,013	22,873	21,405	-	27,241	-
31	1.12 Domestic All Electric	2,085,048	252,260	276,718	79,321	578,916	108,055	400,753	105,181	34,845	57,592	70,938	70,818	15,878	14,860	-	18,911	-
32	1.3 Special	5,592	806	682	254	1,850	345	1,281	13	111	7	227	9	2	2	-	2	-
33	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.2 GS 10-100 kW	1,195,748	147,160	162,097	46,274	337,721	63,036	233,787	37,939	20,326	20,774	41,380	25,545	27,321	25,568	-	6,821	-
35	2.3 GS 110-1,000 kVa	559,096	75,412	100,287	23,713	173,065	32,303	119,804	1,125	9,566	616	19,475	758	1,430	1,338	-	202	-
36	2.4 GS Over 1,000 kVa	204,783	23,400	62,712	7,358	53,701	10,023	37,174	124	3,232	68	6,580	83	157	147	-	22	-
37	4.1 Street and Area Lighting	103,955	6,003	5,536	1,888	13,777	2,571	9,537	12,072	829	6,610	1,688	8,128	-	-	33,144	2,170	-
38	Subtotal Rural	5,931,861	695,846	824,129	218,804	1,596,909	298,064	1,105,456	307,965	95,266	168,628	193,945	207,353	67,661	63,320	33,144	55,371	-
39	Total	31,578,470	10,852,122	12,315,179	3,498,986	1,596,909	298,064	1,105,456	307,965	95,266	168,628	193,945	207,353	67,661	63,320	33,144	55,371	719,100

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	Revenue Related	
		19	20
		Municipal Tax	PUB Assessment
	Allocated Rev Reqmt Excl Return		(\$)
1	Newfoundland Power	-	533,775
2	Industrial - Firm	-	20,857
3	Industrial - Non-Firm	-	-
	Rural		
4	1.1 Domestic	314,462	15,676
5	1.12 Domestic All Electric	388,547	19,369
6	1.3 Special	442	22
7	2.1 GS 0-10 kW	-	-
8	2.2 GS 10-100 kW	222,756	11,104
9	2.3 GS 110-1,000 kVa	146,729	7,314
10	2.4 GS Over 1,000 kVa	68,965	3,438
11	4.1 Street and Area Lighting	23,996	1,196
12	Subtotal Rural	1,165,898	58,119
13	Total	1,165,898	612,750
	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			Production and		Rural Prod &	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
	Total Revenue Requirement	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
40	Newfoundland Power	424,222,140	104,810,848	290,537,729	23,944,572	-	-	-	-	-	-	-	-	-	-	-	4,395,216
41	Industrial - Firm	39,093,740	5,670,779	30,348,493	1,259,510	-	-	-	-	-	-	-	-	-	-	-	1,794,100
42	Industrial - Non-Firm	10,123	-	10,123	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
43	1.1 Domestic	21,984,550	2,075,591	6,034,655	461,000	3,560,299	790,712	2,891,354	1,373,977	255,903	805,509	478,386	910,582	248,398	288,893	-	1,479,154
44	1.12 Domestic All Electric	25,579,972	2,744,126	7,727,554	609,485	4,707,049	1,045,395	3,822,641	953,833	338,328	559,195	632,471	632,138	172,441	200,553	-	1,026,848
45	1.3 Special	64,380	8,771	19,049	1,948	15,046	3,341	12,219	118	1,081	69	2,022	78	21	25	-	127
46	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	2.2 GS 10-100 kW	14,654,966	1,600,835	4,526,681	355,554	2,745,942	609,850	2,230,007	344,055	197,353	201,706	368,933	228,017	296,705	345,075	-	370,392
48	2.3 GS 110-1,000 kVa	7,153,685	820,348	2,800,600	182,204	1,407,158	312,518	1,142,767	10,204	92,883	5,982	173,635	6,763	15,532	18,064	-	10,985
49	2.4 GS Over 1,000 kVa	3,120,445	254,549	1,751,287	56,537	436,633	96,972	354,594	1,121	31,384	657	58,669	743	1,706	1,984	-	1,206
50	4.1 Street and Area Lighting	1,258,610	65,304	154,603	14,504	112,017	24,878	90,970	109,475	8,051	64,181	15,051	72,553	-	-	383,975	117,855
51	Subtotal Rural	73,816,608	7,569,524	23,014,429	1,681,231	12,984,144	2,883,667	10,544,551	2,792,782	924,985	1,637,300	1,729,166	1,850,873	734,803	854,594	383,975	3,006,567
52	Total	537,142,611	118,051,152	343,910,774	26,885,313	12,984,144	2,883,667	10,544,551	2,792,782	924,985	1,637,300	1,729,166	1,850,873	734,803	854,594	383,975	6,189,317
	Re-classification of Revenue-Related																
53	Newfoundland Power	-	132,044	366,028	30,166	-	-	-	-	-	-	-	-	-	-	-	5,537
54	Industrial - Firm	-	3,027	16,200	672	-	-	-	-	-	-	-	-	-	-	-	958
55	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
56	1.1 Domestic	(0)	31,644	92,003	7,028	54,279	12,055	44,081	20,947	3,901	12,281	7,293	13,883	3,787	4,404	-	22,551
57	1.12 Domestic All Electric	(0)	44,469	125,226	9,877	76,278	16,941	61,946	15,457	5,483	9,062	10,249	10,244	2,794	3,250	-	16,640
58	1.3 Special	-	64	138	14	109	24	89	1	8	1	15	1	0	0	-	1
59	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	2.2 GS 10-100 kW	0	25,960	73,407	5,766	44,530	9,890	36,163	5,579	3,200	3,271	5,983	3,698	4,812	5,596	-	6,006
61	2.3 GS 110-1,000 kVa	(0)	18,054	61,633	4,010	30,968	6,878	25,149	225	2,044	132	3,821	149	342	398	-	242
62	2.4 GS Over 1,000 kVa	(0)	6,047	41,600	1,343	10,372	2,303	8,423	27	745	16	1,394	18	41	47	-	29
63	4.1 Street and Area Lighting	(0)	1,334	3,158	296	2,288	508	1,858	2,236	164	1,311	307	1,482	-	-	7,843	2,407
64	Subtotal Rural	(0)	127,571	397,165	28,334	218,824	48,599	177,709	44,472	15,546	26,072	29,062	29,473	11,775	13,695	7,843	47,876
65	Total	(0)	262,641	779,393	59,172	218,824	48,599	177,709	44,472	15,546	26,072	29,062	29,473	11,775	13,695	7,843	6,495
	Total Allocated Revenue Requirement																
66	Newfoundland Power	424,222,140	104,942,892	290,903,756	23,974,738	-	-	-	-	-	-	-	-	-	-	-	4,400,754
67	Industrial - Firm	39,093,740	5,673,806	30,364,693	1,260,182	-	-	-	-	-	-	-	-	-	-	-	1,795,058
68	Industrial - Non-Firm	10,123	-	10,123	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
69	1.1 Domestic	21,984,550	2,107,235	6,126,658	468,028	3,614,579	802,767	2,935,435	1,394,924	259,805	817,790	485,679	924,465	252,185	293,297	-	1,501,705
70	1.12 Domestic All Electric	25,579,972	2,788,594	7,852,780	619,361	4,783,327	1,062,336	3,884,587	969,290	343,811	568,257	642,720	642,382	175,235	203,803	-	1,043,488
71	1.3 Special	64,380	8,835	19,188	1,962	15,155	3,366	12,307	119	1,089	70	2,036	79	21	25	-	128
72	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	2.2 GS 10-100 kW	14,654,966	1,626,795	4,600,088	361,320	2,790,472	619,740	2,266,170	349,634	200,554	204,977	374,915	231,715	301,517	350,671	-	376,398
74	2.3 GS 110-1,000 kVa	7,153,685	838,402	2,862,233	186,213	1,438,125	319,395	1,167,916	10,429	94,927	6,114	177,456	6,912	15,874	18,462	-	11,227
75	2.4 GS Over 1,000 kVa	3,120,445	260,596	1,792,887	57,880	447,005	99,276	363,017	1,147	32,129	673	60,063	760	1,746	2,031	-	1,235
76	4.1 Street and Area Lighting	1,258,610	66,638	157,761	14,801	114,305	25,386	92,828	111,711	8,216	65,492	15,359	74,034	-	-	391,818	120,262
77	Subtotal Rural	73,816,608	7,697,095	23,411,594	1,709,565	13,202,968	2,932,266	10,722,260	2,837,254	940,531	1,663,372	1,758,228	1,880,346	746,579	868,289	391,818	3,054,443
78	Total	537,142,611	118,313,793	344,690,167	26,944,485	13,202,968	2,932,266	10,722,260	2,837,254	940,531	1,663,372	1,758,228	1,880,346	746,579	868,289	391,818	6,195,812

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	Revenue Related		Basis of Proration
		19	20	
		Municipal	PUB	
		Tax	Assessment	
		(\$)	(\$)	
40	Newfoundland Power	-	533,775	
41	Industrial - Firm	-	20,857	
42	Industrial - Non-Firm	-	-	
	Rural			
43	1.1 Domestic	314,462	15,676	
44	1.12 Domestic All Electric	388,547	19,369	
45	1.3 Special	442	22	
46	2.1 GS 0-10 kW	-	-	
47	2.2 GS 10-100 kW	222,756	11,104	
48	2.3 GS 110-1,000 kVa	146,729	7,314	
49	2.4 GS Over 1,000 kVa	68,965	3,438	
50	4.1 Street and Area Lighting	23,996	1,196	
51	Subtotal Rural	1,165,898	58,119	
52	Total	1,165,898	612,750	
	Re-classification of Revenue-Related			
53	Newfoundland Power	-	(533,775)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
54	Industrial - Firm	-	(20,857)	
55	Industrial - Non-Firm	-	-	
	Rural			
56	1.1 Domestic	(314,462)	(15,676)	
57	1.12 Domestic All Electric	(388,547)	(19,369)	
58	1.3 Special	(442)	(22)	
59	2.1 GS 0-10 kW	-	-	
60	2.2 GS 10-100 kW	(222,756)	(11,104)	
61	2.3 GS 110-1,000 kVa	(146,729)	(7,314)	
62	2.4 GS Over 1,000 kVa	(68,965)	(3,438)	
63	4.1 Street and Area Lighting	(23,996)	(1,196)	
64	Subtotal Rural	(1,165,898)	(58,119)	
65	Total	(1,165,898)	(612,750)	
	Total Allocated Revenue Requirement			
66	Newfoundland Power	-	-	
67	Industrial - Firm	-	-	
68	Industrial - Non-Firm	-	-	
	Rural			
69	1.1 Domestic	-	-	
70	1.12 Domestic All Electric	-	-	
71	1.3 Special	-	-	
72	2.1 GS 0-10 kW	-	-	
73	2.2 GS 10-100 kW	-	-	
74	2.3 GS 110-1,000 kVa	-	-	
75	2.4 GS Over 1,000 kVa	-	-	
76	4.1 Street and Area Lighting	-	-	
77	Subtotal Rural	-	-	
78	Total	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Island Interconnected
Allocation of Specifically Assigned Amounts to Classes of Service

