

- 1 Q. **Reference: Schedule 1, Attachment 1, page 6 of 13, Section 3.0.**
- 2 a) Please submit the revised test year cost of service study prepared for the allocation of the
- 3 return on equity adjustment among customer groups.
- 4 b) Please complete the table below providing the allocation percentage of the return on equity
- 5 among customer groups.

Customer Group	Approved 2019 Test Year Allocation of Return on Equity (%)	Revised 2019 Test Year Allocation of Return on Equity (%)	Change (%)
Newfoundland Power – Excl. Rural Deficit			
Island Industrial			
Labrador Industrial			
Hydro Rural Labrador Int. – Excl. Rural Deficit			
Rural Deficit Areas			

- 6
- 7
- 8 A. a) Please refer to PUB-NLH-001, Attachment 1 for the Revised Test Year Cost of Service Study
- 9 prepared for the allocation of the return on equity (“ROE”) adjustment among customer
- 10 groups.
- 11 b) Table 1 provides the allocation percentage of the ROE among customer groups in the
- 12 Approved 2019 Test Year Cost of Service Study and in the Revised 2019 Test Year Cost of
- 13 Service Study with the Automatic ROE Adjustment.

Table 1: Comparison of the Allocation Percentage of the ROE Among Customer Groups

Customer Group	Approved 2019 Test Year Allocation of ROE (%)	Revised 2019 Test Year Allocation of ROE (%)	Change (%)
Newfoundland Power – Excl. Rural Deficit	69.25	69.25	-
Island Industrial	5.81	5.81	-
Labrador Industrial	1.22	1.22	-
Hydro Rural Labrador Int. – Excl. Rural Deficit	3.89	3.89	-
Rural Deficit Areas	19.83	19.83	-

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Total System Revenue Requirement

Line No.	1 Description	2 Total Amount (\$)	3 Island Interconnected (\$)	4 Island Isolated (\$)	5 Labrador Isolated (\$)	6 L'Anse au Loup (\$)	7 Labrador Interconnected (\$)	8 Basis of Proration
	Revenue Requirement							
	Expenses							
1	Operating, Maintenance and Admin.	136,132,270	102,306,376	6,744,799	14,870,185	1,481,175	10,729,734	Detailed Analysis
2	Fuels - No. 6 Fuel	194,685,983	194,685,983	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	18,296,540	59,579	2,085,061	15,446,413	668,701	36,786	Detailed Analysis
4	Fuels - Gas Turbine	6,874,401	6,648,385	-	-	-	226,016	
5	Fuel Supply Deferral	-	-	-	-	-	-	
6	Power Purchases -CF(L)Co	1,569,103	-	-	-	-	1,569,103	Detailed Analysis
7	Power Purchases - Other	65,803,124	62,290,328	164,000	-	3,348,796	-	Detailed Analysis
8	Power Purchases - MF	-	-	-	-	-	-	
9	Power Purchases - LIL & LTA Costs	14,289,941	14,289,941	-	-	-	-	
10	Power Purchases - Off Island	81,745,761	72,321,429	754,457	3,361,364	890,369	4,418,141	Detailed Analysis
	Expense Credits:							
11	Sundry	(456,000)	(342,694)	(22,593)	(49,810)	(4,961)	(35,941)	Total O&M Expenses
12	Building Rental Income	(15,600)	(15,600)	-	-	-	0	Detailed Analysis
13	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
14	Suppliers' Discounts	(39,600)	(29,760)	(1,962)	(4,326)	(431)	(3,121)	Total O&M Expenses
15	Pole Attachments	(1,598,389)	(1,151,878)	(23,750)	(103,327)	(68,522)	(250,912)	Detailed Analysis
16	Wheeling Revenues	-	0	-	-	-	-	Island Interconnected
17	Application Fees	(24,680)	(12,200)	(300)	(1,654)	(406)	(10,120)	Detailed Analysis
18	Meter Test Revenues	-	0	-	-	-	-	Weighted Customers
19	Total Expense Credits	(2,134,269)	(1,552,132)	(48,605)	(159,117)	(74,320)	(300,094)	
20	Subtotal Expenses	517,262,853	451,049,889	9,699,712	33,518,845	6,314,721	16,679,686	Detailed Analysis
21	Disposal Gain/Loss	-	-	-	-	-	-	
22	Subtotal Rev Req Excl Return	517,262,853	451,049,889	9,699,712	33,518,845	6,314,721	16,679,686	
23	Return on Debt	87,326,744	78,356,721	673,582	3,074,213	759,575	4,462,654	Rate Base
24	Return on Equity	38,914,835	34,917,584	300,164	1,369,941	338,484	1,988,663	Rate Base
25	Total Revenue Requirement	643,504,433	564,324,194	10,673,458	37,962,998	7,412,780	23,131,003	

2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment

Line No	1	Total System						Basis of Proration
		2	3	4	5	6	7	
		Return on Rate Base						
		Total	Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected	
		\$	\$	\$	\$	\$	\$	
1	Rate Base:							
2	Average Net Book Value	2,108,069,471	1,891,030,131	16,262,332	72,421,862	18,511,015	109,844,131	Schedule 2.3
3	Cash Working Capital	2,022,000	1,813,822	15,598	69,465	17,755	105,359	Prorated on Average Net Book Value - L. 1
4	Fuel Inventory - No. 6 Fuel	50,022,009	50,022,009	-	-	-	-	Specifically Assigned - Holyrood
5	Fuel Inventory - Diesel	3,362,238	71,102	357,698	2,779,174	91,407	62,856	Detailed Fuel Analysis
6	Fuel Inventory - Gas Turbine	3,765,460	3,413,282	-	-	-	352,179	Detailed Fuel Analysis
7	Inventory/Supplies	32,883,501	29,263,501	181,453	1,216,699	318,394	1,903,454	Prorated on Total Plant in Service, Schedule 2.2
8	Deferred Charges: Holyrood	-	-	-	-	-	-	Detailed Analysis
9	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	102,422,300	91,877,264	790,119	3,518,676	899,373	5,336,868	Prorated on Average Net Book Value - L. 1
10	Retired Asset Pool	13,812,273	10,936,496	259,686	1,538,224	309,932	767,936	Prorated on Average Net Book Value - L. 1
11	Total Rate Base	2,316,359,262	2,078,427,607	17,866,886	81,544,100	20,147,876	118,372,783	
12	Less: Rural Portion	-	-	-	-	-	-	Schedule 2.6, L. 9
13	Rate Base Available for Equity Return	2,316,359,262	2,078,427,607	17,866,886	81,544,100	20,147,876	118,372,783	
14	Corporate Targets:							
15	Capital Structure: Percent of Debt Return	76.79% (1)						
16	Weighted Average Return: Debt	4.9140%						
17	Capital Structure: Percent of Equity Return	3.77%						
18	Weighted Average Return: Equity	19.48% (1)						
19	Weighted Average Cost of Capital	8.60%						
20	Return on Rate Base by System (%):							
21	Return on Rate Base - Debt Component	-	3.77%	3.77%	3.77%	3.77%	3.77%	
22	Return on Rate Base - Equity Component	-	1.68%	1.68%	1.68%	1.68%	1.68%	
23	Return on Rate Base (\$):							
24	Return on Debt	87,326,744	78,356,721	673,582	3,074,213	759,575	4,462,654	Schedule 2.6, L. 13
25	Return on Equity	38,914,835	34,917,584	300,164	1,369,941	338,484	1,988,663	Schedule 2.6, L. 14
26	Return on Rate Base (\$)	126,241,579	113,274,305	973,745	4,444,153	1,098,059	6,451,317	Schedule 2.6, L. 15
27	Return on Total Rate Base (%):							
28	Return on Rate Base - Debt Component	3.77%	3.77%	3.77%	3.77%	3.77%	3.77%	L. 22 divided by L.10
29	Return on Rate Base - Equity Component	1.68%	1.68%	1.68%	1.68%	1.68%	1.68%	L. 23 divided by L.10
30	Return on Rate Base (%)	5.45%	5.45%	5.45%	5.45%	5.45%	5.45%	L. 24 divided by L.10

(1) Debt and equity weightings reflect a 0.61% funded ARO and 3.12% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Total System
Comparison of Revenue & Allocated Revenue Requirement

Line No.	Rate Class	1	2	3	4	5	6	7
		Revenues (\$)	Cost of Service Before Deficit and Revenue Credit Allocation (\$)	Revenue Credits (\$)	Deficit (\$)	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	Revenue to Cost Coverage (Col.2/3)	
Total System								
1	Newfoundland Power	507,402,495	445,534,761	-	61,850,527	507,385,288		
2	Subtotal Newfoundland Power	507,402,495	445,534,761	-	61,850,527	507,385,288	1.14	
3	Island Industrial	45,695,126	45,688,692	-	-	45,688,692	1.00	
4	Labrador Industrial	5,000,119	4,990,607	-	-	4,990,607	1.00	
5	CFB - Goose Bay Secondary	-	-	-	-	-	-	
6	Rural Labrador Interconnected	20,636,427	18,140,396	-	2,518,306	20,658,703	1.14	
Rural Deficit Areas								
7	Island Interconnected	51,030,303	73,100,741	-	(22,070,438)	51,030,303	0.70	
8	Island Isolated	1,603,531	10,673,458	-	(9,069,926)	1,603,531	0.15	
9	Labrador Isolated	9,024,313	37,962,998	-	(28,938,685)	9,024,313	0.24	
10	L'Anse au Loup	3,122,996	7,412,780	-	(4,289,784)	3,122,996	0.42	
11	CFB Revenue Credit Applied to Deficit	-	-	-	-	-	-	
12	Subtotal	64,781,143	129,149,977	-	(64,368,834)	64,781,143	0.50	
13	Total	643,515,310	643,504,433	-	-	643,504,433	1.00	

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Island Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	Rate Class	1	2	3	4	5	6	7
		Revenues	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credit	Deficit Allocation	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5)	Revenue to Cost Coverage (Col.2/3)	
		(\$)	(\$)	(\$)	(\$)	(\$)		
Island Interconnected								
1	Newfoundland Power	507,402,495	445,534,761	-	61,850,527	507,385,288		
2	Subtotal Newfoundland Power	507,402,495	445,534,761	-	61,850,527	507,385,288		1.14
3	Industrial - Firm	45,695,126	45,688,692	-	-	45,688,692		
4	Industrial - Non-Firm	-	-	-	-	-		
5	Subtotal Industrial	45,695,126	45,688,692	-	-	45,688,692		1.00
Rural								
6	1.1 Domestic	13,971,118	23,021,692	-	(9,050,574)	13,971,118	0.61	
7	1.12 Domestic All Electric	17,687,892	26,193,328	-	(8,505,436)	17,687,892	0.68	
8	1.3 Special	19,223	71,824	-	(52,601)	19,223	0.27	
9	2.1 General Service 0-100 kW	9,173,778	11,942,288	-	(2,768,510)	9,173,778	0.77	
10	2.3 General Service 110-1,000 kVa	5,918,841	6,929,501	-	(1,010,659)	5,918,841	0.85	
11	2.4 General Service Over 1,000 kVa	3,265,765	3,678,897	-	(413,132)	3,265,765	0.89	
12	4.1 Street and Area Lighting	993,685	1,263,210	-	(269,525)	993,685	0.79	
13	Subtotal Rural	51,030,303	73,100,741	-	(22,070,438)	51,030,303		0.70
14	Total Island Interconnected	604,127,924	564,324,194	-	39,780,089	604,104,283		1.07

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Island Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	Rate Class	1	2	3	4	5	6	7
		Revenues	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credit	Deficit	Revenue Requirement After Deficit and Revenue Credit Allocation	Revenue to Cost Coverage	(Col.2/3)
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Island Isolated								
1	1.2 Domestic Diesel	803,486	8,183,827		(7,380,341)	803,486		0.10
2	1.2G Government Domestic Diesel	-	-		-	-		-
2	1.23 Churches, Schools & Com Halls	65,268	335,174		(269,905)	65,268		0.19
3	2.1 General Service 0-10 kW	212,410	846,119		(633,709)	212,410		0.25
4	2.2 GS 10-100 kW	478,004	1,091,050		(613,046)	478,004		0.44
5	4.1 Street and Area Lighting	38,040	206,915		(168,874)	38,040		0.18
6	4.1G Gov't Street and Area Lighting	6,323	10,374		(4,051)	6,323		0.61
7	Total	1,603,531	10,673,458		(9,069,926)	1,603,531		0.15

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Labrador Isolated
Comparison of Revenue & Allocated Revenue Requirement

1	2	3	4	5	6	7	
Line No.	Rate Class	Revenues (\$)	Cost of Service Before Deficit and Revenue Credit Allocation (\$)	Revenue Credit (\$)	Deficit (\$)	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	Revenue to Cost Coverage (Col.2/3)
Labrador Isolated							
1	1.2 Domestic Diesel	3,159,756	20,392,606		(17,232,850)	3,159,756	0.15
2	1.2G Government Domestic Diesel	571,396	545,801		25,595	571,396	1.05
3	1.23 Churches, Schools & Com Halls	287,095	1,145,387		(858,292)	287,095	0.25
4	2.1 General Service 0-10 kW	1,293,558	3,746,266		(2,452,707)	1,293,558	0.35
5	2.2 GS 10-100 kW	3,117,128	8,753,559		(5,636,431)	3,117,128	0.36
6	2.3 GS 110-1,000 kVa	248,445	1,394,984		(1,146,539)	248,445	0.18
7	2.4 General Service Over 1,000 kVa	227,199	1,607,491		(1,380,293)	227,199	0.14
8	4.1 Street and Area Lighting	110,871	368,050		(257,179)	110,871	0.30
9	4.1G Gov't Street and Area Lighting	8,864	8,853		10	8,864	1.00
10	Total	9,024,313	37,962,998		(28,938,685)	9,024,313	0.24

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

Line No.	Rate Class	1	2	3	4	5	6	7
		Revenues	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credit	Deficit	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5)	Revenue to Cost Coverage (Col.2/3)	
		(\$)	(\$)	(\$)	(\$)	(\$)		
L'Anse au Loup								
1	1.1 Domestic	567,418	1,525,921		(958,503)	567,418	0.37	
2	1.12 Domestic All Electric	1,369,640	3,430,617		(2,060,977)	1,369,640	0.40	
3	2.1 General Service 0-100 kW	850,378	1,803,562		(953,184)	850,378	0.47	
3	2.3 General Service 110-1,000 kVa	316,636	601,995		(285,359)	316,636	0.53	
4	4.1 Street and Area Lighting	18,925	50,686		(31,761)	18,925	0.37	
5	Total L'Anse Au Loup	3,122,996	7,412,780		(4,289,784)	3,122,996	0.42	

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Labrador Interconnected
Comparison of Revenue & Allocated Revenue Requirement

1	2	3	4	5	6	7	
Line No.	Rate Class	Revenues (\$)	Cost of Service Before Deficit and Revenue Credit Allocation (\$)	Revenue Credit (\$)	Deficit Allocation (\$)	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	Revenue to Cost Coverage (Col.2/7)
Labrador Interconnected							
1	Labrador Industrial Firm	5,000,119	4,990,607	-	-	4,990,607	1.00
2	Labrador Industrial Non-Firm	-	-	-	-	-	-
3	Subtotal Industrial	5,000,119	4,990,607	-	-	4,990,607	
4	CFB - Goose Bay Secondary	-	-	-	-	-	-
Rural							
5	1.1 Domestic	94,059	195,636	-	27,158.78	222,795	0.42
6	1.1A Domestic All Electric	10,597,193	10,556,588	-	1,465,499	12,022,087	0.88
7	2.1 General Service 0-10 kW	388,888	344,521	-	47,827	392,348	0.99
8	2.2 General Service 10-100 kW	2,176,279	1,622,478	-	225,237	1,847,715	1.18
9	2.3 General Service 110-1,000 kVa	3,682,016	2,383,810	-	330,928	2,714,738	1.36
10	2.4 General Service Over 1,000 kVa	3,351,138	2,740,888	-	380,499	3,121,386	1.07
11	4.1 Street and Area Lighting	346,854	296,477	-	41,158	337,634	1.03
12	Subtotal Rural	20,636,427	18,140,396	-	2,518,306	20,658,703	
13	Total Labrador Interconnected	25,636,546	23,131,003	-	2,518,306	25,649,309	

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Unit Demand, Energy & Customer Amounts

Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)
1	Island Interconnected								
2	Newfoundland Power	12.22	-	0.04432	-	13.92	-	0.05047	-
3	Industrial - Firm	10.75	-	0.04430	-	10.75	-	0.04430	-
4	Industrial - Non-Firm	-	-	-	-	-	-	-	-
5	Rural								
6	1.1 Domestic	-	0.11859	0.04911	0.16770	-	-	-	-
7	1.12 Domestic All Electric	-	0.10601	0.04920	0.15521	-	-	-	-
8	1.3 Special	-	0.15813	0.04867	0.20680	-	-	-	-
9	2.1 General Service 0-10 kW	30.31	-	0.04936	-	-	-	-	-
10	2.2 General Service 10-100 kW	-	-	-	-	-	-	-	-
11	2.3 General Service 110-1,000 kVa	22.67	-	0.04949	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	20.00	-	0.04873	-	-	-	-	-
13	4.1 Street and Area Lighting	-	0.12369	0.04938	0.17307	-	-	-	-
14	Customer (\$/Bill)								
15				256,617.47		13.92		0.05047	
16				5,307.26		10.75		0.04430	
17				-		-		-	
18				-		-		-	
19				40.20		-		-	
20				40.27		-		-	
21				39.84		-		-	
22				54.92		-		-	
23				-		-		-	
24				69.19		-		-	
25				69.20		-		-	
26				68.08		-		-	

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Total Demand, Energy & Customer Amounts

Line No.	Rate Class	Before Deficit and Revenue Credit Allocation			After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
1	Island Interconnected							
2	Newfoundland Power	445,534,761	185,377,375	257,077,976	3,079,410	211,112,042	292,766,344	3,506,903
3	Industrial - Firm	45,688,692	12,445,391	32,924,866	318,435	12,445,391	32,924,866	318,435
	Industrial - Non-Firm	-	-	-	-	-	-	-
	Rural							
4	1.1 Domestic	23,021,692	12,386,145	5,129,028	5,506,520	-	-	-
5	1.12 Domestic All Electric	26,193,328	15,074,387	6,995,502	4,123,439	-	-	-
6	1.3 Special	71,824	54,553	16,793	478	-	-	-
7	2.1 General Service 0-10 kW	11,942,288	6,414,594	3,639,387	1,888,306	-	-	-
8	2.2 General Service 10-100 kW	-	-	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	6,929,501	4,114,415	2,737,041	78,044	-	-	-
10	2.4 General Service Over 1,000 kVa	3,678,897	1,986,673	1,684,751	7,474	-	-	-
11	4.1 Street and Area Lighting	1,263,210	346,329	138,271	778,611	-	-	-
12	Subtotal Rural	73,100,741	40,377,097	20,340,773	12,382,871			
13	Total Island Interconnected	564,324,194	238,199,863	310,343,615	15,780,716			

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Total Demand, Energy & Customer Amounts

