

1 Q. Please provide a copy of the most recent Hydro cost of service study prepared by
2 Hydro.

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5 A. Please see attached 2012 actual Cost of Service Study.

NEWFOUNDLAND & LABRADOR HYDRO							
2012 Actual Cost of Service							
Total System							
Revenue Requirement							
1	2	3	4	5	6	7	8
Line No.	Description	Total Amount (\$)	Island Interconnected (\$)	Island Isolated (\$)	Labrador Isolated (\$)	L'Anse au Loup (\$)	Labrador Interconnected (\$)
	Revenue Requirement Expenses						
1	Operating, Maintenance and Admin.	108,985,307	83,561,949	4,969,008	12,529,533	1,553,142	6,371,676
2	Fuels - No. 6 Fuel	164,506,232	164,506,232	-	-	-	-
3	Fuels - Diesel	15,927,080	96,631	2,360,205	13,072,496	358,248	39,499
4	Fuels - Gas Turbine	876,749	633,681	-	-	-	243,067
5	Power Purchases -CF(L)Co	2,024,026	-	-	-	-	2,024,026
6	Power Purchases - Other	54,962,162	51,334,564	296,162	-	2,931,180	400,256
7	Depreciation	47,468,827	42,819,974	431,544	1,799,927	329,048	2,088,334
	Expense Credits:						
8	Sundry	(789,960)	(605,683)	(36,017)	(90,818)	(11,258)	(46,184)
9	Building Rental Income	(18,035)	(18,035)	-	-	-	0
10	Tax Refunds	-	-	-	-	-	-
11	Suppliers' Discounts	(88,847)	(68,121)	(4,051)	(10,214)	(1,266)	(5,194)
12	Pole Attachments	(1,212,130)	(767,236)	(22,361)	(105,569)	(66,927)	(250,037)
13	Secondary Energy Revenues	-	-	-	-	-	-
14	Wheeling Revenues	-	0	-	-	-	-
15	Application Fees	(27,192)	(11,240)	(200)	(1,472)	(352)	(13,928)
16	Meter Test Revenues	(6,458)	(3,810)	(101)	(334)	(201)	(2,012)
17	Total Expense Credits	(2,142,622)	(1,474,125)	(62,730)	(208,408)	(80,003)	(317,355)
18	Subtotal Expenses	392,607,760	341,478,906	7,994,189	27,193,548	5,091,615	10,849,503
19	Disposal Gain/Loss	5,085,219	3,775,612	228,819	473,008	(16,546)	624,326
20	Subtotal Rev Req Excl Return	397,692,979	345,254,518	8,223,008	27,666,556	5,075,069	11,473,829
21	Return on Debt	91,532,438	84,626,281	534,752	2,477,261	505,787	3,388,356
22	Return on Equity	14,748,805	14,100,999	-	-	-	647,806
23	Total Revenue Requirement	503,974,223	443,981,798	8,757,759	30,143,818	5,580,856	15,509,992

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Total System
Return on Rate Base

Line No	1	2	3	4	5	6	7	8
	Total \$	Island Interconnected \$	Island Isolated \$	Labrador Isolated \$	L'Anse au Loup \$	Labrador Interconnected \$		Basis of Proration
Rate Base:								
1 Average Net Book Value	1,376,925,029	1,273,454,893	8,086,873	35,387,670	7,772,205	52,223,388		Schedule 2.3
2 Cash Working Capital	7,805,000	7,218,487	45,840	200,592	44,056	296,024		Prorated on Average Net Book Value - L. 1
3 Fuel Inventory - No. 6 Fuel	44,927,035	44,927,035	-	-	-	-		Specifically Assigned - Holyrood
4 Fuel Inventory - Diesel	3,562,901	95,624	170,835	3,196,162	47,791	52,489		Detailed Fuel Analysis
5 Fuel Inventory - Gas Turbine	1,817,743	1,717,349	-	-	-	100,394		Detailed Fuel Analysis
6 Inventory/Supplies	25,338,561	22,756,941	226,244	829,200	197,848	1,328,328		Prorated on Total Plant in Service, Schedule 2.2
7 Deferred Charges: Holyrood	-	-	-	-	-	-		Detailed Analysis
8 Deferred Charges: Foreign Exchange Loss and Regulatory Costs	65,670,000	60,735,175	385,689	1,687,752	370,682	2,490,702		Prorated on Average Net Book Value - L. 1
9 Total Rate Base	<u>1,526,046,269</u>	<u>1,410,905,504</u>	<u>8,915,481</u>	<u>41,301,376</u>	<u>8,432,582</u>	<u>56,491,326</u>		
10 Less: Rural Portion	(239,890,861)	(181,241,422)	(8,915,481)	(41,301,376)	(8,432,582)	-		Schedule 2.6, L. 9
11 Rate Base Available for Equity Return	<u>1,286,155,408</u>	<u>1,229,664,082</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,491,326</u>		
Corporate Targets:								
12 Capital Structure: Percent of Debt	71.32% ⁽¹⁾							
13 Return	8.410%							
14 Weighted Average Return: Debt	<u>5.998%</u>							
15 Capital Structure: Percent of Equity	24.28% ⁽¹⁾							
16 Return	4.723%							
17 Weighted Average Return: Equity	<u>1.147%</u>							
18 Weighted Average Cost of Capital	<u>7.145%</u>							
Return on Rate Base by System (%):								
19 Return on Rate Base - Debt Component	-	5.998%	5.998%	5.998%	5.998%	5.998%		
20 Return on Rate Base - Equity Component	-	1.147%	-	-	-	1.147%		
Return on Rate Base (\$):								
21 Return on Debt	91,532,438	84,626,281	534,752	2,477,261	505,787	3,388,356		Schedule 2.6, L. 12
22 Return on Equity	14,748,805	14,100,999	-	-	-	647,806		Schedule 2.6, L. 13
23 Return on Rate Base (\$)	<u>106,281,244</u>	<u>98,727,281</u>	<u>534,752</u>	<u>2,477,261</u>	<u>505,787</u>	<u>4,036,163</u>		Schedule 2.6, L. 14
Return on Total Rate Base (%):								
24 Return on Rate Base - Debt Component	5.998%	5.998%	5.998%	5.998%	5.998%	5.998%		L. 21 divided by L.9
25 Return on Rate Base - Equity Component	0.966%	0.999%	-	-	-	1.147%		L. 22 divided by L.9
26 Return on Rate Base (%)	<u>6.964%</u>	<u>6.997%</u>	<u>5.998%</u>	<u>5.998%</u>	<u>5.998%</u>	<u>7.145%</u>		L. 23 divided by L.9

⁽¹⁾ Debt and equity weightings reflect a 0.1% funded ARO and 4.17% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Total System
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credits (\$)	5 Deficit (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
Total System								
1	Newfoundland Power	360,961,426	353,927,143	(708)	43,847,670	-	397,774,105	
2	RSP Activity	61,898,408	-	-	-	-	-	
3	Subtotal Newfoundland Power	<u>422,859,834</u>	<u>353,927,143</u>	<u>(708)</u>	<u>43,847,670</u>	<u>-</u>	<u>397,774,105</u>	<u>1.19</u>
4	Island Industrial	1,104,376	24,444,549	840	-	-	24,445,389	0.05
5	Unallocated RSP Hydraulic Variation	61,384	-	-	-	-	-	-
6	Labrador Industrial	2,215,545	2,215,545	-	-	-	2,215,545	1.00
7	CFB - Goose Bay Secondary	1,554,343	30,253	1,524,090	-	-	1,554,343	51.38
8	Rural Labrador Interconnected	16,869,258	13,264,193	-	5,411,164	-	18,675,358	1.27
Rural Deficit Areas								
9	Island Interconnected	48,264,628	65,610,106	(131)	(17,345,347)	-	48,264,628	0.74
10	Island Isolated	1,536,095	8,757,759	-	(7,221,665)	-	1,536,095	0.18
11	Labrador Isolated	6,965,290	30,143,818	-	(23,178,528)	-	6,965,290	0.23
12	L'Anse au Loup	2,543,471	5,580,856	-	(3,037,385)	-	2,543,471	0.46
13	Revenue Credit Applied to Deficit (100.0%)	-	-	(1,524,090)	1,524,090	-	-	-
14	Subtotal	<u>59,309,484</u>	<u>110,092,540</u>	<u>(1,524,221)</u>	<u>(49,258,835)</u>	<u>-</u>	<u>59,309,484</u>	<u>0.54</u>
15	Total	<u>503,974,223</u>	<u>503,974,223</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>503,974,223</u>	<u>1.00</u>

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NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit Allocation (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
Island Interconnected								
1	Newfoundland Power	360,961,426	353,927,143	(708)	43,847,670	-	397,774,105	
2	NLP RSP Activity	61,898,408					-	
3	Subtotal Newfoundland Power	422,859,834	353,927,143	(708)	43,847,670	-	397,774,105	1.19
4	Industrial - Firm	20,793,603	24,444,320	(49)			24,444,271	
5	Industrial - Non-Firm	1,117	229	889			1,117	
6	Industrial RSP Activity	(19,690,345)					-	
7	Subtotal Industrial	1,104,376	24,444,549	840	-		24,445,389	0.05
8	Unallocated RSP Hydraulic Variation	61,384						
Rural								
9	1.1 Domestic	13,017,786	20,063,462	(40)	(7,045,635)		13,017,786	0.65
10	1.12 Domestic All Electric	16,084,681	23,785,562	(48)	(7,700,833)		16,084,681	0.68
11	1.3 Special	18,312	56,239	(0)	(37,927)		18,312	0.33
12	2.1 General Service 0-10 kW	2,329,848	2,746,061	(5)	(416,208)		2,329,848	0.85
13	2.2 General Service 10-100 kW	6,891,578	8,045,080	(16)	(1,153,486)		6,891,578	0.86
14	2.3 General Service 110-1,000 kVa	6,074,116	6,815,467	(14)	(741,337)		6,074,116	0.89
15	2.4 General Service Over 1,000 kVa	2,854,933	2,910,330	(6)	(55,392)		2,854,933	0.98
16	4.1 Street and Area Lighting	993,375	1,187,906	(2)	(194,529)		993,375	0.84
17	Subtotal Rural	48,264,628	65,610,106	(131)	(17,345,347)		48,264,628	0.74
18	Total Island Interconnected	472,290,222	443,981,798	-	26,502,324		470,484,122	1.06

Note1:

Calculation of Island Industrial Non-Firm Revenue Credit

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

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

Credit to be allocated to Island Interconnected Firm Customers

1,117
(229)
<u>889</u>

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
Island Isolated								
1	1.2 Domestic Diesel	794,659	6,844,610		(6,049,951)		794,659	0.12
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	227,726	881,290		(653,564)		227,726	0.26
5	2.2 GS 10-100 kW	473,276	871,314		(398,038)		473,276	0.54
6	2.3 GS 110-1,000 kVa	0	0		0		0	0.00
7	2.4 General Service Over 1,000 kVa	0	0		0		0	0.00
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	40,769	160,545		(119,776)		40,769	0.25
11	4.1G Gov't Street and Area Lighting	-335	0		(335)		-335	0.00
12	Total	1,536,095	8,757,759		(7,221,665)		1,536,095	0.18

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
Labrador Isolated								
1	1.2 Domestic Diesel	3,086,792	17,281,795		(14,195,002)		3,086,792	0.18
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	1,139,378	3,359,176		(2,219,797)		1,139,378	0.34
5	2.2 GS 10-100 kW	2,162,728	6,253,108		(4,090,379)		2,162,728	0.35
6	2.3 GS 110-1,000 kVa	194,879	1,063,785		(868,906)		194,879	0.18
7	2.4 General Service Over 1,000 kVa	270,863	1,845,784		(1,574,921)		270,863	0.15
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	110,648	340,171		(229,522)		110,648	0.33
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	Total	6,965,290	30,143,818		(23,178,528)		6,965,290	0.23

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
	L'Anse au Loup							
1	1.1 Domestic	535,772	1,261,252		(725,480)		535,772	0.42
2	1.12 Domestic All Electric	1,035,643	2,437,236		(1,401,593)		1,035,643	0.42
3	2.1 General Service 0-10 kW	161,308	324,536		(163,227)		161,308	0.50
4	2.2 General Service 10-100 kW	555,908	1,117,521		(561,613)		555,908	0.50
5	2.3 General Service 110-1,000 kVa	209,102	380,282		(171,180)		209,102	0.55
6	4.1 Street and Area Lighting	45,736	60,029		(14,292)		45,736	0.76
7	Total L'Anse Au Loup	2,543,471	5,580,856		(3,037,385)		2,543,471	0.46

<p align="center">NEWFOUNDLAND & LABRADOR HYDRO 2012 Actual Cost of Service Labrador Interconnected Comparison of Revenue & Allocated Revenue Requirement</p>								
Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit Allocation (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col 3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
Labrador Interconnected								
1	Industrial IOCC Firm	2,215,461	2,215,461	-	-	-	2,215,461	1.00
2	Industrial IOCC Non-Firm	83	83	-	-	-	83	1.00
3	Subtotal Industrial	2,215,545	2,215,545	-	-	-	2,215,545	1.00
4	CFB - Goose Bay Secondary	1,554,343	30,253	1,524,090	-	-	1,554,343	51.38
Rural								
5	1.1 Domestic	106,557	188,573	-	76,929	-	265,501	0.57
6	1.1A Domestic All Electric	9,904,350	8,484,180	-	3,461,145	-	11,945,324	1.17
7	2.1 General Service 0-10 kW	381,958	280,601	-	114,472	-	395,073	1.36
8	2.2 General Service 10-100 kW	2,143,438	1,459,297	-	595,324	-	2,054,621	1.47
9	2.3 General Service 110-1,000 kVa	3,034,263	1,901,925	-	775,896	-	2,677,821	1.60
10	2.4 General Service Over 1,000 kVa	1,006,601	679,271	-	277,110	-	956,381	1.48
11	4.1 Street and Area Lighting	292,092	270,347	-	110,289	-	380,636	1.08
12	Subtotal Rural	16,869,258	13,264,193	-	5,411,164	-	18,675,358	1.27
13	Total Labrador Interconnected	20,639,146	15,509,991	1,524,090	5,411,164	-	22,445,245	1.33

Note1:

Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2	1,554,343
CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3	(30,253)
CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5	-
Revenue Credit	<u>1,524,090</u>
Revenue Credit Applied to Deficit	100.0%
Revenue Credit Applied to Firm Regulated Labrador Interconnected Customers	<u>1,524,090</u>

NEWFOUNDLAND & LABRADOR HYDRO						
2012 Actual Cost of Service						
Total System						
Rural Deficit Allocation						
1	2	3	4	5	6	
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				Source
		Allocated Revenue Reqt (\$)	Demand (\$)	Energy (\$)	Customer (\$)	
CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:						
1	Newfoundland Power	353,927,143	119,933,747	229,924,519	4,068,877	Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	13,264,193	8,322,408	701,503	4,240,283	Schedule 1.3.1, p. 3
3	Total	367,191,336	128,256,155	230,626,021	8,309,160	
4	Deficit Classified	49,258,835	17,205,604	30,938,554	1,114,676	Prorated on Line 3
UNIT COSTS OF DEFICIT:						
Island Interconnected:			CP kW	MWH	Customers *	
5	Newfoundland Power		1,154,314	5,554,331	9,043	
6	Subtotal Island Interconnected		1,154,314	5,554,331	9,043	
Labrador Interconnected:						
7	Rural Labrador Interconnected		134,189	599,689	10,712	
8	Subtotal Labrador Interconnected		134,189	599,689	10,712	
9	Total		1,288,503	6,154,021	19,755	
10	Deficit Unit Costs		\$13.35 \$/KW	\$5.03 \$/MWH	\$56.43 \$/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:	\$449.97
Labrador Interconnected:	\$395.83

NEWFOUNDLAND & LABRADOR HYDRO						
2012 Actual Cost of Service						
Total System						
Rural Deficit Allocation						
Line No.	1	2	3	4	5	6
		Deficit Allocation				
	Rate Class	Allocated Revenue Reqt (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Source
ALLOCATION OF DEFICIT:						
11	Island Interconnected	43,847,670	15,413,750	27,923,692	510,228	Line 6 x Line 10
12	Labrador Interconnected	5,411,164	1,791,854	3,014,862	604,448	Line 8 x Line 10
13	Allocated Totals	49,258,835	17,205,604	30,938,554	1,114,676	
CUSTOMER DEFICIT ALLOCATION:						
		Amount	Percent			
Island Interconnected:						
14	Newfoundland Power	43,847,670	89.0%			
15	Sub-Total Island Interconnected	43,847,670				
Labrador Interconnected:						
16	Rural Labrador Interconnected	5,411,164	11.0%			
17	Subtotal Labrador Interconnected	5,411,164				
18	Total	49,258,835	100.0%			

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand		Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand		Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)
		Demand (\$/kW)	Non-Demand (\$/kWh)				Demand (\$/kW)	Non-Demand (\$/kWh)			
	Island Interconnected										
1	Newfoundland Power	8.50	-	0.04290	-	339,073.09	9.56	-	0.04822	-	381,079.82
2	Industrial - Firm	7.26	-	0.04286	-	29,082.84	7.26	-	0.04286	-	29,082.78
3	Industrial - Non-Firm	-	-	0.04334	-	-	-	-	0.21168	-	-
	Rural										
4	1.1 Domestic	-	0.10082	0.04772	0.14854	34.97	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.10017	0.04771	0.14788	34.96	-	-	-	-	-
6	1.3 Special	-	0.12250	0.04736	0.16986	34.70	-	-	-	-	-
7	2.1 General Service 0-10 kW	-	0.07074	0.04794	0.11868	38.57	-	-	-	-	-
8	2.2 General Service 10-100 kW	24.66	-	0.04796	-	59.46	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	22.31	-	0.04766	-	61.05	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	17.01	-	0.04797	-	61.20	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.11191	0.04795	0.15986	64.37	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
Line No.		Demand			Non-Demand		Demand			Non-Demand	
		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)
	Isolated Systems:										
1	1.2 Domestic Diesel	-	0.24503	0.64677	0.89181	49.29					
2	2.1 General Service 0-10 kW	-	0.16162	0.64491	0.80653	52.68					
3	2.2 GS 10-100 kW	53.95	-	0.63901	-	74.92					
4	2.3 GS 110-1,000 kVa	13.08	-	0.62693	-	76.79					
5	2.4 General Service Over 1,000 kVa	27.29	-	0.62607	-	76.68					
6	Subtotal Metered Demand Classes	43.17	-	0.63498	-	76.13					
7	4.1 Street and Area Lighting	-	0.26464	0.65239	0.91703	95.17					
	Island Isolated										
8	1.2 Domestic Diesel	-	0.42897	0.71818	1.14715	64.90	-	-	-	-	-
9	2.1 General Service 0-10 kW	-	0.24102	0.72020	0.96122	74.71	-	-	-	-	-
10	2.2 GS 10-100 kW	87.21	-	0.72463	-	-	-	-	-	-	-
11	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-
13	4.1 Street and Area Lighting	-	0.39897	0.72043	1.11941	106.35	-	-	-	-	-
	Labrador Isolated										
14	1.2 Domestic Diesel	-	0.19399	0.62696	0.82096	43.76	-	-	-	-	-
15	2.1 General Service 0-10 kW	-	0.14503	0.62917	0.77420	48.30	-	-	-	-	-
16	2.2 GS 10-100 kW	50.20	-	0.62958	-	74.92	-	-	-	-	-
17	2.3 GS 110-1,000 kVa	13.08	-	0.62693	-	76.79	-	-	-	-	-
18	2.4 General Service Over 1,000 kVa	27.29	-	0.62607	-	76.68	-	-	-	-	-
19	4.1 Street and Area Lighting	-	0.21914	0.62935	0.84849	90.02	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand		Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand		Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)
		Demand (\$/kW)	Non-Demand (\$/kWh)				Demand (\$/kW)	Non-Demand (\$/kWh)			
L'Anse au Loup											
1	1.1 Domestic	-	0.08637	0.15719	0.24356	41.11	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.08987	0.15696	0.24682	41.05	-	-	-	-	-
3	2.1 General Service 0-10 kW	-	0.07864	0.15745	0.23609	44.20	-	-	-	-	-
4	2.2 General Service 10-100 kW	20.98	-	0.15741	-	62.55	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	12.78	-	0.15750	-	64.09	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.08604	0.15842	0.24446	75.92	-	-	-	-	-
Labrador Interconnected											
7	Industrial - IOCC Firm	2.68	-	0.00125	-	0.00	2.68	-	0.00125	-	0.00
8	Industrial - IOCC Non-Firm	-	-	0.00125	0.00125	0.00	-	-	0.00125	0.00125	0.00
9	CFB - Goose Bay Secondary	-	-	0.00168	0.00168	65.50	-	-	0.00168	0.00168	65.50
Rural											
10	1.1 Domestic	-	0.01872	0.00131	0.02003	29.84	-	0.02636	0.00185	0.02821	42.01
11	1.1A Domestic All Electric	-	0.01762	0.00133	0.01895	30.25	-	0.02481	0.00188	0.02669	42.58
12	Subtotal Domestic	-	0.01763	0.00133	0.01896	30.23	-	0.02482	0.00188	0.02670	42.56
13	2.1 General Service 0-10 kW	-	0.01255	0.00133	0.01389	33.40	-	0.01767	0.00188	0.01955	47.03
14	2.2 General Service 10-100 kW	4.27	-	0.00134	-	52.67	6.01	-	0.00189	-	74.15
15	2.3 General Service 110-1,000 kVa	4.79	-	0.00135	-	54.37	6.75	-	0.00189	-	76.55
16	2.4 General Service Over 1,000 kVa	6.61	-	0.00130	-	52.73	9.30	-	0.00184	-	74.24
17	4.1 Street and Area Lighting	-	0.01529	0.00133	0.01662	55.06	0.00	0.02153	0.00187	0.02340	77.53

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
	Island Interconnected								
1	Newfoundland Power	353,927,143	119,933,747	229,924,519	4,068,877	397,774,105	134,791,976	258,409,171	4,572,958
2	Industrial - Firm	24,444,320	5,492,781	17,555,563	1,395,976	24,444,271	5,492,770	17,555,528	1,395,973
3	Industrial - Non-Firm	229	-	229	-	1,117	-	1,117	-
	Rural								
4	1.1 Domestic	20,063,462	10,319,056	4,883,955	4,860,451	-	-	-	-
5	1.12 Domestic All Electric	23,785,562	13,828,470	6,586,914	3,370,178	-	-	-	-
6	1.3 Special	56,239	40,258	15,564	416	-	-	-	-
7	2.1 General Service 0-10 kW	2,746,061	1,089,072	738,132	918,857	-	-	-	-
8	2.2 General Service 10-100 kW	8,045,080	4,550,173	2,842,817	652,090	-	-	-	-
9	2.3 General Service 110-1,000 kVa	6,815,467	3,964,610	2,788,340	62,516	-	-	-	-
10	2.4 General Service Over 1,000 kVa	2,910,330	1,466,276	1,437,323	6,731	-	-	-	-
11	4.1 Street and Area Lighting	1,187,906	323,776	138,733	725,397	-	-	-	-
12	Subtotal Rural	65,610,106	35,581,691	19,431,777	10,596,638				
13	Total Island Interconnected	443,981,798	161,008,219	266,912,088	16,061,491				

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
	Isolated Systems:								
1	1.2 Domestic Diesel	24,126,405	6,188,892	16,335,867	1,601,646				
2	2.1 General Service 0-10 kW	4,240,465	797,460	3,181,984	261,022				
3	2.2 GS 10-100 kW	7,124,422	1,365,109	5,755,716	3,596				
4	2.3 GS 110-1,000 kVa	1,063,785	73,950	983,923	5,913				
5	2.4 General Service Over 1,000 kVa	1,845,784	175,961	1,668,903	920				
6	Subtotal Metered Demand Classes	10,033,991	1,615,020	8,408,542	10,429				
7	4.1 Street and Area Lighting	500,716	105,196	259,335	136,185				
8	Total Isolated Systems	38,901,577	8,706,568	28,185,727	2,009,282				
	Island Isolated								
9	1.2 Domestic Diesel	6,844,610	2,353,330	3,939,885	551,395	-	-	-	-
10	2.1 General Service 0-10 kW	881,290	205,577	614,298	61,415	-	-	-	-
11	2.2 GS 10-100 kW	871,314	223,657	647,657	-	-	-	-	-
12	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	160,545	40,126	72,455	47,964	-	-	-	-
15	Total Island Isolated	8,757,759	2,822,690	5,274,295	660,774				
	Labrador Isolated								
16	1.2 Domestic Diesel	17,281,795	3,835,562	12,395,982	1,050,251	-	-	-	-
17	2.1 General Service 0-10 kW	3,359,176	591,883	2,567,686	199,607	-	-	-	-
18	2.2 GS 10-100 kW	6,253,108	1,141,452	5,108,059	3,596	-	-	-	-
19	2.3 GS 110-1,000 kVa	1,063,785	73,950	983,923	5,913	-	-	-	-
20	2.4 General Service Over 1,000 kVa	1,845,784	175,961	1,668,903	920	-	-	-	-
21	4.1 Street and Area Lighting	340,171	65,071	186,880	88,220	-	-	-	-
22	Total Labrador Isolated	30,143,818	5,883,878	22,911,432	1,348,507				

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Total Demand, Energy & Customer Amounts

