

1 Q. Provide a copy of the final COS for the 2006 GRA, reflecting the approved revenue  
2 requirement. Please also provide COS studies from intervening years, if available –  
3 both actual and forecast.

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6 A. [ ] The COS for 2013 Actuals has been completed since this request was responded  
7 to initially. A copy is attached as IC-NLH-002 Attachment 1 (Revision 1).

**NEWFOUNDLAND & LABRADOR HYDRO**  
**2013 Actual Cost of Service**  
**Total System**  
**Revenue Requirement**

Line No.	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							
	<b>Expenses</b>							
1	Operating, Maintenance and Admin.	113,754,663	87,496,557	5,123,807	13,192,752	1,393,256	6,548,290	Detailed Analysis
2	Fuels - No. 6 Fuel	172,690,736	172,690,736	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	17,155,347	628,742	2,448,092	13,251,722	730,297	96,494	Detailed Analysis
4	Fuels - Gas Turbine	1,426,386	1,159,668	-	-	-	266,718	
5	Power Purchases -CF(L)Co	2,116,299	-	-	-	-	2,116,299	Detailed Analysis
6	Power Purchases - Other	57,262,292	53,779,899	220,802	-	3,055,924	205,667	Detailed Analysis
7	Depreciation	51,214,977	45,520,503	439,776	1,950,572	338,691	2,965,435	Detailed Analysis
	<b>Expense Credits:</b>							
8	Sundry	(883,304)	(679,410)	(39,786)	(102,442)	(10,819)	(50,847)	Total O&M Expenses
9	Building Rental Income	(19,862)	(19,862)	-	-	-	0	Detailed Analysis
10	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
11	Suppliers' Discounts	(116,656)	(89,728)	(5,254)	(13,529)	(1,429)	(6,715)	Total O&M Expenses
12	Pole Attachments	(1,320,126)	(872,154)	(22,392)	(105,808)	(94,929)	(224,842)	Detailed Analysis
13	Secondary Energy Revenues	(103,457)	(103,457)	-	-	-	-	Island Interconnected
14	Wheeling Revenues	-	0	-	-	-	-	Island Interconnected
15	Application Fees	(25,888)	(11,736)	(136)	(1,480)	(440)	(12,096)	Detailed Analysis
16	Meter Test Revenues	(3,475)	(1,986)	(61)	(244)	(105)	(1,080)	Weighted Customers
17	<b>Total Expense Credits</b>	<b>(2,472,766)</b>	<b>(1,778,332)</b>	<b>(67,630)</b>	<b>(223,503)</b>	<b>(107,722)</b>	<b>(295,581)</b>	
18	<b>Subtotal Expenses</b>	<b>413,147,934</b>	<b>359,497,775</b>	<b>8,164,847</b>	<b>28,171,543</b>	<b>5,410,446</b>	<b>11,903,323</b>	
19	Disposal Gain/Loss	3,633,535	2,705,448	78,047	153,837	2,110	694,093	Detailed Analysis
20	<b>Subtotal Rev Req't Excl Return</b>	<b>416,781,469</b>	<b>362,203,223</b>	<b>8,242,893</b>	<b>28,325,380</b>	<b>5,412,556</b>	<b>12,597,416</b>	
21	Return on Debt	89,922,655	82,166,494	568,929	2,506,322	503,936	4,176,974	Rate Base
22	Return on Equity	3,049,322	2,880,163	-	-	-	169,158	Rate Base
23	<b>Total Revenue Requirement</b>	<b>509,753,445</b>	<b>447,249,881</b>	<b>8,811,822</b>	<b>30,831,702</b>	<b>5,916,491</b>	<b>16,943,548</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Total System  
Return on Rate Base

Line No	1	2	3	4	5	6	7	8
	Total	Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected		Basis of Proration
	\$	\$	\$	\$	\$	\$		
<b>Rate Base:</b>								
1	Average Net Book Value	1,403,157,434	1,282,115,413	8,935,745	37,130,709	8,028,887	66,946,681	Schedule 2.3
2	Cash Working Capital	5,875,000	5,368,199	37,414	155,466	33,617	280,305	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel	43,322,012	43,322,012	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel	3,681,628	102,711	177,811	3,313,035	47,563	40,508	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine	1,944,712	1,855,337	-	-	-	89,375	Detailed Fuel Analysis
6	Inventory/Supplies	25,762,102	23,001,590	233,800	846,745	197,357	1,482,610	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Holyrood	-	-	-	-	-	-	Detailed Analysis
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	64,627,643	59,052,602	411,569	1,710,193	369,800	3,083,479	Prorated on Average Net Book Value - L. 1
9	<b>Total Rate Base</b>	<b>1,548,370,532</b>	<b>1,414,817,865</b>	<b>9,796,338</b>	<b>43,156,148</b>	<b>8,677,224</b>	<b>71,922,957</b>	
10	Less: Rural Portion	(251,854,101)	(190,224,391)	(9,796,338)	(43,156,148)	(8,677,224)	-	Schedule 2.6, L. 9
11	<b>Rate Base Available for Equity Return</b>	<b>1,296,516,431</b>	<b>1,224,593,474</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,922,957</b>	
<b>Corporate Targets:</b>								
12	Capital Structure: Percent of Debt	70.28% <sup>(1)</sup>						
13	Return	8.263%						
14	Weighted Average Return: Debt	<u>5.808%</u>						
15	Capital Structure: Percent of Equity	24.84% <sup>(1)</sup>						
16	Return	0.947%						
17	Weighted Average Return: Equity	<u>0.235%</u>						
18	Weighted Average Cost of Capital	<u>6.043%</u>						
<b>Return on Rate Base by System (%):</b>								
19	Return on Rate Base - Debt Component	-	5.808%	5.808%	5.808%	5.808%	5.808%	
20	Return on Rate Base - Equity Component	-	0.235%	-	-	-	0.235%	
<b>Return on Rate Base (\$):</b>								
21	Return on Debt	89,922,655	82,166,494	568,929	2,506,322	503,936	4,176,974	Schedule 2.6, L.12
22	Return on Equity	3,049,322	2,880,163	-	-	-	169,158	Schedule 2.6, L.13
23	<b>Return on Rate Base (\$)</b>	<b>92,971,976</b>	<b>85,046,658</b>	<b>568,929</b>	<b>2,506,322</b>	<b>503,936</b>	<b>4,346,132</b>	Schedule 2.6, L.14
<b>Return on Total Rate Base (%):</b>								
24	Return on Rate Base - Debt Component	5.808%	5.808%	5.808%	5.808%	5.808%	5.808%	L. 21 divided by L.9
25	Return on Rate Base - Equity Component	0.197%	0.204%	-	-	-	0.235%	L. 22 divided by L.9
26	<b>Return on Rate Base (%)</b>	<b>6.005%</b>	<b>6.011%</b>	<b>5.808%</b>	<b>5.808%</b>	<b>5.808%</b>	<b>6.043%</b>	L. 23 divided by L.9

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

**NEWFOUNDLAND & LABRADOR HYDRO**  
**2013 Actual Cost of Service**  
**Total System**  
**Comparison of Revenue & Allocated Revenue Requirement**

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credits (\$)	5 Deficit (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
<b>Total System</b>								
1	Newfoundland Power	385,733,576	358,407,411	(3,056)	44,927,791	-	403,332,147	
2	RSP Activity	54,663,997	-	-	-	-	-	
3	<b>Subtotal Newfoundland Power</b>	<b>440,397,574</b>	<b>358,407,411</b>	<b>(3,056)</b>	<b>44,927,791</b>	<b>-</b>	<b>403,332,147</b>	<b>1.23</b>
4	Island Industrial	(5,117,099)	21,348,169	3,631	-	-	21,351,800	(0.24)
5	Unallocated RSP Hydraulic Variation	(7,125,247)	-	-	-	-	-	-
6	Labrador Industrial	1,942,947	1,942,947	-	-	-	1,942,947	1.00
7	CFB - Goose Bay Secondary	333,112	6,288	326,824	-	-	333,112	52.98
8	Rural Labrador Interconnected	17,146,198	14,994,313	-	5,623,165	-	20,617,479	1.14
<b>Rural Deficit Areas</b>								
9	Island Interconnected	50,912,113	67,494,300	(575)	(16,581,611)	-	50,912,113	0.75
10	Island Isolated	1,578,766	8,811,822	-	(7,233,056)	-	1,578,766	0.18
11	Labrador Isolated	6,964,864	30,831,702	-	(23,866,839)	-	6,964,864	0.23
12	L'Anse au Loup	2,720,217	5,916,491	-	(3,196,274)	-	2,720,217	0.46
13	Revenue Credit Applied to Deficit (100.0%)	-	-	(326,824)	326,824	-	-	-
14	<b>Subtotal</b>	<b>62,175,959</b>	<b>113,054,316</b>	<b>(327,400)</b>	<b>(50,550,957)</b>	<b>-</b>	<b>62,175,959</b>	<b>0.55</b>
15	<b>Total</b>	<b>509,753,445</b>	<b>509,753,445</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>509,753,445</b>	<b>1.00</b>

**NEWFOUNDLAND & LABRADOR HYDRO**  
**2013 Actual Cost of Service**  
**Island Interconnected**  
**Comparison of Revenue & Allocated Revenue Requirement**

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit Allocation (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
<b>Island Interconnected</b>								
1	Newfoundland Power	385,733,576	358,407,411	(3,056)	44,927,791	-	403,332,147	
2	NLP RSP Activity	54,663,997					-	
3	<b>Subtotal Newfoundland Power</b>	<b>440,397,574</b>	<b>358,407,411</b>	<b>(3,056)</b>	<b>44,927,791</b>	<b>-</b>	<b>403,332,147</b>	<b>1.23</b>
4	Industrial - Firm	18,520,209	21,347,101	(182)			21,346,919	
5	Industrial - Non-Firm	4,881	1,068	3,813			4,881	
6	Industrial RSP Activity	(23,642,188)					-	
7	<b>Subtotal Industrial</b>	<b>(5,117,099)</b>	<b>21,348,169</b>	<b>3,631</b>	<b>-</b>	<b>-</b>	<b>21,351,800</b>	<b>-0.24</b>
8	<b>Unallocated RSP Hydraulic Variation</b>	<b>(7,125,247)</b>						
<b>Rural</b>								
9	1.1 Domestic	13,662,764	19,663,719	(168)	(6,000,787)		13,662,764	0.69
10	1.12 Domestic All Electric	17,059,306	24,303,092	(207)	(7,243,578)		17,059,306	0.70
11	1.3 Special	19,235	50,707	(0)	(31,472)		19,235	0.38
12	2.1 General Service 0-10 kW	2,278,626	2,701,460	(23)	(422,811)		2,278,626	0.84
13	2.2 General Service 10-100 kW	7,255,392	8,013,482	(68)	(758,022)		7,255,392	0.91
14	2.3 General Service 110-1,000 kVa	6,258,109	7,447,845	(63)	(1,189,672)		6,258,109	0.84
15	2.4 General Service Over 1,000 kVa	3,348,569	4,100,494	(35)	(751,890)		3,348,569	0.82
16	4.1 Street and Area Lighting	1,030,113	1,213,502	(10)	(183,379)		1,030,113	0.85
17	<b>Subtotal Rural</b>	<b>50,912,113</b>	<b>67,494,300</b>	<b>(575)</b>	<b>(16,581,611)</b>	<b>-</b>	<b>50,912,113</b>	<b>0.75</b>
18	<b>Total Island Interconnected</b>	<b>479,067,341</b>	<b>447,249,881</b>	<b>-</b>	<b>28,346,180</b>	<b>-</b>	<b>475,596,061</b>	<b>1.07</b>

Note1:

Calculation of Island Industrial Non-Firm Revenue Credit

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

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

Credit to be allocated to Island Interconnected Firm Customers

4,881
(1,068)
<u>3,813</u>

**NEWFOUNDLAND & LABRADOR HYDRO**  
**2013 Actual Cost of Service**  
**Island Isolated**  
**Comparison of Revenue & Allocated Revenue Requirement**

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
<b>Island Isolated</b>								
1	1.2 Domestic Diesel	816,792	6,656,047		(5,839,255)		816,792	0.12
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	234,041	947,114		(713,073)		234,041	0.25
5	2.2 GS 10-100 kW	486,365	1,029,603		(543,238)		486,365	0.47
6	2.3 GS 110-1,000 kVa	0	0		0		0	0.00
7	2.4 General Service Over 1,000 kVa	0	0		0		0	0.00
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	41,568	179,058		(137,490)		41,568	0.23
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	<b>Total</b>	<b>1,578,766</b>	<b>8,811,822</b>		<b>(7,233,056)</b>		<b>1,578,766</b>	<b>0.18</b>

**NEWFOUNDLAND & LABRADOR HYDRO**  
**2013 Actual Cost of Service**  
**Labrador Isolated**  
**Comparison of Revenue & Allocated Revenue Requirement**

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
<b>Labrador Isolated</b>								
1	1.2 Domestic Diesel	3,163,957	17,504,492		(14,340,534)		3,163,957	0.18
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	1,163,354	3,660,182		(2,496,828)		1,163,354	0.32
5	2.2 GS 10-100 kW	2,077,500	6,307,570		(4,230,070)		2,077,500	0.33
6	2.3 GS 110-1,000 kVa	189,594	1,235,178		(1,045,584)		189,594	0.15
7	2.4 General Service Over 1,000 kVa	255,248	1,743,321		(1,488,073)		255,248	0.15
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	115,211	380,961		(265,750)		115,211	0.30
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	<b>Total</b>	<b>6,964,864</b>	<b>30,831,702</b>		<b>(23,866,839)</b>		<b>6,964,864</b>	<b>0.23</b>

**NEWFOUNDLAND & LABRADOR HYDRO**  
**2013 Actual Cost of Service**  
**L'Anse au Loup**  
**Comparison of Revenue & Allocated Revenue Requirement**

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
<b>L'Anse au Loup</b>								
1	1.1 Domestic	570,211	1,294,309		(724,099)		570,211	0.44
2	1.12 Domestic All Electric	1,122,691	2,589,005		(1,466,314)		1,122,691	0.43
3	2.1 General Service 0-10 kW	161,434	332,807		(171,373)		161,434	0.49
4	2.2 General Service 10-100 kW	548,511	1,081,097		(532,585)		548,511	0.51
5	2.3 General Service 110-1,000 kVa	272,034	559,815		(287,781)		272,034	0.49
6	4.1 Street and Area Lighting	45,335	59,457		(14,122)		45,335	0.76
7	<b>Total L'Anse Au Loup</b>	<b>2,720,217</b>	<b>5,916,491</b>		<b>(3,196,274)</b>		<b>2,720,217</b>	<b>0.46</b>



NEWFOUNDLAND & LABRADOR HYDRO

2013 Actual Cost of Service

Labrador Interconnected

Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit Allocation (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
<b>Labrador Interconnected</b>								
1	Industrial IOCC Firm	1,925,827	1,925,827	-	-	-	1,925,827	1.00
2	Industrial IOCC Non-Firm	17,120	17,120	-	-	-	17,120	1.00
3	<b>Subtotal Industrial</b>	<b>1,942,947</b>	<b>1,942,947</b>	-	-	-	<b>1,942,947</b>	<b>1.00</b>
4	<b>CFB - Goose Bay Secondary</b>	333,112	6,288	326,824	-	-	333,112	52.98
<b>Rural</b>								
5	1.1 Domestic	102,994	186,877	-	70,083	-	256,960	0.55
6	1.1A Domestic All Electric	10,056,863	9,276,445	-	3,478,851	-	12,755,297	1.08
7	2.1 General Service 0-10 kW	398,087	303,670	-	113,882	-	417,552	1.31
8	2.2 General Service 10-100 kW	2,191,392	1,602,969	-	601,145	-	2,204,114	1.37
9	2.3 General Service 110-1,000 kVa	2,999,815	2,235,862	-	838,493	-	3,074,355	1.34
10	2.4 General Service Over 1,000 kVa	1,104,411	1,103,716	-	413,915	-	1,517,631	1.00
11	4.1 Street and Area Lighting	292,637	284,774	-	106,796	-	391,570	1.03
12	<b>Subtotal Rural</b>	<b>17,146,198</b>	<b>14,994,313</b>	-	<b>5,623,165</b>	-	<b>20,617,479</b>	<b>1.14</b>
13	<b>Total Labrador Interconnected</b>	<b>19,422,258</b>	<b>16,943,548</b>	<b>326,824</b>	<b>5,623,165</b>	-	<b>22,893,538</b>	<b>1.15</b>

Note1:

Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2	333,112
CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3	(6,288)
CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5	-
Revenue Credit	<u>326,824</u>

Revenue Credit Applied to Deficit	100.0%	326,824
Revenue Credit Applied to Firm Regulated Labrador Interconnected Customers	-	-
		<u>326,824</u>

**NEWFOUNDLAND & LABRADOR HYDRO**  
**2013 Actual Cost of Service**  
**Total System**  
**Rural Deficit Allocation**

Line No.	1 Rate Class	2 Allocated Revenue Req't (\$)	3 Demand (\$)	4 Energy (\$)	5 Customer (\$)	6 Source
Before Deficit and Revenue Credit Allocation						
CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:						
1	Newfoundland Power	358,407,411	122,407,174	231,964,063	4,036,174	Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	14,994,313	9,715,420	725,772	4,553,121	Schedule 1.3.1, p. 3
3	<b>Total</b>	<b>373,401,725</b>	<b>132,122,594</b>	<b>232,689,836</b>	<b>8,589,295</b>	
4	Deficit Classified	50,550,957	17,886,697	31,501,445	1,162,815	Prorated on Line 3
UNIT COSTS OF DEFICIT:						
Island Interconnected:						
5	Newfoundland Power		CP KW 1,254,977	MWH 5,817,744	Customers * 8,816	
6	<b>Subtotal Island Interconnected</b>		<b>1,254,977</b>	<b>5,817,744</b>	<b>8,816</b>	
Labrador Interconnected:						
7	Rural Labrador Interconnected		147,512	633,891	11,049	
8	<b>Subtotal Labrador Interconnected</b>		<b>147,512</b>	<b>633,891</b>	<b>11,049</b>	
9	<b>Total</b>		<b>1,402,489</b>	<b>6,451,636</b>	<b>19,865</b>	
10	Deficit Unit Costs		\$12.75 \$/KW	\$4.88 \$/MWH	\$58.54 \$/Customer	Line 4 / Line 9

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

Rural Customer Costs per Rural Customer:  
 Island Interconnected: \$457.82  
 Labrador Interconnected: \$412.09

NEWFOUNDLAND & LABRADOR HYDRO  
 2013 Actual Cost of Service  
 Total System  
 Rural Deficit Allocation

Line No.	1	2	3	4	5	6
	Rate Class	Allocated Revenue Req't (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Source
		Deficit Allocation				
ALLOCATION OF DEFICIT:						
11	Island Interconnected	44,927,791	16,005,394	28,406,339	516,059	Line 6 x Line 10
12	Labrador Interconnected	5,623,165	1,881,303	3,095,106	646,756	Line 8 x Line 10
13	<b>Allocated Totals</b>	<b>50,550,957</b>	<b>17,886,697</b>	<b>31,501,445</b>	<b>1,162,815</b>	

CUSTOMER DEFICIT ALLOCATION:			
	Amount	Percent	
Island Interconnected:			
14	Newfoundland Power	44,927,791	88.9%
15	Sub-Total Island Interconnected	44,927,791	
Labrador Interconnected:			
16	Rural Labrador Interconnected	5,623,165	11.1%
17	Subtotal Labrador Interconnected	5,623,165	
18	<b>Total</b>	<b>50,550,957</b>	100.0%

NEWFOUNDLAND & LABRADOR HYDRO  
 2013 Actual Cost of Service  
 Unit Demand, Energy & Customer Amounts

Line No.	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand		Energy (\$/kWh)	Non-Demand		Demand		Energy (\$/kWh)	Non-Demand	
		Demand (\$/kW)	Non-Demand (\$/kWh)		Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)		Demand & Energy (\$/kWh)	Customer (\$/Bill)
	<b>Island Interconnected</b>										
1	Newfoundland Power	8.28	-	0.04138	-	336,347.86	9.31	-	0.04657	-	378,507.53
2	Industrial - Firm	6.95	-	0.04136	-	28,234.78	6.95	-	0.04136	-	28,234.54
3	Industrial - Non-Firm	-	-	0.04137	-	-	-	-	0.18909	-	-
	<b>Rural</b>										
4	1.1 Domestic	-	0.09450	0.04601	0.14051	35.57	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.10150	0.04601	0.14751	35.57	-	-	-	-	-
6	1.3 Special	-	0.10002	0.04564	0.14567	35.29	-	-	-	-	-
7	2.1 General Service 0-10 kW	-	0.07073	0.04625	0.11698	39.13	-	-	-	-	-
8	2.2 General Service 10-100 kW	24.70	-	0.04625	-	59.56	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	25.55	-	0.04600	-	61.17	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	26.02	-	0.04605	-	60.98	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.10997	0.04620	0.15617	66.74	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Unit Demand, Energy & Customer Amounts