Line No.	Rate Class	Before Deficit and Revenue Credit Allocation			After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
1								
	L'Anse au Loup							
1	1.1 Domestic	1,525,921	605,161	707,291	-	-	-	-
2	1.12 Domestic All Electric	3,430,617	1,350,330	1,843,601	-	-	-	-
3	2.1 General Service 0-10 kW	1,803,562	612,454	1,049,825	-	-	-	-
4	2.2 General Service 10-100 kW	-	-	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	601,995	136,423	459,659	-	-	-	-
6	4.1 Street and Area Lighting	50,686	6,577	8,558	-	-	-	-
7	Total L'Anse au Loup	7,412,780	2,710,945	4,068,934	-	-	-	-
	Labrador Interconnected							
8	Labrador Industrial - Firm	4,990,607	4,990,607	-	4,990,607	4,990,607	-	-
9	Labrador Industrial - Non-Firm	-	-	-	-	-	-	-
10	CFB - Goose Bay Secondary	-	-	-	-	-	-	-
	Rural							
11	1.1 Domestic	195,636	43,829	3,672	222,795	49,914	4,182	168,699
12	1.1A Domestic All Electric	10,556,588	5,791,436	551,068	12,022,087	6,595,421	627,568	4,799,097
13	Subtotal Domestic	10,752,224	5,835,265	554,740	12,244,881	6,645,335	631,751	4,967,796
14	2.1 General Service 0-10 kW	344,521	91,885	11,602	392,348	104,641	13,212	274,495
15	2.2 General Service 10-100 kW	1,622,478	1,055,622	126,206	1,847,715	1,202,167	143,726	501,822
16	2.3 General Service 110-1,000 kVa	2,383,810	1,996,333	253,396	2,714,738	2,273,470	288,574	152,694
17	2.4 General Service Over 1,000 kVa	2,740,888	2,426,117	309,540	3,121,386	2,762,918	352,511	5,957
18	4.1 Street and Area Lighting	296,477	31,597	3,218	337,634	35,984	3,665	297,986
19	Subtotal Rural	18,140,396	11,436,819	1,258,702	20,658,703	13,024,514	1,433,439	6,200,749
20	Total Labrador Interconnected	23,131,003	16,427,426	1,258,702	25,649,309	18,015,121	1,433,439	6,200,749

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Demands, Sales, & Number of Bills

Line No.	Rate Class	Units				
		Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)	
1	Island Interconnected					
2	Newfoundland Power	15,164,268	5,800,700	1	12	
3	Industrial - Firm	1,158,000	743,300	5	60	
	Industrial - Non-Firm	-	-	-	-	
	Rural					
4	1.1 Domestic	-	104,446	11,416	136,992	
5	1.12 Domestic All Electric	-	142,194	8,533	102,396	
6	1.3 Special	-	345	1	12	
7	2.1 General Service 0-10 kW	211,632	73,738	2,865	34,380	
8	2.2 General Service 10-100 kW	-	-	-	-	
9	2.3 General Service 110-1,000 kVa	181,512	55,306	94	1,128	
10	2.4 General Service Over 1,000 kVa	99,330	34,576	9	108	
11	4.1 Street and Area Lighting	-	2,800	953	11,436	
12	Subtotal Rural	492,474	413,405	23,871	286,452	
13	Total Island Interconnected	16,814,742	6,957,405	23,877	286,524	

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Demands, Sales, & Number of Bills

Line No.	Rate Class	Units				
		Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)	
1		2	3	4	5	
	Isolated Systems:					
1	1.2 Domestic Diesel	-	29,141	2,862	33,204	
2	2.1 General Service 0-10 kW	-	5,047	494	5,928	
3	2.2 GS 10-100 kW	39,988	11,515	127	1,524	
4	2.3 GS 110-1,000 kVa	9,538	2,082	5	60	
5	2.4 General Service Over 1,000 kVa	6,138	2,377	1	12	
6	Subtotal Metered Demand Classes	55,664	15,974	133	1,596	
7	4.1 Street and Area Lighting	-	408	133	1,536	
8	Total Isolated Systems	55,664	50,570	3,622	42,264	
	Island Isolated					
9	1.2 Domestic Diesel	-	5,450	698	8,148	
10	2.1 General Service 0-10 kW	-	717	77	924	
11	2.2 GS 10-100 kW	2,961	836	8	96	
12	2.3 GS 110-1,000 kVa	-	-	-	-	
13	2.4 General Service Over 1,000 kVa	-	-	-	-	
14	4.1 Street and Area Lighting	-	106	41	456	
15	Total Island Isolated	2,961	7,109	824	9,624	
	Labrador Isolated					
16	1.2 Domestic Diesel	-	23,691	2,164	25,056	
17	2.1 General Service 0-10 kW	-	4,330	417	5,004	
18	2.2 GS 10-100 kW	37,027	10,679	119	1,428	
19	2.3 GS 110-1,000 kVa	9,538	2,082	5	60	
20	2.4 General Service Over 1,000 kVa	6,138	2,377	1	12	
21	4.1 Street and Area Lighting	-	302	92	1,080	
22	Total Labrador Isolated	52,703	43,461	2,798	32,640	

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Demands, Sales, & Number of Bills

Line No.	Rate Class	Units				
		Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)	
1		2	3	4	5	
	L'Anse au Loup					
1	1.1 Domestic	-	4,376	388	4,656	
2	1.12 Domestic All Electric	-	11,401	430	5,160	
3	2.1 General Service 0-10 kW	25,013	6,481	202	2,424	
4	2.2 General Service 10-100 kW	-	-	-	-	
5	2.3 General Service 110-1,000 kVa	11,031	2,831	7	84	
6	4.1 Street and Area Lighting	-	53	35	420	
7	Total L'Anse au Loup	36,045	25,142	1,062	12,744	
	Labrador Interconnected					
8	Labrador Industrial - Firm	3,352,000	2,026,000	-	-	
9	Labrador Industrial - Non-Firm	-	-	-	-	
10	CFB - Goose Bay Secondary	-	-	-	-	
	Rural					
11	1.1 Domestic	-	2,123	340	4,080	
12	1.1A Domestic All Electric	-	313,891	9,532	114,384	
13	Subtotal Domestic	-	316,013	9,872	118,464	
14	2.1 General Service 0-10 kW	-	6,584	502	6,024	
15	2.2 General Service 10-100 kW	243,373	71,241	730	8,760	
16	2.3 General Service 110-1,000 kVa	430,581	142,793	177	2,124	
17	2.4 General Service Over 1,000 kVa	329,903	178,064	7	84	
18	4.1 Street and Area Lighting	-	1,812	386	4,632	
19	Subtotal Rural	1,003,857	716,508	11,674	140,088	
20	Total Labrador Interconnected	4,355,857	2,742,508	11,674	140,088	

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Rate Calculations for Newfoundland Power

Line No.	1	2	3
Line No.	Description	Amount	Source
	Newfoundland Power:		
1	Demand:		
2	Rate (\$/kW/mo.)	5.00	
3	Billing Units (kW)	15,164,268	Sch 1.3.2, pg 1, Ln 1, Col 2
	Demand Revenue	\$75,821,340	Ln 1 * Ln 2
4	Energy (First Block):		
5	Total Revenue Requirement	\$507,385,288	Sch 1.2, pg 1, Ln 1, Col 7
6	Less: Demand Revenue	75,821,340	Ln 3
7	Less: Second Block Energy Revenue	334,363,155	(Sch 1.3.2, pg 1, Ln 1, Col 3) - Ln 8) * Ln 12
8	First Block Energy Revenue	<u>\$97,200,793</u>	Ln 4 - Ln 5 - Ln 6
9	First Block Energy Consumed (MWh)	3,960,000	
	Rate (¢/kWh)	2.455	Ln 7 / Ln 8
10	Energy (Second Block):		
11	Average No. 6 Fuel Cost per Barrel	\$105.90	
12	Efficiency Factor (kWh per Barrel)	583	
	Rate (¢/kWh)	18.165	

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Value of Newfoundland Power Thermal Generation Credit

1	2	3
Line No.	Description	Amount
Line No.	Description	Source
1	Island Interconnected System:	
2	Generation demand costs (\$)	152,300,783
3	Coincident peak (kW)	1,478,454
4	Generation demand costs (\$/kW)	<u>103.01</u>
5	NP thermal generation capacity credit (kW)	30,639
6	Gross value of credit to NP (\$)	<u>3,156,123</u>
7	Less NP's cost share:	
8	Percentage	88.08%
9	Amount (\$)	<u>(2,779,893)</u>
10	Net value of credit to NP (\$)	<u><u>376,230</u></u>
		(1) Ln 4 x Ln 5
		Sch 2.1A, C. 3, Ln 26 Sch 3.1A, C. 3, Ln 13 Ln 2 / Ln 3
		Sch 3.1A, C. 5, Ln 14 Ln 6 x Ln 8 Ln 6 - Ln 9
	(1) NP gas turbine and diesel generation capacity (kW)	34,568
	+ System reserve	1,13
	NP thermal generation capacity credit (kW)	<u><u>30,639</u></u>

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Island Interconnected
Calculation of Transmission Wheeling Charge

1	2
Line No.	Description
1	Island Interconnected Transmission Revenue Requirement 58,233,409
2	Transmission Energy Output (MWh) 6,994,793
3	Rate (\$/kWh) \$0.00833

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Island Interconnected
Functional Classification of Revenue Requirement

Line No.	Description	Functional Classification of Revenue Requirement																		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
	Expenses																			
1	Operating & Maintenance																			
2	Fuels-No. 6 Fuel	102,306,376	50,428,735	18,588,153	12,904,549	2,089,923	1,268,892	5,552,366	1,511,565	368,357	652,023	826,663	931,474	316,510	404,175	135,356	2,967,124	997,218		
3	Fuels-Diesel	194,685,983		194,685,983																
4	Fuels-Gas Turbine	59,579																		
5	Fuel Supply Deferral	6,648,385																		
6	Power Purchases -OF(L)Co																			
7	Power Purchases-Other	62,290,328	23,496,346	38,024,921		769,061														
8	Power Purchases - LIL & LTA Cost	14,289,941		14,289,941																
9	Power Purchases - Off Island	72,321,429	34,103,891	14,272,847	13,249,544	2,232,656	632,381	3,373,408	981,445	252,370	446,716	520,352	599,013	125,785	307,577	143,591	197,351	882,502		
10	Depreciation																			
	Expense Credits																			
11	Sundry	(342,694)	(168,920)	(62,264)	(43,226)	(7,034)	(4,250)	(18,599)	(5,063)	(1,234)	(2,184)	(2,769)	(3,120)	(1,060)	(1,354)	(453)	(9,939)	(3,340)		
12	Building Rental Income	(15,600)	(5,613)	(3,617)	(3,943)	(690)	(185)	(621)	(169)	(41)	(73)	(92)	(104)	(35)	(36)	(15)				
13	Tax Refunds																			
14	Suppliers' Discounts	(29,760)	(14,669)	(5,407)	(3,754)	(611)	(369)	(1,615)	(440)	(107)	(190)	(240)	(271)	(92)	(118)	(39)	(863)	(290)		
15	Pole Attachments	(1,151,878)						(666,186)	(227,671)			(117,915)	(140,105)							
16	Secondary Energy																			
17	Wheeling Revenues																			
18	Application Fees	(12,200)																(12,200)		
19	Meter Test Revenues																			
20	Total Expense Credits	(1,552,132)	(189,203)	(71,289)	(50,923)	(8,335)	(4,805)	(687,021)	(233,343)	(1,382)	(2,447)	(121,017)	(143,601)	(1,188)	(1,509)	(508)	(23,002)	(3,993)		
21	Subtotal Expenses	451,049,889	114,547,733	279,790,557	26,103,171	5,093,305	1,896,469	8,238,752	2,259,667	619,345	1,096,292	1,225,998	1,386,886	441,107	710,244	278,439	3,141,473	1,875,727		
22	Disposal Gain / Loss																			
23	Subtotal Revenue Requirement	451,049,889	114,547,733	279,790,557	26,103,171	5,093,305	1,896,469	8,238,752	2,259,667	619,345	1,096,292	1,225,998	1,386,886	441,107	710,244	278,439	3,141,473	1,875,727		
24	Ex. Return																			
24	Return on Debt	78,356,721	26,115,413	20,474,139	22,225,871	2,501,452	839,388	2,603,511	748,272	183,966	325,636	398,057	454,840	102,929	179,807	51,239	103,796	1,048,405		
25	Return on Equity	34,917,584	11,637,637	9,123,754	9,904,367	1,114,705	374,051	1,160,185	333,448	81,980	145,111	177,383	202,687	45,867	80,126	22,833	46,254	467,194		
26	Total Revenue Reqmt	564,324,194	152,300,763	309,388,450	58,233,409	8,709,462	3,109,908	12,002,449	3,341,387	885,291	1,567,039	1,801,438	2,044,414	589,903	970,177	352,512	3,291,523	3,391,325		

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Island Interconnected
Functional Classification of Revenue Requirement (CONTD.)

Line No.	Description	Revenue Related		Basis of Functional Classification
		19 Municipal Tax	20 PUB Assessment	
1		19	20	21
	Expenses			
1	Operating & Maintenance	1,313,764	1,039,528	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	Fuel Supply Deferral	-	-	
6	Power Purchases -CF(L)Co	-	-	Carryforward from Sch.4.4 L.1 - L.7
7	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.8
8	Power Purchases -LL & LTA Costs	-	-	Carryforward from Sch.4.4 L.9
9	Power Purchases -Off Island	-	-	Carryforward from Sch.2.5 L.42
10	Depreciation	-	-	
	Expense Credits			
11	Sundry	(4,401)	(3,482)	Prorated on Total Operating & Maintenance Expenses - Sch.2.4 L.30
12	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.35
13	Tax Refunds	-	-	Prorated on Production, Transmission & Maintenance Expenses - Sch.2.4 L.30
14	Suppliers' Discounts	(382)	(302)	Prorated on Total Operating & Maintenance Expenses - Sch.2.4 L.30
15	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
16	Secondary Energy	-	-	Production - Energy
17	Wheeling Revenues	-	-	Transmission - Demand
18	Application Fees	-	-	Accounting - Customer
19	Meter Test Revenues	-	-	Meters - Customer
20	Total Expense Credits	(4,783)	(3,784)	
21	Subtotal Expenses	1,308,981	1,035,744	
22	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.42
23	Subtotal Revenue Requirement Ex. Return	1,308,981	1,035,744	
24	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.10
25	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.12
26	Total Revenue Reqmt	1,308,981	1,035,744	

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Island Interconnected
 Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Transmission Demand (\$)	Rural Prod & Distribution Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer Demand (\$)	Line Transformers Demand (\$)	Customer Demand (\$)	Secondary Lines Demand (\$)	Customer Demand (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)	
1	Production Hydraulic																			
1	Bay D'Espoir	277,600,154	126,764,593	150,835,561	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	175,371,740	80,082,547	95,289,194	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	84,826,537	38,735,575	46,090,963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	275,824,893	125,953,930	149,870,963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	22,580,138	10,311,097	12,269,042	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	113,027,574	51,613,424	61,414,150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Exploits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Star Lake	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Other Hydraulic	5,376,975	2,455,366	2,921,608	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Subtotal Hydraulic	954,609,012	435,916,531	518,691,481	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Holyrood	318,673,825	268,514,565	50,159,260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Gas Turbines	189,799,764	189,799,764	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Diesel	11,120,633	11,120,633	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Subtotal Production	1,474,202,234	905,351,493	568,850,741	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Transmission																			
16	Lines	627,716,017	15,354,378	18,289,977	465,735,836	91,188,513	-	-	-	-	-	-	-	-	-	-	-	-	-	37,167,313
17	Terminal Stations	256,239,065	-	-	205,324,596	26,310,811	-	-	-	-	-	-	-	-	-	-	-	-	-	24,603,648
18	Term Sins - Hydraulic	48,304,393	22,057,937	26,246,456	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Sins - Holyrood	14,201,537	11,966,215	2,235,322	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Sins - Gas Tur/Dsl	590,673	590,673	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Term Sins - Distribution	15,928,176	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Subtotal Term Sins	335,263,834	34,614,825	28,481,778	205,324,596	26,310,811	15,928,176	-	-	-	-	-	-	-	-	-	-	-	-	24,603,648
23	Subtotal Transmission	962,979,850	49,969,203	46,751,755	671,060,433	117,499,324	15,928,176	-	-	-	-	-	-	-	-	-	-	-	-	61,770,961
24	Distribution																			
24	Substations	15,568,975	-	-	-	15,568,975	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Land & Land Improvements	5,098,875	-	-	-	-	-	-	3,844,297	489,747	-	-	445,897	316,935	-	-	-	-	-	-
26	Poles	133,813,658	-	-	-	-	-	-	77,390,862	26,448,537	-	-	13,698,237	16,276,023	-	-	-	-	-	-
27	Primary Conductor & Eqpt	16,336,401	-	-	-	-	-	-	14,490,387	1,846,013	-	-	-	-	-	-	-	-	-	-
28	Submarine Conductor	10,006,571	-	-	-	-	-	-	10,006,571	-	-	-	-	-	-	-	-	-	-	-
29	Transformers	19,430,795	-	-	-	-	-	-	-	-	7,014,517	12,416,278	-	-	-	-	-	-	-	-
30	Secondary Conductor&Eqpt	2,740,622	-	-	-	-	-	-	-	-	-	1,597,783	1,142,840	-	-	-	-	-	-	
31	Services	6,027,209	-	-	-	-	-	-	-	-	-	-	-	-	6,027,209	-	-	-	-	
32	Meters	6,205,020	-	-	-	-	-	-	-	-	-	-	-	-	-	6,205,020	-	-	-	
33	Street Lighting	2,577,545	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,577,545	-	-	
34	Subtotal Distribution	217,805,673	-	-	-	15,568,975	105,732,117	28,784,297	7,014,517	12,416,278	15,741,916	17,737,797	6,027,209	6,205,020	2,577,545	-	-	-	-	
35	Subtltl Prod, Trans, & Dist	2,654,987,757	955,320,696	615,602,496	671,060,433	117,499,324	31,497,151	105,732,117	28,784,297	7,014,517	12,416,278	15,741,916	17,737,797	6,027,209	6,205,020	2,577,545	-	-	61,770,961	
36	General	180,793,604	94,572,812	32,789,525	20,549,974	3,295,489	2,216,787	9,987,109	2,718,870	662,588	1,172,801	1,486,930	1,675,454	569,310	755,114	243,466	6,519,000	-	-	1,598,395
37	NLSO	14,869,926	5,350,154	3,447,604	3,758,190	658,040	176,396	592,139	161,203	39,284	69,536	88,161	99,338	33,755	34,750	14,435	-	-	-	345,941
38	Telecontrol - Custmr & Spec	125,756	125,756	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-
39	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Feasibility Studies - General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Software - General	1,302,042	468,502	301,900	329,097	57,623	15,447	51,852	14,116	3,440	6,089	7,720	8,699	2,956	3,043	1,264	-	-	-	30,293
42	Total Plant	2,852,075,083	1,055,837,919	652,121,524	695,697,694	121,510,476	33,905,781	116,363,218	31,678,487	7,719,809	13,664,704	17,324,726	19,521,288	6,633,230	6,997,928	2,836,711	6,519,000	-	-	63,745,589

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Island Interconnected
 Functional Classification of Plant in Service for the Allocation of O&M Expense (CONTD.)

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

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Island Interconnected
 Functional Classification of Operating & Maintenance Expense (CONTD.)

