Q. **Reference: Section II: Cost Allocation, Transmission Plant and Costs, Pages 10 – 12.**

Mr. Wilson proposes changing the existing classification of network lines and substations. Has Mr. Wilson calculated the impact that his proposed changes would have on each customer class? If so, please supply the impact, complete with all calculations.

A. Dr. Wilson has calculated the effect of attributing these costs to demand and energy on a 50/50 basis instead of attributing 100 percent of them to demand. See attachment V-PUB-001 for the result of that allocation.

NEWFOUNDLAND AND LABRADOR HYDRO
Cost of Service Model - Index

	Sch 3.1D	Basis of Allocation to Classes of Service
	Sch 3.2D	Allocation of Functionalized Amounts to Classes of Service
LabIntCOS		Labrador Interconnected System Functionalization, Classification and Allocation schedules * (Documentation schedules are located to the right of the main schedule)
	Sch 2.1E *	Functional Classification of Revenue Requirement
	Sch 2.2E *	Functional Classification of Plant In Service for Allocation of O&M Expenses
	Sch 2.3E	Functional Classification of Net Book Value
	Sch 2.4E *	Functional Classification of Operating and Maintenance Expenses
	Sch 2.5E	Functional Classification of Depreciation Expense
	Sch 2.6E *	Functional Classification of Rate Base
	Sch 3.1E	Basis of Allocation to Classes of Service
	Sch 3.2E	Allocation of Functionalized Amounts to Classes of Service
Schedule 4.1		Functionalization and Classification Ratios
Schedules 4.2,4.3,4.4	**Sch 4.2**	System Load Factors
	Sch 4.3	Holyrood Capacity Factor
	Sch 4.4	Power Purchases - Total System

C. Backup Schedules

AED	Generation and Transmission Average and Excess Demand Ratios
AllocDep	Reconciles Depreciation Input with COS schedules.
AllocMisc	Performs O&M allocations, by function, across systems, based on miscellaneous factors.
AllocNBV	Reconciles NBV input with COS schedules; Performs allocations based on Net Book Value
AllocPlt	Reconciles Orig Cost Plt input with COS schedules; Performs allocations based on Orig Cost Plt
Average Costs	Average Cost per kWh - all systems
Coverage	Calculation of Gross Interest Coverage
Customers	Schedule of customers and weighted customers
DistnDetails	Factors used to split distribution assets
LabourRatios	Used for allocating O&M Expenses
O&M Summary	Summarization of O&M by system
SDEPDetails	Supplemental depreciation details
SNBVDetails	Supplemental net book value details
SpecAssFuel	Schedule of specifically assigned fuel (used in exceptional circumstances).
SPLTDetails	Supplemental original cost plant details
SystemizedPlant	Performs Plant, NBV and depreciation allocations, across systems.
Unit Costs	Calculation of Thermal Demand Costs

NEWFOUNDLAND AND LABRADOR HYDRO
Cost of Service Model - Run Options

		Comments
This File:	O:\PUBLIC UTILITIES\NLH\APPLICATIONS\GENERAL RATES\2013\RESPONSES TO REQUESTS FOR	Directory and file from which COS is produced.
Linked Files:	H:\Rates\COS Runs\COS 2013F_Test Yr_Filing Date June 2013\PriorYrRevAlloc.xls H:\Rates\COS Runs\COS 2013F_Test Yr_Filing Date June 2013\Other Inputs.xls H:\Rates\COS Runs\COS 2013F_Test Yr_Filing Date June 2013\Load2013TY.xls H:\Rates\COS Runs\COS 2013F_Test Yr_Filing Date June 2013\Rural Rev.2013TY.xls H:\Rates\COS Runs\COS 2013F_Test Yr_Filing Date June 2013\OAM.2013TY.xls H:\Rates\COS Runs\COS 2013F_Test Yr_Filing Date June 2013\Plant2013TY.May2013.xls	List of linked files is updated before schedules are printed with Ctrl+T. Current links may be viewed through Edit / Links.
Test Year Switch:	**1**	1 = Test Year; 0 = Fallout Year
Rural Margin Switch	**0**	1 = Partial ROE/Margin Allocation 0 = Full ROE/Margin Allocation
Lab Int, Iso Systems CP/AED Switch	**1**	1 = CP (Test Year Proposal - Production demand in Isolated Systems and Lab Interconnected changed from AED to CP); 0 = AED (Original Generic Methodology, other than Island Interconnected, which is board-approved at CP)
GNP Generation Switch	**0**	1 = Assigned to Rural; 0 = Assigned Common
Revenue Cr Applied to Deficit	**100.0%**	Enter percentage of CFB Goose Bay Revenue Credit to be applied to reduce total Rural Deficit
OAM Overhead Allocation	**Expenses**	Expenses; or Labour
Run Name:	**2013 Test Year Cost of Service**	Enter Cost of Service run description
# of Hours in Run Year:	**8760**	

Model Status: **Balanced**

Run Date and Time: **7/30/13 12:07 PM**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
General Ledger to Cost of Service Reconciliations

Line No.	1 Description	2 General Ledger ($)	3 Adjustments [1] ($)	4 Subtotal (Fin Rv Rq) ($)	5 Reclassification ($)	6 Other COS Adjustments [2] ($)	7 Total ($)	8 Cost of Service ($)	9 Difference ($)	10 Notes
1	Revenues:	568,087,240		568,087,240			568,087,240			
2	Expense Credits			-	(2,376,938)		(2,376,938)			
3	RSP Activity			-	-		-			Removed from Fuel Expense, included as revenue
4	Forecast RSP Activity - NP Revenues		-				-			
5	Reverse out Hydro Quebec Revenue		-	-			-			Non-regulated
6	Reverse out RSP Rural Rate Alteration			-	-		-			Removed from Fuel Expense, included as revenue
7	Rural Rate Alteration adjustment					-	-			
8	Reverse year end accrual					-				
9	Reverse rebates should be accrued receivable					-				Removed from revenue, should be receivable/payable
10	Rural Rev Diff: Cash flows v. Rate Design			-		-	-			
11	IOCC Revenues			-		2,071,360	2,071,360			For Fin RvRq, all IOCC revenues already removed, no adj
12	Total Revenues	568,087,240	-	568,087,240	(2,376,938)	2,071,360	567,781,662	567,781,663	1	$3,546,058 error in Lab Int rural revenue - removed from COS m
	Expenses:									
13	O & M:	141,758,141								
14	IOCC Costs	(2,108,486)				2,071,360			(37,126)	For Fin RvRq, IOCC allocated expenses are removed; whereas allocated expenses are determined and reported in the COS. IOCC is out of balance between GL and COS until iterations are complete.
15	IOCC Costs Diff between COS and GL					37,125				
16	Excluded		(25,829,838)							Non-regulated business units, including: Donations, Advertising, Mfalls, etc.
17	Total O&M	139,649,655	(25,829,838)	113,819,817	-	2,108,486	115,928,303	115,928,303	-	
18	Fuel	219,473,981								
19	RSP GL Adjustment									
20	RSP Lab Int WO (Test Year Only)		(83,928)			83,928				
21	NLP, IND and Unallocated Hydraulic Activity				-					Removed from Fuel Expense, included as revenue
22	Rural RSP				-					Removed from Fuel Expense, included as revenue
23	Unregulated Fuel		-							
24	Total Fuel	219,473,981	(83,928)	219,390,053	-	83,928	219,473,981	219,473,981	-	
25	Depreciation	52,446,300								
26	CIAC Adjustment		(790,387)							Finance records CIAC dep'n in dep'n exp with offset in Other revenue, for net nil NI impact. COS excludes CIAC dep'n expense.
25	Accretion Adjustment				843,108					Accretion expense recorded in COS as dep'n expense. Recorded as separate line item in Fin Rev Req't.
26	Excluded					(132,113)				Assets not in operation
27	Total Depreciation	52,446,300	(790,387)	51,655,913	843,108	(132,113)	52,366,908	52,366,908	(0)	
28	Accretion									
29	Total Accretion Expense	843,108		843,108	(843,108)		-	-	-	Accretion expense recorded in COS as dep'n expense. Recorded as separate line item in Fin Rev Req't.
30	Expense Credits			-	(2,376,938)					
31	Total Expense Credits	-	-	-	(2,376,938)	-	(2,376,938)	(2,376,938)	-	
32	Disposal (Gain)/Loss	1,303,697		1,303,697			1,303,697	1,303,697	0	Gain/Loss on Disposal recorded as separate line item in Rev Req't and COS.
33	Purchased Power	58,673,962								
34	Non- regulated		-							Non-regulated
35	Total Purchased Power	58,673,962	-	58,673,962	-	-	58,673,962	58,673,962	-	
36	SUBTOTAL EXPENSES BEFORE RETURN	472,390,703	(26,704,153)	445,686,550	(1,533,830)	2,060,301	445,369,913	445,369,912	(0)	
37	Assets NIS (Depreciation)		(132,113)	(132,113)	(132,113)					
38	Total Return	95,696,537	26,572,041	122,532,803	(843,108)	11,059	122,411,750	122,411,751	1	
39	Interest	77,641,000							-	
40	Excluded Interest		(164,229)							Interest on not in service assets
41	Recall Revenue & Excess Dividend Impact		-							
42	Total Interest	77,641,000	(164,229)	77,476,771	-	-	77,476,771			
43	TOTAL EXPENSES	550,031,703	(26,868,383)	523,163,320	(1,533,830)	2,060,301	522,846,684			
44	NET INCOME	18,055,537	26,868,383	44,923,920	(843,108)	11,059	44,934,979			

Notes:

(1) Adjustments available through GL accounts.
(2) Adjustments determined by the COS.

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

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

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Cost of Service Balancing Checks

Model is: Balanced

No.	Item	Source	Standard	Difference	Total	Island Interconctd	Island Isolated	Labrador Isolated	LAL	Labrador Interconctd
1	Plant Original Cost	Individual COS Schedules			2,243,278,741	1,997,391,503	20,718,638	75,026,600	16,832,649	133,309,351
		Plant Inputs			2,243,278,741	1,997,391,503	20,718,638	75,026,600	16,832,649	133,309,351
		Difference	5	OK	0	0	0	0	0	0
2	Plant Net Book Value	Individual COS Schedules			1,417,712,234	1,294,247,390	9,479,378	37,575,082	7,854,180	68,556,204
		Plant Inputs			1,417,712,233	1,294,247,389	9,479,378	37,575,082	7,854,180	68,556,204
		Difference	5	OK	1	1	0	0	0	0
3	Plant Depreciation	Individual COS Schedules			52,366,908	46,731,192	479,097	1,981,176	335,840	2,839,603
		Plant Inputs			52,366,908	46,731,192	479,097	1,981,176	335,840	2,839,603
		Difference	5	OK	0	0	0	0	0	0
4	Production Demand	Individual COS Schedules				1,341,001	1,596	7,301	5,664	207,418
		Load Inputs				1,341,001	1,596	7,301	5,664	207,418
		Difference	1	OK		0	0	0	0	0
						INTTOT	ISLISOTOT	LABISOTOT	LALTOT	LINTTOT
5	Prod/Trans Energy	Individual COS Schedules				6,680,800	7,958	41,909	24,767	957,000
		Load Inputs				6,680,800	7,958	41,909	24,767	957,000
		Difference	1	OK		0	0	0	0	0
6	Customers	Individual COS Schedules				23,593	852	2,698	1,031	10,855
		Load Inputs				23,593	852	2,698	1,031	10,855
		Difference	1	OK		0	0	0	0	0
7	Transmission Demand	Individual COS Schedules				1,335,583	1,596	7,301	5,664	184,190
		Load Inputs				1,335,583	1,596	7,301	5,664	184,190
		Difference	1	OK		0	0	0	0	0
8	Rural Trans Demand	Individual COS Schedules				91,141				
		Load Inputs				91,141				
		Difference	1	OK		0				
						INTRRL				
9	Substn Demand	Individual COS Schedules				86,635	1,541	7,063	5,388	118,241
		Load Inputs				86,635	1,541	7,063	5,388	118,241
		Difference	1	OK		0	0	0	0	0
10	Primary Demand	Individual COS Schedules				86,635	1,541	7,063	5,388	118,241
		Load Inputs				86,635	1,541	7,063	5,388	118,241
		Difference	1	OK		0	0	0	0	0
11	Transformer Demand	Individual COS Schedules				79,259	1,458	6,704	4,977	112,271
		Load Inputs				79,259	1,458	6,704	4,977	112,271
		Difference	1	OK		0	0	0	0	0

12	Secondary Demand	Individual COS Schedules				79,259	1,458	6,704	4,977	112,271
		Load Inputs				79,259	1,458	6,704	4,977	112,271
		Difference	1	OK		0	0	0	0	0
13	Rural Revenues	Rev to Cost schedule				48,364,264	1,606,057	7,855,459	2,728,595	22,316,579
		Rural Revenue Adjustments					0	0		
		Load Inputs				48,364,264	1,606,057	7,855,459	2,728,595	22,316,579
		Difference	1	OK		0	(0)	0	0	0
14	Rural Revenues	Average Cost schedule				48,364,264	1,606,057	7,855,459	2,728,595	22,316,579
		Rural Revenue Adjustments					0	0		
		Load Inputs				48,364,264	1,606,057	7,855,459	2,728,595	22,316,579
		Difference	1	OK		0	(0)	0	0	0
15	Sales (MWh)	Unit Cost schedule				6,412,487	7,520	39,487	23,042	834,207
		Load Inputs				6,412,487	7,520	39,487	23,042	834,207
		Difference	1	OK		0	0	0	0	0
16	Sales (MWh)	Average Cost schedule				6,412,487	7,520	39,487	23,042	834,207
		Load Inputs				6,412,487	7,520	39,487	23,042	834,207
		Difference	1	OK		0	0	0	0	0
17	Cross-Footing	Individual COS Schedules	1	OK		0	0	0	0	0
18	Cross-Footing	Rate Base Schedule	1	OK	0					
19	Cross-Footing	O&M Summary	1	OK	0					
20	COS, Before Def/RevCr	Revenue Requirement schedule			567,817,669	501,055,017	9,516,308	33,518,926	6,130,827	17,596,591
		Individual COS Schedules			567,817,669	501,055,017	9,516,308	33,518,926	6,130,827	17,596,591
		Difference	1	OK	0	0	0	0	0	0
21	COS, Before Def/RevCr	Rev to Cost schedule, by Customer			567,817,669	501,055,017	9,516,308	33,518,926	6,130,827	17,596,591
		Individual COS Schedules, by System			567,817,669	501,055,017	9,516,308	33,518,926	6,130,827	17,596,591
		Difference	5	OK	0	0	0	0	0	0
22	COS, Before Def/RevCr	Rev Reqmt, Individual COS Schedules			567,817,669	501,055,017	9,516,308	33,518,926	6,130,827	17,596,591
		Allocated COS, Individual COS Sch 3.2			567,817,669	501,055,017	9,516,308	33,518,926	6,130,827	17,596,591
		Difference	5	OK	0	0	0	0	0	0
23	Rev to Cost schedule	COS, Before Def/RevCr			567,817,669					
		COS, After Def/RevCr			567,817,669					
			1	OK	0					
24	COS, After Def/RevCr	Rev to Cost schedule			567,817,669					
		Average Cost			567,817,669					
		Difference	1	OK	0					
25	COS, Before Def/RevCr	Rev to Cost schedule			567,817,669	501,055,017	9,516,308	33,518,926	6,130,827	17,596,591
		Unit Cost schedule			567,817,669	501,055,017	9,516,308	33,518,926	6,130,827	17,596,591
		Difference	1	OK	0	0	0	0	0	0
26	Spec Assigned Costs	Spec Assigned Schedule				6,196,598				
		Island Interc Rev Reqmt				6,196,598				
		Difference	1	OK		0				