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount (\$)	OM&A				Depreciation				Expense Credits		Subtotal Excluding Return (\$)	Return on Debt (\$)	Return on Equity (\$)	Subtotal Excl Rev Related (\$)	Revenue Related (\$)	
			Transmission Lines (\$)	Terminals (\$)	Administrative & General (\$)	Other (\$)	Transmission Lines (\$)	Terminals (\$)	Telecontrol & Feasibility Study (\$)	General (\$)	Rental Income (\$)	Other (\$)						
			(Plant)	(Plant)	(C3 & C4)	(C3 & C4)	(Direct)	(Direct)	(Direct)	(Exp C3,4,6)	(Plant)	(C6)						(NBV)
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	4,400,754	276,424	325,530	685,294	142,225	596,025	197,200	-	94,505	(308)	(9,427)	19,124	2,326,592	1,484,447	584,178	4,395,216	5,537
21	Vale	533,606	74,063	129,727	211,805	43,958	4,059	10,180	-	31,462	(95)	(2,914)	285	502,529	22,096	8,696	533,321	285
22	Abitibi Consolidated - GF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Corner Brook P& P - CB	941,520	-	194,868	129,239	26,822	-	141,633	-	28,153	(58)	(1,778)	3,867	522,745	300,152	118,120	941,017	502
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.	101,727	-	32,492	21,549	4,472	-	10,992	-	4,694	(10)	(296)	254	74,147	19,752	7,773	101,673	54
26	Teck Resources	214,959	51,240	26,329	104,473	21,682	-	-	-	12,604	(47)	(1,437)	0	214,845	0	0	214,845	115
27	Subtotal Industrial	1,795,058	125,304	383,988	467,445	97,013	4,059	163,748	-	76,996	(210)	(6,430)	4,417	1,316,329	342,849	134,922	1,794,100	958
28	Total	6,195,812	401,728	709,517	1,152,740	239,238	600,084	360,947	-	171,501	(517)	(15,858)	23,540	3,642,921	1,827,296	719,100	6,189,317	6,495

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Island Isolated
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 (\$)	Primary Lines Customer (\$)	Line Transformers Demand (\$)	Line Transformers Customer (\$)	Secondary Lines Demand (\$)	Secondary Lines Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
	Expenses																
1	Operating & Maintenance	5,336,664	1,818,403	2,249,785	-	13,764	456,409	139,908	50,510	89,406	95,373	100,146	80,925	23,984	16,137	165,445	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	2,391,800	-	2,391,800	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	211,600	-	211,600	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	478,188	172,108	213,236	-	1,707	31,377	9,787	6,891	12,198	5,768	6,387	3,699	5,717	3,838	5,473	-
	Expense Credits																
8	Sundry	(29,167)	(9,938)	(12,296)	-	(75)	(2,494)	(765)	(276)	(489)	(521)	(547)	(442)	(131)	(88)	(904)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(4,640)	(1,581)	(1,956)	-	(12)	(397)	(122)	(44)	(78)	(83)	(87)	(70)	(21)	(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	(58)	-	-	-	-	-	-	-	-	-	-	-	(58)	-	-	-
17	Total Expense Credits	(57,757)	(11,519)	(14,252)	-	(87)	(16,577)	(5,564)	(320)	(566)	(3,027)	(3,513)	(513)	(210)	(102)	(1,276)	-
18	Subtotal Expenses	8,360,494	1,978,991	5,052,169	-	15,384	471,209	144,131	57,081	101,038	98,115	103,020	84,111	29,491	19,872	169,642	-
19	Disposal Gain / Loss	141,781	48,237	59,416	-	567	13,670	4,145	2,030	3,593	2,447	2,689	2,714	1,017	627	627	-
20	Subtotal Revenue Requirement Ex. Return	8,502,275	2,027,228	5,111,585	-	15,951	484,878	148,277	59,111	104,632	100,562	105,709	86,826	30,508	20,499	170,269	-
21	Return on Debt	580,782	194,487	249,061	-	2,269	55,011	16,686	8,125	14,383	9,884	10,849	10,899	4,078	2,511	2,540	-
22	Return on Equity	228,557	76,537	98,014	-	893	21,649	6,567	3,198	5,660	3,890	4,269	4,289	1,605	988	999	-
23	Total Revenue Requirement	9,311,614	2,298,252	5,458,660	-	19,114	561,537	171,529	70,434	124,674	114,336	120,828	102,013	36,191	23,999	173,809	-

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	Revenue Related		20
		18	19	
	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	34,738	1,732	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(190)	(9)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(30)	(2)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	Total Expense Credits	(220)	(11)	
18	Subtotal Expenses	34,518	1,721	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	34,518	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	34,518	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 (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	13,847,770	6,087,771	7,759,998	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	13,847,770	6,087,771	7,759,998	-	-	-	-	-	-	-	-	-	-	-	-	-
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	110,389	-	-	-	-	-	-	-	-	-	-	-	110,389	-	-	-
15	Street Lighting	61,116	-	-	-	-	-	-	-	-	-	-	-	-	61,116	-	-
16	Subtotal Distribution	4,260,568	201,749	-	-	51,973	1,728,571	529,877	191,297	338,612	361,210	379,286	306,489	110,389	61,116	-	-
17	Subtltl Prod, Trans, & Dist	18,108,338	6,289,520	7,759,998	-	51,973	1,728,571	529,877	191,297	338,612	361,210	379,286	306,489	110,389	61,116	-	-
18	General	2,553,986	931,370	1,164,951	-	4,497	149,577	45,851	16,553	29,301	31,256	32,821	26,521	6,203	5,289	109,795	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	37,550	13,042	16,091	-	108	3,584	1,099	397	702	749	787	636	229	127	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Plant	20,699,874	7,233,932	8,941,041	-	56,578	1,881,733	576,827	208,247	368,615	393,216	412,893	333,646	116,821	66,531	109,795	-

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 (\$)	Primary Lines Customer (\$)	Line Transformers Demand (\$)	Line Transformers Customer (\$)	Secondary Lines Demand (\$)	Secondary Lines Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	6,267,682	2,755,405	3,512,277	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	6,267,682	2,755,405	3,512,277	-	-	-	-	-	-	-	-	-	-	-	-	-
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	65,341	-	-	-	-	-	-	-	-	-	-	-	65,341	-	-	-
15	Street Lighting	39,731	-	-	-	-	-	-	-	-	-	-	-	-	39,731	-	-
16	Subtotal Distribution	2,199,448	101,542	-	-	36,048	853,131	258,529	128,849	228,073	151,042	166,550	170,613	65,341	39,731	-	-
17	Subttl Prod, Trans, & Dist	8,467,130	2,856,947	3,512,277	-	36,048	853,131	258,529	128,849	228,073	151,042	166,550	170,613	65,341	39,731	-	-
18	General	974,790	355,479	444,631	-	1,717	57,090	17,500	6,318	11,183	11,930	12,527	10,122	2,368	2,018	41,906	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	26,642	8,989	11,051	-	113	2,684	813	405	718	475	524	537	206	125	-	-
22	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	9,468,562	3,221,416	3,967,960	-	37,878	912,905	276,843	135,572	239,974	163,447	179,600	181,272	67,914	41,874	41,906	-

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Island Isolated
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 Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
	Production																
1	Diesel	2,015,352	885,991	1,129,361	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	344,827	151,593	193,234	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	2,360,179	1,037,584	1,322,595	-	-	-	-	-	-	-	-	-	-	-	-	-
	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	7,042	-	-	-	-	-	-	-	-	-	-	-	7,042	-	-	-
10	Subtotal Distribution	414,765	19,820	-	-	5,106	169,818	52,056	18,793	33,266	35,486	37,262	30,110	7,042	6,004	-	-
11	Subttl Prod, Trans, & Dist	2,774,943	1,057,405	1,322,595	-	5,106	169,818	52,056	18,793	33,266	35,486	37,262	30,110	7,042	6,004	-	-
12	Customer Accounting	124,653	-	-	-	-	-	-	-	-	-	-	-	-	-	124,653	-
	Administrative & General:																
	Plant-Related:																
13	Production	556,710	244,742	311,969	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	482,097	22,828	-	-	5,881	195,593	59,957	21,646	38,315	40,872	42,917	34,680	12,491	6,915	-	-
16	Prod, Trans, Distr Plant	312,913	108,683	134,093	-	898	29,870	9,156	3,306	5,851	6,242	6,554	5,296	1,908	1,056	-	-
17	Prod, Trans, Distr and Gen Plt	4,209	1,471	1,818	-	12	383	117	42	75	80	84	68	24	14	22	-
18	Property Insurance	13,338	5,783	7,148	-	45	120	37	13	23	25	26	21	5	4	88	-
	Revenue Related:																
19	Municipal Tax	34,738	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	1,732	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	946,302	345,091	431,637	-	1,666	55,421	16,989	6,133	10,857	11,581	12,161	9,827	2,298	1,959	40,681	-
22	Prod, Trans, and Distr Expense-Related	85,029	32,401	40,526	-	156	5,203	1,595	576	1,019	1,087	1,142	923	216	184	-	-
23	Subtotal Admin & General	2,437,067	760,998	927,191	-	8,659	286,590	87,852	31,716	56,140	59,887	62,884	50,815	16,941	10,133	40,792	-
24	Total Operating & Maintenance Expenses	5,336,664	1,818,403	2,249,785	-	13,764	456,409	139,908	50,510	89,406	95,373	100,146	80,925	23,984	16,137	165,445	-

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	18		19	20
		Revenue Related			
	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification	
	Production				
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.6	
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.6	
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, Distr Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17	
17	Prod, Trans, Distrn 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 Distrn 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

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Primary Lines Customer (\$)	Line Transformers Demand (\$)	Line Transformers Customer (\$)	Secondary Lines Demand (\$)	Secondary Lines Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
	Production																
1	Diesel	272,888	119,967	152,921	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	272,888	119,967	152,921	-	-	-	-	-	-	-	-	-	-	-	-	-
	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	5,330	-	-	-	-	-	-	-	-	-	-	-	5,330	-	-	-
15	Street Lighting	3,522	-	-	-	-	-	-	-	-	-	-	-	-	3,522	-	-
16	Subtotal Distribution	72,912	3,895	-	-	1,461	23,575	7,393	5,979	10,583	4,149	4,682	2,343	5,330	3,522	-	-
17	Subtotal Prod Tran & Dist	345,800	123,863	152,921	-	1,461	23,575	7,393	5,979	10,583	4,149	4,682	2,343	5,330	3,522	-	-
18	General	127,313	46,428	58,071	-	224	7,456	2,286	825	1,461	1,558	1,636	1,322	309	264	5,473	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	5,075	1,818	2,244	-	21	346	109	88	155	61	69	34	78	52	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Depreciation Expense	478,188	172,108	213,236	-	1,707	31,377	9,787	6,891	12,198	5,768	6,387	3,699	5,717	3,838	5,473	-

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	9,468,562	3,221,416	3,967,960	-	37,878	912,905	276,843	135,572	239,974	163,447	179,600	181,272	67,914	41,874	41,906	-	
2	Cash Working Capital	35,636	12,124	14,934	-	143	3,436	1,042	510	903	615	676	682	256	158	158	-	
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	168,823	-	168,823	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	227,927	79,653	98,450	-	623	20,720	6,351	2,293	4,059	4,330	4,546	3,674	1,286	733	1,209	-	
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	437,128	148,721	183,186	-	1,749	42,145	12,781	6,259	11,079	7,546	8,291	8,369	3,135	1,933	1,935	-	
8	Total Rate Base	10,338,076	3,461,914	4,433,353	-	40,392	979,206	297,017	144,635	256,015	175,938	193,114	193,997	72,591	44,697	45,207	-	
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Rate Base Available for Equity Return	10,338,076	3,461,914	4,433,353	-	40,392	979,206	297,017	144,635	256,015	175,938	193,114	193,997	72,591	44,697	45,207	-	
11	Return on Debt	580,782	194,487	249,061	-	2,269	55,011	16,686	8,125	14,383	9,884	10,849	10,899	4,078	2,511	2,540	-	
12	Return on Equity	228,557	76,537	98,014	-	893	21,649	6,567	3,198	5,660	3,890	4,269	4,289	1,605	988	999	-	
13	Return on Rate Base	809,339	271,023	347,075	-	3,162	76,659	23,253	11,323	20,043	13,774	15,118	15,187	5,683	3,499	3,539	-	