Line No.	Description	Revenue Related			Basis of Functional Classification
		19 Municipal Tax	20 PUB Assessment	21	
1					
	Production				
1	Hydraulic	-	-	-	Prorated on Hydraulic Plant in Service - Sch.2.2.L.10
2	Hollyrood / Thermal	-	-	-	Prorated on Hollyrood Plant in Service - Sch.2.2.L.11
3	Roddickton	-	-	-	Prorated on Roddickton Plant in Service - Sch.2.2.L.13
4	Gas Turbine	-	-	-	Prorated on Gas Turbines Plant in Service - Sch.2.2.L.12
5	Diesel	-	-	-	Prorated on Diesel Plant in Service - Sch.2.2.L.14
6	Other	-	-	-	Prorated on Production Plant in Service - Sch.2.2.L.15
7	Subtotal Production	-	-	-	
	Transmission				
8	Transmission Lines	-	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2.L.16 (C5 & 18 then prorated on indexed plant).
9	Terminal Stations	-	-	-	Prorated on Terminal Stations Plant in Service - Sch.2.2.L.22 (C5 & 18 then prorated on indexed plant).
10	Other	-	-	-	Prorated on Transmission Plant in Service - Sch.2.2.L.23 (C5 & 18 then prorated on indexed plant).
11	Subtotal Transmission	-	-	-	
	Distribution				
12	Other	-	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2.L.34, less L. 32
13	Meters	-	-	-	Meters - Customer
14	Subtotal Distribution	-	-	-	
15	Subttl Prod, Trans, & Dist	-	-	-	
16	Customer Accounting	-	-	-	Accounting - Customer
	Administrative & General:				
	Plant-Related:				
17	Production	-	-	-	Prorated on Production Plant in Service - Sch.2.2.L.15
18	Prod - Gas Turb & Diesel	-	-	-	Prorated on Gas Turbine & Diesel Production Plant in Service - Sch.2.2.L.12, 14
19	Transmission	-	-	-	Prorated on Transmission Plant in Service - Sch.2.2.L.23 (C5 & 18 then prorated on indexed plant).
20	Distribution	-	-	-	Prorated on Distribution Plant in Service - Sch.2.2.L.34
21	Prod, Trans, Distn	-	-	-	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2.L.35
22	Prod, Trans, Distn and General Plant	-	-	-	Prorated on Total Plant in Service, Sch. 2.2.L.42 (C5 & 18 then prorated on indexed plant).
23	Prod, Trans, Distn, Excl Hydraulic & Hollyrood	-	-	-	Prorated on Total Plant in Service, Sch. 2.2.L.35 Less L. 10 and L. 11 (C5 & 18 then prorated on indexed plant).
24	Property Insurance	-	-	-	Prorated on Prod., Trans, Terminal, Dist. Sub & General Plant in Service - Sch.2.2.L.15, 22, 24, 36 - 38 (C5 & 18 then prorated on indexed plant).
25	Revenue-Related:				
25	Municipal Tax	1,313,764	-	-	Revenue-related
26	PUB Assessment	-	1,039,528	-	Revenue-related
27	All Expense-Related	-	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.15, 16
28	Prod, Trans, and Distn Expense-Related	-	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.15
29	Subtotal Admin & General	1,313,764	1,039,528	-	
30	Total Operating & Maintenance Expenses	1,313,764	1,039,528	-	

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Island Interconnected
 Functional Classification of Rate Base

Line No.	Description	Functional Classification of Rate Base																	
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)		
1	Average Net Book Value	1,891,030,131	642,831,964	460,868,475	551,873,271	61,691,468	20,767,993	64,306,734	18,499,492	4,548,854	8,051,850	9,836,539	11,242,398	2,522,577	4,451,330	1,260,300	2,545,475	25,731,410	
2	Cash Working Capital	1,813,822	616,586	442,052	529,341	59,173	19,920	6,181	17,744	4,363	7,723	9,435	10,783	2,420	4,270	1,209	2,442	24,681	
3	Fuel Inventory - No. 6 Fuel	50,022,009	-	50,022,009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	71,102	71,102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	3,413,282	3,413,282	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	29,263,501	10,833,334	6,691,037	7,138,146	1,246,748	347,887	1,193,935	325,034	79,208	140,206	177,759	200,296	68,060	71,802	29,106	66,888	654,056	
7	Deferred Charges: Holyrood	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	91,877,264	31,232,523	22,391,676	26,813,220	2,997,331	1,009,030	3,124,396	898,613	221,010	391,206	477,916	546,221	122,561	216,272	61,233	123,674	1,250,182	
9	Retired Asset Pool	10,936,496	3,717,724	2,665,365	3,191,678	356,784	120,109	371,909	106,989	26,308	46,567	56,888	65,019	14,589	25,744	7,289	14,721	148,814	
10	Total Rate Base	2,078,427,607	692,716,516	543,060,615	589,545,656	66,351,503	22,264,940	69,058,654	19,848,073	4,879,743	8,637,551	10,558,537	12,064,718	2,730,207	4,769,417	1,359,136	2,753,200	27,809,143	
11	Less: Rural Asset Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Rate Base Available for Equity Return	2,078,427,607	692,716,516	543,060,615	589,545,656	66,351,503	22,264,940	69,058,654	19,848,073	4,879,743	8,637,551	10,558,537	12,064,718	2,730,207	4,769,417	1,359,136	2,753,200	27,809,143	
13	Return on Debt	78,356,721	26,115,413	20,474,139	22,225,871	2,501,452	839,388	2,603,511	748,272	183,966	325,636	398,057	454,840	102,929	179,807	51,239	103,796	1,048,405	
14	Return on Equity	34,917,584	11,637,637	9,123,754	9,904,367	1,114,705	374,051	1,160,185	333,448	81,980	145,111	177,383	202,687	45,867	80,126	22,833	46,254	467,194	
15	Return on Rate Base	113,274,305	37,753,050	29,597,894	32,130,238	3,616,157	1,213,439	3,763,697	1,081,720	265,946	470,747	575,440	657,527	148,796	289,933	74,073	150,049	1,515,598	

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Island Interconnected
 Functional Classification of Rate Base (CONTD.)

19

Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3, L. 42
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. 42
7	Deferred Charges: Holyrood	Production - Demand, Energy ratios Sch.4.1 L.3
	Deferred Charges:	
	Foreign Exchange Loss and	
8	Regulatory Costs	Prorated on Average Net Book Value, L. 1
9	Retired Asset Pool	Prorated on Average Net Book Value, L. 1
10	Total Rate Base	
11	Less: Rural Asset Portion	N/A
12	Rate Base Available for Equity Return	
13	Return on Debt	L.10 x Sch.1.1,p2L.15
14	Return on Equity	L.12 x Sch.1.1,p2L.18
15	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Island Interconnected
 Basis of Allocation to Classes of Service (CONTD.)

Line No.	Description	Revenue Related	
		19 Municipal Tax (Prior Year (Rural Revenues))	20 PUB Assessment (Prior Year (Revenues + RSP))
	Amounts		
1	Newfoundland Power	-	494,775,786
2	Industrial - Firm	-	37,423,580
3	Industrial - Non-Firm	-	-
	Rural		
4	1.1 Domestic	14,212,918	14,212,918
5	1.12 Domestic All Electric	17,933,704	17,933,704
6	1.3 Special	20,857	20,857
7	2.1 GS 0-10 KW	9,586,586	9,586,586
8	2.2 GS 10-100 kW	-	-
9	2.3 GS 110-1,000 KVa	6,310,223	6,310,223
10	2.4 GS Over 1,000 KVa	3,379,015	3,379,015
11	4.1 Street and Area Lighting	1,039,403	1,039,403
12	Subtotal Rural	52,482,707	52,482,707
13	Total	52,482,707	584,682,072
	Ratios Excluding Return on Equity		
14	Newfoundland Power	-	0.8462
15	Industrial - Firm	-	0.0640
16	Industrial - Non-Firm	-	-
	Rural		
17	1.1 Domestic	0.2708	0.0243
18	1.12 Domestic All Electric	0.3417	0.0307
19	1.3 Special	0.0004	0.0000
20	2.1 GS 0-10 KW	0.1827	0.0164
21	2.2 GS 10-100 kW	-	-
22	2.3 GS 110-1,000 KVa	0.1202	0.0108
23	2.4 GS Over 1,000 KVa	0.0644	0.0058
24	4.1 Street and Area Lighting	0.0198	0.0018
25	Subtotal Rural	1.0000	0.0898
26	Total	1.0000	1.0000

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment

Island Interconnected

Allocation of Functionalized Amounts to Classes of Service

Line No.	Description	Allocated Rev Reqmt Excl Return	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
			Total Amount	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Line Transformers Demand (\$)	Customer Demand (\$)	Secondary Lines Demand (\$)	Customer Demand (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)		
1	Newfoundland Power	358,109,670	100,573,653	232,027,051	22,991,507	1,565,131	582,769	2,531,701	1,080,657	193,152	524,288	382,346	663,261	146,031	235,130	-	1,502,369	-	1,640,981	
2	Industrial - Firm	38,352,579	6,804,480	29,731,878	1,515,181	1,901,339	707,955	3,075,540	807,747	234,643	391,884	464,478	495,761	109,152	175,750	-	1,122,961	-	234,745	
3	Industrial - Non-Firm	-	-	-	-	6,955	2,590	11,250	95	858	46	1,699	58	13	21	-	132	-	-	
4	Rural	17,042,107	2,203,159	4,561,861	490,566	1,565,131	582,769	2,531,701	1,080,657	193,152	524,288	382,346	663,261	146,031	235,130	-	1,502,369	-	-	
5	1.1 Domestic	19,449,231	2,676,424	6,210,569	595,970	1,901,339	707,955	3,075,540	807,747	234,643	391,884	464,478	495,761	109,152	175,750	-	1,122,961	-	-	
6	1.3 Special	51,310	9,790	15,068	2,180	6,955	2,590	11,250	95	858	46	1,699	58	13	21	-	132	-	-	
7	2.1 GS 0-10 kW	8,975,166	1,135,238	3,220,647	252,788	806,476	300,288	1,304,528	271,205	99,527	131,577	197,014	166,454	174,818	281,481	-	377,040	-	-	
8	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	2.3 GS 110-1,000 kVA	5,260,391	726,225	2,414,990	161,711	515,912	192,098	834,522	8,898	63,400	4,317	125,500	5,461	10,124	16,301	-	12,371	-	-	
10	2.4 GS Over 1,000 kVA	2,845,155	357,506	1,486,196	79,607	253,973	94,566	410,818	852	22,394	413	44,329	523	969	1,561	-	1,184	-	-	
11	4.1 Street and Area Lighting	964,281	61,259	122,295	13,641	43,518	16,204	70,394	90,212	5,371	43,767	10,631	55,369	-	278,439	-	125,417	-	-	
12	Subtotal Rural	54,587,640	7,169,600	18,031,627	1,596,483	5,093,305	1,896,469	8,238,752	2,259,667	619,345	1,096,292	1,225,998	1,386,886	441,107	710,244	278,439	3,141,473	-	-	
13	Total	451,048,889	114,547,733	279,790,557	26,103,171	5,093,305	1,896,469	8,238,752	2,259,667	619,345	1,096,292	1,225,998	1,386,886	441,107	710,244	278,439	3,141,473	-	-	
14	Allocated Return on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Newfoundland Power	60,475,705	22,929,502	16,978,965	19,576,406	-	-	-	-	-	-	-	-	-	-	-	-	-	990,832	
16	Industrial - Firm	5,074,706	1,551,334	2,175,680	1,290,120	-	-	-	-	-	-	-	-	-	-	-	-	-	57,572	
17	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Rural	4,136,337	502,292	333,822	417,716	788,676	257,937	800,038	357,852	57,373	155,731	124,140	217,521	34,075	59,526	-	49,639	-	-	
19	1.1 Domestic	4,665,182	610,190	454,469	507,446	933,796	313,345	971,895	267,480	69,697	116,403	150,807	162,588	25,470	44,493	-	37,103	-	-	
20	1.3 Special	14,191	2,232	1,103	1,856	3,416	1,146	3,555	31	255	14	552	19	3	5	-	4	-	-	
21	2.1 GS 0-10 kW	2,052,487	268,820	235,676	215,239	396,081	132,909	412,241	89,808	29,563	39,083	63,967	54,590	40,792	71,260	-	12,458	-	-	
22	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	2.3 GS 110-1,000 kVA	1,154,595	165,570	176,721	137,691	253,378	85,023	263,715	2,947	18,832	1,282	40,747	1,791	2,362	4,127	-	409	-	-	
24	2.4 GS Over 1,000 kVA	576,736	81,507	108,755	67,783	124,733	41,855	129,822	282	6,652	123	14,393	171	226	395	-	39	-	-	
25	4.1 Street and Area Lighting	206,782	13,966	8,949	11,615	21,373	7,172	22,245	29,873	1,585	13,000	3,452	18,159	-	51,239	-	4,144	-	-	
26	Subtotal Rural	12,806,310	1,634,577	1,319,494	1,359,346	2,501,452	839,388	2,603,511	748,272	183,966	325,636	398,057	454,840	102,929	179,807	51,239	103,796	-	-	
27	Total	78,356,721	26,115,413	20,474,139	22,225,871	2,501,452	839,388	2,603,511	748,272	183,966	325,636	398,057	454,840	102,929	179,807	51,239	103,796	-	-	
28	Allocated Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	Newfoundland Power	26,949,386	10,217,921	7,566,223	8,723,703	-	-	-	-	-	-	-	-	-	-	-	-	-	441,538	
30	Industrial - Firm	2,261,407	691,311	969,534	574,907	-	-	-	-	-	-	-	-	-	-	-	-	-	25,656	
31	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	Rural	1,843,248	223,833	148,759	186,144	342,540	114,943	356,515	159,467	25,567	69,397	55,320	96,933	15,185	26,526	-	22,120	-	-	
33	1.1 Domestic	2,078,914	271,915	202,522	226,130	416,121	139,634	433,099	119,195	31,059	51,872	67,203	72,453	11,350	19,827	-	16,534	-	-	
34	1.3 Special	6,324	995	491	827	1,522	511	1,584	14	114	6	246	8	1	2	-	2	-	-	
35	2.1 GS 0-10 kW	914,636	115,336	105,023	95,916	176,503	59,227	183,704	40,020	13,174	17,416	28,505	24,327	18,178	31,755	-	5,551	-	-	
36	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	2.3 GS 110-1,000 kVA	514,515	73,762	78,751	61,358	112,911	37,888	117,518	1,313	8,392	571	18,158	798	1,053	1,839	-	182	-	-	
38	2.4 GS Over 1,000 kVA	257,007	36,321	48,464	30,206	55,584	18,652	57,852	126	2,964	55	6,414	76	101	176	-	17	-	-	
39	4.1 Street and Area Lighting	92,147	6,224	3,988	5,176	9,524	3,196	9,913	13,312	711	5,793	1,538	8,092	-	22,833	-	1,847	-	-	
40	Subtotal Rural	5,706,791	728,406	587,997	605,756	1,114,705	374,051	1,160,185	333,448	81,980	145,111	177,383	202,687	45,867	80,126	22,833	46,254	-	-	
41	Total	34,917,584	11,637,637	9,123,754	9,904,367	1,114,705	374,051	1,160,185	333,448	81,980	145,111	177,383	202,687	45,867	80,126	22,833	46,254	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment

Island Interconnected
 Allocation of Functionalized Amounts to Classes of Service (CONTD.)

Line No.	Description	Revenue Related	
		19 Municipal Tax	20 PUB Assessment (\$)
	Allocated Rev Reqmt Excl Return		
1	Newfoundland Power	-	876,478
2	Industrial - Firm	-	66,295
3	Industrial - Non-Firm	-	-
	Rural		
4	1.1 Domestic	354,487	25,178
5	1.12 Domestic All Electric	447,288	31,769
6	1.3 Special	520	37
7	2.1 GS 0-10 kW	239,101	16,982
8	2.2 GS 10-100 kW	-	-
9	2.3 GS 110-1,000 kVa	157,384	11,178
10	2.4 GS Over 1,000 kVa	84,277	5,986
11	4.1 Street and Area Lighting	25,924	1,841
12	Subtotal Rural	1,308,981	92,971
13	Total	1,308,981	1,035,744
	Allocated Return on Debt		
14	Newfoundland Power	-	-
15	Industrial - Firm	-	-
16	Industrial - Non-Firm	-	-
	Rural		
17	1.1 Domestic	-	-
18	1.12 Domestic All Electric	-	-
19	1.3 Special	-	-
20	2.1 GS 0-10 kW	-	-
21	2.2 GS 10-100 kW	-	-
22	2.3 GS 110-1,000 kVa	-	-
23	2.4 GS Over 1,000 kVa	-	-
24	4.1 Street and Area Lighting	-	-
25	Subtotal Rural	-	-
26	Total	-	-
	Allocated Return on Equity		
27	Newfoundland Power	-	-
28	Industrial - Firm	-	-
29	Industrial - Non-Firm	-	-
	Rural		
30	1.1 Domestic	-	-
31	1.12 Domestic All Electric	-	-
32	1.3 Special	-	-
33	2.1 GS 0-10 kW	-	-
34	2.2 GS 10-100 kW	-	-
35	2.3 GS 110-1,000 kVa	-	-
36	2.4 GS Over 1,000 kVa	-	-
37	4.1 Street and Area Lighting	-	-
38	Subtotal Rural	-	-
39	Total	-	-

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Island Interconnected

Allocation of Functionalized Amounts to Classes of Service (CONTD.)