Line No.	Rate Class	1	2	3	4	5	6	7	8	9
		Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation				
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	
	L'Anse au Loup									
1	1.1 Domestic	1,261,252	373,294	679,323	208,636	-	-	-	-	
2	1.12 Domestic All Electric	2,437,236	822,649	1,436,796	177,791	-	-	-	-	
3	2.1 General Service 0-10 kW	324,536	85,681	171,534	67,321	-	-	-	-	
4	2.2 General Service 10-100 kW	1,117,521	331,589	730,766	55,166	-	-	-	-	
5	2.3 General Service 110-1,000 kVa	380,282	85,709	290,727	3,846	-	-	-	-	
6	4.1 Street and Area Lighting	60,029	11,375	20,943	27,711	-	-	-	-	
7	Total L'Anse au Loup	5,580,856	1,710,296	3,330,091	540,469					
	Labrador Interconnected									
8	Industrial - IOCC Firm	2,215,461	1,990,302	225,160	-	2,215,461	1,990,302	225,160	-	
9	Industrial - IOCC Non-Firm	83	-	83	-	83	-	83	-	
10	CFB - Goose Bay Secondary	30,253	-	29,467	786	30,253	-	29,467	786	
	Rural									
11	1.1 Domestic	188,573	43,099	3,027	142,447	265,501	60,681	4,262	200,559	
12	1.1A Domestic All Electric	8,484,180	4,974,844	376,207	3,133,129	11,945,324	7,004,346	529,681	4,411,297	
13	Subtotal Domestic	8,672,752	5,017,943	379,234	3,275,576	12,210,826	7,065,027	533,943	4,611,856	
14	2.1 General Service 0-10 kW	280,601	78,012	8,291	194,299	395,073	109,837	11,673	273,564	
15	2.2 General Service 10-100 kW	1,459,297	940,102	93,083	426,113	2,054,621	1,323,619	131,056	599,946	
16	2.3 General Service 110-1,000 kVa	1,901,925	1,648,013	153,332	100,580	2,677,821	2,320,324	215,884	141,612	
17	2.4 General Service Over 1,000 kVa	679,271	612,675	65,331	1,265	956,381	862,617	91,983	1,782	
18	4.1 Street and Area Lighting	270,347	25,664	2,233	242,450	380,636	36,133	3,145	341,358	
19	Subtotal Rural	13,264,193	8,322,408	701,503	4,240,283	18,675,358	11,717,557	987,683	5,970,118	
20	Total Labrador Interconnected	15,509,991	10,312,709	956,213	4,241,069	20,921,156	13,707,859	1,242,393	5,970,118	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	Rate Class	Units			
		Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)
	Island Interconnected				
1	Newfoundland Power	14,101,599	5,359,317	1	12
2	Industrial - Firm	756,284	409,611	4	48
3	Industrial - Non-Firm	738	5	-	-
	Rural				
4	1.1 Domestic	-	102,347	11,583	138,998
5	1.12 Domestic All Electric	-	138,051	8,033	96,392
6	1.3 Special	-	329	1	12
7	2.1 General Service 0-10 kW	-	15,396	1,985	23,824
8	2.2 General Service 10-100 kW	184,551	59,271	914	10,966
9	2.3 General Service 110-1,000 kVa	177,704	58,507	85	1,024
10	2.4 General Service Over 1,000 kVa	86,217	29,962	9	110
11	4.1 Street and Area Lighting	-	2,893	939	11,269
12	Subtotal Rural	448,471	406,755	23,550	282,595
13	Total Island Interconnected	15,307,092	6,175,689	23,555	282,655

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Demands, Sales, & Number of Bills

	1	2	3	4	5
Line No.	Rate Class	Units			
		Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)
	Isolated Systems:				
1	1.2 Domestic Diesel	-	25,257	2,708	32,494
2	2.1 General Service 0-10 kW	-	4,934	413	4,955
3	2.2 GS 10-100 kW	25,304	9,007	4	48
4	2.3 GS 110-1,000 kVa	5,655	1,569	6	77
5	2.4 General Service Over 1,000 kVa	6,448	2,666	1	12
6	Subtotal Metered Demand Classes	37,406	13,242	11	137
7	4.1 Street and Area Lighting	-	398	119	1,431
8	Total Isolated Systems	37,406	43,831	3,251	39,017
	Island Isolated				
9	1.2 Domestic Diesel	-	5,486	708	8,496
10	2.1 General Service 0-10 kW	-	853	69	822
11	2.2 GS 10-100 kW	2,565	894	-	-
12	2.3 GS 110-1,000 kVa	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-
14	4.1 Street and Area Lighting	-	101	38	451
15	Total Island Isolated	2,565	7,333	814	9,769
	Labrador Isolated				
16	1.2 Domestic Diesel	-	19,771	2,000	23,998
17	2.1 General Service 0-10 kW	-	4,081	344	4,133
18	2.2 GS 10-100 kW	22,739	8,113	4	48
19	2.3 GS 110-1,000 kVa	5,655	1,569	6	77
20	2.4 General Service Over 1,000 kVa	6,448	2,666	1	12
21	4.1 Street and Area Lighting	-	297	82	980
22	Total Labrador Isolated	34,842	36,498	2,437	29,248

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Demands, Sales, & Number of Bills

	1	2	3	4	5
Line No.	Rate Class	Units			
		Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)
	L'Anse au Loup				
1	1.1 Domestic	-	4,322	423	5,075
2	1.12 Domestic All Electric	-	9,154	361	4,331
3	2.1 General Service 0-10 kW	-	1,089	127	1,523
4	2.2 General Service 10-100 kW	15,802	4,642	74	882
5	2.3 General Service 110-1,000 kVa	6,705	1,846	5	60
6	4.1 Street and Area Lighting	-	132	30	365
7	Total L'Anse au Loup	22,506	21,186	1,020	12,236
	Labrador Interconnected				
8	Industrial - IOCC Firm	744,000	180,186	1	12
9	Industrial - IOCC Non-Firm	-	67		
10	CFB - Goose Bay Secondary	-	17,554	1	12
	Rural				
11	1.1 Domestic	-	2,302	398	4,774
12	1.1A Domestic All Electric	-	282,305	8,632	103,589
13	Subtotal Domestic	-	284,607	9,030	108,363
14	2.1 General Service 0-10 kW	-	6,214	485	5,817
15	2.2 General Service 10-100 kW	220,407	69,364	674	8,091
16	2.3 General Service 110-1,000 kVa	343,734	113,982	154	1,850
17	2.4 General Service Over 1,000 kVa	92,715	50,077	2	24
18	4.1 Street and Area Lighting	-	1,679	367	4,403
19	Subtotal Rural	656,856	525,922	10,712	128,548
20	Total Labrador Interconnected	1,400,856	723,729	10,714	128,572

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Rate Calculations for Newfoundland Power

1	2	3
Line No.	Description	Amount Source
Newfoundland Power:		
Demand:		
1	Rate (\$/kW/mo.)	\$4.00
2	Billing Units (kW)	14,101,599 Sch 1.3.2, pg 1, Ln 1, Col 2
3	Demand Revenue	\$56,406,396 Ln 1 * Ln 2
Energy (First Block):		
4	Total Revenue Requirement	\$397,774,105 Sch 1.2, pg 1, Ln 1, Col 7
5	Less: Demand Revenue	56,406,396 Ln 3
6	Less: Second Block Energy Revenue	248,915,767 ((Sch 1.3.2, pg 1, Ln 1, Col 3) - Ln 8) * Ln 12
7	First Block Energy Revenue	\$92,451,942 Ln 4 - Ln 5 - Ln 6
8	First Block Energy Consumed (MWh)	3,000,000
9	Rate (Mills/kWh)	30.82 Ln 7 / Ln 8
Energy (Second Block):		
10	Average No. 6 Fuel Cost per Barrel	\$66.47
11	Efficiency Factor (kWh per Barrel)	630
12	Rate (Mills/kWh)	105.50

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual 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 (\$)	109,841,611	Sch 2.1A, C. 3, Ln 23
3	Coincident peak (kW)	<u>1,298,248</u>	Sch 3.1A, C. 3, Ln 13
4	Generation demand costs (\$/kW)	84.61	Ln 2 / Ln 3
5	NP thermal generation capacity credit (kW)	<u>32,892</u>	⁽¹⁾
6	Gross value of credit to NP (\$)	2,762,992	Ln 4 x Ln 5
7	Less NP's cost share:		
8	Percentage	<u>89.23%</u>	Sch 3.1A, C. 5, Ln 14
9	Amount (\$)	<u>(2,483,183)</u>	Ln 6 x Ln 8
10	Net value of credit to NP (\$)	<u><u>299,809</u></u>	Ln 6 - Ln 9

⁽¹⁾ NP gas turbine and diesel generation capacity (kW)	37,826
+ System reserve	<u>1.15</u>
NP thermal generation capacity credit (kW)	<u><u>32,892</u></u>

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Calculation of Firming Up Charge

	1	2	3	4
Line No.	Description	Total	Gas Turbine	Transmission & Terminals
1	Operating & Maintenance	5,092,182	960,287	4,131,896
2	O&M Overhead	5,391,875	1,480,358	3,911,518
3	Depreciation	5,489,209	366,622	5,122,588
4	Return	11,642,516	493,546	11,148,970
5	Total	27,615,783	3,300,812	24,314,971
6	Capacity (kW)		100,000	1,686,300
7	Cost (\$/kW)	\$47.43	\$33.01	\$14.42
8	Rate (\$/kWh)	\$0.01025		

NEWFOUNDLAND & LABRADOR HYDRO
 2012 Actual Cost of Service
 Island Interconnected
 Calculation of Transmission Wheeling Charge

	1	2
Line No.	Description	
1	Island Interconnected Transmission Revenue Requirement	24,679,168
2	Transmission Energy Output (MWh)	445,627
3	Rate (\$/kWh)	\$0.05538

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No	Description	Total Amount (\$)	Production Demand (\$)	Production and	Transmission Demand (\$)	Rural Prod &	Substations Demand (\$)	Distribution									Accounting Customer (\$)	Specifically Assigned Customer (\$)
				Transmission Energy (\$)		Demand (\$)		Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)		
	Expenses																	
1	Operating & Maintenance	83,561,949	33,654,393	19,457,170	8,043,413	3,539,633	1,171,958	5,718,389	1,500,422	384,426	680,466	825,700	922,758	381,330	365,825	139,556	2,776,976	2,048,774
2	Fuels-No. 6 Fuel	164,506,232	-	164,506,232	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	96,631	96,631	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	633,681	633,681	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	51,334,564	22,726,458	27,962,625	-	645,480	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	42,819,974	17,143,429	12,981,886	5,122,588	2,549,013	449,416	1,516,218	413,205	187,656	332,167	217,674	248,384	68,385	182,740	121,879	232,892	1,052,442
	Expense Credits																	
8	Sundry	(605,683)	(243,938)	(141,032)	(58,301)	(25,656)	(8,495)	(41,449)	(10,876)	(2,786)	(4,932)	(5,985)	(6,688)	(2,764)	(2,652)	(1,012)	(20,128)	(14,850)
9	Building Rental Income	(18,035)	(6,558)	(5,862)	(2,286)	(1,097)	(192)	(790)	(207)	(53)	(94)	(114)	(127)	(53)	(35)	(19)	-	(549)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(68,121)	(27,436)	(15,862)	(6,557)	(2,886)	(955)	(4,662)	(1,223)	(313)	(555)	(673)	(752)	(311)	(298)	(114)	(2,264)	(1,670)
12	Pole Attachments	(767,236)	-	-	-	-	-	(443,729)	(151,646)	-	-	(78,540)	(93,320)	-	-	-	-	-
13	Secondary Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(11,240)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,240)	-
16	Meter Test Revenues	(3,810)	-	-	-	-	-	-	-	-	-	-	-	-	(3,810)	-	-	-
17	Total Expense Credits	(1,474,125)	(277,932)	(162,755)	(67,144)	(29,639)	(9,642)	(490,630)	(163,952)	(3,153)	(5,581)	(85,313)	(100,889)	(3,128)	(6,794)	(1,145)	(33,632)	(17,069)
18	Subtotal Expenses	341,478,906	73,976,661	224,745,158	13,098,857	6,704,488	1,611,733	6,743,978	1,749,675	568,930	1,007,053	958,061	1,070,254	446,588	541,770	260,290	2,976,236	3,084,147
19	Disposal Gain / Loss	3,775,612	1,331,620	1,424,751	431,342	203,680	33,492	128,060	36,181	11,873	21,016	19,169	21,886	6,128	6,760	4,417	7,210	88,027
20	Subtotal Revenue Requirement Ex. Return	345,254,518	75,308,281	226,169,909	13,530,199	6,908,168	1,645,224	6,872,038	1,785,856	580,803	1,028,069	977,231	1,092,140	452,716	548,530	264,707	2,983,447	3,172,174
21	Return on Debt	84,626,281	28,990,712	33,488,809	9,359,554	4,420,272	728,578	2,791,623	787,450	257,226	455,312	417,546	476,504	134,770	147,019	95,647	158,935	1,916,324
22	Return on Equity	14,100,999	5,542,618	6,402,591	1,789,416	-	-	-	-	-	-	-	-	-	-	-	-	366,374
23	Total Revenue Reqmt	443,981,798	109,841,611	266,061,310	24,679,168	11,328,440	2,373,802	9,663,661	2,573,306	838,029	1,483,381	1,394,776	1,568,643	587,486	695,549	360,354	3,142,382	5,454,872

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

		19	20	21
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
Expenses				
1	Operating & Maintenance	1,096,733	854,024	Carryforward from Sch.2.4 L.30
2	Fuels-No. 6 Fuel	-	-	Production - Demand, Energy ratios Sch.4.1 L.10
3	Fuels-Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.12
4	Fuels-Gas Turbine	-	-	Production - Demand, Energy ratios Sch.4.1 L.11
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.7
7	Depreciation	-	-	Carryforward from Sch.2.5 L.40
Expense Credits				
8	Sundry	(7,949)	(6,190)	Prorated on Total Operating & Maintenance Expenses - Sch.2.4 L.30
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.34
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch.2.4 L.30
11	Suppliers' Discounts	(894)	(696)	Prorated on Total Operating & Maintenance Expenses - Sch.2.4 L.30
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	Total Expense Credits	(8,844)	(6,886)	
18	Subtotal Expenses	1,087,890	847,138	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.40
20	Subtotal Revenue Requirement Ex. Return	1,087,890	847,138	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.9
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.11
23	Total Revenue Reqmt	1,087,890	847,138	

NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
Island Interconnected																	
Functional Classification of Plant in Service for the Allocation of O&M Expense																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Substations Demand (\$)	Distribution									
								Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting
								Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Specifically Assigned Customer (\$)
	Production Hydraulic																
1	Bay D'Espoir	195,908,293	88,394,839	107,513,454	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	173,759,952	78,401,393	95,358,559	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	81,682,349	36,855,500	44,826,849	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	270,697,579	122,140,154	148,557,426	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	22,069,380	9,957,819	12,111,561	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	111,763,065	50,428,075	61,334,989	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Hydraulic	4,687,237	2,114,906	2,572,332	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Subtotal Hydraulic	860,567,856	388,292,686	472,275,170	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Hollyrood	224,709,471	174,509,375	50,200,096	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	22,633,382	22,633,382	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	8,071,652	8,071,652	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal Production Transmission	1,115,982,361	593,507,096	522,475,266	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Lines	270,156,444	-	-	152,393,380	85,925,059	-	-	-	-	-	-	-	-	-	-	31,838,004
15	Lines - Hydraulic	55,207,047	24,909,706	30,297,341	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	114,386,136	-	-	71,208,003	21,342,977	-	-	-	-	-	-	-	-	-	-	21,835,156
17	Term Sins - Hydraulic	34,124,804	15,397,289	18,727,515	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Sins - Hollyrood	8,523,146	6,619,075	1,904,071	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Sins - Gas TurDsl	685,347	685,347	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Sins - Distribution	10,527,842	-	-	-	-	10,527,842	-	-	-	-	-	-	-	-	-	-
21	Subtotal Term Sins	168,247,275	22,701,711	20,631,586	71,208,003	21,342,977	10,527,842	-	-	-	-	-	-	-	-	-	21,835,156
22	Subtotal Transmission	493,610,766	47,611,417	50,928,926	223,601,383	107,268,037	10,527,842	-	-	-	-	-	-	-	-	-	53,673,160
	Distribution																
23	Substations	8,628,114	416,828	-	-	-	8,211,286	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	3,826,657	-	-	-	-	-	2,885,108	367,550	-	-	334,641	239,357	-	-	-	-
25	Poles	92,713,811	-	-	-	-	-	53,620,847	18,325,070	-	-	9,490,927	11,276,966	-	-	-	-
26	Primary Conductor & Eqpt	14,001,666	-	-	-	-	-	12,419,478	1,582,188	-	-	-	-	-	-	-	-
27	Submarine Conductor	8,345,650	-	-	-	-	-	8,345,650	-	-	-	-	-	-	-	-	-
28	Transformers	14,389,615	-	-	-	-	-	-	-	5,194,651	9,194,964	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	2,284,562	-	-	-	-	-	-	-	-	-	1,331,899	952,662	-	-	-	-
30	Services	5,152,818	-	-	-	-	-	-	-	-	-	-	-	5,152,818	-	-	-
31	Meters	3,396,971	-	-	-	-	-	-	-	-	-	-	-	-	3,396,971	-	-
32	Street Lighting	1,885,779	-	-	-	-	-	-	-	-	-	-	-	-	-	1,885,779	-
33	Subtotal Distribution	154,625,643	416,828	-	-	-	8,211,286	77,271,083	20,274,809	5,194,651	9,194,964	11,157,468	12,468,986	5,152,818	3,396,971	1,885,779	-
34	Subtl Prod, Trans, & Dist	1,764,218,769	641,535,341	573,404,192	223,601,383	107,268,037	18,739,128	77,271,083	20,274,809	5,194,651	9,194,964	11,157,468	12,468,986	5,152,818	3,396,971	1,885,779	53,673,160
35	General	174,964,490	75,114,844	42,081,799	14,894,511	6,328,509	2,419,432	11,865,565	3,113,352	797,678	1,411,957	1,713,314	1,914,708	791,255	825,005	289,576	7,525,496
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	1,995,488	1,995,488	-	0	-	0	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	200,793	73,016	65,262	25,449	12,209	2,133	8,795	2,308	591	1,047	1,270	1,419	586	387	215	6,109
39	Software - General	3,229,396	1,174,328	1,049,614	409,302	196,354	34,302	141,444	37,113	9,509	16,831	20,424	22,824	9,432	6,218	3,452	98,249
40	Total Plant	1,944,608,937	719,893,017	616,600,867	238,930,645	113,805,108	21,194,995	89,286,888	23,427,581	6,002,429	10,624,799	12,892,476	14,407,937	5,954,091	4,228,581	2,179,021	57,655,006

IC-NLH-2, Attachment 1, Page 27 of 109
Oxen Pond Terminal Station Additional Transformer Capacity

Schedule 2.2A
Page 2 of 2

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONTD.)

Line No	1	19
Line No	Description	Basis of Functional Classification
	Production	
	Hydraulic	
1	Bay D'Espoir	Production - Demand, Energy ratios Sch.4.1 L.1
2	Upper Salmon	Production - Demand, Energy ratios Sch.4.1 L.1
3	Hinds Lake	Production - Demand, Energy ratios Sch.4.1 L.1
4	Cat Arm	Production - Demand, Energy ratios Sch.4.1 L.1
5	Paradise River	Production - Demand, Energy ratios Sch.4.1 L.1
6	Granite Canal	Production - Demand, Energy ratios Sch.4.1 L.1
7	Other Hydraulic	Production - Demand, Energy ratios Sch.4.1 L.1, 2
8	Subtotal Hydraulic	
9	Holyrood	Production - Demand, Energy ratios Sch.4.1 L.3
10	Gas Turbines	Production - Demand, Energy ratios Sch.4.1 L.4
11	Roddickton	Production - Demand, Energy ratios Sch.4.1 L.3
12	Diesel	Production - Demand, Energy ratios Sch.4.1 L.5
13	Subtotal Production	
	Transmission	
14	Lines	Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
15	Lines - Hydraulic	Production - Demand, Energy ratios Sch.4.1 L.17
16	Terminal Stations	Production - Demand, Energy subtotals, L. 13; Transmission - Demand; Spec Assigned - Custmr
17	Term Stns - Hydraulic	Production - Demand, Energy ratios Sch.4.1 L.20
18	Term Stns - Holyrood	Production - Demand, Energy ratios Sch.4.1 L.21
19	Term Stns - Gas Tur/Dsl	Production - Demand, Energy ratios Sch.4.1 L.22, 23
20	Term Stns - Distribution	Distribution - Substations Demand
21	Subtotal Term Stns	
22	Subtotal Transmission	
	Distribution	
23	Substations	Production - Demand; Dist Substns - Demand
24	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
25	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
26	Primary Conductor & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
27	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
28	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
29	Secondary Conductor&Eqpt	Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.41
30	Services	Services Customer
31	Meters	Meters - Customer
32	Street Lighting	Street Lighting - Customer
33	Subtotal Distribution	
34	Subttl Prod, Trans, & Dist	
35	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch.2.4 L.15, 16
36	Telecontrol - Custmr & Spec	Specifically Assigned - Customer
37	Feasibility Studies	Production, Transmission - Demand
38	Feasibility Studies - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.34
39	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.34
40	Total Plant	

NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
Island Interconnected																	
Functional Classification of Net Book Value																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Substations Demand (\$)	Distribution									
								Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting
								Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)
	Production Hydraulic																
1	Bay D'Espoir	141,188,390	63,704,935	77,483,455	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	159,669,331	72,043,631	87,625,700	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	71,884,680	32,434,741	39,449,939	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	252,691,701	114,015,808	138,675,893	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	19,907,556	8,982,393	10,925,163	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	107,492,838	48,501,327	58,991,511	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	2,909,896	1,312,960	1,596,936	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Subtotal Hydraulic	755,744,392	340,995,795	414,748,597	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	52,841,648	41,036,824	11,804,824	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	4,718,201	4,718,201	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	1,390,045	1,390,045	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal Production Transmission	814,694,286	388,140,864	426,553,421	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Lines	171,461,538	-	-	102,876,561	50,500,574	-	-	-	-	-	-	-	-	-	-	18,084,403
15	Lines - Hydraulic	49,009,063	22,113,144	26,895,919	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	63,645,585	-	-	37,404,460	15,967,241	-	-	-	-	-	-	-	-	-	-	10,273,884
17	Term Stns - Hydraulic	21,658,847	9,772,584	11,886,263	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	1,410,847	1,095,664	315,183	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	423,604	423,604	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	7,314,142	-	-	-	-	7,314,142	-	-	-	-	-	-	-	-	-	-
21	Subtotal Term Stns	94,453,025	11,291,852	12,201,446	37,404,460	15,967,241	7,314,142	-	-	-	-	-	-	-	-	-	10,273,884
22	Subtotal Transmission Distribution	314,923,626	33,404,996	39,097,365	140,281,021	66,467,815	7,314,142	-	-	-	-	-	-	-	-	-	28,358,287
23	Substations	3,316,042	145,070	-	-	-	3,170,972	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	1,815,601	-	-	-	-	-	1,368,872	174,388	-	-	158,774	113,566	-	-	-	-
25	Poles	52,208,637	-	-	-	-	-	30,194,761	10,319,141	-	-	5,344,494	6,350,241	-	-	-	-
26	Primary Conductor & Eqpt	5,950,790	-	-	-	-	-	5,278,351	672,439	-	-	-	-	-	-	-	-
27	Submarine Conductor	2,407,007	-	-	-	-	-	2,407,007	-	-	-	-	-	-	-	-	-
28	Transformers	10,350,165	-	-	-	-	-	-	-	3,736,410	6,613,756	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	672,658	-	-	-	-	-	-	-	-	-	392,160	280,498	-	-	-	-
30	Services	1,806,208	-	-	-	-	-	-	-	-	-	-	1,806,208	-	-	-	-
31	Meters	2,007,779	-	-	-	-	-	-	-	-	-	-	-	2,007,779	-	-	-
32	Street Lighting	1,392,203	-	-	-	-	-	-	-	-	-	-	-	-	-	1,392,203	-
33	Subtotal Distribution	81,927,091	145,070	-	-	-	3,170,972	39,248,991	11,165,969	3,736,410	6,613,756	5,895,428	6,744,305	1,806,208	2,007,779	1,392,203	-
34	Subtl Prod, Trans, & Dist	1,211,545,002	421,690,930	465,650,786	140,281,021	66,467,815	10,485,114	39,248,991	11,165,969	3,736,410	6,613,756	5,895,428	6,744,305	1,806,208	2,007,779	1,392,203	28,358,287
35	General	56,541,997	24,274,316	13,599,268	4,813,350	2,045,138	781,870	3,834,508	1,006,119	257,780	456,292	553,679	618,762	255,704	266,611	93,580	2,431,960
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	1,995,488	1,995,488	-	0	-	0	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	38,357	13,351	14,742	4,441	2,104	332	1,243	354	118	209	187	214	57	64	44	898
39	Software - General	3,334,049	1,160,451	1,281,424	386,039	182,913	28,854	108,009	30,728	10,282	18,200	16,224	18,560	4,971	5,525	3,831	78,039
40	Total Net Book Value	1,273,454,893	449,134,535	480,546,220	145,484,851	68,697,970	11,296,170	43,192,751	12,203,169	4,004,590	7,088,457	6,465,517	7,381,841	2,066,940	2,279,979	1,489,659	29,690,284

NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
Island Interconnected																	
Functional Classification of Operating & Maintenance Expense																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount	Production Demand	Transmission Energy	Transmission Demand	Rural Prod & Transmission Demand	Substations Demand	Primary Lines Demand	Customer	Line Transformers Demand	Customer	Secondary Lines Demand	Customer	Services Customer	Meters Customer	Street Lighting Customer	Accounting Customer
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Hydraulic	11,111,871	5,013,734	6,098,137	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Holyrood / Thermal	16,251,206	12,620,687	3,630,519	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Gas Turbine	899,701	899,701	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Diesel	220,612	220,612	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	1,978,239	1,052,077	926,162	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Production	30,461,630	19,806,810	10,654,819	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
8	Transmission Lines	3,105,114	237,726	289,143	1,454,370	820,028	-	-	-	-	-	-	-	-	-	-	303,847
9	Terminal Stations	4,580,015	617,984	561,632	1,938,419	580,997	286,588	-	-	-	-	-	-	-	-	-	594,395
10	Other	1,631,613	157,378	168,344	739,106	354,571	34,799	-	-	-	-	-	-	-	-	-	177,415
11	Subtotal Transmission	9,316,743	1,013,089	1,019,119	4,131,896	1,755,596	321,388	-	-	-	-	-	-	-	-	-	1,075,657
Distribution																	
12	Other	6,442,118	17,756	-	-	-	349,789	3,291,634	863,677	221,284	391,692	475,292	531,160	219,502	-	80,331	-
13	Meters	228,865	-	-	-	-	-	-	-	-	-	-	-	-	228,865	-	-
14	Subtotal Distribution	6,670,983	17,756	-	-	-	349,789	3,291,634	863,677	221,284	391,692	475,292	531,160	219,502	228,865	80,331	-
15	Subttl Prod, Trans, & Dist	46,449,355	20,837,655	11,673,938	4,131,896	1,755,596	671,176	3,291,634	863,677	221,284	391,692	475,292	531,160	219,502	228,865	80,331	1,075,657
16	Customer Accounting	2,087,652	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,087,652
Administrative & General:																	
Plant-Related:																	
17	Production	5,360,791	2,851,002	2,509,789	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Prod - Gas Turb & Diesel	1,294,713	1,294,713	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission	4,240,813	409,049	437,551	1,921,051	921,584	90,449	-	-	-	-	-	-	-	-	-	461,128
20	Distribution	2,179,951	5,877	-	-	-	115,765	1,089,387	285,839	73,235	129,633	157,301	175,791	72,646	47,891	26,586	-
21	Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Prod, Trans, Distn and General Plant	270,413	100,107	85,743	33,225	15,825	2,947	12,416	3,258	835	1,477	1,793	2,004	828	588	303	1,046
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,251,784	145,163	93,899	412,260	197,773	34,550	142,467	37,381	9,578	16,953	20,571	22,989	9,500	6,263	3,477	98,959
24	Property Insurance	1,249,994	589,084	498,345	73,325	23,565	18,019	10,105	2,651	679	1,202	1,459	1,631	674	703	247	6,409
Revenue-Related:																	
25	Municipal Tax	1,096,733	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	PUB Assessment	854,024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	All Expense-Related	15,853,144	6,805,989	3,812,938	1,349,559	573,412	219,219	1,075,113	282,094	72,276	127,934	155,240	173,487	71,694	74,752	26,238	681,868
28	Prod, Trans, and Distn Expense-Related	1,372,581	615,754	344,966	122,098	51,878	19,833	97,268	25,522	6,539	11,575	14,045	15,896	6,486	6,763	2,374	31,786
29	Subtotal Admin & General	35,024,942	12,816,738	7,783,232	3,911,518	1,784,038	500,782	2,426,755	636,745	163,142	288,775	350,409	391,598	161,828	136,960	59,224	689,324
30	Total Operating & Maintenance Expenses	83,561,949	33,654,393	19,457,170	8,043,413	3,539,633	1,171,958	5,718,389	1,500,422	384,426	680,466	825,700	922,758	381,330	365,825	139,556	2,776,976