27	Spec Assigned Deprec	Spec Assigned Schedule Depreciation Schedule	1	OK		1,132,536 1,132,536 0
28	Spec Assigned Plant	Lines/Stations Spec Assigned Schedule Plant Schedule	1	OK		60,071,608 60,071,608 0
29	Spec Assigned NBV	Spec Assigned Schedule NBV Schedule	1	OK		28,613,691 28,613,691 0
30	Reconciliation Difference	Reconciliation Worksheet	25	OK	0	
31	Total Return	Reconciliation Worksheet Revenue Requirement F/O Yr s/b balanced; TestYr N/A	5	N/A	122,411,751 122,447,757 (36,006)	
32	Rev to Cost schedule	Revenues COS, Before Def/RevCr F/O Yr s/b balanced; TestYr N/A	5	N/A	567,781,663 567,817,669 (36,006)	
33	Fallout ROE	Lab Int Rev Req ROE Sch 2.1E Lab Int Allocated ROE Sch 3.2E F/O Yr s/b balanced; TestYr N/A	1	N/A	1,627,399 1,627,399 0	
34	Revenues	Rev to Cost schedule Coverage schedule Difference	1	OK	567,781,663 567,781,663 0	
35	Revenues	Revenue Requirement schedule Coverage schedule F/O Yr s/b balanced; TestYr N/A	5	N/A	567,817,669 567,781,663 36,006	
36	Average No. 6 Fuel Cost per Barrel	Rate Calculations for Newfoundland Power schedule Should be a number		0		
37	Rate Base	Rate Base schedule G/L Rate Base, Other input file	25	OK	1,564,084,373 1,564,084,373 (0)	
		Grand Total, Balancing Checks		0		

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Total System
Return on Rate Base

Line No	1	2 Total $	3 Island Interconnected $	4 Island Isolated $	5 Labrador Isolated $	6 L'Anse au Loup $	7 Labrador Interconnected $	8 Basis of Proration
	Rate Base:							
1	Average Net Book Value	1,417,712,234	1,294,247,390	9,479,378	37,575,082	7,854,180	68,556,204	Schedule 2.3
2	Cash Working Capital	5,335,790	4,871,110	35,677	141,420	29,560	258,022	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel	45,130,957	45,130,957	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel	3,520,945	94,498	168,823	3,158,525	47,228	51,871	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine	2,233,160	2,121,588	-	-	-	111,572	Detailed Fuel Analysis
6	Inventory/Supplies	24,700,787	21,993,318	228,133	826,119	185,345	1,467,872	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Holyrood	-	-					Detailed Analysis
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	65,450,500	59,750,587	437,628	1,734,702	362,598	3,164,985	Prorated on Average Net Book Value - L. 1
9	Total Rate Base	**1,564,084,373**	**1,428,209,448**	**10,349,639**	**43,435,848**	**8,478,912**	**73,610,526**	
10	Less: Rural Portion	-	-	-	-	-	-	Schedule 2.6, L. 9
11	Rate Base Available for Equity Return	**1,564,084,373**	**1,428,209,448**	**10,349,639**	**43,435,848**	**8,478,912**	**73,610,526**	
	Corporate Targets:							
12	Capital Structure: Percent of Debt	70.101% [1]						
13	Return	8.014%						
14	Weighted Average Return: Debt	**5.618%**						
15	Capital Structure: Percent of Equity	25.123% [1]						
16	Return	8.800%						
17	Weighted Average Return: Equity	**2.211%**						
18	Weighted Average Cost of Capital	**7.829%**						
	Return on Rate Base by System (%):							
19	Return on Rate Base - Debt Component	-	5.618%	5.618%	5.618%	5.618%	5.618%	
20	Return on Rate Base - Equity Component	-	2.211%	2.211%	2.211%	2.211%	2.211%	
	Return on Rate Base ($):							
21	Return on Debt	87,868,804	80,235,295	581,432	2,440,180	476,336	4,135,361	Schedule 2.6, L.12
22	Return on Equity	34,579,153	31,575,197	228,812	960,290	187,454	1,627,399	Schedule 2.6, L.13
23	Return on Rate Base ($)	**122,447,757**	**111,810,492**	**810,244**	**3,400,470**	**663,790**	**5,762,761**	Schedule 2.6, L.14
	Return on Total Rate Base (%):							
24	Return on Rate Base - Debt Component	5.618%	5.618%	5.618%	5.618%	5.618%	5.618%	L. 21 divided by L.9
25	Return on Rate Base - Equity Component	2.211%	2.211%	2.211%	2.211%	2.211%	2.211%	L. 22 divided by L.9
26	Return on Rate Base (%)	**7.829%**	**7.829%**	**7.829%**	**7.829%**	**7.829%**	**7.829%**	L. 23 divided by L.9

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

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

Line No.	1 Rate Class	2 Allocated Revenue Reqt ($)	3 Demand ($)	4 Energy ($)	5 Customer ($)	6 Source
			Before Deficit and Revenue Credit Allocation			
	CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:					
1	Newfoundland Power	398,950,654	115,197,560	279,351,925	4,401,169	Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	15,499,668	9,166,522	1,607,796	4,725,350	Schedule 1.3.1, p. 3
3	**Total**	**414,450,323**	**124,364,083**	**280,959,721**	**9,126,519**	
4	Deficit Classified	60,751,165	18,229,598	41,183,778	1,337,788	Prorated on Line 3
	UNIT COSTS OF DEFICIT:		CP kW	MWH	Customers *	
	Island Interconnected:					
5	Newfoundland Power		1,175,961	5,794,481	9,096	
6	**Subtotal Island Interconnected**		**1,175,961**	**5,794,481**	**9,096**	
	Labrador Interconnected:					
7	Rural Labrador Interconnected		137,599	658,575	10,854	
8	**Subtotal Labrador Interconnected**		**137,599**	**658,575**	**10,854**	
9	**Total**		**1,313,560**	**6,453,055**	**19,950**	
10	Deficit Unit Costs		$13.88 $/KW	$6.38 $/MWH	$67.06 $/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:	$483.86
Labrador Interconnected:	$435.36

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

Line No.	1	2	3	4	5	6

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Value of Newfoundland Power Thermal Generation Credit

	1	2	3
Line No.	Description	Amount	Source
1	Island Interconnected System:		
2	Generation demand costs ($)	117,697,000	Sch 2.1A, C. 3, Ln 23
3	Coincident peak (kW)	1,341,001	Sch 3.1A, C. 3, Ln 13
4	Generation demand costs ($/kW)	87.77	Ln 2 / Ln 3
5	NP thermal generation capacity credit (kW)	35,993	(1)
6	Gross value of credit to NP ($)	3,159,106	Ln 4 x Ln 5
7	Less NP's cost share:		
8	Percentage	88.01%	Sch 3.1A, C. 5, Ln 14
9	Amount ($)	(2,780,470)	Ln 6 x Ln 8
10	Net value of credit to NP ($)	378,635	Ln 6 - Ln 9

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

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

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

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

Line No.	1 Description	2 Total Amount ($)	3 OM&A Transmission Lines ($) (Plant)	4 OM&A Transmission Terminals ($) (Plant)	5 OM&A Administrative & General ($) (C3 & C4)	6 OM&A Other ($) (C3 & C4)	7 Depreciation Transmission Lines ($) (Direct)	8 Depreciation Transmission Terminals ($) (Direct)	9 Depreciation Telecontrol & Feasibility Study ($) (Direct)	10 Depreciation General ($) (Exp C3,4,6)	11 Expense Credits Rental Income ($) (Plant)	12 Expense Credits Other ($) (C6)	13 Gains/Losses ($) (NBV)	14 Subtotal Excluding Return ($)	15 Return on Debt ($) (NBV)	16 Return on Equity ($) (NBV)	17 Subtotal Excl Rev Related ($)	18 Revenue Related ($)
	Basis of Allocation - Amounts																	
1	Newfoundland Power		24,461,333	11,250,747	35,712,080	35,712,080	-	-	-	744,179	35,712,080	35,712,080	23,246,006	-	23,246,006	23,246,006	-	-
	Industrial																	
2	Vale		6,554,033	4,483,533	11,037,566	11,037,566	-	-	-	247,748	11,037,566	11,037,566	346,005	-	346,005	346,006	-	-
3	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Corner Brook P& P - CB		-	6,734,904	6,734,904	6,734,904	-	-	-	221,690	6,734,904	6,734,904	4,700,096	-	4,700,096	4,700,096	-	-
5	Corner Brook P& P - DL		-	19,788	19,788	19,788	-	-	-	651	19,788	19,788	13,279	-	13,279	13,279	-	-
6	North Atlantic Refining Limited		-	1,122,955	1,122,955	1,122,955	-	-	-	36,964	1,122,955	1,122,955	309,305	-	309,305	309,305	-	-
7	Teck Resources		4,534,363	909,953	5,444,316	5,444,316	-	-	-	99,251	5,444,316	5,444,316	0	-	0	0	-	-
8	**Subtotal Industrial**		11,088,396	13,271,133	24,359,528	24,359,528	-	-	-	606,304	24,359,528	24,359,528	5,368,685	-	5,368,685	5,368,685	-	-
9	**Total**		35,549,729	24,521,880	60,071,608	60,071,608	-	-	-	1,350,483	60,071,608	60,071,608	28,613,691	-	28,613,691	28,613,691	-	-
10	**Basis of Allocation - Ratios**																	
11	Newfoundland Power		0.6881	0.4588	0.5945	0.5945	-	-	-	0.5510	0.5945	0.5945	0.8124	-	0.8124	0.8124	-	-
	Industrial																	
12	Vale		0.1844	0.1828	0.1837	0.1837	-	-	-	0.1835	0.1837	0.1837	0.0121	-	0.0121	0.0121	-	-
13	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Corner Brook P& P - CB		-	0.2746	0.1121	0.1121	-	-	-	0.1642	0.1121	0.1121	0.1643	-	0.1643	0.1643	-	-
15	Corner Brook P& P - DL		-	0.0008	0.0003	0.0003	-	-	-	0.0005	0.0003	0.0003	0.0005	-	0.0005	0.0005	-	-
16	North Atlantic Refining Ltd.		-	0.0458	0.0187	0.0187	-	-	-	0.0274	0.0187	0.0187	0.0108	-	0.0108	0.0108	-	-
17	Teck Resources		0.1275	0.0371	0.0906	0.0906	-	-	-	0.0735	0.0906	0.0906	0.0000	-	0.0000	0.0000	-	-
18	**Subtotal Industrial**		0.3119	0.5412	0.4055	0.4055	-	-	-	0.4490	0.4055	0.4055	0.1876	-	0.1876	0.1876	-	-
19	**Total**		1.0000	1.0000	1.0000	1.0000	-	-	-	1.0000	1.0000	1.0000	1.0000	-	1.0000	1.0000	-	-
	Amounts Allocated																	
20	Newfoundland Power	4,401,169	276,424	325,530	685,337	142,225	596,025	197,200	-	94,507	(310)	(9,409)	19,126	2,326,654	1,484,448	584,179	4,395,281	5,889
	Industrial																	
21	Vale	533,722	74,063	129,727	211,818	43,958	4,059	10,180	-	31,463	(96)	(2,908)	285	502,548	22,096	8,696	533,340	382
22	Abitibi Consolidated - GF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Corner Brook P& P - CB	941,704	-	194,868	129,247	26,822	-	141,533	-	28,154	(59)	(1,774)	3,867	522,757	300,153	118,120	941,030	675
24	Corner Brook P& P - DL	3,246	-	573	380	79	-	943	-	83	(0)	(5)	11	2,062	648	334	3,244	2
25	North Atlantic Refining Ltd.	101,748	-	32,492	21,550	4,472	-	10,992	-	4,594	(10)	(296)	254	74,149	19,753	7,773	101,675	73
26	Teck Resources	215,008	51,240	26,329	104,480	21,682	-	-	-	12,504	(47)	(1,434)	0	214,854	0	0	214,854	154
27	**Subtotal Industrial**	1,795,429	125,304	383,988	467,474	97,013	4,059	163,748	-	76,998	(212)	(6,418)	4,417	1,316,371	342,649	134,922	1,794,142	1,288
28	**Total**	6,196,598	401,728	709,517	1,152,811	239,238	600,084	360,947	-	171,505	(522)	(15,826)	23,543	3,643,024	1,827,298	719,101	6,189,423	7,175