Line No.	Description	Allocation of Functionalized Amounts to Classes of Service (CONTD.)																	
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Transmission Energy (\$)	Rural Prod & Distribution Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Line Transformers Demand (\$)	Secondary Lines Demand (\$)	Street Lighting Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)				
40	Newfoundland Power	445,634,761	133,721,076	256,572,240	51,291,616	-	-	-	-	-	-	-	-	-	-	-	-	3,073,352	
41	Industrial - Firm	45,688,692	9,047,125	32,877,092	3,360,208	-	-	-	-	-	-	-	-	-	-	-	-	317,973	
42	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																			
43	1.1 Domestic	23,021,692	2,929,284	5,044,442	1,094,446	2,676,346	955,649	3,688,254	1,597,975	276,091	749,416	561,806	321,183	-	1,574,129	-	-	-	
44	1.12 Domestic All Electric	26,193,328	3,558,529	6,867,560	1,329,546	3,251,257	1,160,934	4,480,534	1,194,422	333,399	560,158	682,488	240,071	-	1,176,598	-	-	-	
45	1.3 Special	71,824	13,016	16,662	4,863	11,892	4,246	16,389	140	1,227	66	2,496	28	-	138	-	-	-	
46	2.1 GS 0-10 kW	11,942,288	1,509,393	3,561,347	563,943	1,379,060	492,424	1,900,473	401,034	142,264	188,076	289,466	384,497	-	395,049	-	-	-	
47	2.2 GS 10-100 kW	6,929,501	965,576	2,670,462	360,761	882,201	315,009	1,215,755	13,158	90,623	6,171	184,405	22,266	-	12,961	-	-	-	
48	2.3 GS 110-1,000 kVA	3,678,897	475,334	1,643,415	177,595	434,290	155,073	598,492	1,260	32,010	591	65,136	2,132	-	1,241	-	-	-	
49	2.4 GS Over 1,000 kVA	81,449	81,449	74,416	30,431	74,416	26,572	102,552	133,398	7,677	62,561	771	1,296	-	1,241	-	-	-	
50	4.1 Street and Area Lighting	1,263,210	135,232	3,039	684	1,672	597	2,305	2,998	173	1,406	351	54	-	7,922	-	-	-	
51	Subtotal Rural	73,100,741	9,532,582	19,939,119	3,561,985	8,709,462	3,109,908	12,002,449	3,341,387	885,291	1,567,039	1,801,438	970,177	352,512	3,291,523	352,512	589,903	970,177	
52	Total	564,324,194	152,300,763	309,388,450	56,233,409	8,709,462	3,109,908	12,002,449	3,341,387	885,291	1,567,039	1,801,438	970,177	352,512	3,291,523	352,512	589,903	970,177	
Re-classification of Revenue-Related																			
53	Newfoundland Power	-	263,581	505,736	101,102	-	-	-	-	-	-	-	-	-	-	-	-	6,058	
54	Industrial - Firm	-	13,147	47,774	4,912	-	-	-	-	-	-	-	-	-	-	-	-	462	
55	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																			
56	1.1 Domestic	0	49,119	84,566	18,352	44,877	16,024	61,845	26,795	4,630	12,566	9,420	5,386	-	26,395	-	-	-	
57	1.12 Domestic All Electric	(0)	66,295	127,943	24,769	60,571	21,628	83,472	22,252	6,248	10,436	12,715	4,473	-	21,920	-	-	-	
58	1.3 Special	(0)	102	130	38	93	33	128	1	10	1	20	0	-	1	-	-	-	
59	2.1 GS 0-10 kW	-	33,076	78,041	12,358	30,220	10,791	41,646	8,788	3,117	4,121	6,344	8,426	-	8,657	-	-	-	
60	2.2 GS 10-100 kW	0	24,074	66,580	8,994	21,995	7,854	30,311	328	2,259	154	4,598	555	-	323	-	-	-	
61	2.3 GS 110-1,000 kVA	0	11,956	41,336	4,467	10,923	3,900	15,053	32	805	15	1,638	33	-	31	-	-	-	
62	2.4 GS Over 1,000 kVA	-	1,830	3,039	684	1,672	597	2,305	2,998	173	1,406	351	54	-	7,922	-	-	-	
63	4.1 Street and Area Lighting	-	186,451	401,654	69,862	170,352	60,828	234,760	61,194	17,242	28,699	33,085	18,893	7,922	60,281	-	-	-	
64	Subtotal Rural	0	463,179	955,165	175,676	170,352	60,828	234,760	61,194	17,242	28,699	33,085	18,893	7,922	60,281	7,922	11,487	18,893	
65	Total	0	463,179	955,165	175,676	170,352	60,828	234,760	61,194	17,242	28,699	33,085	18,893	7,922	60,281	7,922	11,487	18,893	
Total Allocated Revenue Requirement																			
66	Newfoundland Power	445,634,761	133,984,657	257,077,976	51,392,718	-	-	-	-	-	-	-	-	-	3,079,410	-	-	-	
67	Industrial - Firm	45,688,692	9,060,272	32,924,666	3,365,119	-	-	-	-	-	-	-	-	-	318,435	-	-	-	
68	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																			
69	1.1 Domestic	23,021,692	2,978,403	5,129,028	1,112,798	2,721,224	971,674	3,750,100	1,624,770	280,721	761,982	571,226	326,568	-	1,600,524	-	-	-	
70	1.12 Domestic All Electric	26,193,328	3,624,824	6,995,502	1,354,315	3,311,828	1,182,562	4,564,007	1,216,674	341,648	570,594	695,203	244,544	-	1,198,518	-	-	-	
71	1.3 Special	71,824	13,118	16,793	4,901	11,985	4,280	16,517	141	1,236	66	2,516	28	-	139	-	-	-	
72	2.1 GS 0-10 kW	11,942,288	1,542,469	3,639,387	576,301	1,409,280	503,215	1,942,119	409,822	145,381	192,197	293,829	392,922	-	403,706	-	-	-	
73	2.2 GS 10-100 kW	6,929,501	989,650	2,737,041	369,755	904,196	322,863	1,246,066	13,486	92,883	6,325	189,003	22,821	-	13,285	-	-	-	
74	2.3 GS 110-1,000 kVA	3,678,897	487,290	1,684,751	182,062	445,213	158,973	613,545	1,291	32,815	606	66,774	2,186	-	1,272	-	-	-	
75	2.4 GS Over 1,000 kVA	81,449	81,449	74,416	31,115	76,088	27,169	104,656	136,396	7,849	63,967	790	1,329	-	1,272	-	-	-	
76	4.1 Street and Area Lighting	1,263,210	135,232	3,039	684	1,672	597	2,305	2,998	173	1,406	351	54	-	360,434	-	-	-	
77	Subtotal Rural	73,100,741	9,719,034	20,340,773	3,631,248	8,879,814	3,170,736	12,237,210	3,402,581	902,533	1,595,737	1,838,523	989,070	360,434	3,351,804	360,434	601,391	989,070	
78	Total	564,324,194	152,763,962	310,343,615	56,409,085	8,879,814	3,170,736	12,237,210	3,402,581	902,533	1,595,737	1,838,523	989,070	360,434	3,351,804	360,434	601,391	989,070	

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment

Island Interconnected
 Allocation of Functionalized Amounts to Classes of Service (CONTD.)

Line No.	Description	Revenue Related		Basis of Proration
		19 Municipal Tax (\$)	20 PUB Assessment (\$)	
	Total Revenue Requirement			
40	Newfoundland Power	-	876,478	
41	Industrial - Firm	-	66,295	
42	Industrial - Non-Firm	-	-	
	Rural			
43	1.1 Domestic	354,487	25,178	
44	1.12 Domestic All Electric	447,288	31,769	
45	1.3 Special	520	37	
46	2.1 GS 0-10 kW	239,101	16,882	
47	2.2 GS 10-100 kW	-	-	
48	2.3 GS 110-1,000 kVa	157,384	11,178	
49	2.4 GS Over 1,000 kVa	84,277	5,986	
50	4.1 Street and Area Lighting	25,924	1,841	
51	Subtotal Rural	1,308,981	92,971	
52	Total	1,308,981	1,035,744	
	Re-classification of Revenue-Related			
53	Newfoundland Power	-	(876,478)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
54	Industrial - Firm	-	(66,295)	
55	Industrial - Non-Firm	-	-	
	Rural			
56	1.1 Domestic	(354,487)	(25,178)	
57	1.12 Domestic All Electric	(447,288)	(31,769)	
58	1.3 Special	(520)	(37)	
59	2.1 GS 0-10 kW	(239,101)	(16,882)	
60	2.2 GS 10-100 kW	-	-	
61	2.3 GS 110-1,000 kVa	(157,384)	(11,178)	
62	2.4 GS Over 1,000 kVa	(84,277)	(5,986)	
63	4.1 Street and Area Lighting	(25,924)	(1,841)	
64	Subtotal Rural	(1,308,981)	(92,971)	
65	Total	(1,308,981)	(1,035,744)	
	Total Allocated Revenue Requirement			
66	Newfoundland Power	-	-	
67	Industrial - Firm	-	-	
68	Industrial - Non-Firm	-	-	
	Rural			
69	1.1 Domestic	-	-	
70	1.12 Domestic All Electric	-	-	
71	1.3 Special	-	-	
72	2.1 GS 0-10 kW	-	-	
73	2.2 GS 10-100 kW	-	-	
74	2.3 GS 110-1,000 kVa	-	-	
75	2.4 GS Over 1,000 kVa	-	-	
76	4.1 Street and Area Lighting	-	-	
77	Subtotal Rural	-	-	
78	Total	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Island Interconnected

Allocation of Specifically Assigned Amounts to Classes of Service

Line No.	Description	OM&A											Subtotal Excluding Return (\$)	Return on Debt (\$) (NBV)	Return on Equity (\$) (NBV)	Subtotal Excl Rev Related (\$)	Revenue Related (\$)
		3	4	5	6	7	8	9	10	11	12	13					
		Transmission Lines (\$) (Plant)	Transmission Terminals (\$) (Plant)	Administrative & General (\$) (C3 & C4)	Other (\$) (C3 & C4)	Lines (\$) (Direct)	Transmission Terminals (\$) (Direct)	Depreciation (\$) (Direct)	Telecontrol & Feasibility Study (\$) (Direct)	General (\$) (Exp C3,4,6)	Rental Income (\$) (Plant)	Other (\$) (C6)	Gains/Losses (\$) (NBV)				
1	Newfoundland Power Industrial	77,115,979	49,660,733	126,776,711	126,776,711	-	-	-	-	443,100	126,776,711	126,776,711	23,698,829	-	23,698,829	23,698,829	-
2																	
3	Vale	11,633,839	4,427,434	16,061,273	16,061,273	-	-	-	-	52,412	16,061,273	16,061,273	444,852	-	444,852	444,852	-
4	Comer Brook P & P - DL	-	145,479	145,479	145,479	-	-	-	-	685	145,479	145,479	48,820	-	48,820	48,820	-
5	North Atlantic Refining Limited	-	449,183	449,183	449,183	-	-	-	-	2,116	449,183	449,183	17,720	-	17,720	17,720	-
6	Teck Resources	6,776,794	1,450,148	8,226,943	8,226,943	-	-	-	-	19,168	4,067,222	4,067,222	865,630	-	865,630	865,630	-
7	Subtotal Industrial	18,410,634	10,539,466	28,950,099	28,950,099	-	-	-	-	99,584	28,950,099	28,950,099	1,377,023	-	1,377,023	1,377,023	-
8	Total	95,526,612	60,200,198	155,726,811	155,726,811	-	-	-	-	542,684	155,726,811	155,726,811	25,075,852	-	25,075,852	25,075,852	-
9	Basis of Allocation - Ratios																
10	Newfoundland Power Industrial	0.8073	0.8249	0.8141	0.8141	-	-	-	-	0.8165	0.8141	0.8141	0.9451	-	0.9451	0.9451	-
11	Vale	0.1218	0.0735	0.1031	0.1031	-	-	-	-	0.0966	0.1031	0.1031	0.0177	-	0.0177	0.0177	-
12	Comer Brook P & P - CB	-	0.0024	0.0009	0.0009	-	-	-	-	0.0013	0.0009	0.0009	0.0019	-	0.0019	0.0019	-
13	Comer Brook P & P - DL	-	0.0075	0.0029	0.0029	-	-	-	-	0.0039	0.0029	0.0029	0.0007	-	0.0007	0.0007	-
14	North Atlantic Refining Ltd.	-	0.0676	0.0261	0.0261	-	-	-	-	0.0353	0.0261	0.0261	0.0345	-	0.0345	0.0345	-
15	Teck Resources	0.0709	0.0241	0.0528	0.0528	-	-	-	-	0.0465	0.0528	0.0528	0.0000	-	0.0000	0.0000	-
16	Subtotal Industrial	0.1927	0.1751	0.1859	0.1859	-	-	-	-	0.1835	0.1859	0.1859	0.0549	-	0.0549	0.0549	-
17	Total	1.0000	1.0000	1.0000	1.0000	-	-	-	-	1.0000	1.0000	1.0000	1.0000	-	1.0000	1.0000	-
18	Newfoundland Power Industrial	146,487	193,550	370,034	103,064	566,630	217,040	-	-	47,428	(295)	(2,956)	-	1,640,981	990,832	441,538	3,073,352
19	Vale	22,099	17,256	46,879	13,057	3,935	9,928	-	-	5,610	(37)	(374)	-	118,353	18,599	8,288	145,240
20	Comer Brook P & P - CB	-	567	425	118	-	3,642	-	-	73	(0)	(3)	-	4,822	2,041	910	7,773
21	Comer Brook P & P - DL	-	1,751	1,311	365	-	821	-	-	226	(1)	(10)	-	4,463	741	330	5,534
22	North Atlantic Refining Ltd.	-	15,852	11,871	3,306	-	22,418	-	-	2,051	(9)	(95)	-	55,394	36,191	16,128	107,713
23	Teck Resources	51,789	12,873	6,688	24,013	0	0	-	-	2,699	(19)	(192)	-	51,713	0	0	51,713
24	Subtotal Industrial	318,435	34,972	84,499	23,535	3,935	36,810	-	-	10,659	(67)	(675)	-	234,745	57,572	25,656	317,973
25	Total	3,397,845	181,459	234,627	454,534	570,565	253,950	-	-	58,087	(363)	(3,630)	-	1,875,727	1,048,405	467,194	3,391,325

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study – for Rate Setting – Automatic ROE Adjustment
Labrador Interconnected
Functional Classification of Revenue Requirement

Line No.	Description	Distribution																	Specifically Assigned Customer (\$)
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Primary Lines Customer (\$)	Line Transformers Demand (\$)	Line Transformers Customer (\$)	Secondary Lines Demand (\$)	Secondary Lines Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)				
	Expenses																		
1	Operating & Maintenance	1,287,936	-	3,298,085	1,123,235	1,145,469	327,399	232,123	410,876	185,142	204,485	77,839	186,816	35,857	1,671,929	-	-	-	
2	Fuels	36,786	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Fuels-Diesel	226,016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuels-Gas Turbine	348,601	1,220,502	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Power Purchases - CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Depreciation	317,759	-	901,865	598,130	1,006,077	299,071	216,813	383,776	161,425	183,393	49,429	141,870	43,334	115,199	-	-	-	
	Expense Credits																		
8	Sundry	(65,941)	(4,314)	(11,048)	(3,762)	(3,837)	(1,097)	(778)	(1,376)	(620)	(685)	(261)	(626)	(120)	(5,600)	-	-	-	
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Suppliers Discounts	(3,121)	(375)	(959)	(327)	(333)	(95)	(68)	(120)	(54)	(59)	(23)	(54)	(10)	(486)	-	-	-	
12	Pole Attachments	(250,912)	-	-	-	(145,114)	(49,593)	-	-	(25,685)	(30,519)	-	-	-	-	-	-	-	
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Application Fees	(10,120)	-	-	-	-	-	-	-	-	-	-	-	-	(10,120)	-	-	-	
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Total Expense Credits	(300,094)	(4,689)	(12,007)	(4,089)	(149,285)	(50,785)	(845)	(1,496)	(26,359)	(31,263)	(283)	(680)	(131)	(16,207)	-	-	-	
18	Subtotal Expenses	16,679,686	2,212,410	4,187,943	1,717,276	2,002,262	575,685	448,090	793,157	320,207	356,614	126,985	328,006	79,060	1,770,921	-	-	-	
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Subtotal Revenue Requirement Ex.	16,679,686	2,212,410	4,187,943	1,717,276	2,002,262	575,685	448,090	793,157	320,207	356,614	126,985	328,006	79,060	1,770,921	-	-	-	
21	Return on Debt	4,462,654	383,948	1,480,992	666,320	778,218	225,118	163,159	288,806	121,314	136,517	41,577	84,567	15,265	76,853	-	-	-	
22	Return on Equity	1,988,663	171,096	659,964	296,928	346,792	100,318	72,708	128,699	54,060	60,835	18,528	37,685	6,802	34,248	-	-	-	
23	Total Revenue Requirement	23,131,003	2,767,454	6,328,900	2,680,524	3,127,272	901,121	683,957	1,210,661	495,581	553,966	187,090	450,258	101,127	1,882,022	-	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Labrador Interconnected
Functional Classification of Revenue Requirement (CONTD.)

Line No.	Description	Revenue Related			Basis of Functional Classification
		18 Municipal Tax	19 PUB Assessment	20	
	Expenses				
1	Operating & Maintenance	506,564	35,979		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.14
6	Power Purchases-Other	-	-		Carryforward from Sch.4.4 L.15
7	Depreciation	-	-		Carryforward from Sch.2.5 L.24
	Expense Credits				
8	Sundry	(1,697)			(12.1) 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	(147)			(10) Prorated on Total Operating & Maintenance Expenses - Sch.2.4 L.24
12	Pole Attachments	-			Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-			Production - Energy
14	Wheeling Revenues	-			Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-			Accounting - Customer
16	Meter Test Revenues	-			Meters - Customer
17	Total Expense Credits	(1,844)		(13.1)	
18	Subtotal Expenses	504,720	35,848		
19	Disposal Gain / Loss	-	-		Prorated on Total Net Book Value - Sch.2.3 L.24
20	Subtotal Revenue Requirement Ex. Return	504,720	35,848		
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 Requirement	504,720	35,848		

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

Line No.	1	18
Line No.	Description	Basis of Functional Classification
	Production	
1	Gas Turbines	Production - Demand, Energy ratios Sch.4.1 L.9
2	Diesel	Production - Demand, Energy ratios Sch.4.1 L.9
3	Subtotal Production	
	Transmission	
4	Lines	Production, Transmission - Demand, Distribution - Primary Demand; Spec Assigned - Custmr
5	Terminal Stations	Production, Transmission - Demand, Spec Assigned - Custmr
6	Subtotal Transmission	
	Distribution	
7	Substations	Production - Demand; Dist Substns - Demand
8	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
9	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
10	Primary Conductor & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
11	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
12	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
13	Secondary Conductor&Eqpt	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
14	Services	Services Customer
15	Meters	Meters - Customer
16	Street Lighting	Street Lighting - Customer
17	Subtotal Distribution	
18	Subttl Prod, Trans, & Dist	
19	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - 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 Acctng	
24	Total Plant	

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Labrador Interconnected
 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	
										Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)							Primary Lines Demand (\$)
Production																				
1	Gas Turbines	7,291,859	7,291,859	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	511,332	511,332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	7,803,190	7,803,190	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																				
4	Lines	11,289,776	-	-	11,289,776	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	35,375,236	-	-	22,065,090	13,310,146	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Subtotal Transmission	46,665,012	-	-	33,354,866	13,310,146	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																				
7	Substations	2,116,896	-	-	-	2,116,896	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	797,638	-	-	-	-	601,379	76,613	-	-	-	69,753	49,892	-	-	-	-	-	-	-
9	Poles	24,060,453	-	-	-	-	13,915,315	4,755,597	-	-	-	2,463,020	2,926,521	-	-	-	-	-	-	-
10	Primary Conductor & Eqpt	3,872,367	-	-	-	-	3,434,790	437,578	-	-	-	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	250,028	-	-	-	-	250,028	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Transformers	10,596,563	-	-	-	-	-	-	3,825,359	6,771,204	-	-	-	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	509,448	-	-	-	-	-	-	-	-	297,008	212,440	-	-	-	-	-	-	-	-
14	Services	953,226	-	-	-	-	-	-	-	-	-	-	953,226	-	-	-	-	-	-	-
15	Meters	1,907,589	-	-	-	-	-	-	-	-	-	-	-	-	1,907,589	-	-	-	-	-
16	Street Lighting	341,573	-	-	-	-	-	-	-	-	-	-	-	-	-	341,573	-	-	-	-
17	Subtotal Distribution	45,405,782	-	-	-	2,116,896	18,201,512	5,289,787	3,825,359	6,771,204	2,829,782	3,188,853	953,226	1,907,589	341,573	-	-	-	-	-
18	Subtotal Prod., Trans. & Dist	99,873,984	7,803,190	-	33,354,866	15,427,042	18,201,512	5,289,787	3,825,359	6,771,204	2,829,782	3,188,853	953,226	1,907,589	341,573	-	-	-	-	-
19	General	9,898,048	1,144,269	-	3,348,753	1,006,533	1,015,932	290,375	205,873	364,412	164,205	181,360	69,037	182,899	31,802	1,892,599	-	-	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	72,099	5,633	-	24,079	11,137	13,140	3,804	2,762	4,888	2,043	2,302	688	1,377	247	-	-	-	-	-
23	Software - Cust Accing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Net Book Value	109,844,131	8,953,083	-	36,727,698	16,444,712	19,230,584	5,563,966	4,033,994	7,140,504	2,966,029	3,372,515	1,022,951	2,091,865	373,621	1,892,599	-	-	-	-

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Labrador Interconnected
 Functional Classification of Operating & Maintenance Expense

Line No.	Description	1	2	3	4	5	Distribution				16	17						
							Primary Lines		Line Transformers				Secondary Lines		Services		Street Lighting	
			Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Specifically Assigned Customer (\$)
Production																		
1	Gas Turbine / Diesel		656,128	656,128	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other		80,920	80,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production		737,048	737,048	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																		
4	Transmission Lines		2,280,520	-	-	1,931,761	348,759.45	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations		173,173	-	-	98,849	74,324	-	-	-	-	-	-	-	-	-	-	-
6	Other		189,106	-	-	126,392	62,714	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Transmission		2,642,799	-	-	2,157,002	485,798	-	-	-	-	-	-	-	-	-	-	-
Distribution																		
8	Other		1,668,820	-	-	-	162,531	654,383	187,036	132,607	234,725	105,768	116,818	44,468	-	20,484	-	-
9	Meters		117,809	-	-	-	-	-	-	-	-	-	-	117,809	-	-	-	-
10	Subtotal Distribution		1,786,629	-	-	-	162,531	654,383	187,036	132,607	234,725	105,768	116,818	44,468	117,809	20,484	-	-
11	Subtotal Prod, Trans. & Dist		5,156,476	737,048	-	2,157,002	648,329	654,383	187,036	132,607	234,725	105,768	116,818	44,468	117,809	20,484	-	-
12	Customer Accounting		1,219,062	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,219,062
Administrative & General:																		
Plant-Related:																		
13	Production		117,917	117,917	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission		164,210	-	-	108,752	54,458	-	-	-	-	-	-	-	-	-	-	-
15	Distribution		325,494	-	-	-	30,724	123,700	35,356	25,067	44,371	19,993	22,082	8,406	11,923	3,872	-	-
16	Prod, Trans, Distn Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn & General Pft		678,747	110,538	-	170,969	106,921	115,741	33,081	23,454	41,516	18,707	20,662	7,865	11,780	3,623	13,890	-
18	Property Insurance		131,116	42,207	-	40,268	36,309	2,848	814	577	1,022	460	508	194	513	89	5,306	-
19	Revenue-Related:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Municipal Tax		506,564	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	PUB Assessment		35,979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	All Expense-Related		2,868,044	262,199	-	767,335	230,637	232,791	66,537	47,174	83,502	37,626	41,557	15,819	41,910	7,287	433,671	-
23	Prod, Trans & Distn Expense-Related		126,125	18,028	-	52,759	15,858	16,006	4,575	3,244	5,741	2,587	2,857	1,088	2,882	501	-	-
24	Subtotal Admin & General		4,354,196	550,889	-	1,141,084	474,907	491,086	140,363	99,516	176,151	79,374	87,667	33,371	69,007	15,373	452,867	-
Total Operating & Maintenance Expenses																		
			10,729,734	1,287,936	-	3,298,085	1,123,235	1,145,469	327,399	232,123	410,876	185,142	204,485	77,839	186,816	35,857	1,671,929	-

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Labrador Interconnected

Functional Classification of Operating & Maintenance Expense (CONTD.)