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Oxen Pond Terminal Station Additional Transformer Capacity

Schedule 2.4A
Page 2 of 2

NEWFOUNDLAND & LABRADOR HYDRO				
2012 Actual Cost of Service				
Island Interconnected				
Functional Classification of Operating & Maintenance Expense (CONTD.)				
	19	20	21	
	Revenue Related			
	Municipal	PUB		
Line No.	Tax	Assessment	Basis of Functional Classification	
	Production			
1	-	-	Prorated on Hydraulic Plant in Service - Sch.2.2 L.8	
2	-	-	Prorated on Holyrood Plant in Service - Sch.2.2 L.9	
3	-	-	Prorated on Roddickton Plant in Service - Sch.2.2 L.11	
4	-	-	Prorated on Gas Turbines Plant in Service - Sch.2.2 L.10	
5	-	-	Prorated on Diesel Plant in Service - Sch.2.2 L.12	
6	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13	
7	-	-		
	Transmission			
8	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.14, 15	
9	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.21	
10	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22	
11	-	-		
	Distribution			
12	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 33, less L. 31	
13	-	-	Meters - Customer	
14	-	-		
15	-	-		
16	-	-	Accounting - Customer	
	Administrative & General:			
	Plant-Related:			
17	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13	
18	-	-	Prorated on Gas Turbine & Diesel Production Plant in Service - Sch.2.2 L.10, 12	
19	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22	
20	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.33	
21	-	-	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2 L.34	
22	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 40	
23	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 34 Less L. 8 and L. 9	
24	-	-	Prorated on Prod., Trans, Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.13, 21, 23, 35 - 36	
	Revenue-Related:			
25	1,096,733	-	Revenue-related	
26	-	854,024	Revenue-related	
27	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 15, 16	
28	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L 15	
29	1,096,733	854,024		
30	1,096,733	854,024		

NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
Island Interconnected																	
Functional Classification of Depreciated Expense																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution										
							Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)
	Production Hydraulic																
1	Bay D'Esprit	3,272,177	1,476,423	1,795,754	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	2,974,353	1,342,043	1,632,309	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	1,305,943	589,248	716,694	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	5,460,888	2,463,981	2,996,907	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	448,107	202,188	245,919	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	2,371,608	1,070,082	1,301,526	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	61,229	27,627	33,602	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Subtotal Hydraulic	15,894,305	7,171,593	8,722,712	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	7,208,849	5,596,392	1,610,457	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	241,963	241,963	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	64,516	64,516	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal Production Transmission	23,409,633	13,076,464	10,333,169	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Lines	5,442,302	-	-	3,187,059	1,578,044	-	-	-	-	-	-	-	-	-	-	577,199
15	Lines - Hydraulic	1,380,403	622,845	757,558	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	2,382,305	-	-	1,402,644	638,805	-	-	-	-	-	-	-	-	-	-	340,856
17	Term Sins - Hydraulic	723,728	326,550	397,178	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Sins - Holyrood	51,133	39,710	11,423	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Sins - Gas Tur/Dsl	14,019	14,019	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Sins - Distribution	265,235	-	-	-	-	265,235	-	-	-	-	-	-	-	-	-	-
21	Subtotal Term Sins	3,436,420	380,279	408,602	1,402,644	638,805	265,235	-	-	-	-	-	-	-	-	-	340,856
22	Subtotal Transmission	10,259,125	1,003,124	1,166,159	4,589,704	2,316,848	265,235	-	-	-	-	-	-	-	-	-	918,054
	Distribution																
23	Substations	108,080	4,553	-	-	-	103,527	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	44,185	-	-	-	-	-	33,313	4,244	-	-	3,864	2,764	-	-	-	-
25	Poles	1,451,278	-	-	-	-	-	839,344	286,848	-	-	148,564	176,522	-	-	-	-
26	Primary Conductor & Eqpt	184,724	-	-	-	-	-	163,850	20,874	-	-	-	-	-	-	-	-
27	Submarine Conductor	94,774	-	-	-	-	-	94,774	-	-	-	-	-	-	-	-	-
28	Transformers	444,475	-	-	-	-	-	-	-	160,455	284,020	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	16,607	-	-	-	-	-	-	-	-	-	9,682	6,925	-	-	-	-
30	Services	43,220	-	-	-	-	-	-	-	-	-	-	43,220	-	-	-	-
31	Meters	154,782	-	-	-	-	-	-	-	-	-	-	-	154,782	-	-	-
32	Street Lighting	111,175	-	-	-	-	-	-	-	-	-	-	-	-	111,175	-	-
33	Subtotal Distribution	2,653,300	4,553	-	-	-	103,527	1,131,281	311,966	160,455	284,020	162,111	186,211	43,220	154,782	111,175	-
34	Subtotal Prod, Trans, & Dist	36,322,058	14,084,141	11,499,328	4,589,704	2,316,848	368,762	1,131,281	311,966	160,455	284,020	162,111	186,211	43,220	154,782	111,175	918,054
35	General	5,414,643	2,324,586	1,302,310	460,942	195,849	74,874	367,205	96,349	24,686	43,696	53,022	59,255	24,487	25,532	8,962	119,997
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	513,937	513,937	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	18,820	7,298	5,958	2,378	1,200	191	586	162	83	147	84	96	22	80	58	476
39	Software - General	550,516	213,467	174,290	69,564	35,115	5,589	17,146	4,728	2,432	4,305	2,457	2,822	655	2,346	1,685	13,915
40	Total Deprecn Expense	42,819,974	17,143,429	12,981,886	5,122,588	2,549,013	449,416	1,516,218	413,205	187,656	332,167	217,674	248,384	68,385	182,740	121,879	1,052,442

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Functional Classification of Rate Base

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	6 Rural Prod & Transmission Demand (\$)	7	8	9	10	11	12	13	14	15	16	17	18
							Substations Demand (\$)	Primary Lines		Line Transformers		Distribution Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
								Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	
1	Average Net Book Value	1,273,454,893	449,134,535	480,546,220	145,484,851	68,697,970	11,296,170	43,192,751	12,203,169	4,004,590	7,088,457	6,465,517	7,381,841	2,066,940	2,279,979	1,489,659	2,431,960	29,690,284
2	Cash Working Capital	7,218,487	2,545,887	2,723,942	824,670	389,409	64,032	244,835	69,173	22,700	40,180	36,649	41,843	11,716	12,924	8,444	13,785	168,297
3	Fuel Inventory - No. 6 Fuel	44,927,035	-	44,927,035	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	95,624	95,624	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	1,717,349	1,717,349	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	22,756,941	8,424,605	7,215,821	2,796,105	1,331,813	248,036	1,044,887	274,163	70,244	124,338	150,875	168,610	69,678	49,485	25,500	88,068	674,712
7	Deferred Charges: Holyrood	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	60,735,175	21,420,676	22,918,801	6,938,642	3,276,428	538,751	2,060,002	582,009	190,992	338,071	308,361	352,064	98,579	108,740	71,047	115,988	1,416,025
9	Total Rate Base	1,410,905,504	483,338,676	558,331,818	156,044,269	73,695,621	12,146,989	46,542,474	13,128,514	4,288,525	7,591,047	6,961,403	7,944,358	2,246,913	2,451,128	1,594,650	2,649,801	31,949,319
10	Less: Rural Asset Portion	(181,241,422)	-	-	-	(73,695,621)	(12,146,989)	(46,542,474)	(13,128,514)	(4,288,525)	(7,591,047)	(6,961,403)	(7,944,358)	(2,246,913)	(2,451,128)	(1,594,650)	(2,649,801)	-
11	Rate Base Available for Equity Return	1,229,664,082	483,338,676	558,331,818	156,044,269	-	-	-	-	-	-	-	-	-	-	-	-	31,949,319
12	Return on Debt	84,626,281	28,990,712	33,488,809	9,359,554	4,420,272	728,578	2,791,623	787,450	257,226	455,312	417,546	476,504	134,770	147,019	95,647	158,935	1,916,324
13	Return on Equity	14,100,999	5,542,618	6,402,591	1,789,416	-	-	-	-	-	-	-	-	-	-	-	-	366,374
14	Return on Rate Base	98,727,281	34,533,330	39,891,401	11,148,970	4,420,272	728,578	2,791,623	787,450	257,226	455,312	417,546	476,504	134,770	147,019	95,647	158,935	2,282,698

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Functional Classification of Rate Base (CONT'D.)

1	19
Line No.	Description Basis of Functional Classification
1	Average Net Book Value Sch. 2.3 , L. 40
2	Cash Working Capital Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel Production - Demand, Energy ratios Sch.4.1 L.10
4	Fuel Inventory - Diesel Production - Demand, Energy ratios Sch.4.1 L.12
5	Fuel Inventory - Gas Turbine Production - Demand, Energy ratios Sch.4.1 L.11
6	Inventory/Supplies Prorated on Total Plant in Service, Sch. 2.2, L. 40
7	Deferred Charges: Holyrood Production - Demand, Energy ratios Sch.4.1 L.3
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs Prorated on Average Net Book Value, L. 1
9	Total Rate Base
10	Less: Rural Asset Portion Rural Transmission and Distribution Rate Base
11	Rate Base Available for Equity Return
12	Return on Debt L.9 x Sch.1.1,p2,L.14
13	Return on Equity L.11 x Sch.1.1,p2,L.17
14	Return on Rate Base

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount	Production Demand (1 CP kW)	Production and Transmission Energy (MWh @ Gen)	Transmission Demand (CP kW)	Rural Prod & Transmission Demand (CP kW)	Distribution											Accounting Customer (Rural Cust)	Specifically Assigned Customer
							Substations Demand (CP kW)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (Wild Rural Cust)	Meters Customer	Street Lighting Customer			
								Demand	Customer	Demand	Customer	Demand	Customer						
Amounts																			
1	Newfoundland Power	-	1,154,314	5,554,331	1,157,867	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Industrial - Firm	-	53,229	424,516	51,699	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Industrial - Non-Firm	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																			
4	1.1 Domestic	-	26,327	116,278	25,570	25,570	24,155	24,155	11,583	22,066	11,583	22,066	11,583	11,583	11,583	-	11,583	-	
5	1.12 Domestic All Electric	-	35,285	156,842	34,270	34,270	32,373	32,373	8,033	29,574	8,033	29,574	8,033	8,033	8,033	-	8,033	-	
6	1.3 Special	-	103	373	101	101	95	95	1	87	1	87	1	1	1	-	1	-	
7	2.1 GS 0-10 kW	-	2,766	17,492	2,686	2,686	2,537	2,537	1,985	2,318	1,985	2,318	1,985	3,971	3,971	-	1,985	-	
8	2.2 GS 10-100 kW	-	11,550	67,338	11,218	11,218	10,597	10,597	914	9,679	914	9,679	914	7,376	7,376	-	914	-	
9	2.3 GS 110-1,000 kVa	-	10,131	66,192	9,840	9,840	9,295	9,295	85	7,894	85	7,894	85	731	731	-	85	-	
10	2.4 GS Over 1,000 kVa	-	3,721	34,040	3,614	3,614	3,414	3,414	9	3,119	9	3,119	9	79	79	-	9	-	
11	4.1 Street and Area Lighting	-	822	3,287	798	798	754	754	939	689	939	689	939	-	-	1	939	-	
12	Subtotal Rural	-	90,705	461,843	88,097	88,097	83,221	83,221	23,550	75,425	23,550	75,425	23,550	31,773	31,773	1	23,550	-	
13	Total	-	1,298,248	6,440,696	1,297,663	88,097	83,221	83,221	23,550	75,425	23,550	75,425	23,550	31,773	31,773	1	23,550	-	
Ratios Excluding Return on Equity																			
14	Newfoundland Power	-	0.8891	0.8624	0.8923	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Industrial - Firm	-	0.0410	0.0659	0.0398	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Industrial - Non-Firm	-	-	0.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																			
17	1.1 Domestic	-	0.0203	0.0181	0.0197	0.2902	0.2902	0.2902	0.4919	0.2926	0.4919	0.2926	0.4919	0.3646	0.3646	-	0.4919	-	
18	1.12 Domestic All Electric	-	0.0272	0.0244	0.0264	0.3890	0.3890	0.3890	0.3411	0.3921	0.3411	0.3921	0.3411	0.2528	0.2528	-	0.3411	-	
19	1.3 Special	-	0.0001	0.0001	0.0001	0.0011	0.0011	0.0011	0.0000	0.0012	0.0000	0.0012	0.0000	0.0000	0.0000	-	0.0000	-	
20	2.1 GS 0-10 kW	-	0.0021	0.0027	0.0021	0.0305	0.0305	0.0305	0.0843	0.0307	0.0843	0.0307	0.0843	0.1250	0.1250	-	0.0843	-	
21	2.2 GS 10-100 kW	-	0.0089	0.0105	0.0086	0.1273	0.1273	0.1273	0.0388	0.1283	0.0388	0.1283	0.0388	0.2321	0.2321	-	0.0388	-	
22	2.3 GS 110-1,000 kVa	-	0.0078	0.0103	0.0076	0.1117	0.1117	0.1117	0.0036	0.1047	0.0036	0.1047	0.0036	0.0230	0.0230	-	0.0036	-	
23	2.4 GS Over 1,000 kVa	-	0.0029	0.0053	0.0028	0.0410	0.0410	0.0410	0.0004	0.0414	0.0004	0.0414	0.0004	0.0025	0.0025	-	0.0004	-	
24	4.1 Street and Area Lighting	-	0.0006	0.0005	0.0006	0.0091	0.0091	0.0091	0.0399	0.0091	0.0399	0.0091	0.0399	-	-	1.0000	0.0399	-	
25	Subtotal Rural	-	0.0689	0.0717	0.0679	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-	
26	Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related		20
		Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)	
	Amounts			
1	Newfoundland Power	-	384,565,108	
2	Industrial - Firm	-	13,850,659	
3	Industrial - Non-Firm	-	1,457	
	Rural			
4	1.1 Domestic	12,418,659	12,418,659	
5	1.12 Domestic All Electric	14,609,101	14,609,101	
6	1.3 Special	18,967	18,967	
7	2.1 GS 0-10 kW	2,170,575	2,170,575	
8	2.2 GS 10-100 kW	6,486,709	6,486,709	
9	2.3 GS 110-1,000 kVa	4,949,650	4,949,650	
10	2.4 GS Over 1,000 kVa	2,365,826	2,365,826	
11	4.1 Street and Area Lighting	946,876	946,876	
12	Subtotal Rural	43,966,363	43,966,363	
13	Total	43,966,363	442,383,586	
	Ratios Excluding Return on Equity			
14	Newfoundland Power	-	0.8693	
15	Industrial - Firm	-	0.0313	
16	Industrial - Non-Firm	-	0.0000	
	Rural			
17	1.1 Domestic	0.2825	0.0281	
18	1.12 Domestic All Electric	0.3323	0.0330	
19	1.3 Special	0.0004	0.0000	
20	2.1 GS 0-10 kW	0.0494	0.0049	
21	2.2 GS 10-100 kW	0.1475	0.0147	
22	2.3 GS 110-1,000 kVa	0.1126	0.0112	
23	2.4 GS Over 1,000 kVa	0.0538	0.0053	
24	4.1 Street and Area Lighting	0.0215	0.0021	
25	Subtotal Rural	1.0000	0.0994	
26	Total	1.0000	1.0000	

NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
Island Interconnected																	
Allocation of Functionalized Amounts to Classes of Service																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount	Production Demand (\$)	Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution										
							Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)		Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Specifically Assigned (\$)
	Allocated Rev Reqlt Excl Return																
1	Newfoundland Power	277,000,898	66,959,007	195,044,543	12,072,602	-	-	-	-	-	-	-	-	-	-	-	2,188,327
2	Industrial - Firm	19,544,329	3,087,705	14,907,210	539,044	-	-	-	-	-	-	-	-	-	-	-	983,847
3	Industrial - Non-Firm	195	-	192	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
4	1.1 Domestic	14,894,669	1,527,147	4,083,182	266,606	2,005,065	477,519	1,994,578	878,396	169,914	505,669	285,889	537,183	165,040	199,969	-	1,467,447
5	1.12 Domestic All Electric	17,515,781	2,046,780	5,507,636	357,322	2,687,316	640,002	2,673,261	609,148	227,729	350,670	383,167	372,524	114,451	138,674	-	1,017,641
6	1.3 Special	40,385	6,003	13,111	1,048	7,882	1,877	7,841	76	668	44	1,124	46	14	17	-	127
7	2.1 GS 0-10 kW	2,084,681	160,426	614,240	28,007	210,631	50,163	209,529	150,556	17,849	86,671	30,032	92,072	56,575	68,549	-	251,518
8	2.2 GS 10-100 kW	5,988,418	669,979	2,364,640	116,963	879,648	209,494	875,047	69,300	74,535	39,894	125,409	42,380	105,094	127,337	-	115,772
9	2.3 GS 110-1,000 kVa	5,080,641	587,691	2,324,386	102,598	771,608	183,763	767,572	6,471	60,785	3,725	102,273	3,957	10,422	12,627	-	10,811
10	2.4 GS Over 1,000 kVa	2,214,372	215,858	1,195,342	37,684	283,410	67,496	281,928	695	24,017	400	40,410	425	1,120	1,356	-	1,161
11	4.1 Street and Area Lighting	890,149	47,685	115,426	8,325	62,608	14,911	62,281	71,214	5,306	40,996	8,927	43,551	-	-	264,707	118,970
12	Subtotal Rural	48,709,096	5,261,589	16,217,964	918,552	6,908,168	1,645,224	6,872,038	1,785,856	580,803	1,028,069	977,231	1,092,140	452,716	548,530	264,707	2,983,447
13	Total	345,254,518	75,308,281	226,169,909	13,530,199	6,908,168	1,645,224	6,872,038	1,785,856	580,803	1,028,069	977,231	1,092,140	452,716	548,530	264,707	3,172,174
	Allocated Return on Debt																
14	Newfoundland Power	64,579,541	25,776,571	28,880,100	8,351,257	-	-	-	-	-	-	-	-	-	-	-	1,571,613
15	Industrial - Firm	4,113,540	1,188,644	2,207,299	372,885	-	-	-	-	-	-	-	-	-	-	-	344,711
16	Industrial - Non-Firm	28	-	28	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
17	1.1 Domestic	4,905,547	587,891	604,594	184,425	1,282,964	211,466	810,256	387,317	75,252	223,951	122,153	234,374	49,131	53,596	-	78,174
18	1.12 Domestic All Electric	5,915,968	787,929	815,512	247,179	1,719,511	283,421	1,085,957	268,596	100,857	155,305	163,717	162,533	34,071	37,168	-	54,212
19	1.3 Special	14,902	2,311	1,941	725	5,044	831	3,185	33	296	19	480	20	4	5	-	7
20	2.1 GS 0-10 kW	628,480	61,758	90,950	19,374	134,775	22,214	85,117	66,385	7,905	38,385	12,832	40,171	16,842	18,373	-	13,399
21	2.2 GS 10-100 kW	1,924,944	257,915	350,131	80,910	562,853	92,773	355,470	30,557	33,010	17,668	53,584	18,491	31,286	34,129	-	6,167
22	2.3 GS 110-1,000 kVa	1,612,203	226,238	344,170	70,972	493,722	81,379	311,810	2,853	26,920	1,650	43,699	1,727	3,102	3,384	-	576
23	2.4 GS Over 1,000 kVa	641,249	83,097	176,993	26,068	181,343	29,890	114,527	307	10,637	177	17,266	185	333	364	-	62
24	4.1 Street and Area Lighting	289,879	18,357	17,091	5,759	40,061	6,603	25,300	31,401	2,350	18,156	3,814	19,001	-	-	95,647	6,338
25	Subtotal Rural	15,933,172	2,025,496	2,401,382	635,411	4,420,272	728,578	2,791,623	787,450	257,226	455,312	417,546	476,504	134,770	147,019	95,647	158,935
26	Total	84,626,281	28,990,712	33,488,809	9,359,554	4,420,272	728,578	2,791,623	787,450	257,226	455,312	417,546	476,504	134,770	147,019	95,647	1,916,324
	Allocated Return on Equity																
27	Newfoundland Power	12,346,704	4,928,119	5,521,470	1,596,643	-	-	-	-	-	-	-	-	-	-	-	300,470
28	Industrial - Firm	786,451	227,252	422,005	71,290	-	-	-	-	-	-	-	-	-	-	-	65,904
29	Industrial - Non-Firm	5	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
30	1.1 Domestic	263,246	112,397	115,590	35,260	-	-	-	-	-	-	-	-	-	-	-	-
31	1.12 Domestic All Electric	353,813	150,641	155,914	47,257	-	-	-	-	-	-	-	-	-	-	-	-
32	1.3 Special	952	442	371	139	-	-	-	-	-	-	-	-	-	-	-	-
33	2.1 GS 0-10 kW	32,900	11,807	17,388	3,704	-	-	-	-	-	-	-	-	-	-	-	-
34	2.2 GS 10-100 kW	131,719	49,310	66,940	15,469	-	-	-	-	-	-	-	-	-	-	-	-
35	2.3 GS 110-1,000 kVa	122,623	43,254	65,800	13,569	-	-	-	-	-	-	-	-	-	-	-	-
36	2.4 GS Over 1,000 kVa	54,709	15,887	33,839	4,984	-	-	-	-	-	-	-	-	-	-	-	-
37	4.1 Street and Area Lighting	7,878	3,510	3,268	1,101	-	-	-	-	-	-	-	-	-	-	-	-
38	Subtotal Rural	967,839	387,247	459,111	121,482	-	-	-	-	-	-	-	-	-	-	-	-
39	Total	14,100,999	5,542,618	6,402,591	1,789,416	-	-	-	-	-	-	-	-	-	-	-	366,374

NEWFOUNDLAND & LABRADOR HYDRO			
2012 Actual Cost of Service			
Island Interconnected			
Allocation of Functionalized Amounts to Classes of Service (CONTD.)			
Line No.	Description	19	20
		Revenue Related	
		Municipal Tax	PUB Assessment
	Allocated Rev Reqmt Excl Return		(\$)
1	Newfoundland Power	-	736,419
2	Industrial - Firm	-	26,523
3	Industrial - Non-Firm	-	3
	Rural		
4	1.1 Domestic	307,283	23,781
5	1.12 Domestic All Electric	361,483	27,976
6	1.3 Special	469	36
7	2.1 GS 0-10 kW	53,708	4,157
8	2.2 GS 10-100 kW	160,505	12,422
9	2.3 GS 110-1,000 kVa	122,473	9,478
10	2.4 GS Over 1,000 kVa	58,539	4,530
11	4.1 Street and Area Lighting	23,429	1,813
12	Subtotal Rural	1,087,890	84,193
13	Total	1,087,890	847,138
	Allocated Return on Debt		
14	Newfoundland Power	-	-
15	Industrial - Firm	-	-
16	Industrial - Non-Firm	-	-
	Rural		
17	1.1 Domestic	-	-
18	1.12 Domestic All Electric	-	-
19	1.3 Special	-	-
20	2.1 GS 0-10 kW	-	-
21	2.2 GS 10-100 kW	-	-
22	2.3 GS 110-1,000 kVa	-	-
23	2.4 GS Over 1,000 kVa	-	-
24	4.1 Street and Area Lighting	-	-
25	Subtotal Rural	-	-
26	Total	-	-
	Allocated Return on Equity		
27	Newfoundland Power	-	-
28	Industrial - Firm	-	-
29	Industrial - Non-Firm	-	-
	Rural		
30	1.1 Domestic	-	-
31	1.12 Domestic All Electric	-	-
32	1.3 Special	-	-
33	2.1 GS 0-10 kW	-	-
34	2.2 GS 10-100 kW	-	-
35	2.3 GS 110-1,000 kVa	-	-
36	2.4 GS Over 1,000 kVa	-	-
37	4.1 Street and Area Lighting	-	-
38	Subtotal Rural	-	-
39	Total	-	-

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Oxen Pond Terminal Station Additional Transformer Capacity