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

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

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

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

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

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

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

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

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

Line No.	1 Description	2 Total Amount (%)	3 Production Demand (%)	4 Production & Transmission Energy (%)	5 Transmission Demand (%)	6 Rural Prod & Transmission Demand (%)	7 Distribution Substations Demand (%)	8 Distribution Primary Lines Demand (%)	9 Distribution Primary Lines Customer (%)	10 Distribution Line Transformers Demand (%)	11 Distribution Line Transformers Customer (%)	12 Distribution Secondary Lines Demand (%)	13 Distribution Secondary Lines Customer (%)	14 Distribution Services Customer (%)	15 Distribution Meters Customer (%)	16 Distribution Street Lighting Customer (%)	17 Accounting Customer (%)	18 Specifically Assigned Customer (%)
	Generation																	
1	Hydraulic	100%	44.61%	55.39%														
2	Hydraulic - GNP	100%	44.61%	55.39%		0.0%												
3	Holyrood	100%	77.66%	22.34%														
4	Gas Tur Island Interconctd	100%	100.00%	0.00%														
5	Diesel Island Interconctd - GNP	100%	100.00%	0.00%		0.0%												
6	Dsl / Gas Tur Island Isolated	100%	43.08%	56.92%														
7	Dsl / Gas Tur Labrador Isolated	100%	34.47%	65.53%														
8	Dsl / Gas Tur L'Anse au Loup	100%	100.00%	0.00%														
9	Dsl / Gas Tur Labrador Interconctd	100%	100.00%	0.00%														
	Fuel																	
10	No. 6 Fuel	100%	0.00%	100.00%														
11	Gas Tur Island Interconctd	100%	100.00%	0.00%														
12	Diesel Island Interconctd - GNP	100%	100.00%	0.00%		0.0%												
13	Dsl / Gas Tur Island / Lab Isolated	100%	0.00%	100.00%														
14	Dsl / Gas Tur L'Anse au Loup	100%	0.00%	100.00%														
15	Dsl / Gas Tur Labrador Interconctd	100%	100.00%	0.00%														
	Transmission Lines & Terminals																	
16	Lines	100%		50.00%	50%													
17	Lines - Hydraulic	100%	44.61%	55.39%														100%
18	Lines - Customer Specific	100%																
19	Terminal Stations	100%		50.00%	50%													
20	Term Stns - Hydraulic	100%	44.61%	55.39%														
21	Term Stns - Holyrood	100%	77.66%	22.34%														
22	Term Stns - Gas Tur	100%	100%															
23	Term Stns - Diesel GNP	100%	100.00%	0.00%		0.0%												
24	Terminal Stations - Distribution	100%					100%											
25	Term Stns - Custmr Specific	100%																100%
26	Rural Lines	100%				100.0%												
27	Rural Terminal Stations	100%				100.0%												

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Functionalization & Classification Ratios (CONT'D.)

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

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

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

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Island Interconnected
Calculation of Transmission AED Factors

Line No.	1	2	3	4	5	6	7	8	9
		Trans Output for AED	Class NCP at	Average Demand		Excess Demand		Total	
		MWh	Transmission	Amount	Weighted	Amount	Weighted	Weighted	Amount
	Island Interconnected								
1	Newfoundland Power	5,594,300	1,160,792	638,619	0.4698	522,173	0.3983	0.8680	1,159,347
2	Industrial	408,400	79,600	46,621	0.0343	32,979	0.0252	0.0594	79,398
	Rural								
3	1.1 Domestic	118,753	30,362	13,556	0.0100	16,806	0.0128	0.0228	30,439
4	1.12 Domestic All Electric	152,067	43,674	17,359	0.0128	26,314	0.0201	0.0328	43,861
5	1.3 Special	377	129	43	0.0000	86	0.0001	0.0001	130
6	2.1 General Service 0-10 kW	14,962	3,840	1,708	0.0013	2,132	0.0016	0.0029	3,850
7	2.2 General Service 10-100 kW	70,306	17,730	8,026	0.0059	9,704	0.0074	0.0133	17,770
8	2.3 General Service 110-1,000 kVa	53,496	12,320	-	-	-	-	-	0
9	Secondary	0	0	-	-	-	-	-	0
10	Primary	0	0	-	-	-	-	-	0
11	2.4 General Service Over 1,000 kVa	34,171	10,232	-	-	-	-	-	0
12	Secondary	0	0	-	-	-	-	-	0
13	Primary	0	0	-	-	-	-	-	0
15	4.1 Street and Area Lighting	3,167	787	362	0.0003	425	0.0003	0.0006	788
16	**Subtotal Rural**	**447,300**	**119,073**	**41,054**	**0.0302**	**55,467**	**0.0423**	**0.0725**	**96,838**
17	**Total Island Interconnected**	**6,450,000**	**1,359,465**	**726,294**	**0.5342**	**610,619**	**0.4658**	**1.0000**	**1,335,583**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Island Isolated
Calculation of Transmission AED Factors

Line No.	1	2	3	4	5	6	7	8	9
		Trans Output for AED MWh	Class NCP at Transmission	Average Demand Amount	Average Demand Weighted	Excess Demand Amount	Excess Demand Weighted	Total Weighted	Total Amount
	Island Isolated								
1	1.2 Domestic Diesel	5,928	1,481	677	0.3468	805	0.4124	0.7591	1,211.5814
2	1.2G Government Domestic Diesel	0	0	-	-	0	-	-	-
3	1.23 Churches, Schools & Com Halls	0	0	-	-	0	-	-	-
4	2.1 General Service 0-10 kW	800	192	91	0.0468	101	0.0517	0.0986	157.3023
5	2.2 General Service 10-100 kW	1,132	254	129	0.0662	125	0.0639	0.1301	207.6744
6	2.3 General Service 110-1,000 kVa	0	0	-	-	0	-	-	-
7	2.4 General Service Over 1,000 kVa	0	0	-	-	0	-	-	-
8	2.5 General Service Diesel	0	0	-	-	0	-	-	-
9	2.5G Government General Service Diesel	0	0	-	-	0	-	-	-
10	4.1 Street and Area Lighting	97	24	11	0.0057	13	0.0065	0.0122	19.4419
11	4.1G Government Street and Area Lighting	0	0	-	-	0	-	-	-
12	**Total Island Isolated**	**7,958**	**1,952**	**908**	**0.4655**	**1,043**	**0.5345**	**1.0000**	**1,596**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Isolated
Calculation of Transmission AED Factors

Line No.	1	2	3	4	5	6	7	8	9
		Trans Output for AED MWh	Class NCP at Transmission	Average Demand Amount	Average Demand Weighted	Excess Demand Amount	Excess Demand Weighted	Total Weighted	Total Amount
	Labrador Isolated								
1	1.2 Domestic Diesel	22,045	5,134	2,517	0.2368	2,617	0.2463	0.4831	3,527
2	1.2G Government Domestic Diesel	0	0	-	-	0	-	-	-
3	1.23 Churches, Schools & Com Halls	0	0	-	-	0	-	-	-
4	2.1 General Service 0-10 kW	4,286	1,010	489	0.0460	521	0.0490	0.0951	694
5	2.2 General Service 10-100 kW	9,701	1,931	1,107	0.1042	824	0.0775	0.1817	1,327
6	2.3 General Service 110-1,000 kVa	3,023	1,353	345	0.0325	1,008	0.0949	0.1273	930
7	2.4 General Service Over 1,000 kVa	2,548	1,117	291	0.0274	826	0.0778	0.1051	768
8	2.5 General Service Diesel	0	0	-	-	0	-	-	-
9	2.5G Government General Service Diesel	0	0	-	-	0	-	-	-
10	4.1 Street and Area Lighting	307	80	35	0.0033	45	0.0043	0.0076	55
11	4.1G Government Street and Area Lighting	0	0	-	-	0	-	-	-
12	**Total Labrador Isolated**	**41,909**	**10,626**	**4,784**	**0.4502**	**5,842**	**0.5498**	**1.0000**	**7,301**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
L'Anse Au Loup
Calculation of Transmission AED Factors

Line No.	1	2	3	4	5	6	7	8	9
		Trans Output for AED	Class NCP at	Average Demand		Excess Demand		Total	
		MWh	Transmission	Amount	Weighted	Amount	Weighted	Weighted	Amount
	L'Anse au Loup								
1	1.1 Domestic	4,524	1,295	516	0.0682	778	0.1028	0.1711	968.8735
2	1.12 Domestic All Electric	11,291	3,517	1,289	0.1703	2,228	0.2943	0.4647	2,631.8229
4	2.1 General Service 0-10 kW	1,249	395	143	0.0188	252	0.0333	0.0522	295.5725
5	2.2 General Service 10-100 kW	5,510	1,393	629	0.0831	764	0.1010	0.1841	1,042.5305
6	2.3 General Service 110-1,000 kVa	2,053	934	234	0.0310	699	0.0924	0.1234	698.7976
8	4.1 Street and Area Lighting	140	35	16	0.0021	19	0.0026	0.0047	26.4030
9	**Total L'Anse au Loup**	**24,767**	**7,568**	**2,827**	**0.3736**	**4,741**	**0.6264**	**1.0000**	**5,664**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Interconnected
Calculation of Transmission AED Factors

Line No.	1	2	3	4	5	6	7	8	9
		Trans Output for AED	Class NCP at	Average Demand		Excess Demand		Total	
		MWh	Transmission	Amount	Weighted	Amount	Weighted	Weighted	Amount
	Labrador Interconnected								
1	IOCC Firm	253,200	62,000	28,904	0.1289	33,096	0.1476	0.2766	50,945.3412
2	IOCC Non-Firm	6,400	5,000	731	0.0033	4,269	0.0190	0.0223	4,108.4953
3	CFB - Goose Bay Secondary	9,700	0	1,107	0.0049	(1,107)	(0.0049)	-	-
4	1.1 Domestic	2,375	688	271	0.0012	417	0.0019	0.0031	565.1765
5	1.1A Domestic All Electric	313,364	86,973	35,772	0.1596	51,201	0.2284	0.3880	71,465.9468
6	2.1 General Service 0-10 kW	5,840	1,880	667	0.0030	1,213	0.0054	0.0084	1,544.8679
7	2.2 General Service 10-100 kW	71,155	17,634	8,123	0.0362	9,512	0.0424	0.0787	14,490.0644
8	2.3 General Service 110-1,000 kVa	115,876	28,512	13,228	0.0590	15,284	0.0682	0.1272	23,428.2842
9	2.4 General Service Over 1,000 kVa	83,903	21,030	9,578	0.0427	11,452	0.0511	0.0938	17,280.0380
10	4.1 Street and Area Lighting	1,786	440	204	0.0009	236	0.0011	0.0020	361.2947
11	**Total Labrador Interconnected**	**863,600**	**224,157**	**98,584**	**0.4398**	**125,572**	**0.5602**	**1.0000**	**184,190**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Depreciation Totals and Allocation Factors

Line No	1	2	3	4	5	6	7	8	9	10	11
		Ref.	Total	Island Interconnected 100	Island Isolated 200	Labrador Isolated 300	L'Anse au Loup 700	All Sys G Plant	All Sys Meters	Labrador Interconnected	Not in Operation
1	**Depreciation:**										
2	Total Deprecn, Input File	COS	52,366,908	44,560,421	371,471	1,644,520	296,932	2,673,502	215,123	2,604,938	
3	Meters to be Allocated		(312,833)	(95,007)	-	-	-	-	(215,123)	(2,703)	
4	Allocated Meters		312,833	181,911	6,154	22,646	9,164	-	-	92,958	
5	Software Customer Services to be Allocated		-	-							
6	Allocated Software Customer Services		-	-	-	-	-			-	
7	Software General to be Allocated		(646,096)	(201,527)	-	-	-	(444,569)	-	-	
8	Allocated Software General		646,096	580,010	5,087	23,034	3,945	-	-	34,020	
9	General Plant to be Allocated		(2,266,517)	(37,584)	-	-	-	(2,228,933)	-	-	
10	Allocated General Plant		2,266,517	1,742,968	96,385	290,976	25,799	-	-	110,389	
11	**Total Deprecn, COS Schedules**		**52,366,908**	**46,731,192**	**479,097**	**1,981,176**	**335,840**	**-**	**-**	**2,839,603**	**-**
12	Assets Not in Operation	NIO	132,113								132,113
13	**Total Depreciation Expense**		**52,499,020**	**46,731,192**	**479,097**	**1,981,176**	**335,840**	**-**	**-**	**2,839,603**	**132,113**

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
Miscellaneous Cost of Service-Dependent O&M Totals and Allocation Factors

Line No.	1	2 Ref.	3 Function Code	4 Total	5 Island Interconnected	6 Island Isolated	7 Labrador Isolated	8 L'Anse au Loup	9 Labrador Interconnected	10 Notes
1	**Alloc Basis: Customers**			39,028	23,593	852	2,698	1,031	10,854	
2	Customer Related		500	3,183,762						
3	Allocation			3,183,762	1,924,631	69,503	220,093	84,105	885,430	To O&M Summary, L. 42
4	CDM			358,729						
5	Allocation				216,857	7,831	24,799	9,477	99,765	To O&M Summary, L. 54
6	**Alloc Basis: Weighted Customers**			49,082	28,541	966	3,553	1,438	14,585	
7	Rural Customer Metering		360	413,338						
8	Allocation			413,338	240,353	8,131	29,921	12,109	122,823	
	Expense Credits Systemized based on Total O&M									
9	**Alloc Basis: Total O&M, By System**			115,928,303	89,425,968	5,339,758	13,492,944	1,321,586	5,348,048	
10	Sundry Revenue	EXPCR1		632,669						
11	Allocation			632,669	488,035	29,141	73,637	7,212	34,644	
12	Tax Refund	EXPCR3		-						
13	Allocation			-	-	-	-	-	-	
14	Supplier's Discounts	EXPCR4		100,257						
15	Allocation			100,257	77,337	4,618	11,669	1,143	5,490	
	Expenses Credit: Meter Test Revenues									
16	**Alloc Basis: Weighted Customers**			49,082	28,541	966	3,553	1,438	14,585	
17	Meter Test Revenues	EXPCR10		6,720						
18	Allocation			6,720	3,907	132	486	197	1,997	
	Municipal Tax:									
19	**Allocation Basis: Prior Year Rural Revenues:**			74,626,534	48,264,628	1,428,950	6,672,434	2,543,471	15,917,050	
20	Municipal Tax	MTAX		1,819,060						
21	Allocation			1,819,060	1,173,331	34,738	162,209	61,833	386,949	To O&M Summary, L. 88
	PUB Assessment:									
22	**Allocation Basis: Prior Year Revenues + RSP Amortization**			536,368,854	508,854,740	1,428,950	6,672,434	2,543,471	16,869,258	
23	PUB Assessment	PUBASS		650,000						
24	Allocation			650,000	616,657	1,732	8,086	3,082	20,443	To O&M Summary, L. 92