Line No.	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand		Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand		Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)
		Demand (\$/kW)	Non-Demand (\$/kWh)				Demand (\$/kW)	Non-Demand (\$/kWh)			
<b>Isolated Systems:</b>											
1	1.2 Domestic Diesel	-	0.24666	0.64979	0.89645	48.65	-	-	-	-	
2	2.1 General Service 0-10 kW	-	0.19905	0.64528	0.84434	52.15	-	-	-	-	
3	2.2 GS 10-100 kW	68.53	-	0.63953	-	75.13	-	-	-	-	
4	2.3 GS 110-1,000 kVa	44.05	-	0.62319	-	73.11	-	-	-	-	
5	2.4 General Service Over 1,000 kVa	24.79	-	0.62316	-	73.10	-	-	-	-	
6	<b>Subtotal Metered Demand Classes</b>	57.37	-	0.63424	-	75.04	-	-	-	-	
7	4.1 Street and Area Lighting	-	0.37464	0.65575	1.03039	97.59	-	-	-	-	
<b>Island Isolated</b>											
8	1.2 Domestic Diesel	-	0.37951	0.74455	1.12406	62.25	-	-	-	-	
9	2.1 General Service 0-10 kW	-	0.29928	0.74638	1.04566	70.76	-	-	-	-	
10	2.2 GS 10-100 kW	124.47	-	0.75015	-	122.14	-	-	-	-	
11	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	-	
13	4.1 Street and Area Lighting	-	0.54608	0.74668	1.29276	100.88	-	-	-	-	
<b>Labrador Isolated</b>											
14	1.2 Domestic Diesel	-	0.20991	0.62357	0.83347	43.95	-	-	-	-	
15	2.1 General Service 0-10 kW	-	0.17950	0.62556	0.80506	47.96	-	-	-	-	
16	2.2 GS 10-100 kW	62.25	-	0.62605	-	71.51	-	-	-	-	
17	2.3 GS 110-1,000 kVa	44.05	-	0.62319	-	73.11	-	-	-	-	
18	2.4 General Service Over 1,000 kVa	24.79	-	0.62316	-	73.10	-	-	-	-	
19	4.1 Street and Area Lighting	-	0.31761	0.62551	0.94311	95.99	-	-	-	-	

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Unit Demand, Energy & Customer Amounts

Line No.	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand		Energy (\$/kWh)	Non-Demand		Demand		Energy (\$/kWh)	Non-Demand	
		Demand (\$/kW)	Non-Demand (\$/kWh)		Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)		Demand & Energy (\$/kWh)	Customer (\$/Bill)
<b>L'Anse au Loup</b>											
1	1.1 Domestic	-	0.07373	0.17336	0.24708	36.82	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.07979	0.17329	0.25309	36.80	-	-	-	-	-
3	2.1 General Service 0-10 kW	-	0.06780	0.17368	0.24148	39.64	-	-	-	-	-
4	2.2 General Service 10-100 kW	18.02	-	0.17381	-	56.42	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	15.84	-	0.17317	-	57.59	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.07875	0.17499	0.25375	69.46	-	-	-	-	-
<b>Labrador Interconnected</b>											
7	Industrial - IOCC Firm	2.26	-	0.00123	-	0.00	2.26	-	0.00123	-	0.00
8	Industrial - IOCC Non-Firm	-	-	0.00123	0.00123	0.00	-	-	0.00123	0.00123	0.00
9	CFB - Goose Bay Secondary	-	-	0.00183	0.00183	42.11	-	-	0.00183	0.00183	42.11
<b>Rural</b>											
10	1.1 Domestic	-	0.01877	0.00134	0.02011	31.40	-	0.02581	0.00185	0.02766	43.17
11	1.1A Domestic All Electric	-	0.01911	0.00136	0.02047	31.82	-	0.02627	0.00187	0.02815	43.75
12	<b>Subtotal Domestic</b>	-	0.01910	0.00136	0.02047	31.80	-	0.02627	0.00187	0.02814	43.72
13	2.1 General Service 0-10 kW	-	0.01357	0.00137	0.01494	34.77	-	0.01866	0.00188	0.02055	47.81
14	2.2 General Service 10-100 kW	4.72	-	0.00137	-	51.86	6.49	-	0.00189	-	71.31
15	2.3 General Service 110-1,000 kVa	5.55	-	0.00137	-	53.29	7.63	-	0.00189	-	73.27
16	2.4 General Service Over 1,000 kVa	9.45	-	0.00133	-	51.64	12.99	-	0.00183	-	71.01
17	4.1 Street and Area Lighting	-	0.01835	0.00136	0.01971	56.33	0.00	0.02523	0.00187	0.02710	77.45

**NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Total Demand, Energy & Customer Amounts**

Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
	<b>Island Interconnected</b>								
1	Newfoundland Power	358,407,411	122,407,174	231,964,063	4,036,174	403,332,147	137,750,356	261,039,701	4,542,090
2	Industrial - Firm	21,347,101	5,127,187	14,525,828	1,694,087	21,346,919	5,127,143	14,525,704	1,694,072
3	Industrial - Non-Firm	1,068	-	1,068	-	4,881	-	4,881	-
	<b>Rural</b>								
4	1.1 Domestic	19,663,719	9,901,367	4,820,375	4,941,977	-	-	-	-
5	1.12 Domestic All Electric	24,303,092	14,342,859	6,501,342	3,458,890	-	-	-	-
6	1.3 Special	50,707	34,528	15,756	423	-	-	-	-
7	2.1 General Service 0-10 kW	2,701,460	1,071,385	700,637	929,437	-	-	-	-
8	2.2 General Service 10-100 kW	8,013,482	4,595,845	2,762,849	654,788	-	-	-	-
9	2.3 General Service 110-1,000 kVa	7,447,845	4,685,380	2,698,048	64,417	-	-	-	-
10	2.4 General Service Over 1,000 kVa	4,100,494	2,443,676	1,650,415	6,403	-	-	-	-
11	4.1 Street and Area Lighting	1,213,502	321,511	135,071	756,921	-	-	-	-
12	<b>Subtotal Rural</b>	<b>67,494,300</b>	<b>37,396,550</b>	<b>19,284,494</b>	<b>10,813,256</b>				
13	<b>Total Island Interconnected</b>	<b>447,249,881</b>	<b>164,930,911</b>	<b>265,775,453</b>	<b>16,543,518</b>				

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

Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
<b>Isolated Systems:</b>									
1	1.2 Domestic Diesel	24,160,539	6,208,310	16,354,693	1,597,536				
2	2.1 General Service 0-10 kW	4,607,295	1,007,397	3,265,753	334,146				
3	2.2 GS 10-100 kW	7,337,173	1,724,279	5,498,615	114,278				
4	2.3 GS 110-1,000 kVa	1,235,178	255,511	974,989	4,679				
5	2.4 General Service Over 1,000 kVa	1,743,321	154,886	1,587,558	877				
6	<b>Subtotal Metered Demand Classes</b>	<b>10,315,672</b>	<b>2,134,676</b>	<b>8,061,161</b>	<b>119,834</b>				
7	4.1 Street and Area Lighting	560,019	152,484	266,904	140,631				
8	<b>Total Isolated Systems</b>	<b>39,643,525</b>	<b>9,502,867</b>	<b>27,948,512</b>	<b>2,192,146</b>				
<b>Island Isolated</b>									
9	1.2 Domestic Diesel	6,656,047	2,070,003	4,061,056	524,988	-	-	-	-
10	2.1 General Service 0-10 kW	947,114	247,256	616,642	83,215	-	-	-	-
11	2.2 GS 10-100 kW	1,029,603	315,856	700,434	13,313	-	-	-	-
12	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	179,058	55,481	75,863	47,714	-	-	-	-
15	<b>Total Island Isolated</b>	<b>8,811,822</b>	<b>2,688,597</b>	<b>5,453,995</b>	<b>669,231</b>				
<b>Labrador Isolated</b>									
16	1.2 Domestic Diesel	17,504,492	4,138,307	12,293,637	1,072,548	-	-	-	-
17	2.1 General Service 0-10 kW	3,660,182	760,140	2,649,111	250,930	-	-	-	-
18	2.2 GS 10-100 kW	6,307,570	1,408,424	4,798,181	100,965	-	-	-	-
19	2.3 GS 110-1,000 kVa	1,235,178	255,511	974,989	4,679	-	-	-	-
20	2.4 General Service Over 1,000 kVa	1,743,321	154,886	1,587,558	877	-	-	-	-
21	4.1 Street and Area Lighting	380,961	97,003	191,041	92,916	-	-	-	-
22	<b>Total Labrador Isolated</b>	<b>30,831,702</b>	<b>6,814,270</b>	<b>22,494,517</b>	<b>1,522,915</b>				



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

Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
	<b>L'Anse au Loup</b>								
1	1.1 Domestic	1,294,309	331,356	779,127	183,826	-	-	-	-
2	1.12 Domestic All Electric	2,589,005	764,763	1,660,910	163,333	-	-	-	-
3	2.1 General Service 0-10 kW	332,807	76,234	195,287	61,286	-	-	-	-
4	2.2 General Service 10-100 kW	1,081,097	274,730	756,433	49,933	-	-	-	-
5	2.3 General Service 110-1,000 kVa	559,815	138,168	417,386	4,261	-	-	-	-
6	4.1 Street and Area Lighting	59,457	10,176	22,610	26,672	-	-	-	-
7	<b>Total L'Anse au Loup</b>	<b>5,916,491</b>	<b>1,595,427</b>	<b>3,831,753</b>	<b>489,312</b>				
	<b>Labrador Interconnected</b>								
8	Industrial - IOCC Firm	1,925,827	1,696,736	229,091	-	1,925,827	1,696,736	229,091	-
9	Industrial - IOCC Non-Firm	17,120	-	17,120	-	17,120	-	17,120	-
10	CFB - Goose Bay Secondary	6,288	-	5,782	505	6,288	-	5,782	505
	<b>Rural</b>								
11	1.1 Domestic	186,877	42,222	3,023	141,633	256,960	58,056	4,156	194,748
12	1.1A Domestic All Electric	9,276,445	5,471,230	389,913	3,415,303	12,755,297	7,523,050	536,138	4,696,109
13	<b>Subtotal Domestic</b>	<b>9,463,323</b>	<b>5,513,452</b>	<b>392,936</b>	<b>3,556,935</b>	<b>13,012,257</b>	<b>7,581,106</b>	<b>540,294</b>	<b>4,890,857</b>
14	2.1 General Service 0-10 kW	303,670	88,217	8,895	206,557	417,552	121,301	12,231	284,020
15	2.2 General Service 10-100 kW	1,602,969	1,072,490	96,874	433,605	2,204,114	1,474,694	133,204	596,216
16	2.3 General Service 110-1,000 kVa	2,235,862	1,981,202	152,930	101,731	3,074,355	2,724,192	210,282	139,882
17	2.4 General Service Over 1,000 kVa	1,103,716	1,029,711	71,888	2,117	1,517,631	1,415,872	98,847	2,911
18	4.1 Street and Area Lighting	284,774	30,349	2,250	252,175	391,570	41,731	3,093	346,745
19	<b>Subtotal Rural</b>	<b>14,994,313</b>	<b>9,715,420</b>	<b>725,772</b>	<b>4,553,121</b>	<b>20,617,479</b>	<b>13,358,896</b>	<b>997,952</b>	<b>6,260,631</b>
20	<b>Total Labrador Interconnected</b>	<b>16,943,548</b>	<b>11,412,157</b>	<b>977,766</b>	<b>4,553,626</b>	<b>22,566,714</b>	<b>15,055,632</b>	<b>1,249,945</b>	<b>6,260,631</b>

NEWFOUNDLAND & LABRADOR HYDRO  
 2013 Actual Cost of Service  
 Demands, Sales, & Number of Bills

Line No.	Rate Class	Units			
		Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)
	<b>Island Interconnected</b>				
1	Newfoundland Power	14,790,794	5,605,730	1	12
2	Industrial - Firm	737,248	351,226	5	60
3	Industrial - Non-Firm	1,038	26	-	-
	<b>Rural</b>				
4	1.1 Domestic	-	104,774	11,578	138,932
5	1.12 Domestic All Electric	-	141,311	8,103	97,239
6	1.3 Special	-	345	1	12
7	2.1 General Service 0-10 kW	-	15,148	1,980	23,754
8	2.2 General Service 10-100 kW	186,103	59,738	916	10,993
9	2.3 General Service 110-1,000 kVa	183,346	58,653	88	1,053
10	2.4 General Service Over 1,000 kVa	93,920	35,840	9	105
11	4.1 Street and Area Lighting	-	2,924	945	11,342
12	<b>Subtotal Rural</b>	<b>463,369</b>	<b>418,734</b>	<b>23,619</b>	<b>283,430</b>
13	<b>Total Island Interconnected</b>	<b>15,992,449</b>	<b>6,375,716</b>	<b>23,625</b>	<b>283,502</b>

NEWFOUNDLAND & LABRADOR HYDRO  
 2013 Actual Cost of Service  
 Demands, Sales, & Number of Bills

Line No.	Rate Class	Units			
		Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)
<b>Isolated Systems:</b>					
1	1.2 Domestic Diesel	-	25,169	2,736	32,837
2	2.1 General Service 0-10 kW	-	5,061	534	6,408
3	2.2 GS 10-100 kW	25,161	8,598	127	1,521
4	2.3 GS 110-1,000 kVa	5,801	1,565	5	64
5	2.4 General Service Over 1,000 kVa	6,249	2,548	1	12
6	<b>Subtotal Metered Demand Classes</b>	<b>37,211</b>	<b>12,710</b>	<b>133</b>	<b>1,597</b>
7	4.1 Street and Area Lighting	-	407	120	1,441
8	<b>Total Isolated Systems</b>	<b>37,211</b>	<b>43,347</b>	<b>3,524</b>	<b>42,283</b>
<b>Island Isolated</b>					
9	1.2 Domestic Diesel	-	5,454	703	8,434
10	2.1 General Service 0-10 kW	-	826	98	1,176
11	2.2 GS 10-100 kW	2,538	934	9	109
12	2.3 GS 110-1,000 kVa	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-
14	4.1 Street and Area Lighting	-	102	39	473
15	<b>Total Island Isolated</b>	<b>2,538</b>	<b>7,316</b>	<b>849</b>	<b>10,192</b>
<b>Labrador Isolated</b>					
16	1.2 Domestic Diesel	-	19,715	2,034	24,403
17	2.1 General Service 0-10 kW	-	4,235	436	5,232
18	2.2 GS 10-100 kW	22,624	7,664	118	1,412
19	2.3 GS 110-1,000 kVa	5,801	1,565	5	64
20	2.4 General Service Over 1,000 kVa	6,249	2,548	1	12
21	4.1 Street and Area Lighting	-	305	81	968
22	<b>Total Labrador Isolated</b>	<b>34,673</b>	<b>36,031</b>	<b>2,674</b>	<b>32,091</b>

NEWFOUNDLAND & LABRADOR HYDRO  
 2013 Actual Cost of Service  
 Demands, Sales, & Number of Bills

Line No.	1 Rate Class	Units			
		2 Billing Demands (kW)	3 Sales (MWh)	4 Customers	5 Bills (Total No)
<b>L'Anse au Loup</b>					
1	1.1 Domestic	-	4,494	416	4,993
2	1.12 Domestic All Electric	-	9,584	370	4,438
3	2.1 General Service 0-10 kW	-	1,124	129	1,546
4	2.2 General Service 10-100 kW	15,248	4,352	74	885
5	2.3 General Service 110-1,000 kVa	8,721	2,410	6	74
6	4.1 Street and Area Lighting	-	129	32	384
7	<b>Total L'Anse au Loup</b>	<b>23,969</b>	<b>22,095</b>	<b>1,027</b>	<b>12,320</b>
<b>Labrador Interconnected</b>					
8	Industrial - IOCC Firm	750,213	186,721	1	12
9	Industrial - IOCC Non-Firm	-	13,954		
10	CFB - Goose Bay Secondary	-	3,159	1	12
<b>Rural</b>					
11	1.1 Domestic	-	2,249	376	4,511
12	1.1A Domestic All Electric	-	286,340	8,946	107,348
13	<b>Subtotal Domestic</b>	<b>-</b>	<b>288,590</b>	<b>9,322</b>	<b>111,859</b>
14	2.1 General Service 0-10 kW	-	6,499	495	5,940
15	2.2 General Service 10-100 kW	227,211	70,628	697	8,361
16	2.3 General Service 110-1,000 kVa	357,068	111,437	159	1,909
17	2.4 General Service Over 1,000 kVa	108,981	54,056	3	41
18	4.1 Street and Area Lighting	-	1,654	373	4,477
19	<b>Subtotal Rural</b>	<b>693,260</b>	<b>532,865</b>	<b>11,049</b>	<b>132,587</b>
20	<b>Total Labrador Interconnected</b>	<b>1,443,473</b>	<b>736,699</b>	<b>11,051</b>	<b>132,611</b>

**NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Rate Calculations for Newfoundland Power**

	1	2	3
Line No.	Description	Amount	Source
<b>Newfoundland Power:</b>			
<b>Demand:</b>			
1	Rate (\$/kW/mo.)	\$4.00	
2	Billing Units (kW)	14,790,794	Sch 1.3.2, pg 1, Ln 1, Col 2
3	<b>Demand Revenue</b>	<b>\$59,163,176</b>	Ln 1 * Ln 2
<b>Energy (First Block):</b>			
4	Total Revenue Requirement	\$403,332,147	Sch 1.2, pg 1, Ln 1, Col 7
5	Less: Demand Revenue	59,163,176	Ln 3
6	Less: Second Block Energy Revenue	287,964,324	((Sch 1.3.2, pg 1, Ln 1, Col 3) - Ln 8) * Ln 12
7	First Block Energy Revenue	<u>\$56,204,647</u>	Ln 4 - Ln 5 - Ln 6
8	First Block Energy Consumed (MWh)	3,000,000	
9	<b>Rate (Mills/kWh)</b>	<b>18.73</b>	Ln 7 / Ln 8
<b>Energy (Second Block):</b>			
10	Average No. 6 Fuel Cost per Barrel	\$69.62	
11	Efficiency Factor (kWh per Barrel)	630	
12	<b>Rate (Mills/kWh)</b>	<b>110.51</b>	

**NEWFOUNDLAND & LABRADOR HYDRO**  
**2013 Actual Cost of Service**  
**Value of Newfoundland Power Thermal Generation Credit**

	1	2	3
Line No.	Description	Amount	Source
1	Island Interconnected System:		
2	Generation demand costs (\$)	112,842,593	Sch 2.1A, C. 3, Ln 23
3	Coincident peak (kW)	1,404,948	Sch 3.1A, C. 3, Ln 13
4	Generation demand costs (\$/kW)	<u>80.32</u>	Ln 2 / Ln 3
5	NP thermal generation capacity credit (kW)	<u>32,892</u>	(1)
6	Gross value of credit to NP (\$)	2,641,885	Ln 4 x Ln 5
7	Less NP's cost share:		
8	Percentage	<u>89.61%</u>	Sch 3.1A, C. 5, Ln 14
9	Amount (\$)	<u>(2,367,270)</u>	Ln 6 x Ln 8
10	Net value of credit to NP (\$)	<u><u>274,615</u></u>	Ln 6 - Ln 9

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

**NEWFOUNDLAND & LABRADOR HYDRO**  
**2013 Actual Cost of Service**  
**Island Interconnected**  
**Calculation of Firming Up Charge**

	1	2	3	4
Line No.	Description	Total	Gas Turbine	Transmission & Terminals
1	Operating & Maintenance	6,407,848	1,420,891	4,986,957
2	O&M Overhead	5,792,037	1,758,399	4,033,638
3	Depreciation	5,905,052	650,349	5,254,702
4	Return	10,376,858	976,730	9,400,128
5	<b>Total</b>	<b>28,481,795</b>	<b>4,806,369</b>	<b>23,675,426</b>
6	Capacity (kW)		100,000	1,686,300
7	Cost (\$/kW)	\$62.10	\$48.06	\$14.04
8	Rate (\$/kWh)	\$0.01391		

**NEWFOUNDLAND & LABRADOR HYDRO**  
**2013 Actual Cost of Service**  
**Island Interconnected**  
**Calculation of Transmission Wheeling Charge**

	1	2
Line No.	Description	
1	Island Interconnected Transmission Revenue Requirement	23,900,531
2	Transmission Energy Output (MWh)	457,996
3	Rate (\$/kWh)	\$0.05218



NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Interconnected  
Functional Classification of Revenue Requirement