Line No.	Description	Revenue Related			Basis of Functional Classification
		18 Municipal Tax	19 PUB Assessment	20	
	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	506,564	-	Revenue-related	
20	PUB Assessment	-	35,979	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	506,564	35,979		
24	Total Operating & Maintenance Expenses	506,564	35,979		

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Labrador Interconnected

Line No.	Description	Functional Classification of Depreciation Expense																
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
		Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Primary Lines Customer (\$)	Line Transformers Demand (\$)	Line Transformers Customer (\$)	Distribution Demand (\$)	Secondary Lines Demand (\$)	Secondary Lines Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																		
1	Gas Turbines	226,346.24	226,346	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	19,057	19,057	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	245,403	245,403															
Transmission																		
4	Lines	310,815	-	-	290,894	19,921	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	858,297	-	-	399,525	458,772	-	-	-	-	-	-	-	-	-	-	-	-
6	Subtotal Transmission	1,169,111			690,419	478,692												
Distribution																		
7	Substations	52,316	-	-	-	52,316	-	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	23,008	-	-	-	-	17,347	2,210	-	-	2,012	1,439	-	-	-	-	-	-
9	Poles	1,308,414	-	-	-	-	756,718	258,611	-	-	133,940	159,145	-	-	-	-	-	-
10	Primary Conductor & Equip	154,924	-	-	-	-	137,418	17,506	-	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	22,457	-	-	-	-	22,457	-	-	-	-	-	-	-	-	-	-	-
12	Transformers	559,705	-	-	-	-	-	-	202,053	357,651	-	-	-	-	-	-	-	-
13	Secondary Conductor & Equip	23,717	-	-	-	-	-	-	-	-	13,827	9,890	-	-	-	-	-	-
14	Services	44,734	-	-	-	-	-	-	-	-	-	44,734	-	-	-	-	-	-
15	Meters	129,311	-	-	-	-	-	-	-	-	-	-	-	129,311	-	-	-	-
16	Street Lighting	40,947	-	-	-	-	-	-	-	-	-	-	-	-	40,947	-	-	-
17	Subtotal Distribution	2,359,533			278,327	52,316	933,941	278,327	202,053	357,651	149,779	170,474	44,734	129,311	40,947			
18	Subtotal Prod., Trans., & Dist	3,774,048	245,403		690,419	531,009	933,941	278,327	202,053	357,651	149,779	170,474	44,734	129,311	40,947			
19	General	602,477	69,650	-	203,833	61,266	61,838	17,675	12,531	22,181	9,995	11,039	4,202	11,133	1,936	115,199	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	41,616	2,706	-	7,613	5,855	10,299	3,069	2,228	3,944	1,652	1,880	483	1,426	452	-	-	
23	Software - Cust. Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Depreciation Expense	4,418,141	317,759		901,865	598,130	1,006,077	299,071	216,813	383,776	161,425	183,393	49,429	141,870	43,334	115,199		

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Labrador Interconnected
 Functional Classification of Rate Base

Line No.	Description	Distribution										Specifically Assigned Customer (\$)				
		Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Primary Lines Customer (\$)	Line Transformers Demand (\$)	Line Transformers Customer (\$)	Secondary Lines Demand (\$)	Secondary Lines Customer (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)
1	Average Net Book Value	8,953,083	-	36,727,698	16,444,712	19,230,584	5,563,966	4,033,994	7,140,504	2,966,029	3,372,515	1,022,951	2,091,865	373,621	1,892,599	-
2	Cash Working Capital	105,359	-	35,228	15,773	18,445	5,337	3,869	6,849	2,874	3,235	981	2,006	358	1,815	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	62,856	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	352,179	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	1,903,454	-	479,459	299,844	324,581	92,772	65,774	116,426	52,462	57,943	22,057	33,034	10,160	38,951	-
Deferred Charges:																
Foreign Exchange Loss and Regulatory																
7	Costs	5,336,868	-	1,784,446	798,980	934,334	270,330	195,995	346,927	145,585	163,856	49,701	101,635	18,153	91,953	-
8	Retire Asset Pool	767,936	-	256,768	114,967	134,444	38,898	28,202	49,920	20,946	23,578	7,152	14,625	2,612	13,231	-
9	Total Rate Base	118,372,783	10,184,291	39,283,599	17,674,277	20,642,388	5,971,303	4,327,834	7,660,627	3,217,875	3,621,127	1,102,841	2,243,166	404,905	2,038,550	-
10	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Rate Base Available for Equity Return	118,372,783	10,184,291	39,283,599	17,674,277	20,642,388	5,971,303	4,327,834	7,660,627	3,217,875	3,621,127	1,102,841	2,243,166	404,905	2,038,550	-
12	Return on Debt	4,462,654	383,948	1,480,992	666,320	778,218	225,118	163,159	288,806	121,314	136,517	41,577	84,567	15,265	76,853	-
13	Return on Equity	1,988,663	171,096	659,964	296,928	346,792	100,318	72,708	128,699	54,060	60,835	18,528	37,685	6,802	34,248	-
14	Return on Rate Base	6,451,317	555,044	2,140,956	963,248	1,125,010	325,436	235,867	417,504	175,374	197,351	60,105	122,253	22,067	111,101	-

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Labrador Interconnected
 Functional Classification of Rate Base (CONTD.)

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	
8	Retire Asset Pool	Prorated on Average Net Book Value, L. 1
9	Total Rate Base	Prorated on Average Net Book Value, L. 1
10	Less: Rural Portion	
11	Rate Base Available for Equity Return	
12	Return on Debt	L.9 x Sch.1.1,p2,L.15
13	Return on Equity	L.11 x Sch.1.1,p2,L.18
14	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment

Labrador Interconnected
 Basis of Allocation to Classes of Service (CONTD.)

Line No.	1	18		19	
		Municipal Tax (Prior Year) (Rural Revenues)	PUB Assessment (Prior Year) (Revenues + RSP)	Municipal Tax (Prior Year) (Rural Revenues)	PUB Assessment (Prior Year) (Revenues + RSP)
Amounts					
1	CFB - Goose Bay Secondary	-	-	-	-
2	Labrador Industrial Firm	-	-	-	-
3	Labrador Industrial Non-Firm	-	-	-	-
Rural					
4	1-Domestic	99,239	99,239	99,239	99,239
5	1-1A Domestic All Electric	11,006,553	11,006,553	11,006,553	11,006,553
6	2-1GS 0-10 KW	404,754	404,754	404,754	404,754
7	2-2GS 10-100 KW	2,234,077	2,234,077	2,234,077	2,234,077
8	2-3GS 110-1,000 KVA	3,452,666	3,452,666	3,452,666	3,452,666
9	2-4GS Over 1,000 KVA	2,608,075	2,608,075	2,608,075	2,608,075
10	4-1 Street and Area Lighting	431,030	431,030	431,030	431,030
11	Subtotal Rural	20,236,394	20,236,394	20,236,394	20,236,394
12	Total Labrador Interconnected	20,236,394	20,236,394	20,236,394	20,236,394
Ratios					
13	CFB - Goose Bay Secondary	-	-	-	-
14	Labrador Industrial Firm	-	-	-	-
15	Labrador Industrial Non-Firm	-	-	-	-
Rural					
16	1-Domestic	0.0049	0.0049	0.0049	0.0049
17	1-1A Domestic All Electric	0.5439	0.5439	0.5439	0.5439
18	2-1GS 0-10 KW	0.0200	0.0200	0.0200	0.0200
19	2-2GS 10-100 KW	0.1104	0.1104	0.1104	0.1104
20	2-3GS 110-1,000 KVA	0.1706	0.1706	0.1706	0.1706
21	2-4GS Over 1,000 KVA	0.1289	0.1289	0.1289	0.1289
22	4-1 Street and Area Lighting	0.0213	0.0213	0.0213	0.0213
23	Subtotal Rural	1.0000	1.0000	1.0000	1.0000
24	Total Labrador Interconnected	1.0000	1.0000	1.0000	1.0000
Ratios Excluding Labrador Industrial					
25	CFB - Goose Bay Secondary	-	-	-	-
Rural					
26	1-Domestic	0.0049	0.0049	0.0049	0.0049
27	1-1A Domestic All Electric	0.5439	0.5439	0.5439	0.5439
28	2-1GS 0-10 KW	0.0200	0.0200	0.0200	0.0200
29	2-2GS 10-100 KW	0.1104	0.1104	0.1104	0.1104
30	2-3GS 110-1,000 KVA	0.1706	0.1706	0.1706	0.1706
31	2-4GS Over 1,000 KVA	0.1289	0.1289	0.1289	0.1289
32	4-1 Street and Area Lighting	0.0213	0.0213	0.0213	0.0213
33	Subtotal Rural	1.0000	1.0000	1.0000	1.0000

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Allocation of Functionalized Amounts to Classes of Service
 Labrador Interconnected

Line No.	Description	Total Amount (\$)	Production		Transmission		Substations		Primary Lines		Line Transformers		Distribution		Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
			Demand (\$)	Energy (\$)	Demand (\$)	Demand (\$)	Demand (\$)	Demand (\$)	Demand (\$)	Demand (\$)	Demand (\$)	Demand (\$)	Demand (\$)	Demand (\$)				
1	Allocated Rev Reqmt Excl Return																	
2	CFB - Goose Bay Secondary	3,462,534	-	-	-	2,389,228	-	-	-	-	-	-	-	-	-	-	-	-
3	Labrador Industrial Firm	1,063,306	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural:																		
4	1.1Domestic	146,842	4,452	3,623	6,968	16,767	1,835	23,100	1,311	10,386	2,725	7,038	-	51,577	-	-	-	-
5	1.1A Domestic-All Electric	7,731,494	579,689	535,720	907,398	866,315	1,010,082	470,055	238,967	647,625	170,767	291,181	76,387	197,310	-	-	1,445,984	-
6	2.1GS 0-10 kW	259,109	9,164	11,238	14,344	13,695	15,967	24,755	3,778	34,107	2,699	15,335	7,563	19,509	-	-	76,152	-
7	2.2GS 10-100 kW	1,181,314	104,763	121,564	163,987	156,562	182,544	35,999	42,923	49,598	30,673	22,300	27,906	72,081	-	-	110,739	-
8	2.3GS 110-1,000 kVa	1,717,826	197,916	243,593	309,802	295,775	344,860	8,728	80,397	12,026	57,452	5,407	11,942	30,848	-	-	26,851	-
9	2.4GS Over 1,000 kVa	1,960,938	249,994	301,672	391,321	373,604	435,804	345	78,902	476	56,384	214	472	1,220	-	-	1,062	-
10	4.1Street and Area Lighting	229,628	3,127	3,093	4,895	5,449	19,035	1,289	26,226	921	11,791	-	79,060	58,555	-	-	-	-
11	Subtotal Rural	13,227,152	1,149,104	1,220,502	1,798,715	1,717,276	2,002,262	575,685	448,090	783,157	320,207	356,614	126,985	328,006	79,060	1,770,921	-	-
12	Total	16,679,686	2,212,410	1,220,502	4,187,943	1,717,276	2,002,262	575,685	448,090	783,157	320,207	356,614	126,985	328,006	79,060	1,770,921	-	-
Allocated Return on Debt																		
13	CFB - Goose Bay Secondary	1,063,951	-	-	-	844,908	-	-	-	-	-	-	-	-	-	-	-	-
14	Labrador Industrial Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural:																		
17	1.1Domestic	33,753	639	-	2,464	2,581	3,015	6,556	668	8,411	497	3,976	882	1,815	-	-	2,238	-
18	1.1A Domestic-All Electric	1,954,239	83,190	-	320,885	336,139	392,588	183,812	87,013	235,814	64,697	111,468	25,011	50,871	-	-	62,752	-
19	2.1GS 0-10 kW	59,083	1,315	-	5,073	5,314	6,206	9,680	1,376	12,419	1,023	5,870	2,473	5,030	-	-	3,305	-
20	2.2GS 10-100 kW	395,172	15,034	-	57,991	60,748	70,949	14,077	15,629	18,060	11,621	8,537	9,137	18,584	-	-	4,806	-
21	2.3GS 110-1,000 kVa	460,690	28,402	-	109,556	114,764	134,036	3,413	29,274	4,379	21,766	2,070	3,910	7,953	-	-	1,165	-
22	2.4GS Over 1,000 kVa	539,525	35,876	-	138,384	144,962	169,306	135	28,730	173	21,362	82	155	315	-	-	46	-
23	4.1Street and Area Lighting	46,242	449	-	1,731	1,813	2,118	7,444	469	9,549	349	4,514	-	15,265	2,541	-	-	-
24	Subtotal Rural	3,398,703	164,905	-	636,084	666,320	778,218	225,118	163,159	288,806	121,314	136,517	41,577	84,567	15,265	76,853	-	-
25	Total	4,462,654	383,948	-	1,480,992	666,320	778,218	225,118	163,159	288,806	121,314	136,517	41,577	84,567	15,265	76,853	-	-
Allocated Return on Equity																		
26	CFB - Goose Bay Secondary	474,121	-	-	-	376,511	-	-	-	-	-	-	-	-	-	-	-	-
27	Labrador Industrial Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural:																		
30	1.1Domestic	15,041	285	-	1,098	1,150	1,343	2,922	298	3,748	221	1,772	398	809	-	-	987	-
31	1.1A Domestic-All Electric	870,855	37,071	-	142,994	149,791	174,946	81,911	38,775	105,084	28,830	49,673	11,145	22,669	-	-	27,964	-
32	2.1GS 0-10 kW	26,329	586	-	2,860	2,368	2,766	4,314	613	5,534	456	2,616	1,102	2,241	-	-	1,473	-
33	2.2GS 10-100 kW	135,992	6,700	-	25,842	27,071	31,617	6,273	6,965	8,048	5,178	3,804	4,072	8,281	-	-	2,142	-
34	2.3GS 110-1,000 kVa	205,294	12,657	-	48,821	51,141	59,730	1,521	13,045	1,951	9,700	922	1,742	3,544	-	-	519	-
35	2.4GS Over 1,000 kVa	240,425	15,987	-	61,667	64,598	75,447	60	12,803	77	9,519	36	69	140	-	-	21	-
36	4.1Street and Area Lighting	20,606	200	-	771	808	944	3,317	209	4,255	156	2,012	-	6,802	1,132	-	-	-
37	Subtotal Rural	1,514,541	73,485	-	283,454	296,928	346,792	100,318	72,708	128,699	54,060	60,835	18,528	37,685	6,802	6,802	34,248	-
38	Total	1,988,663	171,096	-	659,964	296,928	346,792	100,318	72,708	128,699	54,060	60,835	18,528	37,685	6,802	6,802	34,248	-

NEWFOUNDLAND AND LABRADOR HYDRO
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Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONTD.)

Line No.	Description	Revenue Related		Basis of Proration
		Municipal Tax (\$)	PUB Assessment (\$)	
1	Allocated Rev Reqmt Excl Return			
2	CFB - Goose Bay Secondary	-	-	-
3	Labrador Industrial Firm	-	-	-
	Labrador Industrial Non-Firm	-	-	-
	Rural:			
4	1.1 Domestic	2,475	176	
5	1.1A Domestic All Electric	274,516	19,498	
6	2.1GS 0-10 kW	10,095	717	
7	2.2GS 10-100 kW	55,721	3,958	
8	2.3GS 110-1,000 kVa	86,114	6,116	
9	2.4GS Over 1,000 kVa	65,048	4,620	
10	4.1 Street and Area Lighting	10,750	764	
11	Subtotal Rural	504,720	35,848	
12	Total	504,720	35,848	
	Allocated Return on Debt			
13	CFB - Goose Bay Secondary	-	-	-
14	Labrador Industrial Firm	-	-	-
15	Labrador Industrial Non-Firm	-	-	-
	Rural:			
17	1.1 Domestic	-	-	-
18	1.1A Domestic All Electric	-	-	-
19	2.1GS 0-10 kW	-	-	-
20	2.2GS 10-100 kW	-	-	-
21	2.3GS 110-1,000 kVa	-	-	-
22	2.4GS Over 1,000 kVa	-	-	-
23	4.1 Street and Area Lighting	-	-	-
24	Subtotal Rural	-	-	-
25	Total	-	-	-
	Allocated Return on Equity			
26	CFB - Goose Bay Secondary	-	-	-
27	Labrador Industrial Firm	-	-	-
28	Labrador Industrial Non-Firm	-	-	-
	Rural:			
30	1.1 Domestic	-	-	-
31	1.1A Domestic All Electric	-	-	-
32	2.1GS 0-10 kW	-	-	-
33	2.2GS 10-100 kW	-	-	-
34	2.3GS 110-1,000 kVa	-	-	-
35	2.4GS Over 1,000 kVa	-	-	-
36	4.1 Street and Area Lighting	-	-	-
37	Subtotal Rural	-	-	-
38	Total	-	-	-

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Labrador Interconnected
 Allocation of Functionalized Amounts to Classes of Service (CONTD.)