Schedule 3.2A
Page 3 of 4

NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
Island Interconnected																	
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount	Production Demand	Transmission Energy	Transmission Demand	Rural Prod & Transmission Demand	Distribution										
							Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting
							Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Specifically Assigned
40	Newfoundland Power	353,927,143	97,663,697	229,446,113	22,020,503	-	-	-	-	-	-	-	-	-	-	-	4,060,411
41	Industrial - Firm	24,444,320	4,503,601	17,536,515	983,220	-	-	-	-	-	-	-	-	-	-	-	1,394,461
42	Industrial - Non-Firm	229	-	226	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
43	1.1 Domestic	20,063,462	2,227,435	4,803,366	486,291	3,288,029	688,986	2,804,835	1,265,714	245,166	729,620	408,042	771,558	214,171	253,566	-	1,545,621
44	1.1.2 Domestic All Electric	23,785,562	2,985,350	6,479,062	651,758	4,406,827	923,422	3,759,218	877,744	328,586	505,975	546,884	535,058	148,523	175,842	-	1,071,854
45	1.3 Special	56,239	8,756	15,424	1,912	12,926	2,709	11,026	109	964	63	1,604	67	18	22	-	133
46	2.1 GS 0-10 kW	2,746,061	233,991	722,578	51,085	345,405	72,377	294,646	216,941	25,754	125,056	42,865	132,244	73,417	86,921	-	264,917
47	2.2 GS 10-100 kW	8,045,080	977,204	2,781,711	213,342	1,442,501	302,267	1,230,517	99,856	107,545	57,562	178,993	60,871	136,380	161,466	-	121,939
48	2.3 GS 110-1,000 kVa	6,815,467	857,182	2,734,356	187,139	1,265,330	265,142	1,079,383	9,325	87,705	5,375	145,972	5,684	13,524	16,012	-	11,387
49	2.4 GS Over 1,000 kVa	2,910,330	314,841	1,406,174	68,736	464,753	97,386	396,455	1,002	34,653	577	57,676	611	1,453	1,720	-	1,223
50	4.1 Street and Area Lighting	1,187,906	69,552	135,785	15,184	102,669	21,514	87,581	102,615	7,655	59,153	12,741	62,553	-	-	360,354	125,308
51	Subtotal Rural	65,610,106	7,674,312	19,078,456	1,675,445	11,328,440	2,373,802	9,663,661	2,573,306	838,029	1,483,381	1,394,776	1,568,643	587,486	695,549	360,354	3,142,382
52	Total	443,981,798	109,841,611	266,061,310	24,679,168	11,328,440	2,373,802	9,663,661	2,573,306	838,029	1,483,381	1,394,776	1,568,643	587,486	695,549	360,354	5,454,872
Re-classification of Revenue-Related																	
53	Newfoundland Power	-	203,633	478,406	45,914	-	-	-	-	-	-	-	-	-	-	-	8,466
54	Industrial - Firm	-	4,892	19,049	1,068	-	-	-	-	-	-	-	-	-	-	-	1,515
55	Industrial - Non-Firm	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
56	1.1 Domestic	0	37,371	80,589	8,159	55,166	11,560	47,059	21,236	4,113	12,241	6,846	12,945	3,593	4,254	-	25,932
57	1.1.2 Domestic All Electric	(0)	49,695	107,852	10,849	73,357	15,372	62,577	14,611	5,470	8,423	9,104	8,907	2,472	2,927	-	17,842
58	1.3 Special	-	79	140	17	117	25	100	1	9	1	15	1	0	0	-	1
59	2.1 GS 0-10 kW	0	5,037	15,554	1,100	7,435	1,558	6,342	4,670	554	2,692	923	2,847	1,580	1,871	-	5,702
60	2.2 GS 10-100 kW	0	21,466	61,106	4,686	31,687	6,640	27,031	2,194	2,362	1,264	3,932	1,337	2,996	3,547	-	2,679
61	2.3 GS 110-1,000 kVa	-	16,923	53,984	3,695	24,981	5,235	21,310	184	1,732	106	2,882	112	267	316	-	225
62	2.4 GS Over 1,000 kVa	-	6,974	31,148	1,523	10,295	2,157	8,782	22	768	13	1,278	14	32	38	-	27
63	4.1 Street and Area Lighting	(0)	1,510	2,948	330	2,229	467	1,901	2,228	166	1,284	277	1,358	-	-	7,824	2,721
64	Subtotal Rural	(0)	139,056	353,321	30,358	205,267	43,012	175,102	45,145	15,174	26,024	25,255	27,520	10,941	12,954	7,824	55,129
65	Total	(0)	347,581	850,778	77,340	205,267	43,012	175,102	45,145	15,174	26,024	25,255	27,520	10,941	12,954	7,824	55,129
Total Allocated Revenue Requirement																	
66	Newfoundland Power	353,927,143	97,867,330	229,924,519	22,066,417	-	-	-	-	-	-	-	-	-	-	-	4,068,877
67	Industrial - Firm	24,444,320	4,508,493	17,555,563	984,288	-	-	-	-	-	-	-	-	-	-	-	1,395,976
68	Industrial - Non-Firm	229	-	229	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
69	1.1 Domestic	20,063,462	2,264,806	4,883,955	494,449	3,343,195	700,545	2,851,893	1,286,950	249,279	741,861	414,888	784,502	217,764	257,820	-	1,571,553
70	1.1.2 Domestic All Electric	23,785,562	3,035,046	6,586,914	662,607	4,480,184	938,794	3,821,795	892,355	334,056	514,398	555,988	543,965	150,995	178,769	-	1,089,696
71	1.3 Special	56,239	8,836	15,564	1,929	13,043	2,733	11,126	110	973	64	1,619	67	19	22	-	135
72	2.1 GS 0-10 kW	2,746,061	239,027	738,132	52,184	352,840	73,935	300,988	221,611	26,309	127,747	43,787	135,090	74,997	88,792	-	270,619
73	2.2 GS 10-100 kW	8,045,080	998,670	2,842,817	218,028	1,474,188	308,907	1,257,548	102,050	109,907	58,827	182,925	62,208	139,376	165,013	-	124,618
74	2.3 GS 110-1,000 kVa	6,815,467	874,106	2,788,340	190,834	1,290,311	270,377	1,100,693	9,509	89,437	5,481	148,854	5,796	13,791	16,328	-	11,611
75	2.4 GS Over 1,000 kVa	2,910,330	321,815	1,437,323	70,258	475,048	99,543	405,237	1,024	35,421	590	58,953	624	1,485	1,758	-	1,250
76	4.1 Street and Area Lighting	1,187,906	71,062	138,733	15,514	104,898	21,981	89,482	104,843	7,822	60,437	13,018	63,911	-	-	368,178	128,029
77	Subtotal Rural	65,610,106	7,813,368	19,431,777	1,705,804	11,533,707	2,416,815	9,838,763	2,618,451	853,203	1,509,405	1,420,031	1,596,163	598,427	708,503	368,178	3,197,511
78	Total	443,981,798	110,189,192	266,912,088	24,756,509	11,533,707	2,416,815	9,838,763	2,618,451	853,203	1,509,405	1,420,031	1,596,163	598,427	708,503	368,178	5,464,853

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Oxen Pond Terminal Station Additional Transformer Capacity

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NEWFOUNDLAND & LABRADOR HYDRO				
2012 Actual Cost of Service				
Island Interconnected				
Allocation of Functionalized Amounts to Classes of Service (CONTD.)				
1	19	20		
	Revenue Related			
Line No.	Description	Municipal Tax (\$)	PUB Assessment (\$)	Basis of Proration
	Total Revenue Requirement			
40	Newfoundland Power	-	736,419	
41	Industrial - Firm	-	26,523	
42	Industrial - Non-Firm	-	3	
	Rural			
43	1.1 Domestic	307,283	23,781	
44	1.12 Domestic All Electric	361,483	27,976	
45	1.3 Special	469	36	
46	2.1 GS 0-10 kW	53,708	4,157	
47	2.2 GS 10-100 kW	160,505	12,422	
48	2.3 GS 110-1,000 kVa	122,473	9,478	
49	2.4 GS Over 1,000 kVa	58,539	4,530	
50	4.1 Street and Area Lighting	23,429	1,813	
51	Subtotal Rural	1,087,890	84,193	
52	Total	1,087,890	847,138	
Re-classification of Revenue-Related				
53	Newfoundland Power	-	(736,419)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
54	Industrial - Firm	-	(26,523)	
55	Industrial - Non-Firm	-	(3)	
	Rural			
56	1.1 Domestic	(307,283)	(23,781)	
57	1.12 Domestic All Electric	(361,483)	(27,976)	
58	1.3 Special	(469)	(36)	
59	2.1 GS 0-10 kW	(53,708)	(4,157)	
60	2.2 GS 10-100 kW	(160,505)	(12,422)	
61	2.3 GS 110-1,000 kVa	(122,473)	(9,478)	
62	2.4 GS Over 1,000 kVa	(58,539)	(4,530)	
63	4.1 Street and Area Lighting	(23,429)	(1,813)	
64	Subtotal Rural	(1,087,890)	(84,193)	
65	Total	(1,087,890)	(847,138)	
Total Allocated Revenue Requirement				
66	Newfoundland Power	-	-	
67	Industrial - Firm	-	-	
68	Industrial - Non-Firm	-	-	
	Rural			
69	1.1 Domestic	-	-	
70	1.12 Domestic All Electric	-	-	
71	1.3 Special	-	-	
72	2.1 GS 0-10 kW	-	-	
73	2.2 GS 10-100 kW	-	-	
74	2.3 GS 110-1,000 kVa	-	-	
75	2.4 GS Over 1,000 kVa	-	-	
76	4.1 Street and Area Lighting	-	-	
77	Subtotal Rural	-	-	
78	Total	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Interconnected
Allocation of Specifically Assigned Amounts to Classes of Service

Line No.	Description	Total Amount (\$)	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
			OM&A				Depreciation				Expense Credits			Subtotal	Return on	Return on	Subtotal	Revenue
			Transmission	Administrative &	General	Other	Transmission	Telecontrol &	Feasibility Stud.	General	Rental	Other	Gains/Losses	Excluding	Debt	Equity	Excl Rev	Related
			Lines	Terminals			Lines	Terminals			Income			Return			Related	Related
			(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
			(Plant)	(Plant)	(C3 & C4)	(C3 & C4)	(Direct)	(Direct)	(Direct)	(Exp C3,4,5)	(Plant)	(C6)	(NBV)		(NBV)	(NBV)		
Basis of Allocation - Amounts																		
1	Newfoundland Power		24,026,626	11,188,054	35,214,680	35,214,680	-	-	-	650,260	35,214,680	35,214,680	23,257,162	-	23,257,162	23,257,162	-	-
Industrial																		
2	Vale Newfoundland & Labrador		3,277,016	2,241,767	5,518,783	5,518,783	-	-	-	110,542	5,518,783	5,518,783	176,563	-	176,563	176,563	-	-
3	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Corner Brook P&P - CB		-	6,352,639	6,352,639	6,352,639	-	-	-	193,930	6,352,639	6,352,639	4,619,706	-	4,619,706	4,619,706	-	-
5	Corner Brook P&P - DL		-	19,788	19,788	19,788	-	-	-	604	19,788	19,788	14,459	-	14,459	14,459	-	-
6	North Atlantic Refining Limited		-	1,122,955	1,122,955	1,122,955	-	-	-	34,281	1,122,955	1,122,955	290,397	-	290,397	290,397	-	-
7	Aur Resources		4,534,362	909,953	5,444,315	5,444,315	-	-	-	86,040	5,444,315	5,444,315	0	-	0	0	-	-
8	Subtotal Industrial		7,811,378	10,647,101	18,458,480	18,458,480	-	-	-	425,397	18,458,480	18,458,480	5,101,125	-	5,101,125	5,101,125	-	-
9	Total		31,838,004	21,835,156	53,673,160	53,673,160	-	-	-	1,075,657	53,673,160	53,673,160	28,358,287	-	28,358,287	28,358,287	-	-
Basis of Allocation - Ratios																		
11	Newfoundland Power		0.7547	0.5124	0.6561	0.6561	-	-	-	0.6045	0.6561	0.6561	0.8201	-	0.8201	0.8201	-	-
Industrial																		
12	Vale Newfoundland & Labrador		0.1029	0.1027	0.1028	0.1028	-	-	-	0.1028	0.1028	0.1028	0.0062	-	0.0062	0.0062	-	-
13	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Corner Brook P&P - CB		-	0.2909	0.1184	0.1184	-	-	-	0.1803	0.1184	0.1184	0.1629	-	0.1629	0.1629	-	-
15	Corner Brook P&P - DL		-	0.0009	0.0004	0.0004	-	-	-	0.0006	0.0004	0.0004	0.0005	-	0.0005	0.0005	-	-
16	North Atlantic Refining Ltd.		-	0.0514	0.0209	0.0209	-	-	-	0.0319	0.0209	0.0209	0.0102	-	0.0102	0.0102	-	-
17	Aur Resources		0.1424	0.0417	0.1014	0.1014	-	-	-	0.0800	0.1014	0.1014	0.0000	-	0.0000	0.0000	-	-
18	Subtotal Industrial		0.2453	0.4876	0.3439	0.3439	-	-	-	0.3955	0.3439	0.3439	0.1799	-	0.1799	0.1799	-	-
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	4,068,877	229,299	304,560	638,457	116,401	576,184	181,191	-	81,240	(360)	(10,839)	72,193	2,188,327	1,571,613	300,470	4,060,411	8,466
Industrial																		
21	Vale Newfoundland & Labrador	245,911	31,274	61,025	100,058	18,242	1,015	7,214	-	13,811	(56)	(1,699)	548	231,431	11,931	2,281	245,644	267
22	Abitibi Consolidated - GF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Corner Brook P&P - CB	858,964	-	172,931	115,176	20,998	-	140,515	-	24,229	(65)	(1,955)	14,340	486,169	312,179	59,684	858,032	932
24	Corner Brook P&P - DL	3,187	-	539	359	65	-	943	-	75	(0)	(6)	45	2,020	977	187	3,184	3
25	North Atlantic Refining Ltd.	93,938	-	30,569	20,360	3,712	-	10,992	-	4,283	(11)	(346)	901	70,460	19,624	3,752	93,836	102
26	Aur Resources	193,977	43,274	24,771	98,708	17,996	-	-	-	10,749	(56)	(1,676)	0	193,766	0	0	193,766	210
27	Subtotal Industrial	1,395,976	74,548	289,835	334,660	61,014	1,015	159,664	-	53,147	(189)	(5,681)	15,834	983,847	344,711	65,904	1,394,461	1,515
28	Total	5,464,853	303,847	594,395	973,117	177,415	577,199	340,856	-	134,387	(549)	(16,520)	88,027	3,172,174	1,916,324	366,374	5,454,872	9,981

NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
Island Isolated																	
Functional Classification of Revenue Requirement																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No	Description	Total Amount (\$)	Production Demand (\$)	Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Distribution								Accounting Customer (\$)	Specifically Assigned Customer (\$)	
							Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)			Street Lighting Customer (\$)
Expenses																	
1	Operating & Maintenance	4,969,008	1,728,660	2,079,917	-	14,223	413,133	129,176	44,452	78,684	89,593	93,974	56,765	21,597	15,717	167,100	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	2,360,205	-	2,360,205	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases - CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	296,162	-	296,162	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	431,544	165,719	200,026	-	1,697	20,295	6,471	4,725	8,364	4,053	4,417	2,406	4,450	3,321	5,600	-
Expense Credits																	
8	Sundry	(36,017)	(12,530)	(15,076)	-	(103)	(2,995)	(936)	(322)	(570)	(649)	(681)	(411)	(157)	(114)	(1,211)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(4,051)	(1,409)	(1,696)	-	(12)	(337)	(105)	(36)	(64)	(73)	(77)	(46)	(18)	(13)	(136)	-
12	Pole Attachments	(22,361)	-	-	-	-	(12,932)	(4,420)	-	-	(2,289)	(2,720)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(200)	-	-	-	-	-	-	-	-	-	-	-	-	-	(200)	-
16	Meter Test Revenues	(101)	-	-	-	-	-	-	-	-	-	-	-	(101)	-	-	-
17	Total Expense Credits	(62,730)	(13,939)	(16,771)	-	(115)	(16,264)	(5,461)	(358)	(634)	(3,011)	(3,478)	(458)	(275)	(127)	(1,547)	-
18	Subtotal Expenses	7,994,189	1,880,439	4,919,539	-	15,805	417,164	130,186	48,819	86,414	90,635	94,913	58,713	25,771	18,911	171,153	-
19	Disposal Gain / Loss	228,819	81,729	97,696	-	1,112	19,448	6,099	3,152	5,579	3,627	4,008	2,252	1,580	1,192	1,345	-
20	Subtotal Revenue Requirement Ex. Return	8,223,008	1,962,168	5,017,235	-	16,917	436,612	136,285	51,971	91,992	94,262	98,921	60,966	27,351	20,103	172,498	-
21	Return on Debt	534,752	187,395	234,294	-	2,522	44,581	13,980	7,162	12,677	8,350	9,213	5,188	3,596	2,706	3,087	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Revenue Requirement	8,757,759	2,149,563	5,251,529	-	19,439	481,193	150,265	59,133	104,670	102,611	108,135	66,154	30,946	22,810	175,585	-

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Functional Classification of Revenue Requirement (CONTD.)

Line No	Description	Revenue Related		Basis of Functional Classification
		Municipal Tax	PUB Assessment	
	Expenses			
1	Operating & Maintenance	33,430	2,587	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(242)	(19)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(27)	(2)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	Total Expense Credits	(270)	(21)	
18	Subtotal Expenses	33,160	2,566	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	33,160	2,566	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	Total Revenue Requirement	33,160	2,566	

NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
Island Isolated																	
Functional Classification of Plant in Service for the Allocation of O&M Expense																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
Production																	
1	Diesel	13,111,588	5,845,839	7,265,750	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	13,111,588	5,845,839	7,265,750	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																	
6	Substation Structures & Equipment	253,721	201,748	-	-	51,973	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	72,277	-	-	-	-	54,493	6,942	-	-	6,321	4,521	-	-	-	-	
8	Poles	2,262,674	-	-	-	-	1,308,613	447,222	-	-	231,625	275,214	-	-	-	-	
9	Primary Conductor & Equipment	170,098	-	-	-	-	150,877	19,221	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	451,251	-	-	-	-	-	-	162,902	288,349	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	155,027	-	-	-	-	-	-	-	-	90,380	64,646	-	-	-	-	
13	Services	208,023	-	-	-	-	-	-	-	-	-	-	208,023	-	-	-	
14	Meters	90,341	-	-	-	-	-	-	-	-	-	-	-	90,341	-	-	
15	Street Lighting	57,597	-	-	-	-	-	-	-	-	-	-	-	-	57,597	-	
16	Subtotal Distribution	3,721,809	201,748	-	-	51,973	1,513,984	473,385	162,902	288,349	328,327	344,381	208,023	90,341	57,597	-	
17	Subttl Prod, Trans, & Dist	16,832,597	6,047,587	7,265,750	-	51,973	1,513,984	473,385	162,902	288,349	328,327	344,381	208,023	90,341	57,597	-	
18	General	2,469,445	923,801	1,126,557	-	4,483	130,588	40,832	14,051	24,871	28,320	29,704	17,943	5,688	4,968	117,639	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	30,812	11,070	13,300	-	95	2,771	867	298	528	601	630	381	165	105	-	
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Plant	19,332,855	6,982,458	8,405,607	-	56,551	1,647,343	515,084	177,251	313,749	357,247	374,715	226,346	96,194	62,671	117,639	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONTD.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Functional Classification of Net Book Value

Line No.	Description	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	5,394,201	2,405,020	2,989,181	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	5,394,201	2,405,020	2,989,181	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	140,492	103,119	-	-	37,374	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	24,354	-	-	-	-	18,362	2,339	-	-	2,130	1,523	-	-	-	-	-
8	Poles	950,868	-	-	-	-	549,932	187,941	-	-	97,338	115,656	-	-	-	-	-
9	Primary Conductor & Equipment	72,713	-	-	-	-	64,496	8,217	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	292,018	-	-	-	-	-	-	105,418	186,599	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	29,072	-	-	-	-	-	-	-	-	16,949	12,123	-	-	-	-	-
13	Services	72,154	-	-	-	-	-	-	-	-	-	-	72,154	-	-	-	-
14	Meters	53,396	-	-	-	-	-	-	-	-	-	-	-	53,396	-	-	-
15	Street Lighting	40,021	-	-	-	-	-	-	-	-	-	-	-	-	40,021	-	-
16	Subtotal Distribution	1,675,087	103,119	-	-	37,374	632,790	198,497	105,418	186,599	116,417	129,302	72,154	53,396	40,021	-	-
17	Subttl Prod, Trans, & Dist	7,069,288	2,508,139	2,989,181	-	37,374	632,790	198,497	105,418	186,599	116,417	129,302	72,154	53,396	40,021	-	-
18	General	998,131	373,394	455,346	-	1,812	52,783	16,504	5,679	10,053	11,447	12,006	7,252	2,299	2,008	47,549	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	19,454	6,902	8,226	-	103	1,741	546	290	514	320	356	199	147	110	-	-
22	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	8,086,873	2,888,434	3,452,753	-	39,288	687,314	215,547	111,388	197,166	128,184	141,665	79,605	55,842	42,139	47,549	-

NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
Island Isolated																	
Functional Classification of Operating & Maintenance Expense																	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission		Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
				Energy (\$)	Transmissior Demand (\$)		Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)					
Production																	
1	Diesel	1,953,857	871,133	1,082,724	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	221,479	98,747	122,732	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	2,175,336	969,880	1,205,456	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
7	Other	335,095	18,620	-	-	4,797	139,734	43,691	15,035	26,613	30,303	31,785	19,200	-	5,316	-	-
8	Meters	6,087	-	-	-	-	-	-	-	-	-	-	-	6,087	-	-	-
9	Subtotal Distribution	341,181	18,620	-	-	4,797	139,734	43,691	15,035	26,613	30,303	31,785	19,200	6,087	5,316	-	-
10	Subtiti Prod, Trans, & Dist	2,516,517	988,500	1,205,456	-	4,797	139,734	43,691	15,035	26,613	30,303	31,785	19,200	6,087	5,316	-	-
11	Customer Accounting	125,877	-	-	-	-	-	-	-	-	-	-	-	-	-	125,877	-
Administrative & General:																	
Plant-Related:																	
12	Production	545,467	243,198	302,269	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	479,633	26,005	-	-	6,699	195,151	61,019	20,998	37,168	42,321	44,390	26,814	11,645	7,424	-	-
15	Prod, Trans, Distn Plant	312,946	112,435	135,082	-	966	28,147	8,801	3,029	5,361	6,104	6,403	3,867	1,680	1,071	-	-
16	Prod, Trans, Distn and Gen Plt	2,688	971	1,169	-	8	229	72	25	44	50	52	31	13	9	16	-
17	Property Insurance	12,440	5,477	6,593	-	44	103	32	11	20	22	23	14	4	4	92	-
Revenue Related:																	
18	Municipal Tax	33,430	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	2,587	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	863,058	322,864	393,726	-	1,567	45,640	14,270	4,911	8,692	9,898	10,382	6,271	1,988	1,736	41,114	-
21	Prod, Trans, and Distn Expense-Related	74,363	29,210	35,621	-	142	4,129	1,291	444	786	895	939	567	180	157	-	-
22	Subtotal Admin & General	2,326,613	740,159	874,460	-	9,426	273,399	85,485	29,417	52,071	59,290	62,189	37,565	15,510	10,401	41,223	-
23	Total Operating & Maintenance Expenses	4,969,008	1,728,660	2,079,917	-	14,223	413,133	129,176	44,452	78,684	89,593	93,974	56,765	21,597	15,717	167,100	-

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense (CONTD.)

		18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.6
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.6
3	Subtotal Production	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	Subtotal Transmission	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	Subtotal Distribution	-	-	
10	Subttl Prod, Trans, & Dist	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and Gen Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	33,430	-	Revenue-related
19	PUB Assessment	-	2,587	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	Subtotal Admin & General	33,430	2,587	
23	Total Operating & Maintenance Expenses	33,430	2,587	

NEWFOUNDLAND & LABRADOR HYDRO																
2012 Actual Cost of Service																
Island Isolated																
Functional Classification of Depreciation Expense																
Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Transmission Energy (\$)	5 Transmission Demand (\$)	6 Substations Demand (\$)	Distribution									
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting
							Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Specifically Assigned Customer
							(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Production																
1	Diesel	260,242	116,030	144,212	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	260,242	116,030	144,212	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																
6	Substn Struct & Eqpt	5,357	3,895	-	-	1,461	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	301	-	-	-	-	227	29	-	-	26	19	-	-	-	-
8	Poles	21,722	-	-	-	-	12,563	4,293	-	-	2,224	2,642	-	-	-	-
9	Primary Conductor & Equipment	1,217	-	-	-	-	1,079	137	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	11,069	-	-	-	-	-	-	3,996	7,073	-	-	-	-	-	-
12	Secondary Conductors & Equipment	712	-	-	-	-	-	-	-	-	415	297	-	-	-	-
13	Services	1,529	-	-	-	-	-	-	-	-	-	-	1,529	-	-	-
14	Meters	4,116	-	-	-	-	-	-	-	-	-	-	-	4,116	-	-
15	Street Lighting	3,038	-	-	-	-	-	-	-	-	-	-	-	-	3,038	-
16	Subtotal Distribution	49,059	3,895	-	-	1,461	13,869	4,460	3,996	7,073	2,665	2,958	1,529	4,116	3,038	-
17	Subtotal Prod Tran & Dist	309,301	119,925	144,212	-	1,461	13,869	4,460	3,996	7,073	2,665	2,958	1,529	4,116	3,038	-
18	General	117,555	43,976	53,628	-	213	6,216	1,944	669	1,184	1,348	1,414	854	271	236	5,600
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	4,688	1,818	2,186	-	22	210	68	61	107	40	45	23	62	46	-
22	Software - Cust Accing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Depreciation Expense	431,544	165,719	200,026	-	1,697	20,295	6,471	4,725	8,364	4,053	4,417	2,406	4,450	3,321	5,600

NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
Island Isolated																	
Functional Classification of Rate Base																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and	Transmission Demand (\$)	Distribution									Accounting Customer (\$)	Specifically Assigned Customer (\$)	
				Transmission Energy (\$)		Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)			Street Lighting Customer (\$)
1	Average Net Book Value	8,086,873	2,888,434	3,452,753	-	39,288	687,314	215,547	111,388	197,166	128,184	141,665	79,605	55,842	42,139	47,549	-
2	Cash Working Capital	45,840	16,373	19,572	-	223	3,896	1,222	631	1,118	727	803	451	317	239	270	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	170,835	-	170,835	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	226,244	81,713	98,367	-	662	19,278	6,028	2,074	3,672	4,181	4,385	2,649	1,126	733	1,377	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	385,689	137,759	164,673	-	1,874	32,780	10,280	5,312	9,403	6,114	6,756	3,797	2,663	2,010	2,268	-
8	Total Rate Base	8,915,481	3,124,279	3,906,200	-	42,047	743,269	233,076	119,406	211,358	139,205	153,609	86,502	59,948	45,121	51,463	-
9	Less: Rural Portion	(8,915,481)	(3,124,279)	(3,906,200)	-	(42,047)	(743,269)	(233,076)	(119,406)	(211,358)	(139,205)	(153,609)	(86,502)	(59,948)	(45,121)	(51,463)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	534,752	187,395	234,294	-	2,522	44,581	13,980	7,162	12,677	8,350	9,213	5,188	3,596	2,706	3,087	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	534,752	187,395	234,294	-	2,522	44,581	13,980	7,162	12,677	8,350	9,213	5,188	3,596	2,706	3,087	-

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Functional Classification of Rate Base (CONTD.)

Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3, L. 23
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	Production - Energy
4	Fuel Inventory - Diesel	
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 23
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
8	Total Rate Base	
9	Less: Rural Portion	
10	Rate Base Available for Equity Return	
11	Return on Debt	L.8 x Sch.1.1,p2,L.14
12	Return on Equity	L.10 x Sch.1.1,p2,L.17
13	Return on Rate Base	

IC-NLH-2, Attachment 1, Page 51 of 109
Oxen Pond Terminal Station Additional Transformer Capacity

Schedule 3.1B
Page 1 of 2

NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
Island Isolated																	
Basis of Allocation to Classes of Service																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No: Description	Total Amount	Production Demand	Production and	Transmissior Demand	Substations Demand	Distribution										Accounting Customer	Specifically Assigned Customer
			Transmission Energy			Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting			
			(CP kW)			(kWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wild Rural Cust)		
Amounts																	
1	1.2 Domestic Diesel	-	1,307	5,701	1,307	1,275	1,275	708	1,227	708	1,227	708	708	708	708	-	
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2.1 GS 0-10 kW	-	114	886	114	111	111	69	107	69	107	69	137	137	-	69	
5	2.2 GS 10-100 kW	-	123	929	123	120	120	-	116	-	116	-	-	-	-	-	
6	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	4.1 Street and Area Lighting	-	22	105	22	22	22	38	21	38	21	38	-	-	38	38	
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Total	-	1,566	7,621	1,566	1,528	1,528	814	1,470	814	1,470	814	845	845	38	814	
Ratios																	
13	1.2 Domestic Diesel	-	0.8345	0.7481	0.8345	0.8345	0.8345	0.8697	0.8345	0.8697	0.8345	0.8697	0.8379	0.8379	-	0.8697	
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	2.1 GS 0-10 kW	-	0.0727	0.1163	0.0727	0.0727	0.0727	0.0841	0.0727	0.0841	0.0727	0.0841	0.1621	0.1621	-	0.0841	
17	2.2 GS 10-100 kW	-	0.0786	0.1219	0.0786	0.0786	0.0786	-	0.0786	-	0.0786	-	-	-	-	-	
18	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	4.1 Street and Area Lighting	-	0.0142	0.0137	0.0142	0.0142	0.0142	0.0462	0.0142	0.0462	0.0142	0.0462	-	-	1.0000	0.0462	
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Basis of Allocation to Classes of Service (CONTD.)

Line No.	Description	18	19
		Revenue Related	
		Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)
Amounts			
1	1.2 Domestic Diesel	733,532	733,532
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	187,093	187,093
5	2.2 GS 10-100 kW	383,512	383,512
6	2.3 GS 110-1,000 kVa	-	-
7	2.4 GS Over 1,000 kVa	-	-
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	36,012	36,012
11	4.1G Gov't Street and Area Lighting	-	-
12	Total	1,340,149	1,340,149
Ratios			
13	1.2 Domestic Diesel	0.5474	0.5474
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1396	0.1396
17	2.2 GS 10-100 kW	0.2862	0.2862
18	2.3 GS 110-1,000 kVa	-	-
19	2.4 GS Over 1,000 kVa	-	-
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0269	0.0269
23	4.1G Gov't Street and Area Lighting	-	-
24	Total	1.0000	1.0000

NEWFOUNDLAND & LABRADOR HYDRO																		
2012 Actual Cost of Service																		
Island Isolated																		
Allocation of Functionalized Amounts to Classes of Service																		
1		2	3	4	5	Distribution											16	17
Line		Total	Production	Production and	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically	
No.	Description	Amount	Demand	Transmission Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Assigned	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	Customer	
Allocated Revenue Requirement Excluding Return																		
1	1.2 Domestic Diesel	6,419,459	1,637,459	3,753,355	-	14,117	364,359	118,526	43,370	80,005	78,663	86,031	51,081	22,916	-	150,020	-	
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2.1 GS 0-10 kW	831,162	142,640	583,570	-	1,230	31,740	11,468	3,778	7,741	6,852	8,324	9,884	4,434	-	14,515	-	
5	2.2 GS 10-100 kW	823,106	154,237	611,501	-	1,330	34,320	-	4,085	-	7,409	-	-	-	-	-	-	
6	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	4.1 Street and Area Lighting	149,281	27,832	68,809	-	240	6,193	6,292	737	4,247	1,337	4,567	-	-	20,103	7,964	-	
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Total	8,223,008	1,962,168	5,017,235	-	16,917	436,612	136,285	51,971	91,992	94,262	98,921	60,966	27,351	20,103	172,498	-	
Allocated Return on Debt																		
13	1.2 Domestic Diesel	425,151	156,384	175,274	-	2,105	37,204	12,158	5,977	11,025	6,968	8,013	4,347	3,013	-	2,684	-	
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	2.1 GS 0-10 kW	50,128	13,623	27,251	-	183	3,241	1,176	521	1,067	607	775	841	583	-	260	-	
17	2.2 GS 10-100 kW	48,208	14,730	28,556	-	198	3,504	-	563	-	656	-	-	-	-	-	-	
18	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	4.1 Street and Area Lighting	11,264	2,658	3,213	-	36	632	645	102	585	118	425	-	-	2,706	143	-	
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total	534,752	187,395	234,294	-	2,522	44,581	13,980	7,162	12,677	8,350	9,213	5,188	3,596	2,706	3,087	-	
Allocated Return on Equity																		
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	18	19	
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Proration
		(\$)	(\$)	
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	18,150	1,405	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	4,629	358	
5	2.2 GS 10-100 kW	9,489	734	
6	2.3 GS 110-1,000 kVa	-	-	
7	2.4 GS Over 1,000 kVa	-	-	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	891	69	
11	4.1G Gov't Street and Area Lighting	-	-	
12	Total	33,160	2,566	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	Total	-	-	
	Allocated Return on Equity			
25	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
	Total Revenue Requirement																
26	1.2 Domestic Diesel	6,844,610	1,793,843	3,928,629	-	16,222	401,563	130,684	49,347	91,030	85,631	94,044	55,428	25,929	-	152,705	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	881,290	156,263	610,821	-	1,413	34,980	12,644	4,299	8,807	7,459	9,099	10,726	5,017	-	14,774	-
30	2.2 GS 10-100 kW	871,314	168,967	640,057	-	1,528	37,824	-	4,648	-	8,066	-	-	-	-	-	-
31	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	160,545	30,490	72,022	-	276	6,825	6,937	839	4,832	1,455	4,992	-	-	22,810	8,106	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Total	8,757,759	2,149,563	5,251,529	-	19,439	481,193	150,265	59,133	104,670	102,611	108,135	66,154	30,946	22,810	175,585	-
Re-classification of Revenue-Related																	
38	1.2 Domestic Diesel	(0)	5,140	11,256	-	46	1,151	374	141	261	245	269	159	74	-	438	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	(0)	889	3,477	-	8	199	72	24	50	42	52	61	29	-	84	-
42	2.2 GS 10-100 kW	-	2,006	7,600	-	18	449	-	55	-	96	-	-	-	-	-	-
43	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	-	183	433	-	2	41	42	5	29	9	30	-	-	137	49	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Total	(0)	8,219	22,766	-	74	1,840	488	226	340	392	351	220	103	137	570	-
Total Allocated Revenue Requirement																	
50	1.2 Domestic Diesel	6,844,610	1,798,983	3,939,885	-	16,269	402,714	131,058	49,489	91,291	85,876	94,313	55,587	26,003	-	153,142	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	881,290	157,152	614,298	-	1,421	35,179	12,716	4,323	8,857	7,502	9,151	10,787	5,046	-	14,858	-
54	2.2 GS 10-100 kW	871,314	170,973	647,657	-	1,546	38,273	-	4,703	-	8,162	-	-	-	-	-	-
55	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	160,545	30,674	72,455	-	277	6,866	6,979	844	4,861	1,464	5,022	-	-	22,947	8,155	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	Total	8,757,759	2,157,781	5,274,295	-	19,513	483,033	150,753	59,359	105,010	103,004	108,486	66,374	31,049	22,947	176,155	-

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1	Description	Revenue Related		Basis of Proration
			18 Municipal Tax (\$)	19 PUB Assessment (\$)	
		Total Revenue Requirement			
26		1.2 Domestic Diesel	18,150	1,405	
27		1.2G Government Domestic Diesel	-	-	
28		1.23 Churches, Schools & Com Halls	-	-	
29		2.1 GS 0-10 kW	4,629	358	
30		2.2 GS 10-100 kW	9,489	734	
31		2.3 GS 110-1,000 kVa	-	-	
32		2.4 GS Over 1,000 kVa	-	-	
33		2.5 GS Diesel	-	-	
34		2.5G Gov't General Service Diesel	-	-	
35		4.1 Street and Area Lighting	891	69	
36		4.1G Gov't Street and Area Lighting	-	-	
37		Total	33,160	2,566	
		Re-classification of Revenue-Related			
38		1.2 Domestic Diesel	(18,150)	(1,405)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
39		1.2G Government Domestic Diesel	-	-	
40		1.23 Churches, Schools & Com Halls	-	-	
41		2.1 GS 0-10 kW	(4,629)	(358)	
42		2.2 GS 10-100 kW	(9,489)	(734)	
43		2.3 GS 110-1,000 kVa	-	-	
44		2.4 GS Over 1,000 kVa	-	-	
45		2.5 GS Diesel	-	-	
46		2.5G Gov't General Service Diesel	-	-	
47		4.1 Street and Area Lighting	(891)	(69)	
48		4.1G Gov't Street and Area Lighting	-	-	
49		Total	(33,160)	(2,566)	
		Total Allocated Revenue Requirement			
50		1.2 Domestic Diesel	-	-	
51		1.2G Government Domestic Diesel	-	-	
52		1.23 Churches, Schools & Com Halls	-	-	
53		2.1 GS 0-10 kW	-	-	
54		2.2 GS 10-100 kW	-	-	
55		2.3 GS 110-1,000 kVa	-	-	
56		2.4 GS Over 1,000 kVa	-	-	
57		2.5 GS Diesel	-	-	
58		2.5G Gov't General Service Diesel	-	-	
59		4.1 Street and Area Lighting	-	-	
60		4.1G Gov't Street and Area Lighting	-	-	
61		Total	-	-	

NEWFOUNDLAND & LABRADOR HYDRO																
2012 Actual Cost of Service																
Labrador Isolated																
Functional Classification of Revenue Requirement																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Distribution									
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)
Expenses																
1	Operating & Maintenance	12,529,533	3,299,791	7,063,202	-	99,520	698,617	207,226	37,265	65,962	116,057	129,179	54,037	35,347	24,837	527,725
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	13,072,496	-	13,072,496	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	1,799,927	487,372	1,039,966	-	22,836	102,242	30,960	10,940	19,364	16,289	18,654	6,524	14,668	12,391	17,722
Expense Credits																
8	Sundry	(90,818)	(23,918)	(51,196)	-	(721)	(5,064)	(1,502)	(270)	(478)	(841)	(936)	(392)	(256)	(180)	(3,825)
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(10,214)	(2,690)	(5,758)	-	(81)	(570)	(169)	(30)	(54)	(95)	(105)	(44)	(29)	(20)	(430)
12	Pole Attachments	(105,569)	-	-	-	-	(61,056)	(20,866)	-	-	(10,807)	(12,841)	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(1,472)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,472)
16	Meter Test Revenues	(334)	-	-	-	-	-	-	-	-	-	-	-	(334)	-	-
17	Total Expense Credits	(208,408)	(26,608)	(56,954)	-	(802)	(66,689)	(22,537)	(300)	(532)	(11,743)	(13,882)	(436)	(619)	(200)	(5,727)
18	Subtotal Expenses	27,193,548	3,760,554	21,118,710	-	121,554	734,170	215,650	47,904	84,794	120,603	133,951	60,125	49,396	37,027	539,720
19	Disposal Gain / Loss	473,008	121,613	252,332	-	7,131	43,715	13,218	3,274	5,796	7,055	8,033	3,618	2,493	2,070	2,661
20	Subtotal Revenue Requirement Ex. Return	27,666,556	3,882,167	21,371,042	-	128,685	777,885	228,867	51,178	90,590	127,658	141,984	63,743	51,889	39,097	542,380
21	Return on Debt	2,477,261	587,784	1,410,776	-	34,389	211,468	63,912	15,735	27,852	34,151	38,865	17,475	12,010	9,957	12,886
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Revenue Requirement	30,143,818	4,469,951	22,781,818	-	163,074	989,353	292,779	66,913	118,442	161,809	180,849	81,218	63,899	49,054	555,266

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	Description	18	19	Basis of Functional Classification
		Municipal Tax	PUB Assessment	
		Revenue Related		
	Expenses			
1	Operating & Maintenance	158,502	12,267	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.11
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(1,149)	(89)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(129)	(10)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	Total Expense Credits	(1,278)	(99)	
18	Subtotal Expenses	157,224	12,168	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	157,224	12,168	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	Total Revenue Requirement	157,224	12,168	

NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
Labrador Isolated																	
Functional Classification of Plant in Service for the Allocation of O&M Expense																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Customer (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
Production																	
1	Diesel	46,303,279	14,114,564	32,188,716	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	46,303,279	14,114,564	32,188,716	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																	
6	Substation Structures & Equipment	2,768,570	1,856,642	-	-	911,928	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	297,212	-	-	-	-	224,083	28,547	-	-	25,991	18,591	-	-	-	-	
8	Poles	8,801,687	-	-	-	-	5,090,438	1,739,671	-	-	901,011	1,070,567	-	-	-	-	
9	Primary Conductor & Equipment	1,277,812	-	-	-	-	1,133,419	144,393	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	952,737	-	-	-	-	-	343,938	608,799	-	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	247,259	-	-	-	-	-	-	-	144,152	103,107	-	-	-	-	-	
13	Services	498,742	-	-	-	-	-	-	-	-	-	498,742	-	-	-	-	
14	Meters	297,700	-	-	-	-	-	-	-	-	-	-	297,700	-	-	-	
15	Street Lighting	229,230	-	-	-	-	-	-	-	-	-	-	-	229,230	-	-	
16	Subtotal Distribution	15,370,950	1,856,642	-	-	911,928	6,447,940	1,912,611	343,938	608,799	1,071,154	1,192,264	498,742	297,700	229,230	-	
17	Subttl Prod, Trans, & Dist	61,674,229	15,971,206	32,188,716	-	911,928	6,447,940	1,912,611	343,938	608,799	1,071,154	1,192,264	498,742	297,700	229,230	-	
18	General	9,069,010	2,440,410	5,283,098	-	60,808	429,954	127,535	22,934	40,595	71,426	79,501	33,257	22,384	15,285	441,823	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	112,894	29,235	58,921	-	1,669	11,803	3,501	630	1,114	1,961	2,182	913	545	420	-	
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Plant	70,856,134	18,440,851	37,530,735	-	974,406	6,889,697	2,043,647	367,502	650,509	1,144,541	1,273,948	532,912	320,628	244,935	441,823	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Functional Classification of Net Book Value

Line No	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)					
Production																	
1	Diesel	23,667,063	7,214,397	16,452,665	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	23,667,063	7,214,397	16,452,665	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	1,267,269	762,581	-	-	504,688	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	109,558	-	-	-	-	82,601	10,523	-	-	9,581	6,853	-	-	-	-	-
8	Poles	4,339,364	-	-	-	-	2,509,662	857,684	-	-	444,212	527,805	-	-	-	-	-
9	Primary Conductor & Equipment	536,739	-	-	-	-	476,088	60,652	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	648,172	-	-	-	-	-	-	233,990	414,182	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	69,449	-	-	-	-	-	-	-	-	40,489	28,960	-	-	-	-	-
13	Services	254,983	-	-	-	-	-	-	-	-	-	-	254,983	-	-	-	-
14	Meters	175,955	-	-	-	-	-	-	-	-	-	-	-	175,955	-	-	-
15	Street Lighting	147,587	-	-	-	-	-	-	-	-	-	-	-	-	147,587	-	-
16	Subtotal Distribution	7,549,077	762,581	-	-	504,688	3,068,351	928,858	233,990	414,182	494,282	563,619	254,983	175,955	147,587	-	-
17	Subttl Prod, Trans, & Dist	31,216,139	7,976,978	16,452,665	-	504,688	3,068,351	928,858	233,990	414,182	494,282	563,619	254,983	175,955	147,587	-	-
18	General	4,085,627	1,099,415	2,380,058	-	27,394	193,696	57,455	10,332	18,288	32,177	35,816	14,982	10,084	6,886	199,043	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	85,904	21,952	45,276	-	1,389	8,444	2,556	644	1,140	1,360	1,551	702	484	406	-	-
22	Software - Cust Actg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	35,387,670	9,098,345	18,877,999	-	533,472	3,270,491	988,869	244,966	433,610	527,819	600,985	270,667	186,524	154,879	199,043	-

NEWFOUNDLAND & LABRADOR HYDRO																
2012 Actual Cost of Service																
Labrador Isolated																
Functional Classification of Operating & Maintenance Expense																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Distribution								Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters		
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	
Production																
1	Diesel	6,589,204	2,008,578	4,580,626	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	220,582	67,240	153,342	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	6,809,786	2,075,817	4,733,968	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																
7	Other	900,627	110,934	-	-	54,488	385,264	114,279	20,550	36,376	64,001	71,238	29,800	-	13,697	-
8	Meters	20,057	-	-	-	-	-	-	-	-	-	-	-	20,057	-	-
9	Subtotal Distribution	920,684	110,934	-	-	54,488	385,264	114,279	20,550	36,376	64,001	71,238	29,800	20,057	13,697	-
10	Subttl Prod, Trans, & Dist	7,730,470	2,186,752	4,733,968	-	54,488	385,264	114,279	20,550	36,376	64,001	71,238	29,800	20,057	13,697	-
11	Customer Accounting	395,900	-	-	-	-	-	-	-	-	-	-	-	-	-	395,900
Administrative & General:																
Plant-Related:																
12	Production	617,739	188,304	429,434	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	338,412	40,876	-	-	20,077	141,960	42,109	7,572	13,404	23,583	26,249	10,980	6,554	5,047	-
15	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Prod, Trans, Distn and General Ptl	347,982	90,565	184,318	-	4,785	33,836	10,037	1,805	3,195	5,621	6,256	2,617	1,575	1,203	2,170
17	Property Insurance	45,593	14,438	29,385	-	763	337	100	18	32	56	62	26	18	12	346
Revenue Related:																
18	Municipal Tax	158,502	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	12,267	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	2,654,233	714,236	1,546,207	-	17,797	125,835	37,326	6,712	11,881	20,904	23,268	9,733	6,551	4,474	129,309
21	Prod, Trans, and Distn Expense-Related	228,436	64,619	139,889	-	1,610	11,385	3,377	607	1,075	1,891	2,105	881	593	405	-
22	Subtotal Admin & General	4,403,163	1,113,039	2,329,233	-	45,032	313,353	92,948	16,714	29,586	52,055	57,941	24,238	15,290	11,140	131,825
23	Total Operating & Maintenance Expenses	12,529,533	3,299,791	7,063,202	-	99,520	698,617	207,226	37,265	65,962	116,057	129,179	54,037	35,347	24,837	527,725

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	Description	18	19	Basis of Functional Classification
		Revenue Related Municipal Tax	PUB Assessment	
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L7
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L7
3	Subtotal Production	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	Subtotal Transmission	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	Subtotal Distribution	-	-	
10	Subttl Prod, Trans, & Dist	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	158,502	-	Revenue-related
19	PUB Assessment	-	12,267	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	Subtotal Admin & General	158,502	12,267	
23	Total Operating & Maintenance Expenses	158,502	12,267	

NEWFOUNDLAND & LABRADOR HYDRO																
2012 Actual Cost of Service																
Labrador Isolated																
Functional Classification of Depreciation Expense																
Line	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
No.	Description	Total	Production	Transmission	Substations	Primary Lines	Line Transformers	Secondary Lines	Services	Meters	Street Lighting	Accounting	Specifically			
		Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Assigned
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	Customer
Production																
1	Diesel	1,173,367	357,676	815,691	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	1,173,367	357,676	815,691	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																
6	Substn Struct & Eqpt	46,085	25,993	-	-	20,093	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	2,599	-	-	-	-	1,959	250	-	-	227	163	-	-	-	-
8	Poles	119,319	-	-	-	-	69,008	23,584	-	-	12,214	14,513	-	-	-	-
9	Primary Conductor & Equipment	14,385	-	-	-	-	12,759	1,626	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	27,341	-	-	-	-	-	-	9,870	17,471	-	-	-	-	-	-
12	Secondary Conductors & Equipment	1,340	-	-	-	-	-	-	-	-	781	559	-	-	-	-
13	Services	5,112	-	-	-	-	-	-	-	-	-	-	5,112	-	-	-
14	Meters	13,565	-	-	-	-	-	-	-	-	-	-	-	13,565	-	-
15	Street Lighting	11,602	-	-	-	-	-	-	-	-	-	-	-	-	11,602	-
16	Subtotal Distribution	241,348	25,993	-	-	20,093	83,727	25,459	9,870	17,471	13,223	15,235	5,112	13,565	11,602	-
17	Subtotal Prod Tran & Dist	1,414,715	383,668	815,691	-	20,093	83,727	25,459	9,870	17,471	13,223	15,235	5,112	13,565	11,602	-
18	General	363,770	97,888	211,912	-	2,439	17,246	5,116	920	1,628	2,865	3,189	1,334	898	613	17,722
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	21,442	5,815	12,363	-	305	1,269	386	150	265	200	231	77	206	176	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Depreciation Expense	1,799,927	487,372	1,039,966	-	22,836	102,242	30,960	10,940	19,364	16,289	18,654	6,524	14,668	12,391	17,722

NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
Labrador Isolated																	
Functional Classification of Rate Base																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Distribution										Specifically Assigned Customer (\$)
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	
1	Average Net Book Value	35,387,670	9,098,345	18,877,999	-	533,472	3,270,491	988,869	244,966	433,610	527,819	600,985	270,667	186,524	154,879	199,043	-
2	Cash Working Capital	200,592	51,573	107,009	-	3,024	18,539	5,605	1,389	2,458	2,992	3,407	1,534	1,057	878	1,128	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	3,196,162	-	3,196,162	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	829,200	215,806	439,206	-	11,403	80,627	23,916	4,301	7,613	13,394	14,908	6,236	3,752	2,866	5,170	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	1,687,752	433,929	900,353	-	25,443	155,980	47,162	11,683	20,680	25,173	28,663	12,909	8,896	7,387	9,493	-
8	Total Rate Base	41,301,376	9,799,653	23,520,729	-	573,342	3,525,637	1,065,553	262,338	464,361	569,379	647,963	291,347	200,229	166,010	214,835	-
9	Less: Rural Portion	(41,301,376)	(9,799,653)	(23,520,729)	-	(573,342)	(3,525,637)	(1,065,553)	(262,338)	(464,361)	(569,379)	(647,963)	(291,347)	(200,229)	(166,010)	(214,835)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	2,477,261	587,784	1,410,776	-	34,389	211,468	63,912	15,735	27,852	34,151	38,865	17,475	12,010	9,957	12,886	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	2,477,261	587,784	1,410,776	-	34,389	211,468	63,912	15,735	27,852	34,151	38,865	17,475	12,010	9,957	12,886	-

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Functional Classification of Rate Base (CONT'D.)