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		Distribution												Specifically Assigned Customer
				Transmission Energy	Transmission Demand	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	-	1,215	5,693	1,215	1,173	1,173	703	1,110	703	1,110	703	703	703	-	703	-	
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2.1 GS 0-10 kW	-	126	784	126	121	121	97	115	97	115	97	182	182	-	97	-	
5	2.2 GS 10-100 kW	-	110	726	110	106	106	14	101	14	101	14	66	66	-	14	-	
6	2.3 GS 110-1,000 kVa	-	88	370	88	85	85	-	81	-	81	-	-	-	-	-	-	
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	4.1 Street and Area Lighting	-	25	105	25	24	24	34	23	34	23	34	-	-	34	34	-	
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Total	-	1,564	7,679	1,564	1,510	1,510	847	1,429	847	1,429	847	951	951	34	847	-	
Ratios																		
13	1.2 Domestic Diesel	-	0.7769	0.7414	0.7769	0.7769	0.7769	0.8293	0.7769	0.8293	0.7769	0.8293	0.7388	0.7388	-	0.8293	-	
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	2.1 GS 0-10 kW	-	0.0803	0.1021	0.0803	0.0803	0.0803	0.1147	0.0803	0.1147	0.0803	0.1147	0.1919	0.1919	-	0.1147	-	
17	2.2 GS 10-100 kW	-	0.0704	0.0946	0.0704	0.0704	0.0704	0.0163	0.0704	0.0163	0.0704	0.0163	0.0692	0.0692	-	0.0163	-	
18	2.3 GS 110-1,000 kVa	-	0.0564	0.0482	0.0564	0.0564	0.0564	-	0.0564	-	0.0564	-	-	-	-	-	-	
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	-	0.0159	0.0137	0.0159	0.0159	0.0159	0.0396	0.0159	0.0396	0.0159	0.0396	-	-	1.0000	0.0396	-	
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	-	

Schedule 3.1B
Page 2 of 2

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

		18	19
		Revenue Related	
Line		Municipal	PUB
No.	Description	Tax	Assessment
		(Prior Year	(Prior Year
		(Rural Revenues)	(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

Allocation of Functionalized Amounts to Classes of Service

24-Jan-2014

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	10,011	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	34,518	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	-	-	

Allocation of Functionalized Amounts to Classes of Service (CONT'D.)NP-NLH-271
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Schedule 3.2B
Page 4 of 4

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	10,011	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	34,518	1,721	
	Re-classification of Revenue-Related			
37	1.2 Domestic Diesel	(18,713)	(933)	Re-classification to demand, energy and customer is based on rate class revenue
38	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
39	1.23 Churches, Schools & Com Halls	-	-	
40	2.1 GS 0-10 kW	(4,817)	(240)	
41	2.2 GS 10-100 kW	(10,011)	(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	(34,518)	(1,721)	
	Total Allocated Revenue Requirement			
49	1.2 Domestic Diesel	-	-	
50	1.2G Government Domestic Diesel	-	-	
51	1.23 Churches, Schools & Com Halls	-	-	
52	2.1 GS 0-10 kW	-	-	
53	2.2 GS 10-100 kW	-	-	
54	2.3 GS 110-1,000 kVa	-	-	
55	2.4 GS Over 1,000 kVa	-	-	
56	2.5 GS Diesel	-	-	
57	2.5G Gov't General Service Diesel	-	-	
58	4.1 Street and Area Lighting	-	-	
59	4.1G Gov't Street and Area Lighting	-	-	
60	Total	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement

Line No.	1	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 (\$)	Secondary Lines Demand (\$)	Secondary Lines Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
	Expenses																
1	Operating & Maintenance	13,486,519	3,887,643	7,008,149	-	114,952	881,547	259,387	46,070	81,548	144,230	160,599	94,266	47,146	29,689	560,998	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	15,433,400	-	15,433,400	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	1,978,452	584,475	1,059,038	-	23,328	128,628	38,642	13,016	23,039	20,449	23,317	10,635	21,587	13,622	18,676	-
	Expense Credits																
8	Sundry	(73,710)	(21,248)	(38,303)	-	(628)	(4,818)	(1,418)	(252)	(446)	(788)	(878)	(515)	(258)	(162)	(3,066)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(11,727)	(3,380)	(6,094)	-	(100)	(767)	(226)	(40)	(71)	(125)	(140)	(82)	(41)	(26)	(488)	-
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	(219)	-	-	-	-	-	-	-	-	-	-	-	(219)	-	-	-
17	Total Expense Credits	(190,295)	(24,628)	(44,396)	-	(728)	(65,138)	(21,996)	(292)	(517)	(11,455)	(13,542)	(597)	(517)	(188)	(5,222)	-
18	Subtotal Expenses	30,708,076	4,447,490	23,456,191	-	137,552	945,036	276,033	58,794	104,071	153,224	170,373	104,304	68,216	43,123	574,453	-
19	Disposal Gain / Loss	137,281	38,147	67,429	-	1,908	14,051	4,192	952	1,685	2,226	2,530	1,951	949	548	712	-
20	Subtotal Revenue Requirement Ex. Return	30,845,357	4,485,637	23,523,620	-	139,460	959,088	280,225	59,746	105,756	155,450	172,904	106,254	69,165	43,671	575,165	-
21	Return on Debt	2,438,223	628,544	1,288,064	-	31,392	231,349	69,005	15,598	27,609	36,671	41,667	31,965	15,590	9,004	11,765	-
22	Return on Equity	959,520	247,353	506,895	-	12,354	91,043	27,156	6,138	10,865	14,431	16,397	12,579	6,135	3,543	4,630	-
23	Total Revenue Requirement	34,243,100	5,361,534	25,318,578	-	183,206	1,281,480	376,386	81,482	144,230	206,553	230,968	150,799	90,890	56,219	591,560	-

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

Line No.	1	Revenue Related		20
		18	19	
	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	162,209	8,086	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.11
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(887)	(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	(141)	(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	(1,028)	(51)	
18	Subtotal Expenses	161,182	8,035	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	161,182	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	161,182	8,035	

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

Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1	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	48,833,343	16,734,370	32,098,972	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	48,833,343	16,734,370	32,098,972	-	-	-	-	-	-	-	-	-	-	-	-	-
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	416,549	-	-	-	-	-	-	-	-	-	-	-	416,549	-	-	-
15	Street Lighting	237,014	-	-	-	-	-	-	-	-	-	-	-	-	237,014	-	-
16	Subtotal Distribution	16,735,550	1,856,642	-	-	911,928	7,037,701	2,070,776	367,796	651,030	1,151,441	1,282,115	752,559	416,549	237,014	-	-
17	Subttl Prod, Trans, & Dist	65,568,893	18,591,012	32,098,972	-	911,928	7,037,701	2,070,776	367,796	651,030	1,151,441	1,282,115	752,559	416,549	237,014	-	-
18	General	9,265,679	2,725,709	4,954,493	-	70,115	541,103	159,214	28,279	50,055	88,530	98,577	57,862	28,122	18,223	445,397	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	135,967	38,551	66,562	-	1,891	14,594	4,294	763	1,350	2,388	2,659	1,561	864	491	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Plant	74,970,538	21,355,272	37,120,027	-	983,934	7,593,398	2,234,285	396,837	702,435	1,242,358	1,383,351	811,981	445,535	255,729	445,397	-

Schedule 2.2C
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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.)

1 18

Line
No.

Description

Basis of Functional Classification

Production

1 Diesel Production - Demand, Energy ratios Sch.4.1 L.7
2 **Subtotal Production**

Transmission

3 Lines Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
4 Terminal Stations Production, Transmission - Demand; Spec Assigned - Custmr
5 **Subtotal Transmission**

Distribution

6 Substation Structures & Equipment Production - Demand; Dist Substns - Demand
7 Land & Land Improvements Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
8 Poles Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
9 Primary Conductor & Equipment Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
10 Submarine Conductor Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
11 Transformers Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
12 Secondary Conductors & Equipment Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
13 Services Services Customer
14 Meters Meters - Customer
15 Street Lighting Street Lighting - Customer
16 **Subtotal Distribution**

17 **Subttl Prod, Trans, & Dist**

18 General Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch 2.4 L.11, 12
19 Telecontrol - Specific Specifically Assigned - Customer
20 Feasibility Studies Production, Transmission - Demand
21 Software - General Prorated on subtotal Production, Transmission, & Distribution plant - L.17
22 Software - Cust Acctng Customer Accounting

23 **Total Plant**

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

Line No.	1	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 (\$)	Secondary Lines Demand (\$)	Secondary Lines Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	24,679,237	8,457,162	16,222,075	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	24,679,237	8,457,162	16,222,075	-	-	-	-	-	-	-	-	-	-	-	-	-
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	246,562	-	-	-	-	-	-	-	-	-	-	-	246,562	-	-	-
15	Street Lighting	141,556	-	-	-	-	-	-	-	-	-	-	-	-	141,556	-	-
16	Subtotal Distribution	8,705,958	754,022	-	-	489,684	3,594,642	1,073,450	247,132	437,445	568,184	646,760	506,521	246,562	141,556	-	-
17	Subttl Prod, Trans, & Dist	33,385,195	9,211,184	16,222,075	-	489,684	3,594,642	1,073,450	247,132	437,445	568,184	646,760	506,521	246,562	141,556	-	-
18	General	4,052,255	1,192,062	2,166,799	-	30,664	236,646	69,631	12,367	21,891	38,718	43,112	25,305	12,299	7,970	194,790	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	105,047	28,983	51,043	-	1,541	11,311	3,378	778	1,376	1,788	2,035	1,594	776	445	-	-
22	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	37,542,497	10,432,230	18,439,917	-	521,888	3,842,599	1,146,459	260,277	460,712	608,690	691,907	533,420	259,637	149,971	194,790	-

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
				Production and													
Line		Total	Production	Transmission	Transmission												Specifically
No.	Description	Amount	Demand	Energy	Demand	Substations	Primary Lines	Customer	Demand	Customer	Secondary Lines	Customer	Customer	Meters	Street Lighting	Accounting	Assigned
		(\$)	(\$)	(\$)	(\$)	(\$)	Demand	(\$)	(\$)	(\$)	Demand	Customer	(\$)	Customer	Customer	Customer	Customer
Production																	
1	Diesel	6,786,602	2,325,655	4,460,947	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	335,942	115,122	220,820	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	7,122,544	2,440,777	4,681,767	-	-	-	-	-	-	-	-	-	-	-	-	-
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	26,574	-	-	-	-	-	-	-	-	-	-	-	26,574	-	-	-
10	Subtotal Distribution	1,212,216	134,893	-	-	66,255	511,318	150,450	26,722	47,300	83,657	93,151	54,676	26,574	17,220	-	-
11	Subttl Prod, Trans, & Dist	8,334,760	2,575,669	4,681,767	-	66,255	511,318	150,450	26,722	47,300	83,657	93,151	54,676	26,574	17,220	-	-
12	Customer Accounting	420,880	-	-	-	-	-	-	-	-	-	-	-	-	-	420,880	-
Administrative & General:																	
Plant-Related:																	
13	Production	653,752	224,030	429,722	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	350,191	38,850	-	-	19,082	147,264	43,331	7,696	13,623	24,094	26,828	15,747	8,716	4,960	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn and General Plt	394,097	112,258	195,129	-	5,172	39,916	11,745	2,086	3,692	6,531	7,272	4,268	2,342	1,344	2,341	-
18	Property Insurance	48,309	16,919	29,408	-	779	429	126	22	40	70	78	46	22	14	354	-
Revenue Related:																	
19	Municipal Tax	162,209	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	8,086	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	2,858,845	840,994	1,528,666	-	21,633	166,953	49,124	8,725	15,444	27,315	30,415	17,853	8,677	5,623	137,423	-
22	Prod, Trans, and Distn Expense-Related	255,390	78,923	143,457	-	2,030	15,668	4,610	819	1,449	2,563	2,854	1,675	814	528	-	-
23	Subtotal Admin & General	4,730,880	1,311,973	2,326,382	-	48,697	370,229	108,936	19,349	34,248	60,573	67,448	39,590	20,572	12,468	140,118	-
24	Total Operating & Maintenance Expenses	13,486,519	3,887,643	7,008,149	-	114,952	881,547	259,387	46,070	81,548	144,230	160,599	94,266	47,146	29,689	560,998	-

Schedule 2.4C
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NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

	1	18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L7
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L7
3	Subtotal Production	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
7	Subtotal Transmission	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
9	Meters	-	-	Meters - Customer
10	Subtotal Distribution	-	-	
11	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
	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
22		-	-	
23	Subtotal Admin & General	162,209	8,086	
24	Total Operating & Maintenance Expenses	162,209	8,086	