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	6 Rural Prod & Transmission Demand (\$)	Distribution										17 Accounting Customer (\$)	18 Specifically Assigned Customer (\$)
							7 Substations Demand (\$)	8 Primary Lines Demand (\$)		9 Line Transformers Demand (\$)		10 Secondary Lines Demand (\$)		11 Services Customer (\$)	12 Meters Customer (\$)	13 Street Lighting Customer (\$)		
<b>Expenses</b>																		
1	Operating & Maintenance	87,496,557	35,360,119	18,951,606	9,020,596	3,997,663	1,383,620	6,208,561	1,643,851	436,694	772,984	903,370	1,011,544	410,786	301,935	156,108	2,512,534	2,562,582
2	Fuels-No. 6 Fuel	172,690,736	-	172,690,736	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	628,742	628,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	1,159,668	1,159,668	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	53,779,899	25,131,385	27,973,007	-	675,508	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	45,520,503	19,115,016	12,878,328	5,254,702	2,658,823	561,863	1,710,460	466,461	212,402	375,968	244,148	278,719	74,948	192,894	131,679	225,621	1,138,471
<b>Expense Credits</b>																		
8	Sundry	(679,410)	(274,571)	(147,159)	(70,045)	(31,042)	(10,744)	(48,210)	(12,764)	(3,391)	(6,002)	(7,015)	(7,855)	(3,190)	(2,345)	(1,212)	(19,510)	(19,898)
9	Building Rental Income	(19,862)	(7,478)	(6,129)	(2,491)	(1,198)	(227)	(878)	(233)	(62)	(109)	(128)	(143)	(58)	(40)	(22)	-	(667)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(89,728)	(36,262)	(19,435)	(9,251)	(4,100)	(1,419)	(6,367)	(1,686)	(448)	(793)	(926)	(1,037)	(421)	(310)	(160)	(2,577)	(2,628)
12	Pole Attachments	(872,154)	-	-	-	-	-	(504,409)	(172,383)	-	-	(89,281)	(106,082)	-	-	-	-	-
13	Secondary Energy	(103,457)	-	(103,457)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(11,736)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,736)	-
16	Meter Test Revenues	(1,986)	-	-	-	-	-	-	-	-	-	-	-	-	(1,986)	-	-	-
17	<b>Total Expense Credits</b>	<b>(1,778,332)</b>	<b>(318,310)</b>	<b>(276,179)</b>	<b>(81,786)</b>	<b>(36,339)</b>	<b>(12,389)</b>	<b>(559,864)</b>	<b>(187,066)</b>	<b>(3,901)</b>	<b>(6,904)</b>	<b>(97,350)</b>	<b>(115,117)</b>	<b>(3,669)</b>	<b>(4,679)</b>	<b>(1,394)</b>	<b>(33,822)</b>	<b>(23,193)</b>
18	<b>Subtotal Expenses</b>	<b>359,497,775</b>	<b>81,076,619</b>	<b>232,217,497</b>	<b>14,193,512</b>	<b>7,295,653</b>	<b>1,933,094</b>	<b>7,359,178</b>	<b>1,923,246</b>	<b>645,195</b>	<b>1,142,048</b>	<b>1,050,169</b>	<b>1,175,147</b>	<b>482,066</b>	<b>490,149</b>	<b>286,393</b>	<b>2,704,333</b>	<b>3,677,859</b>
19	Disposal Gain / Loss	2,705,448	1,001,339	958,208	306,892	143,232	27,266	100,896	28,598	9,070	16,055	15,160	17,291	4,520	4,816	3,132	4,666	64,309
20	<b>Subtotal Revenue Requirement Ex. Return</b>	<b>362,203,223</b>	<b>82,077,958</b>	<b>233,175,706</b>	<b>14,500,404</b>	<b>7,438,885</b>	<b>1,960,360</b>	<b>7,460,074</b>	<b>1,951,844</b>	<b>654,265</b>	<b>1,158,103</b>	<b>1,065,329</b>	<b>1,192,437</b>	<b>486,585</b>	<b>494,965</b>	<b>289,525</b>	<b>2,708,999</b>	<b>3,742,168</b>
21	Return on Debt	82,166,494	29,567,229	30,614,725	9,034,260	4,218,219	803,853	2,978,553	843,090	266,545	471,806	447,244	509,917	134,751	142,041	92,103	139,288	1,902,871
22	Return on Equity	2,880,163	1,197,406	1,239,828	365,867	-	-	-	-	-	-	-	-	-	-	-	-	77,062
23	<b>Total Revenue Reqmt</b>	<b>447,249,881</b>	<b>112,842,593</b>	<b>265,030,258</b>	<b>23,900,531</b>	<b>11,657,105</b>	<b>2,764,212</b>	<b>10,438,627</b>	<b>2,794,935</b>	<b>920,810</b>	<b>1,629,909</b>	<b>1,512,573</b>	<b>1,702,355</b>	<b>621,336</b>	<b>637,006</b>	<b>381,628</b>	<b>2,848,287</b>	<b>5,722,101</b>

NEWFOUNDLAND & LABRADOR HYDRO  
 2013 Actual Cost of Service  
 Island Interconnected  
 Functional Classification of Revenue Requirement (CONT'D.)

Line No.	Description	Revenue Related		Basis of Functional Classification
		Municipal Tax	PUB Assessment	
	<b>Expenses</b>			
1	Operating & Maintenance	1,201,952	660,032	Carryforward from Sch.2.4 L.30
2	Fuels-No. 6 Fuel	-	-	Production - Demand, Energy ratios Sch.4.1 L.10
3	Fuels-Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.12
4	Fuels-Gas Turbine	-	-	Production - Demand, Energy ratios Sch.4.1 L.11
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.7
7	Depreciation	-	-	Carryforward from Sch.2.5 L.40
	<b>Expense Credits</b>			
8	Sundry	(9,333)	(5,125)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.34
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
11	Suppliers' Discounts	(1,233)	(677)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	<b>Total Expense Credits</b>	<b>(10,566)</b>	<b>(5,802)</b>	
18	<b>Subtotal Expenses</b>	<b>1,191,386</b>	<b>654,230</b>	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.40
20	<b>Subtotal Revenue Requirement Ex. Return</b>	<b>1,191,386</b>	<b>654,230</b>	
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	<b>Total Revenue Reqmt</b>	<b>1,191,386</b>	<b>654,230</b>	

NEWFOUNDLAND & LABRADOR HYDRO

2013 Actual Cost of Service

Island Interconnected

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

Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution											Specifically Assigned Customer (\$)
							Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	
								Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	
<b>Production Hydraulic</b>																		
1	Bay D'Espoir	200,025,082	94,947,183	105,077,899	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	174,187,312	82,682,604	91,504,708	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	82,096,984	38,969,500	43,127,484	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	271,874,219	129,052,272	142,821,947	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	22,075,898	10,478,908	11,596,991	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	111,980,045	53,154,283	58,825,762	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Hydraulic	4,693,920	2,228,093	2,465,827	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	<b>Subtotal Hydraulic</b>	<b>866,933,460</b>	<b>411,512,842</b>	<b>455,420,618</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	229,283,711	178,061,730	51,221,981	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	29,985,571	29,985,571	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	8,131,674	8,131,674	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	<b>Subtotal Production</b>	<b>1,134,334,416</b>	<b>627,691,817</b>	<b>506,642,599</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission</b>																		
14	Lines	275,856,072	-	-	153,702,383	86,420,972	-	-	-	-	-	-	-	-	-	-	-	35,732,717
15	Lines - Hydraulic	55,510,981	26,349,752	29,161,229	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	119,434,399	-	-	72,350,609	22,299,688	-	-	-	-	-	-	-	-	-	-	-	24,784,101
17	Term Stns - Hydraulic	35,214,002	16,715,255	18,498,747	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	8,714,933	6,768,017	1,946,916	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	700,311	700,311	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	11,638,967	-	-	-	-	11,638,967	-	-	-	-	-	-	-	-	-	-	-
21	<b>Subtotal Term Stns</b>	<b>175,702,612</b>	<b>24,183,583</b>	<b>20,445,663</b>	<b>72,350,609</b>	<b>22,299,688</b>	<b>11,638,967</b>	-	-	-	-	-	-	-	-	-	-	<b>24,784,101</b>
22	<b>Subtotal Transmission</b>	<b>507,069,665</b>	<b>50,533,335</b>	<b>49,606,892</b>	<b>226,052,992</b>	<b>108,720,660</b>	<b>11,638,967</b>	-	-	-	-	-	-	-	-	-	-	<b>60,516,818</b>
<b>Distribution</b>																		
23	Substations	9,332,854	414,826	-	-	-	8,918,029	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	3,396,475	-	-	-	-	-	2,560,772	326,231	-	-	297,022	212,449	-	-	-	-	-
25	Poles	96,916,411	-	-	-	-	-	56,051,413	19,155,723	-	-	9,921,139	11,788,137	-	-	-	-	-
26	Primary Conductor & Eqpt	14,390,196	-	-	-	-	-	12,764,104	1,626,092	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	8,345,651	-	-	-	-	-	8,345,651	-	-	-	-	-	-	-	-	-	-
28	Transformers	15,532,998	-	-	-	-	-	-	-	5,607,412	9,925,586	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	2,369,918	-	-	-	-	-	-	-	-	-	1,381,662	988,256	-	-	-	-	-
30	Services	5,274,745	-	-	-	-	-	-	-	-	-	-	-	5,274,745	-	-	-	-
31	Meters	3,588,654	-	-	-	-	-	-	-	-	-	-	-	-	3,588,654	-	-	-
32	Street Lighting	2,004,524	-	-	-	-	-	-	-	-	-	-	-	-	-	2,004,524	-	-
33	<b>Subtotal Distribution</b>	<b>161,152,426</b>	<b>414,826</b>	-	-	-	<b>8,918,029</b>	<b>79,721,939</b>	<b>21,108,046</b>	<b>5,607,412</b>	<b>9,925,586</b>	<b>11,599,823</b>	<b>12,988,842</b>	<b>5,274,745</b>	<b>3,588,654</b>	<b>2,004,524</b>	-	-
34	<b>Subttl Prod, Trans, &amp; Dist</b>	<b>1,802,556,506</b>	<b>678,639,977</b>	<b>556,249,491</b>	<b>226,052,992</b>	<b>108,720,660</b>	<b>20,556,996</b>	<b>79,721,939</b>	<b>21,108,046</b>	<b>5,607,412</b>	<b>9,925,586</b>	<b>11,599,823</b>	<b>12,988,842</b>	<b>5,274,745</b>	<b>3,588,654</b>	<b>2,004,524</b>	-	<b>60,516,818</b>
35	General	177,404,934	76,098,837	39,657,335	16,548,723	7,117,347	2,781,822	12,485,801	3,305,876	878,215	1,554,514	1,816,728	2,034,272	826,114	619,606	313,942	6,570,785	4,795,015
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	1,515,071	1,515,071	-	0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	200,794	75,596	61,963	25,181	12,111	2,290	8,881	2,351	625	1,106	1,292	1,447	588	400	223	-	6,741
39	Software - General	3,991,796	1,502,861	1,231,825	500,599	240,764	45,524	176,546	46,744	12,418	21,980	25,688	28,764	11,681	7,947	4,439	-	134,016
40	<b>Total Plant</b>	<b>1,985,669,101</b>	<b>757,832,342</b>	<b>597,200,614</b>	<b>243,127,495</b>	<b>116,090,882</b>	<b>23,386,632</b>	<b>92,393,167</b>	<b>24,463,018</b>	<b>6,498,670</b>	<b>11,503,186</b>	<b>13,443,531</b>	<b>15,053,325</b>	<b>6,113,127</b>	<b>4,216,607</b>	<b>2,323,128</b>	<b>6,570,785</b>	<b>65,452,590</b>

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Interconnected  
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Interconnected

Functional Classification of Net Book Value

Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy Demand (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution											Specifically Assigned Customer (\$)
							Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services (\$)	Meters (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	
								Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)					
<b>Production Hydraulic</b>																		
1	Bay D'Espoir	142,619,544	67,698,130	74,921,414	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Upper Salmon	155,944,354	74,023,103	81,921,252	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Hinds Lake	70,654,160	33,537,861	37,116,299	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Cat Arm	245,578,480	116,570,305	129,008,175	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Paradise River	19,341,511	9,180,959	10,160,553	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Granite Canal	104,293,885	49,505,844	54,788,040	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Other Small Hydraulic	2,858,674	1,356,945	1,501,729	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	<b>Subtotal Hydraulic</b>	<b>741,290,608</b>	<b>351,873,147</b>	<b>389,417,461</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Holyrood	57,639,153	44,762,567	12,876,587	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Gas Turbines	12,966,881	12,966,881	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Diesel	1,429,283	1,429,283	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	<b>Subtotal Production</b>	<b>813,325,926</b>	<b>411,031,878</b>	<b>402,294,048</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Transmission</b>																		
14	Lines	168,743,728	-	-	101,415,723	49,163,647	-	-	-	-	-	-	-	-	-	-	18,164,358	
15	Lines - Hydraulic	47,567,379	22,579,112	24,988,268	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Terminal Stations	64,678,707	-	-	37,979,895	16,098,208	-	-	-	-	-	-	-	-	-	-	10,600,604	
17	Term Stns - Hydraulic	22,149,014	10,513,614	11,635,400	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Term Stns - Holyrood	1,550,960	1,204,475	346,484	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Term Stns - Gas Tur/Dsl	429,626	429,626	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Term Stns - Distribution	8,144,181	-	-	-	-	8,144,181	-	-	-	-	-	-	-	-	-	-	
21	<b>Subtotal Term Stns</b>	<b>96,952,488</b>	<b>12,147,715</b>	<b>11,981,885</b>	<b>37,979,895</b>	<b>16,098,208</b>	<b>8,144,181</b>	-	-	-	-	-	-	-	-	-	<b>10,600,604</b>	
22	<b>Subtotal Transmission</b>	<b>313,263,596</b>	<b>34,726,827</b>	<b>36,970,152</b>	<b>139,395,617</b>	<b>65,261,855</b>	<b>8,144,181</b>	-	-	-	-	-	-	-	-	-	<b>28,764,962</b>	
<b>Distribution</b>																		
23	Substations	3,944,894	144,305	-	-	-	3,800,589	-	-	-	-	-	-	-	-	-	-	
24	Land & Land Improvements	2,163,392	-	-	-	-	-	1,631,089	207,794	-	-	189,189	135,320	-	-	-	-	
25	Poles	57,809,701	-	-	-	-	-	33,434,125	11,426,203	-	-	5,917,863	7,031,510	-	-	-	-	
26	Primary Conductor & Eqpt	6,763,881	-	-	-	-	-	5,999,562	764,318	-	-	-	-	-	-	-	-	
27	Submarine Conductor	2,401,161	-	-	-	-	-	2,401,161	-	-	-	-	-	-	-	-	-	
28	Transformers	11,050,748	-	-	-	-	-	-	-	3,989,320	7,061,428	-	-	-	-	-	-	
29	Secondary Conductor&Eqpt	761,170	-	-	-	-	-	-	-	-	-	443,762	317,408	-	-	-	-	
30	Services	1,857,544	-	-	-	-	-	-	-	-	-	-	-	1,857,544	-	-	-	
31	Meters	2,066,763	-	-	-	-	-	-	-	-	-	-	-	-	2,066,763	-	-	
32	Street Lighting	1,374,114	-	-	-	-	-	-	-	-	-	-	-	-	-	1,374,114	-	
33	<b>Subtotal Distribution</b>	<b>90,193,368</b>	<b>144,305</b>	-	-	-	<b>3,800,589</b>	<b>43,465,938</b>	<b>12,398,315</b>	<b>3,989,320</b>	<b>7,061,428</b>	<b>6,550,814</b>	<b>7,484,238</b>	<b>1,857,544</b>	<b>2,066,763</b>	<b>1,374,114</b>	-	
34	<b>Subttl Prod, Trans, &amp; Dist</b>	<b>1,216,782,889</b>	<b>445,903,010</b>	<b>439,264,200</b>	<b>139,395,617</b>	<b>65,261,855</b>	<b>11,944,770</b>	<b>43,465,938</b>	<b>12,398,315</b>	<b>3,989,320</b>	<b>7,061,428</b>	<b>6,550,814</b>	<b>7,484,238</b>	<b>1,857,544</b>	<b>2,066,763</b>	<b>1,374,114</b>	-	
35	General	59,699,579	25,608,468	13,345,323	5,568,908	2,395,100	936,127	4,201,670	1,112,480	295,533	523,119	611,358	684,565	278,001	208,507	105,647	2,211,174	
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Feasibility Studies	1,515,071	1,515,071	-	0	-	0	-	-	-	-	-	-	-	-	-	-	
38	Feasibility Studies - General	21,957	8,046	7,927	2,515	1,178	216	784	224	72	127	118	135	34	37	25	519	
39	Software - General	4,095,917	1,500,992	1,478,645	469,232	219,684	40,208	146,314	41,735	13,429	23,770	22,051	25,193	6,253	6,957	4,626	96,828	
40	<b>Total Net Book Value</b>	<b>1,282,115,413</b>	<b>474,535,587</b>	<b>454,096,095</b>	<b>145,436,273</b>	<b>67,877,817</b>	<b>12,921,321</b>	<b>47,814,707</b>	<b>13,552,754</b>	<b>4,298,354</b>	<b>7,608,444</b>	<b>7,184,341</b>	<b>8,194,131</b>	<b>2,141,831</b>	<b>2,282,265</b>	<b>1,484,411</b>	<b>2,211,174</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Interconnected

Functional Classification of Operating & Maintenance Expense

Line No.	Description	2 Total Amount	3 Production Demand	4 Production and Energy	5 Transmission Demand	6 Rural Prod & Transmission	7-16 Distribution										17 Accounting	18 Specifically Assigned Customer				
							7 Substations Demand		8 Primary Lines Demand		9 Line Transformers Customer		10 Secondary Lines Customer		11 Services Customer				12 Meters Customer		13 Street Lighting Customer	
							7 (\$)	8 (\$)	9 (\$)	10 (\$)	11 (\$)	12 (\$)	13 (\$)	14 (\$)	15 (\$)	16 (\$)			17 (\$)	18 (\$)		
<b>Production</b>																						
1	Hydraulic	11,294,794	5,361,372	5,933,422	-	-	-	-	-	-	-	-	-	-	-	-	-					
2	Holyrood / Thermal	17,246,519	13,393,647	3,852,872	-	-	-	-	-	-	-	-	-	-	-	-	-					
3	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
4	Gas Turbine	1,339,006	1,339,006	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
5	Diesel	330,536	330,536	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
6	Other	2,188,175	1,210,842	977,333	-	-	-	-	-	-	-	-	-	-	-	-	-					
7	<b>Subtotal Production</b>	<b>32,399,031</b>	<b>21,635,403</b>	<b>10,763,628</b>	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Transmission</b>																						
8	Transmission Lines	4,030,324	320,485	354,680	1,869,439	1,051,114	-	-	-	-	-	-	-	-	-	-	434,607					
9	Terminal Stations	5,703,451	785,019	663,683	2,348,560	723,866	377,810	-	-	-	-	-	-	-	-	-	804,512					
10	Other	1,724,886	171,898	168,747	768,959	369,832	39,592	-	-	-	-	-	-	-	-	-	205,859					
11	<b>Subtotal Transmission</b>	<b>11,458,661</b>	<b>1,277,401</b>	<b>1,187,109</b>	<b>4,986,957</b>	<b>2,144,812</b>	<b>417,402</b>	-	-	-	-	-	-	-	-	-	<b>1,444,978</b>					
<b>Distribution</b>																						
12	Other	7,436,457	19,578	-	-	-	420,900	3,762,596	996,226	264,650	468,453	547,471	613,028	248,949	-	94,606	-	-				
13	Meters	186,718	-	-	-	-	-	-	-	-	-	-	-	-	186,718	-	-					
14	<b>Subtotal Distribution</b>	<b>7,623,176</b>	<b>19,578</b>	-	-	-	<b>420,900</b>	<b>3,762,596</b>	<b>996,226</b>	<b>264,650</b>	<b>468,453</b>	<b>547,471</b>	<b>613,028</b>	<b>248,949</b>	<b>186,718</b>	<b>94,606</b>	-	-				
15	<b>Subttl Prod, Trans, &amp; Dist</b>	<b>51,480,867</b>	<b>22,932,383</b>	<b>11,950,737</b>	<b>4,986,957</b>	<b>2,144,812</b>	<b>838,302</b>	<b>3,762,596</b>	<b>996,226</b>	<b>264,650</b>	<b>468,453</b>	<b>547,471</b>	<b>613,028</b>	<b>248,949</b>	<b>186,718</b>	<b>94,606</b>	-	<b>1,444,978</b>				
16	Customer Accounting	1,980,106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,980,106	-				
<b>Administrative &amp; General:</b>																						
<b>Plant-Related:</b>																						
17	Production	5,261,598	2,911,542	2,350,056	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
18	Prod - Gas Turb & Diesel	1,405,913	1,405,913	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
19	Transmission	4,629,363	461,351	452,893	2,063,782	992,580	106,260	-	-	-	-	-	-	-	-	-	-	552,497				
20	Distribution	2,397,616	6,172	-	-	-	132,682	1,186,098	314,044	83,427	147,672	172,581	193,247	78,477	53,392	29,823	-	-				
21	Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
22	Prod, Trans, Distn and General Plant	234,397	89,458	70,496	28,700	13,704	2,761	10,906	2,888	767	1,358	1,587	1,777	722	498	274	776	7,726				
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,255,825	158,352	88,198	401,907	193,298	36,549	141,740	37,529	9,970	17,647	20,624	23,093	9,378	6,380	3,564	-	107,595				
24	Property Insurance	1,483,506	721,932	561,721	88,111	29,156	23,132	12,375	3,277	870	1,541	1,801	2,016	819	614	311	6,513	29,317				
<b>Revenue-Related:</b>																						
25	Municipal Tax	1,201,952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
26	PUB Assessment	660,032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
27	All Expense-Related	14,178,274	6,081,850	3,169,430	1,322,581	568,821	222,324	997,870	264,207	70,187	124,237	145,194	162,580	66,023	49,519	25,090	525,140	383,220				
28	Prod, Trans, and Distn Expense-Related	1,327,110	591,167	308,075	128,557	55,290	21,610	96,995	25,681	6,822	12,076	14,113	15,803	6,418	4,813	2,439	-	37,250				
29	<b>Subtotal Admin &amp; General</b>	<b>34,035,584</b>	<b>12,427,736</b>	<b>7,000,869</b>	<b>4,033,638</b>	<b>1,852,850</b>	<b>545,318</b>	<b>2,445,985</b>	<b>647,626</b>	<b>172,044</b>	<b>304,531</b>	<b>355,899</b>	<b>398,517</b>	<b>161,837</b>	<b>115,217</b>	<b>61,502</b>	<b>532,428</b>	<b>1,117,604</b>				
30	<b>Total Operating &amp; Maintenance Expenses</b>	<b>87,496,557</b>	<b>35,360,119</b>	<b>18,951,606</b>	<b>9,020,596</b>	<b>3,997,663</b>	<b>1,383,620</b>	<b>6,208,581</b>	<b>1,643,851</b>	<b>436,694</b>	<b>772,984</b>	<b>903,370</b>	<b>1,011,544</b>	<b>410,786</b>	<b>301,935</b>	<b>156,108</b>	<b>2,512,534</b>	<b>2,562,582</b>				

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Interconnected

Functional Classification of Operating & Maintenance Expense (CONTD.)