	1	18
Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3, L. 23
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	Production - Energy
4	Fuel Inventory - Diesel	
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 23
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
8	Total Rate Base	
9	Less: Rural Portion	
10	Rate Base Available for Equity Return	
11	Return on Debt	L. 8 x Sch.1.1,p2,L.14
12	Return on Equity	L. 10 x Sch.1.1,p2,L.17
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
Labrador Isolated																	
Basis of Allocation to Classes of Service																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount	Production Demand (CP kW)	Production and Transmission Energy (MWh @ Gen)	Transmission Demand (CP kW)	Distribution										Accounting Customer	Specifically Assigned Customer
						Substations Demand (CP kW)	Primary Lines Demand Customer		Line Transformers Demand Customer		Secondary Lines Demand Customer		Services Customer	Meters Customer	Street Lighting Customer		
							(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)					
Amounts																	
1	1.2 Domestic Diesel	-	4,083	20,697	4,083	3,986	3,986	2,000	3,837	2,000	3,837	2,000	2,000	2,000	-	2,000	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	628	4,272	628	613	613	344	590	344	590	344	689	689	-	344	-
5	2.2 GS 10-100 kW	-	1,210	8,493	1,210	1,181	1,181	4	1,137	4	1,137	4	32	32	-	4	-
6	2.3 GS 110-1,000 kVa	-	79	1,643	79	77	77	6	74	6	74	6	55	55	-	6	-
7	2.4 GS Over 1,000 kVa	-	188	2,790	188	183	183	1	176	1	176	1	9	9	-	1	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	69	311	69	67	67	82	65	82	65	82	-	-	82	82	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total	-	6,257	38,207	6,257	6,107	6,107	2,437	5,879	2,437	5,879	2,437	2,785	2,785	82	2,437	-
Ratios																	
13	1.2 Domestic Diesel	-	0.6526	0.5417	0.6526	0.6526	0.6526	0.8205	0.6526	0.8205	0.6526	0.8205	0.7182	0.7182	-	0.8205	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.1004	0.1118	0.1004	0.1004	0.1004	0.1413	0.1004	0.1413	0.1004	0.1413	0.2474	0.2474	-	0.1413	-
17	2.2 GS 10-100 kW	-	0.1934	0.2223	0.1934	0.1934	0.1934	0.0016	0.1934	0.0016	0.1934	0.0016	0.0116	0.0116	-	0.0016	-
18	2.3 GS 110-1,000 kVa	-	0.0126	0.0430	0.0126	0.0126	0.0126	0.0026	0.0126	0.0026	0.0126	0.0026	0.0198	0.0198	-	0.0026	-
19	2.4 GS Over 1,000 kVa	-	0.0300	0.0730	0.0300	0.0300	0.0300	0.0004	0.0300	0.0004	0.0300	0.0004	0.0031	0.0031	-	0.0004	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0110	0.0081	0.0110	0.0110	0.0110	0.0335	0.0110	0.0335	0.0110	0.0335	-	-	1.0000	0.0335	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18	19
		Revenue Related	
		Municipal	PUB
		Tax	Assessment
		(Prior Year	(Prior Year
		(Rural Revenues)	(Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	2,863,027	2,863,027
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	996,793	996,793
5	2.2 GS 10-100 kW	2,008,219	2,008,219
6	2.3 GS 110-1,000 kVa	173,933	173,933
7	2.4 GS Over 1,000 kVa	207,586	207,586
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	104,543	104,543
11	4.1G Gov't Street and Area Lighting	-	-
12	Total	6,354,101	6,354,101
	Ratios		
13	1.2 Domestic Diesel	0.4506	0.4506
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1569	0.1569
17	2.2 GS 10-100 kW	0.3161	0.3161
18	2.3 GS 110-1,000 kVa	0.0274	0.0274
19	2.4 GS Over 1,000 kVa	0.0327	0.0327
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0165	0.0165
23	4.1G Gov't Street and Area Lighting	-	-
24	Total	1.0000	1.0000

NEWFOUNDLAND & LABRADOR HYDRO																
2012 Actual Cost of Service																
Labrador Isolated																
Allocation of Functionalized Amounts to Classes of Service																
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Transmission Energy (\$)	Transmission Demand (\$)	Distribution										
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)				Specifically Assigned Customer (\$)
Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	15,802,007	2,533,631	11,576,998	-	83,984	507,673	187,786	33,401	74,329	83,314	116,498	45,780	37,267	-	445,023
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	3,085,186	389,604	2,389,627	-	12,914	78,066	32,341	5,136	12,801	12,811	20,064	15,769	12,836	-	76,643
5	2.2 GS 10-100 kW	5,768,033	750,862	4,750,715	-	24,889	150,453	376	9,899	149	24,691	233	739	602	-	890
6	2.3 GS 110-1,000 kVa	991,043	48,851	918,970	-	1,619	9,789	603	644	238	1,606	374	1,259	1,025	-	1,428
7	2.4 GS Over 1,000 kVa	1,716,106	116,399	1,560,862	-	3,858	23,323	94	1,534	37	3,828	58	196	160	-	223
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	304,182	42,820	173,871	-	1,419	8,580	7,669	564	3,035	1,408	4,757	-	-	39,097	18,173
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total	27,666,556	3,882,167	21,371,042	-	128,685	777,885	228,867	51,178	90,590	127,658	141,984	63,743	51,889	39,097	542,380
Allocated Return on Debt																
13	1.2 Domestic Diesel	1,479,787	383,608	764,238	-	22,443	138,011	52,440	10,269	22,853	22,288	31,889	12,550	8,625	-	10,573
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	273,990	58,988	157,747	-	3,451	21,222	9,031	1,579	3,936	3,427	5,492	4,323	2,971	-	1,821
17	2.2 GS 10-100 kW	485,074	113,685	313,611	-	6,651	40,901	105	3,043	46	6,605	64	203	139	-	21
18	2.3 GS 110-1,000 kVa	72,742	7,396	60,664	-	433	2,661	168	198	73	430	102	345	237	-	34
19	2.4 GS Over 1,000 kVa	129,678	17,623	103,038	-	1,031	6,340	26	472	11	1,024	16	54	37	-	5
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	35,989	6,483	11,478	-	379	2,332	2,141	174	933	377	1,302	-	-	9,957	432
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total	2,477,261	587,784	1,410,776	-	34,389	211,468	63,912	15,735	27,852	34,151	38,865	17,475	12,010	9,957	12,886
Allocated Return on Equity																
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated

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

Line No.	1 Description	18 Revenue Related		19 Basis of Proration
		Municipal Tax (\$)	PUB Assessment (\$)	
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	70,842	5,483	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	24,664	1,909	
5	2.2 GS 10-100 kW	49,691	3,846	
6	2.3 GS 110-1,000 kVa	4,304	333	
7	2.4 GS Over 1,000 kVa	5,136	398	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	2,587	200	
11	4.1G Gov't Street and Area Lighting	-	-	
12	Total	157,224	12,168	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	Total	-	-	
	Allocated Return on Equity			
25	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
Labrador Isolated																	
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)																	
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Distribution									Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting		
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
Total Revenue Requirement																	
26	1.2 Domestic Diesel	17,281,795	2,917,239	12,341,235	-	106,427	645,685	240,226	43,670	97,182	105,602	148,387	58,331	45,892	-	455,596	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	3,359,176	448,592	2,547,374	-	16,366	99,289	41,372	6,715	16,737	16,239	25,556	20,092	15,807	-	78,464	-
30	2.2 GS 10-100 kW	6,253,108	864,547	5,064,326	-	31,541	191,354	480	12,942	194	31,296	297	942	741	-	911	-
31	2.3 GS 110-1,000 kVa	1,063,785	56,248	979,634	-	2,052	12,450	771	842	312	2,036	476	1,604	1,262	-	1,462	-
32	2.4 GS Over 1,000 kVa	1,845,784	134,022	1,663,900	-	4,889	29,664	120	2,006	49	4,852	74	250	197	-	228	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	340,171	49,303	185,349	-	1,799	10,913	9,810	738	3,969	1,785	6,060	-	-	49,054	18,605	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Total	30,143,818	4,469,951	22,781,818	-	163,074	989,353	292,779	66,913	118,442	161,809	180,849	81,218	63,899	49,054	555,266	-
Re-classification of Revenue-Related																	
38	1.2 Domestic Diesel	0	12,941	54,746	-	472	2,864	1,066	194	431	468	658	259	204	-	2,021	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	(0)	3,577	20,312	-	130	792	330	54	133	129	204	160	126	-	626	-
42	2.2 GS 10-100 kW	0	7,466	43,733	-	272	1,652	4	112	2	270	3	8	6	-	8	-
43	2.3 GS 110-1,000 kVa	0	246	4,289	-	9	55	3	4	1	9	2	7	6	-	6	-
44	2.4 GS Over 1,000 kVa	0	403	5,004	-	15	89	0	6	0	15	0	1	1	-	1	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	0	407	1,531	-	15	90	81	6	33	15	50	-	-	405	154	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Total	0	25,040	129,615	-	914	5,542	1,484	375	601	906	917	435	342	405	2,815	-
Total Allocated Revenue Requirement																	
50	1.2 Domestic Diesel	17,281,795	2,930,180	12,395,982	-	106,899	648,549	241,291	43,864	97,613	106,070	149,045	58,589	46,096	-	457,617	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	3,359,176	452,169	2,567,686	-	16,496	100,080	41,702	6,769	16,870	16,368	25,759	20,252	15,933	-	79,090	-
54	2.2 GS 10-100 kW	6,253,108	872,013	5,108,059	-	31,813	193,006	485	13,054	196	31,566	299	950	747	-	919	-
55	2.3 GS 110-1,000 kVa	1,063,785	56,494	983,923	-	2,061	12,504	774	846	313	2,045	478	1,611	1,268	-	1,468	-
56	2.4 GS Over 1,000 kVa	1,845,784	134,425	1,668,903	-	4,904	29,753	120	2,012	49	4,866	74	251	197	-	229	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	340,171	49,711	186,880	-	1,814	11,003	9,891	744	4,001	1,799	6,110	-	-	49,460	18,759	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	Total	30,143,818	4,494,992	22,911,432	-	163,987	994,895	294,264	67,288	119,043	162,715	181,766	81,553	64,241	49,460	558,081	-

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1	Description	18 Revenue Related		19	Basis of Proration
			Municipal Tax (\$)	PUB Assessment (\$)		
		Total Revenue Requirement				
26		1.2 Domestic Diesel	70,842	5,483		
27		1.2G Government Domestic Diesel	-	-		
28		1.23 Churches, Schools & Com Halls	-	-		
29		2.1 GS 0-10 kW	24,664	1,909		
30		2.2 GS 10-100 kW	49,691	3,846		
31		2.3 GS 110-1,000 kVa	4,304	333		
32		2.4 GS Over 1,000 kVa	5,136	398		
33		2.5 GS Diesel	-	-		
34		2.5G Gov't General Service Diesel	-	-		
35		4.1 Street and Area Lighting	2,587	200		
36		4.1G Gov't Street and Area Lighting	-	-		
37		Total	157,224	12,168		
		Re-classification of Revenue-Related				
38		1.2 Domestic Diesel	(70,842)	(5,483)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.	
39		1.2G Government Domestic Diesel	-	-		
40		1.23 Churches, Schools & Com Halls	-	-		
41		2.1 GS 0-10 kW	(24,664)	(1,909)		
42		2.2 GS 10-100 kW	(49,691)	(3,846)		
43		2.3 GS 110-1,000 kVa	(4,304)	(333)		
44		2.4 GS Over 1,000 kVa	(5,136)	(398)		
45		2.5 GS Diesel	-	-		
46		2.5G Gov't General Service Diesel	-	-		
47		4.1 Street and Area Lighting	(2,587)	(200)		
48		4.1G Gov't Street and Area Lighting	-	-		
49		Total	(157,224)	(12,168)		
		Total Allocated Revenue Requirement				
50		1.2 Domestic Diesel	-	-		
51		1.2G Government Domestic Diesel	-	-		
52		1.23 Churches, Schools & Com Halls	-	-		
53		2.1 GS 0-10 kW	-	-		
54		2.2 GS 10-100 kW	-	-		
55		2.3 GS 110-1,000 kVa	-	-		
56		2.4 GS Over 1,000 kVa	-	-		
57		2.5 GS Diesel	-	-		
58		2.5G Gov't General Service Diesel	-	-		
59		4.1 Street and Area Lighting	-	-		
60		4.1G Gov't Street and Area Lighting	-	-		
61		Total	-	-		

NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
L'Anse au Loup																	
Functional Classification of Revenue Requirement																	
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Distribution									Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)		
Expenses																	
1	Operating & Maintenance	1,553,142	674,105	-	-	7,161	359,011	109,275	17,925	31,728	62,637	69,614	16,469	18,261	6,265	116,986	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	358,248	-	358,248	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	2,931,180	-	2,931,180	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	329,048	148,930	-	-	2,528	79,987	24,778	7,851	13,897	13,299	15,209	3,077	9,135	4,097	6,261	-
Expense Credits																	
8	Sundry	(11,258)	(4,886)	-	-	(52)	(2,602)	(792)	(130)	(230)	(454)	(505)	(119)	(132)	(45)	(848)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,266)	(550)	-	-	(6)	(293)	(89)	(15)	(26)	(51)	(57)	(13)	(15)	(5)	(95)	-
12	Pole Attachments	(66,927)	-	-	-	-	(38,707)	(13,228)	-	-	(6,851)	(8,140)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(352)	-	-	-	-	-	-	-	-	-	-	-	-	-	(352)	-
16	Meter Test Revenues	(201)	-	-	-	-	-	-	-	-	-	-	-	(201)	-	-	-
17	Total Expense Credits	(80,003)	(5,436)	-	-	(58)	(41,602)	(14,109)	(145)	(256)	(7,356)	(8,702)	(133)	(348)	(51)	(1,295)	-
18	Subtotal Expenses	5,091,615	817,599	3,289,428	-	9,632	397,397	119,943	25,631	45,369	68,580	76,121	19,413	27,048	10,312	121,952	-
19	Disposal Gain / Loss	(16,546)	(6,185)	-	-	(189)	(5,075)	(1,599)	(349)	(617)	(863)	(989)	(218)	(241)	(107)	(112)	-
20	Subtotal Revenue Requirement Ex. Return	5,075,069	811,414	3,289,428	-	9,442	392,322	118,344	25,282	44,752	67,716	75,131	19,195	26,807	10,205	121,840	-
21	Return on Debt	505,787	188,253	2,867	-	5,695	154,281	48,574	10,528	18,635	26,259	30,075	6,642	7,299	3,232	3,448	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Revenue Requirement	5,580,856	999,667	3,292,294	-	15,138	546,603	166,918	35,810	63,387	93,975	105,207	25,837	34,106	13,437	125,287	-

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	Description	Revenue Related		Basis of Functional Classification
		Municipal Tax (\$)	PUB Assessment (\$)	
	Expenses			
1	Operating & Maintenance	59,128	4,576	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.12
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(429)	(33)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(48)	(4)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch 4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	Total Expense Credits	(477)	(37)	
18	Subtotal Expenses	58,651	4,539	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	58,651	4,539	
21	Return on Debt	-	-	Prorated on Rate Base - Sch 2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch 2.6 L.10
23	Total Revenue Requirement	58,651	4,539	

NEWFOUNDLAND & LABRADOR HYDRO																		
2012 Actual Cost of Service																		
L'Anse au Loup																		
Functional Classification of Plant in Service for the Allocation of O&M Expense																		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
				Production and		Distribution												Specifically
Line		Total	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Assigned	
No.	Description	Amount (\$)	Demand (\$)	Energy (\$)	Demand (\$)	Demand (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	
Production																		
1	Diesel	5,838,157	5,838,157	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	5,838,157	5,838,157	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																		
6	Substation Structures & Equipment	160,232	66,299	-	-	93,933	-	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	100,069	-	-	-	-	75,447	9,612	-	-	8,751	6,259	-	-	-	-	-	
8	Poles	6,849,519	-	-	-	-	3,961,406	1,353,821	-	-	701,172	833,121	-	-	-	-	-	
9	Primary Conductor & Equipment	858,089	-	-	-	-	761,125	96,964	-	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	663,579	-	-	-	-	-	-	239,552	424,027	-	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	218,157	-	-	-	-	-	-	-	-	127,186	90,972	-	-	-	-	-	
13	Services	220,104	-	-	-	-	-	-	-	-	-	-	220,104	-	-	-	-	
14	Meters	178,947	-	-	-	-	-	-	-	-	-	-	-	178,947	-	-	-	
15	Street Lighting	83,731	-	-	-	-	-	-	-	-	-	-	-	-	83,731	-	-	
16	Subtotal Distribution	9,332,427	66,299	-	-	93,933	4,797,978	1,460,397	239,552	424,027	837,108	930,352	220,104	178,947	83,731	-	-	
17	Subttl Prod, Trans, & Dist	15,170,584	5,904,456	-	-	93,933	4,797,978	1,460,397	239,552	424,027	837,108	930,352	220,104	178,947	83,731	-	-	
18	General	1,707,990	768,597	-	-	7,878	402,402	122,482	20,091	35,563	70,208	78,028	18,460	21,358	7,022	155,901	-	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	27,770	10,808	-	-	172	8,783	2,673	438	776	1,532	1,703	403	328	153	-	-	
22	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Plant	16,906,344	6,683,861	-	-	101,984	5,209,162	1,585,552	260,082	460,366	908,848	1,010,082	238,967	200,633	90,907	155,901	-	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Functional Classification of Net Book Value

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and		Distribution											Accounting Customer (\$)	Specifically Assigned Customer (\$)
				Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)			
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)						
Production																		
1	Diesel	2,623,214	2,623,214	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	2,623,214	2,623,214	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																		
6	Substation Structures & Equipment	100,491	14,386	-	-	86,105	-	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	19,325	-	-	-	-	14,570	1,856	-	-	1,690	1,209	-	-	-	-	-	
8	Poles	3,405,392	-	-	-	-	1,969,502	673,083	-	-	348,603	414,205	-	-	-	-	-	
9	Primary Conductor & Equipment	290,200	-	-	-	-	257,407	32,793	-	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	433,523	-	-	-	-	-	-	156,502	277,021	-	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	52,119	-	-	-	-	-	-	-	-	30,386	21,734	-	-	-	-	-	
13	Services	95,950	-	-	-	-	-	-	-	-	-	-	95,950	-	-	-	-	
14	Meters	105,767	-	-	-	-	-	-	-	-	-	-	-	105,767	-	-	-	
15	Street Lighting	47,634	-	-	-	-	-	-	-	-	-	-	-	-	47,634	-	-	
16	Subtotal Distribution	4,550,401	14,386	-	-	86,105	2,241,479	707,731	156,502	277,021	380,679	437,147	95,950	105,767	47,634	-	-	
17	Subttl Prod, Trans, & Dist	7,173,615	2,637,599	-	-	86,105	2,241,479	707,731	156,502	277,021	380,679	437,147	95,950	105,767	47,634	-	-	
18	General	578,849	260,483	-	-	2,670	136,377	41,510	6,809	12,052	23,794	26,444	6,256	7,239	2,380	52,836	-	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	19,741	7,258	-	-	237	6,168	1,948	431	762	1,048	1,203	264	291	131	-	-	
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Net Book Value	7,772,205	2,905,340	-	-	89,012	2,384,024	751,189	163,742	289,836	405,520	464,794	102,470	113,296	50,145	52,836	-	

NEWFOUNDLAND & LABRADOR HYDRO																		
2012 Actual Cost of Service																		
L'Anse au Loup																		
Functional Classification of Operating & Maintenance Expense																		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution											Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
Production																		
1	Diesel	405,742	405,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Other	24,970	24,970	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Subtotal Production	430,713	430,713	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																		
8	Other	433,342	3,139	-	-	4,447	227,145	69,138	11,341	20,074	39,630	44,044	10,420	-	3,964	-	-	
9	Meters	12,056	-	-	-	-	-	-	-	-	-	-	-	12,056	-	-	-	
10	Subtotal Distribution	445,398	3,139	-	-	4,447	227,145	69,138	11,341	20,074	39,630	44,044	10,420	12,056	3,964	-	-	
11	Subttl Prod, Trans, & Dist	876,110	433,851	-	-	4,447	227,145	69,138	11,341	20,074	39,630	44,044	10,420	12,056	3,964	-	-	
12	Customer Accounting	88,002	-	-	-	-	-	-	-	-	-	-	-	-	-	88,002	-	
Administrative & General:																		
Plant-Related:																		
13	Production	74,693	74,693	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Distribution	96,617	686	-	-	972	49,672	15,119	2,480	4,390	8,666	9,632	2,279	1,853	867	-	-	
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Prod,Trans, DisIn & General Plt	2,351	929	-	-	14	724	220	36	64	126	140	33	28	13	22	-	
18	Property Insurance	10,879	9,420	-	-	144	568	173	28	50	99	110	26	30	10	220	-	
Revenue Related:																		
19	Municipal Tax	59,128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	PUB Assessment	4,576	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	All Expense-Related	314,898	141,704	-	-	1,452	74,190	22,582	3,704	6,557	12,944	14,386	3,403	3,938	1,295	28,743	-	
22	Prod, Trans, and DisIn Expense-Related	25,889	12,820	-	-	131	6,712	2,043	335	593	1,171	1,302	308	356	117	-	-	
23	Subtotal Admin & General	589,030	240,253	-	-	2,714	131,867	40,137	6,584	11,654	23,007	25,570	6,049	6,205	2,301	28,985	-	
24	Total Operating & Maintenance Expenses	1,553,142	674,105	-	-	7,161	359,011	109,275	17,925	31,728	62,637	69,614	16,469	18,261	6,265	116,986	-	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	Description	18	19	Basis of Functional Classification
		Municipal Tax	PUB Assessment	
		Revenue Related		
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L8
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L8
3	Subtotal Production	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
7	Subtotal Transmission	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
9	Meters	-	-	Meters - Customer
10	Subtotal Distribution	-	-	
11	Subttl Prod, Trans, & Dist	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod,Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
19	Municipal Tax	59,128	-	Revenue-related
20	PUB Assessment	-	4,576	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
22	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	Subtotal Admin & General	59,128	4,576	
24	Total Operating & Maintenance Expenses	59,128	4,576	

NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
L'Anse au Loup																	
Functional Classification of Depreciation Expense																	
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Distribution									Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
Production																	
1	Diesel	115,871	115,871	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	115,871	115,871	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	2,608	429	-	-	2,179	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	463	-	-	-	-	349	44	-	-	40	29	-	-	-	-	-
8	Poles	93,184	-	-	-	-	53,893	18,418	-	-	9,539	11,334	-	-	-	-	-
9	Primary Conductor & Equipment	9,731	-	-	-	-	8,632	1,100	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	19,221	-	-	-	-	-	-	6,939	12,282	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	1,275	-	-	-	-	-	-	-	-	743	532	-	-	-	-	-
13	Services	2,300	-	-	-	-	-	-	-	-	-	-	2,300	-	-	-	-
14	Meters	8,154	-	-	-	-	-	-	-	-	-	-	-	8,154	-	-	-
15	Street Lighting	3,758	-	-	-	-	-	-	-	-	-	-	-	-	3,758	-	-
16	Subtotal Distribution	140,694	429	-	-	2,179	62,874	19,562	6,939	12,282	10,323	11,895	2,300	8,154	3,758	-	-
17	Subtotal Prod Tran & Dist	256,566	116,300	-	-	2,179	62,874	19,562	6,939	12,282	10,323	11,895	2,300	8,154	3,758	-	-
18	General	68,594	30,867	-	-	316	16,161	4,919	807	1,428	2,820	3,134	741	858	282	6,261	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	3,889	1,763	-	-	33	953	296	105	186	156	180	35	124	57	-	-
22	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Depreciation Expense	329,048	148,930	-	-	2,528	79,987	24,778	7,851	13,897	13,299	15,209	3,077	9,135	4,097	6,261	-

NEWFOUNDLAND & LABRADOR HYDRO																				
2012 Actual Cost of Service																				
L'Anse au Loup																				
Functional Classification of Rate Base																				
Line No.	1 Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	6 Substations Demand (\$)	7 Primary Lines Demand (\$)	8 Customer (\$)	9 Line Transformers Demand (\$)	10 Customer (\$)	11 Distribution					13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lightin Customer (\$)	16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
											12 Secondary Lines		13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lightin Customer (\$)					
											Demand (\$)	Customer (\$)								
1	Average Net Book Value	7,772,205	2,905,340	-	-	89,012	2,384,024	751,189	163,742	289,836	405,520	464,794	102,470	113,296	50,145	52,836	-			
2	Cash Working Capital	44,056	16,469	-	-	505	13,514	4,258	928	1,643	2,299	2,635	581	642	284	299	-			
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4	Fuel Inventory - Diesel	47,791	-	47,791	-	-	-	-	-	-	-	-	-	-	-	-	-			
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
6	Inventory/Supplies	197,848	78,218	-	-	1,193	60,961	18,555	3,044	5,387	10,636	11,821	2,797	2,348	1,064	1,824	-			
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	370,682	138,565	-	-	4,245	113,702	35,827	7,809	13,823	19,341	22,168	4,887	5,403	2,392	2,520	-			
8	Total Rate Base	8,432,582	3,138,593	47,791	-	94,956	2,572,201	809,829	175,523	310,690	437,795	501,417	110,734	121,690	53,885	57,480	-			
9	Less: Rural Portion	(8,432,582)	(3,138,593)	(47,791)	-	(94,956)	(2,572,201)	(809,829)	(175,523)	(310,690)	(437,795)	(501,417)	(110,734)	(121,690)	(53,885)	(57,480)	-			
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
11	Return on Debt	505,787	188,253	2,867	-	5,695	154,281	48,574	10,528	18,635	26,259	30,075	6,642	7,299	3,232	3,448	-			
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
13	Return on Rate Base	505,787	188,253	2,867	-	5,695	154,281	48,574	10,528	18,635	26,259	30,075	6,642	7,299	3,232	3,448	-			

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Functional Classification of Rate Base (CONT'D.)

	1	18
Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 23
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	Production - Energy
4	Fuel Inventory - Diesel	
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 23
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
8	Total Rate Base	
9	Less: Rural Portion	
10	Rate Base Available for Equity Return	
11	Return on Debt	L.8 x Sch.1.1,p2,L.14
12	Return on Equity	L.10 x Sch.1.1,p2 L.17
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
L'Anse au Loup																	
Basis of Allocation to Classes of Service																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount	Production Demand (CP kW)	Production and Transmission Energy (MWh @ Gen)	Transmission Demand (CP kW)	Distribution										Accounting Customer (Rural Cust)	Specifically Assigned Customer
						Substations Demand (CP kW)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (Wtd Rural Cust)	Meters Customer	Street Lightin Customer		
							Demand (CP kW)	Customer (Rural Cust)	Demand (CP kW)	Customer (Rural Cust)	Demand (CP kW)	Customer (Rural Cust)					
Amounts																	
1	1.1 Domestic Diesel	-	1,100	4,498	1,100	1,071	1,071	423	1,025	423	1,025	423	423	423	-	423	-
2	1.12 Domestic All Electric	-	2,429	9,527	2,429	2,363	2,363	361	2,263	361	2,263	361	361	361	-	361	-
3	2.1 GS 0-10 kW	-	252	1,134	252	245	245	127	235	127	235	127	254	254	-	127	-
4	2.2 GS 10-100 kW	-	976	4,832	976	950	950	74	909	74	909	74	593	593	-	74	-
5	2.3 GS 110-1,000 kVa	-	252	1,921	252	245	245	5	235	5	235	5	43	43	-	5	-
6	4.1 Street and Area Lighting	-	33	138	33	32	32	30	31	30	31	30	-	-	1	30	-
7	Total	-	5,043	22,049	5,043	4,906	4,906	1,020	4,699	1,020	4,699	1,020	1,674	1,674	1	1,020	0
Ratios																	
8	1.1 Domestic Diesel	-	0.2182	0.2040	0.2182	0.2182	0.2182	0.4148	0.2182	0.4148	0.2182	0.4148	0.2527	0.2527	-	0.4148	-
9	1.12 Domestic All Electric	-	0.4816	0.4321	0.4816	0.4816	0.4816	0.3540	0.4816	0.3540	0.4816	0.3540	0.2156	0.2156	-	0.3540	-
10	2.1 GS 0-10 kW	-	0.0500	0.0514	0.0500	0.0500	0.0500	0.1245	0.0500	0.1245	0.0500	0.1245	0.1517	0.1517	-	0.1245	-
11	2.2 GS 10-100 kW	-	0.1936	0.2191	0.1936	0.1936	0.1936	0.0721	0.1936	0.0721	0.1936	0.0721	0.3544	0.3544	-	0.0721	-
12	2.3 GS 110-1,000 kVa	-	0.0500	0.0871	0.0500	0.0500	0.0500	0.0049	0.0500	0.0049	0.0500	0.0049	0.0256	0.0256	-	0.0049	-
13	4.1 Street and Area Lighting	-	0.0066	0.0062	0.0066	0.0066	0.0066	0.0298	0.0066	0.0298	0.0066	0.0298	-	-	1.0000	0.0298	-
14	Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.0000

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	Description	18	19
		Revenue Related	
		Municipal	PUB
		Tax	Assessment
		(Prior Year	(Prior Year
		(Rural Revenues)	(Revenues + RSP)
Amounts			
1	1.1 Domestic Diesel	537,285	537,285
2	1.12 Domestic All Electric	906,599	906,599
3	2.1 GS 0-10 kW	158,246	158,246
4	2.2 GS 10-100 kW	535,251	535,251
5	2.3 GS 110-1,000 kVa	190,097	190,097
6	4.1 Street and Area Lighting	42,876	42,876
7	Total	2,370,354	2,370,354
Ratios			
8	1.1 Domestic Diesel	0.2267	0.2267
9	1.12 Domestic All Electric	0.3825	0.3825
10	2.1 GS 0-10 kW	0.0668	0.0668
11	2.2 GS 10-100 kW	0.2258	0.2258
12	2.3 GS 110-1,000 kVa	0.0802	0.0802
13	4.1 Street and Area Lighting	0.0181	0.0181
14	Total	1.0000	1.0000