NEWFOUNDLAND AND LABRADOR HYDRO																		
2013 Test Year Cost of Service																		
Labrador Isolated																		
Functional Classification of Depreciation Expense																		
Line No.	1 Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Transmission Energy (\$)	5 Transmission Demand (\$)	6 Substations Demand (\$)	Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
							7 Primary Lines Demand (\$)		8 Line Transformers Demand (\$)		9 Secondary Lines Demand (\$)		10 Customer (\$)	11 Customer (\$)	12 Customer (\$)	13 Customer (\$)		
Production																		
1	Diesel	1,276,361	437,388	838,973	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	1,276,361	437,388	838,973	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																		
6	Substn Struct & Eqpt	46,085	25,993	-	-	20,093	-	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	2,782	-	-	-	-	2,097	267	-	-	243	174	-	-	-	-	-	
8	Poles	146,828	-	-	-	-	84,918	29,021	-	-	15,030	17,859	-	-	-	-	-	
9	Primary Conductor & Equipment	19,606	-	-	-	-	17,391	2,216	-	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	32,296	-	-	-	-	-	-	11,659	20,637	-	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	2,094	-	-	-	-	-	-	-	-	1,221	873	-	-	-	-	-	
13	Services	8,090	-	-	-	-	-	-	-	-	-	-	8,090	-	-	-	-	
14	Meters	20,113	-	-	-	-	-	-	-	-	-	-	-	20,113	-	-	-	
15	Street Lighting	12,672	-	-	-	-	-	-	-	-	-	-	-	-	12,672	-	-	
16	Subtotal Distribution	290,566	25,993	-	-	20,093	104,406	31,504	11,659	20,637	16,494	18,906	8,090	20,113	12,672	-	-	
17	Subtotal Prod Tran & Dist	1,566,927	463,380	838,973	-	20,093	104,406	31,504	11,659	20,637	16,494	18,906	8,090	20,113	12,672	-	-	
18	General	388,528	114,294	207,752	-	2,940	22,690	6,676	1,186	2,099	3,712	4,134	2,426	1,179	764	18,676	-	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	22,997	6,801	12,313	-	295	1,532	462	171	303	242	277	119	295	186	-	-	
22	Software - Cust Actng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Depreciation Expense	1,978,452	584,475	1,059,038	-	23,328	128,628	38,642	13,016	23,039	20,449	23,317	10,635	21,587	13,622	18,676	-	

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

Line No.	1 Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)		5 Transmission Demand (\$)	6 Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
							6 Substations Demand (\$)	7 Primary Lines Demand (\$)		9 Line Transformers Demand (\$)		11 Secondary Lines Demand (\$)		13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting Customer (\$)		
1	Average Net Book Value	37,542,497	10,432,230	18,439,917	-	-	521,888	3,842,599	1,146,459	260,277	460,712	608,690	691,907	533,420	259,637	149,971	194,790	-
2	Cash Working Capital	141,297	39,263	69,402	-	-	1,964	14,462	4,315	980	1,734	2,291	2,604	2,008	977	564	733	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	3,158,525	-	3,158,525	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	825,502	235,143	408,729	-	-	10,834	83,611	24,602	4,370	7,735	13,680	15,232	8,941	4,906	2,816	4,904	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	1,733,197	481,617	851,302	-	-	24,094	177,398	52,928	12,016	21,269	28,101	31,943	24,626	11,986	6,924	8,993	-
8	Total Rate Base	43,401,018	11,188,254	22,927,875	-	-	558,780	4,118,070	1,228,303	277,642	491,450	652,761	741,686	568,994	277,506	160,275	209,420	-
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	43,401,018	11,188,254	22,927,875	-	-	558,780	4,118,070	1,228,303	277,642	491,450	652,761	741,686	568,994	277,506	160,275	209,420	-
11	Return on Debt	2,438,223	628,544	1,288,064	-	-	31,392	231,349	69,005	15,598	27,609	36,671	41,667	31,965	15,590	9,004	11,765	-
12	Return on Equity	959,520	247,353	506,895	-	-	12,354	91,043	27,156	6,138	10,865	14,431	16,397	12,579	6,135	3,543	4,630	-
13	Return on Rate Base	3,397,743	875,897	1,794,959	-	-	43,745	322,392	96,160	21,736	38,474	51,103	58,064	44,545	21,725	12,547	16,395	-

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Isolated
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	
4	Fuel Inventory - Diesel	Production - Energy
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 23
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
8	Total Rate Base	
9	Less: Rural Portion	
10	Rate Base Available for Equity Return	
11	Return on Debt	L.8 x Sch.1.1,p2,L.14
12	Return on Equity	L.10 x Sch.1.1,p2,L.17
13	Return on Rate Base	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Isolated
Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
			Production and			Distribution												
Line No.	Description	Total Amount	Production Demand	Transmission Energy	Transmission Demand	Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned	
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(W/d Rural Cust)		(Rural Cust)	(Rural Cust)		
Amounts																		
1	1.2 Domestic Diesel	-	4,669	21,946	4,669	4,517	4,517	2,064	4,288	2,064	4,288	2,064	2,064	2,064	-	2,064	-	
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2.1 GS 0-10 kW	-	726	4,396	726	703	703	416	667	416	667	416	782	782	-	416	-	
5	2.2 GS 10-100 kW	-	2,222	17,658	2,222	2,150	2,150	137	2,040	137	2,040	137	654	654	-	137	-	
6	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	4	-	4	-	4	34	34	-	4	-	
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	7	-	7	-	7	55	55	-	7	-	
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	4.1 Street and Area Lighting	-	79	315	79	77	77	82	73	82	73	82	-	-	82	82	-	
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Total	-	7,696	44,315	7,696	7,446	7,446	2,710	7,068	2,710	7,068	2,710	3,588	3,588	82	2,710	-	
Ratios																		
13	1.2 Domestic Diesel	-	0.6066	0.4952	0.6066	0.6066	0.6066	0.7615	0.6066	0.7615	0.6066	0.7615	0.5753	0.5753	-	0.7615	-	
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	2.1 GS 0-10 kW	-	0.0944	0.0992	0.0944	0.0944	0.0944	0.1536	0.0944	0.1536	0.0944	0.1536	0.2179	0.2179	-	0.1536	-	
17	2.2 GS 10-100 kW	-	0.2887	0.3985	0.2887	0.2887	0.2887	0.0506	0.2887	0.0506	0.2887	0.0506	0.1822	0.1822	-	0.0506	-	
18	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	0.0015	-	0.0015	-	0.0015	0.0094	0.0094	-	0.0015	-	
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	0.0024	-	0.0024	-	0.0024	0.0153	0.0153	-	0.0024	-	
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	4.1 Street and Area Lighting	-	0.0103	0.0071	0.0103	0.0103	0.0103	0.0304	0.0103	0.0304	0.0103	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																				
Line No.	1	2	3	4	5	Distribution										16	17			
						Production and 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 (\$)							
Allocated Revenue Requirement Excluding Return																				
1	1.2 Domestic Diesel	16,208,549	2,721,126	11,649,672	-	84,601	581,812	213,403	36,244	80,537	94,301	131,673	61,125	39,789	-	438,011	-			
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4	2.1 GS 0-10 kW	3,120,574	423,431	2,333,444	-	13,165	90,535	43,046	5,640	16,245	14,674	26,560	23,149	15,069	-	88,353	-			
5	2.2 GS 10-100 kW	11,188,469	1,294,970	9,373,167	-	40,261	276,882	14,171	17,248	5,348	44,877	8,744	19,362	12,603	-	29,086	-			
6	2.3 GS 110-1,000 kVa	7,983	-	-	-	-	-	414	-	156	-	255	997	649	-	849	-			
7	2.4 GS Over 1,000 kVa	11,877	-	-	-	-	-	672	-	254	-	415	1,621	1,055	-	1,379	-			
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
10	4.1 Street and Area Lighting	307,905	46,110	167,336	-	1,434	9,859	8,520	614	3,215	1,598	5,257	-	-	43,671	17,486	-			
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
12	Total	30,845,357	4,485,637	23,523,620	-	139,460	959,088	280,225	59,746	105,756	155,450	172,904	106,254	69,165	43,671	575,165	-			
Allocated Return on Debt and Equity																				
13	1.2 Domestic Diesel	1,883,922	531,346	888,923	-	26,537	195,573	73,230	13,186	29,300	31,001	44,218	25,626	12,498	-	12,485	-			
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
16	2.1 GS 0-10 kW	348,730	82,682	178,052	-	4,129	30,433	14,772	2,052	5,910	4,824	8,919	9,705	4,733	-	2,518	-			
17	2.2 GS 10-100 kW	1,117,459	252,865	715,215	-	12,629	93,072	4,863	6,275	1,946	14,753	2,936	8,117	3,959	-	829	-			
18	2.3 GS 110-1,000 kVa	931	-	-	-	-	-	142	-	57	-	86	418	204	-	24	-			
19	2.4 GS Over 1,000 kVa	1,512	-	-	-	-	-	231	-	92	-	139	679	331	-	39	-			
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
22	4.1 Street and Area Lighting	45,189	9,004	12,769	-	450	3,314	2,924	223	1,170	525	1,765	-	-	12,547	498	-			
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
24	Total	3,397,743	875,897	1,794,959	-	43,745	322,392	96,160	21,736	38,474	51,103	58,064	44,545	21,725	12,547	16,395	-			

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

Line No.	1	Description	Revenue Related		Basis of Proration
			18 Municipal Tax (\$)	19 PUB Assessment (\$)	
		Allocated Revenue Requirement Excluding Return			
1		1.2 Domestic Diesel	72,633	3,621	
2		1.2G Government Domestic Diesel	-	-	
3		1.23 Churches, Schools & Com Halls	-	-	
4		2.1 GS 0-10 kW	25,968	1,295	
5		2.2 GS 10-100 kW	49,292	2,457	
6		2.3 GS 110-1,000 kVa	4,442	221	
7		2.4 GS Over 1,000 kVa	6,173	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	161,182	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 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	18,092,472	3,252,473	12,538,595	-	111,138	777,385	286,633	49,429	109,837	125,301	175,892	86,751	52,287	-	450,497	-	
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2.1 GS 0-10 kW	3,469,304	506,113	2,511,497	-	17,294	120,968	57,818	7,692	22,156	19,498	35,480	32,854	19,802	-	90,871	-	
5	2.2 GS 10-100 kW	12,305,928	1,547,835	10,088,382	-	52,890	369,954	19,034	23,523	7,294	59,630	11,680	27,479	16,562	-	29,915	-	
6	2.3 GS 110-1,000 kVa	8,914	-	-	-	-	-	555	-	213	-	341	1,415	853	-	873	-	
7	2.4 GS Over 1,000 kVa	13,389	-	-	-	-	-	903	-	346	-	554	2,300	1,386	-	1,419	-	
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	4.1 Street and Area Lighting	353,095	55,113	180,105	-	1,883	13,173	11,443	838	4,385	2,123	7,022	-	-	56,219	17,985	-	
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Total	34,243,100	5,361,534	25,318,578	-	183,206	1,281,480	376,386	81,482	144,230	206,553	230,968	150,799	90,890	56,219	591,560	-	
	Re-classification of Revenue-Related																	
13	1.2 Domestic Diesel	0	13,766	53,070	-	470	3,290	1,213	209	465	530	744	367	221	-	1,907	-	
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	2.1 GS 0-10 kW	-	4,009	19,892	-	137	958	458	61	175	154	281	260	157	-	720	-	
17	2.2 GS 10-100 kW	0	6,537	42,603	-	223	1,562	80	99	31	252	49	116	70	-	126	-	
18	2.3 GS 110-1,000 kVa	0	-	-	-	-	-	609	-	233	-	374	1,553	936	-	958	-	
19	2.4 GS Over 1,000 kVa	(0)	-	-	-	-	-	847	-	325	-	520	2,158	1,301	-	1,331	-	
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	4.1 Street and Area Lighting	(0)	442	1,443	-	15	106	92	7	35	17	56	-	-	450	144	-	
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total	0	24,753	117,008	-	846	5,916	3,299	376	1,264	954	2,025	4,454	2,685	450	5,186	-	
	Total Allocated Revenue Requirement																	
25	1.2 Domestic Diesel	18,092,472	3,266,239	12,591,665	-	111,609	780,676	287,846	49,639	110,302	125,832	176,636	87,118	52,508	-	452,403	-	
26	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	2.1 GS 0-10 kW	3,469,304	510,121	2,531,389	-	17,431	121,926	58,276	7,753	22,331	19,652	35,761	33,114	19,959	-	91,591	-	
29	2.2 GS 10-100 kW	12,305,928	1,554,372	10,130,985	-	53,113	371,516	19,114	23,623	7,324	59,882	11,729	27,595	16,632	-	30,041	-	
30	2.3 GS 110-1,000 kVa	8,914	-	-	-	-	-	1,165	-	446	-	715	2,968	1,789	-	1,831	-	
31	2.4 GS Over 1,000 kVa	13,389	-	-	-	-	-	1,750	-	670	-	1,074	4,458	2,687	-	2,750	-	
32	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	4.1 Street and Area Lighting	353,095	55,555	181,547	-	1,898	13,278	11,535	844	4,420	2,140	7,078	-	-	56,669	18,129	-	
35	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36	Total	34,243,100	5,386,287	25,435,586	-	184,051	1,287,396	379,685	81,858	145,494	207,506	232,993	155,253	93,575	56,669	596,745	-	