Line No.	Description	Revenue Related		Basis of Functional Classification
		19 Municipal Tax	20 PUB Assessment	
	<b>Production</b>			
1	Hydraulic	-	-	Prorated on Hydraulic Plant in Service - Sch.2.2 L.8
2	Holyrood / Thermal	-	-	Prorated on Holyrood Plant in Service - Sch.2.2 L.9
3	Roddickton	-	-	Prorated on Roddickton Plant in Service - Sch.2.2 L.11
4	Gas Turbine	-	-	Prorated on Gas Turbines Plant in Service - Sch.2.2 L.10
5	Diesel	-	-	Prorated on Diesel Plant in Service - Sch.2.2 L.12
6	Other	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
7	<b>Subtotal Production</b>	<b>-</b>	<b>-</b>	
	<b>Transmission</b>			
8	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.14, 15
9	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.21
10	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
11	<b>Subtotal Transmission</b>	<b>-</b>	<b>-</b>	
	<b>Distribution</b>			
12	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 33, less L. 31
13	Meters	-	-	Meters - Customer
14	<b>Subtotal Distribution</b>	<b>-</b>	<b>-</b>	
15	<b>Subttl Prod, Trans, &amp; Dist</b>	<b>-</b>	<b>-</b>	
16	Customer Accounting	-	-	Accounting - Customer
	<b>Administrative &amp; General:</b>			
	Plant-Related:			
17	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
18	Prod - Gas Turb & Diesel	-	-	Prorated on Gas Turbine & Diesel Production Plant in Service - Sch.2.2 L.10, 12
19	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
20	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.33
21	Prod, Trans, Distn	-	-	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2 L.34
22	Prod, Trans, Distn and General Plant	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 40
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 34 Less L. 8 and L. 9
24	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.13, 21, 23, 35 - 36
	Revenue-Related:			
25	Municipal Tax	1,201,952	-	Revenue-related
26	PUB Assessment	-	660,032	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	<b>Subtotal Admin &amp; General</b>	<b>1,201,952</b>	<b>660,032</b>	
30	<b>Total Operating &amp; Maintenance Expenses</b>	<b>1,201,952</b>	<b>660,032</b>	

NEWFOUNDLAND & LABRADOR HYDRO

2013 Actual Cost of Service

Island Interconnected

Functional Classification of Depreciation Expense

Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution										Specifically Assigned Customer (\$)		
							Substations		Primary Lines		Line Transformers		Secondary Lines		Services	Meters		Street Lighting	Accounting
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)		Customer (\$)	Customer (\$)
<b>Production Hydraulic</b>																			
1	Bay D'Espoir	3,478,150	1,650,996	1,827,154	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Upper Salmon	2,990,134	1,419,346	1,570,788	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Hinds Lake	1,333,029	632,757	700,272	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Cat Arm	5,244,488	2,489,434	2,755,053	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Paradise River	441,636	209,634	232,002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Granite Canal	2,410,076	1,144,006	1,266,070	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Other Small Hydraulic	61,229	29,064	32,165	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	<b>Subtotal Hydraulic</b>	<b>15,958,741</b>	<b>7,575,238</b>	<b>8,383,503</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Holyrood	8,529,855	6,624,285	1,905,570	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Gas Turbines	466,832	466,832	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Diesel	69,574	69,574	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	<b>Subtotal Production</b>	<b>25,025,002</b>	<b>14,735,929</b>	<b>10,289,073</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Transmission</b>																			
14	Lines	5,544,397	-	-	3,238,648	1,701,152	-	-	-	-	-	-	-	-	-	-	-	604,598	
15	Lines - Hydraulic	1,389,207	659,424	729,783	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Terminal Stations	2,396,619	-	-	1,370,217	673,301	-	-	-	-	-	-	-	-	-	-	-	353,101	
17	Term Stns - Hydraulic	561,092	266,337	294,755	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Term Stns - Holyrood	55,043	42,746	12,297	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Term Stns - Gas Tur/Dsl	14,370	14,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Term Stns - Distribution	317,627	-	-	-	-	317,627	-	-	-	-	-	-	-	-	-	-	-	
21	<b>Subtotal Term Stns</b>	<b>3,344,751</b>	<b>323,454</b>	<b>307,052</b>	<b>1,370,217</b>	<b>673,301</b>	<b>317,627</b>	-	-	-	-	-	-	-	-	-	-	<b>353,101</b>	
22	<b>Subtotal Transmission</b>	<b>10,278,355</b>	<b>982,877</b>	<b>1,036,835</b>	<b>4,608,865</b>	<b>2,374,453</b>	<b>317,627</b>	-	-	-	-	-	-	-	-	-	-	<b>957,698</b>	
<b>Distribution</b>																			
23	Substations	145,510	4,515	-	-	-	140,995	-	-	-	-	-	-	-	-	-	-	-	
24	Land & Land Improvements	52,786	-	-	-	-	-	39,798	5,070	-	-	4,616	3,302	-	-	-	-	-	
25	Poles	1,601,901	-	-	-	-	-	926,456	316,619	-	-	163,983	194,842	-	-	-	-	-	
26	Primary Conductor & Eqpt	224,896	-	-	-	-	-	199,482	25,413	-	-	-	-	-	-	-	-	-	
27	Submarine Conductor	94,774	-	-	-	-	-	94,774	-	-	-	-	-	-	-	-	-	-	
28	Transformers	496,478	-	-	-	-	-	-	-	179,228	317,249	-	-	-	-	-	-	-	
29	Secondary Conductor&Eqpt	17,423	-	-	-	-	-	-	-	-	-	10,158	7,265	-	-	-	-	-	
30	Services	45,811	-	-	-	-	-	-	-	-	-	-	45,811	-	-	-	-	-	
31	Meters	168,777	-	-	-	-	-	-	-	-	-	-	-	-	168,777	-	-	-	
32	Street Lighting	118,897	-	-	-	-	-	-	-	-	-	-	-	-	-	-	118,897	-	
33	<b>Subtotal Distribution</b>	<b>2,967,251</b>	<b>4,515</b>	-	-	-	<b>140,995</b>	<b>1,260,510</b>	<b>347,102</b>	<b>179,228</b>	<b>317,249</b>	<b>178,757</b>	<b>205,410</b>	<b>45,811</b>	<b>168,777</b>	<b>118,897</b>	-	-	
34	<b>Subttl Prod, Trans, &amp; Dist</b>	<b>38,270,608</b>	<b>15,723,321</b>	<b>11,325,908</b>	<b>4,608,865</b>	<b>2,374,453</b>	<b>458,621</b>	<b>1,260,510</b>	<b>347,102</b>	<b>179,228</b>	<b>317,249</b>	<b>178,757</b>	<b>205,410</b>	<b>45,811</b>	<b>168,777</b>	<b>118,897</b>	-	<b>957,698</b>	
35	General	6,091,565	2,613,011	1,361,716	568,235	244,389	95,520	428,726	113,514	30,155	53,377	62,381	69,851	28,366	21,275	10,780	225,621	164,647	
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Feasibility Studies	513,937	513,937	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	Feasibility Studies - General	18,820	7,732	5,570	2,266	1,168	226	620	171	88	156	88	101	23	83	58	-	471	
39	Software - General	625,574	257,014	185,134	75,337	38,813	7,497	20,604	5,674	2,930	5,186	2,922	3,358	749	2,759	1,944	-	15,655	
40	<b>Total Deprecn Expense</b>	<b>45,520,503</b>	<b>19,115,016</b>	<b>12,878,328</b>	<b>5,254,702</b>	<b>2,658,823</b>	<b>561,863</b>	<b>1,710,460</b>	<b>466,461</b>	<b>212,402</b>	<b>375,968</b>	<b>244,148</b>	<b>278,719</b>	<b>74,948</b>	<b>192,894</b>	<b>131,679</b>	<b>225,621</b>	<b>1,138,471</b>	



NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Interconnected  
Functional Classification of Rate Base

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	6 Rural Prod & Transmission Demand (\$)	Distribution										17 Accounting Customer (\$)	18 Specifically Assigned Customer (\$)										
							7 Substations Demand (\$)		8 Primary Lines Demand (\$)		9 Customer (\$)		10 Line Transformers Demand (\$)		11 Customer (\$)				12 Secondary Lines Demand (\$)		13 Customer (\$)		14 Services Customer (\$)		15 Meters Customer (\$)		16 Street Lighting Customer (\$)	
							7	8	9	10	11	12	13	14	15	16			17	18								
1	Average Net Book Value	1,282,115,413	474,535,587	454,096,095	145,436,273	67,877,817	12,921,321	47,814,707	13,552,754	4,298,354	7,608,444	7,184,341	8,194,131	2,141,831	2,282,265	1,484,411	2,211,174	30,475,908										
2	Cash Working Capital	5,368,199	1,986,874	1,901,294	608,940	284,203	54,101	200,199	56,745	17,997	31,856	30,081	34,309	8,968	9,556	6,215	9,258	127,602										
3	Fuel Inventory - No. 6 Fuel	43,322,012	-	43,322,012	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
4	Fuel Inventory - Diesel	102,711	102,711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
5	Fuel Inventory - Gas Turbine	1,855,337	1,855,337	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
6	Inventory/Supplies	23,001,590	8,778,577	6,917,851	2,816,340	1,344,773	270,906	1,070,264	283,375	75,279	133,251	155,727	174,375	70,813	48,844	26,911	76,115	758,190										
7	Deferred Charges: Holyrood	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	59,052,602	21,856,504	20,915,087	6,698,609	3,126,366	595,140	2,202,284	624,223	197,977	350,435	330,902	377,411	98,650	105,118	68,370	101,844	1,403,682										
9	Total Rate Base	1,414,817,865	509,115,590	527,152,340	155,560,162	72,633,159	13,841,468	51,287,455	14,517,096	4,589,607	8,123,987	7,701,051	8,780,225	2,320,262	2,445,784	1,585,907	2,398,390	32,765,382										
10	Less: Rural Asset Portion	(190,224,391)	-	-	-	(72,633,159)	(13,841,468)	(51,287,455)	(14,517,096)	(4,589,607)	(8,123,987)	(7,701,051)	(8,780,225)	(2,320,262)	(2,445,784)	(1,585,907)	(2,398,390)	-										
11	Rate Base Available for Equity Return	1,224,593,474	509,115,590	527,152,340	155,560,162	-	-	-	-	-	-	-	-	-	-	-	-	32,765,382										
12	Return on Debt	82,166,494	29,567,229	30,614,725	9,034,260	4,218,219	803,853	2,978,553	843,090	266,545	471,806	447,244	509,917	134,751	142,041	92,103	139,288	1,902,871										
13	Return on Equity	2,880,163	1,197,406	1,239,828	365,867	-	-	-	-	-	-	-	-	-	-	-	-	77,062										
14	Return on Rate Base	85,046,658	30,764,635	31,854,553	9,400,128	4,218,219	803,853	2,978,553	843,090	266,545	471,806	447,244	509,917	134,751	142,041	92,103	139,288	1,979,934										

NEWFOUNDLAND & LABRADOR HYDRO  
 2013 Actual Cost of Service  
 Island Interconnected  
 Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Interconnected  
Basis of Allocation to Classes of Service

Line No.	Description	2 Total Amount	3 Production Demand (1 CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Rural Prod & Transmission Demand (CP kW)	7-16 Distribution										17 Accounting (Rural Cust)	18 Specifically Assigned Customer		
							7 Substations Demand (CP kW)		8 Primary Lines Demand (CP kW)		9 Line Transformers Demand (CP kW)		10 Secondary Lines Demand (CP kW)		11 Services Customer (Wtd Rural Cust)	12 Meters Customer			13 Street Lighting Customer	14 Accounting Customer (Rural Cust)
							7 Demand	8 Customer	9 Demand	10 Customer	11 Demand	12 Customer	13 Demand	14 Customer	15 Demand	16 Customer				
<b>Amounts</b>																				
1	Newfoundland Power	-	1,254,977	5,817,744	1,255,636	-	-	-	-	-	-	-	-	-	-	-	-			
2	Industrial - Firm	-	52,866	364,510	51,346	-	-	-	-	-	-	-	-	-	-	-	-			
3	Industrial - Non-Firm	-	-	27	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Rural</b>																				
4	1.1 Domestic	-	25,731	119,003	24,991	24,991	23,590	23,590	11,578	21,524	11,578	21,524	11,578	11,578	11,578	-	11,578	-		
5	1.12 Domestic All Electric	-	37,273	160,502	36,201	36,201	34,172	34,172	8,103	31,179	8,103	31,179	8,103	8,103	8,103	-	8,103	-		
6	1.3 Special	-	90	392	88	88	83	83	1	76	1	76	1	1	1	-	1	-		
7	2.1 GS 0-10 kW	-	2,769	17,205	2,690	2,690	2,539	2,539	1,980	2,317	1,980	2,317	1,980	3,959	3,959	-	1,980	-		
8	2.2 GS 10-100 kW	-	11,881	67,850	11,539	11,539	10,892	10,892	916	9,937	916	9,937	916	7,394	7,394	-	916	-		
9	2.3 GS 110-1,000 kVa	-	12,185	66,337	11,835	11,835	11,171	11,171	88	9,456	88	9,456	88	752	752	-	88	-		
10	2.4 GS Over 1,000 kVa	-	6,345	40,708	6,162	6,162	5,817	5,817	9	5,307	9	5,307	9	75	75	-	9	-		
11	4.1 Street and Area Lighting	-	832	3,321	808	808	763	763	945	696	945	696	945	-	-	1	945	-		
12	<b>Subtotal Rural</b>	-	<b>97,106</b>	<b>475,318</b>	<b>94,314</b>	<b>94,314</b>	<b>89,027</b>	<b>89,027</b>	<b>23,619</b>	<b>80,491</b>	<b>23,619</b>	<b>80,491</b>	<b>23,619</b>	<b>31,862</b>	<b>31,862</b>	<b>1</b>	<b>23,619</b>	-		
13	<b>Total</b>	-	<b>1,404,948</b>	<b>6,657,599</b>	<b>1,401,296</b>	<b>94,314</b>	<b>89,027</b>	<b>89,027</b>	<b>23,619</b>	<b>80,491</b>	<b>23,619</b>	<b>80,491</b>	<b>23,619</b>	<b>31,862</b>	<b>31,862</b>	<b>1</b>	<b>23,619</b>	-		
<b>Ratios Excluding Return on Equity</b>																				
14	Newfoundland Power	-	0.8933	0.8739	0.8961	-	-	-	-	-	-	-	-	-	-	-	-	-		
15	Industrial - Firm	-	0.0376	0.0548	0.0366	-	-	-	-	-	-	-	-	-	-	-	-	-		
16	Industrial - Non-Firm	-	-	0.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Rural</b>																				
17	1.1 Domestic	-	0.0183	0.0179	0.0178	0.2650	0.2650	0.2650	0.4902	0.2674	0.4902	0.2674	0.4902	0.3634	0.3634	-	0.4902	-		
18	1.12 Domestic All Electric	-	0.0265	0.0241	0.0258	0.3838	0.3838	0.3838	0.3431	0.3874	0.3431	0.3874	0.3431	0.2543	0.2543	-	0.3431	-		
19	1.3 Special	-	0.0001	0.0001	0.0001	0.0009	0.0009	0.0009	0.0000	0.0009	0.0000	0.0009	0.0000	0.0000	0.0000	-	0.0000	-		
20	2.1 GS 0-10 kW	-	0.0020	0.0026	0.0019	0.0285	0.0285	0.0285	0.0838	0.0288	0.0838	0.0288	0.0838	0.1243	0.1243	-	0.0838	-		
21	2.2 GS 10-100 kW	-	0.0085	0.0102	0.0082	0.1223	0.1223	0.1223	0.0388	0.1235	0.0388	0.1235	0.0388	0.2321	0.2321	-	0.0388	-		
22	2.3 GS 110-1,000 kVa	-	0.0087	0.0100	0.0084	0.1255	0.1255	0.1255	0.0037	0.1175	0.0037	0.1175	0.0037	0.0236	0.0236	-	0.0037	-		
23	2.4 GS Over 1,000 kVa	-	0.0045	0.0061	0.0044	0.0653	0.0653	0.0653	0.0004	0.0659	0.0004	0.0659	0.0004	0.0024	0.0024	-	0.0004	-		
24	4.1 Street and Area Lighting	-	0.0006	0.0005	0.0006	0.0086	0.0086	0.0086	0.0400	0.0086	0.0400	0.0086	0.0400	-	-	1.0000	0.0400	-		
25	<b>Subtotal Rural</b>	-	<b>0.0691</b>	<b>0.0714</b>	<b>0.0673</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	-		
26	<b>Total</b>	-	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	-		

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

Line No.	1 Description	19      20 Revenue Related	
		Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)
<b>Amounts</b>			
1	Newfoundland Power	-	425,490,053
2	Industrial - Firm	-	16,703,850
3	Industrial - Non-Firm	-	1,117
<b>Rural</b>			
4	1.1 Domestic	13,017,786	13,017,786
5	1.12 Domestic All Electric	16,084,681	16,084,681
6	1.3 Special	18,312	18,312
7	2.1 GS 0-10 kW	2,329,848	2,329,848
8	2.2 GS 10-100 kW	6,891,578	6,891,578
9	2.3 GS 110-1,000 kVa	6,074,116	6,074,116
10	2.4 GS Over 1,000 kVa	2,854,933	2,854,933
11	4.1 Street and Area Lighting	993,375	993,375
12	<b>Subtotal Rural</b>	<b>48,264,628</b>	<b>48,264,628</b>
13	<b>Total</b>	<b>48,264,628</b>	<b>490,459,648</b>
<b>Ratios Excluding Return on Equity</b>			
14	Newfoundland Power	-	0.8675
15	Industrial - Firm	-	0.0341
16	Industrial - Non-Firm	-	0.0000
<b>Rural</b>			
17	1.1 Domestic	0.2697	0.0265
18	1.12 Domestic All Electric	0.3333	0.0328
19	1.3 Special	0.0004	0.0000
20	2.1 GS 0-10 kW	0.0483	0.0048
21	2.2 GS 10-100 kW	0.1428	0.0141
22	2.3 GS 110-1,000 kVa	0.1259	0.0124
23	2.4 GS Over 1,000 kVa	0.0592	0.0058
24	4.1 Street and Area Lighting	0.0206	0.0020
25	<b>Subtotal Rural</b>	<b>1.0000</b>	<b>0.0984</b>
26	<b>Total</b>	<b>1.0000</b>	<b>1.0000</b>