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Net Book Value Totals and Allocation Factors

Line No	1 Description	2 Ref.	3 Total	4 Island Interconnected 100	5 Island Isolated 200	6 Labrador Isolated 300	7 L'Anse au Loup 700	8 All Sys G Plant	9 All Sys Meters	10 Labrador Interconnected	11 Not in Operation
1	**Net Book Value:**										
2	Total NBV in Service, Input File	COS	1,417,712,233	1,275,872,199	8,478,507	34,479,066	7,478,533	22,693,911	2,490,060	66,219,956	
3	Meters to be Allocated		(3,835,042)	(1,317,712)	(0)	-	-	-	(2,490,060)	(27,270)	
4	Allocated Meters		3,835,042	2,230,055	75,443	277,615	112,346	-	-	1,139,584	
5	Software Customer Services to be Allocated		-	-							
6	Allocated Software Customer Services		-	-	-	-	-			-	
7	Software General to be Allocated		(4,209,503)	(1,708,132)	(0)	-	-	(2,501,371)	-	-	
8	Allocated Software General		4,209,503	3,860,360	26,674	105,145	22,735	-	-	194,589	
9	General Plant to be Allocated		(21,134,528)	(941,987)	-	-	-	(20,192,541)	-	-	
10	Allocated General Plant		21,134,528	16,252,606	898,754	2,713,256	240,566	-	-	1,029,345	
11	**Total NBV in Service, COS Schedules**		**1,417,712,233**	**1,294,247,389**	**9,479,378**	**37,575,082**	**7,854,180**	**(0)**	**-**	**68,556,204**	**-**
12	Assets Not in Operation	NIO	3,005,155								3,005,155
13	**Total Net Book Value**		**1,420,717,388**	**1,294,247,389**	**9,479,378**	**37,575,082**	**7,854,180**	**(0)**	**-**	**68,556,204**	**3,005,155**
14	Total Net Book Value, Incl. Assets Not in Operation		100.00%	91.10%	0.67%	2.64%	0.55%			4.83%	0.21%
15	Total Net Book Value in Service		100.00%	91.29%	0.67%	2.65%	0.55%			4.84%	0.00%
	Net Interest Allocation:										
16	Net Interest (Incl. Debt Guarantee Fee)		77,641,000								
17	Allocated Net Interest		77,641,000	70,729,522	518,040	2,053,446	429,224			3,746,538	164,229
	Gross Interest Allocation:										
18	Gross Interest		91,076,000								
19	Allocated Gross Interest		91,076,000	82,968,560	607,682	2,408,775	503,497			4,394,839	192,647
20	Rural Portion of Gross Interest		3,519,954	-	607,682	2,408,775	503,497				
	Margin Allocation:										
21	Allocation Basis: NBV		1,417,712,233	1,294,247,389	9,479,378	37,575,082	7,854,180			68,556,204	
22	Less: Rural Portion			-	(9,479,378)	(37,575,082)	(7,854,180)			-	
23	Net Allocation Basis		1,362,803,593	1,294,247,389	-	-	-			68,556,204	-
24	Margin		44,970,986								
25	Allocated Margin		44,970,986	42,708,709	-	-	-			2,262,278	-

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Plant Totals and Allocation Factors

Line No	1	2	3	4	5	6	7	8	9	10	11
		Ref.	Total	Island Interconnected 100	Island Isolated 200	Labrador Isolated 300	L'Anse au Loup 700	All Sys G Plant	All Sys Meters	Labrador Interconnected	Not In Operation
1	Plant:										
2	Total Plant in Service, Input File	COS	2,243,278,741	1,956,290,287	18,368,353	67,816,915	16,025,681	52,794,979	3,122,277	128,860,251	
3	Meters to be Allocated		(6,479,024)	(3,123,311)	(2,500)	-	-	-	(3,122,277)	(230,936)	
4	Allocated Meters		6,479,024	3,767,515	127,455	469,011	189,800	-	-	1,925,243	
5	Software Customer Services to be Allocated		-	-							
6	Allocated Software Customer Services		-	-	-	-	-	-	-	-	
7	Software General to be Allocated		(4,209,503)	(1,708,132)	(0)	-	-	(2,501,371)	-	-	
8	Allocated Software General		4,209,503	3,755,096	37,586	136,075	31,583	-	-	249,163	
9	General Plant to be Allocated		(51,445,608)	(1,152,000)	-	-	-	(50,293,608)	-	-	
10	Allocated General Plant		51,445,608	39,562,048	2,187,745	6,604,600	585,585	-	-	2,505,629	
11	**Total Plant in Service, COS Schedules**		**2,243,278,741**	**1,997,391,503**	**20,718,638**	**75,026,600**	**16,832,649**	-	-	**133,309,351**	-
12	Assets Not in Operation	NIO	8,198,737								8,198,737
13	Total Plant		**2,251,477,478**	**1,997,391,503**	**20,718,638**	**75,026,600**	**16,832,649**	-	-	**133,309,351**	**8,198,737**
14	Allocation, Total Plant in Service(L. 11)		100.00%	89.04%	0.92%	3.34%	0.75%	0.00%	0.00%	5.94%	0.00%

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Plant Based Allocations of O&M Expenses

	1	2	3	4	5	6	7	8	9	10
		Ref.	Function Code	Total	Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected	Notes
1	**Alloc Basis: All Systems - All Plant**			2,243,278,741	1,997,391,503	20,718,638	75,026,600	16,832,649	133,309,351	
1	Total Drafting to be allocated		850	456,144						
2	Allocation			456,144	406,146	4,213	15,256	3,423	27,107	From O&M Summary, L.78
3	**Alloc Basis: All Systems - Transmission Plant**			545,069,747	507,145,527	-	-	-	37,924,220	
4	Transmission		829	-						
5	Allocation			-	-	-	-	-	-	From O&M Summary, L.71
6	**Alloc Basis: All Systems - Total Plant excluding Feasibility Studies**									
7	Allocation Basis: Total Plant			2,243,278,741	1,997,391,503	20,718,638	75,026,600	16,832,649	133,309,351	
8	Less: Feasibility Studies			(1,521,777)	(1,515,071)	-	-	-	(6,706)	
9	Net Allocation Basis			2,241,756,964	1,995,876,432	20,718,638	75,026,600	16,832,649	133,302,644	
10	Insurance Costs, Manual Inputs	1000	INS800	1,444,533						
11	Allocation			1,444,533	1,286,094	13,351	48,345	10,847	85,897	From O&M Summary, L.85

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Average Cost / kWh

Line No.	1 Rate Class	2 Sales MWh	3 Proposed Revenues $	4 Proposed Revenues $ / kWh	5 Revenue Requirement $	6 Revenue Requirement $ / kWh	7 Revenue Requirement After Def and Rv Credit Alloc $	8 Revenue Requirement After Def and Rv Credit Alloc $ / kWh
	Total System							
1	Newfoundland Power	5,594,300	453,009,608	0.08098	398,950,654	0.07131	452,861,318	0.08095
2	Island Industrial	408,400	28,952,325	0.07089	29,113,032	0.07129	29,113,032	0.07129
3	Labrador Industrial	259,600	2,071,360	0.00798	2,071,360	0.00798	2,071,360	0.00798
4	CFB - Goose Bay Secondary	9,700	877,416	0.09046	25,562	0.00264	877,416	0.09046
5	Rural Labrador Interconnected	584,907	22,316,579	0.03950	15,499,668	0.02744	22,340,169	0.03955
	Rural							
6	Island Interconnected	409,787	48,364,264	0.11802	72,991,331	0.17812	48,364,264	0.11802
7	Island Isolated	7,520	1,606,057	0.21358	9,516,308	1.26555	1,606,057	0.21358
8	Labrador Isolated	39,487	7,855,459	0.19894	33,518,926	0.84886	7,855,459	0.19894
9	L'Anse au Loup	23,042	2,728,595	0.11842	6,130,827	0.26607	2,728,595	0.11842
10	**Subtotal**	**479,836**	**60,554,374**	**0.12620**	**122,157,392**	**0.25458**	**60,554,374**	**0.12620**
11	**Total**	**7,316,743**	**567,781,663**	**0.07760**	**567,817,669**	**0.07761**	**567,817,669**	**0.07761**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Average Cost / kWh

Line No.	1 Rate Class	2 Sales MWh	3 Proposed Revenues $	4 Proposed Revenues $ / kWh	5 Revenue Requirement $	6 Revenue Requirement $ / kWh	7 Revenue Requirement After Def and Rv Credit Alloc $	8 Revenue Requirement After Def and Rv Credit Alloc $ / kWh
	Island Interconnected							
1	Newfoundland Power	5,594,300	453,009,608	0.08098	398,950,654	0.07131	452,861,318	0.08095
	Industrial							
2	Firm	408,400	28,952,325	0.07089	29,113,032	0.07129	29,113,032	0.07129
3	Non-Firm	-	-	-	-	-	-	-
	Rural							
4	1.1 Domestic	108,732	13,573,252	0.12483	21,997,249	0.20231	13,573,252	0.12483
5	1.12 Domestic All Electric	139,234	16,174,390	0.11617	26,372,741	0.18941	16,174,390	0.11617
6	1.3 Special	345	18,372	0.05325	61,702	0.17885	18,372	0.05325
7	2.1 General Service 0-10 kW	13,699	2,088,235	0.15244	2,893,264	0.21120	2,088,235	0.15244
8	2.2 General Service 10-100 kW	64,373	7,289,243	0.11323	9,930,095	0.15426	7,289,243	0.11323
9	2.3 General Service 110-1,000 kVa	49,217	5,307,611	0.10784	6,729,615	0.13673	5,307,611	0.10784
10	2.4 General Service Over 1,000 kVa	31,287	2,970,787	0.09495	3,750,276	0.11987	2,970,787	0.09495
11	4.1 Street and Area Lighting	2,900	942,374	0.32496	1,256,387	0.43324	942,374	0.32496
12	**Subtotal Rural System**	**409,787**	**48,364,264**	**0.11802**	**72,991,331**	**0.17812**	**48,364,264**	**0.11802**
13	**Total Island Interconnected**	**6,412,487**	**530,326,197**	**0.08270**	**501,055,017**	**0.07814**	**530,338,613**	**0.08270**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Average Cost / kWh

Line No.	1 Rate Class	2 Sales MWh	3 Proposed Revenues $	4 Proposed Revenues $ / kWh	5 Revenue Requirement $	6 Revenue Requirement $ / kWh	7 Revenue Requirement After Def and Rv Credit Alloc $	8 Revenue Requirement After Def and Rv Credit Alloc $ / kWh
	Isolated Systems							
1	1.2 Domestic Diesel	26,372	4,221,517	0.16007	25,937,033	0.98349	4,221,517	0.16007
2	2.1 General Service 0-10 kW	4,795	1,415,587	0.29525	4,421,596	0.92221	1,415,587	0.29525
3	2.2 GS 10-100 kW	10,210	3,164,915	0.30997	8,627,337	0.84497	3,164,915	0.30997
4	2.3 GS 110-1,000 kVa	2,848	294,502	0.10341	1,955,225	0.68653	294,502	0.10341
5	2.4 General Service Over 1,000 kVa	2,401	222,612	0.09274	1,576,011	0.65653	222,612	0.09274
	Subtotal Demand Metered Classes	15,459	3,682,029	0.23818	12,158,572	0.78652	3,682,029	0.23818
6	4.1 Street and Area Lighting	381	142,383	0.37396	518,033	1.36059	142,383	0.37396
7	**Total Isolated Systems**	**47,006**	**9,461,516**	**0.20128**	**43,035,234**	**0.91552**	**9,461,516**	**0.20128**
	Island Isolated							
8	1.2 Domestic Diesel	5,602	829,278	0.14804	7,222,927	1.28943	829,278	0.14804
9	2.1 General Service 0-10 kW	756	208,946	0.27628	901,802	1.19240	208,946	0.27628
10	2.2 GS 10-100 kW	1,070	530,250	0.49566	1,231,172	1.15087	530,250	0.49566
11	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-
	Subtotal Demand Metered Classes	1,070	530,250	0.49566	1,231,172	1.15087	530,250	0.49566
13	4.1 Street and Area Lighting	92	37,583	0.40940	160,407	1.74735	37,583	0.40940
14	**Total Island Isolated**	**7,520**	**1,606,057**	**0.21358**	**9,516,308**	**1.26555**	**1,606,057**	**0.21358**
	Labrador Isolated							
15	1.2 Domestic Diesel	20,771	3,392,239	0.16332	18,714,106	0.90098	3,392,239	0.16332
16	2.1 General Service 0-10 kW	4,038	1,206,641	0.29880	3,519,793	0.87161	1,206,641	0.29880
17	2.2 GS 10-100 kW	9,140	2,634,666	0.28824	7,396,165	0.80917	2,634,666	0.28824
18	2.3 GS 110-1,000 kVa	2,848	294,502	0.10341	1,955,225	0.68653	294,502	0.10341
19	2.4 General Service Over 1,000 kVa	2,401	222,612	0.09274	1,576,011	0.65653	222,612	0.09274
	Subtotal Demand Metered Classes	14,389	3,151,779	0.21904	10,927,400	0.75943	3,151,779	0.21904
20	4.1 Street and Area Lighting	289	104,800	0.36270	357,626	1.23772	104,800	0.36270
21	**Total Labrador Isolated**	**39,487**	**7,855,459**	**0.19894**	**33,518,926**	**0.84886**	**7,855,459**	**0.19894**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Average Cost / kWh