Schedule 3.2C
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NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related		19 Basis of Proration
		Municipal Tax (\$)	PUB Assessment (\$)	
	Total Revenue Requirement			
1	1.2 Domestic Diesel	72,633	3,621	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	25,968	1,295	
5	2.2 GS 10-100 kW	49,292	2,457	
6	2.3 GS 110-1,000 kVa	4,442	221	
7	2.4 GS Over 1,000 kVa	6,173	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	161,182	8,035	
	Re-classification of Revenue-Related			
13	1.2 Domestic Diesel	(72,633)	(3,621)	Re-classification to demand, energy and customer is based on rate class revenue
14	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	(25,968)	(1,295)	
17	2.2 GS 10-100 kW	(49,292)	(2,457)	
18	2.3 GS 110-1,000 kVa	(4,442)	(221)	
19	2.4 GS Over 1,000 kVa	(6,173)	(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	(161,182)	(8,035)	
	Total Allocated Revenue Requirement			
25	1.2 Domestic Diesel	-	-	
26	1.2G Government Domestic Diesel	-	-	
27	1.23 Churches, Schools & Com Halls	-	-	
28	2.1 GS 0-10 kW	-	-	
29	2.2 GS 10-100 kW	-	-	
30	2.3 GS 110-1,000 kVa	-	-	
31	2.4 GS Over 1,000 kVa	-	-	
32	2.5 GS Diesel	-	-	
33	2.5G Gov't General Service Diesel	-	-	
34	4.1 Street and Area Lighting	-	-	
35	4.1G Gov't Street and Area Lighting	-	-	
36	Total	-	-	

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

Line No.	1	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 (\$)
	Expenses																
1	Operating & Maintenance	1,322,580	612,572	-	-	7,460	268,572	81,696	13,889	24,584	46,879	52,072	12,442	20,815	4,846	111,837	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	660,800	-	660,800	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	3,169,600	-	3,169,600	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	336,897	150,711	-	-	5,249	79,404	24,704	8,270	14,639	13,223	15,155	2,965	11,423	4,374	6,781	-
	Expense Credits																
8	Sundry	(7,228)	(3,348)	-	-	(41)	(1,468)	(447)	(76)	(134)	(256)	(285)	(68)	(114)	(26)	(611)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,150)	(533)	-	-	(6)	(234)	(71)	(12)	(21)	(41)	(45)	(11)	(18)	(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	(111)	-	-	-	-	-	-	-	-	-	-	-	(111)	-	-	-
17	Total Expense Credits	(77,137)	(3,881)	-	-	(47)	(41,191)	(14,013)	(88)	(156)	(7,287)	(8,635)	(79)	(243)	(31)	(1,076)	-
18	Subtotal Expenses	5,412,740	759,402	3,830,400	-	12,662	306,785	92,387	22,071	39,067	52,815	58,592	15,329	31,996	9,189	117,541	-
19	Disposal Gain / Loss	(179)	(66)	-	-	(3)	(55)	(17)	(4)	(7)	(9)	(11)	(2)	(3)	(1)	(1)	-
20	Subtotal Revenue Requirement Ex. Return	5,412,561	759,337	3,830,400	-	12,660	306,731	92,370	22,067	39,060	52,806	58,581	15,326	31,992	9,188	117,540	-
21	Return on Debt	477,101	175,157	2,653	-	7,261	144,831	45,720	9,819	17,381	24,755	28,355	6,182	8,151	2,890	3,945	-
22	Return on Equity	187,755	68,930	1,044	-	2,857	56,996	17,992	3,864	6,840	9,742	11,159	2,433	3,208	1,137	1,553	-
23	Total Revenue Requirement	6,077,417	1,003,424	3,834,097	-	22,778	508,557	156,082	35,750	63,281	87,303	98,096	23,941	43,352	13,214	123,037	-

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1	Revenue Related		20
		18	19	
	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	(338)	(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	(54)	(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	(392)	(20)	
18	Subtotal Expenses	61,441	3,063	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	61,441	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	61,441	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	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 (\$)	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	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	210,864	-	-	-	-	-	-	-	-	-	-	-	210,864	-	-	-	
15	Street Lighting	86,105	-	-	-	-	-	-	-	-	-	-	-	-	86,105	-	-	
16	Subtotal Distribution	9,379,457	66,298	-	-	129,296	4,772,267	1,451,656	246,789	436,838	832,990	925,272	221,083	210,864	86,105	-	-	
17	Subttl Prod, Trans, & Dist	15,251,730	5,938,571	-	-	129,296	4,772,267	1,451,656	246,789	436,838	832,990	925,272	221,083	210,864	86,105	-	-	
18	General	1,570,969	771,488	-	-	8,573	316,433	96,254	16,364	28,965	55,233	61,352	14,659	27,182	5,709	168,757	-	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	31,627	12,314	-	-	268	9,896	3,010	512	906	1,727	1,919	458	437	179	-	-	
22	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Plant	16,854,326	6,722,374	-	-	138,137	5,098,596	1,550,921	263,665	466,709	889,950	988,542	236,201	238,483	91,993	168,757	-	

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	18
	Description	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

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	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	124,814	-	-	-	-	-	-	-	-	-	-	-	124,814	-	-	-
15	Street Lighting	45,679	-	-	-	-	-	-	-	-	-	-	-	-	45,679	-	-
16	Subtotal Distribution	4,659,040	14,286	-	-	117,972	2,272,706	719,458	156,899	277,724	387,834	445,291	96,377	124,814	45,679	-	-
17	Subttl Prod, Trans, & Dist	7,237,996	2,593,242	-	-	117,972	2,272,706	719,458	156,899	277,724	387,834	445,291	96,377	124,814	45,679	-	-
18	General	606,151	297,675	-	-	3,308	122,094	37,139	6,314	11,176	21,311	23,672	5,656	10,488	2,203	65,114	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	22,774	8,160	-	-	371	7,151	2,264	494	874	1,220	1,401	303	393	144	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	7,866,922	2,899,077	-	-	121,651	2,401,952	758,861	163,707	289,774	410,365	470,364	102,336	135,695	48,026	65,114	-

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	13,452	-	-	-	-	-	-	-	-	-	-	-	13,452	-	-	-
10	Subtotal Distribution	314,320	2,176	-	-	4,243	156,602	47,636	8,098	14,335	27,335	30,363	7,255	13,452	2,826	-	-
11	Subttl Prod, Trans, & Dist	693,953	381,808	-	-	4,243	156,602	47,636	8,098	14,335	27,335	30,363	7,255	13,452	2,826	-	-
12	Customer Accounting	83,517	-	-	-	-	-	-	-	-	-	-	-	-	-	83,517	-
	Administrative & General:																
	Plant-Related:																
13	Production	79,208	79,208	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	104,359	738	-	-	1,439	53,098	16,152	2,746	4,860	9,268	10,295	2,460	2,346	958	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod,Trans, Distn & General Plt	3,427	1,367	-	-	28	1,037	315	54	95	181	201	48	48	19	34	-
18	Property Insurance	10,861	9,540	-	-	196	450	137	23	41	79	87	21	39	8	240	-
	Revenue Related:																
19	Municipal Tax	61,833	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	3,082	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	261,076	128,212	-	-	1,425	52,587	15,996	2,719	4,814	9,179	10,196	2,436	4,517	949	28,045	-
22	Prod, Trans, and Distn Expense-Related	21,264	11,699	-	-	130	4,799	1,460	248	439	838	930	222	412	87	-	-
23	Subtotal Admin & General	545,110	230,764	-	-	3,217	111,970	34,060	5,790	10,249	19,544	21,709	5,187	7,363	2,020	28,320	-
24	Total Operating & Maintenance Expenses	1,322,580	612,572	-	-	7,460	268,572	81,696	13,889	24,584	46,879	52,072	12,442	20,815	4,846	111,837	-

Schedule 2.4D
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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 L.8
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.8
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	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 (\$)	Secondary Lines Demand (\$)	Secondary Lines Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	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	10,181	-	-	-	-	-	-	-	-	-	-	-	10,181	-	-	-
15	Street Lighting	4,084	-	-	-	-	-	-	-	-	-	-	-	-	4,084	-	-
16	Subtotal Distribution	152,263	429	-	-	4,834	65,725	20,535	7,502	13,280	10,845	12,506	2,342	10,181	4,084	-	-
17	Subtotal Prod Tran & Dist	269,815	117,980	-	-	4,834	65,725	20,535	7,502	13,280	10,845	12,506	2,342	10,181	4,084	-	-
18	General	63,123	30,999	-	-	344	12,715	3,868	658	1,164	2,219	2,465	589	1,092	229	6,781	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	3,960	1,732	-	-	71	965	301	110	195	159	184	34	149	60	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Depreciation Expense	336,897	150,711	-	-	5,249	79,404	24,704	8,270	14,639	13,223	15,155	2,965	11,423	4,374	6,781	-

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
L'Anse au Loup
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		Substations Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
				Transmission Energy (\$)	Transmission Demand (\$)		Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)			
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)						
1	Average Net Book Value	7,866,922	2,899,077	-	-	121,651	2,401,952	758,861	163,707	289,774	410,365	470,364	102,336	135,695	48,026	65,114	-	
2	Cash Working Capital	29,608	10,911	-	-	458	9,040	2,856	616	1,091	1,544	1,770	385	511	181	245	-	
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	47,228	-	47,228	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	185,583	74,020	-	-	1,521	56,141	17,077	2,903	5,139	9,799	10,885	2,601	2,626	1,013	1,858	-	
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	363,187	133,840	-	-	5,616	110,889	35,034	7,558	13,378	18,945	21,715	4,724	6,265	2,217	3,006	-	
8	Total Rate Base	8,492,528	3,117,848	47,228	-	129,246	2,578,022	813,828	174,784	309,382	440,654	504,734	110,047	145,096	51,436	70,223	-	
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Rate Base Available for Equity Return	8,492,528	3,117,848	47,228	-	129,246	2,578,022	813,828	174,784	309,382	440,654	504,734	110,047	145,096	51,436	70,223	-	
11	Return on Debt	477,101	175,157	2,653	-	7,261	144,831	45,720	9,819	17,381	24,755	28,355	6,182	8,151	2,890	3,945	-	
12	Return on Equity	187,755	68,930	1,044	-	2,857	56,996	17,992	3,864	6,840	9,742	11,159	2,433	3,208	1,137	1,553	-	
13	Return on Rate Base	664,856	244,088	3,697	-	10,118	201,826	63,712	13,683	24,221	34,498	39,514	8,615	11,359	4,027	5,498	-	

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	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	