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Interconnected

Allocation of Functionalized Amounts to Classes of Service

Line No.	Description	1 Total Amount	2 Production Demand (\$)	3 Production and Transmission Energy (\$)	4 Transmission Demand (\$)	5 Rural Prod & Transmission Demand (\$)	6 Distribution											17 Accounting Customer (\$)	18 Specifically Assigned Customer (\$)
							7 Substations		8 Primary Lines		9 Line Transformers		10 Secondary Lines		11 Services	12 Meters	13 Street Lighting		
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
<b>Allocated Rev Reqmt Excl Return</b>																			
1	Newfoundland Power	293,045,681	73,316,525	203,760,624	12,993,135	-	-	-	-	-	-	-	-	-	-	-	-	2,407,830	
2	Industrial - Firm	17,742,994	3,088,455	12,766,598	531,321	-	-	-	-	-	-	-	-	-	-	-	-	1,334,338	
3	Industrial - Non-Firm	940	-	938	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Rural</b>																			
4	1.1 Domestic	14,989,079	1,503,195	4,167,954	258,601	1,971,116	519,446	1,976,730	956,757	174,953	567,680	284,873	584,510	176,809	179,854	-	1,327,900	-	
5	1.12 Domestic All Electric	18,384,455	2,177,499	5,621,435	374,605	2,855,320	752,459	2,863,453	669,638	253,433	397,321	412,661	409,101	123,749	125,881	-	929,402	-	
6	1.3 Special	38,047	5,284	13,732	909	6,928	1,826	6,948	83	615	49	1,001	50	15	16	-	115	-	
7	2.1 GS 0-10 kW	2,092,731	161,791	602,594	27,834	212,155	55,909	212,759	163,582	18,830	97,060	30,661	99,937	60,460	61,501	-	227,039	-	
8	2.2 GS 10-100 kW	6,143,889	694,073	2,376,386	119,405	910,127	239,845	912,720	75,703	80,776	44,918	131,526	46,249	112,920	114,864	-	105,070	-	
9	2.3 GS 110-1,000 kVa	5,682,586	711,871	2,323,394	122,466	933,465	245,995	936,124	7,251	76,861	4,303	125,151	4,430	11,486	11,684	-	10,064	-	
10	2.4 GS Over 1,000 kVa	3,154,273	370,655	1,425,744	63,765	486,034	128,084	487,419	723	43,140	429	70,243	442	1,145	1,165	-	1,004	-	
11	4.1 Street and Area Lighting	928,548	48,608	116,305	8,362	63,739	16,797	63,921	78,107	5,657	46,344	9,212	47,718	-	-	289,525	108,406	-	
12	<b>Subtotal Rural</b>	<b>51,413,609</b>	<b>5,672,977</b>	<b>16,647,545</b>	<b>975,948</b>	<b>7,438,885</b>	<b>1,960,360</b>	<b>7,460,074</b>	<b>1,951,844</b>	<b>654,265</b>	<b>1,158,103</b>	<b>1,065,329</b>	<b>1,192,437</b>	<b>486,585</b>	<b>494,965</b>	<b>289,525</b>	<b>2,708,999</b>	<b>-</b>	
13	<b>Total</b>	<b>362,203,223</b>	<b>82,077,958</b>	<b>233,175,706</b>	<b>14,500,404</b>	<b>7,438,885</b>	<b>1,960,360</b>	<b>7,460,074</b>	<b>1,951,844</b>	<b>654,265</b>	<b>1,158,103</b>	<b>1,065,329</b>	<b>1,192,437</b>	<b>486,585</b>	<b>494,965</b>	<b>289,525</b>	<b>2,708,999</b>	<b>3,742,168</b>	
<b>Allocated Return on Debt</b>																			
14	Newfoundland Power	62,817,753	26,411,067	26,752,682	8,095,179	-	-	-	-	-	-	-	-	-	-	-	-	1,558,824	
15	Industrial - Firm	3,463,830	1,112,565	1,676,186	331,032	-	-	-	-	-	-	-	-	-	-	-	-	344,047	
16	Industrial - Non-Firm	123	-	123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Rural</b>																			
17	1.1 Domestic	4,624,023	541,501	547,230	161,118	1,117,721	213,001	789,241	413,267	71,275	231,270	119,595	249,952	48,964	51,613	-	68,276	-	
18	1.12 Domestic All Electric	5,847,528	784,408	738,064	233,392	1,619,109	308,548	1,143,279	289,247	103,248	161,867	173,242	174,942	34,270	36,124	-	47,787	-	
19	1.3 Special	12,487	1,903	1,803	566	3,929	749	2,774	36	251	20	420	22	4	4	-	6	-	
20	2.1 GS 0-10 kW	602,462	58,283	79,117	17,341	120,302	22,926	84,947	70,659	7,671	39,542	12,872	42,736	16,743	17,649	-	11,674	-	
21	2.2 GS 10-100 kW	1,843,820	250,028	312,007	74,393	516,088	98,349	364,418	32,700	32,908	18,299	55,217	19,777	31,271	32,963	-	5,402	-	
22	2.3 GS 110-1,000 kVa	1,739,430	256,440	305,049	76,301	529,321	100,871	373,762	3,132	31,313	1,753	52,541	1,894	3,181	3,353	-	517	-	
23	2.4 GS Over 1,000 kVa	931,623	133,522	187,193	39,728	275,606	52,521	194,610	312	17,575	175	29,489	189	317	334	-	52	-	
24	4.1 Street and Area Lighting	283,415	17,510	15,270	5,210	36,143	6,888	25,521	33,738	2,305	18,880	3,867	20,405	-	-	92,103	5,574	-	
25	<b>Subtotal Rural</b>	<b>15,884,788</b>	<b>2,043,596</b>	<b>2,185,734</b>	<b>608,050</b>	<b>4,218,219</b>	<b>803,853</b>	<b>2,978,553</b>	<b>843,090</b>	<b>266,545</b>	<b>471,806</b>	<b>447,244</b>	<b>509,917</b>	<b>134,751</b>	<b>142,041</b>	<b>92,103</b>	<b>139,288</b>	<b>-</b>	
26	<b>Total</b>	<b>82,166,494</b>	<b>29,567,229</b>	<b>30,614,725</b>	<b>9,034,260</b>	<b>4,218,219</b>	<b>803,853</b>	<b>2,978,553</b>	<b>843,090</b>	<b>266,545</b>	<b>471,806</b>	<b>447,244</b>	<b>509,917</b>	<b>134,751</b>	<b>142,041</b>	<b>92,103</b>	<b>139,288</b>	<b>1,902,871</b>	
<b>Allocated Return on Equity</b>																			
27	Newfoundland Power	2,543,978	1,069,589	1,083,424	327,837	-	-	-	-	-	-	-	-	-	-	-	-	63,129	
28	Industrial - Firm	140,277	45,056	67,882	13,406	-	-	-	-	-	-	-	-	-	-	-	-	13,933	
29	Industrial - Non-Firm	5	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Rural</b>																			
30	1.1 Domestic	50,616	21,930	22,162	6,525	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	1.12 Domestic All Electric	71,109	31,767	29,890	9,452	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	1.3 Special	173	77	73	23	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	2.1 GS 0-10 kW	6,267	2,360	3,204	702	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	2.2 GS 10-100 kW	25,774	10,126	12,636	3,013	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	2.3 GS 110-1,000 kVa	25,829	10,385	12,354	3,090	-	-	-	-	-	-	-	-	-	-	-	-	-	
36	2.4 GS Over 1,000 kVa	14,597	5,407	7,581	1,609	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	4.1 Street and Area Lighting	1,539	709	618	211	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	<b>Subtotal Rural</b>	<b>195,903</b>	<b>82,761</b>	<b>88,517</b>	<b>24,625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
39	<b>Total</b>	<b>2,880,163</b>	<b>1,197,406</b>	<b>1,239,828</b>	<b>365,867</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,062</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Interconnected

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

Line No.	Description	Revenue Related	
		19	20
		Municipal Tax	PUB Assessment
	<b>Allocated Rev Reqmt Excl Return</b>		(\$)
1	Newfoundland Power	-	567,567
2	Industrial - Firm	-	22,281
3	Industrial - Non-Firm	-	1
	<b>Rural</b>		
4	1.1 Domestic	321,337	17,365
5	1.12 Domestic All Electric	397,042	21,456
6	1.3 Special	452	24
7	2.1 GS 0-10 kW	57,511	3,108
8	2.2 GS 10-100 kW	170,115	9,193
9	2.3 GS 110-1,000 kVa	149,936	8,102
10	2.4 GS Over 1,000 kVa	70,472	3,808
11	4.1 Street and Area Lighting	24,521	1,325
12	<b>Subtotal Rural</b>	<b>1,191,386</b>	<b>64,381</b>
13	<b>Total</b>	<b>1,191,386</b>	<b>654,230</b>
	<b>Allocated Return on Debt</b>		
14	Newfoundland Power	-	-
15	Industrial - Firm	-	-
16	Industrial - Non-Firm	-	-
	<b>Rural</b>		
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	<b>Subtotal Rural</b>	<b>-</b>	<b>-</b>
26	<b>Total</b>	<b>-</b>	<b>-</b>
	<b>Allocated Return on Equity</b>		
27	Newfoundland Power	-	-
28	Industrial - Firm	-	-
29	Industrial - Non-Firm	-	-
	<b>Rural</b>		
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	<b>Subtotal Rural</b>	<b>-</b>	<b>-</b>
39	<b>Total</b>	<b>-</b>	<b>-</b>

NEWFOUNDLAND & LABRADOR HYDRO

2013 Actual Cost of Service

Island Interconnected

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

Line No.	Description	1 Total Amount (\$)	2 Production Demand (\$)	3 Production and Transmission Energy (\$)	4 Transmission Demand (\$)	5 Rural Prod & Transmission Demand (\$)	6-17 Distribution										18 Specifically Assigned Customer (\$)		
							7 Substations		8 Primary Lines		9 Line Transformers		10 Secondary Lines		11 Services	12 Meters		13 Street Lighting	14 Accounting
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)		Customer (\$)	Customer (\$)
40	Newfoundland Power	358,407,411	100,797,182	231,596,730	21,416,151	-	-	-	-	-	-	-	-	-	-	-	-	-	4,029,783
41	Industrial - Firm	21,347,101	4,246,077	14,510,666	875,758	-	-	-	-	-	-	-	-	-	-	-	-	-	1,692,319
42	Industrial - Non-Firm	1,068	-	1,066	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Rural</b>																			
43	1.1 Domestic	19,663,719	2,066,626	4,737,346	426,244	3,088,837	732,446	2,765,971	1,370,024	246,228	798,951	404,467	834,462	225,773	231,467	-	1,396,176	-	-
44	1.12 Domestic All Electric	24,303,092	2,993,674	6,389,389	617,449	4,474,430	1,061,007	4,006,732	958,885	356,681	559,188	585,904	584,043	158,019	162,005	-	977,189	-	-
45	1.3 Special	50,707	7,264	15,608	1,498	10,857	2,575	9,722	118	865	69	1,422	72	20	20	-	121	-	-
46	2.1 GS 0-10 kW	2,701,460	222,434	684,915	45,877	332,457	78,834	297,706	234,241	26,502	136,601	43,533	142,673	77,203	79,151	-	238,712	-	-
47	2.2 GS 10-100 kW	8,013,482	954,227	2,701,029	196,810	1,426,215	338,194	1,277,137	108,403	113,683	63,217	186,742	66,027	144,190	147,827	-	110,472	-	-
48	2.3 GS 110-1,000 kVa	7,447,845	978,696	2,640,797	201,857	1,462,787	346,866	1,309,887	10,384	108,174	6,055	177,692	6,325	14,667	15,037	-	10,582	-	-
49	2.4 GS Over 1,000 kVa	4,100,494	509,585	1,620,517	105,103	781,640	180,605	682,028	1,035	60,714	604	99,733	631	1,463	1,499	-	1,055	-	-
50	4.1 Street and Area Lighting	1,213,502	66,828	132,194	13,783	99,883	23,685	89,442	111,845	7,962	65,224	13,079	68,123	-	-	-	381,628	113,980	-
51	<b>Subtotal Rural</b>	<b>67,494,300</b>	<b>7,799,334</b>	<b>18,921,796</b>	<b>1,608,622</b>	<b>11,657,105</b>	<b>2,764,212</b>	<b>10,438,627</b>	<b>2,794,935</b>	<b>920,810</b>	<b>1,629,909</b>	<b>1,512,573</b>	<b>1,702,355</b>	<b>621,336</b>	<b>637,006</b>	<b>381,628</b>	<b>2,848,287</b>	<b>-</b>	<b>-</b>
52	<b>Total</b>	<b>447,249,881</b>	<b>112,842,593</b>	<b>265,030,258</b>	<b>23,900,531</b>	<b>11,657,105</b>	<b>2,764,212</b>	<b>10,438,627</b>	<b>2,794,935</b>	<b>920,810</b>	<b>1,629,909</b>	<b>1,512,573</b>	<b>1,702,355</b>	<b>621,336</b>	<b>637,006</b>	<b>381,628</b>	<b>2,848,287</b>	<b>5,722,101</b>	<b>-</b>
<b>Re-classification of Revenue-Related</b>																			
53	Newfoundland Power	-	159,874	367,333	33,968	-	-	-	-	-	-	-	-	-	-	-	-	-	6,392
54	Industrial - Firm	-	4,437	15,162	915	-	-	-	-	-	-	-	-	-	-	-	-	-	1,768
55	Industrial - Non-Firm	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Rural</b>																			
56	1.1 Domestic	-	36,221	83,030	7,471	54,137	12,837	48,478	24,012	4,316	14,003	7,089	14,625	3,957	4,057	-	24,470	-	-
57	1.12 Domestic All Electric	(0)	52,454	111,953	10,819	78,399	18,591	70,205	16,801	6,250	9,798	10,266	10,233	2,769	2,839	-	17,122	-	-
58	1.3 Special	-	69	148	14	103	24	92	1	8	1	13	1	0	0	-	1	-	-
59	2.1 GS 0-10 kW	(0)	5,106	15,722	1,053	7,631	1,810	6,834	5,377	608	3,136	999	3,275	1,772	1,817	-	5,479	-	-
60	2.2 GS 10-100 kW	0	21,840	61,821	4,505	32,643	7,741	29,231	2,481	2,602	1,447	4,274	1,511	3,300	3,383	-	2,528	-	-
61	2.3 GS 110-1,000 kVa	(0)	21,218	57,251	4,376	31,712	7,520	28,398	225	2,345	131	3,852	137	318	326	-	229	-	-
62	2.4 GS Over 1,000 kVa	0	9,401	29,897	1,939	14,052	3,332	12,583	19	1,120	11	1,840	12	27	28	-	19	-	-
63	4.1 Street and Area Lighting	0	1,454	2,877	300	2,174	515	1,946	2,434	173	1,419	285	1,483	-	-	-	8,305	2,480	-
64	<b>Subtotal Rural</b>	<b>0</b>	<b>147,763</b>	<b>362,698</b>	<b>30,476</b>	<b>220,851</b>	<b>52,370</b>	<b>197,766</b>	<b>51,350</b>	<b>17,422</b>	<b>29,946</b>	<b>28,619</b>	<b>31,277</b>	<b>12,143</b>	<b>12,450</b>	<b>8,305</b>	<b>52,331</b>	<b>-</b>	<b>-</b>
65	<b>Total</b>	<b>0</b>	<b>312,073</b>	<b>745,194</b>	<b>65,359</b>	<b>220,851</b>	<b>52,370</b>	<b>197,766</b>	<b>51,350</b>	<b>17,422</b>	<b>29,946</b>	<b>28,619</b>	<b>31,277</b>	<b>12,143</b>	<b>12,450</b>	<b>8,305</b>	<b>52,331</b>	<b>8,160</b>	<b>-</b>
<b>Total Allocated Revenue Requirement</b>																			
66	Newfoundland Power	358,407,411	100,957,055	231,964,063	21,450,119	-	-	-	-	-	-	-	-	-	-	-	-	-	4,036,174
67	Industrial - Firm	21,347,101	4,250,513	14,525,828	876,673	-	-	-	-	-	-	-	-	-	-	-	-	-	1,694,087
68	Industrial - Non-Firm	1,068	-	1,068	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Rural</b>																			
69	1.1 Domestic	19,663,719	2,102,847	4,820,375	433,715	3,142,974	745,283	2,814,449	1,394,036	250,543	812,953	411,556	849,087	229,730	235,524	-	1,420,646	-	-
70	1.12 Domestic All Electric	24,303,092	3,046,128	6,501,342	628,268	4,552,829	1,079,598	4,076,937	975,686	362,930	568,986	596,170	594,276	160,788	164,843	-	994,311	-	-
71	1.3 Special	50,707	7,333	15,756	1,512	10,960	2,599	9,814	119	874	70	1,435	73	20	20	-	122	-	-
72	2.1 GS 0-10 kW	2,701,460	227,540	700,637	46,930	340,088	80,644	304,540	239,618	27,110	139,737	44,533	145,948	78,976	80,967	-	244,192	-	-
73	2.2 GS 10-100 kW	8,013,482	976,067	2,762,849	201,315	1,458,858	345,934	1,306,368	110,884	116,285	64,664	191,016	67,538	147,491	151,210	-	113,001	-	-
74	2.3 GS 110-1,000 kVa	7,447,845	999,914	2,698,048	206,233	1,494,498	354,386	1,338,284	10,609	110,519	6,187	181,544	6,462	14,985	15,363	-	10,811	-	-
75	2.4 GS Over 1,000 kVa	4,100,494	518,986	1,650,415	107,042	775,692	183,937	694,611	1,055	61,835	615	101,573	642	1,490	1,527	-	1,075	-	-
76	4.1 Street and Area Lighting	1,213,502	68,282	135,071	14,083	102,057	24,200	91,389	114,279	8,135	66,643	13,364	69,606	-	-	-	389,933	116,460	-
77	<b>Subtotal Rural</b>	<b>67,494,300</b>	<b>7,947,098</b>	<b>19,284,494</b>	<b>1,639,098</b>	<b>11,877,956</b>	<b>2,816,582</b>	<b>10,636,393</b>	<b>2,846,285</b>	<b>938,232</b>	<b>1,659,855</b>	<b>1,541,191</b>	<b>1,733,632</b>	<b>633,479</b>	<b>649,455</b>	<b>389,933</b>	<b>2,900,617</b>	<b>-</b>	<b>-</b>
78	<b>Total</b>	<b>447,249,881</b>	<b>113,154,666</b>	<b>265,775,453</b>	<b>23,965,891</b>	<b>11,877,956</b>	<b>2,816,582</b>	<b>10,636,393</b>	<b>2,846,285</b>	<b>938,232</b>	<b>1,659,855</b>	<b>1,541,191</b>	<b>1,733,632</b>	<b>633,479</b>	<b>649,455</b>	<b>389,933</b>	<b>2,900,617</b>	<b>5,730,261</b>	<b>-</b>

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Interconnected

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

Line No.	Description	Revenue Related		Basis of Proration
		Municipal Tax	PUB Assessment	
	<b>Total Revenue Requirement</b>			
40	Newfoundland Power	-	567,567	
41	Industrial - Firm	-	22,281	
42	Industrial - Non-Firm	-	1	
	<b>Rural</b>			
43	1.1 Domestic	321,337	17,365	
44	1.12 Domestic All Electric	397,042	21,456	
45	1.3 Special	452	24	
46	2.1 GS 0-10 kW	57,511	3,108	
47	2.2 GS 10-100 kW	170,115	9,193	
48	2.3 GS 110-1,000 kVa	149,936	8,102	
49	2.4 GS Over 1,000 kVa	70,472	3,808	
50	4.1 Street and Area Lighting	24,521	1,325	
51	<b>Subtotal Rural</b>	<b>1,191,386</b>	<b>64,381</b>	
52	<b>Total</b>	<b>1,191,386</b>	<b>654,230</b>	
	<b>Re-classification of Revenue-Related</b>			
53	Newfoundland Power	-	(567,567)	Re-classification to demand, energy and customer is based on rate class revenue
54	Industrial - Firm	-	(22,281)	requirements excluding revenue-related items.
55	Industrial - Non-Firm	-	(1)	
	<b>Rural</b>			
56	1.1 Domestic	(321,337)	(17,365)	
57	1.12 Domestic All Electric	(397,042)	(21,456)	
58	1.3 Special	(452)	(24)	
59	2.1 GS 0-10 kW	(57,511)	(3,108)	
60	2.2 GS 10-100 kW	(170,115)	(9,193)	
61	2.3 GS 110-1,000 kVa	(149,936)	(8,102)	
62	2.4 GS Over 1,000 kVa	(70,472)	(3,808)	
63	4.1 Street and Area Lighting	(24,521)	(1,325)	
64	<b>Subtotal Rural</b>	<b>(1,191,386)</b>	<b>(64,381)</b>	
65	<b>Total</b>	<b>(1,191,386)</b>	<b>(654,230)</b>	
	<b>Total Allocated Revenue Requirement</b>			
66	Newfoundland Power	-	-	
67	Industrial - Firm	-	-	
68	Industrial - Non-Firm	-	-	
	<b>Rural</b>			
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	<b>Subtotal Rural</b>	<b>-</b>	<b>-</b>	
78	<b>Total</b>	<b>-</b>	<b>-</b>	



NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Interconnected  
Allocation of Specifically Assigned Amounts to Classes of Service