Line No.	Description	Revenue Related		Basis of Proration
		Municipal Tax (\$)	PUB Assessment (\$)	
1		18	19	
	Total Revenue Requirement			
39	CFB - Goose Bay Secondary	-	-	
40	Labrador Industrial Firm	-	-	
41	Labrador Industrial Non-Firm	-	-	
	Rural:			
43	1.1 Domestic	2,475	176	
44	1.1A Domestic All Electric	274,516	19,498	
45	2.1GS 0-10 KW	10,095	717	
46	2.2GS 10-100 KW	55,721	3,958	
47	2.3GS 110-1,000 kVa	86,114	6,116	
48	2.4GS Over 1,000 kVa	65,048	4,620	
49	4.1 Street and Area Lighting	10,750	764	
50	Subtotal Rural	504,720	35,848	
51	Total	504,720	35,848	
	Re-classification of Revenue-Related			
52	CFB - Goose Bay Secondary	-	-	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
53	Labrador Industrial Firm	-	-	
54	Labrador Industrial Non-Firm	-	-	
	Rural:			
56	1.1 Domestic	(2,475)	(176)	
57	1.1A Domestic All Electric	(274,516)	(19,498)	
58	2.1GS 0-10 KW	(10,095)	(717)	
59	2.2GS 10-100 KW	(55,721)	(3,958)	
60	2.3GS 110-1,000 kVa	(86,114)	(6,116)	
61	2.4GS Over 1,000 kVa	(65,048)	(4,620)	
62	4.1 Street and Area Lighting	(10,750)	(764)	
63	Subtotal Rural	(504,720)	(35,848)	
64	Total	(504,720)	(35,848)	
	Total Allocated Revenue Requirement			
65	CFB - Goose Bay Secondary	-	-	
66	Labrador Industrial Firm	-	-	
67	Labrador Industrial Non-Firm	-	-	
	Rural:			
69	1.1 Domestic	-	-	
70	1.1A Domestic All Electric	-	-	
71	2.1GS 0-10 KW	-	-	
72	2.2GS 10-100 KW	-	-	
73	2.3GS 110-1,000 kVa	-	-	
74	2.4GS Over 1,000 kVa	-	-	
75	4.1 Street and Area Lighting	-	-	
76	Subtotal Rural	-	-	
77	Total	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Island Isolated

Functional Classification of Revenue Requirement

Line No.	Description	1	2	3	4	5	Distribution				13	14	15	16	17	
							6	7	8	9						10
		Total Amount (\$)	Production Energy (\$)	Production Demand (\$)	Production Energy (\$)	Transmissior Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Expenses																
1	Operating & Maintenance	6,744,799	3,049,257	2,321,624	-	10,675	531,135	167,615	44,891	79,461	108,011	116,287	60,052	23,148	22,467	167,076
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	2,065,061	-	2,065,061	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	164,000	-	164,000	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	754,457	319,433	242,087	-	1,178	83,823	26,595	7,603	13,458	15,623	17,390	7,990	7,550	6,307	5,419
7	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expense Credits																
8	Sundry	(22,593)	(10,214)	(7,777)	-	(36)	(1,779)	(561)	(150)	(266)	(362)	(390)	(201)	(78)	(75)	(560)
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,962)	(887)	(675)	-	(3)	(155)	(49)	(13)	(23)	(31)	(34)	(17)	(7)	(49)	
12	Pole Attachments	(23,750)	-	-	-	-	(13,736)	(4,694)	-	-	(2,431)	(2,889)	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(300)	-	-	-	-	-	-	-	-	-	-	-	-	-	(300)
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Expense Credits	(48,605)	(11,101)	(8,452)	-	(39)	(15,669)	(5,304)	(163)	(269)	(2,824)	(3,312)	(219)	(64)	(82)	(908)
18	Subtotal Expenses	9,699,712	3,357,589	4,804,320	-	11,814	599,288	188,906	52,331	92,630	120,809	130,365	67,823	30,614	28,693	171,586
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Subtotal Revenue Requirement Ex. Return	9,699,712	3,357,589	4,804,320	-	11,814	599,288	188,906	52,331	92,630	120,809	130,365	67,823	30,614	28,693	171,586
21	Return on Debt	673,582	287,090	232,213	-	1,244	70,793	22,328	5,326	9,428	13,226	14,657	7,285	4,471	2,707	2,814
22	Return on Equity	300,164	127,934	103,479	-	554	31,547	9,950	2,373	4,201	5,894	6,532	3,246	1,992	1,206	1,254
23	Total Revenue Requirement	10,673,458	3,772,613	5,140,012	-	13,613	701,628	221,184	60,030	106,258	139,929	151,554	78,355	37,077	32,605	175,654

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONTD.)

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

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Island Isolated
 Functional Classification of Operating & Maintenance Expense

Line No.	Description	1	2	3	4	5	Distribution				13	14	15	16	17	
							Production Demand (\$)	Production Energy (\$)	Transmitter Demand (\$)	Substations Demand (\$)						Primary Demand (\$)
Production																
1	Diesel		3,068,312	1,730,252	1,338,060	-	-	-	-	-	-	-	-	-	-	
2	Other		377,119	212,661	164,458	-	-	-	-	-	-	-	-	-	-	
3	Subtotal Production		3,445,431	1,942,913	1,502,517	-	-	-	-	-	-	-	-	-	-	
Transmission																
4	Transmission Lines		-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations		-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Subtotal Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																
8	Other		488,971	19,318	-	-	4,373	218,712	69,021	18,485	32,720	44,477	47,885	24,728	-	9,252
9	Meters		6,548	-	-	-	-	-	-	-	-	-	-	6,548	-	-
10	Subtotal Distribution		495,519	19,318	-	-	4,373	218,712	69,021	18,485	32,720	44,477	47,885	24,728	6,548	9,252
11	Subtl Prod, Trans, & Dist		3,940,950	1,962,231	1,502,517	-	4,373	218,712	69,021	18,485	32,720	44,477	47,885	24,728	6,548	9,252
12	Customer Accounting		125,016	-	-	-	-	-	-	-	-	-	-	-	-	125,016
Administrative & General:																
Plant-Related:																
13	Production		472,809	266,622	206,187	-	-	-	-	-	-	-	-	-	-	-
14	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution		400,642	15,408	-	-	3,488	174,445	55,051	14,744	26,098	35,475	38,193	19,723	10,637	7,379
16	Prod, Trans, Distn Plant		289,834	92,360	67,401	-	1,178	58,901	18,588	4,978	8,812	11,978	12,896	6,660	3,591	2,492
17	Prod, Trans, Distn and Gen Plt		986	359	267	-	3	160	50	13	24	32	35	18	9	7
18	Property Insurance		12,499	6,708	4,984	-	60	274	87	23	41	56	60	31	8	12
19	Revenue Related:		-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Municipal Tax		40,243	-	-	-	-	-	-	-	-	-	-	-	-	-
21	PUB Assessment		2,858	-	-	-	-	-	-	-	-	-	-	-	-	-
22	All Expense-Related		1,362,567	657,574	503,516	-	1,466	73,294	23,130	6,195	10,965	14,905	16,047	8,287	2,194	3,100
23	Prod, Trans, and Distn Expense-Related		96,394	47,995	36,751	-	107	5,350	1,688	462	800	1,088	1,171	605	160	226
24	Subtotal Admin & General		2,678,833	1,067,025	819,106	-	6,302	312,423	98,594	26,406	46,740	63,534	68,402	35,324	16,600	13,216
25	Total Operating & Maintenance Expenses		6,744,799	3,049,257	2,321,624	-	10,675	531,135	167,615	44,891	79,461	109,011	116,287	60,052	23,148	167,076

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Island Isolated

Functional Classification of Operating & Maintenance Expense (CONTD.)

1	18	19	20
Line No.	Description	Municipal Tax	Revenue Related PUB Assessment
	Basis of Functional Classification		
	Production		
1	Diesel	-	-
2	Other	-	-
3	Subtotal Production	-	-
	Transmission		
4	Transmission Lines	-	-
5	Terminal Stations	-	-
6	Other	-	-
7	Subtotal Transmission	-	-
	Distribution		
8	Other	-	-
9	Meters	-	-
10	Subtotal Distribution	-	-
11	Subtl Prod, Trans, & Dist	-	-
12	Customer Accounting	-	-
	Administrative & General:		
	Plant-Related:		
13	Production	-	-
14	Transmission	-	-
15	Distribution	-	-
16	Prod, Trans, Distn Plant	-	-
17	Prod, Trans, Distn and Gen Plt	-	-
18	Property Insurance	-	-
19	Revenue Related:	-	-
20	Municipal Tax	40,243	-
21	PUB Assessment	-	2,858
22	All Expense-Related	-	-
23	Prod, Trans, and Distn Expense-Related	-	-
24	Subtotal Admin & General	40,243	2,858
25	Total Operating & Maintenance Expenses	40,243	2,858

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Island Isolated

Functional Classification of Depreciation Expense

Line No.	Description	1	2	3	4	5	Distribution				12	13	14	15	16	17	
							Production Demand (\$)	Production Energy (\$)	Transmissior Demand (\$)	Substations Demand (\$)							Primary Lines Demand (\$)
Production																	
1	Diesel		401,361	226,331	175,029	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production		401,361	226,331	175,029	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substin Struct & Eqpt	6,468	5,491	-	-	-	978	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	1,726	-	-	-	-	1,301	166	-	151	108	-	-	-	-	-	-
8	Poles	112,753	-	-	-	-	65,211	22,286	-	11,542	13,714	-	-	-	-	-	-
9	Primary Conductor & Equipment	7,914	-	-	-	-	7,020	894	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	18,636	-	-	-	-	-	6,728	11,909	-	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	3,178	-	-	-	-	-	-	1,853	1,325	-	-	-	-	-	-	-
13	Services	6,842	-	-	-	-	-	-	-	-	6,842	-	-	-	-	-	-
14	Meters	7,187	-	-	-	-	-	-	-	-	-	7,187	-	-	-	-	-
15	Street Lighting	5,841	-	-	-	-	-	-	-	-	-	-	5,841	-	-	-	-
16	Subtotal Distribution	170,547	5,491	5,491	175,029	6,728	75,532	23,346	11,909	13,546	15,148	6,842	7,187	5,841	5,841	5,841	5,841
17	Subtotal Prod Tran & Dist	571,908	231,822	85,055	175,029	6,728	73,532	23,346	11,909	13,546	15,148	6,842	7,187	5,841	5,841	5,841	5,841
18	General	176,243	85,055	65,128	175,029	6,728	9,480	2,992	801	1,418	1,928	1,072	284	401	5,419	-	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	6,306	2,556	1,930	1,930	-	11	811	74	131	149	75	79	64	-	-	-
22	Software - Cust/Acting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Depreciation Expense	754,457	319,433	242,087	242,087	7,603	83,823	26,595	7,603	13,458	15,623	7,950	7,550	6,307	5,419	5,419	5,419

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Island Isolated

Functional Classification of Rate Base

Line No.	Description	2	3	4	5	Distribution				13	14	15	16	17		
						6	7	8	9						10	11
	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmitter Demand (\$)	Substations Demand (\$)		Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)	
					6	7	8	9	10	11	12					
1	Average Net Book Value	16,262,332	7,084,919	5,399,010	-	30,425	1,734,770	547,134	130,259	230,569	323,640	358,844	178,244	109,695	66,216	68,605
2	Cash Working Capital	15,598	6,796	5,179	-	29	1,664	525	125	221	310	344	171	105	64	66
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	357,698	-	357,698	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	181,453	66,046	49,069	-	587	29,379	9,271	2,483	4,395	5,975	6,432	3,322	1,708	1,243	1,542
Deferred Charges:																
Foreign Exchange Loss and Regulatory																
7	Costs	790,119	344,227	262,315	-	1,478	84,285	26,583	6,329	11,202	15,724	17,435	8,660	5,330	3,217	3,333
8	Retired Asset Pool	259,686	113,136	86,214	-	486	27,702	8,737	2,080	3,682	5,168	5,730	2,846	1,752	1,057	1,096
9	Total Rate Base	17,866,886	7,615,124	6,159,486	-	33,006	1,877,800	592,250	141,276	250,070	350,818	388,785	193,243	118,590	71,797	74,642
10	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Rate Base Available for Equity Return	17,866,886	7,615,124	6,159,486	-	33,006	1,877,800	592,250	141,276	250,070	350,818	388,785	193,243	118,590	71,797	74,642
12	Return on Debt	673,582	287,090	232,213	-	1,244	70,793	22,328	5,326	9,428	13,226	14,657	7,285	4,471	2,707	2,814
13	Return on Equity	300,164	127,934	103,479	-	554	31,547	9,950	2,373	4,201	5,894	6,532	3,246	1,992	1,206	1,254
14	Return on Rate Base	973,745	415,024	335,692	-	1,799	102,340	32,278	7,700	13,629	19,120	21,189	10,532	6,463	3,913	4,068

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Island/Isolated
Functional Classification of Rate Base (CONTD.)

18

1

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	
4	Fuel Inventory - Diesel	Production - Energy
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 23
7	Deferred Charges:	
8	Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
9	Retired Asset Pool	Prorated on Average Net Book Value, L. 1
10	Total Rate Base	
	Less: Rural Portion	
11	Rate Base Available for Equity Return	
12	Return on Debt	L.9 x Sch.1.1,p2,L.15
13	Return on Equity	L.11 x Sch.1.1,p2,L.18
14	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment

Island/Isolated
 Basis of Allocation to Classes of Service (CONTD.)

Line No.	Description	Revenue Related	
		18 Municipal Tax (Rural Revenues)	19 PUB Assessment (Prior Year Revenues + RSP)
Amounts			
1	1.2 Domestic Diesel	822,205	822,205
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	62,409	62,409
4	2.1 GS 0-10 kW	213,662	213,662
5	2.2 GS 10-100 kW	463,859	463,859
6	2.3 GS 110-1,000 kVA	-	-
7	2.4 GS Over 1,000 kVA	-	-
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	40,488	40,488
11	4.1G Gov't Street and Area Lighting	5,007	5,007
12	Total	1,607,630	1,607,630

Line No.	Description	Ratios	
		18	19
Ratios			
13	1.2 Domestic Diesel	0.5114	0.5114
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	0.0388	0.0388
16	2.1 GS 0-10 kW	0.1329	0.1329
17	2.2 GS 10-100 kW	0.2885	0.2885
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	0.0252	0.0252
23	4.1G Gov't Street and Area Lighting	0.0031	0.0031

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Island Isolated

Allocation of Functionalized Amounts to Classes of Service (CONTD)

Line No.	Description	Revenue Related	
		18 Municipal Tax (\$)	19 PUB Assessment Basis of Proration (\$)
	Allocated Revenue Requirement Excluding Return		
1	1.2 Domestic Diesel	20,507	1,457
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	1,557	111
4	2.1 GS 0-10 kW	5,329	378
5	2.2 GS 10-100 kW	11,569	822
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	1,010	72
11	4.1G Gov't Street and Area Lighting	125	9
12	Total	40,096	2,848
	Allocated Return on Debt and Equity		
13	1.2 Domestic Diesel	-	-
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	-	-
17	2.2 GS 10-100 kW	-	-
18	2.3 GS 110-1,000 kVA	-	-
19	2.4 GS Over 1,000 kVA	-	-
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	-	-
23	4.1G Gov't Street and Area Lighting	-	-
24	Total	-	-

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Island Isolated
 Allocation of Functionalized Amounts to Classes of Service (CONTD.)

Line No.	Description	1	2	3	4	5	Distribution				13	14	15	16	17		
							Production Demand (\$)	Production Energy (\$)	Transmitter Demand (\$)	Substations Demand (\$)						Primary Lines Demand (\$)	Line Transformers Demand (\$)
Total Revenue Requirement																	
25	1.2 Domestic Diesel		8,183,827	3,054,381	3,738,075	-	11,021	568,052	182,282	48,602	87,560	113,289	124,885	60,408	-	144,744	
26	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	1.23 Churches, Schools & Com Halls		335,174	91,319	202,449	-	330	16,983	5,100	1,453	2,450	3,387	3,495	1,690	-	4,050	
28	2.1 GS 0-10 kW		846,119	194,654	518,414	-	702	36,202	20,669	3,097	9,929	7,220	14,162	12,861	-	16,414	
29	2.2 GS 10-100 kW		1,091,050	372,485	604,455	-	1,344	69,275	2,147	5,927	1,032	13,816	1,471	3,395	-	1,705	
30	2.3 GS 110-1,000 kVa		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	2.4 GS Over 1,000 kVa		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	2.5 GS Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	2.5G Govt General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	4.1 Street and Area Lighting		206,915	57,675	73,756	-	208	10,726	10,200	918	4,900	2,139	6,989	-	30,220	8,101	
35	4.1G Govt Street and Area Lighting		10,374	2,099	2,863	-	8	390	805	33	387	78	552	-	2,386	640	
36	Total		10,673,458	3,772,613	5,140,012	-	13,613	701,628	221,184	60,030	106,258	139,929	151,554	78,355	37,077	32,605	175,654
Re-classification of Revenue-Related																	
37	1.2 Domestic Diesel		(0)	8,219	10,059	-	30	1,529	490	131	236	305	336	163	-	390	-
38	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	1.23 Churches, Schools & Com Halls		-	456	1,012	-	2	85	25	7	12	17	17	8	-	20	-
40	2.1 GS 0-10 kW		-	1,322	3,521	-	5	246	140	21	67	49	96	87	-	111	-
41	2.2 GS 10-100 kW		-	4,279	6,944	-	15	796	25	68	12	159	17	39	-	20	-
42	2.3 GS 110-1,000 kVa		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	2.4 GS Over 1,000 kVa		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	2.5 GS Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	2.5G Govt General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	4.1 Street and Area Lighting		-	303	388	-	1	56	54	5	26	11	37	-	159	43	-
47	4.1G Govt Street and Area Lighting		-	27	37	-	0	5	11	0	5	1	7	-	31	8	-
48	Total		(0)	14,607	21,960	-	53	2,717	745	232	358	542	511	287	141	190	592
Total Allocated Revenue Requirement																	
49	1.2 Domestic Diesel		8,183,827	3,062,600	3,748,134	-	11,051	569,581	182,752	48,732	87,796	113,594	125,221	60,571	-	145,134	-
50	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	1.23 Churches, Schools & Com Halls		335,174	91,775	203,461	-	331	17,068	5,126	1,460	2,462	3,404	3,512	1,699	-	4,071	-
52	2.1 GS 0-10 kW		846,119	195,976	521,935	-	707	36,447	20,809	3,118	9,997	7,269	14,258	12,949	-	16,526	-
53	2.2 GS 10-100 kW		1,091,050	376,764	611,398	-	1,360	70,070	2,172	5,995	1,043	13,974	1,488	3,434	-	1,725	-
54	2.3 GS 110-1,000 kVa		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	2.4 GS Over 1,000 kVa		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	2.5 GS Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	2.5G Govt General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	4.1 Street and Area Lighting		206,915	57,978	74,144	-	209	10,783	10,254	923	4,926	2,150	7,026	-	30,378	8,143	-
59	4.1G Govt Street and Area Lighting		10,374	2,126	2,901	-	8	395	816	34	392	79	559	-	2,417	648	-
60	Total		10,673,458	3,787,220	5,161,972	-	13,666	704,345	221,929	60,263	106,616	140,471	152,065	78,652	37,218	32,795	176,246

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Island Isolated
 Allocation of Functionalized Amounts to Classes of Service (CONTD)

Line No.	Description	18		19	
		Municipal Tax (\$)	PUB Assessment (\$)	Revenue Related	Basis of Proration
	Total Revenue Requirement				
25	1.2 Domestic Diesel	20,507	1,457		
26	1.2G Government Domestic Diesel	-	-		
27	1.23 Churches, Schools & Com Halls	1,557	111		
28	2.1 GS 0-10 kW	5,329	378		
29	2.2 GS 10-100 kW	11,569	822		
30	2.3 GS 110-1,000 kVA	-	-		
31	2.4 GS Over 1,000 kVA	-	-		
32	2.5 GS Diesel	-	-		
33	2.5G Gov't General Service Diesel	-	-		
34	4.1 Street and Area Lighting	1,010	72		
35	4.1G Gov't Street and Area Lighting	125	9		
36	Total	40,096	2,848		
	Re-classification of Revenue-Related				
37	1.2 Domestic Diesel	(20,507)	(1,457)		
38	1.2G Government Domestic Diesel	-	-		
39	1.23 Churches, Schools & Com Halls	(1,557)	(111)		
40	2.1 GS 0-10 kW	(5,329)	(378)		
41	2.2 GS 10-100 kW	(11,569)	(822)		
42	2.3 GS 110-1,000 kVA	-	-		
43	2.4 GS Over 1,000 kVA	-	-		
44	2.5 GS Diesel	-	-		
45	2.5G Gov't General Service Diesel	-	-		
46	4.1 Street and Area Lighting	(1,010)	(72)		
47	4.1G Gov't Street and Area Lighting	(125)	(9)		
48	Total	(40,096)	(2,848)		
	Total Allocated Revenue Requirement				
49	1.2 Domestic Diesel	-	-		
50	1.2G Government Domestic Diesel	-	-		
51	1.23 Churches, Schools & Com Halls	-	-		
52	2.1 GS 0-10 kW	-	-		
53	2.2 GS 10-100 kW	-	-		
54	2.3 GS 110-1,000 kVA	-	-		
55	2.4 GS Over 1,000 kVA	-	-		
56	2.5 GS Diesel	-	-		
57	2.5G Gov't General Service Diesel	-	-		
58	4.1 Street and Area Lighting	-	-		
59	4.1G Gov't Street and Area Lighting	-	-		
60	Total	-	-		

Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Labrador Isolated

Functional Classification of Revenue Requirement (CONTD.)