Line No.	1 Rate Class	2 Sales MWh	3 Proposed Revenues $	4 Proposed Revenues $ / kWh	5 Revenue Requirement $	6 Revenue Requirement $ / kWh	7 Revenue Requirement After Def and Rv Credit Alloc $	8 Revenue Requirement After Def and Rv Credit Alloc $ / kWh
	L'Anse au Loup							
1	1.1 Domestic	4,209	516,950	0.12282	1,220,082	0.28987	516,950	0.12282
2	1.12 Domestic All Electric	10,505	1,180,721	0.11240	2,860,900	0.27234	1,180,721	0.11240
3	2.1 General Service 0-10 kW	1,162	168,308	0.14484	331,960	0.28568	168,308	0.14484
4	2.2 General Service 10-100 kW	5,126	602,843	0.11760	1,235,980	0.24112	602,843	0.11760
5	2.3 General Service 110-1,000 kVa	1,910	216,712	0.11346	421,548	0.22071	216,712	0.11346
6	4.1 Street and Area Lighting	130	43,062	0.33124	60,357	0.46429	43,062	0.33124
7	**Total L'Anse au Loup**	**23,042**	**2,728,595**	**0.11842**	**6,130,827**	**0.26607**	**2,728,595**	**0.11842**
	Labrador Interconnected							
8	IOCC	259,600	2,071,360	0.00798	2,071,360	0.00798	2,071,360	0.00798
9	CFB - Goose Bay Secondary	9,700	877,416	0.09046	25,562	0.00264	877,416	0.09046
	Rural							
10	1.1 Domestic	2,258	134,181	0.05942	210,447	0.09320	303,325	0.13433
11	1.1A Domestic All Electric	297,866	13,141,457	0.04412	9,476,912	0.03182	13,659,377	0.04586
12	2.1 General Service 0-10 kW	5,551	444,040	0.07999	295,345	0.05321	425,690	0.07669
13	2.2 General Service 10-100 kW	67,636	2,440,610	0.03608	1,512,134	0.02236	2,179,488	0.03222
14	2.3 General Service 110-1,000 kVa	110,145	3,446,780	0.03129	2,200,695	0.01998	3,171,933	0.02880
15	2.4 General Service Over 1,000 kVa	79,753	2,293,616	0.02876	1,516,127	0.01901	2,185,243	0.02740
16	4.1 Street and Area Lighting	1,698	415,895	0.24493	288,007	0.16962	415,114	0.24447
17	**Subtotal Rural**	**564,907**	**22,316,579**	**0.03950**	**15,499,668**	**0.02744**	**22,340,169**	**0.03955**
18	**Total Labrador Interconnected**	**834,207**	**27,336,716**	**0.03277**	**19,667,951**	**0.02358**	**27,360,306**	**0.03280**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Calculation of Gross Interest Coverage

		Total	Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected	Basis of Allocation
	Rate Base Methodology							
1	Return on Debt	87,868,604	80,235,295	581,432	2,440,180	476,336	4,135,361	
2	Return on Equity	34,579,153	31,575,197	228,812	960,290	187,454	1,627,399	
3	Return on Rate Base - by System	**122,447,757**	**111,810,492**	**810,244**	**3,400,470**	**663,790**	**5,762,761**	
4	Return on Rate Base - Total Check	**122,447,757**	**111,810,492**	**810,244**	**3,400,470**	**663,790**	**5,762,761**	
	Interest Coverage Methodology							
5	Net Interest	77,476,771	70,729,522	518,040	2,053,446	429,224	3,746,538	Allocated on NBV
6	Margin	44,970,986	42,708,709	0	0	0	2,262,278	Allocated on NBV
7	Return	**122,447,757**	**113,438,230**	**518,040**	**2,053,446**	**429,224**	**6,008,816**	

Calculation of Interest Coverage

8	Gross Interest	91,076,000
9	Amount on NBV not in service	(192,647)
10	Amount on Rural NBV	(3,519,954)
11	Balance for coverage calculation	87,363,399
12	Gross Interest Coverage	1.515

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Island Interconnected
Schedule of Customers and Weighted Customers

Line No.	1	2 Average Customers	3 Weights	4 Weighted Customers Services	5 Weighted Customers Meters
	Island Interconnected				
1	Newfoundland Power	1			
2	Industrial	5			
	Rural				
3	1.1 Domestic	11,686	1.00	11,686	11,686
4	1.12 Domestic All-Electric	8,001	1.00	8,001	8,001
5	1.3 Special	1	1.00	1	1
6	2.1 General Service 0-10 kW	1,997	1.88	3,749	3,749
7	2.2 General Service 10-100 kW	904	4.77	4,312	4,312
8	2.3 General Service 110-1,000 kVa	84	8.42	707	707
9	2.4 General Service Over 1,000 kVa	10	8.42	84	84
10	4.1 Street and Area Lighting	910			
11	**Subtotal Rural**	**23,593**		**28,541**	**28,541**
12	**Total Island Interconnected**	**23,599**		**28,541**	**28,541**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Island Isolated
Schedule of Customers and Weighted Customers

Line No.	1	2 Average Customers	3 Weights	4 Weighted Customers Services	5 Weighted Customers Meters
	Island Isolated				
1	1.2 Domestic Diesel	708	1.0000	708	708
2	1.2G Government Domestic Diesel	-	1.0000	-	-
3	1.23 Churches, Schools & Com Halls	-	1.0000	-	-
4	2.1 General Service 0-10 kW	99	1.8775	186	186
5	2.2 General Service 10-100 kW	15	4.7701	72	72
6	2.3 General Service 110-1,000 kVa	-	8.4194	-	-
7	2.4 General Service Over 1,000 kVa	-	8.4194	-	-
8	2.5 General Service Diesel	-	1.8775	-	-
9	2.5G Government General Service Diesel	-	1.8775	-	-
10	4.1 Street and Area Lighting	30			
11	4.1G Government Street and Area Lighting	-			
12	**Total Island Isolated**	**852**		**966**	**966**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Isolated
Schedule of Customers and Weighted Customers

Line No.	1	2 Average Customers	3 Weights	4 Weighted Customers Services	5 Weighted Customers Meters
	Labrador Isolated				
1	1.2 Domestic Diesel	2,056	1.0000	2,056	2,056
2	1.2G Government Domestic Diesel	-	1.0000	-	-
3	1.23 Churches, Schools & Com Halls	-	1.0000	-	-
4	2.1 General Service 0-10 kW	416	1.8775	781	781
5	2.2 General Service 10-100 kW	136	4.7701	649	649
6	2.3 General Service 110-1,000 kVa	7	8.4194	59	59
7	2.4 GS Over 1,000 kVa	1	8.4194	8	8
8	2.5 General Service Diesel	-	1.8775	-	-
9	2.5G Government General Service Diesel	-	1.8775	-	-
10	4.1 Street and Area Lighting	82		-	-
11	4.1G Government Street and Area Lighting	-			
11	**Total Labrador Isolated**	**2,698**		**3,553**	**3,553**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
L'Anse au Loup
Schedule of Customers and Weighted Customers

Line No.		1	2	3	4	5
			Average Customers	Weights	Weighted Customers Services	Weighted Customers Meters
	L'Anse Au Loup					
1	1.1 Domestic		408	1.0000	408	408
2	1.12 Domestic All Electric		382	1.0000	382	382
3	2.1 General Service 0-10 kW		127	1.8775	238	238
4	2.2 General Service 10-100 kW		77	4.7701	367	367
5	2.3 General Service 110-1,000 kVa		5	8.4194	42	42
6	4.1 Street and Area Lighting		32			
7	**Total L'Anse au Loup**		**1,031**		**1,438**	**1,438**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Interconnected
Schedule of Customers and Weighted Customers

Line No.	1	2	3	4	5
		Average Customers	Weights	Weighted Customers Services	Weighted Customers Meters
	Labrador Interconnected				
1	CFB - Goose Bay Secondary	-			
2	IOCC Firm	1			
3	IOCC Non-Firm	-			
4	1.1 Domestic	414	1.0000	414	414
5	1.1A Domestic All Electric	8,776	1.0000	8,776	8,776
6	2.1 General Service 0-10 kW	472	1.8775	886	886
7	2.2 General Service 10-100 kW	661	4.7701	3,153	3,153
8	2.3 General Service 110-1,000 kVa	156	8.4194	1,313	1,313
9	2.4 General Service Over 1,000 kVa	5	8.4194	42	42
10	4.1 Street and Area Lighting	370			-
11	**Subtotal Rural**	10,854		14,585	14,585
12	**Total Labrador Interconnected**	10,855		14,585	14,585

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service

		Distribution Details									
				$					%		
		Isl Int	Islso	Labso	LAL	Labint	Isl Int	Islso	Labso	LAL	Labint
Columns for Plant Lookups		8	9	10	15	19					
Plant											
	Land & Land Improvements	2,120,104	42,272	209,618	76,242	405,956	1.50%	1.08%	1.55%	0.85%	0.88%
	Poles	94,213,139	2,497,840	9,461,341	6,805,435	25,181,324	66.76%	64.11%	69.82%	75.84%	54.31%
D2		**96,333,243**	**2,540,112**	**9,670,960**	**6,881,677**	**25,587,280**	**68.27%**	**65.19%**	**71.37%**	**76.69%**	**55.19%**
D2.1	Poles - Generation	875,390	0	10,107	0	0	0.62%	0.00%	0.07%	0.00%	0.00%
D6	Primary Conductor&Eqpt	14,815,388	245,402	1,493,462	858,267	3,861,003	10.50%	6.30%	11.02%	9.56%	8.33%
D7	Transformers	14,920,941	529,909	1,018,826	683,627	7,642,899	10.57%	13.60%	7.52%	7.62%	16.48%
D8	Secondary Condctr & Equip	4,466,619	167,794	265,156	218,908	5,782,106	3.17%	4.31%	1.96%	2.44%	12.47%
D9	Services	5,906,069	306,489	752,559	221,083	2,108,581	4.19%	7.87%	5.55%	2.46%	4.55%
D10	Street Lighting	1,936,292	61,116	237,014	86,105	720,699	1.37%	1.57%	1.75%	0.96%	1.55%
D12	Land & Land Improvements	1,857,739	45,637	102,348	23,333	661,719	1.32%	1.17%	0.76%	0.26%	1.43%
	Totals	**141,111,681**	**3,896,458**	**13,550,432**	**8,973,000**	**46,364,287**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
Net Book Value											
	Land & Land Improvements	1,855,562	8,155	62,413	9,824	429,637	2.26%	0.41%	0.86%	0.22%	1.51%
	Poles	54,349,035	1,208,684	4,964,241	3,467,893	15,223,585	66.14%	60.54%	68.80%	78.78%	53.57%
D2		**56,204,596**	**1,216,839**	**5,026,653**	**3,477,716**	**15,653,221**	**68.40%**	**60.95%**	**69.66%**	**79.00%**	**55.08%**
D2.1	Poles - Generation	793,258	0	619	0	0	0.97%	0.00%	0.01%	0.00%	0.00%
D6	Primary Conductor&Eqpt	6,912,321	146,739	729,211	286,882	1,299,745	8.41%	7.35%	10.11%	6.52%	4.57%
D7	Transformers	10,432,369	356,922	684,577	434,624	4,541,959	12.70%	17.88%	9.49%	9.87%	15.98%
D8	Secondary Condctr & Equip	2,842,486	42,085	87,613	53,811	5,055,022	3.46%	2.11%	1.21%	1.22%	17.79%
D9	Services	2,549,244	170,613	506,521	96,377	1,217,459	3.10%	8.55%	7.02%	2.19%	4.28%
D10	Street Lighting	1,306,514	39,731	141,556	45,679	396,263	1.59%	1.99%	1.96%	1.04%	1.39%
D12	Land & Land Improvements	1,132,545	23,589	38,940	6,880	256,258	1.38%	1.18%	0.54%	0.16%	0.90%
	Totals	**82,173,335**	**1,996,517**	**7,215,690**	**4,401,968**	**28,419,927**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
Depreciation											
	Land & Land Improvements	29,116	205	1,565	248	12,011	1.13%	0.33%	0.70%	0.18%	1.23%
	Poles	1,574,580	35,407	146,806	98,102	425,582	61.04%	56.90%	65.43%	71.70%	43.59%
D2		**1,603,696**	**35,612**	**148,372**	**98,350**	**437,593**	**62.17%**	**57.23%**	**66.13%**	**71.88%**	**44.82%**
D2.1	Poles - Generation	14,749	0	22	0	0	0.57%	0.00%	0.01%	0.00%	0.00%
D6	Primary Conductor&Eqpt	223,599	2,726	19,606	9,739	31,661	8.67%	4.38%	8.74%	7.12%	3.24%
D7	Transformers	489,154	16,561	32,296	20,782	207,011	18.96%	26.61%	14.39%	15.19%	21.20%
D8	Secondary Condctr & Equip	48,193	764	2,094	1,306	233,489	1.87%	1.23%	0.93%	0.95%	23.91%
D9	Services	47,940	2,343	8,090	2,342	22,796	1.86%	3.76%	3.61%	1.71%	2.33%
D10	Street Lighting	118,055	3,522	12,672	4,084	35,848	4.58%	5.66%	5.65%	2.99%	3.67%
D12	Land & Land Improvements	34,245	697	1,217	215	8,030	1.33%	1.12%	0.54%	0.16%	0.82%
	Totals	**2,579,630**	**62,225**	**224,368**	**136,819**	**976,427**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**

Labour

A. Query Results:

Direct	Fun	Total	1000	IslInt	IslIso	LabIso	LAL	LabInt
D	110	4,904,122		4,904,122				
D	120	6,664,477		6,664,477				
D	125	4,826,006		280,851	1,713,649	2,539,537	229,640	62,329
D	126	305,798		305,798				
D	190	2,968,523		2,363,806	194,894	357,608	26,304	25,911
D	205	1,975,470		1,975,470				
D	210	2,405,093	36,623	2,324,496				43,974
D	290	1,276,672		1,210,455				66,217
D	300	6,276,297		4,326,237	222,030	834,121	189,801	704,108
D	310	146,494	146,494					
D	400	1,452,664	1,292,080	65,004				95,579
		33,201,616	**1,475,198**	**24,420,717**	**2,130,573**	**3,731,266**	**445,744**	**998,118**

B. Customer Weightings

Wgtd Cus	49,082	28,541	966	3,553	1,438	14,585
Cus	39,028	23,593	852	2,698	1,031	10,854
Term Stn	2,368,470	2,324,496	0	0	0	43,974