Line No.	Description	Total Amount (\$)	OM&A				Depreciation				Expense Credits		Gains/Losses (\$)(NBV)	Subtotal Excluding Return (\$)	Return on Debt (\$)(NBV)	Return on Equity (\$)(NBV)	Excl Rev Related (\$)	Revenue Related (\$)
			Transmission		Administrative &		Transmission		Telecontrol &		Rental Income (\$)	Other (\$)(C6)						
			Lines (\$)(Plant)	Terminals (\$)(Plant)	General (\$)(C3 & C4)	Other (\$)(C3 & C4)	Lines (\$)(Direct)	Terminals (\$)(Direct)	Feasibility Study (\$)(Direct)	General (\$)(Exp C3,4,6)								
<b>Basis of Allocation - Amounts</b>																		
1	Newfoundland Power Industrial		24,649,321	11,625,002	36,274,323	36,274,323	-	-	-	800,553	36,274,323	36,274,323	23,564,134	-	23,564,134	23,564,134	-	-
2	Vale Newfoundland & Labrador		6,549,033	4,563,553	11,112,586	11,112,586	-	-	-	265,592	11,112,586	11,112,586	358,202	-	358,202	358,202	-	-
3	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Corner Brook P&P - CB		-	6,531,365	6,531,365	6,531,365	-	-	-	234,231	6,531,365	6,531,365	4,506,197	-	4,506,197	4,506,197	-	-
5	Corner Brook P&P - DL		-	19,788	19,788	19,788	-	-	-	710	19,788	19,788	13,279	-	13,279	13,279	-	-
6	North Atlantic Refining Limited		-	1,134,440	1,134,440	1,134,440	-	-	-	40,684	1,134,440	1,134,440	323,151	-	323,151	323,151	-	-
7	Aur Resources		4,534,363	909,953	5,444,315	5,444,315	-	-	-	103,208	5,444,315	5,444,315	0	-	0	0	-	-
8	<b>Subtotal Industrial</b>		<b>11,083,396</b>	<b>13,159,099</b>	<b>24,242,495</b>	<b>24,242,495</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>644,424</b>	<b>24,242,495</b>	<b>24,242,495</b>	<b>5,200,828</b>	<b>-</b>	<b>5,200,828</b>	<b>5,200,828</b>	<b>-</b>	<b>-</b>
9	<b>Total</b>		<b>35,732,717</b>	<b>24,784,101</b>	<b>60,516,818</b>	<b>60,516,818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,444,978</b>	<b>60,516,818</b>	<b>60,516,818</b>	<b>28,764,962</b>	<b>-</b>	<b>28,764,962</b>	<b>28,764,962</b>	<b>-</b>	<b>-</b>
<b>Basis of Allocation - Ratios</b>																		
11	Newfoundland Power Industrial		0.6898	0.4691	0.5994	0.5994	-	-	-	0.5540	0.5994	0.5994	0.8192	-	0.8192	0.8192	-	-
12	Vale Newfoundland & Labrador		0.1833	0.1841	0.1836	0.1836	-	-	-	0.1838	0.1836	0.1836	0.0125	-	0.0125	0.0125	-	-
13	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Corner Brook P&P - CB		-	0.2635	0.1079	0.1079	-	-	-	0.1621	0.1079	0.1079	0.1567	-	0.1567	0.1567	-	-
15	Corner Brook P&P - DL		-	0.0008	0.0003	0.0003	-	-	-	0.0005	0.0003	0.0003	0.0005	-	0.0005	0.0005	-	-
16	North Atlantic Refining Ltd.		-	0.0458	0.0187	0.0187	-	-	-	0.0282	0.0187	0.0187	0.0112	-	0.0112	0.0112	-	-
17	Aur Resources		0.1269	0.0367	0.0900	0.0900	-	-	-	0.0714	0.0900	0.0900	0.0000	-	0.0000	0.0000	-	-
18	<b>Subtotal Industrial</b>		<b>0.3102</b>	<b>0.5309</b>	<b>0.4006</b>	<b>0.4006</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.4460</b>	<b>0.4006</b>	<b>0.4006</b>	<b>0.1808</b>	<b>-</b>	<b>0.1808</b>	<b>0.1808</b>	<b>-</b>	<b>-</b>
19	<b>Total</b>		<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>-</b>	<b>1.0000</b>	<b>1.0000</b>	<b>-</b>	<b>-</b>
<b>Amounts Allocated</b>																		
20	Newfoundland Power Industrial	4,036,174	299,803	377,357	669,902	123,393	600,539	197,904	-	100,152	(400)	(13,502)	52,681	2,407,830	1,558,824	63,129	4,029,783	6,392
21	Vale Newfoundland & Labrador	540,833	79,654	148,137	205,223	37,801	4,059	10,970	-	33,227	(122)	(4,136)	801	515,613	23,696	960	540,269	565
22	Abitibi Consolidated - GF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Corner Brook P&P - CB	835,000	-	212,013	120,619	22,218	-	132,236	-	29,303	(72)	(2,431)	10,074	523,960	298,096	12,072	834,128	872
24	Corner Brook P&P - DL	3,046	-	642	365	67	-	943	-	89	(0)	(7)	30	2,129	878	36	3,043	3
25	North Atlantic Refining Ltd.	100,407	-	36,825	20,950	3,859	-	11,047	-	5,090	(12)	(422)	722	78,059	21,377	866	100,302	105
26	Aur Resources	214,801	55,150	29,538	100,544	18,520	-	-	-	12,912	(60)	(2,027)	0	214,577	0	0	214,577	224
27	<b>Subtotal Industrial</b>	<b>1,694,087</b>	<b>134,804</b>	<b>427,155</b>	<b>447,702</b>	<b>82,465</b>	<b>4,059</b>	<b>155,196</b>	<b>-</b>	<b>80,620</b>	<b>(267)</b>	<b>(9,024)</b>	<b>11,627</b>	<b>1,334,338</b>	<b>344,047</b>	<b>13,933</b>	<b>1,692,319</b>	<b>1,768</b>
28	<b>Total</b>	<b>5,730,261</b>	<b>434,607</b>	<b>804,512</b>	<b>1,117,604</b>	<b>205,859</b>	<b>604,598</b>	<b>353,101</b>	<b>-</b>	<b>180,772</b>	<b>(667)</b>	<b>(22,526)</b>	<b>64,309</b>	<b>3,742,168</b>	<b>1,902,871</b>	<b>77,062</b>	<b>5,722,101</b>	<b>8,160</b>

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Isolated  
Functional Classification of Revenue Requirement

Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and		Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
				Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
<b>Expenses</b>																	
1	Operating & Maintenance	5,123,807	1,661,551	2,291,166	-	12,660	419,649	131,431	47,619	84,289	87,823	93,264	54,760	23,142	15,279	163,667	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	2,448,092	-	2,448,092	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	220,802	-	220,802	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	439,776	147,611	203,187	-	1,655	29,727	9,321	6,933	12,272	5,405	6,027	2,811	5,478	3,809	5,541	-
<b>Expense Credits</b>																	
8	Sundry	(39,786)	(12,902)	(17,791)	-	(98)	(3,259)	(1,021)	(370)	(655)	(682)	(724)	(425)	(180)	(119)	(1,271)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(5,254)	(1,704)	(2,350)	-	(13)	(430)	(135)	(49)	(86)	(90)	(96)	(56)	(24)	(16)	(168)	-
12	Pole Attachments	(22,392)	-	-	-	-	(12,950)	(4,426)	-	-	(2,292)	(2,724)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(136)	-	-	-	-	-	-	-	-	-	-	-	-	-	(136)	-
16	Meter Test Revenues	(61)	-	-	-	-	-	-	-	-	-	-	-	(61)	-	-	-
17	<b>Total Expense Credits</b>	<b>(67,630)</b>	<b>(14,606)</b>	<b>(20,140)</b>	<b>-</b>	<b>(111)</b>	<b>(16,639)</b>	<b>(5,581)</b>	<b>(419)</b>	<b>(741)</b>	<b>(3,064)</b>	<b>(3,543)</b>	<b>(481)</b>	<b>(264)</b>	<b>(134)</b>	<b>(1,575)</b>	<b>-</b>
18	<b>Subtotal Expenses</b>	<b>8,164,847</b>	<b>1,794,556</b>	<b>5,143,105</b>	<b>-</b>	<b>14,204</b>	<b>432,737</b>	<b>135,170</b>	<b>54,133</b>	<b>95,820</b>	<b>90,163</b>	<b>95,747</b>	<b>57,089</b>	<b>28,356</b>	<b>18,954</b>	<b>167,633</b>	<b>-</b>
19	Disposal Gain / Loss	78,047	24,818	33,940	-	327	7,981	2,476	1,214	2,149	1,408	1,577	850	568	378	359	-
20	<b>Subtotal Revenue Requirement Ex. Return</b>	<b>8,242,893</b>	<b>1,819,374</b>	<b>5,177,045</b>	<b>-</b>	<b>14,531</b>	<b>440,719</b>	<b>137,647</b>	<b>55,347</b>	<b>97,970</b>	<b>91,572</b>	<b>97,324</b>	<b>57,939</b>	<b>28,924</b>	<b>19,331</b>	<b>167,992</b>	<b>-</b>
21	Return on Debt	568,929	177,786	253,493	-	2,320	56,978	17,680	8,620	15,257	10,094	11,289	6,098	4,047	2,682	2,584	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>Total Revenue Requirement</b>	<b>8,811,822</b>	<b>1,997,160</b>	<b>5,430,538</b>	<b>-</b>	<b>16,851</b>	<b>497,697</b>	<b>155,327</b>	<b>63,967</b>	<b>113,227</b>	<b>101,666</b>	<b>108,614</b>	<b>64,037</b>	<b>32,971</b>	<b>22,014</b>	<b>170,576</b>	<b>-</b>

**NEWFOUNDLAND & LABRADOR HYDRO**  
**2013 Actual Cost of Service**  
**Island Isolated**  
**Functional Classification of Revenue Requirement (CONT'D.)**

Line No.	Description	Revenue Related		Basis of Functional Classification
		18 Municipal Tax	19 PUB Assessment	
	<b>Expenses</b>			
1	Operating & Maintenance	35,586	1,923	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	<b>Expense Credits</b>			
8	Sundry	(276)	(15)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(36)	(2)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	<b>Total Expense Credits</b>	<b>(313)</b>	<b>(17)</b>	
18	<b>Subtotal Expenses</b>	<b>35,273</b>	<b>1,906</b>	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	<b>Subtotal Revenue Requirement Ex. Return</b>	<b>35,273</b>	<b>1,906</b>	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	<b>Total Revenue Requirement</b>	<b>35,273</b>	<b>1,906</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Isolated

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

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and		6 Substations Demand (\$)	7 Primary Lines Demand (\$)		9 Line Transformers Demand (\$)		12 Secondary Lines Demand (\$)		13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting Customer (\$)	16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
				5 Transmission Energy (\$)	5 Transmissior Demand (\$)		8 Customer (\$)	8 Customer (\$)	10 Customer (\$)	10 Customer (\$)							
<b>Production</b>																	
1	Diesel	13,549,556	5,596,768	7,952,787	-	-	-	-	-	-	-	-	-	-	-	-	-
2	<b>Subtotal Production</b>	<b>13,549,556</b>	<b>5,596,768</b>	<b>7,952,787</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission</b>																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>Subtotal Transmission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Distribution</b>																	
6	Substation Structures & Equipment	253,721	201,749	-	-	51,973	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	68,158	-	-	-	-	51,388	6,547	-	-	5,960	4,263	-	-	-	-	-
8	Poles	2,591,785	-	-	-	-	1,498,953	512,271	-	-	265,316	315,244	-	-	-	-	-
9	Primary Conductor & Equipment	201,842	-	-	-	-	179,034	22,808	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	543,592	-	-	-	-	-	-	196,237	347,355	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	155,476	-	-	-	-	-	-	-	-	90,642	64,833	-	-	-	-	-
13	Services	225,665	-	-	-	-	-	-	-	-	-	-	225,665	-	-	-	-
14	Meters	109,494	-	-	-	-	-	-	-	-	-	-	-	109,494	-	-	-
15	Street Lighting	62,965	-	-	-	-	-	-	-	-	-	-	-	-	62,965	-	-
16	<b>Subtotal Distribution</b>	<b>4,212,697</b>	<b>201,749</b>	<b>-</b>	<b>-</b>	<b>51,973</b>	<b>1,729,375</b>	<b>541,626</b>	<b>196,237</b>	<b>347,355</b>	<b>361,918</b>	<b>384,341</b>	<b>225,665</b>	<b>109,494</b>	<b>62,965</b>	<b>-</b>	<b>-</b>
17	<b>Subttl Prod, Trans, &amp; Dist</b>	<b>17,762,252</b>	<b>5,798,517</b>	<b>7,952,787</b>	<b>-</b>	<b>51,973</b>	<b>1,729,375</b>	<b>541,626</b>	<b>196,237</b>	<b>347,355</b>	<b>361,918</b>	<b>384,341</b>	<b>225,665</b>	<b>109,494</b>	<b>62,965</b>	<b>-</b>	<b>-</b>
18	General	2,381,759	840,061	1,175,165	-	3,359	111,771	35,006	12,683	22,450	23,391	24,840	14,585	4,828	4,069	109,551	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	39,335	12,841	17,612	-	115	3,830	1,199	435	769	801	851	500	242	139	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>Total Plant</b>	<b>20,183,346</b>	<b>6,651,419</b>	<b>9,145,564</b>	<b>-</b>	<b>55,447</b>	<b>1,844,976</b>	<b>577,831</b>	<b>209,354</b>	<b>370,574</b>	<b>386,111</b>	<b>410,032</b>	<b>240,749</b>	<b>114,564</b>	<b>67,173</b>	<b>109,551</b>	<b>-</b>

NEWFOUNDLAND & LABRADOR HYDRO  
 2013 Actual Cost of Service  
 Island Isolated

Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

1 18

Line No.	Description	Basis of Functional Classification
<b>Production</b>		
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L.6
2	<b>Subtotal Production</b>	
<b>Transmission</b>		
3	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
5	<b>Subtotal Transmission</b>	
<b>Distribution</b>		
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	<b>Subtotal Distribution</b>	
17	<b>Subttl Prod, Trans, &amp; Dist</b>	
18	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch.2.4 L.10, 11
19	Telecontrol - Specific	Specifically Assigned - Customer
20	Feasibility Studies	Production, Transmission - Demand
21	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
22	Software - Cust Acctng	Customer Accounting
23	<b>Total Plant</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Isolated  
Functional Classification of Net Book Value

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Transmission Energy (\$)	5 Transmission Demand (\$)	6-15 Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
						6 Substations Demand (\$)	7 Primary Lines Demand (\$)		8 Line Transformers Customer (\$)		9 Secondary Lines Demand (\$)		10 Customer (\$)	11 Demand (\$)	12 Customer (\$)		
<b>Production</b>																	
1	Diesel	5,848,741	2,415,876	3,432,865	-	-	-	-	-	-	-	-	-	-	-	-	
2	<b>Subtotal Production</b>	<b>5,848,741</b>	<b>2,415,876</b>	<b>3,432,865</b>	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Transmission</b>																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	<b>Subtotal Transmission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Distribution</b>																	
6	Substation Structures & Equipment	137,590	101,542	-	-	36,048	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	39,839	-	-	-	-	30,037	3,827	-	-	3,484	2,492	-	-	-	-	
8	Poles	1,280,496	-	-	-	-	740,572	253,093	-	-	131,082	155,749	-	-	-	-	
9	Primary Conductor & Equipment	110,816	-	-	-	-	98,293	12,522	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	370,626	-	-	-	-	-	-	133,796	236,830	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	29,790	-	-	-	-	-	-	-	-	17,367	12,422	-	-	-	-	
13	Services	91,536	-	-	-	-	-	-	-	-	-	-	91,536	-	-	-	
14	Meters	63,059	-	-	-	-	-	-	-	-	-	-	-	63,059	-	-	
15	Street Lighting	41,567	-	-	-	-	-	-	-	-	-	-	-	-	41,567	-	
16	<b>Subtotal Distribution</b>	<b>2,165,319</b>	<b>101,542</b>	<b>-</b>	<b>-</b>	<b>36,048</b>	<b>868,903</b>	<b>269,441</b>	<b>133,796</b>	<b>236,830</b>	<b>151,933</b>	<b>170,664</b>	<b>91,536</b>	<b>63,059</b>	<b>41,567</b>	<b>-</b>	
17	<b>Subttl Prod, Trans, &amp; Dist</b>	<b>8,014,060</b>	<b>2,517,418</b>	<b>3,432,865</b>	<b>-</b>	<b>36,048</b>	<b>868,903</b>	<b>269,441</b>	<b>133,796</b>	<b>236,830</b>	<b>151,933</b>	<b>170,664</b>	<b>91,536</b>	<b>63,059</b>	<b>41,567</b>	<b>-</b>	
18	General	894,708	315,569	441,451	-	1,262	41,987	13,150	4,764	8,433	8,787	9,331	5,479	1,814	1,529	41,153	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	26,977	8,474	11,556	-	121	2,925	907	450	797	511	574	308	212	140	-	
22	Software - Cust Actng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	<b>Total Net Book Value</b>	<b>8,935,745</b>	<b>2,841,461</b>	<b>3,885,871</b>	<b>-</b>	<b>37,431</b>	<b>913,814</b>	<b>283,498</b>	<b>139,011</b>	<b>246,060</b>	<b>161,231</b>	<b>180,569</b>	<b>97,323</b>	<b>65,085</b>	<b>43,236</b>	<b>41,153</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Isolated  
Functional Classification of Operating & Maintenance Expense

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and		6 Substations Demand (\$)	11 Distribution						16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)			
				5 Transmission Demand (\$)	4 Transmission Energy (\$)		7 Primary Lines		9 Line Transformers		12 Secondary Lines				13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting Customer (\$)
							7 Demand (\$)	8 Customer (\$)	9 Demand (\$)	10 Customer (\$)	11 Demand (\$)	12 Customer (\$)	13 Customer (\$)	14 Customer (\$)	15 Customer (\$)	16 Customer (\$)	17 Customer (\$)
<b>Production</b>																	
1	Diesel	2,116,505	874,242	1,242,263	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	246,046	101,632	144,414	-	-	-	-	-	-	-	-	-	-	-	-	-
3	<b>Subtotal Production</b>	<b>2,362,551</b>	<b>975,873</b>	<b>1,386,677</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission</b>																	
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	<b>Subtotal Transmission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Distribution</b>																	
7	Other	312,924	15,386	-	-	3,964	131,888	41,306	14,966	26,490	27,601	29,311	17,210	-	4,802	-	-
8	Meters	5,697	-	-	-	-	-	-	-	-	-	-	-	5,697	-	-	-
9	<b>Subtotal Distribution</b>	<b>318,621</b>	<b>15,386</b>	<b>-</b>	<b>-</b>	<b>3,964</b>	<b>131,888</b>	<b>41,306</b>	<b>14,966</b>	<b>26,490</b>	<b>27,601</b>	<b>29,311</b>	<b>17,210</b>	<b>5,697</b>	<b>4,802</b>	<b>-</b>	<b>-</b>
10	<b>Subttl Prod, Trans, &amp; Dist</b>	<b>2,681,171</b>	<b>991,259</b>	<b>1,386,677</b>	<b>-</b>	<b>3,964</b>	<b>131,888</b>	<b>41,306</b>	<b>14,966</b>	<b>26,490</b>	<b>27,601</b>	<b>29,311</b>	<b>17,210</b>	<b>5,697</b>	<b>4,802</b>	<b>-</b>	<b>-</b>
11	Customer Accounting	129,268	-	-	-	-	-	-	-	-	-	-	-	-	-	129,268	-
<b>Administrative &amp; General:</b>																	
<b>Plant-Related:</b>																	
12	Production	597,716	246,892	350,824	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	532,244	25,490	-	-	6,566	218,494	68,431	24,793	43,886	45,726	48,559	28,511	13,834	7,955	-	-
15	Prod, Trans, Distn Plant	313,956	102,492	140,569	-	919	30,568	9,574	3,469	6,140	6,397	6,793	3,989	1,935	1,113	-	-
16	Prod, Trans, Distn and Gen Plt	2,383	785	1,080	-	7	218	68	25	44	46	48	28	14	8	13	-
17	Property Insurance	15,091	6,190	8,511	-	52	104	33	12	21	22	23	14	5	4	102	-
<b>Revenue Related:</b>																	
18	Municipal Tax	35,586	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	1,923	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	745,351	262,890	367,758	-	1,051	34,978	10,955	3,969	7,025	7,320	7,774	4,564	1,511	1,273	34,283	-
21	Prod, Trans, and Distn Expense-Related	69,117	25,553	35,747	-	102	3,400	1,065	386	683	712	756	444	147	124	-	-
22	<b>Subtotal Admin &amp; General</b>	<b>2,313,367</b>	<b>670,291</b>	<b>904,488</b>	<b>-</b>	<b>8,696</b>	<b>287,761</b>	<b>90,125</b>	<b>32,653</b>	<b>57,799</b>	<b>60,222</b>	<b>63,953</b>	<b>37,550</b>	<b>17,445</b>	<b>10,477</b>	<b>34,398</b>	<b>-</b>
23	<b>Total Operating &amp; Maintenance Expenses</b>	<b>5,123,807</b>	<b>1,661,551</b>	<b>2,291,166</b>	<b>-</b>	<b>12,660</b>	<b>419,649</b>	<b>131,431</b>	<b>47,619</b>	<b>84,289</b>	<b>87,823</b>	<b>93,264</b>	<b>54,760</b>	<b>23,142</b>	<b>15,279</b>	<b>163,667</b>	<b>-</b>

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Isolated  
Functional Classification of Operating & Maintenance Expense (CONTD.)