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

Line No.	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	-	-
4	2.2 GS 10-100 kW	717,216	717,216
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	-	-
11	2.2 GS 10-100 kW	0.2820	0.2820
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

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

Line No.	1 Description	Revenue Related		Basis of Proration
		18 Municipal Tax (\$)	19 PUB Assessment (\$)	
	Allocated Revenue Requirement Excluding Return			
1	1.1 Domestic Diesel	12,942	645	
2	1.12 Domestic All Electric	25,017	1,247	
3	2.1 GS 0-10 kW	-	-	
4	2.2 GS 10-100 kW	17,325	864	
5	2.3 GS 110-1,000 kVa	5,051	252	
6	4.1 Street and Area Lighting	1,105	55	
7	Total	61,441	3,063	
	Allocated Return on Debt and Equity			
8	1.1 Domestic Diesel	-	-	
9	1.12 Domestic All Electric	-	-	
10	2.1 GS 0-10 kW	-	-	
11	2.2 GS 10-100 kW	-	-	
12	2.3 GS 110-1,000 kVa	-	-	
13	4.1 Street and Area Lighting	-	-	
14	Total	-	-	

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

Line No.	Description	Total Amount (\$)	Production Demand (\$)	Transmission Energy (\$)	Transm'n 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	1,255,898	215,149	698,932	-	4,884	109,042	61,256	7,665	24,835	18,719	38,499	5,352	9,691	-	48,287	-
2	1.12 Domestic All Electric	2,743,446	491,668	1,726,439	-	11,161	249,188	58,163	17,517	23,581	42,778	36,555	5,082	9,201	-	45,849	-
3	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.2 GS 10-100 kW	1,616,443	246,657	1,066,615	-	5,599	125,011	31,081	8,788	12,601	21,461	19,534	12,953	23,455	-	24,500	-
5	2.3 GS 110-1,000 kVa	400,410	43,500	319,550	-	987	22,047	754	1,550	306	3,785	474	555	1,005	-	595	-
6	4.1 Street and Area Lighting	61,220	6,450	22,562	-	146	3,269	4,828	230	1,957	561	3,034	-	-	13,214	3,806	-
7	Total	6,077,417	1,003,424	3,834,097	-	22,778	508,557	156,082	35,750	63,281	87,303	98,096	23,941	43,352	13,214	123,037	-
	Re-classification of Revenue-Related																
8	1.1 Domestic Diesel	-	2,353	7,644	-	53	1,193	670	84	272	205	421	59	106	-	528	-
9	1.12 Domestic All Electric	(0)	4,752	16,688	-	108	2,409	562	169	228	413	353	49	89	-	443	-
10	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	2.2 GS 10-100 kW	0	2,807	12,139	-	64	1,423	354	100	143	244	222	147	267	-	279	-
12	2.3 GS 110-1,000 kVa	(0)	584	4,289	-	13	296	10	21	4	51	6	7	13	-	8	-
13	4.1 Street and Area Lighting	(0)	125	436	-	3	63	93	4	38	11	59	-	-	255	74	-
14	Total	0	10,621	41,196	-	241	5,383	1,689	378	685	924	1,062	263	475	255	1,332	-
	Total Allocated Revenue Requirement																
15	1.1 Domestic Diesel	1,255,898	217,502	706,576	-	4,937	110,235	61,926	7,749	25,107	18,924	38,920	5,410	9,797	-	48,815	-
16	1.12 Domestic All Electric	2,743,446	496,420	1,743,126	-	11,269	251,597	58,725	17,687	23,809	43,191	36,908	5,131	9,290	-	46,292	-
17	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	2.2 GS 10-100 kW	1,616,443	249,464	1,078,753	-	5,663	126,434	31,434	8,888	12,745	21,705	19,756	13,101	23,722	-	24,779	-
19	2.3 GS 110-1,000 kVa	400,410	44,084	323,839	-	1,001	22,343	765	1,571	310	3,836	480	562	1,018	-	603	-
20	4.1 Street and Area Lighting	61,220	6,575	22,998	-	149	3,332	4,921	234	1,995	572	3,093	-	-	13,470	3,879	-
21	Total	6,077,417	1,014,045	3,875,293	-	23,019	513,940	157,771	36,129	63,966	88,228	99,157	24,204	43,827	13,470	124,369	-

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

Line No.	1	Description	Revenue Related		Basis of Proration
			18 Municipal Tax (\$)	19 PUB Assessment (\$)	
		Total Revenue Requirement			
1		1.1 Domestic Diesel	12,942	645	
2		1.12 Domestic All Electric	25,017	1,247	
3		2.1 GS 0-10 kW	-	-	
4		2.2 GS 10-100 kW	17,325	864	
5		2.3 GS 110-1,000 kVa	5,051	252	
6		4.1 Street and Area Lighting	1,105	55	
7		Total	61,441	3,063	
		Re-classification of Revenue-Related			
8		1.1 Domestic Diesel	(12,942)	(645)	Re-classification to demand, energy and customer is based on rate class revenue
9		1.12 Domestic All Electric	(25,017)	(1,247)	requirements excluding revenue-related items.
10		2.1 GS 0-10 kW	-	-	
11		2.2 GS 10-100 kW	(17,325)	(864)	
12		2.3 GS 110-1,000 kVa	(5,051)	(252)	
13		4.1 Street and Area Lighting	(1,105)	(55)	
14		Total	(61,441)	(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

	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 Customer (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	
	Expenses																
1	Operating & Maintenance	6,355,500	805,705	-	479,622	603,484	1,020,517	289,963	145,039	256,731	317,620	291,266	110,843	176,023	37,886	1,413,408	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	74,691	74,691	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	199,186	199,186	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	2,702,791	1,169,230	1,533,561	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	368,553	-	-	-	368,553	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,830,738	322,141	-	500,572	554,006	389,681	114,316	87,523	154,923	209,717	176,076	32,068	101,392	39,429	148,893	-
	Expense Credits																
8	Sundry	(34,736)	(4,404)	-	(2,621)	(3,298)	(5,578)	(1,585)	(793)	(1,403)	(1,736)	(1,592)	(606)	(962)	(207)	(7,725)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(5,526)	(701)	-	(417)	(525)	(887)	(252)	(126)	(223)	(276)	(253)	(96)	(153)	(33)	(1,229)	-
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	(914)	-	-	-	-	-	-	-	-	-	-	-	(914)	-	-	-
17	Total Expense Credits	(304,187)	(5,104)	-	(3,038)	(3,823)	(151,070)	(51,256)	(919)	(1,626)	(27,607)	(32,257)	(702)	(2,029)	(240)	(21,934)	-
18	Subtotal Expenses	12,227,272	2,565,849	1,533,561	977,156	1,522,220	1,259,128	353,023	231,643	410,028	499,729	435,085	142,210	275,386	77,074	1,540,367	-
19	Disposal Gain / Loss	19,169	1,829	-	3,605	3,987	3,351	994	505	894	1,379	1,213	376	350	123	563	-
20	Subtotal Revenue Requirement Ex. Return	12,246,441	2,567,678	1,533,561	980,761	1,526,207	1,262,479	354,017	232,148	410,922	501,109	436,299	142,585	275,737	77,197	1,540,930	-
21	Return on Debt	4,128,887	411,402	-	776,085	851,926	719,175	213,071	108,243	191,600	294,721	259,372	80,616	75,151	26,379	121,147	-
22	Return on Equity	1,624,851	161,900	-	305,415	335,261	283,019	83,850	42,597	75,401	115,982	102,071	31,725	29,574	10,381	47,675	-
23	Total Revenue Requirement	18,000,179	3,140,980	1,533,561	2,062,261	2,713,394	2,264,673	650,938	382,989	677,922	911,811	797,742	254,926	380,461	113,957	1,709,752	-

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

Line No.	1 Description	18 Revenue Related		20 Basis of Functional Classification
		18 Municipal Tax	19 PUB Assessment	
	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	(2,115)	(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	(336)	(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	(2,451)	(130)	
18	Subtotal Expenses	384,498	20,314	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.24
20	Subtotal Revenue Requirement Ex. Return	384,498	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	384,498	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	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	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	1,741,171	-	-	-	-	-	-	-	-	-	-	-	1,741,171	-	-	-
16	Street Lighting	720,699	-	-	-	-	-	-	-	-	-	-	-	-	720,699	-	-
17	Subtotal Distribution	56,105,525	-	-	-	7,379,960	19,413,359	5,515,983	2,759,087	4,883,812	6,042,097	5,540,776	2,108,581	1,741,171	720,699	-	-
18	Subtl Prod, Trans, & Dist	119,973,103	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	1,741,171	720,699	-	-
19	General	12,899,792	1,438,915	-	633,216	1,081,990	2,202,374	625,768	313,008	554,050	685,454	628,581	239,211	430,554	81,761	3,984,911	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	6,706	-	-	-	6,706	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	248,781	53,797	-	55,122	38,823	40,256	11,438	5,721	10,127	12,529	11,490	4,372	3,611	1,494	-	-
23	Software - Cust Actg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Plant	133,128,383	27,436,072	-	27,270,460	19,849,577	21,655,989	6,153,189	3,077,816	5,447,990	6,740,080	6,180,846	2,352,164	2,175,336	803,954	3,984,911	-

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											Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Customer (\$)		Secondary Lines Customer (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting 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	1,030,628	-	-	-	-	-	-	-	-	-	-	-	1,030,628	-	-	-
16	Street Lighting	396,263	-	-	-	-	-	-	-	-	-	-	-	-	396,263	-	-
17	Subtotal Distribution	32,440,718	-	-	-	2,645,167	10,819,530	3,221,723	1,639,647	2,902,312	4,565,467	4,002,522	1,217,459	1,030,628	396,263	-	-
18	Subttl Prod, Trans, & Dist	61,733,903	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	1,030,628	396,263	-	-
19	General	6,513,482	726,550	-	319,729	546,328	1,112,043	315,968	158,047	279,756	346,106	317,389	120,784	217,399	41,283	2,012,098	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	6,706	-	-	-	6,706	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	194,246	18,208	-	39,371	42,916	34,044	10,137	5,159	9,132	14,365	12,594	3,831	3,243	1,247	-	-
23	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Net Book Value	68,448,338	6,531,405	-	12,871,566	14,235,190	11,965,616	3,547,829	1,802,853	3,191,200	4,925,938	4,332,504	1,342,074	1,251,270	438,793	2,012,098	-

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		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	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	111,080	-	-	-	-	-	-	-	-	-	-	-	111,080	-	-	-	
10	Subtotal Distribution	1,702,239	-	-	-	216,000	568,198	161,444	80,754	142,941	176,843	162,170	61,715	111,080	21,094	-	-	
11	Subtttl Prod, Trans, & Dist	2,299,983	371,231	-	163,366	279,146	568,198	161,444	80,754	142,941	176,843	162,170	61,715	111,080	21,094	-	-	
12	Customer Accounting	1,028,082	-	-	-	-	-	-	-	-	-	-	-	-	-	1,028,082	-	
Administrative & General:																		
Plant-Related:																		
13	Production	146,059	146,059	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Transmission	189,942	-	-	133,136	56,807	-	-	-	-	-	-	-	-	-	-	-	
15	Distribution	416,679	-	-	-	54,809	144,177	40,966	20,491	36,271	44,873	41,150	15,660	12,931	5,352	-	-	
16	Prod, Trans, Distr Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Prod, Trans, Distr & General Plt	532,207	109,681	-	109,019	79,353	86,574	24,599	12,304	21,779	26,945	24,709	9,403	8,696	3,214	15,930	-	
18	Property Insurance	85,780	35,858	-	11,227	25,934	2,884	819	410	726	898	823	313	564	107	5,218	-	
Revenue-Related:																		
19	Municipal Tax	386,949	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	PUB Assessment	20,443	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	All Expense-Related	1,178,900	131,501	-	57,869	98,882	201,273	57,188	28,606	50,634	62,643	57,445	21,861	39,348	7,472	364,177	-	
22	Prod, Trans & Distr Expense-Related	70,475	11,375	-	5,006	8,553	17,410	4,947	2,474	4,380	5,419	4,969	1,891	3,404	646	-	-	
23	Subtotal Admin & General	3,027,436	434,474	-	316,257	324,337	452,319	128,519	64,285	113,790	140,777	129,097	49,129	64,943	16,792	385,326	-	
24	Total Operating & Maintenance Expenses	6,355,500	805,705	-	479,622	603,484	1,020,517	289,963	145,039	256,731	317,620	291,266	110,843	176,023	37,886	1,413,408	-	