C. Meters, Customer-Related and Term Stns Re-systemized

Direct	Fun	Total	1000	IslInt	IslIso	LabIso	LAL	LabInt
D	110	4,904,122		4,904,122	0	0	0	0
D	120	6,664,477		6,664,477	0	0	0	0
D	125	4,826,006		280,851	1,713,649	2,539,537	229,640	62,329
D	126	305,798		305,798	0	0	0	0
D	190	2,968,523		2,363,806	194,894	357,608	26,304	25,911
D	205	1,975,470		1,975,470	0	0	0	0
D	210	2,405,093	-36,623	2,360,440	0	0	0	44,654
D	290	1,276,672		1,210,455	0	0	0	66,217
D	300	6,276,297		4,326,237	222,030	834,121	189,801	704,108
D	310	146,494	-146,494	85,185	2,882	10,605	4,291	43,531
D	400	1,452,664	-1,292,080	846,086	28,207	89,321	34,133	454,917
		33,201,616		**25,322,928**	**2,161,661**	**3,831,192**	**484,168**	**1,401,666**

D. Labour - GTDC

Direct	Fun	Total	1000	IslInt	IslIso	LabIso	LAL	LabInt
System	GTDC	100.0%		76.3%	6.5%	11.5%	1.5%	4.2%
D	110			19.4%	0.0%	0.0%	0.0%	0.0%
D	120			26.3%	0.0%	0.0%	0.0%	0.0%
D	125			1.1%	79.3%	66.3%	47.4%	4.4%
D	126			1.2%	0.0%	0.0%	0.0%	0.0%
D	190			9.3%	9.0%	9.3%	5.4%	1.8%
D	205			7.8%	0.0%	0.0%	0.0%	0.0%
D	210			9.3%	0.0%	0.0%	0.0%	3.2%
D	290			4.8%	0.0%	0.0%	0.0%	4.7%

D	300			17.1%	10.3%	21.8%	39.2%	50.2%
D	310			0.3%	0.1%	0.3%	0.9%	3.1%
D	400			3.3%	1.3%	2.3%	7.0%	32.5%
				100.0%	100.0%	100.0%	100.0%	100.0%

E. Labour - GTD

Direct	Fun	Total	1000	IsiInt	IsiIso	LabIso	LAL	LabInt
System	GTD	100.0%		77.1%	6.7%	11.8%	1.4%	3.0%

D	110			20.0%	0.0%	0.0%	0.0%	0.0%
D	120			27.2%	0.0%	0.0%	0.0%	0.0%
D	125			1.1%	80.3%	67.9%	51.0%	6.6%
D	126			1.2%	0.0%	0.0%	0.0%	0.0%
D	190			9.7%	9.1%	9.6%	5.8%	2.7%
D	205			8.1%	0.0%	0.0%	0.0%	0.0%
D	210			9.6%	0.0%	0.0%	0.0%	4.7%
D	290			4.9%	0.0%	0.0%	0.0%	7.0%
D	300			17.7%	10.4%	22.3%	42.2%	74.4%
D	310			0.3%	0.1%	0.3%	1.0%	4.6%
D	400							
				100.0%	100.0%	100.0%	100.0%	100.0%

erating and Maintenance Expense Summary

Fun			Total	Island Interconctd INT	Island Isolated ISO	Labrador Isolated LSO	L'Anse au Loup LAL	Labrador Interconctd LIN	Multiple Systems OTH
	1	**Hydraulic:**							
110	2	Direct	10,844,433	10,844,433	0	0	0	0	0
110	3	Apprentices	729,883	729,883	0	0	0	0	
	4	Hydraulic Total	**11,574,317**	**11,574,317**	**0**	**0**	**0**	**0**	**0**
	5	**Holyrood:**							
120	6	Direct	17,192,720	17,192,720	0	0	0	0	0
120	7	Apprentices	355,584	355,584	0	0	0	0	
	8	Holyrood Total	**17,548,304**	**17,548,304**	**0**	**0**	**0**	**0**	**0**
	9	**Diesel:**							
125	10	Direct	9,358,545	226,064	2,015,352	6,786,602	330,527	0	0
125	11	Apprentices	0	0	0	0	0	0	
	12	Diesel Total	**9,358,545**	**226,064**	**2,015,352**	**6,786,602**	**330,527**	**0**	**0**
130	13	**Gas Turbines**	1,341,247	1,040,944	0	0	0	300,303	0
190	14	**Generation General**	3,297,136	2,496,334	344,827	335,942	49,105	70,928	0
	15	**TOTAL GENERATION**	**43,119,549**	**32,885,963**	**2,360,179**	**7,122,544**	**379,633**	**371,231**	**0**
	16	**Transmission Lines:**							
200	17	Transmission Lines	3,502,526	3,449,126	0	0	0	53,400	0
200	18	Apprentices	294,948	294,948	0	0	0	0	
	19	Transmission Lines Total	**3,797,473**	**3,744,074**	**0**	**0**	**0**	**53,400**	**0**
	20	**Terminal Stations:**							
220	21	Direct	5,014,361	4,975,027	0	0	0	39,334	0
220	22	Apprentices	112,290	112,290	0	0	0	0	
	23	Terminal Stations Total	**5,126,651**	**5,087,316**	**0**	**0**	**0**	**39,334**	**0**
290	24	**Transmission General**	2,153,508	2,019,730	0	0	0	133,778	0
	25	**TOTAL TRANSMISSION**	**11,077,632**	**10,851,120**	**0**	**0**	**0**	**226,512**	**0**
	26	**Distribution:**							
300	27	Direct	8,807,389	5,732,231	407,722	860,750	290,387	1,516,299	0
300	28	Apprentices	1,202,249	792,017	0	324,892	10,480	74,860	
	29	Distribution Total	**10,009,638**	**6,524,248**	**407,722**	**1,185,642**	**300,868**	**1,591,159**	**0**

erating and Maintenance Expense Summary

Fun			Total	Island Intercnctd	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Intercnctd	Multiple Systems
			Total	INT	ISO	LSO	LAL	LIN	OTH
	30	**Meters:**							
360	31	Meters	413,338	0	0	0	0	0	413,338
	32	Systemized on Wgtd Customers	0	240,353	8,131	29,921	12,109	122,823	(413,338)
	33	Meters Total	**413,338**	**240,353**	**8,131**	**29,921**	**12,109**	**122,823**	**0**
	34	**TOTAL DISTRIBUTION**	**10,422,976**	**6,764,601**	**415,853**	**1,215,563**	**312,976**	**1,713,982**	**0**
	35	**Generation, Transmission & Distn**	**64,620,157**	**50,501,684**	**2,776,032**	**8,338,107**	**692,609**	**2,311,726**	**0**
	36	**Customer-Related:**							
500	37	Customer-Related	5,502,883	48,361	56,266	202,071	0	126,284	5,069,900
ACIBD	38	ACI Bad Debt	0						0
MunTax	39	Municipal Tax	(1,819,060)						(1,819,060)
GenAdmin	40	Generation Admin	(67,078)						(67,078)
	41	**Subtotal**	**3,616,745**	**48,361**	**56,266**	**202,071**	**0**	**126,284**	**3,183,762**
	42	Systemized on Customers	0	1,924,631	69,503	220,093	84,105	885,430	**(3,183,762)**
	43	**TOTAL CUSTOMER-RELATED**	**3,616,745**	**1,972,992**	**125,769**	**422,164**	**84,105**	**1,011,714**	**0**
	44	**Generation, Tranmsn, Distn & Custmr**	**68,236,902**	**52,474,676**	**2,901,802**	**8,760,270**	**776,714**	**3,323,440**	**0**
	45	**Admin & General Expenses:**							
	46	**A&G Expense-Related GTDC:**							
800	47	Expense-Related GTDC	26,877,696	0	0	0	0	0	26,877,696
Apprentices	48	Apprentices	(2,694,954)						(2,694,954)
		ACI Bad Debt	0	0					
PubAss	49	PUB Assessment	(650,000)						(650,000)
Ins	50	Property Insurance	(1,444,533)						(1,444,533)
	51	**Subtotal**	**22,088,209**	**0**	**0**	**0**	**0**	**0**	**22,088,209**
	52	Systemized - Direct Expenses GTDC	0	16,985,994	939,310	2,835,690	251,421	1,075,794	(22,088,209)
810	53	CDM	358,729						358,729
	54	Systemized on Customers		216,857	7,831	24,799	9,477	99,765	(358,729)
	55	A&G Expense-Related GTDC Total	**22,446,938**	**17,202,851**	**947,141**	**2,860,489**	**260,898**	**1,175,559**	**0**
	56	**A&G Expense-Related GTD:**							
801	57	Expense-Related GTD	1,980,063	0	0	0	0	0	1,980,063
	58	Systemized - Direct Expenses GTD	0	1,547,450	85,062	255,493	21,223	70,835	(1,980,063)

Fun			Total	Island Interconctd	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconctd	Multiple Systems
			Total	INT	ISO	LSO	LAL	LIN	OTH
	59	A&G Expense-Related GTD Total	**1,980,063**	**1,547,450**	**85,062**	**255,493**	**21,223**	**70,835**	**0**
	60	**A&G Plant-Related - Generation:**							
811	61	Hydraulic	800,234	800,234	0	0	0	0	0
812	62	Holyrood	4,792,403	4,792,403	0	0	0	0	0
GenAdmin	63	Generation Admin	67,078	67,078					
	64	A&G Plant-Related Production	**5,659,715**	**5,659,715**	**0**	**0**	**0**	**0**	**0**
	64	**A&G Plant-Related - Dsl & Gas Turbine:**							
813	65	Diesel	1,565,389	237,641	556,710	653,752	79,208	38,078	0
814	66	Gas Turbines	1,145,896	1,037,915	0	0	0	107,981	0
	67	A&G Plant-Related Diesel & Gas Turbines	**2,711,286**	**1,275,556**	**556,710**	**653,752**	**79,208**	**146,059**	**0**
	68	**A&G Plant-Related - Transmission:**							
821	69	Transmission Lines	2,704,934	2,559,786	0	0	0	145,148	0
822	70	Terminal Stations	1,715,518	1,670,723	0	0	0	44,795	0
829	71	Transmission General	194,359	194,359	0	0	0	0	0
	72	Systemized - Transmission Plant	0	0	0	0	0	0	0
	73	A&G Plt-Related Transmsn General	**194,359**	**194,359**	**0**	**0**	**0**	**0**	**0**
	74	A&G Plant-Related Transmsn Total	**4,614,810**	**4,424,868**	**0**	**0**	**0**	**189,942**	**0**
830	75	**A&G Plant-Related - Distribution**	3,460,300	2,106,974	482,097	350,191	104,359	416,679	0
840	76	**A&G Plant-Related - GTD**	312,913	0	312,913	0	0	0	0
	77	**A&G Plant-Related - All Plant:**							
850	78	A&G Plant-Related - All Plant	1,340,134	0	0	378,853	0	505,137	456,144
	79	Systemized - All Plant	0	406,146	4,213	15,256	3,423	27,107	(456,144)
	80	A&G Plant-Related - All Plant Total	**1,340,134**	**406,146**	**4,213**	**394,109**	**3,423**	**532,244**	**0**
851	81	**A&G Plant-Related - GTD less Hyd & Hrd**	1,251,650	1,251,650					
	82	**Subtotal GTD Plant - Other than Island Interconnected**			**312,913**	**0**	**0**	**0**	**0**
	82	**Property Insurance:**							
	83	Property Insurance	1,444,533						1,444,533
	84	Systemized - Insurable Plant	0	1,286,094	13,351	48,345	10,847	85,897	(1,444,533)
	85	Property Insurance	**1,444,533**	**1,286,094**	**13,351**	**48,345**	**10,847**	**85,897**	**0**

erating and Maintenance Expense Summary

Fun			Total	Island Intercnctd	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Intercnctd	Multiple Systems
			Total	INT	ISO	LSO	LAL	LIN	OTH
	86	**Revenue-Related:**							
	87	Municipal Tax	1,819,060						1,819,060
	88	Systemized - Prior Yr Rural Revenues	0	1,173,331	34,738	162,209	61,833	386,949	(1,819,060)
	89	Municipal Tax Total	**1,819,060**	**1,173,331**	**34,738**	**162,209**	**61,833**	**386,949**	**0**
	90								
	91	PUB Assessment	650,000						650,000
	92	Systemized - Prior Yr Assessable Revenues	0	616,657	1,732	8,086	3,082	20,443	(650,000)
	93	PUB Assessment Total	**650,000**	**616,657**	**1,732**	**8,086**	**3,082**	**20,443**	**0**
	94	**TOTAL ADMIN & GENERAL EXPENSES**	**47,691,401**	**36,951,292**	**2,437,956**	**4,732,673**	**544,872**	**3,024,608**	**0**
	95	**TOTAL OPERATING AND MAINTENANCE**	**115,928,303**	**89,425,968**	**5,339,758**	**13,492,944**	**1,321,586**	**6,348,048**	**0**
		NRA	25,829,838						
		GL Total	141,758,141						

RatiosSystem:

1	2	3	4	5	6	7	8	9	10
	Direct Expenses - GTD		64,620,157	50,501,684	2,776,032	8,338,107	692,609	2,311,726	
	Direct Expenses - C		3,616,745	1,972,992	125,769	422,164	84,105	1,011,714	0
			68,236,902	52,474,676	2,901,802	8,760,270	776,714	3,323,440	0
	Systemization Ratios - Expenses:								
E-GTDC	Direct Expenses: GTDC		100.0%	76.9%	4.3%	12.8%	1.1%	4.9%	0.0%
E-GTD	Direct Expenses: GTD		100.0%	78.2%	4.3%	12.9%	1.1%	3.6%	0.0%