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Production and		Distribution											
Line		Total	Production	Transmission	Transmsn	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Specifically
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Assigned
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	Customer
Allocated Revenue Requirement Excluding Return																	
1	1.1 Domestic Diesel	1,131,347	177,068	671,024	-	2,060	85,613	49,084	5,517	18,561	14,777	31,161	4,850	6,773	-	50,534	-
2	1.12 Domestic All Electric	2,211,910	390,783	1,421,310	-	4,547	188,945	41,889	12,176	15,840	32,613	26,593	4,139	5,780	-	43,126	-
3	2.1 GS 0-10 kW	290,484	40,574	169,157	-	472	19,618	14,730	1,264	5,570	3,386	9,352	2,911	4,065	-	15,165	-
4	2.2 GS 10-100 kW	1,030,165	157,061	720,807	-	1,828	75,940	8,531	4,894	3,226	13,107	5,416	6,803	9,501	-	8,782	-
5	2.3 GS 110-1,000 kVa	359,929	40,574	286,603	-	472	19,618	580	1,264	219	3,386	368	491	686	-	597	-
6	4.1 Street and Area Lighting	51,234	5,354	20,527	-	62	2,588	3,530	167	1,335	447	2,241	-	-	10,205	3,634	-
7	Total	5,075,069	811,414	3,289,428	-	9,442	392,322	118,344	25,282	44,752	67,716	75,131	19,195	26,807	10,205	121,840	-
Allocated Return on Debt																	
8	1.1 Domestic Diesel	129,905	41,081	585	-	1,243	33,667	20,146	2,297	7,729	5,730	12,474	1,678	1,844	-	1,430	-
9	1.12 Domestic All Electric	225,326	90,664	1,239	-	2,743	74,303	17,193	5,070	6,596	12,647	10,645	1,432	1,574	-	1,220	-
10	2.1 GS 0-10 kW	34,052	9,413	147	-	285	7,715	6,046	526	2,320	1,313	3,743	1,007	1,107	-	429	-
11	2.2 GS 10-100 kW	87,356	36,439	628	-	1,102	29,863	3,501	2,038	1,343	5,083	2,168	2,354	2,587	-	249	-
12	2.3 GS 110-1,000 kVa	20,353	9,413	250	-	285	7,715	238	526	91	1,313	147	170	187	-	17	-
13	4.1 Street and Area Lighting	8,795	1,242	18	-	38	1,018	1,449	69	556	173	897	-	-	3,232	103	-
14	Total	505,787	188,253	2,867	-	5,695	154,281	48,574	10,528	18,635	26,259	30,075	6,642	7,299	3,232	3,448	-
Allocated Return on Equity																	
15	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

		18	19	
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Proration
		(\$)	(\$)	
	Allocated Revenue Requirement Excluding Return			
1	1.1 Domestic Diesel	13,294	1,029	
2	1.12 Domestic All Electric	22,433	1,736	
3	2.1 GS 0-10 kW	3,916	303	
4	2.2 GS 10-100 kW	13,244	1,025	
5	2.3 GS 110-1,000 kVa	4,704	364	
6	4.1 Street and Area Lighting	1,061	82	
7	Total	58,651	4,539	
	Allocated Return on Debt			
8	1.1 Domestic Diesel	-	-	
9	1.12 Domestic All Electric	-	-	
10	2.1 GS 0-10 kW	-	-	
11	2.2 GS 10-100 kW	-	-	
12	2.3 GS 110-1,000 kVa	-	-	
13	4.1 Street and Area Lighting	-	-	
14	Total	-	-	
	Allocated Return on Equity			
15	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmsn Demand (\$)	Distribution											Specifically Assigned Customer (\$)	
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)		
Total Revenue Requirement																		
16	1.1 Domestic Diesel	1,261,252	218,149	671,608	-	3,303	119,280	69,231	7,815	26,290	20,507	43,635	6,528	8,618	-	51,964	-	-
17	1.12 Domestic All Electric	2,437,236	481,447	1,422,549	-	7,290	263,248	59,081	17,246	22,436	45,259	37,238	5,571	7,354	-	44,346	-	-
18	2.1 GS 0-10 kW	324,536	49,988	169,305	-	757	27,332	20,776	1,791	7,890	4,699	13,095	3,918	5,172	-	15,594	-	-
19	2.2 GS 10-100 kW	1,117,521	193,500	721,435	-	2,930	105,803	12,032	6,932	4,569	18,190	7,584	9,158	12,088	-	9,031	-	-
20	2.3 GS 110-1,000 kVa	380,282	49,988	286,853	-	757	27,332	818	1,791	311	4,699	516	662	873	-	614	-	-
21	4.1 Street and Area Lighting	60,029	6,596	20,545	-	100	3,606	4,979	236	1,891	620	3,138	-	-	13,437	3,737	-	-
22	Total	5,580,856	999,667	3,292,294	-	15,138	546,603	166,918	35,810	63,387	93,975	105,207	25,837	34,106	13,437	125,287	-	-
Re-classification of Revenue-Related																		
23	1.1 Domestic Diesel	(0)	2,506	7,715	-	38	1,370	795	90	302	236	501	75	99	-	597	-	-
24	1.12 Domestic All Electric	-	4,822	14,248	-	73	2,637	592	173	225	453	373	56	74	-	444	-	-
25	2.1 GS 0-10 kW	0	658	2,230	-	10	360	274	24	104	62	172	52	68	-	205	-	-
26	2.2 GS 10-100 kW	0	2,503	9,331	-	38	1,368	156	90	59	235	98	118	156	-	117	-	-
27	2.3 GS 110-1,000 kVa	-	675	3,874	-	10	369	11	24	4	63	7	9	12	-	8	-	-
28	4.1 Street and Area Lighting	0	128	399	-	2	70	97	5	37	12	61	-	-	261	73	-	-
29	Total	(0)	11,292	37,796	-	171	6,174	1,924	405	731	1,062	1,213	310	409	261	1,444	-	-
Total Allocated Revenue Requirement																		
30	1.1 Domestic Diesel	1,261,252	220,654	679,323	-	3,341	120,650	70,026	7,904	26,592	20,743	44,137	6,603	8,717	-	52,561	-	-
31	1.12 Domestic All Electric	2,437,236	486,269	1,436,796	-	7,363	265,885	59,673	17,419	22,661	45,713	37,611	5,627	7,428	-	44,790	-	-
32	2.1 GS 0-10 kW	324,536	50,646	171,534	-	767	27,692	21,050	1,814	7,994	4,761	13,267	3,970	5,240	-	15,800	-	-
33	2.2 GS 10-100 kW	1,117,521	196,003	730,766	-	2,968	107,171	12,187	7,021	4,628	18,426	7,682	9,276	12,245	-	9,148	-	-
34	2.3 GS 110-1,000 kVa	380,282	50,663	290,727	-	767	27,702	830	1,815	315	4,763	523	670	885	-	623	-	-
35	4.1 Street and Area Lighting	60,029	6,724	20,943	-	102	3,676	5,076	241	1,928	632	3,199	-	-	13,698	3,810	-	-
36	Total	5,580,856	1,010,959	3,330,091	-	15,309	552,777	168,842	36,215	64,118	95,037	106,419	26,147	34,515	13,698	126,731	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	Description	18	19	Basis of Proration
		Revenue Related	Revenue Related	
		Municipal Tax (\$)	PUB Assessment (\$)	
	Total Revenue Requirement			
16	1.1 Domestic Diesel	13,294	1,029	
17	1.12 Domestic All Electric	22,433	1,736	
18	2.1 GS 0-10 kW	3,916	303	
19	2.2 GS 10-100 kW	13,244	1,025	
20	2.3 GS 110-1,000 kVa	4,704	364	
21	4.1 Street and Area Lighting	1,061	82	
22	Total	58,651	4,539	
	Re-classification of Revenue-Related			
23	1.1 Domestic Diesel	(13,294)	(1,029)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
24	1.12 Domestic All Electric	(22,433)	(1,736)	
25	2.1 GS 0-10 kW	(3,916)	(303)	
26	2.2 GS 10-100 kW	(13,244)	(1,025)	
27	2.3 GS 110-1,000 kVa	(4,704)	(364)	
28	4.1 Street and Area Lighting	(1,061)	(82)	
29	Total	(58,651)	(4,539)	
	Total Allocated Revenue Requirement			
30	1.1 Domestic Diesel	-	-	
31	1.12 Domestic All Electric	-	-	
32	2.1 GS 0-10 kW	-	-	
33	2.2 GS 10-100 kW	-	-	
34	2.3 GS 110-1,000 kVa	-	-	
35	4.1 Street and Area Lighting	-	-	
36	Total	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
	Expenses																
1	Operating & Maintenance	6,371,676	982,772	-	650,832	438,757	1,056,348	301,394	154,622	273,694	179,157	195,104	102,505	184,540	41,466	1,396,338	100
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	39,499	39,499	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	243,067	243,067	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	2,024,026	1,096,734	927,292	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	400,256	-	-	-	400,256	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,088,334	339,176	-	524,406	165,378	333,237	96,915	77,783	137,683	55,215	61,588	28,193	98,480	37,297	132,978	6
	Expense Credits																
8	Sundry	(46,184)	(7,123)	-	(4,717)	(3,180)	(7,657)	(2,185)	(1,121)	(1,984)	(1,299)	(1,414)	(743)	(1,338)	(301)	(10,121)	(1)
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(5,194)	(801)	-	(531)	(358)	(861)	(246)	(126)	(223)	(146)	(159)	(84)	(150)	(34)	(1,138)	(0)
12	Pole Attachments	(250,037)	-	-	-	-	(144,608)	(49,420)	-	-	(25,596)	(30,412)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(13,928)	-	-	-	-	-	-	-	-	-	-	-	-	-	(13,928)	-
16	Meter Test Revenues	(2,012)	-	-	-	-	-	-	-	-	-	-	-	(2,012)	-	-	-
17	Total Expense Credits	(317,355)	(7,925)	-	(5,248)	(3,538)	(153,126)	(51,851)	(1,247)	(2,207)	(27,040)	(31,986)	(827)	(3,500)	(334)	(25,187)	(1)
18	Subtotal Expenses	10,849,503	2,693,324	927,292	1,169,990	1,000,853	1,236,459	346,458	231,158	409,169	207,331	224,707	129,872	279,520	78,429	1,504,128	105
19	Disposal Gain / Loss	624,326	79,662	-	186,492	33,874	128,306	37,902	20,819	36,851	21,432	23,983	11,604	15,331	5,570	22,477	22
20	Subtotal Revenue Requirement Ex. Return	11,473,829	2,772,986	927,292	1,356,483	1,034,727	1,364,765	384,360	251,977	446,021	228,763	248,690	141,475	294,851	83,998	1,526,605	127
21	Return on Debt	3,388,356	449,801	-	1,004,532	184,910	692,313	204,369	112,109	198,442	115,678	129,376	62,705	82,590	29,995	121,416	119
22	Return on Equity	647,806	85,996	-	192,052	35,352	132,361	39,073	21,434	37,939	22,116	24,735	11,988	15,790	5,735	23,213	23
23	Total Revenue Requirement	15,509,992	3,308,782	927,292	2,553,067	1,254,989	2,189,438	627,802	385,520	682,402	366,557	402,801	216,169	393,231	119,728	1,671,235	269

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	Description	18	19	20
		Revenue Related		Basis of Functional Classification
		Municipal Tax	PUB Assessment	
	Expenses			
1	Operating & Maintenance	375,679	38,368	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	
3	Fuels-Diesel	-	-	Production - Demand
4	Fuels-Gas Turbine	-	-	Production - Demand
5	Power Purchases -CF(L)Co	-	-	Carryforward from Sch.4.4 L.8
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.9
7	Depreciation	-	-	Carryforward from Sch.2.5 L.24
	Expense Credits			
8	Sundry	(2,723)	(278)	Prorated on Total Operating & Maintenance Expenses - Sch.2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.18
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch.2.4 L.24
11	Suppliers' Discounts	(306)	(31)	Prorated on Total Operating & Maintenance Expenses - Sch.2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	Total Expense Credits	(3,029)	(309)	
18	Subtotal Expenses	372,649	38,059	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.24
20	Subtotal Revenue Requirement Ex. Return	372,649	38,059	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	Total Revenue Requirement	372,649	38,059	

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Oxen Pond Terminal Station Additional Transformer Capacity

Schedule 2.2F
Page 1 of 2

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
Production																	
1	Gas Turbines	22,617,235	22,617,235	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	3,367,029	3,367,029	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	25,984,264	25,984,264	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Lines	17,113,268	-	-	17,113,268	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	9,305,117	-	-	8,879,682	422,908	-	-	-	-	-	-	-	-	-	-	2,527
6	Subtotal Transmission	26,418,385	-	-	25,992,950	422,908	-	-	-	-	-	-	-	-	-	-	2,527
Distribution																	
7	Substations	7,011,121	-	-	-	7,011,121	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	995,982	-	-	-	-	750,921	95,664	-	-	87,099	62,299	-	-	-	-	-
9	Poles	23,492,143	-	-	-	-	13,586,634	4,643,269	-	-	2,404,844	2,857,396	-	-	-	-	-
10	Primary Conductor & Eqpt	3,364,342	-	-	-	-	2,984,171	380,171	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	620,108	-	-	-	-	620,108	-	-	-	-	-	-	-	-	-	-
12	Transformers	7,274,843	-	-	-	-	-	-	2,626,218	4,648,625	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	945,104	-	-	-	-	-	-	-	-	550,996	394,108	-	-	-	-	-
14	Services	1,741,032	-	-	-	-	-	-	-	-	-	1,741,032	-	-	-	-	-
15	Meters	1,794,040	-	-	-	-	-	-	-	-	-	-	-	1,794,040	-	-	-
16	Street Lighting	704,291	-	-	-	-	-	-	-	-	-	-	-	-	704,291	-	-
17	Subtotal Distribution	47,943,006	-	-	-	7,011,121	17,941,833	5,119,104	2,626,218	4,648,625	3,042,938	3,313,803	1,741,032	1,794,040	704,291	-	-
18	Subttl Prod, Trans, & Dist	100,345,655	25,984,264	-	25,992,950	7,434,029	17,941,833	5,119,104	2,626,218	4,648,625	3,042,938	3,313,803	1,741,032	1,794,040	704,291	-	2,527
19	General	12,965,344	1,926,390	-	936,231	925,627	2,291,531	653,812	335,421	593,722	388,644	423,239	222,365	436,080	89,952	3,742,150	180
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	12,638	-	-	-	12,638	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	183,682	47,564	-	47,580	13,608	32,842	9,371	4,807	8,509	5,570	6,066	3,187	3,284	1,289	-	5
23	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Plant	113,507,319	27,958,219	-	26,976,761	8,385,902	20,266,207	5,782,286	2,966,446	5,250,857	3,437,152	3,743,108	1,966,583	2,233,404	795,533	3,742,150	2,712

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

Line No.	1 Description	18 Basis of Functional Classification
	Production	
1	Gas Turbines	Production - Demand, Energy ratios Sch.4.1 L.9
2	Diesel	Production - Demand, Energy ratios Sch.4.1 L.9
3	Subtotal Production	
	Transmission	
4	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Customer
5	Terminal Stations	Production, Transmission - Demand, Spec Assigned - Customer
6	Subtotal Transmission	
	Distribution	
7	Substations	Production - Demand; Dist Subsins - Demand
8	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
9	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
10	Primary Conductor & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
11	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
12	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
13	Secondary Conductor&Eqpt	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
14	Services	Services Customer
15	Meters	Meters - Customer
16	Street Lighting	Street Lighting - Customer
17	Subtotal Distribution	
18	Subtl Prod, Trans, & Dist	
19	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch.2.4 L.11, 12
20	Telecontrol - Specific	Specifically Assigned - Customer
21	Feasibility Studies	Production, Transmission - Demand
22	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.18
23	Software - Cust Accing	
24	Total Plant	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Functional Classification of Net Book Value

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution										Specifically Assigned Customer (\$)	
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		Accounting Customer (\$)
Production																	
1	Gas Turbines	5,040,725	5,040,725	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	639,300	639,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	5,680,025	5,680,025	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Lines	8,536,888	-	-	8,536,888	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	6,898,346	-	-	6,550,835	345,751	-	-	-	-	-	-	-	-	-	-	1,760
6	Subtotal Transmission	15,435,234	-	-	15,087,722	345,751	-	-	-	-	-	-	-	-	-	-	1,760
Distribution																	
7	Substations	2,003,601	-	-	-	2,003,601	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	316,262	-	-	-	-	238,445	30,377	-	-	27,657	19,782	-	-	-	-	-
9	Poles	13,407,904	-	-	-	-	7,754,435	2,650,099	-	-	1,372,540	1,630,830	-	-	-	-	-
10	Primary Conductor & Eqpt	1,359,921	-	-	-	-	1,206,250	153,671	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	355,755	-	-	-	-	355,755	-	-	-	-	-	-	-	-	-	-
12	Transformers	4,345,206	-	-	-	-	-	-	1,568,619	2,776,587	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	330,825	-	-	-	-	-	-	-	-	192,871	137,954	-	-	-	-	-
14	Services	856,546	-	-	-	-	-	-	-	-	-	856,546	-	-	-	-	-
15	Meters	1,060,367	-	-	-	-	-	-	-	-	-	-	-	1,060,367	-	-	-
16	Street Lighting	419,563	-	-	-	-	-	-	-	-	-	-	-	-	419,563	-	-
17	Subtotal Distribution	24,455,950	-	-	-	2,003,601	9,554,885	2,834,147	1,568,619	2,776,587	1,593,068	1,788,566	856,546	1,060,367	419,563	-	-
18	Subttl Prod, Trans, & Dist	45,571,208	5,680,025	-	15,087,722	2,349,352	9,554,885	2,834,147	1,568,619	2,776,587	1,593,068	1,788,566	856,546	1,060,367	419,563	-	1,760
19	General	6,514,134	967,870	-	470,387	465,060	1,151,326	328,493	168,524	298,302	195,265	212,647	111,722	219,098	45,194	1,880,156	91
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	12,638	-	-	-	12,638	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	125,407	15,631	-	41,520	6,465	26,294	7,799	4,317	7,641	4,384	4,922	2,357	2,918	1,155	-	5
23	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Net Book Value	52,223,388	6,663,526	-	15,599,629	2,833,515	10,732,505	3,170,439	1,741,460	3,082,529	1,792,718	2,006,135	970,625	1,282,383	465,912	1,880,156	1,856

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution										Specifically Assigned Customer (\$)	
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Customer (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		Accounting Customer (\$)
Production																	
1	Gas Turbine / Diesel	497,435	497,435	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	36,511	36,511	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	533,947	533,947	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Transmission Lines	34,735	-	-	34,735	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	157,223	-	-	150,034	7,146	-	-	-	-	-	-	-	-	-	-	43
6	Other	75,953	-	-	74,730	1,216	-	-	-	-	-	-	-	-	-	-	7
7	Subtotal Transmission	267,911	-	-	259,499	8,361	-	-	-	-	-	-	-	-	-	-	50
Distribution																	
8	Other	1,633,708	-	-	-	248,199	635,154	181,220	92,970	164,565	107,722	117,311	61,634	-	24,932	-	-
9	Meters	120,870	-	-	-	-	-	-	-	-	-	-	-	120,870	-	-	-
10	Subtotal Distribution	1,754,579	-	-	-	248,199	635,154	181,220	92,970	164,565	107,722	117,311	61,634	120,870	24,932	-	-
11	Subtl Prod, Trans, & Dist	2,556,436	533,947	-	259,499	256,560	635,154	181,220	92,970	164,565	107,722	117,311	61,634	120,870	24,932	-	50
12	Customer Accounting	1,037,229	-	-	-	-	-	-	-	-	-	-	-	-	-	1,037,229	-
Administrative & General:																	
Plant-Related:																	
13	Production	106,833	106,833	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	177,901	-	-	175,036	2,848	-	-	-	-	-	-	-	-	-	-	17
15	Distribution	290,272	-	-	-	42,449	108,629	30,994	15,901	28,145	18,424	20,064	10,541	10,862	4,264	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn & General Plt	466,623	114,935	-	110,900	34,474	83,313	23,771	12,195	21,586	14,130	15,388	8,085	9,181	3,270	15,384	11
18	Property Insurance	73,029	36,882	-	12,971	11,047	3,028	864	443	785	514	559	294	576	119	4,945	4
Revenue-Related:																	
19	Municipal Tax	375,679	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	38,368	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	1,173,762	174,398	-	84,758	83,798	207,454	59,190	30,366	53,750	35,184	38,316	20,131	39,479	8,143	338,780	16
22	Prod, Trans & Distn Expense-Related	75,543	15,778	-	7,668	7,581	18,769	5,355	2,747	4,863	3,183	3,467	1,821	3,572	737	-	1
23	Subtotal Admin & General	2,778,010	448,825	-	391,333	182,197	421,194	120,174	61,652	109,129	71,434	77,793	40,872	63,670	16,534	359,108	50
24	Total Operating & Maintenance Expenses	6,371,676	982,772	-	650,832	438,757	1,056,348	301,394	154,622	273,694	179,157	195,104	102,505	184,540	41,466	1,396,338	100

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense (CONTD.)

		18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	Production			
1	Gas Turbine / Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
3	Subtotal Production	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.4
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.5
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.6
7	Subtotal Transmission	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 17, less L. 15
9	Meters	-	-	Meters - Customer
10	Subtotal Distribution	-	-	
11	Subttl Prod, Trans, & Dist	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.3
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L. 6
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission, Distribution Plant in Service - Sch.2.2 L. 18
17	Prod, Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.3, 5, 7, 19 - 20
	Revenue-Related:			
19	Municipal Tax	375,679	-	Revenue-related
20	PUB Assessment	-	38,368	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L. 11, 12
22	Prod,Trans & Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	Subtotal Admin & General	375,679	38,368	
24	Total Operating & Maintenance Expenses	375,679	38,368	

NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
Labrador Interconnected																	
Functional Classification of Depreciation Expense																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
Production																	
1	Gas Turbines	241,618	241,618	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Diesel	25,061	25,061	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Subtotal Production	266,679	266,679	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																	
4	Lines	316,955	-	-	316,955	-	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	181,544	-	-	166,849	14,695	-	-	-	-	-	-	-	-	-	-	
6	Subtotal Transmission	498,499	-	-	483,804	14,695	-	-	-	-	-	-	-	-	-	-	
Distribution																	
7	Substations	110,150	-	-	-	110,150	-	-	-	-	-	-	-	-	-	-	
8	Land & Land Improvements	8,187	-	-	-	-	6,173	786	-	-	716	512	-	-	-	-	
9	Poles	344,559	-	-	-	-	199,275	68,103	-	-	35,272	41,909	-	-	-	-	
10	Primary Conductor & Eqpt	32,673	-	-	-	-	28,981	3,692	-	-	-	-	-	-	-	-	
11	Submarine Conductor	13,618	-	-	-	-	13,618	-	-	-	-	-	-	-	-	-	
12	Transformers	179,724	-	-	-	-	-	-	64,881	114,844	-	-	-	-	-	-	
13	Secondary Conductor&Eqpt	8,230	-	-	-	-	-	-	-	4,798	3,432	-	-	-	-	-	
14	Services	19,988	-	-	-	-	-	-	-	-	-	19,988	-	-	-	-	
15	Meters	81,745	-	-	-	-	-	-	-	-	-	-	81,745	-	-	-	
16	Street Lighting	33,591	-	-	-	-	-	-	-	-	-	-	-	33,591	-	-	
17	Subtotal Distribution	832,467	-	-	-	110,150	248,047	72,581	64,881	114,844	40,786	45,853	19,988	81,745	33,591	-	
18	Subttl Prod, Trans, & Dist	1,597,646	266,679	-	483,804	124,845	248,047	72,581	64,881	114,844	40,786	45,853	19,988	81,745	33,591	-	
19	General	460,726	68,455	-	33,269	32,892	81,430	23,233	11,919	21,098	13,811	15,040	7,902	15,496	3,196	132,978	
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Feasibility Studies	5,748	-	-	-	5,748	-	-	-	-	-	-	-	-	-	-	
22	Software - General	24,215	4,042	-	7,333	1,892	3,760	1,100	983	1,741	618	695	303	1,239	509	-	
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total Depreciation Expense	2,088,334	339,176	-	524,406	165,378	333,237	96,915	77,783	137,683	55,215	61,588	28,193	98,480	37,297	132,978	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Functional Classification of Rate Base

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution											Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
1	Average Net Book Value	52,223,388	6,663,526	-	15,599,629	2,833,515	10,732,505	3,170,439	1,741,460	3,082,529	1,792,718	2,006,135	970,625	1,282,383	465,912	1,880,156	1,856	
2	Cash Working Capital	296,024	37,772	-	88,425	16,062	60,836	17,971	9,871	17,473	10,162	11,372	5,502	7,269	2,641	10,658	11	
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	52,489	52,489	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	100,394	100,394	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	1,328,328	327,183	-	315,698	98,137	237,167	67,668	34,715	61,449	40,224	43,804	23,014	26,137	9,310	43,793	32	
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	2,490,702	317,805	-	743,997	135,139	511,868	151,208	83,056	147,016	85,500	95,679	46,292	61,161	22,221	89,671	89	
8	Total Rate Base	56,491,326	7,499,169	-	16,747,749	3,082,853	11,542,376	3,407,286	1,869,103	3,308,467	1,928,603	2,156,990	1,045,433	1,376,950	500,084	2,024,277	1,986	
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Rate Base Available for Equity Return	56,491,326	7,499,169	-	16,747,749	3,082,853	11,542,376	3,407,286	1,869,103	3,308,467	1,928,603	2,156,990	1,045,433	1,376,950	500,084	2,024,277	1,986	
11	Return on Debt	3,388,356	449,801	-	1,004,532	184,910	692,313	204,369	112,109	198,442	115,678	129,376	62,705	82,590	29,995	121,416	119	
12	Return on Equity	647,806	85,996	-	192,052	35,352	132,361	39,073	21,434	37,939	22,116	24,735	11,968	15,790	5,735	23,213	23	
13	Return on Rate Base	4,036,163	535,797	-	1,196,584	220,262	824,674	243,442	133,543	236,382	137,794	154,111	74,694	98,380	35,730	144,629	142	

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual Cost of Service
Labrador Interconnected
Functional Classification of Rate Base (CONT'D.)

