

1 **Q. Please provide a detailed breakdown of all costs allocated to the Rattling Brook**
2 **hydroelectric plant under normal operating conditions based on the Cost of Service**
3 **methodology recommended in the Mediation Report and accepted by the Board in**
4 **P.U. 19 (2003), page 101.**

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6 A. The Cost of Service Study Methodology used by Newfoundland Power was approved by
7 the Board in Order No. P.U. 19 (2003) (the “COSS Methodology”). The COSS
8 Methodology follows the general methods outlined in the *National Association of*
9 *Regulatory Commissioners Electric Utility Cost Allocation Manual, 1992.*

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11 The COSS Methodology deals with Newfoundland Power’s hydraulic generation costs
12 on an aggregated basis. Accordingly, the COSS Methodology does not contemplate the
13 assignment of costs to individual hydroelectric plants.

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15 The treatment of hydraulic generation costs in the COSS Methodology broadly reflects
16 the operations of Newfoundland Power’s hydro plants as more fully described in the
17 Response to Request for Information CA-16.0 NP.

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19 Attachment A to the Response to Request for Information CA-19.0 NP provides the most
20 recent Newfoundland Power Cost of Service Study based upon the COSS Methodology.