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, Distrn Plant	-	-	Prorated on Production, Transmission, Distribution Plant in Service - Sch.2.2 L. 18
17	Prod, Trans, Distrn & 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 & Distrn 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	84,071	-	-	-	-	-	-	-	-	-	-	-	84,071	-	-	-
16	Street Lighting	35,848	-	-	-	-	-	-	-	-	-	-	-	-	35,848	-	-
17	Subtotal Distribution	1,188,692	-	-	-	114,576	302,945	89,620	74,731	132,280	181,442	150,383	22,796	84,071	35,848	-	-
18	Subttl Prod, Trans, & Dist	2,309,111	264,496	-	470,015	500,485	302,945	89,620	74,731	132,280	181,442	150,383	22,796	84,071	35,848	-	-
19	General	481,990	53,764	-	23,660	40,428	82,290	23,381	11,695	20,702	25,611	23,486	8,938	16,087	3,055	148,893	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	5,748	-	-	-	5,748	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	33,889	3,882	-	6,898	7,345	4,446	1,315	1,097	1,941	2,663	2,207	335	1,234	526	-	-
23	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Depreciation Expense	2,830,738	322,141	-	500,572	554,006	389,681	114,316	87,523	154,923	209,717	176,076	32,068	101,392	39,429	148,893	-

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Interconnected
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 (\$)	Distribution											Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	
1	Average Net Book Value	68,448,338	6,531,405	-	12,871,566	14,235,190	11,965,616	3,547,829	1,802,853	3,191,200	4,925,938	4,332,504	1,342,074	1,251,270	438,793	2,012,098	-
2	Cash Working Capital	257,616	24,582	-	48,444	53,576	45,035	13,353	6,785	12,011	18,540	16,306	5,051	4,709	1,651	7,573	-
3	Fuel Inventory - Nc. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	51,871	51,871	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	111,572	111,572	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	1,465,879	302,099	-	300,276	218,564	238,455	67,753	33,890	59,988	74,215	68,057	25,900	23,953	8,852	43,878	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	3,160,005	301,531	-	594,232	657,186	552,408	163,790	83,231	147,326	227,412	200,016	61,959	57,767	20,257	92,891	-
8	Total Rate Base	73,495,281	7,323,060	-	13,814,518	15,164,516	12,801,513	3,792,725	1,926,760	3,410,525	5,246,105	4,616,884	1,434,983	1,337,699	469,554	2,156,440	-
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	73,495,281	7,323,060	-	13,814,518	15,164,516	12,801,513	3,792,725	1,926,760	3,410,525	5,246,105	4,616,884	1,434,983	1,337,699	469,554	2,156,440	-
11	Return on Debt	4,128,887	411,402	-	776,085	851,926	719,175	213,071	108,243	191,600	294,721	259,372	80,616	75,151	26,379	121,147	-
12	Return on Equity	1,624,851	161,900	-	305,415	335,261	283,019	83,850	42,597	75,401	115,982	102,071	31,725	29,574	10,381	47,675	-
13	Return on Rate Base	5,753,738	573,302	-	1,081,500	1,187,187	1,002,194	296,922	150,841	267,000	410,703	361,443	112,341	104,725	36,760	168,822	-

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

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

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Interconnected
Basis of Allocation to Classes of Service

Line No.	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
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)				
1	CFB - Goose Bay Secondary	-	-	10,736	-	-	-	-	-	-	-	-	-	-	-	-	-
2	IOCC Firm	-	69,815	369,677	62,000	-	-	1	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm Rural	-	-	111	-	-	-	-	-	-	-	-	-	-	-	-	-
4	1.1Domestic	-	624	2,403	555	538	538	387	513	387	513	387	387	387	-	387	-
5	1.1A Domestic All Electric	-	82,252	361,297	73,045	70,880	70,880	9,075	67,599	9,075	67,599	9,075	9,075	9,075	-	9,075	-
6	2.1GS 0-10 kW	-	1,337	7,650	1,187	1,152	1,152	488	1,099	488	1,099	488	915	915	-	488	-
7	2.2GS 10-100 kW	-	16,674	83,678	14,808	14,369	14,369	681	13,704	681	13,704	681	3,246	3,246	-	681	-
8	2.3GS 110-1,000 kVa	-	28,051	136,520	24,911	24,173	24,173	159	23,054	159	23,054	159	1,337	1,337	-	159	-
9	2.4GS Over 1,000 kVa	-	20,878	120,080	18,541	17,992	17,992	5	17,159	5	17,159	5	38	38	-	5	-
10	4.1Street and Area Lighting	-	511	2,047	454	440	440	378	420	378	420	378	-	-	1	378	-
11	Subtotal Rural	-	150,327	713,676	133,500	129,544	129,544	11,170	123,547	11,170	123,547	11,170	14,997	14,997	1	11,170	-
12	Total Labrador Interconnected	-	220,143	1,094,200	195,500	129,544	129,544	11,171	123,547	11,170	123,547	11,170	14,997	14,997	1	11,170	-
Ratios																	
13	CFB - Goose Bay Boiler	-	-	0.0098	-	-	-	-	-	-	-	-	-	-	-	-	-
14	IOCC Firm	-	0.3171	0.3379	0.3171	-	-	0.0001	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm Rural	-	-	0.0001	-	-	-	-	-	-	-	-	-	-	-	-	-
16	1.1Domestic	-	0.0028	0.0022	0.0028	0.0042	0.0042	0.0346	0.0042	0.0346	0.0042	0.0346	0.0258	0.0258	-	0.0346	-
17	1.1A Domestic All Electric	-	0.3736	0.3302	0.3736	0.5472	0.5472	0.8123	0.5472	0.8124	0.5472	0.8124	0.6051	0.6051	-	0.8124	-
18	2.1GS 0-10 kW	-	0.0061	0.0070	0.0061	0.0089	0.0089	0.0436	0.0089	0.0436	0.0089	0.0436	0.0610	0.0610	-	0.0436	-
19	2.2GS 10-100 kW	-	0.0757	0.0765	0.0757	0.1109	0.1109	0.0609	0.1109	0.0609	0.1109	0.0609	0.2164	0.2164	-	0.0609	-
20	2.3GS 110-1,000 kVa	-	0.1274	0.1248	0.1274	0.1866	0.1866	0.0142	0.1866	0.0142	0.1866	0.0142	0.0891	0.0891	-	0.0142	-
21	2.4GS Over 1,000 kVa	-	0.0948	0.1097	0.0948	0.1389	0.1389	0.0004	0.1389	0.0004	0.1389	0.0004	0.0025	0.0025	-	0.0004	-
22	4.1Street and Area Lighting	-	0.0023	0.0019	0.0023	0.0034	0.0034	0.0338	0.0034	0.0338	0.0034	0.0338	-	-	1.0000	0.0338	-
23	Subtotal Rural	-	0.6829	0.6522	0.6829	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	-	-	0.0148	-	-	-	-	-	-	-	-	-	-	-	-	-
26	1.1Domestic	-	0.0042	0.0033	0.0042	0.0042	0.0042	0.0346	0.0042	0.0346	0.0042	0.0346	0.0258	0.0258	-	0.0346	-
27	1.1A Domestic All Electric	-	0.5472	0.4987	0.5472	0.5472	0.5472	0.8124	0.5472	0.8124	0.5472	0.8124	0.6051	0.6051	-	0.8124	-
28	2.1GS 0-10 kW	-	0.0089	0.0106	0.0089	0.0089	0.0089	0.0436	0.0089	0.0436	0.0089	0.0436	0.0610	0.0610	-	0.0436	-
29	2.2GS 10-100 kW	-	0.1109	0.1155	0.1109	0.1109	0.1109	0.0609	0.1109	0.0609	0.1109	0.0609	0.2164	0.2164	-	0.0609	-
30	2.3GS 110-1,000 kVa	-	0.1866	0.1885	0.1866	0.1866	0.1866	0.0142	0.1866	0.0142	0.1866	0.0142	0.0891	0.0891	-	0.0142	-
31	2.4GS Over 1,000 kVa	-	0.1389	0.1658	0.1389	0.1389	0.1389	0.0004	0.1389	0.0004	0.1389	0.0004	0.0025	0.0025	-	0.0004	-
32	4.1Street and Area Lighting	-	0.0034	0.0028	0.0034	0.0034	0.0034	0.0338	0.0034	0.0338	0.0034	0.0338	-	-	1.0000	0.0338	-
33	Subtotal Rural	-	1.0000	0.9852	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		Distribution												Specifically Assigned Customer
				Energy Demand		Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting		
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
	Allocated Rev Reqmt Excl Return																	
1	CFB - Goose Bay Boiler	15,047	-	15,047	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	IOCC Firm	1,643,485	814,303	518,116	311,035	-	-	32	-	-	-	-	-	-	-	-	-	
3	IOCC Non-Firm	155	-	155	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Rural:																	
4	1.1Domestic	136,561	7,283	3,368	2,782	6,339	5,244	12,264	964	14,237	2,081	15,116	3,679	7,115	-	53,386	-	
5	1.1A Domestic All Electric	6,491,170	959,363	506,371	366,442	835,067	690,768	287,571	127,020	333,825	274,183	354,441	86,275	166,841	-	1,251,823	-	
6	2.1GS 0-10 kW	218,485	15,594	10,722	5,956	13,573	11,228	15,449	2,065	17,934	4,457	19,041	8,702	16,828	-	67,250	-	
7	2.2GS 10-100 kW	1,088,650	194,482	117,278	74,285	169,285	140,033	21,565	25,750	25,034	55,582	26,580	30,862	59,681	-	93,875	-	
8	2.3GS 110-1,000 kVa	1,453,875	327,177	191,338	124,970	284,787	235,576	5,031	43,318	5,840	93,506	6,201	12,707	24,574	-	21,899	-	
9	2.4GS Over 1,000 kVa	998,656	243,516	168,297	93,014	211,966	175,338	143	32,242	166	69,596	176	360	697	-	621	-	
10	4.1Street and Area Lighting	200,355	5,961	2,869	2,277	5,188	4,292	11,963	789	13,887	1,704	14,745	-	-	77,197	52,076	-	
11	Subtotal Rural	10,587,753	1,753,375	1,000,243	669,726	1,526,207	1,262,479	353,985	232,148	410,922	501,109	436,299	142,585	275,737	77,197	1,540,930	-	
12	Total	12,246,441	2,567,678	1,533,561	980,761	1,526,207	1,262,479	354,017	232,148	410,922	501,109	436,299	142,585	275,737	77,197	1,540,930	-	
	Allocated Return on Debt																	
13	CFB - Goose Bay Boiler	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	IOCC Firm	376,614	130,470	-	246,125	-	-	19	-	-	-	-	-	-	-	-	-	
15	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Rural:																	
16	1.1Domestic	42,790	1,167	-	2,201	3,539	2,987	7,381	450	6,638	1,224	8,986	2,080	1,939	-	4,197	-	
17	1.1A Domestic All Electric	2,255,904	153,712	-	289,969	466,133	393,498	173,080	59,226	155,652	161,257	210,709	48,779	45,472	-	98,417	-	
18	2.1GS 0-10 kW	68,542	2,498	-	4,713	7,577	6,396	9,298	963	8,362	2,621	11,320	4,920	4,586	-	5,287	-	
19	2.2GS 10-100 kW	390,452	31,161	-	58,783	94,495	79,770	12,979	12,006	11,672	32,690	15,801	17,449	16,266	-	7,380	-	
20	2.3GS 110-1,000 kVa	544,709	52,421	-	98,890	158,968	134,197	3,028	20,198	2,723	54,994	3,686	7,185	6,698	-	1,722	-	
21	2.4GS Over 1,000 kVa	387,496	39,017	-	73,603	118,319	99,882	86	15,033	77	40,932	104	204	190	-	49	-	
22	4.1Street and Area Lighting	62,382	955	-	1,802	2,896	2,445	7,200	368	6,475	1,002	8,765	-	-	26,379	4,094	-	
23	Subtotal Rural	3,752,273	280,931	-	529,960	851,926	719,175	213,052	108,243	191,600	294,721	259,372	80,616	75,151	26,379	121,147	-	
24	Total	4,128,887	411,402	-	776,085	851,926	719,175	213,071	108,243	191,600	294,721	259,372	80,616	75,151	26,379	121,147	-	
	Allocated Return on Equity																	
25	CFB - Goose Bay Boiler	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	IOCC Firm	148,210	51,344	-	96,858	-	-	8	-	-	-	-	-	-	-	-	-	
27	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Rural:																	
28	1.1Domestic	16,839	459	-	866	1,393	1,176	2,905	177	2,612	482	3,536	819	763	-	1,652	-	
29	1.1A Domestic All Electric	887,771	60,491	-	114,112	183,439	154,854	68,112	23,307	61,254	63,460	82,921	19,196	17,895	-	38,730	-	
30	2.1GS 0-10 kW	26,973	983	-	1,855	2,982	2,517	3,659	379	3,291	1,031	4,455	1,936	1,805	-	2,081	-	
31	2.2GS 10-100 kW	153,655	12,263	-	23,133	37,187	31,392	5,108	4,725	4,593	12,865	6,218	6,867	6,401	-	2,904	-	
32	2.3GS 110-1,000 kVa	214,361	20,629	-	38,916	62,559	52,811	1,192	7,949	1,072	21,642	1,451	2,827	2,636	-	678	-	
33	2.4GS Over 1,000 kVa	152,492	15,354	-	28,965	46,562	39,307	34	5,916	30	16,108	41	80	75	-	19	-	
34	4.1Street and Area Lighting	24,549	376	-	709	1,140	962	2,833	145	2,548	394	3,450	-	-	10,381	1,611	-	
35	Subtotal Rural	1,476,642	110,556	-	208,557	335,261	283,019	83,843	42,597	75,401	115,982	102,071	31,725	29,574	10,381	47,675	-	
36	Total	1,624,851	161,900	-	305,415	335,261	283,019	83,850	42,597	75,401	115,982	102,071	31,725	29,574	10,381	47,675	-	