Line No.	Description	Revenue Related		Basis of Functional Classification
		Municipal Tax	PUB Assessment	
	<b>Production</b>			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L6
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L6
3	<b>Subtotal Production</b>	<u>-</u>	<u>-</u>	
	<b>Transmission</b>			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	<b>Subtotal Transmission</b>	<u>-</u>	<u>-</u>	
	<b>Distribution</b>			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	<b>Subtotal Distribution</b>	<u>-</u>	<u>-</u>	
10	<b>Subttl Prod, Trans, &amp; Dist</b>	<u>-</u>	<u>-</u>	
11	Customer Accounting	-	-	Accounting - Customer
	<b>Administrative &amp; General:</b>			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and Gen Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	35,586	-	Revenue-related
19	PUB Assessment	-	1,923	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
	Prod, Trans, and Distn Expense-Related			
21		-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	<b>Subtotal Admin &amp; General</b>	<u>35,586</u>	<u>1,923</u>	
23	<b>Total Operating &amp; Maintenance Expenses</b>	<u>35,586</u>	<u>1,923</u>	



NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Isolated  
Functional Classification of Depreciation Expense

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and		6 Substations Demand (\$)	10 Distribution								16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)	
				5 Transmission Demand (\$)	4 Energy (\$)		7 Primary Lines		9 Line Transformers		11 Secondary Lines		12 Services Customer (\$)	13 Meters Customer (\$)			14 Street Lighting Customer (\$)
							8 Demand (\$)	8 Customer (\$)	9 Demand (\$)	9 Customer (\$)	11 Demand (\$)	11 Customer (\$)	12 Customer (\$)	13 Customer (\$)	14 Customer (\$)	15 Customer (\$)	
<b>Production</b>																	
1	Diesel	240,970	99,535	141,435	-	-	-	-	-	-	-	-	-	-	-	-	-
2	<b>Subtotal Production</b>	<b>240,970</b>	<b>99,535</b>	<b>141,435</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission</b>																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>Subtotal Transmission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Distribution</b>																	
6	Substn Struct & Eqpt	5,357	3,895	-	-	1,461	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	1,062	-	-	-	-	801	102	-	-	93	66	-	-	-	-	-
8	Poles	35,583	-	-	-	-	20,579	7,033	-	-	3,643	4,328	-	-	-	-	-
9	Primary Conductor & Equipment	2,600	-	-	-	-	2,307	294	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	17,148	-	-	-	-	-	-	6,191	10,958	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	717	-	-	-	-	-	-	-	-	418	299	-	-	-	-	-
13	Services	2,040	-	-	-	-	-	-	-	-	-	-	2,040	-	-	-	-
14	Meters	5,150	-	-	-	-	-	-	-	-	-	-	-	5,150	-	-	-
15	Street Lighting	3,545	-	-	-	-	-	-	-	-	-	-	-	-	-	3,545	-
16	<b>Subtotal Distribution</b>	<b>73,202</b>	<b>3,895</b>	<b>-</b>	<b>-</b>	<b>1,461</b>	<b>23,687</b>	<b>7,429</b>	<b>6,191</b>	<b>10,958</b>	<b>4,154</b>	<b>4,694</b>	<b>2,040</b>	<b>5,150</b>	<b>3,545</b>	<b>-</b>	<b>-</b>
17	<b>Subtotal Prod Tran &amp; Dist</b>	<b>314,173</b>	<b>103,430</b>	<b>141,435</b>	<b>-</b>	<b>1,461</b>	<b>23,687</b>	<b>7,429</b>	<b>6,191</b>	<b>10,958</b>	<b>4,154</b>	<b>4,694</b>	<b>2,040</b>	<b>5,150</b>	<b>3,545</b>	<b>-</b>	<b>-</b>
18	General	120,468	42,490	59,439	-	170	5,653	1,771	641	1,136	1,183	1,256	738	244	206	5,541	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	5,135	1,691	2,312	-	24	387	121	101	179	68	77	33	84	58	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>Total Depreciation Expense</b>	<b>439,776</b>	<b>147,611</b>	<b>203,187</b>	<b>-</b>	<b>1,655</b>	<b>29,727</b>	<b>9,321</b>	<b>6,933</b>	<b>12,272</b>	<b>5,405</b>	<b>6,027</b>	<b>2,811</b>	<b>5,478</b>	<b>3,809</b>	<b>5,541</b>	<b>-</b>

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Isolated  
Functional Classification of Rate Base

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Transmission Energy (\$)	5 Transmissior Demand (\$)	Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
						6 Substations Demand (\$)	7 Primary Lines		9 Line Transformers		11 Secondary Lines		12 Services	13 Meters	14 Street Lighting		
							8 Customer Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
1	Average Net Book Value	8,935,745	2,841,461	3,885,871	-	37,431	913,814	283,498	139,011	246,060	161,231	180,569	97,323	65,085	43,236	41,153	-
2	Cash Working Capital	37,414	11,897	16,270	-	157	3,826	1,187	582	1,030	675	756	407	273	181	172	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	177,811	-	177,811	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	233,800	77,049	105,940	-	642	21,372	6,693	2,425	4,293	4,473	4,750	2,789	1,327	778	1,269	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	411,569	130,874	178,978	-	1,724	42,089	13,058	6,403	11,333	7,426	8,317	4,483	2,998	1,991	1,895	-
8	Total Rate Base	9,796,338	3,061,281	4,364,871	-	39,954	981,101	304,436	148,421	262,717	173,805	194,392	105,002	69,682	46,186	44,490	-
9	Less: Rural Portion	(9,796,338)	(3,061,281)	(4,364,871)	-	(39,954)	(981,101)	(304,436)	(148,421)	(262,717)	(173,805)	(194,392)	(105,002)	(69,682)	(46,186)	(44,490)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	568,929	177,786	253,493	-	2,320	56,978	17,680	8,620	15,257	10,094	11,289	6,098	4,047	2,682	2,584	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	568,929	177,786	253,493	-	2,320	56,978	17,680	8,620	15,257	10,094	11,289	6,098	4,047	2,682	2,584	-

NEWFOUNDLAND & LABRADOR HYDRO  
 2013 Actual Cost of Service  
 Island Isolated  
 Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Isolated  
Basis of Allocation to Classes of Service

Line No.	Description	2 Total Amount	3 Production Demand (CP kW)	4 Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Substations Demand (CP kW)	7-15 Distribution										16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
							7 Primary Lines (CP kW) (Rural Cust)		8 Line Transformers (CP kW) (Rural Cust)		9 Secondary Lines (CP kW) (Rural Cust)		10 Services Customer	11 Meters Customer	12 Street Lighting Customer	13 Accounting Customer		
<b>Amounts</b>																		
1	1.2 Domestic Diesel	-	1,166	5,813	1,166	1,122	1,122	703	1,055	703	1,055	703	703	703	-	703	-	
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2.1 GS 0-10 kW	-	139	880	139	134	134	98	126	98	126	98	196	196	-	98	-	
5	2.2 GS 10-100 kW	-	177	995	177	170	170	9	160	9	160	9	73	73	-	9	-	
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	-	31	108	31	30	30	39	28	39	28	39	-	-	39	39	-	
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	<b>Total</b>	-	<b>1,512</b>	<b>7,797</b>	<b>1,512</b>	<b>1,455</b>	<b>1,455</b>	<b>849</b>	<b>1,369</b>	<b>849</b>	<b>1,369</b>	<b>849</b>	<b>972</b>	<b>972</b>	<b>39</b>	<b>849</b>	-	
<b>Ratios</b>																		
13	1.2 Domestic Diesel	-	0.7708	0.7456	0.7708	0.7708	0.7708	0.8275	0.7708	0.8275	0.7708	0.8275	0.7230	0.7230	-	0.8275	-	
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	2.1 GS 0-10 kW	-	0.0918	0.1129	0.0918	0.0918	0.0918	0.1154	0.0918	0.1154	0.0918	0.1154	0.2016	0.2016	-	0.1154	-	
17	2.2 GS 10-100 kW	-	0.1167	0.1276	0.1167	0.1167	0.1167	0.0107	0.1167	0.0107	0.1167	0.0107	0.0754	0.0754	-	0.0107	-	
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	-	0.0206	0.0139	0.0206	0.0206	0.0206	0.0464	0.0206	0.0464	0.0206	0.0464	-	-	1.0000	0.0464	-	
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	<b>Total</b>	-	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	-	

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

Line No.	Description	Revenue Related	
		18 Municipal Tax (Prior Year (Rural Revenues)	19 PUB Assessment (Prior Year (Revenues + RSP)
<b>Amounts</b>			
1	1.2 Domestic Diesel	774,659	774,659
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	199,416	199,416
5	2.2 GS 10-100 kW	414,441	414,441
6	2.3 GS 110-1,000 kVa	-	-
7	2.4 GS Over 1,000 kVa	-	-
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	40,434	40,434
11	4.1G Gov't Street and Area Lighting	-	-
12	<b>Total</b>	<b>1,428,950</b>	<b>1,428,950</b>
<b>Ratios</b>			
13	1.2 Domestic Diesel	0.5421	0.5421
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1396	0.1396
17	2.2 GS 10-100 kW	0.2900	0.2900
18	2.3 GS 110-1,000 kVa	-	-
19	2.4 GS Over 1,000 kVa	-	-
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0283	0.0283
23	4.1G Gov't Street and Area Lighting	-	-
24	<b>Total</b>	<b>1.0000</b>	<b>1.0000</b>

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Isolated  
Allocation of Functionalized Amounts to Classes of Service

Line No.	Description	1 Total Amount (\$)	2 Production Demand (\$)	3 Transmission Energy (\$)	4 Transmission Demand (\$)	5 Substations Demand (\$)	6-15 Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
							7 Primary Lines		8 Line Transformers		9 Secondary Lines		10 Services	11 Meters	12 Street Lighting	13 Accounting		
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
<b>Allocated Revenue Requirement Excluding Return</b>																		
1	1.2 Domestic Diesel	6,223,810	1,402,401	3,859,766	-	11,201	339,713	113,904	42,663	81,071	70,585	80,537	41,888	20,911	-	139,016	-	
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2.1 GS 0-10 kW	887,547	167,101	584,638	-	1,335	40,478	15,882	5,083	11,304	8,410	11,230	11,681	5,832	-	19,384	-	
5	2.2 GS 10-100 kW	966,123	212,390	660,745	-	1,696	51,449	1,472	6,461	1,048	10,690	1,041	4,370	2,181	-	1,797	-	
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	165,413	37,481	71,896	-	299	9,079	6,388	1,140	4,547	1,886	4,517	-	-	19,331	7,796	-	
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	<b>Total</b>	<b>8,242,893</b>	<b>1,819,374</b>	<b>5,177,045</b>	<b>-</b>	<b>14,531</b>	<b>440,719</b>	<b>137,647</b>	<b>55,347</b>	<b>97,970</b>	<b>91,572</b>	<b>97,324</b>	<b>57,939</b>	<b>28,924</b>	<b>19,331</b>	<b>167,992</b>	<b>-</b>	
<b>Allocated Return on Debt</b>																		
13	1.2 Domestic Diesel	432,237	137,040	188,993	-	1,789	43,920	14,631	6,644	12,626	7,781	9,342	4,409	2,926	-	2,138	-	
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	2.1 GS 0-10 kW	59,567	16,329	28,627	-	213	5,233	2,040	792	1,760	927	1,303	1,229	816	-	298	-	
17	2.2 GS 10-100 kW	63,480	20,754	32,353	-	271	6,652	189	1,006	163	1,178	121	460	305	-	28	-	
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	13,645	3,663	3,520	-	48	1,174	821	178	708	208	524	-	-	2,682	120	-	
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	<b>Total</b>	<b>568,929</b>	<b>177,786</b>	<b>253,493</b>	<b>-</b>	<b>2,320</b>	<b>56,978</b>	<b>17,680</b>	<b>8,620</b>	<b>15,257</b>	<b>10,094</b>	<b>11,289</b>	<b>6,098</b>	<b>4,047</b>	<b>2,682</b>	<b>2,584</b>	<b>-</b>	
<b>Allocated Return on Equity</b>																		
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Isolated

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

Line No.	1	Description	18		19	Basis of Proration
			Revenue Related			
			Municipal Tax (\$)	PUB Assessment (\$)		
		<b>Allocated Revenue Requirement Excluding Return</b>				
1		1.2 Domestic Diesel	19,122	1,033		
2		1.2G Government Domestic Diesel	-	-		
3		1.23 Churches, Schools & Com Halls	-	-		
4		2.1 GS 0-10 kW	4,922	266		
5		2.2 GS 10-100 kW	10,230	553		
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	998	54		
11		4.1G Gov't Street and Area Lighting	-	-		
12		<b>Total</b>	<b>35,273</b>	<b>1,906</b>		
		<b>Allocated Return on Debt</b>				
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		<b>Total</b>	<b>-</b>	<b>-</b>		
		<b>Allocated Return on Equity</b>				
25		All Classes	-	-		

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

Line No.	Description	1 Total Amount (\$)	2 Production Demand (\$)	3 Production and Transmission Energy (\$)	4 Transmission Demand (\$)	5 Substations Demand (\$)	6-15 Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
							7-8 Primary Lines		9-10 Line Transformers		11-12 Secondary Lines		13 Services	14 Meters	15 Street Lighting			
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
<b>Total Revenue Requirement</b>																		
26	1.2 Domestic Diesel	6,656,047	1,539,441	4,048,758	-	12,989	383,632	128,535	49,307	93,697	78,365	89,879	46,297	23,837	-	141,154	-	
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	2.1 GS 0-10 kW	947,114	183,430	613,264	-	1,548	45,711	17,922	5,875	13,065	9,338	12,532	12,911	6,647	-	19,682	-	
30	2.2 GS 10-100 kW	1,029,603	233,145	693,098	-	1,967	58,100	1,661	7,467	1,211	11,868	1,162	4,829	2,487	-	1,824	-	
31	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	4.1 Street and Area Lighting	179,058	41,143	75,417	-	347	10,253	7,209	1,318	5,255	2,094	5,041	-	-	22,014	7,916	-	
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	<b>Total</b>	<b>8,811,822</b>	<b>1,997,160</b>	<b>5,430,538</b>	<b>-</b>	<b>16,851</b>	<b>497,697</b>	<b>155,327</b>	<b>63,967</b>	<b>113,227</b>	<b>101,666</b>	<b>108,614</b>	<b>64,037</b>	<b>32,971</b>	<b>22,014</b>	<b>170,576</b>	<b>-</b>	
<b>Re-classification of Revenue-Related</b>																		
38	1.2 Domestic Diesel	(0)	4,676	12,297	-	39	1,165	390	150	285	238	273	141	72	-	429	-	
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	2.1 GS 0-10 kW	(0)	1,010	3,378	-	9	252	99	32	72	51	69	71	37	-	108	-	
42	2.2 GS 10-100 kW	(0)	2,468	7,336	-	21	615	18	79	13	126	12	51	26	-	19	-	
43	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
44	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
47	4.1 Street and Area Lighting	(0)	243	446	-	2	61	43	8	31	12	30	-	-	130	47	-	
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
49	<b>Total</b>	<b>(0)</b>	<b>8,397</b>	<b>23,457</b>	<b>-</b>	<b>71</b>	<b>2,093</b>	<b>549</b>	<b>269</b>	<b>400</b>	<b>427</b>	<b>384</b>	<b>263</b>	<b>135</b>	<b>130</b>	<b>603</b>	<b>-</b>	
<b>Total Allocated Revenue Requirement</b>																		
50	1.2 Domestic Diesel	6,656,047	1,544,117	4,061,056	-	13,029	384,797	128,925	49,457	93,981	78,603	90,152	46,437	23,909	-	141,582	-	
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
53	2.1 GS 0-10 kW	947,114	184,441	616,642	-	1,556	45,963	18,021	5,907	13,137	9,389	12,601	12,982	6,684	-	19,790	-	
54	2.2 GS 10-100 kW	1,029,603	235,612	700,434	-	1,988	58,715	1,679	7,546	1,224	11,994	1,174	4,881	2,513	-	1,844	-	
55	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
56	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
59	4.1 Street and Area Lighting	179,058	41,386	75,863	-	349	10,314	7,251	1,326	5,286	2,107	5,070	-	-	22,144	7,963	-	
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
61	<b>Total</b>	<b>8,811,822</b>	<b>2,005,556</b>	<b>5,453,995</b>	<b>-</b>	<b>16,922</b>	<b>499,789</b>	<b>155,876</b>	<b>64,236</b>	<b>113,627</b>	<b>102,093</b>	<b>108,998</b>	<b>64,300</b>	<b>33,106</b>	<b>22,144</b>	<b>171,179</b>	<b>-</b>	



NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Island Isolated

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

Line No.	Description	Revenue Related		Basis of Proration
		18	19	
		Municipal Tax (\$)	PUB Assessment (\$)	
<b>Total Revenue Requirement</b>				
26	1.2 Domestic Diesel	19,122	1,033	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	4,922	266	
30	2.2 GS 10-100 kW	10,230	553	
31	2.3 GS 110-1,000 kVa	-	-	
32	2.4 GS Over 1,000 kVa	-	-	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	998	54	
36	4.1G Gov't Street and Area Lighting	-	-	
37	<b>Total</b>	<b>35,273</b>	<b>1,906</b>	
<b>Re-classification of Revenue-Related</b>				
38	1.2 Domestic Diesel	(19,122)	(1,033)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
39	1.2G Government Domestic Diesel	-	-	
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(4,922)	(266)	
42	2.2 GS 10-100 kW	(10,230)	(553)	
43	2.3 GS 110-1,000 kVa	-	-	
44	2.4 GS Over 1,000 kVa	-	-	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(998)	(54)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	<b>Total</b>	<b>(35,273)</b>	<b>(1,906)</b>	
<b>Total Allocated Revenue Requirement</b>				
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	
61	<b>Total</b>	<b>-</b>	<b>-</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Labrador Isolated  
Functional Classification of Revenue Requirement

Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution										Specifically Assigned Customer (\$)	
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		Accounting Customer (\$)
							Demand (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)					
<b>Expenses</b>																	
1	Operating & Maintenance	13,192,752	3,879,679	6,749,595	-	114,248	883,097	262,203	50,087	88,658	145,348	162,421	68,992	41,806	29,933	541,541	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	13,251,722	-	13,251,722	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	1,950,572	587,522	1,027,341	-	23,364	128,611	38,720	13,624	24,115	20,512	23,393	9,237	22,038	13,703	18,393	-
<b>Expense Credits</b>																	
8	Sundry	(102,442)	(30,126)	(52,411)	-	(887)	(6,857)	(2,036)	(389)	(688)	(1,129)	(1,261)	(536)	(325)	(232)	(4,205)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(13,529)	(3,979)	(6,922)	-	(117)	(906)	(269)	(51)	(91)	(149)	(167)	(71)	(43)	(31)	(555)	-
12	Pole Attachments	(105,808)	-	-	-	-	(61,194)	(20,913)	-	-	(10,831)	(12,870)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(1,480)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,480)	-
16	Meter Test Revenues	(244)	-	-	-	-	-	-	-	-	-	-	-	(244)	-	-	-
17	<b>Total Expense Credits</b>	<b>(223,503)</b>	<b>(34,104)</b>	<b>(59,332)</b>	<b>-</b>	<b>(1,004)</b>	<b>(68,957)</b>	<b>(23,218)</b>	<b>(440)</b>	<b>(779)</b>	<b>(12,109)</b>	<b>(14,297)</b>	<b>(606)</b>	<b>(611)</b>	<b>(263)</b>	<b>(6,240)</b>	<b>-</b>
18	<b>Subtotal Expenses</b>	<b>28,171,543</b>	<b>4,433,097</b>	<b>20,969,325</b>	<b>-</b>	<b>136,608</b>	<b>942,750</b>	<b>277,705</b>	<b>63,271</b>	<b>111,994</b>	<b>153,751</b>	<b>171,517</b>	<b>77,622</b>	<b>63,232</b>	<b>43,373</b>	<b>553,693</b>	<b>-</b>
19	Disposal Gain / Loss	153,837	44,020	75,190	-	2,162	15,339	4,616	1,204	2,131	2,480	2,814	1,355	1,097	638	791	-
20	<b>Subtotal Revenue Requirement Ex. Return</b>	<b>28,325,380</b>	<b>4,477,117</b>	<b>21,044,515</b>	<b>-</b>	<b>138,770</b>	<b>958,089</b>	<b>282,321</b>	<b>64,475</b>	<b>114,125</b>	<b>156,231</b>	<b>174,330</b>	<b>78,977</b>	<b>64,329</b>	<b>44,011</b>	<b>554,484</b>	<b>-</b>
21	Return on Debt	2,506,322	662,273	1,323,153	-	32,493	230,968	69,482	18,018	31,893	37,364	42,368	20,348	16,459	9,565	11,938	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>Total Revenue Requirement</b>	<b>30,831,702</b>	<b>5,139,390</b>	<b>22,367,668</b>	<b>-</b>	<b>171,263</b>	<b>1,189,057</b>	<b>351,803</b>	<b>82,492</b>	<b>146,018</b>	<b>193,595</b>	<b>216,698</b>	<b>99,325</b>	<b>80,789</b>	<b>53,576</b>	<b>566,422</b>	<b>-</b>