Line No.	Description	Revenue Related		Basis of Functional Classification
		18 Municipal Tax	19 PUB Assessment	
1			20	
	Expenses			
1	Operating & Maintenance	226,507	16,088	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.17
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(759)	(54)	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	(66)	(5)	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	(825)	(59)	
18	Subtotal Expenses	225,682	16,029	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	225,682	16,029	
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 Requirement	225,682	16,029	

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Labrador Isolated
 Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	Description	2	3	4	5	6	7		8		9		10		11		12	13	14	15	16	17
							Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Primary Lines Customer (\$)	Line Transformers Demand (\$)	Line Transformers Customer (\$)	Distribution Demand (\$)	Distribution Customer (\$)						
1	Diesel	81,631,646	33,169,456	48,462,190	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	81,631,646	33,169,456	48,462,190	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Distribution	3,363,619	2,436,592	-	-	927,027	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Substation Structures & Equipment	256,304	-	-	-	-	193,240	24,618	-	-	-	-	-	-	-	-	16,032	-	-	-	-	-
8	Land & Land Improvements	12,787,863	-	-	-	-	7,396,835	2,527,547	-	-	-	-	-	-	-	1,309,068	1,555,413	-	-	-	-	-
9	Poles	2,352,449	-	-	-	-	2,086,622	265,827	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Primary Conductor & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	2,109,621	-	-	-	-	-	-	761,573	1,348,048	-	-	-	-	-	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	343,765	-	-	-	-	-	-	-	200,415	-	-	-	-	-	-	143,350	-	-	-	-	-
13	Services	662,414	-	-	-	-	-	-	-	-	-	-	-	-	-	-	662,414	-	-	-	-	-
14	Meters	641,503	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	641,503	-	-	-	-
15	Street Lighting	281,449	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	281,449	-	-	-
15	Subtotal Distribution	22,798,987	2,436,592	-	-	927,027	9,675,697	2,817,991	761,573	1,348,048	1,531,897	1,714,795	662,414	641,503	281,449	281,449	662,414	641,503	281,449	-	-	-
17	Subtotal Prod, Trans, & Dist	104,430,633	35,606,048	48,462,190	-	927,027	9,675,697	2,817,991	761,573	1,348,048	1,531,897	1,714,795	662,414	641,503	281,449	281,449	662,414	641,503	281,449	-	-	-
18	General	14,100,038	4,970,966	7,006,738	-	66,685	696,015	202,710	54,783	96,971	110,196	123,353	47,650	38,742	20,246	664,982	-	-	-	-	-	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	51,214	17,462	23,767	-	455	4,745	1,382	373	661	751	841	325	315	138	-	-	-	-	-	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Plant	118,581,885	40,594,476	55,492,694	-	994,167	10,376,458	3,022,084	816,730	1,445,680	1,642,844	1,838,989	710,389	680,559	301,833	664,982	664,982	664,982	301,833	664,982	-	-

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Labrador 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.7
2	Subtotal Production	
	Transmission	
3	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
5	Subtotal Transmission	
	Distribution	
6	Substation Structures & Equipment	Production - Demand; Dist Substns - Demand
7	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
8	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
9	Primary Conductor & Equipment	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
10	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
11	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
12	Secondary Conductors & Equipment	Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.41
13	Services	Services Customer
14	Meters	Meters - Customer
15	Street Lighting	Street Lighting - Customer
16	Subtotal Distribution	
17	Subttl Prod, Trans, & Dist	
18	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch 2.4 L.11, 12
19	Telecontrol - Specific	Specifically Assigned - Customer
20	Feasibility Studies	Production, Transmission - Demand
21	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
22	Software - Cust/Acting	Customer Accounting
23	Total Plant	

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 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
							Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Primary Lines Customer (\$)	Line Transformers Demand (\$)	Line Transformers Customer (\$)	Distribution Demand (\$)	Secondary Lines Demand (\$)						
Production																						
1 Diesel		54,300,754	22,064,071	32,236,682	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2 Subtotal Production		54,300,754	22,064,071	32,236,682																		
Transmission																						
3 Lines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Terminal Stations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 Subtotal Transmission																						
Distribution																						
6 Substation Structures & Equipment		1,552,700	1,147,767	-	-	404,933	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Land & Land Improvements		127,367	-	-	-	-	96,028	12,234	-	-	11,138	7,967	-	-	-	-	-	-	-	-	-	-
8 Poles		6,159,080	-	-	-	-	3,562,092	1,217,355	-	-	630,493	749,141	-	-	-	-	-	-	-	-	-	-
9 Primary Conductor & Equipment		1,194,232	-	-	-	-	1,059,284	134,948	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Submarine Conductor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Transformers		1,443,586	-	-	-	-	-	-	521,135	922,452	-	-	-	-	-	-	-	-	-	-	-	-
12 Secondary Conductors & Equipment		143,513	-	-	-	-	-	-	-	83,668	59,845	-	-	-	-	-	-	-	-	-	-	-
13 Services		350,065	-	-	-	-	-	-	-	-	350,065	-	-	-	-	-	-	-	-	-	-	-
14 Meters		429,178	-	-	-	-	-	-	-	-	-	429,178	-	-	-	-	-	-	-	-	-	-
15 Street Lighting		102,689	-	-	-	-	-	-	-	-	-	-	102,689	-	-	-	-	-	-	-	-	-
16 Subtotal Distribution		11,502,411	1,147,767	32,211,838	404,933	4,717,404	1,364,536	521,135	922,452	816,953	429,178	102,689	102,689	102,689	102,689	102,689	102,689	350,065	429,178	429,178	102,689	102,689
17 Subtotal Prod, Trans, & Dist		65,803,165	23,211,838	32,236,682	404,933	4,717,404	1,364,536	521,135	922,452	816,953	429,178	102,689	102,689	102,689	102,689	102,689	102,689	350,065	429,178	429,178	102,689	102,689
18 General		6,571,194	2,316,673	3,265,426	-	31,078	324,372	94,471	25,531	45,192	57,487	22,207	18,055	9,435	3,093,909	-	-	-	-	-	-	-
19 Telecontrol - Specific		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 Feasibility Studies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 Software - General		47,504	16,757	23,272	-	292	3,406	985	376	666	590	253	310	74	-	-	-	-	-	-	-	-
22 Software - Cust Acctg		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 Total Net Book Value		72,421,862	25,545,268	35,525,380	436,303	5,045,181	1,459,993	547,042	968,310	875,030	447,543	112,199	112,199	112,199	309,909	309,909	309,909	372,524	447,543	447,543	112,199	309,909

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Labrador Isolated

Functional Classification of Operating & Maintenance Expense

Line No.	Description	1	2	3	4	5	Distribution				13	14	15	16	17
							Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)					
Production															
1	Diesel		7,670,430	3,116,732	4,553,698	-	-	-	-	-	-	-	-	-	-
2	Other		404,204	164,241	239,963	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production		8,074,634	3,280,973	4,793,661	-	-	-	-	-	-	-	-	-	-
Transmission															
4	Transmission Lines		-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations		-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other		-	-	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution															
8	Other		1,090,457	119,914	-	45,623	476,179	138,684	37,480	66,343	84,392	84,392	-	13,851	-
9	Meters		26,505	-	-	-	-	-	-	-	-	-	26,505	-	-
10	Subtotal Distribution		1,116,962	119,914	-	45,623	476,179	138,684	37,480	66,343	84,392	84,392	26,505	13,851	-
11	Subtl Prod, Trans. & Dist		9,191,596	3,400,887	4,793,661	-	45,623	138,684	37,480	66,343	84,392	84,392	26,505	13,851	-
12	Customer Accounting		454,948	-	-	-	-	-	-	-	-	-	-	-	454,948
Administrative & General:															
Plant-Related:															
13	Production		619,608	251,766	367,842	-	-	-	-	-	-	-	-	-	-
14	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution		301,508	32,223	-	12,260	127,958	37,267	10,072	17,827	22,678	22,678	8,484	3,722	-
16	Prod, Trans, Distn Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn and General Pft		507,914	173,876	237,688	4,258	44,445	12,944	3,498	6,192	7,877	7,877	2,915	1,293	2,848
18	Property Insurance		83,810	34,318	46,913	840	589	171	46	82	104	104	33	17	562
Revenue Related:															
19	Municipal Tax		226,507	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment		16,088	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related		3,243,383	1,143,454	1,611,735	15,339	160,102	46,629	12,602	22,306	28,374	28,374	8,912	4,657	152,964
22	Prod, Trans, and Distn Expense-Related		224,823	83,184	117,251	-	1,116	11,647	3,392	917	1,623	1,844	2,064	797	339
23	Subtotal Admin & General		5,223,641	1,718,821	2,381,430	-	33,814	344,740	100,404	48,030	61,097	61,097	20,991	10,028	156,374
24	Total Operating & Maintenance Expenses		14,870,185	5,119,708	7,175,091	-	79,436	820,919	239,088	114,373	145,489	145,489	47,497	23,879	611,322

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Labrador Isolated

Functional Classification of Rate Base

Line No.	Description	2	3	4	5	6	7		8		9		10		11		13	14	15	16	17
							Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Primary Lines Customer (\$)	Line Transformers Demand (\$)	Line Transformers Customer (\$)	Distribution Demand (\$)	Distribution Customer (\$)					
1	Average Net Book Value	72,421,862	25,545,268	35,525,380	-	436,303	5,045,181	1,459,993	547,042	968,310	777,179	875,030	372,524	447,543	112,199	309,909	-	-	-	-	-
2	Cash Working Capital	69,465	24,502	34,075	-	418	4,839	1,400	525	929	745	839	357	429	108	297	-	-	-	-	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	2,779,174	-	2,779,174	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	1,216,699	416,516	569,378	-	10,201	106,467	31,008	8,380	14,833	16,856	18,869	7,289	6,983	3,097	6,823	-	-	-	-	-
Deferred Charges:																					
Foreign Exchange Loss and Regulatory																					
7	Costs	3,518,676	1,241,138	1,726,030	-	21,198	245,124	70,935	26,578	47,046	37,760	42,514	18,099	21,744	5,451	15,057	-	-	-	-	-
8	Retired Asset Pool	1,538,224	542,576	754,551	-	9,267	107,159	31,010	11,619	20,567	16,507	18,585	7,912	9,506	2,383	6,582	-	-	-	-	-
9	Total Rate Base	81,544,100	27,770,000	41,388,588	-	477,388	5,508,770	1,594,346	594,144	1,051,685	849,047	955,838	406,182	486,205	123,238	338,669	-	-	-	-	-
10	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Rate Base Available for Equity Return	81,544,100	27,770,000	41,388,588	-	477,388	5,508,770	1,594,346	594,144	1,051,685	849,047	955,838	406,182	486,205	123,238	338,669	-	-	-	-	-
12	Return on Debt	3,074,213	1,046,929	1,560,350	-	17,998	207,681	60,107	22,399	39,549	32,009	36,035	15,313	18,330	4,646	12,768	-	-	-	-	-
13	Return on Equity	1,369,941	466,536	695,328	-	8,020	92,547	26,785	9,982	17,668	14,264	16,058	6,824	8,168	2,070	5,680	-	-	-	-	-
14	Return on Rate Base	4,444,153	1,513,465	2,255,678	-	26,018	300,228	86,892	32,381	57,317	46,273	52,093	22,137	26,498	6,716	18,457	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
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	
4	Fuel Inventory - Diesel	Production - Energy
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 23
	Deferred Charges:	
7	Foreign Exchange Loss and Regulatory Costs	
8	Retired Asset Pool	Prorated on Average Net Book Value, L. 1
9	Total Rate Base	Prorated on Average Net Book Value, L. 1
10	Less: Rural Portion	
11	Rate Base Available for Equity Return	
12	Return on Debt	L.9 x Sch.1.1,p2,L.15
13	Return on Equity	L.11 x Sch.1.1,p2,L.18
14	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment

Labrador Isolated
 Basis of Allocation to Classes of Service (CONTD.)

Line No.	Description	Revenue Related	
		18 Municipal Tax (Prior Year (Rural Revenues))	19 PUB Assessment (Prior Year (Revenues + RSP))
Amounts			
1	1.2 Domestic Diesel	3,186,506	3,186,506
2	1.2G Government Domestic Diesel	517,117	517,117
3	1.23 Churches, Schools & Com Halls	291,382	291,382
4	2.1 GS 0-10 kW	1,299,064	1,299,064
5	2.2 GS 10-100 kW	3,142,914	3,142,914
6	2.3 GS 110-1,000 kVa	258,576	258,576
7	2.4 GS Over 1,000 kVa	229,154	229,154
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	115,286	115,286
11	4.1G Gov't Street and Area Lighting	8,571	8,571
12	Total	9,048,570	9,048,570
Ratios			
13	1.2 Domestic Diesel	0.3522	0.3522
14	1.2G Government Domestic Diesel	0.0571	0.0571
15	1.23 Churches, Schools & Com Halls	0.0322	0.0322
16	2.1 GS 0-10 kW	0.1436	0.1436
17	2.2 GS 10-100 kW	0.3473	0.3473
18	2.3 GS 110-1,000 kVa	0.0286	0.0286
19	2.4 GS Over 1,000 kVa	0.0253	0.0253
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0127	0.0127
23	4.1G Gov't Street and Area Lighting	0.0009	0.0009
24	Total	1.0000	1.0000

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Labrador Isolated

Allocation of Functionalized Amounts to Classes of Service (CONTD.)

Line No.	Description	Revenue Related		Basis of Proration
		18 Municipal Tax (\$)	19 PUB Assessment (\$)	
Allocated Revenue Requirement Excluding Return				
1	1.2 Domestic Diesel	79,475	5,645	
2	1.2G Government Domestic Diesel	12,898	916	
3	1.23 Churches, Schools & Com Halls	7,267	516	
4	2.1 GS 0-10 KW	32,400	2,301	
5	2.2 GS 10-100 KW	78,388	5,568	
6	2.3 GS 110-1,000 kVa	6,449	458	
7	2.4 GS Over 1,000 kVa	5,715	406	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	2,875	204	
11	4.1G Gov't Street and Area Lighting	214	15	
12	Total	225,682	16,029	
Allocated Return on Debt and Equity				
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 KW	-	-	
17	2.2 GS 10-100 KW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	Total	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
Labrador Isolated

Allocation of Functionalized Amounts to Classes of Service (CONTD.)

Line No.	Description	18		19	
		Municipal Tax (\$)	Revenue Related (\$)	PUB Assessment (\$)	Basis of Proration
Total Revenue Requirement					
1	1.2 Domestic Diesel	79,475	5,645	-	-
2	1.2G Government Domestic Diesel	12,898	916	-	-
3	1.23 Churches, Schools & Com Halls	7,267	516	-	-
4	2.1 GS 0-10 KW	32,400	2,301	-	-
5	2.2 GS 10-100 KW	78,388	5,568	-	-
6	2.3 GS 110-1,000 kVa	6,449	458	-	-
7	2.4 GS Over 1,000 kVa	5,715	406	-	-
8	2.5 GS Diesel	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-
10	4.1 Street and Area Lighting	2,875	204	-	-
11	4.1G Gov't Street and Area Lighting	214	15	-	-
12	Total	225,682	16,029		
Re-classification of Revenue-Related					
13	1.2 Domestic Diesel	(79,475)	(5,645)	-	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
14	1.2G Government Domestic Diesel	(12,898)	(916)	-	
15	1.23 Churches, Schools & Com Halls	(7,267)	(516)	-	
16	2.1 GS 0-10 KW	(32,400)	(2,301)	-	
17	2.2 GS 10-100 KW	(78,388)	(5,568)	-	
18	2.3 GS 110-1,000 kVa	(6,449)	(458)	-	
19	2.4 GS Over 1,000 kVa	(5,715)	(406)	-	
20	2.5 GS Diesel	-	-	-	
21	2.5G Gov't General Service Diesel	-	-	-	
22	4.1 Street and Area Lighting	(2,875)	(204)	-	
23	4.1G Gov't Street and Area Lighting	(214)	(15)	-	
24	Total	(225,682)	(16,029)		
Total Allocated Revenue Requirement					
25	1.2 Domestic Diesel	-	-	-	-
26	1.2G Government Domestic Diesel	-	-	-	-
27	1.23 Churches, Schools & Com Halls	-	-	-	-
28	2.1 GS 0-10 KW	-	-	-	-
29	2.2 GS 10-100 KW	-	-	-	-
30	2.3 GS 110-1,000 kVa	-	-	-	-
31	2.4 GS Over 1,000 kVa	-	-	-	-
32	2.5 GS Diesel	-	-	-	-
33	2.5G Gov't General Service Diesel	-	-	-	-
34	4.1 Street and Area Lighting	-	-	-	-
35	4.1G Gov't Street and Area Lighting	-	-	-	-
36	Total	-	-	-	-

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 L'Anse au Loup

Functional Classification of Revenue Requirement

Line No.	Description	2	3	4	5	Distribution				12	13	14	15	16	17	
						Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)							Primary Lines Demand (\$)
Expenses																
1	Operating & Maintenance	1,481,175	690,111	-	-	3,897	296,610	86,292	17,384	30,771	50,728	55,225	9,964	21,092	6,214	129,244
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	668,701	-	668,701	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	3,348,796	-	3,348,796	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	890,369	504,456	-	-	2,493	184,111	56,543	13,770	24,374	32,131	35,903	4,777	16,377	7,095	8,339
Expense Credits																
8	Sundry	(4,961)	(2,312)	-	-	(13)	(994)	(289)	(58)	(103)	(170)	(185)	(33)	(71)	(21)	(433)
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers Discounts	(431)	(201)	-	-	(1)	(86)	(25)	(5)	(9)	(15)	(16)	(3)	(6)	(2)	(38)
12	Pole Attachments	(68,522)	-	-	-	-	(39,630)	(13,544)	-	-	(7,014)	(8,334)	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(406)	-	-	-	-	-	-	-	-	-	-	-	-	-	(406)
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Expense Credits	(74,320)	(2,512)	-	-	(14)	(40,709)	(13,858)	(63)	(112)	(7,199)	(8,536)	(36)	(77)	(23)	(877)
18	Subtotal Expenses	6,314,721	1,192,054	4,017,497	-	6,376	440,011	129,978	31,090	55,032	75,660	82,593	14,705	37,393	13,287	136,706
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Subtotal Revenue Requirement Ex. Return	6,314,721	1,192,054	4,017,497	-	6,376	440,011	129,978	31,090	55,032	75,660	82,593	14,705	37,393	13,287	136,706
21	Return on Debt	759,575	462,236	3,446	-	2,584	146,182	42,719	10,663	18,874	25,597	27,719	3,829	9,511	2,930	3,285
22	Return on Equity	338,484	205,983	1,536	-	1,152	65,142	19,037	4,752	8,411	11,407	12,352	1,706	4,238	1,306	1,464
23	Total Revenue Requirement	7,412,780	1,860,273	4,022,479	-	10,112	651,336	190,734	46,504	82,317	112,663	122,664	20,240	51,142	17,523	141,455

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 L'Anse au Loup
 Functional Classification of Revenue Requirement (CONTD.)