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	239,253	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	73,297	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	384,498	20,314	
12	Total	384,498	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		Distribution												Specifically Assigned Customer
				Energy	Demand	Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services Customer	Meters Customer	Street Lighting Customer	Accounting Customer		
							Demand	Customer	Demand	Customer	Demand	Customer						
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
37	CFB - Goose Bay Boiler	15,047	-	15,047	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	IOCC Firm	2,168,309	996,118	518,116	654,017	-	-	58	-	-	-	-	-	-	-	-	-	
39	IOCC Non-Firm	155	-	155	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Rural:																	
40	1.1Domestic	196,190	8,909	3,368	5,849	11,270	9,407	22,550	1,591	23,487	3,787	27,638	6,578	9,818	-	59,235	-	
41	1.1A Domestic All Electric	9,634,845	1,173,566	506,371	770,524	1,484,640	1,239,121	528,763	209,553	550,731	498,900	648,070	154,249	230,208	-	1,388,970	-	
42	2.1GS 0-10 kW	314,000	19,076	10,722	12,524	24,132	20,141	28,406	3,406	29,586	8,109	34,816	15,558	23,219	-	74,618	-	
43	2.2GS 10-100 kW	1,632,757	237,905	117,278	156,201	300,966	251,195	39,652	42,481	41,300	101,137	48,599	55,177	82,348	-	104,159	-	
44	2.3GS 110-1,000 kVa	2,212,945	400,227	191,338	262,776	506,314	422,584	9,250	71,465	9,635	170,142	11,337	22,719	33,907	-	24,299	-	
45	2.4GS Over 1,000 kVa	1,538,645	297,887	168,297	195,583	376,847	314,527	262	53,191	273	126,636	321	644	961	-	689	-	
46	4.1Street and Area Lighting	287,286	7,292	2,869	4,787	9,224	7,699	21,997	1,302	22,910	3,100	26,960	-	-	113,957	57,781	-	
47	Subtotal Rural	15,816,668	2,144,862	1,000,243	1,408,244	2,713,394	2,264,673	650,880	382,989	677,922	911,811	797,742	254,926	380,461	113,957	1,709,752	-	
48	Total	18,000,179	3,140,980	1,533,561	2,062,261	2,713,394	2,264,673	650,938	382,989	677,922	911,811	797,742	254,926	380,461	113,957	1,709,752	-	
	Re-classification of Revenue-Related																	
49	CFB - Goose Bay Boiler	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50	IOCC Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Rural:																	
52	1.1Domestic	0	124	47	82	157	131	315	22	328	53	386	92	137	-	827	-	
53	1.1A Domestic All Electric	0	31,414	13,554	20,625	39,740	33,168	14,154	5,609	14,742	13,354	17,347	4,129	6,162	-	37,180	-	
54	2.1GS 0-10 kW	0	607	341	399	768	641	904	108	942	258	1,108	495	739	-	2,375	-	
55	2.2GS 10-100 kW	0	8,193	4,039	5,379	10,365	8,651	1,366	1,463	1,422	3,483	1,674	1,900	2,836	-	3,587	-	
56	2.3GS 110-1,000 kVa	0	14,418	6,893	9,467	18,240	15,224	333	2,575	347	6,129	408	818	1,222	-	875	-	
57	2.4GS Over 1,000 kVa	-	490	277	322	620	517	0	87	0	208	1	1	2	-	1	-	
58	4.1Street and Area Lighting	(0)	193	76	127	244	204	582	34	606	82	714	-	-	3,016	1,529	-	
59	Subtotal Rural	(0)	55,440	25,227	36,400	70,135	58,537	17,654	9,899	18,388	23,568	21,638	7,436	11,097	3,016	46,375	-	
60	Total	0	55,440	25,227	36,400	70,135	58,537	17,654	9,899	18,388	23,568	21,638	7,436	11,097	3,016	46,375	-	
	Total Allocated Revenue Requirement																	
61	CFB - Goose Bay Boiler	15,047	-	15,047	-	-	-	-	-	-	-	-	-	-	-	-	-	
62	IOCC Firm	2,168,309	996,118	518,116	654,017	-	-	58	-	-	-	-	-	-	-	-	-	
63	IOCC Non-Firm	155	-	155	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Rural:																	
64	1.1Domestic	196,190	9,033	3,415	5,931	11,428	9,538	22,865	1,613	23,815	3,840	28,024	6,670	9,955	-	60,063	-	
65	1.1A Domestic All Electric	9,634,845	1,204,980	519,926	791,149	1,524,380	1,272,290	542,916	215,163	565,473	512,254	665,418	158,378	236,370	-	1,426,150	-	
66	2.1GS 0-10 kW	314,000	19,683	11,063	12,923	24,900	20,782	29,310	3,515	30,528	8,367	35,924	16,053	23,958	-	76,993	-	
67	2.2GS 10-100 kW	1,632,757	246,099	121,317	161,580	311,331	259,846	41,018	43,944	42,722	104,620	50,273	57,077	85,184	-	107,747	-	
68	2.3GS 110-1,000 kVa	2,212,945	414,646	198,231	272,242	524,555	437,808	9,583	74,040	9,982	176,272	11,746	23,538	35,129	-	25,174	-	
69	2.4GS Over 1,000 kVa	1,538,645	298,377	168,574	195,904	377,467	315,044	263	53,279	274	126,844	322	645	963	-	690	-	
70	4.1Street and Area Lighting	287,286	7,485	2,945	4,914	9,468	7,903	22,579	1,336	23,517	3,182	27,673	-	-	116,973	59,311	-	
71	Subtotal Rural	15,816,668	2,200,302	1,025,471	1,444,643	2,783,529	2,323,210	668,534	392,888	696,310	935,380	819,379	262,362	391,559	116,973	1,756,127	-	
72	Total	18,000,179	3,196,420	1,558,789	2,098,661	2,783,529	2,323,210	668,593	392,888	696,310	935,380	819,379	262,362	391,559	116,973	1,756,127	-	

NEWFOUNDLAND AND LABRADOR HYDRO

2013 Test Year Cost of Service

Labrador Interconnected

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

	1	18	19	
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Proration
	Total Revenue Requirement	(\$)	(\$)	
37	CFB - Goose Bay Boiler	-	-	
38	IOCC Firm	-	-	
39	IOCC Non-Firm	-	-	
	Rural:			
40	1.1Domestic	2,574	128	
41	1.1A Domestic All Electric	239,253	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	73,297	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	384,498	20,314	
48	Total	384,498	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	(239,253)	(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	(73,297)	(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	(384,498)	(20,314)	
60	Total	(384,498)	(20,314)	
	Total Allocated Revenue Requirement			
61	CFB - Goose Bay Boiler	-	-	
62	IOCC Firm	-	-	
63	IOCC Non-Firm	-	-	
	Rural:	-	-	
64	1.1Domestic	-	-	
65	1.1A Domestic All Electric	-	-	
66	2.1GS 0-10 kW	-	-	
67	2.2GS 10-100 kW	-	-	
68	2.3GS 110-1,000 kVa	-	-	
69	2.4GS Over 1,000 kVa	-	-	
70	4.1Street and Area Lighting	-	-	
71	Subtotal Rural	-	-	
72	Total	-	-	

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

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Description	Total Amount (%)	Production Demand (%)	Production & Transmission Energy (%)	Transmission Demand (%)	Rural Prod & Transmission Demand (%)	Distribution											
							Substations 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 (%)
	Generation																	
1	Hydraulic	100%	44.75%	55.25%														
2	Hydraulic - GNP	100%	44.75%	55.25%		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%	43.96%	56.04%														
7	Dsl / Gas Tur Labrador Isolated	100%	34.27%	65.73%														
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%		0.0%												
12	Diesel Island Intercnctd - GNP	100%	100.00%	0.00%														
13	Dsl / Gas Tur Island / Lab Isolated	100%	0.00%	100.00%														
14	Dsl / Gas Tur L'Anse au Loup	100%	0.00%	100.00%														
15	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%														
	Transmission Lines & Terminals																	
16	Lines	100%		0.00%	100%													
17	Lines - Hydraulic	100%	44.75%	55.25%														
18	Lines - Customer Specific	100%																100%
19	Terminal Stations	100%		0.00%	100%													
20	Term Stns - Hydraulic	100%	44.75%	55.25%														
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	Transmission	Rural Prod & Transmission	Distribution											
	Description	Total Amount (%)	Production Demand (%)	Energy (%)	Demand (%)	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)	7,037,800	7,679	44,315	24,661	1,094,200
2	Hours in Year	8,760	8,760	8,760	8,760	8,760
3	Average Demand (kW)	803,402	877	5,059	2,815	124,909
4	Coincident Peak at Generation (kW)	1,453,994	1,564	7,696	5,669	220,143
5	System Load Factor	55.25%	56.04%	65.73%	49.66%	56.74%

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	-		-					Production - Energy (Same as RSP Sec Load Var)
2	-		-					Production - Energy (Secondary)
3	665,292				665,292			Rural Transmission
4	-	-	-					Production - Demand
5	-		-					Production - Energy
6	51,939,793	23,240,557	28,699,236					Energy: System Load Factor
7	Subtotal	52,605,085	23,240,557	28,699,236	-	665,292	-	
Labrador Interconnected:								
8	2,702,791	1,169,230	1,533,561					Energy: System Load Factor
9	368,553					368,553		
10	Subtotal	3,071,344	1,169,230	1,533,561	-	-	368,553	
Isolated Systems:								
11	-		-					Production - Energy
12	3,169,600		3,169,600					Production - Energy
13	211,600		211,600					Production - Energy
14	Subtotal	3,381,200	0	3,381,200	0	0	0	
15	Total	59,057,630	24,409,786	33,613,998	-	665,292	368,553	