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Depreciation Details

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmisison	6 Rural Productn & Subtransmission	7 Distribution	8 Customer-Related	9 Specifically Assigned	9 Notes
	ISLAND INTERCONNECTED:									
1	**Dep'n: Small Hydraulic (Details):**									
2	Roddickton Mini-Hydro	P7.1	12,710	12,710		-				
3	Other Mini-Hydro	P7.2	54,180	54,180						
4		**SDEP1**	**66,890**	**66,890**	-	-	-		-	To Sch 2.5A, L.7
5	**Dep'n: Diesel (Details):**									
6	Diesel	P3	73,383	73,383		-				
7		**SDEP2**	**73,383**	**73,383**	-	-	-		-	To Sch 2.5A, L.12
8	**Dep'n: Transmission Lines (Details):**									
9	Transmission	T1	3,226,595		3,226,595					
10	Rural Subtransmission	T10	1,701,150			1,701,150				
11	Distribution	T9	-				-			
12	Specifically Assigned:									
13	Abitibi Consolidated - Grand Falls	T27	-						-	
14	Vale	T2	4,059						4,059	
15	Newfoundland Power	T6	596,025						596,025	
16	NARL	T7	-						-	
17	Teck Resources	T5	-						-	
18		**SDEP3**	**5,527,830**	**-**	**3,226,595**	**1,701,150**	**-**		**600,084**	To Sch 2.5A, L.14
19	**Dep'n: Terminal Stations (Details):**									
20	Transmission	T11	1,522,272		1,522,272					
21	Rural Subtransmission	T26	677,341			677,341				
22	Production	T22	-	-						
23	Specifically Assigned:									
24	Abitibi Consolidated - Grand Falls	T12	-						-	
25	Vale	T22	10,180						10,180	
26	Corner Brook Pulp & Paper (Deer Lake	T16	943						943	
27	Corner Brook Pulp & Paper	T15	141,633						141,633	
28	Newfoundland Power	T20	197,200						197,200	
29	NARL	T21	10,992						10,992	
30	Teck Resources	T19	-						-	
31		**SDEP4**	**2,560,560**	**-**	**1,522,272**	**677,341**	**-**		**360,947**	To Sch 2.5A, L.16
32	**Dep'n: Terminal Stations Production (Details):**									
33	Production Hydraulic	T25.1	-	-						
34	Production Hydraulic Prev Transmission	T25.2	725,859	725,859						
35	Production Hydraulic (Excl. from O&M)	T25.3	10,329	10,329						
36		**SDEP5**	**736,188**	**736,188**	-	-	-		-	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Depreciation Details

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmisison	6 Rural Productn & Subtransmission	7 Distribution	8 Customer-Related	9 Specifically Assigned	9 Notes
37	**Dep'n: Term Stations Gas Tur/Dsl (Details):**									
38	Term Stations Gas Tur/Dsl GNP	T23.1	843	843		-				
39	Term Stations Gas Tur/Dsl Other	T23.2	13,527	13,527						
40		**SDEP6**	**14,370**	**14,370**	-	-	-		-	
41	**Dep'n: Distribution Substations (Details):**									
42	Production	D4	4,515	4,515		-				
43	Distribution	D3	141,675				141,675			
44		**SDEP7**	**146,190**	**4,515**	-	-	**141,675**		-	To Sch 2.5A, L.23
45	**Dep'n: Specifcally Assigned Telecontrol (Details):**									
46	Abitibi Consolidated - Grand Falls	G6	-						-	
47	Vale	G11	-						-	
48	Customer-Related	G12	-					-		
49		**SDEP8**	-	-	-	-	-	-	-	To Sch 2.5A, L.36
50	**NBV: Feasibility Studies (Details):**									
51	Production	G2	513,937	513,937						
52	Transmission	G3	-		-					
53	Distribution	G1	-				-			
54		**SDEP9**	**513,937**	**513,937**	-		-		-	To Sch 2.5A, L.37
	ISLAND ISOLATED:									
55	**Dep'n: Distribution Substations (Details):**									
56	Production	D4	3,895	3,895						
57	Distribution	D3	1,461				1,461			
58		**SDEP10**	**5,357**	**3,895**	-		**1,461**		-	To Sch 2.5B, L.6
59	**Dep'n: Feasibility Studies (Details):**									
60	Production	G2	-	-						
61	Transmission	G3	-		-					
62	Distribution	G1	-				-			
63		**SDEP11**	-	-	-		-		-	To Sch 2.5B, L.20

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Depreciation Details

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmisison	6 Rural Productn & Subtransmission	7 Distribution	8 Customer-Related	9 Specifically Assigned	9 Notes
	LABRADOR ISOLATED:									
64	**Dep'n: Distribution Substations (Details):**									
65	Production	D4	25,993	25,993						
66	Distribution	D3	20,093				20,093			
67		**SDEP12**	**46,085**	**25,993**	-		**20,093**		-	To Sch 2.5C, L.6
68	**Dep'n: Feasibility Studies (Details):**									
69	Production	G2	-	-						
70	Transmission	G3	-		-					
71	Distribution	G1	-				-			
72		**SDEP13**	-	-	-		-		-	To Sch 2.5C, L.20
	L'ANSE AU LOUP									
73	**Dep'n: Distribution Substations (Details):**									
74	Production	D4	429	429						
75	Distribution	D3	4,834				4,834			
76		**SDEP14**	**5,263**	**429**	-		**4,834**		-	To Sch 2.5D, L.6
77	**Dep'n: Feasibility Studies (Details):**									
78	Production	G2	-	-						
79	Transmission	G3	-		-					
80	Distribution	G1	-				-			
81		**SDEP15**	-	-	-		-		-	To Sch 2.5D, L.20
	LABRADOR INTERCONNECTED:									
82	**Dep'n: Transmission Lines (Details):**									
83	Transmission	T1	323,185		323,185					
84	Distribution	T9	-				-			
85	Specifically Assigned:									
86	CFB - Goose Bay	T4	-						-	
		SDEP16	**323,185**	-	**323,185**		-		-	To Sch 2.5E, L.4
87	**Dep'n: Terminal Stations (Details):**									
88	Transmission	T11	113,794		113,794					
89	Rural Subtransmission	T26	29,353		29,353					
90	Distribution	T18	385,909				385,909			
91	Production	T23	3,683		3,683					
92	Specifically Assigned:									
93	CFB - Goose Bay	T17	-						-	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Depreciation Details

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmisison	6 Rural Productn & Subtransmission	7 Distribution	8 Customer-Related	9 Specifically Assigned	9 Notes
		SDEP17	**532,739**	**-**	**146,830**		**385,909**		**-**	To Sch 2.5E, L.5

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Depreciation Details

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmisison	6 Rural Productn & Subtransmission	7 Distribution	8 Customer-Related	9 Specifically Assigned	9 Notes
94	**Dep'n: Distribution Substations (Details):**									
95	Production	D4	-	-						
96	Distribution	D3	114,576				114,576			
97		**SDEP18**	**114,576**	**-**	**-**		**114,576**		**-**	To Sch 2.5E, L.7
98	**Dep'n: Feasibility Studies (Details):**									
99	Production	G2	-	-						
100	Transmission	G3	-		-					
101	Distribution	G1	5,748				5,748			
102		**SDEP19**	**5,748**	**-**	**-**		**5,748**		**-**	To Sch 2.5E, L.21

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Net Book Value Details

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmisison	6 Rural Productn & Subtransmission	7 Distribution	8 Customer-Related	9 Specifically Assigned	9 Notes
	ISLAND INTERCONNECTED:									
1	**NBV: Small Hydraulic (Details):**									
2	Roddickton Mini-Hydro	P7.1	597,464	597,464		-				
3	Other Mini-Hydro	P7.2	2,497,530	2,497,530						
4		**SNBV1**	**3,094,994**	**3,094,994**	-	-	-		-	To Sch 2.3A, L.7
5	**NBV: Diesel (Details):**									
6	Diesel GNP	P3	2,081,952	2,081,952		-				
7		**SNBV2**	**2,081,952**	**2,081,952**	-	-	-		-	To Sch 2.3A, L.12
8	**NBV: Transmission Lines (Details):**									
9	Transmission	T1	101,782,144		101,782,144					
10	Rural Subtransmission	T10	49,155,730			49,155,730				
11	Distribution	T9	-				-			
12	Specifically Assigned:									
13	Abitibi Consolidated - Grand Falls	T27	-						-	
14	Vale	T27	72,735						72,735	
15	Newfoundland Power	T6	17,912,923						17,912,923	
16	NARL	T7	-						-	
17	Teck Resources	T5	0						0	
18		**SNBV3**	**168,923,532**	-	**101,782,144**	**49,155,730**	-		**17,985,658**	To Sch 2.3A, L.14
19	**NBV: Terminal Stations (Details):**									
20	Transmission	T11	40,251,794		40,251,794					
21	Rural Subtransmission	T26	15,788,536			15,788,536				
22	Production	T22	-	-						
23	Specifically Assigned:									
24	Abitibi Consolidated - Grand Falls	T12	-						-	
25	Vale	T22	273,270						273,270	
26	Corner Brook Pulp & Paper (Deer Lake	T16	13,279						13,279	
27	Corner Brook Pulp & Paper	T15	4,700,096						4,700,096	
28	Newfoundland Power	T20	5,332,083						5,332,083	
29	NARL	T21	309,305						309,305	
30	Teck Resources	T19	0						0	
31		**SNBV4**	**66,668,364**	-	**40,251,794**	**15,788,536**	-		**10,628,033**	To Sch 2.3A, L.16
32	**NBV: Terminal Stations Production (Details):**									
33	Production Hydraulic	T25.1	-	-						
34	Production Hydraulic Prev Transmission	T25.2	20,876,537	20,876,537						
35	Production Hydraulic (Excl. from O&M)	T25.3	103,713	103,713						
36		**SNBV5**	**20,980,251**	**20,980,251**	-	-	-		-	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Net Book Value Details

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmisison	6 Rural Productn & Subtransmission	7 Distribution	8 Customer-Related	9 Specifically Assigned	9 Notes
37	**NBV: Term Stations Gas Tur/Dsl (Details):**									
38	Term Stations Gas Tur/Dsl GNP	T23.1	29,015	29,015		-				
39	Term Stations Gas Tur/Dsl Other	T23.2	400,611	400,611						
40		**SNBV6**	**429,626**	**429,626**	-	-	-		-	
41	**NBV: Distribution Substations (Details):**									
42	Production	D4	144,305	144,305		-				
43	Distribution	D3	3,768,079				3,768,079			
44		**SNBV7**	**3,912,384**	**144,305**	-	-	**3,768,079**		-	To Sch 2.3A, L.23
45	**NBV: Specifcally Assigned Telecontrol (Details):**									
46	Abitibi Consolidated - Grand Falls	G6	-						-	
47	Vale	G11	-						-	
48	Customer-Related	G12	-					-		
49		**SNBV8**	-	-	-	-	-	-	-	To Sch 2.3A, L.36
50	**NBV: Feasibility Studies (Details):**									
51	Production	G2	1,515,071	1,515,071						
52	Transmission	G3	0		0					
53	Distribution	G1	0				0			
54		**SNBV9**	**1,515,071**	**1,515,071**	**0**		**0**		-	To Sch 2.3A, L.37
	ISLAND ISOLATED:									
55	**NBV: Distribution Substations (Details):**									
56	Production	D4	101,542	101,542						
57	Distribution	D3	36,048				36,048			
58		**SNBV10**	**137,590**	**101,542**	-		**36,048**		-	To Sch 2.3B, L.6
59	**NBV: Feasibility Studies (Details):**									
60	Production	G2	-	-						
61	Transmission	G3	-		-					
62	Distribution	G1	-				-			
63		**SNBV11**	-	-	-		-		-	To Sch 2.3B, L.20

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Net Book Value Details

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmisison	6 Rural Productn & Subtransmission	7 Distribution	8 Customer-Related	9 Specifically Assigned	9 Notes
	LABRADOR ISOLATED:									
64	**NBV: Distribution Substations (Details):**									
65	Production	D4	754,022	754,022						
66	Distribution	D3	489,684				489,684			
67		**SNBV12**	**1,243,706**	**754,022**	**-**		**489,684**		**-**	To Sch 2.3C, L.6
68	**NBV: Feasibility Studies (Details):**									
69	Production	G2	-	-						
70	Transmission	G3	-		-					
71	Distribution	G1	-				-			
72		**SNBV13**	**-**	**-**	**-**		**-**		**-**	To Sch 2.3C, L.20
	L'ANSE AU LOUP									
73	**NBV: Distribution Substations (Details):**									
74	Production	D4	14,286	14,286						
75	Distribution	D3	117,972				117,972			
76		**SNBV14**	**132,258**	**14,286**	**-**		**117,972**		**-**	To Sch 2.3D, L.6
77	**NBV: Feasibility Studies (Details):**									
78	Production	G2	-	-						
79	Transmission	G3	-		-					
80	Distribution	G1	-				-			
81		**SNBV15**	**-**	**-**	**-**		**-**		**-**	To Sch 2.3D, L.20
82	**LABRADOR INTERCONNECTED:**									
83	**NBV: Transmission Lines (Details):**									
84	Transmission	T1	8,499,292		8,499,292					
85	Distribution	T9	-				-			
86	Specifically Assigned:									
87	CFB - Goose Bay	T4	-						-	
		SNBV16	**8,499,292**	**-**	**8,499,292**		**-**		**-**	To Sch 2.3E, L.4
88	**NBV: Terminal Stations (Details):**									
89	Transmission	T11	3,120,642		3,120,642					
90	Rural Subtransmission	T26	764,059		764,059					
91	Distribution	T18	10,994,072				10,994,072			
92	Production	T23	128,473		128,473					
93	Specifically Assigned:									
94	CFB - Goose Bay	T17	-						-	
		SNBV17	**15,007,246**	**-**	**4,013,174**		**10,994,072**		**-**	To Sch 2.3E, L.5

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Net Book Value Details

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmisison	6 Rural Productn & Subtransmission	7 Distribution	8 Customer-Related	9 Specifically Assigned	9 Notes
95	**NBV: Distribution Substations (Details):**									
96	Production	D4	-	-						
97	Distribution	D3	2,645,167				2,645,167			
98		**SNBV18**	**2,645,167**	**-**	**-**		**2,645,167**		**-**	To Sch 2.3E, L.7
99	**NBV: Feasibility Studies (Details):**									
100	Production	G2	-	-						
101	Transmission	G3	-		-					
102	Distribution	G1	6,706				6,706			
103		**SNBV19**	**6,706**	**-**	**-**		**6,706**		**-**	To Sch 2.3E, L.21

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Schedule of Specifically Assigned Fuel

Line No	1 Customer	2 Emergency Bunker C ($)	3 Emergency Gas Turbines ($)	4 Total ($)
1	Newfoundland Light & Power			0
2	Vale	0		0
3	Abitibi Price - Grand Falls	0	0	0
4	Corner Brook P& P - CB	0	0	0
5	Corner Brook P& P - DL	0	0	0
6	North Atlantic Refining Ltd.			0
7	Subtotal Industrial	**0**	**0**	**0**
8	TOTAL ISLAND INTERCONNECTED	**0**	**0**	**0**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Plant Details