Line No.	Description	Revenue Related			Basis of Functional Classification
		18 Municipal Tax (\$)	19 PUB Assessment (\$)	20	
	Expenses				
1	Operating & Maintenance	78,095	5,547	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.18	
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23	
	Expense Credits				
8	Sundry	(262)		(19) 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	(23)		(2) Prorated on Total Operating & Maintenance Expenses - Sch.2.4 L.24	
12	Pole Attachments	-		Prorated on Distribution Poles - Sch.4.1 L.37	
13	Secondary Energy Revenues	-		Production - Energy	
14	Wheeling Revenues	-		Transmission - Demand, Energy ratios Sch.4.1 L.16	
15	Application Fees	-		Accounting - Customer	
16	Meter Test Revenues	-		Meters - Customer	
17	Total Expense Credits	(284)	(20)		
18	Subtotal Expenses	77,811	5,527		
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23	
20	Subtotal Revenue Requirement Ex. Return	77,811	5,527		
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 Requirement	77,811	5,527		

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 L'Anse au Loup
 Functional Classification of Net Book Value

Line No.	Description	2	3	4	5	Distribution				13	14	15	16	17
						Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)					
Production														
1	Diesel	10,953,880	10,953,880	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	10,953,880	10,953,880											
Transmission														
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission													
Distribution														
6	Substation Structures & Equipment	73,249	11,834	-	-	61,415	-	-	-	-	-	-	-	-
7	Land & Land Improvements	420,286	-	-	-	316,875	40,369	36,754	26,289	-	-	-	-	-
8	Poles	4,540,511	-	-	-	2,625,996	897,441	464,803	552,271	-	-	-	-	-
9	Primary Conductor & Equipment	530,143	-	-	-	470,237	59,906	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	698,394	-	-	-	-	252,120	446,274	69,376	-	-	-	-	-
12	Secondary Conductors & Equipment	166,370	-	-	-	-	-	96,994	69,376	-	-	-	-	-
13	Services	87,768	-	-	-	-	-	-	87,768	-	-	-	-	-
14	Meters	221,567	-	-	-	-	-	-	-	221,567	-	-	-	-
15	Street Lighting	68,210	-	-	-	-	-	-	-	-	68,210	-	-	-
16	Subtotal Distribution	6,806,499	11,834			61,415	997,716	252,120	446,274	87,768	221,567	68,210		
17	Subtl Prod, Trans, & Dist	17,760,379	10,965,714			61,415	997,716	252,120	446,274	87,768	221,567	68,210		
18	General	737,815	362,956	-	-	1,931	151,117	8,857	15,677	5,077	11,395	3,166	79,694	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	12,821	7,916	-	-	44	2,464	182	322	63	160	49	-	-
22	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	18,511,015	11,336,586			63,390	3,566,689	1,042,400	462,273	92,908	233,122	71,425	79,694	

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment

L'Anse au Loup

Functional Classification of Operating & Maintenance Expense

Line No.	Description	2	3	4	5	6	7	8	9	10	11		12	13	14	15	16	17			
											Distribution										
		Production		Transmission		Substations		Primary Lines		Line Transformers		Secondary Lines		Services		Street Lightin		Accounting			
		Demand		Energy		Demand		Demand		Customer		Customer		Customer		Customer		Customer		Customer	
		(b)		(b)		(b)		(b)		(b)		(b)		(b)		(b)		(b)		(b)	
Production																					
1	Diesel	381,332	381,332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	52,755	52,755	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	434,087	434,087																		
Transmission																					
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Transmission																				
Distribution																					
8	Other	342,512	1,756	-	-	2,319	181,464	52,793	10,635	18,825	18,825	31,035	33,787	6,096	-	3,802	-	-	-	-	-
9	Meters	13,684	-	-	-	-	-	-	-	-	-	-	-	-	13,684	-	-	-	-	-	-
10	Subtotal Distribution	356,196	1,756			2,319	181,464	52,793	10,635	18,825	18,825	31,035	33,787	6,096	13,684	3,802					
11	Subtl Prod, Trans, & Dist	790,283	435,843			2,319	181,464	52,793	10,635	18,825	18,825	31,035	33,787	6,096	13,684	3,802					
12	Customer Accounting	95,698	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	95,698	-	-	-
Administrative & General:																					
Plant-Related:																					
13	Production	70,043	70,043	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	90,433	452	-	-	597	46,715	13,591	2,738	4,846	4,846	7,989	8,698	1,569	2,259	979	-	-	-	-	-
16	Prod, Trans, Dstin Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Dstin & General Plt	1,730	939	-	-	5	404	118	24	42	42	69	75	14	20	8	12	-	-	-	-
18	Property Insurance	21,932	20,616	-	-	113	487	142	29	51	51	83	91	16	37	10	257	-	-	-	-
Revenue Related:																					
19	Municipal Tax	78,095	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	5,547	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	308,083	151,556	-	-	806	63,101	18,358	3,698	6,546	6,546	10,792	11,749	2,120	4,758	1,322	33,277	-	-	-	-
22	Prod, Trans, and Dstin Expense-Related	19,330	10,661	-	-	57	4,439	1,291	260	460	460	759	826	149	335	93	-	-	-	-	-
23	Subtotal Admin & General	595,194	254,268			1,578	115,146	33,499	6,748	11,945	11,945	19,693	21,439	3,868	7,409	2,413	33,546				
24	Total Operating & Maintenance Expenses	1,481,175	690,111			3,897	296,610	86,292	17,384	30,771	30,771	50,728	55,225	9,964	21,092	6,214	129,244				

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense (CONTD.)

Line No.	1	18	19	20	Description
No.	Municipal Tax	Revenue Related Assessment	PUB Assessment	Basis of Functional Classification	
					Production
1	-	-	-	-	Diesel - Demand, Energy ratios Sch.4.1 L8
2	-	-	-	-	Other - 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 - 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	78,095	-	-	-	Municipal Tax - Revenue-related
20	-	5,547	-	-	PUB Assessment - 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	78,095	5,547			Subtotal Admin & General
24	78,095	5,547			Total Operating & Maintenance Expenses

NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 L'Anse au Loup

Functional Classification of Depreciation Expense

Line No.	Description	2	3	4	5	Distribution				12	13	14	15	16	17
						Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)						
Production															
1	Diesel	461,043	461,043	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	461,043	461,043												
Transmission															
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission														
Distribution															
6	Substation Structures & Equipment	2,615	348	-	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	9,424	-	-	-	-	-	-	-	824	-	-	-	-	-
8	Poles	243,360	-	-	-	7,105	905	-	-	140,747	48,101	-	-	-	589
9	Primary Conductor & Equipment	20,982	-	-	-	18,611	2,371	-	-	-	29,600	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	35,188	-	-	-	-	-	12,703	22,485	-	-	-	-	-	-
12	Secondary Conductors & Equipment	5,779	-	-	-	-	-	-	3,369	-	2,410	-	-	-	-
13	Services	4,200	-	-	-	-	-	-	-	-	4,200	-	-	-	-
14	Meters	15,020	-	-	-	-	-	-	-	-	-	15,020	-	-	-
15	Street Lighting	6,690	-	-	-	-	-	-	-	-	-	-	6,690	-	-
16	Subtotal Distribution	343,258	348			166,463	51,377	12,703	22,485	29,106	4,200	15,020	6,690		
17	Subtotal Prod Tran & Dist	804,301	461,391			166,463	51,377	12,703	22,485	29,106	4,200	15,020	6,690		
18	General	77,199	37,977	-	-	202	15,812	4,600	927	1,640	531	1,192	331	8,339	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	8,869	5,088	-	-	25	1,836	567	140	248	46	166	74	-	-
22	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Depreciation Expense	890,369	504,456			2,493	184,111	56,543	13,770	24,374	4,777	16,377	7,095	8,339	

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 L'Anse au Loup
 Functional Classification of Rate Base (CONT'D.)

Line No.	Description	Basis of Functional Classification	18
1	Average Net Book Value	Sch. 2.3, L. 23	
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1	
3	Fuel Inventory - No. 6 Fuel		
4	Fuel Inventory - Diesel	Production - Energy	
5	Fuel Inventory - Gas Turbine		
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 23	
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1	
8	Retired Asset Pool	Prorated on Average Net Book Value, L. 1	
9	Total Rate Base		
10	Less: Rural Portion		
11	Rate Base Available for Equity Return		
12	Return on Debt	L.9 x Sch.1.1,p2,L.15	
13	Return on Equity	L.11 x Sch.1.1,p2,L.18	
14	Return on Rate Base		

NEWFOUNDLAND & LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 L'Anse au Loup
 Basis of Allocation to Classes of Service (CONTD.)

Line No.	Description	Revenue Related	
		18 Municipal Tax (Prior Year (Rural Revenues)	19 PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.1 Domestic Diesel	579,527	579,527
2	1.12 Domestic All Electric	1,362,285	1,362,285
3	2.1 GS 0-10 KW	830,777	830,777
4	2.2 GS 10-100 KW	-	-
5	2.3 GS 110-1,000 kVa	329,837	329,837
6	4.1 Street and Area Lighting	17,348	17,348
7	Total	3,119,775	3,119,775
	Ratios		
8	1.1 Domestic Diesel	0.1858	0.1858
9	1.12 Domestic All Electric	0.4367	0.4367
10	2.1 GS 0-10 KW	0.2663	0.2663
11	2.2 GS 10-100 KW	-	-
12	2.3 GS 110-1,000 kVa	0.1057	0.1057
13	4.1 Street and Area Lighting	0.0056	0.0056
14	Total	1.0000	1.0000

NEWFOUNDLAND AND LABRADOR HYDRO
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 L'Anse au Loup

Allocation of Functionalized Amounts to Classes of Service

Line No.	Description	1	2	3	4	5	Distribution						15	16	17			
							Production Demand (\$)	Production Energy (\$)	Transmsn Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Primary Lines Customer (\$)				Line Transformers Demand (\$)	Line Transformers Customer (\$)	Secondary Lines Demand (\$)
Allocated Revenue Requirement Excluding Return																		
1	1.1 Domestic Diesel		1,263,009	266,354	699,249	-	1,425	98,317	47,122	6,947	20,106	16,905	30,175	3,100	7,883	-	49,945	-
2	1.12 Domestic All Electric		2,903,354	594,054	1,821,786	-	3,178	219,277	52,223	15,494	22,282	37,705	33,442	3,436	8,736	-	55,352	-
3	2.1 GS 0-10 kW		1,555,589	268,976	1,035,623	-	1,439	99,284	24,533	7,015	10,468	17,072	15,710	7,699	19,576	-	26,003	-
4	2.2 GS 10-100 kW		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2.3 GS 110-1,000 kVa		553,016	59,772	452,370	-	320	22,063	850	1,559	363	3,794	544	471	1,197	-	901	-
6	4.1 Street and Area Lighting		39,754	2,898	8,469	-	15	1,070	4,251	76	1,814	184	2,722	-	-	-	4,505	-
7	Total		6,314,721	1,192,054	4,017,497	-	6,376	440,011	128,978	31,090	55,032	75,660	82,593	14,705	37,393	13,287	136,706	-
Allocated Return on Debt and Equity																		
8	1.1 Domestic Diesel		262,912	149,308	867	-	835	47,219	22,563	3,444	9,968	8,268	14,640	1,167	2,899	-	1,735	-
9	1.12 Domestic All Electric		527,264	333,003	2,259	-	1,862	105,312	25,005	7,682	11,047	18,441	16,224	1,293	3,212	-	1,923	-
10	2.1 GS 0-10 kW		247,973	150,777	1,284	-	843	47,683	11,746	3,478	5,190	8,350	7,622	2,898	7,198	-	903	-
11	2.2 GS 10-100 kW		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2.3 GS 110-1,000 kVa		48,979	33,506	561	-	187	10,596	407	773	180	1,855	264	177	440	-	31	-
13	4.1 Street and Area Lighting		10,932	1,624	11	-	9	514	2,035	37	899	90	1,321	-	-	-	156	-
14	Total		1,098,059	668,219	4,982	-	3,736	211,324	61,756	15,414	27,285	37,004	40,071	5,535	13,749	4,236	4,749	-

NEWFOUNDLAND & LABRADOR HYDRO
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 L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONTD.)

Line No.	Description	Revenue Related		Basis of Proration
		18 Municipal Tax (\$)	19 PUB Assessment (\$)	
Allocated Revenue Requirement Excluding Return				
1	1.1 Domestic Diesel	14,454	1,027	
2	1.12 Domestic All Electric	33,977	2,413	
3	2.1 GS 0-10 KW	20,721	1,472	
4	2.2 GS 10-100 KW	-	-	
5	2.3 GS 110-1,000 KVa	8,227	584	
6	4.1 Street and Area Lighting	433	31	
7	Total	77,811	5,527	
Allocated Return on Debt and Equity				
8	1.1 Domestic Diesel	-	-	
9	1.12 Domestic All Electric	-	-	
10	2.1 GS 0-10 KW	-	-	
11	2.2 GS 10-100 KW	-	-	
12	2.3 GS 110-1,000 KVa	-	-	
13	4.1 Street and Area Lighting	-	-	
14	Total	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
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 L'Anse au Loup
 Allocation of Functionalized Amounts to Classes of Service (CONTD.)

Line No.	Description	1	2	3	4	5	Distribution				13	14	15	16	17		
							Transmns Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Line Transformers Demand (\$)						Secondary Lines Demand (\$)	Services Customer (\$)
Total Revenue Requirement																	
1	1.1 Domestic Diesel		1,525,921	415,662	700,116	-	2,259	145,535	69,685	10,391	30,074	25,174	44,815	4,267	10,781	-	51,680
2	1.12 Domestic All Electric		3,430,617	927,058	1,824,045	-	5,039	324,590	77,228	23,175	33,330	56,145	49,666	4,729	11,948	-	57,275
3	2.1 GS 0-10 kW		1,803,562	419,753	1,036,907	-	2,282	146,968	36,279	10,493	15,657	25,421	23,332	10,596	26,775	-	26,906
4	2.2 GS 10-100 kW		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2.3 GS 110-1,000 kVa		601,995	93,279	452,931	-	507	32,660	1,257	2,332	543	5,649	809	648	1,638	-	932
6	4.1 Street and Area Lighting		50,586	4,522	8,479	-	25	1,583	6,286	113	2,713	274	4,043	-	17,523	-	4,662
7	Total		7,412,780	1,860,273	4,022,479	-	10,112	651,336	190,734	46,504	82,317	112,663	122,664	20,240	51,142	17,523	141,455
Re-classification of Revenue-Related																	
8	1.1 Domestic Diesel		(0)	4,260	7,176	-	23	1,492	714	106	308	258	459	44	111	-	530
9	1.12 Domestic All Electric		(0)	9,939	19,556	-	54	3,480	828	248	357	602	532	51	128	-	614
10	2.1 GS 0-10 kW		-	5,229	12,918	-	28	1,831	452	131	195	317	291	132	334	-	335
11	2.2 GS 10-100 kW		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2.3 GS 110-1,000 kVa		0	1,386	6,728	-	8	485	19	35	8	84	12	10	24	-	14
13	4.1 Street and Area Lighting		(0)	42	78	-	0	15	58	1	25	3	37	-	162	-	43
14	Total		(0)	20,856	46,455	-	113	7,302	2,071	521	894	1,263	1,332	236	596	162	1,536
Total Allocated Revenue Requirement																	
15	1.1 Domestic Diesel		1,525,921	419,922	707,291	-	2,283	147,027	70,399	10,498	30,383	25,432	45,274	4,311	10,892	-	52,210
16	1.12 Domestic All Electric		3,430,617	936,997	1,843,601	-	5,093	328,070	78,056	23,424	33,687	56,747	50,199	4,779	12,077	-	57,889
17	2.1 GS 0-10 kW		1,803,562	424,983	1,049,825	-	2,310	148,799	36,731	10,624	15,852	25,738	23,622	10,729	27,108	-	27,241
18	2.2 GS 10-100 kW		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	2.3 GS 110-1,000 kVa		601,995	94,664	459,659	-	515	33,145	1,276	2,366	551	5,733	821	658	1,662	-	946
20	4.1 Street and Area Lighting		50,586	4,564	8,558	-	25	1,598	6,344	114	2,738	276	4,080	-	17,685	-	4,705
21	Total		7,412,780	1,881,129	4,068,934	-	10,225	658,638	192,805	47,026	83,210	113,926	123,995	20,476	51,739	17,685	142,991

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment

Line No.	1	System Load Factor					
		2	3	4	5	6	
		Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected	
1	Sales+Losses for System Load Factor (MWh)	7,201,672	7,518	46,129	27,027	2,969,637	
2	Hours in Year	8,760	8,760	8,760	8,760	8,760	
3	Average Demand (kW)	822,109	858	5,266	3,085	339,000	
4	Coincident Peak at Generation (kW)	1,513,022	1,968	8,870	6,090	435,825	
5	System Load Factors	54.34%	43.61%	59.37%	50.66%	77.78%	

Schedule 4.3
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NEWFOUNDLAND AND LABRADOR HYDRO
 2019 Test Year Compliance Cost of Service Study - for Rate Setting - Automatic ROE Adjustment
 Holyrood Capacity Factor

Line No.	1	2	3	4	5
Year	Net Production (kWh)	Net Capacity (MW)	Net Production Hours	Net Capacity Factor	
1	2012 Actual	855,826,207	466	8,760	20.97%
2	2013 Actual	957,442,307	466	8,760	23.48%
3	2014 Actual	1,315,311,289	466	8,760	32.26%
4	2015 Actual	1,458,455,118	466	8,760	35.77%
5	2016 Actual	1,620,931,383	466	8,760	39.75%
6	5-Year Average	1,241,593,261	466	8,760	30.44%
7	Current Year	641,731,000	465.5	8,760	15.74%