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

IC-NLH-2, Attachment 1, Page 99 of 109
Oxen Pond Terminal Station Additional Transformer Capacity

Schedule 3.1E
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NEWFOUNDLAND & LABRADOR HYDRO																
2012 Actual Cost of Service																
Labrador Interconnected																
Basis of Allocation to Classes of Service																
Line No.	Description	Total Amount	Production Demand	Transmission Energy	Transmission Demand	Distribution										Specifically Assigned Customer
						Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting Customer
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	
	Amounts															
1	CFB - Goose Bay Secondary	-	-	19,342	-	-	-	1	-	1	-	1	-	-	-	1
2	IOCC Firm	-	68,985	198,534	62,000	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	-	-	73	-	-	-	-	-	-	-	-	-	-	-	-
	Rural															
4	1.1Domestic	-	705	2,625	634	651	651	398	680	398	680	398	398	398	398	-
5	1.1A Domestic All Electric	-	80,294	321,901	72,164	74,181	74,181	8,632	77,420	8,632	77,420	8,632	8,632	8,632	8,632	-
6	2.1GS 0-10 kW	-	1,258	7,086	1,130	1,162	1,162	485	1,213	485	1,213	485	970	970	-	485
7	2.2GS 10-100 kW	-	15,068	79,093	13,542	13,921	13,921	674	14,529	674	14,529	674	5,442	5,442	-	674
8	2.3GS 110-1,000 kVa	-	26,350	129,969	23,682	24,344	24,344	154	25,407	154	25,407	154	1,321	1,321	-	154
9	2.4GS Over 1,000 kVa	-	10,101	57,101	9,078	9,332	9,332	2	9,739	2	9,739	2	17	17	-	2
10	4.1Street and Area Lighting	-	415	1,914	373	383	383	367	400	367	400	367	-	-	1	367
11	Subtotal Rural		134,189	599,689	120,603	123,973	123,973	10,712	129,387	10,712	129,387	10,712	16,780	16,780	1	10,712
12	Total Labrador Interconnected		203,174	817,639	182,603	123,973	123,973	10,713	129,387	10,713	129,387	10,713	16,780	16,780	1	10,713
	Ratios															
13	CFB - Goose Bay Boiler	-	-	0.0237	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001
14	IOCC Firm	-	0.3395	0.2428	0.3395	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	0.0001	-	-	-	-	-	-	-	-	-	-	-	-
	Rural															
16	1.1Domestic	-	0.0035	0.0032	0.0035	0.0053	0.0053	0.0371	0.0053	0.0371	0.0053	0.0371	0.0237	0.0237	-	0.0371
17	1.1A Domestic All Electric	-	0.3952	0.3937	0.3952	0.5984	0.5984	0.8058	0.5984	0.8058	0.5984	0.8058	0.5144	0.5144	-	0.8058
18	2.1GS 0-10 kW	-	0.0062	0.0087	0.0062	0.0094	0.0094	0.0452	0.0094	0.0452	0.0094	0.0452	0.0578	0.0578	-	0.0452
19	2.2GS 10-100 kW	-	0.0742	0.0967	0.0742	0.1123	0.1123	0.0629	0.1123	0.0629	0.1123	0.0629	0.3243	0.3243	-	0.0629
20	2.3GS 110-1,000 kVa	-	0.1297	0.1590	0.1297	0.1964	0.1964	0.0144	0.1964	0.0144	0.1964	0.0144	0.0787	0.0787	-	0.0144
21	2.4GS Over 1,000 kVa	-	0.0497	0.0698	0.0497	0.0753	0.0753	0.0002	0.0753	0.0002	0.0753	0.0002	0.0010	0.0010	-	0.0002
22	4.1Street and Area Lighting	-	0.0020	0.0023	0.0020	0.0031	0.0031	0.0342	0.0031	0.0342	0.0031	0.0342	-	-	1.0000	0.0342
23	Subtotal Rural		0.6605	0.7334	0.6605	1.0000	1.0000	0.9999	1.0000	0.9999	1.0000	0.9999	1.0000	1.0000	1.0000	0.9999
24	Total Labrador Interconnected		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	Ratios Excluding IOCC															
25	CFB - Goose Bay Boiler	-	-	0.0312	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001
	Rural															
26	1.1Domestic	-	0.0053	0.0042	0.0053	0.0053	0.0053	0.0371	0.0053	0.0371	0.0053	0.0371	0.0237	0.0237	-	0.0371
27	1.1A Domestic All Electric	-	0.5984	0.5200	0.5984	0.5984	0.5984	0.8058	0.5984	0.8058	0.5984	0.8058	0.5144	0.5144	-	0.8058
28	2.1GS 0-10 kW	-	0.0094	0.0114	0.0094	0.0094	0.0094	0.0452	0.0094	0.0452	0.0094	0.0452	0.0578	0.0578	-	0.0452
29	2.2GS 10-100 kW	-	0.1123	0.1278	0.1123	0.1123	0.1123	0.0629	0.1123	0.0629	0.1123	0.0629	0.3243	0.3243	-	0.0629
30	2.3GS 110-1,000 kVa	-	0.1964	0.2100	0.1964	0.1964	0.1964	0.0144	0.1964	0.0144	0.1964	0.0144	0.0787	0.0787	-	0.0144
31	2.4GS Over 1,000 kVa	-	0.0753	0.0922	0.0753	0.0753	0.0753	0.0002	0.0753	0.0002	0.0753	0.0002	0.0010	0.0010	-	0.0002
32	4.1Street and Area Lighting	-	0.0031	0.0031	0.0031	0.0031	0.0031	0.0342	0.0031	0.0342	0.0031	0.0342	-	-	1.0000	0.0342
33	Subtotal Rural		1.0000	0.9688	1.0000	1.0000	1.0000	0.9999	1.0000	0.9999	1.0000	0.9999	1.0000	1.0000	1.0000	0.9999
34	Total Labrador Interconnected		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

		NEWFOUNDLAND & LABRADOR HYDRO	
		2012 Actual Cost of Service	
		Labrador Interconnected	
		Basis of Allocation to Classes of Service (CONT'D.)	
Line No.		18	19
		Revenue Related	Revenue Related
		Municipal Tax	PUB Assessment
		(Prior Year)	(Prior Year)
	Amounts	(Rural Revenues)	(Revenues + RSP)
1	CFB - Goose Bay Secondary	-	4,038,104
2	IOCC Firm	-	-
3	IOCC Non-Firm	-	-
	Rural		
4	1.1Domestic	115,574	115,574
5	1.1A Domestic All Electric	9,419,751	9,419,751
6	2.1GS 0-10 kW	323,013	323,013
7	2.2GS 10-100 kW	1,989,385	1,989,385
8	2.3GS 110-1,000 kVa	2,760,360	2,760,360
9	2.4GS Over 1,000 kVa	167,190	943,374
10	4.1Street and Area Lighting	285,111	285,111
11	Subtotal Rural	15,060,384	15,836,568
12	Total Labrador Interconnected	15,060,384	19,874,672
	Ratios		
13	CFB - Goose Bay Boiler	-	0.2032
14	IOCC Firm	-	-
15	IOCC Non-Firm	-	-
	Rural		
16	1.1Domestic	0.0077	0.0058
17	1.1A Domestic All Electric	0.6255	0.4740
18	2.1GS 0-10 kW	0.0214	0.0163
19	2.2GS 10-100 kW	0.1321	0.1001
20	2.3GS 110-1,000 kVa	0.1833	0.1389
21	2.4GS Over 1,000 kVa	0.0111	0.0475
22	4.1Street and Area Lighting	0.0189	0.0143
23	Subtotal Rural	1.0000	0.7968
24	Total Labrador Interconnected	1.0000	1.0000
	Ratios Excluding IOCC		
25	CFB - Goose Bay Boiler	-	0.2032
	Rural		
26	1.1Domestic	0.0077	0.0058
27	1.1A Domestic All Electric	0.6255	0.4740
28	2.1GS 0-10 kW	0.0214	0.0163
29	2.2GS 10-100 kW	0.1321	0.1001
30	2.3GS 110-1,000 kVa	0.1833	0.1389
31	2.4GS Over 1,000 kVa	0.0111	0.0475
32	4.1Street and Area Lighting	0.0189	0.0143
33	Subtotal Rural	1.0000	0.7968
34	Total Labrador Interconnected	1.0000	1.0000

NEWFOUNDLAND & LABRADOR HYDRO																
2012 Actual Cost of Service																
Labrador Interconnected																
Allocation of Functionalized Amounts to Classes of Service																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Transmission Energy (\$)	Transmission Demand (\$)	Distribution										
						Substations Demand (\$)	Primary Lines Demand (\$)	Primary Lines Customer (\$)	Line Transformers Demand (\$)	Line Transformers Customer (\$)	Secondary Lines Demand (\$)	Secondary Lines Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)
1	CFB - Goose Bay Boiler	30,039	-	21,935	-	-	-	36	-	42	-	23	-	-	-	142
2	IOCC Firm	1,627,258	941,525	225,160	460,573	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	83	-	83	-	-	-	-	-	-	-	-	-	-	-	-
Rural:																
4	1.1Domestic	142,629	9,624	2,977	4,708	5,437	7,171	14,273	1,324	16,563	1,202	9,235	3,354	6,990	-	56,690
5	1.1A Domestic All Electric	6,295,572	1,095,872	365,072	536,076	619,139	816,620	309,703	150,773	359,387	136,882	200,385	72,779	151,681	-	1,230,083
6	2.1GS 0-10 kW	212,313	17,165	8,036	8,397	9,698	12,791	17,391	2,362	20,181	2,144	11,253	8,174	17,035	-	69,075
7	2.2GS 10-100 kW	1,077,891	205,649	89,700	100,599	116,186	153,245	24,190	28,294	28,071	25,687	15,651	45,883	95,625	-	96,078
8	2.3GS 110-1,000 kVa	1,393,956	359,627	147,399	175,922	203,180	267,986	5,531	49,478	6,418	44,920	3,579	11,141	23,219	-	21,968
9	2.4GS Over 1,000 kVa	493,741	137,861	64,759	67,439	77,888	102,731	72	18,967	83	17,220	46	145	301	-	285
10	4.1Street and Area Lighting	200,346	5,662	2,171	2,770	3,199	4,219	13,164	779	15,276	707	8,517	-	-	83,998	52,284
11	Subtotal Rural	9,816,449	1,831,460	680,114	895,909	1,034,727	1,364,765	384,324	251,977	445,979	228,763	248,667	141,475	294,851	83,998	1,526,463
12	Total	11,473,829	2,772,986	927,292	1,356,483	1,034,727	1,364,765	384,360	251,977	446,021	228,763	248,690	141,475	294,851	83,998	1,526,605
Allocated Return on Debt																
13	CFB - Goose Bay Boiler	180	-	-	-	-	-	19	-	19	-	12	-	-	-	11
14	IOCC Firm	493,797	52,723	-	341,074	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural:																
16	1.1Domestic	38,570	1,561	-	3,486	972	3,638	7,589	589	7,369	608	4,804	1,487	1,958	-	4,509
17	1.1A Domestic All Electric	1,837,335	177,759	-	396,987	110,643	414,252	164,674	67,082	158,898	69,217	104,247	32,258	42,487	-	97,833
18	2.1GS 0-10 kW	57,328	2,784	-	6,218	1,733	6,489	9,247	1,051	8,979	1,084	5,854	3,623	4,772	-	5,494
19	2.2GS 10-100 kW	320,190	33,358	-	74,498	20,763	77,738	12,862	12,588	12,489	12,989	8,142	20,336	26,785	-	7,641
20	2.3GS 110-1,000 kVa	426,440	58,334	-	130,277	36,309	135,943	2,941	22,014	2,856	22,715	1,862	4,938	6,504	-	1,747
21	2.4GS Over 1,000 kVa	155,752	22,362	-	49,941	13,919	52,113	38	8,439	37	8,708	24	64	84	-	23
22	4.1Street and Area Lighting	58,766	918	-	2,051	572	2,140	6,999	347	6,796	358	4,431	-	-	29,995	4,158
23	Subtotal Rural	2,894,380	297,078	-	663,458	184,910	692,313	204,350	112,109	198,424	115,678	129,364	62,705	82,590	29,995	121,405
24	Total	3,388,356	449,801	-	1,004,532	184,910	692,313	204,369	112,109	198,442	115,678	129,376	62,705	82,590	29,995	121,416
Allocated Return on Equity																
25	CFB - Goose Bay Boiler	34	-	-	-	-	-	4	-	4	-	2	-	-	-	2
26	IOCC Firm	94,407	29,198	-	65,208	-	-	-	-	-	-	-	-	-	-	-
27	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural:																
28	1.1Domestic	7,374	298	-	667	186	696	1,451	113	1,409	116	919	284	374	-	862
29	1.1A Domestic All Electric	351,273	33,985	-	75,898	21,153	79,199	31,483	12,825	30,570	13,233	19,931	6,167	8,123	-	18,704
30	2.1GS 0-10 kW	10,960	532	-	1,189	331	1,241	1,768	201	1,717	207	1,119	693	912	-	1,050
31	2.2GS 10-100 kW	61,216	6,378	-	14,243	3,970	14,862	2,459	2,407	2,388	2,483	1,557	3,888	5,121	-	1,461
32	2.3GS 110-1,000 kVa	81,529	11,153	-	24,907	6,942	25,990	562	4,209	546	4,343	356	944	1,243	-	334
33	2.4GS Over 1,000 kVa	29,778	4,275	-	9,548	2,661	9,963	7	1,613	7	1,665	5	12	16	-	4
34	4.1Street and Area Lighting	11,235	176	-	392	109	409	1,338	66	1,299	68	847	-	-	5,735	795
35	Subtotal Rural	553,365	56,797	-	126,844	35,352	132,361	39,069	21,434	37,936	22,116	24,733	11,988	15,790	5,735	23,211
36	Total	647,806	85,996	-	192,052	35,352	132,361	39,073	21,434	37,939	22,116	24,735	11,988	15,790	5,735	23,213

NEWFOUNDLAND & LABRADOR HYDRO

2012 Actual Cost of Service

Labrador Interconnected

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

1	18	19	
	Revenue Related		
Line No.	Municipal Tax (\$)	PUB Assessment (\$)	Basis of Proration
	Allocated Rev Reqmt Excl Return		
1	-	7,733	
2	-	-	
3	-	-	
	Rural:		
4	2,860	221	
5	233,079	18,038	
6	7,993	619	
7	49,225	3,810	
8	68,301	5,286	
9	4,137	1,807	
10	7,055	546	
11	372,649	30,326	
12	372,649	38,059	
	Allocated Return on Debt		
13	-	-	
14	-	-	
15	-	-	
	Rural:		
16	-	-	
17	-	-	
18	-	-	
19	-	-	
20	-	-	
21	-	-	
22	-	-	
23	-	-	
24	-	-	
	Allocated Return on Equity		
25	-	-	
26	-	-	
27	-	-	
	Rural:		
28	-	-	
29	-	-	
30	-	-	
31	-	-	
32	-	-	
33	-	-	
34	-	-	
35	-	-	
36	-	-	

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Oxen Pond Terminal Station Additional Transformer Capacity

Schedule 3.2E
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NEWFOUNDLAND & LABRADOR HYDRO																	
2012 Actual Cost of Service																	
Labrador Interconnected																	
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount	Production Demand	Transmission Energy	Transmission Demand	Distribution											Specifically Assigned Customer
						Substations Demand	Primary Lines Demand		Line Transformers Demand		Secondary Lines Demand		Services Customer	Meters Customer	Street Lighting Customer	Accounting Customer	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
37	CFB - Goose Bay Boiler	30,253	-	21,935	-	-	-	59	-	64	-	38	-	-	-	156	269
38	IOCC Firm	2,215,461	1,123,447	225,160	866,855	-	-	-	-	-	-	-	-	-	-	-	-
39	IOCC Non-Firm	83	-	83	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural:																	
40	1.1Domestic	188,573	11,483	2,977	8,860	6,595	11,505	23,313	2,026	25,341	1,926	14,958	5,125	9,323	-	62,060	-
41	1.1A Domestic All Electric	8,484,180	1,307,617	365,072	1,008,961	750,935	1,310,072	505,860	230,680	549,855	219,333	324,563	111,204	202,291	-	1,346,621	-
42	2.1GS 0-10 kW	280,601	20,482	8,036	15,804	11,762	20,520	28,406	3,613	30,877	3,436	18,226	12,489	22,719	-	75,619	-
43	2.2GS 10-100 kW	1,459,297	245,384	89,700	189,339	140,919	245,845	39,511	43,289	42,947	41,159	25,351	70,107	127,531	-	105,180	-
44	2.3GS 110-1,000 kVa	1,901,925	429,114	147,399	331,106	246,431	429,920	9,034	75,701	9,820	71,977	5,796	17,023	30,966	-	24,049	-
45	2.4GS Over 1,000 kVa	679,271	164,499	64,759	126,928	94,468	164,808	117	29,020	127	27,592	75	221	402	-	312	-
46	4.1Street and Area Lighting	270,347	6,756	2,171	5,213	3,880	6,769	21,501	1,192	23,371	1,133	13,795	-	-	119,728	57,237	-
47	Subtotal Rural	13,264,193	2,185,335	680,114	1,686,212	1,254,989	2,189,438	627,743	385,520	682,339	366,557	402,764	216,169	393,231	119,728	1,671,079	-
48	Total	15,509,991	3,308,782	927,292	2,553,067	1,254,989	2,189,438	627,802	385,520	682,402	366,557	402,801	216,169	393,231	119,728	1,671,235	269
Re-classification of Revenue-Related																	
49	CFB - Goose Bay Boiler	-	-	7,532	-	-	-	20	-	22	-	13	-	-	-	54	92
50	IOCC Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural:																	
52	1.1Domestic	-	191	49	147	110	191	387	34	421	32	248	85	155	-	1,031	-
53	1.1A Domestic All Electric	-	39,884	11,135	30,774	22,904	39,959	15,429	7,036	16,771	6,690	9,900	3,392	6,170	-	41,073	-
54	2.1GS 0-10 kW	-	648	254	500	372	650	899	114	978	109	577	395	719	-	2,394	-
55	2.2GS 10-100 kW	(0)	9,254	3,383	7,141	5,314	9,272	1,490	1,633	1,620	1,552	956	2,644	4,810	-	3,967	-
56	2.3GS 110-1,000 kVa	0	17,271	5,933	13,326	9,918	17,304	364	3,047	395	2,897	233	685	1,246	-	968	-
57	2.4GS Over 1,000 kVa	-	1,452	572	1,120	834	1,455	1	256	1	244	1	2	4	-	3	-
58	4.1Street and Area Lighting	-	195	63	151	112	196	622	34	676	33	399	-	-	3,463	1,656	-
59	Subtotal Rural	(0)	68,896	21,389	53,160	39,565	69,025	19,193	12,154	20,862	11,556	12,314	7,203	13,104	3,463	51,091	-
60	Total	0	68,896	28,921	53,160	39,565	69,025	19,213	12,154	20,884	11,556	12,327	7,203	13,104	3,463	51,145	92
Total Allocated Revenue Requirement																	
61	CFB - Goose Bay Boiler	30,253	-	29,467	-	-	-	79	-	86	-	51	-	-	-	210	362
62	IOCC Firm	2,215,461	1,123,447	225,160	866,855	-	-	-	-	-	-	-	-	-	-	-	-
63	IOCC Non-Firm	83	-	83	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural:																	
64	1.1Domestic	188,573	11,674	3,027	9,008	6,704	11,696	23,700	2,059	25,762	1,958	15,206	5,210	9,478	-	63,091	-
65	1.1A Domestic All Electric	8,484,180	1,347,500	376,207	1,039,736	773,839	1,350,030	521,290	237,716	566,626	226,023	334,462	114,596	208,461	-	1,387,694	-
66	2.1GS 0-10 kW	280,601	21,130	8,291	16,304	12,135	21,170	29,306	3,728	31,854	3,544	18,803	12,885	23,438	-	78,013	-
67	2.2GS 10-100 kW	1,459,297	254,639	93,083	196,480	146,233	255,117	41,001	44,921	44,567	42,712	26,307	72,751	132,340	-	109,147	-
68	2.3GS 110-1,000 kVa	1,901,925	446,385	153,332	344,432	256,349	447,224	9,398	78,748	10,215	74,874	6,030	17,708	32,212	-	25,017	-
69	2.4GS Over 1,000 kVa	679,271	165,951	65,331	128,048	95,302	166,262	118	29,276	129	27,836	76	223	405	-	315	-
70	4.1Street and Area Lighting	270,347	6,951	2,233	5,364	3,992	6,964	22,123	1,226	24,047	1,166	14,194	-	-	123,192	58,893	-
71	Subtotal Rural	13,264,193	2,254,231	701,503	1,739,372	1,294,555	2,258,463	646,936	397,674	703,200	378,113	415,078	223,372	406,334	123,192	1,722,170	-
72	Total	15,509,991	3,377,678	956,213	2,606,227	1,294,555	2,258,463	647,015	397,674	703,286	378,113	415,128	223,372	406,334	123,192	1,722,380	362

NEWFOUNDLAND & LABRADOR HYDRO				
2012 Actual Cost of Service				
Labrador Interconnected				
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)				
		18	19	
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Proration
	Total Revenue Requirement	(\$)	(\$)	
37	CFB - Goose Bay Boiler	-	7,733	
38	IOCC Firm	-	-	
39	IOCC Non-Firm	-	-	
	Rural:			
40	1.1Domestic	2,860	221	
41	1.1A Domestic All Electric	233,079	18,038	
42	2.1GS 0-10 kW	7,993	619	
43	2.2GS 10-100 kW	49,225	3,810	
44	2.3GS 110-1,000 kVa	68,301	5,286	
45	2.4GS Over 1,000 kVa	4,137	1,807	
46	4.1Street and Area Lighting	7,055	546	
47	Subtotal Rural	372,649	30,326	
48	Total	372,649	38,059	
Re-classification of Revenue-Related				
49	CFB - Goose Bay Boiler	-	(7,733)	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	(2,860)	(221)	
53	1.1A Domestic All Electric	(233,079)	(18,038)	
54	2.1GS 0-10 kW	(7,993)	(619)	
55	2.2GS 10-100 kW	(49,225)	(3,810)	
56	2.3GS 110-1,000 kVa	(68,301)	(5,286)	
57	2.4GS Over 1,000 kVa	(4,137)	(1,807)	
58	4.1Street and Area Lighting	(7,055)	(546)	
59	Subtotal Rural	(372,649)	(30,326)	
60	Total	(372,649)	(38,059)	
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 & LABRADOR HYDRO
2012 Actual Cost of Service
Functionalization & Classification Ratios

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Description	Total Amount (%)	Production Demand (%)	Production & Transmission Energy (%)	Transmission Demand (%)	Rural Prod & Transmission Demand (%)	Substations Demand (%)	Primary Lines Demand (%)	Customer (%)	Line Transformers Demand (%)	Customer (%)	Secondary Lines Demand (%)	Customer (%)	Services Customer (%)	Meters Customer (%)	Street Lighting Customer (%)	Accounting Customer (%)	Specifically Assigned Customer (%)
	Generation																	
1	Hydraulic	100%	45.12%	54.88%														
2	Hydraulic - GNP	100%	45.12%	54.88%		0.0%												
3	Holyrood	100%	77.66%	22.34%														
4	Gas Tur Island Interconnect	100%	100.00%	0.00%														
5	Diesel Island Interconnect - GNP	100%	100.00%	0.00%		0.0%												
6	Dsl / Gas Tur Island Isolated	100%	44.59%	55.41%														
7	Dsl / Gas Tur Labrador Isolated	100%	30.48%	69.52%														
8	Dsl / Gas Tur L'Anse au Loup	100%	100.00%	0.00%														
9	Dsl / Gas Tur Labrador Interconnect	100%	100.00%	0.00%														
	Fuel																	
10	No. 6 Fuel	100%	0.00%	100.00%														
11	Gas Tur Island Interconnect	100%	100.00%	0.00%														
12	Diesel Island Interconnect - 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 Interconnect	100%	100.00%	0.00%														
	Transmission Lines & Terminals																	
16	Lines	100%		0.00%	100%													
17	Lines - Hydraulic	100%	45.12%	54.88%														
18	Lines - Customer Specific	100%																100%
19	Terminal Stations	100%		0.00%	100%													
20	Term Stns - Hydraulic	100%	45.12%	54.88%														
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 - Customer Specific	100%																100%
26	Rural Lines	100%				100.0%												
27	Rural Terminal Stations	100%				100.0%												

NEWFOUNDLAND & LABRADOR HYDRO
2012 Actual 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 Substations Demand (%)	8 Primary Lines Demand (%)	9 Customer (%)	10 Line Transformers Demand (%)	11 Customer (%)	12 Secondary Lines Demand (%)	13 Customer (%)	14 Services Customer (%)	15 Meters Customer (%)	16 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 & LABRADOR HYDRO
2012 Actual Cost of Service

System Load Factor

Line No.	1	2	3	4	5	6
		Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected
1	Sales+Losses for System Load Factor (MWh)	6,440,696	7,621	38,207	22,049	817,639
2	Hours in Year	8,784	8,784	8,784	8,784	8,784
3	Average Demand (kW)	733,230	868	4,350	2,510	93,083
4	Coincident Peak at Generation (kW)	1,336,074	1,566	6,257	5,043	203,174
5	System Load Factor	54.88%	55.41%	69.52%	49.78%	45.81%

NEWFOUNDLAND & LABRADOR HYDRO					
2012 Actual Cost of Service					
Holyrood Capacity Factor					
	1	2	3	4	5
Line No.	Year	Net Production (kWh)	Net Capacity (MW)	Net Production Hours	Net Capacity Factor
1	2008 Actual	1,080,228,648	466	8,784	26.39%
2	2009 Actual	939,865,024	466	8,760	23.02%
3	2010 Actual	803,070,465	466	8,760	19.67%
4	2011 Actual	885,313,869	466	8,760	21.69%
5	2012 Actual	855,826,207	466	8,784	20.91%
6	5-Year Average	912,860,843	466	8,770	22.34%

NEWFOUNDLAND & LABRADOR HYDRO						
2012 Actual Cost of Service						
Total System						
Power Purchases						
1	2	3	4	5	6	7
Line No.	Total (\$)	Production Demand (\$)	Production & Transmission Energy (\$)	Transmission Demand (\$)	Rural Transmission Demand (\$)	Distribution Demand (\$)
Island Interconnected:						
1 DLP Secondary	-		-			
2 AP Secondary	320,740		320,740			
3 Wheeling	645,480				645,480	
4 Interruptible Demand	-	-	-			
5 Interruptible Energy	-		-			
6 Non-utility Generation	50,368,343	22,726,458	27,641,885			
7 Subtotal	51,334,564	22,726,458	27,962,625	-	645,480	-
Labrador Interconnected:						
8 CF(L)Co	2,024,026	1,096,734	927,292			
9 Other	400,256					400,256
10 Subtotal	2,424,282	1,096,734	927,292	-	-	400,256
Isolated Systems:						
11 Mary's Harbour	-		-			
12 L'Anse au Loup	2,931,180		2,931,180			
13 Ramea Wind	296,162		296,162			
14 Subtotal	3,227,342	0	3,227,342	0	0	0
15 Total	56,986,188	23,823,192	32,117,260	-	645,480	400,256