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmisison	6 Rural Productn & Subtransmission	7 Distribution	8 Customer-Related	9 Specifically Assigned	9 Notes
1	**ISLAND INTERCONNECTED:**									
2	**Plant: Small Hydraulic (Details):**									
3	Roddickton Mini-Hydro	P7.1	1,691,046	1,691,046		-				
4	Other Mini-Hydro	P7.2	3,191,086	3,191,086						
5		**SPLT1**	**4,882,132**	**4,882,132**	-	-	-		-	To Sch 2.2A, L.7
6	**Plant: Diesel (Details):**									
7	Diesel GNP	P3	8,787,244	8,787,244		-				
8		**SPLT2**	**8,787,244**	**8,787,244**	-	-	-		-	To Sch 2.2A, L.12
9	**Plant: Transmission Lines (Details):**									
10	Transmission	T1	154,130,048		154,130,048					
11	Rural Subtransmission	T10.1	86,411,569			86,411,569				
12	Distribution	T9	-				-			
13	Specifically Assigned:									
14	Abitibi Consolidated - Grand Falls	T27	-						-	
15	Vale	T22	6,554,033						6,554,033	
16	Newfoundland Power	T6.1	24,461,333						24,461,333	
17	NARL	T7	-						-	
18	Teck Resources	T5	4,534,363						4,534,363	
19		**SPLT3**	**276,091,346**	**-**	**154,130,048**	**86,411,569**	**-**		**35,549,729**	To Sch 2.2A, L.14
20	**Plant: Terminal Stations (Details):**									
21	Transmission	T11.1	74,516,025		74,516,025					
22	Rural Subtransmission	T26.1	22,357,282			22,357,282				
23	Production	T22	-	-						
24	Specifically Assigned:									
25	Abitibi Consolidated - Grand Falls	T12	-						-	
26	Vale	T22	4,483,533						4,483,533	
27	Corner Brook Pulp & Paper (Deer Lake	T16	19,788						19,788	
28	Corner Brook Pulp & Paper	T15	6,734,904						6,734,904	
29	Newfoundland Power	T20.1	11,250,747						11,250,747	
30	NARL	T21	1,122,955						1,122,955	
31	Teck Resources	T19	909,953						909,953	
32		**SPLT4**	**121,395,187**	**-**	**74,516,025**	**22,357,282**	**-**		**24,521,880**	To Sch 2.2A, L.16

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Plant Details

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmisison	6 Rural Productn & Subtransmission	7 Distribution	8 Customer-Related	9 Specifically Assigned	9 Notes
33	**Plant: Terminal Stations Production (Details):**									
34	Production Hydraulic	T25.1	-	-						
35	Production Hydraulic Prev Transmission	T25.2	33,784,335	33,784,335						
36	Production Hydraulic (Excl. from O&M)	T25.3	-							
37		**SPLT5**	**33,784,335**	**33,784,335**	-	-	-		-	
38	**Plant: Term Stations Gas Tur/Dsl (Details):**									
39	Term Stations Gas Tur/Dsl GNP	T23.1	29,928	29,928		-				
40	Term Stations Gas Tur/Dsl Other	T23.2	670,382	670,382						
41		**SPLT6**	**700,310**	**700,310**	-	-	-		-	
42	**Plant: Distribution Substations (Details):**									
43	Production	D4	414,826	414,826		-				
44	Distribution	D3	8,846,070				8,846,070			
45		**SPLT7**	**9,260,896**	**414,826**	-	-	**8,846,070**		-	To Sch 2.2A, L.23
46	**Plant: Specifcally Assigned Telecontrol (Details):**									
47	Abitibi Consolidated - Grand Falls	G6	-						-	
48	Vale	G11	-						-	
49	Customer-Related	G12	-					-		
50		**SPLT8**	-	-	-	-	-	-	-	To Sch 2.2A, L.36
51	**Plant: Feasibility Studies (Details):**									
52	Production	G2	1,515,071	1,515,071						
53	Transmission	G3	0		0					
54	Distribution	G1	0				0			
55		**SPLT9**	**1,515,071**	**1,515,071**	**0**		**0**		-	To Sch 2.2A, L.37
	ISLAND ISOLATED:									
56	**Plant: Distribution Substations (Details):**									
57	Production	D4	201,749	201,749						
58	Distribution	D3	51,973				51,973			
59		**SPLT10**	**253,722**	**201,749**	-		**51,973**		-	To Sch 2.2B, L.6
60	**Plant: Feasibility Studies (Details):**									
61	Production	G2	-	-						
62	Transmission	G3	-		-					
63	Distribution	G1	-				-			
64		**SPLT11**	-	-	-		-		-	To Sch 2.2B, L.20

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Plant Details

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmisison	6 Rural Productn & Subtransmission	7 Distribution	8 Customer-Related	9 Specifically Assigned	9 Notes
	LABRADOR ISOLATED:									
65	**Plant: Distribution Substations (Details):**									
66	Production	D4	1,856,642	1,856,642						
67	Distribution	D3	911,928				911,928			
68		**SPLT12**	**2,768,570**	**1,856,642**	-		**911,928**		-	To Sch 2.2C, L.6
69	**Plant: Feasibility Studies (Details):**									
70	Production	G2	-	-						
71	Transmission	G3	-		-					
72	Distribution	G1	-				-			
73		**SPLT13**	-	-	-		-		-	To Sch 2.2C, L.20
	L'ANSE AU LOUP									
74	**Plant: Distribution Substations (Details):**									
75	Production	D4	66,298	66,298						
76	Distribution	D3	129,296				129,296			
77		**SPLT14**	**195,594**	**66,298**	-		**129,296**		-	To Sch 2.2D, L.6
78	**Plant: Feasibility Studies (Details):**									
79	Production	G2	-	-						
80	Transmission	G3	-		-					
81	Distribution	G1	-				-			
82		**SPLT15**	-	-	-		-		-	To Sch 2.2D, L.20
	LABRADOR INTERCONNECTED:									
83	**Plant: Transmission Lines (Details):**									
84	Transmission	T1	18,642,138		18,642,138					
85	Distribution	T9	-				-			
86	Specifically Assigned:									
87	CFB - Goose Bay	T4	-						-	
	Muskrat Falls	XC							-	
		SPLT16	**18,642,138**	**-**	**18,642,138**		-		-	To Sch 2.2E, L.4

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Plant Details

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmisison	6 Rural Productn & Subtransmission	7 Distribution	8 Customer-Related	9 Specifically Assigned	9 Notes
88	**Plant: Terminal Stations (Details):**									
89	Transmission	T11	7,126,343		7,126,343					
90	Rural Subtransmission	T26	671,234		671,234					
91	Distribution	T18	11,342,098				11,342,098			
92	Production	T23	142,407		142,407					
93	Specifically Assigned:									
94	CFB - Goose Bay	T17	-						-	
	Muskrat Falls	XC							-	
		SPLT17	**19,282,082**	-	**7,939,984**	-	**11,342,098**		-	To Sch 2.2E, L.5
95	**Plant: Distribution Substations (Details):**									
96	Production	D4	-	-						
97	Distribution	D3	7,379,960				7,379,960			
98		**SPLT18**	**7,379,960**	-	-		**7,379,960**		-	To Sch 2.2E, L.7
99	**Plant: Feasibility Studies (Details):**									
100	Production	G2	-	-						
101	Transmission	G3	-		-					
102	Distribution	G1	6,706				6,706			
103		**SPLT19**	**6,706**	-	-		**6,706**		-	To Sch 2.2E, L.21

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Re-Systemized Plant

Line No	1	2 Ref.	3 Total	4 Island Interconnected 100	5 Island Isolated 200	6 Labrador Isolated 300	7 L'Anse au Loup 700	8 All Systems General Plant	9 All Systems Meters	10 Labrador Interconnected 99
1	METERS:									
2	Allocation Basis: Weighted Customers		49,082	28,541	966	3,553	1,438			14,585
3	Original Cost Plant:									
4	Meters to be Allocated	D1.1	6,479,024	3,123,311	2,500			-	3,122,277	230,936
5	AMR Project	G4	-						-	
6	Meters to be Allocated		6,479,024	3,123,311	2,500	-	-	-	3,122,277	230,936
7	Allocated Meters		6,479,024	3,767,515	127,455	469,011	189,800	0	0	1,925,243
8	Direct Meters	D1	-							
9	Total Plant Meters	SMET01	6,479,024	3,767,515	127,455	469,011	189,800	-	-	1,925,243
10	Net Book Value:									
11	Meters to be Allocated	D1.1	3,798,655	1,317,712	0			-	2,453,873	27,270
12	AMR Project	G4	(35,000)						(35,000)	
13		G5	71,388						71,388	
14	Meters to be Allocated		3,835,042	1,317,712	0	-	-	-	2,490,060	27,270
15	Allocated Meters		3,835,042	2,230,055	75,443	277,615	112,346	0	0	1,139,584
16	Direct Meters	D1	-							
17	Total NBV Meters	SMET02	3,835,042	2,230,055	75,443	277,615	112,346	-	-	1,139,584
18	Depreciation:									
19	Meters to be Allocated	D1.1	309,636	95,007	-			-	211,927	2,703
20	AMR Project	G5	3,196						3,196	
21	Meters to be Allocated		312,833	95,007	-	-	-	-	215,123	2,703
22	Allocated Meters		312,833	181,911	6,154	22,646	9,164	0	0	92,958
23	Direct Meters	D1	-							
24	Total Depreon Meters	SMET03	312,833	181,911	6,154	22,646	9,164	-	-	92,958
25	SOFTWARE CUSTOMER SERVICES									
26	Allocation Basis: Customers		38,028	23,593	852	2,698	1,031	-	-	10,854
27	Original Cost Plant:									
28	Software Cus Svcs to be Allocated	CS1	-	-						-
29	Software Cus Svcs Allocated	SCS1_01	-	0	0	0	0			0
30	Net Book Value:									
31	Software Cus Svcs to be Allocated	CS1	-	-						-
32	Software Cus Svcs Allocated	SCS1_02	-	0	0	0	0			0
33	Depreciation Expense									
34	Software Cus Svcs to be Allocated	CS1	- 0						0	
35	Software Cus Svcs Allocated	SCS1_03	-	0	0	0	0			0
36	COMPUTER SOFTWARE GENERAL									
37	Original Cost Plant:									
38	Allocation Basis - Direct Plant		2,030,003,211	1,810,668,610	18,125,404	66,621,355	15,230,666	-	-	120,157,176
39	Software General to be Allocated	CS2	4,209,503	1,708,132	0	-	-	2,501,371	-	-
40	Software General Allocated	SCS2_01	4,209,503	3,755,096	37,588	138,075	31,583			249,163
41	Net Book Value:									
42	Allocation Basis - Direct Plant		1,337,832,220	1,226,870,354	8,477,231	33,416,248	7,225,526			61,842,858
43	Software General to be Allocated	CS2	4,209,503	1,708,132	0	-	-	2,501,371	-	-
44	Software General Allocated	SCS2_02	4,209,503	3,860,360	26,874	105,145	22,735	-	-	194,589
45	Depreciation Expense:									
46	Allocation Basis - Direct Plant		44,023,111	39,520,231	346,624	1,569,460	266,798			2,317,999
47	Software General to be Allocated	CS2	846,096	201,527	-	-	-	444,569	-	-
48	Software General Allocated	SCS2_03	846,096	580,010	5,087	23,034	3,945			34,020

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Plant Allocation - Computer Software

Line No	1	2	3	4	5	6	7	8	9	11
		Ref.	Total	Island Interconnected 100	Island Isolated 200	Labrador Isolated 300	L'Anse au Loup 700	All Systems General Plant	All Systems Meters	Labrador Interconnected 99
49	**Allocation Basis - General Plant:**									
50	Expenses	E-GTDC	100.0%	76.9%	4.3%	12.6%	1.1%			4.9%
51	**Original Cost Plant:**									
52	General Plant, by System	G4	121,084,848	75,840,689	227,533	2,186,920	886,061	33,396,484	-	8,567,193
53	To Meters		-						-	
54	Feasibility Studies General	G10	205,504					205,504		
55	Telecontrol, by System	G5.1	86,053,105	68,801,196	140,371	497,851	98,753	16,691,641	-	1,823,493
56	Less Hydro Place - to be re-allocated	HYPLACE_OAM	(51,445,608)	(1,152,000)				(50,293,608)		
57	Plus Hydro Place Allocated		51,445,608	39,562,048	2,187,745	6,604,600	585,585			2,505,629
58	**Total OC General Plant**	SGPLT01	**207,343,457**	**181,051,933**	**2,555,649**	**9,289,170**	**1,570,399**	**-**	**-**	**12,896,305**
59	**Net Book Value**									
60	General Plant, by System	G4	50,107,798	26,065,665	47,933	1,087,550	359,814	17,530,567	(35,000)	5,051,269
61	To Meters		35,000						35,000	
62	Feasibility Studies General	G10	21,987					21,987		
63	Telecontrol, by System	G5	24,033,379	20,603,364	28,765	252,884	5,537	2,639,986	71,388	431,436
64	Less Hydro Place - to be re-allocated	HYPLACE_NBV	(21,134,528)	(941,987)				(20,192,541)		
65	Plus Hydro Place Allocated		21,134,528	16,252,606	898,754	2,713,256	240,566			1,029,345
66	**Total NBV General Plant**	SGPLT02	**74,198,165**	**61,979,648**	**975,473**	**4,053,689**	**605,917**	**-**	**71,388**	**6,512,050**
67	**Depreciation**									
68	General Plant, by System	G4	3,039,247	2,199,107	3,449	65,803	34,401	450,387	-	286,100
69	To Meters		-						-	
70	Feasibility Studies General	G10	16,099					16,099		
71	Telecontrol, by System	G5	4,107,047	2,193,703	27,553	31,903	2,898	1,762,447	3,196	85,347
72	Less Hydro Place - to be re-allocated	HYPLACE_DEP	(2,266,517)	(37,584)				(2,228,933)		
73	Plus Hydro Place Allocated		2,266,517	1,742,968	96,385	290,876	25,799			110,389
74	**Total Dep'n General Plant**	SGPLT03	**7,162,392**	**6,098,194**	**127,386**	**388,582**	**63,098**	**-**	**3,196**	**481,836**