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

Line No.	Description	Revenue Related		Basis of Functional Classification
		Municipal Tax	PUB Assessment	
	<b>Expenses</b>			
1	Operating & Maintenance	166,166	8,979	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.11
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	<b>Expense Credits</b>			
8	Sundry	(1,290)	(70)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(170)	(9)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	<b>Total Expense Credits</b>	<b>(1,461)</b>	<b>(79)</b>	
18	<b>Subtotal Expenses</b>	<b>164,705</b>	<b>8,900</b>	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	<b>Subtotal Revenue Requirement Ex. Return</b>	<b>164,705</b>	<b>8,900</b>	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	<b>Total Revenue Requirement</b>	<b>164,705</b>	<b>8,900</b>	

NEWFOUNDLAND & LABRADOR HYDRO

2013 Actual Cost of Service

Labrador Isolated

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

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and		6 Substations Demand (\$)	11 Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
				5 Transmission Energy (\$)	5 Transmission Demand (\$)		7 Primary Lines		9 Line Transformers		12 Secondary Lines		13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting Customer (\$)			
							8 Demand (\$)	8 Customer (\$)	10 Demand (\$)	10 Customer (\$)	11 Demand (\$)	11 Customer (\$)						
<b>Production</b>																		
1	Diesel	47,024,158	16,495,729	30,528,429	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	<b>Subtotal Production</b>	<b>47,024,158</b>	<b>16,495,729</b>	<b>30,528,429</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Transmission</b>																		
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	<b>Subtotal Transmission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Distribution</b>																		
6	Substation Structures & Equipment	2,768,570	1,856,642	-	-	911,928	-	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	221,441	-	-	-	-	166,955	21,269	-	-	19,365	13,851	-	-	-	-	-	
8	Poles	9,710,321	-	-	-	-	5,615,945	1,919,264	-	-	994,026	1,181,086	-	-	-	-	-	
9	Primary Conductor & Equipment	1,486,521	-	-	-	-	1,318,544	167,977	-	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	1,115,722	-	-	-	-	-	-	402,776	712,947	-	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	266,605	-	-	-	-	-	-	-	-	155,431	111,174	-	-	-	-	-	
13	Services	554,800	-	-	-	-	-	-	-	-	-	-	554,800	-	-	-	-	
14	Meters	440,341	-	-	-	-	-	-	-	-	-	-	-	440,341	-	-	-	
15	Street Lighting	240,703	-	-	-	-	-	-	-	-	-	-	-	-	240,703	-	-	
16	<b>Subtotal Distribution</b>	<b>16,805,025</b>	<b>1,856,642</b>	<b>-</b>	<b>-</b>	<b>911,928</b>	<b>7,101,444</b>	<b>2,108,511</b>	<b>402,776</b>	<b>712,947</b>	<b>1,168,822</b>	<b>1,306,111</b>	<b>554,800</b>	<b>440,341</b>	<b>240,703</b>	<b>-</b>	<b>-</b>	
17	<b>Subttl Prod, Trans, &amp; Dist</b>	<b>63,829,183</b>	<b>18,352,371</b>	<b>30,528,429</b>	<b>-</b>	<b>911,928</b>	<b>7,101,444</b>	<b>2,108,511</b>	<b>402,776</b>	<b>712,947</b>	<b>1,168,822</b>	<b>1,306,111</b>	<b>554,800</b>	<b>440,341</b>	<b>240,703</b>	<b>-</b>	<b>-</b>	
18	General	9,126,814	2,744,877	4,817,955	-	69,522	541,391	160,746	30,706	54,353	89,107	99,574	42,296	23,383	18,350	434,554	-	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	141,351	40,642	67,606	-	2,019	15,726	4,669	892	1,579	2,588	2,892	1,229	975	533	-	-	
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	<b>Total Plant</b>	<b>73,097,348</b>	<b>21,137,890</b>	<b>35,413,990</b>	<b>-</b>	<b>983,470</b>	<b>7,658,561</b>	<b>2,273,926</b>	<b>434,374</b>	<b>768,878</b>	<b>1,260,517</b>	<b>1,408,577</b>	<b>598,325</b>	<b>464,699</b>	<b>259,586</b>	<b>434,554</b>	<b>-</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
 2013 Actual Cost of Service  
 Labrador Isolated  
 Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

Line No.	Description	Basis of Functional Classification
		18
	<b>Production</b>	
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L.7
2	<b>Subtotal Production</b>	
	<b>Transmission</b>	
3	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
5	<b>Subtotal Transmission</b>	
	<b>Distribution</b>	
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	<b>Subtotal Distribution</b>	
17	<b>Subttl Prod, Trans, &amp; Dist</b>	
18	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch 2.4 L.10, 11
19	Telecontrol - Specific	Specifically Assigned - Customer
20	Feasibility Studies	Production, Transmission - Demand
21	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
22	Software - Cust Acctng	Customer Accounting
23	<b>Total Plant</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Labrador Isolated  
Functional Classification of Net Book Value

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and		6 Substations Demand (\$)	11 Distribution						14 Meters Customer (\$)	15 Street Lighting Customer (\$)	16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
				5 Transmission Energy (\$)	5 Transmission Demand (\$)		7 Primary Lines		9 Line Transformers		12 Secondary Lines					
							8 Demand (\$)	8 Customer (\$)	9 Demand (\$)	9 Customer (\$)	12 Demand (\$)	12 Customer (\$)				
<b>Production</b>																
1	Diesel	24,610,719	8,633,259	15,977,460	-	-	-	-	-	-	-	-	-	-	-	-
2	<b>Subtotal Production</b>	<b>24,610,719</b>	<b>8,633,259</b>	<b>15,977,460</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission</b>																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>Subtotal Transmission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Distribution</b>																
6	Substation Structures & Equipment	1,243,706	754,022	-	-	489,684	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	116,952	-	-	-	-	88,176	11,233	-	-	10,227	7,315	-	-	-	-
8	Poles	4,840,470	-	-	-	-	2,799,476	956,729	-	-	495,509	588,756	-	-	-	-
9	Primary Conductor & Equipment	637,119	-	-	-	-	565,124	71,994	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	765,073	-	-	-	-	-	-	276,191	488,882	-	-	-	-	-	-
12	Secondary Conductors & Equipment	89,059	-	-	-	-	-	-	-	-	51,921	37,138	-	-	-	-
13	Services	307,396	-	-	-	-	-	-	-	-	-	-	307,396	-	-	-
14	Meters	253,600	-	-	-	-	-	-	-	-	-	-	253,600	-	-	-
15	Street Lighting	145,405	-	-	-	-	-	-	-	-	-	-	-	145,405	-	-
16	<b>Subtotal Distribution</b>	<b>8,398,780</b>	<b>754,022</b>	<b>-</b>	<b>-</b>	<b>489,684</b>	<b>3,452,776</b>	<b>1,039,956</b>	<b>276,191</b>	<b>488,882</b>	<b>557,658</b>	<b>633,209</b>	<b>307,396</b>	<b>253,600</b>	<b>145,405</b>	<b>-</b>
17	<b>Subtl Prod, Trans, &amp; Dist</b>	<b>33,009,499</b>	<b>9,387,282</b>	<b>15,977,460</b>	<b>-</b>	<b>489,684</b>	<b>3,452,776</b>	<b>1,039,956</b>	<b>276,191</b>	<b>488,882</b>	<b>557,658</b>	<b>633,209</b>	<b>307,396</b>	<b>253,600</b>	<b>145,405</b>	<b>-</b>
18	General	4,010,094	1,206,031	2,116,889	-	30,546	237,873	70,628	13,492	23,881	39,151	43,750	18,584	10,274	8,063	190,932
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	111,116	31,599	53,783	-	1,648	11,623	3,501	930	1,646	1,877	2,131	1,035	854	489	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>Total Net Book Value</b>	<b>37,130,709</b>	<b>10,624,911</b>	<b>18,148,132</b>	<b>-</b>	<b>521,878</b>	<b>3,702,273</b>	<b>1,114,085</b>	<b>290,613</b>	<b>514,408</b>	<b>598,687</b>	<b>679,091</b>	<b>327,015</b>	<b>264,727</b>	<b>153,957</b>	<b>190,932</b>

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Labrador Isolated  
Functional Classification of Operating & Maintenance Expense

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission		6 Substations Demand (\$)	11 Distribution						15 Street Lighting Customer (\$)	16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)	
				5 Transmission Demand (\$)	7 Primary Lines Demand (\$)		8 Customer (\$)	9 Line Transformers Demand (\$)	10 Customer (\$)	12 Secondary Lines Demand (\$)	13 Customer (\$)	14 Meters Customer (\$)				
<b>Production</b>																
1	Diesel	6,991,354	2,452,516	4,538,839	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	280,154	98,276	181,878	-	-	-	-	-	-	-	-	-	-	-	-
3	<b>Subtotal Production</b>	<b>7,271,509</b>	<b>2,550,792</b>	<b>4,720,717</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission</b>																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	<b>Subtotal Transmission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Distribution</b>																
7	Other	1,222,410	138,688	-	-	68,119	530,464	157,502	30,087	53,256	87,309	97,564	41,443	-	17,980	-
8	Meters	22,911	-	-	-	-	-	-	-	-	-	-	-	22,911	-	-
9	<b>Subtotal Distribution</b>	<b>1,245,321</b>	<b>138,688</b>	<b>-</b>	<b>-</b>	<b>68,119</b>	<b>530,464</b>	<b>157,502</b>	<b>30,087</b>	<b>53,256</b>	<b>87,309</b>	<b>97,564</b>	<b>41,443</b>	<b>22,911</b>	<b>17,980</b>	<b>-</b>
10	<b>Subttl Prod, Trans, &amp; Dist</b>	<b>8,516,830</b>	<b>2,689,479</b>	<b>4,720,717</b>	<b>-</b>	<b>68,119</b>	<b>530,464</b>	<b>157,502</b>	<b>30,087</b>	<b>53,256</b>	<b>87,309</b>	<b>97,564</b>	<b>41,443</b>	<b>22,911</b>	<b>17,980</b>	<b>-</b>
11	Customer Accounting	425,784	-	-	-	-	-	-	-	-	-	-	-	-	-	425,784
<b>Administrative &amp; General:</b>																
<b>Plant-Related:</b>																
12	Production	653,401	229,208	424,193	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	366,566	40,499	-	-	19,892	154,903	45,993	8,786	15,551	25,495	28,490	12,102	9,605	5,250	-
15	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Prod, Trans, Distn and General Plt	409,168	118,321	198,233	-	5,505	42,869	12,728	2,431	4,304	7,056	7,885	3,349	2,601	1,453	2,432
17	Property Insurance	54,653	19,570	32,787	-	910	502	149	28	50	83	92	39	22	17	403
<b>Revenue Related:</b>																
18	Municipal Tax	166,166	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	8,979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	2,371,652	713,271	1,251,972	-	18,066	140,683	41,771	7,979	14,124	23,155	25,875	10,991	6,076	4,768	112,921
21	Prod, Trans, and Distn Expense-Related	219,553	69,331	121,694	-	1,756	13,675	4,060	776	1,373	2,251	2,515	1,068	591	464	-
22	<b>Subtotal Admin &amp; General</b>	<b>4,250,139</b>	<b>1,190,200</b>	<b>2,028,878</b>	<b>-</b>	<b>46,129</b>	<b>352,633</b>	<b>104,701</b>	<b>20,000</b>	<b>35,402</b>	<b>58,040</b>	<b>64,857</b>	<b>27,549</b>	<b>18,895</b>	<b>11,952</b>	<b>115,757</b>
23	<b>Total Operating &amp; Maintenance Expenses</b>	<b>13,192,752</b>	<b>3,879,679</b>	<b>6,749,595</b>	<b>-</b>	<b>114,248</b>	<b>883,097</b>	<b>262,203</b>	<b>50,087</b>	<b>88,658</b>	<b>145,348</b>	<b>162,421</b>	<b>68,992</b>	<b>41,806</b>	<b>29,933</b>	<b>541,541</b>

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Labrador Isolated  
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	Description	Revenue Related		Basis of Functional Classification
		18 Municipal Tax	19 PUB Assessment	
	<b>Production</b>			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L7
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L7
3	<b>Subtotal Production</b>	<u>-</u>	<u>-</u>	
	<b>Transmission</b>			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	<b>Subtotal Transmission</b>	<u>-</u>	<u>-</u>	
	<b>Distribution</b>			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	<b>Subtotal Distribution</b>	<u>-</u>	<u>-</u>	
10	<b>Subttl Prod, Trans, &amp; Dist</b>	<u>-</u>	<u>-</u>	
11	Customer Accounting	-	-	Accounting - Customer
	<b>Administrative &amp; General:</b>			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	166,166	-	Revenue-related
19	PUB Assessment	-	8,979	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	<b>Subtotal Admin &amp; General</b>	<u>166,166</u>	<u>8,979</u>	
23	<b>Total Operating &amp; Maintenance Expenses</b>	<u>166,166</u>	<u>8,979</u>	



NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Labrador Isolated  
Functional Classification of Depreciation Expense

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and		6 Substations Demand (\$)	11 Distribution						16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)			
				5 Transmission Energy (\$)	5 Transmission Demand (\$)		7 Primary Lines		9 Line Transformers		11 Secondary Lines				13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting Customer (\$)
							7 Demand (\$)	8 Customer (\$)	9 Demand (\$)	10 Customer (\$)	11 Demand (\$)	12 Customer (\$)	13 Customer (\$)	14 Customer (\$)	15 Customer (\$)	16 Customer (\$)	17 Customer (\$)
<b>Production</b>																	
1	Diesel	1,247,948	437,771	810,177	-	-	-	-	-	-	-	-	-	-	-	-	-
2	<b>Subtotal Production</b>	<b>1,247,948</b>	<b>437,771</b>	<b>810,177</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission</b>																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>Subtotal Transmission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Distribution</b>																	
6	Substn Struct & Eqpt	46,086	25,993	-	-	20,093	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	2,929	-	-	-	-	2,208	281	-	-	256	183	-	-	-	-	-
8	Poles	146,441	-	-	-	-	84,694	28,944	-	-	14,991	17,812	-	-	-	-	-
9	Primary Conductor & Equipment	19,272	-	-	-	-	17,094	2,178	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	33,590	-	-	-	-	-	-	12,126	21,464	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	2,099	-	-	-	-	-	-	-	-	1,224	875	-	-	-	-	-
13	Services	7,327	-	-	-	-	-	-	-	-	-	-	7,327	-	-	-	-
14	Meters	20,710	-	-	-	-	-	-	-	-	-	-	-	20,710	-	-	-
15	Street Lighting	12,719	-	-	-	-	-	-	-	-	-	-	-	-	-	12,719	-
16	<b>Subtotal Distribution</b>	<b>291,172</b>	<b>25,993</b>	<b>-</b>	<b>-</b>	<b>20,093</b>	<b>103,996</b>	<b>31,403</b>	<b>12,126</b>	<b>21,464</b>	<b>16,471</b>	<b>18,870</b>	<b>7,327</b>	<b>20,710</b>	<b>12,719</b>	<b>-</b>	<b>-</b>
17	<b>Subtotal Prod Tran &amp; Dist</b>	<b>1,539,120</b>	<b>463,764</b>	<b>810,177</b>	<b>-</b>	<b>20,093</b>	<b>103,996</b>	<b>31,403</b>	<b>12,126</b>	<b>21,464</b>	<b>16,471</b>	<b>18,870</b>	<b>7,327</b>	<b>20,710</b>	<b>12,719</b>	<b>-</b>	<b>-</b>
18	General	386,293	116,177	203,920	-	2,943	22,914	6,804	1,300	2,300	3,771	4,214	1,790	990	777	18,393	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	25,159	7,581	13,243	-	328	1,700	513	198	351	269	308	120	339	208	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>Total Depreciation Expense</b>	<b>1,950,572</b>	<b>587,522</b>	<b>1,027,341</b>	<b>-</b>	<b>23,364</b>	<b>128,611</b>	<b>38,720</b>	<b>13,624</b>	<b>24,115</b>	<b>20,512</b>	<b>23,393</b>	<b>9,237</b>	<b>22,038</b>	<b>13,703</b>	<b>18,393</b>	<b>-</b>

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Labrador Isolated  
Functional Classification of Rate Base

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	Distribution											17 Specifically Assigned Customer (\$)
						6 Substations Demand (\$)	7 Primary Lines Demand (\$)		8 Line Transformers Demand (\$)		9 Secondary Lines Demand (\$)		10 Customer Demand (\$)	11 Customer Demand (\$)	12 Customer Demand (\$)	13 Customer Demand (\$)	
1	Average Net Book Value	37,130,709	10,624,911	18,148,132	-	521,878	3,702,273	1,114,085	290,613	514,408	598,687	679,091	327,015	264,727	153,957	190,932	-
2	Cash Working Capital	155,466	44,486	75,986	-	2,185	15,501	4,665	1,217	2,154	2,507	2,843	1,369	1,108	645	799	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	3,313,035	-	3,313,035	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	846,745	244,857	410,229	-	11,392	88,715	26,341	5,032	8,907	14,602	16,317	6,931	5,383	3,007	5,034	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	1,710,193	489,370	835,880	-	24,037	170,522	51,313	13,385	23,693	27,575	31,278	15,062	12,193	7,091	8,794	-
8	<b>Total Rate Base</b>	<b>43,156,148</b>	<b>11,403,625</b>	<b>22,783,261</b>	<b>-</b>	<b>559,493</b>	<b>3,977,011</b>	<b>1,196,403</b>	<b>310,246</b>	<b>549,162</b>	<b>643,370</b>	<b>729,529</b>	<b>350,377</b>	<b>283,412</b>	<b>164,700</b>	<b>205,560</b>	<b>-</b>
9	Less: Rural Portion	(43,156,148)	(11,403,625)	(22,783,261)	-	(559,493)	(3,977,011)	(1,196,403)	(310,246)	(549,162)	(643,370)	(729,529)	(350,377)	(283,412)	(164,700)	(205,560)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	2,506,322	662,273	1,323,153	-	32,493	230,968	69,482	18,018	31,893	37,364	42,368	20,348	16,459	9,565	11,938	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	<b>2,506,322</b>	<b>662,273</b>	<b>1,323,153</b>	<b>-</b>	<b>32,493</b>	<b>230,968</b>	<b>69,482</b>	<b>18,018</b>	<b>31,893</b>	<b>37,364</b>	<b>42,368</b>	<b>20,348</b>	<b>16,459</b>	<b>9,565</b>	<b>11,938</b>	<b>-</b>

NEWFOUNDLAND & LABRADOR HYDRO  
 2013 Actual Cost of Service  
 Labrador Isolated  
 Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Labrador Isolated  
Basis of Allocation to Classes of Service

Line No.	Description	Total Amount	Production Demand (CP kW)	Production and Transmission Energy (MWh @ Gen)	Transmission Demand (CP kW)	Distribution										Accounting Customer	Specifically Assigned Customer
						Substations Demand (CP kW)	Primary Lines (CP kW) (Rural Cust)		Line Transformers (CP kW) (Rural Cust)		Secondary Lines (CP kW) (Rural Cust)		Services Customer (Wtd Rural Cust)	Meters Customer (Rural Cust)	Street Lighting Customer (Rural Cust)		
<b>Amounts</b>																	
1	1.2 Domestic Diesel	-	4,212	21,615	4,212	4,000	4,000	2,034	3,685	2,034	3,685	2,034	2,034	2,034	-	2,034	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	771	4,643	771	732	732	436	675	436	675	436	872	872	-	436	-
5	2.2 GS 10-100 kW	-	1,428	8,403	1,428	1,356	1,356	118	1,249	118	1,249	118	950	950	-	118	-
6	2.3 GS 110-1,000 kVa	-	260	1,715	260	247	247	5	228	5	228	5	46	46	-	5	-
7	2.4 GS Over 1,000 kVa	-	158	2,793	158	150	150	1	138	1	138	1	9	9	-	1	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	98	335	98	93	93	81	86	81	86	81	-	-	81	81	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	<b>Total</b>	-	<b>6,927</b>	<b>39,504</b>	<b>6,927</b>	<b>6,579</b>	<b>6,579</b>	<b>2,674</b>	<b>6,061</b>	<b>2,674</b>	<b>6,061</b>	<b>2,674</b>	<b>3,910</b>	<b>3,910</b>	<b>81</b>	<b>2,674</b>	-
<b>Ratios</b>																	
13	1.2 Domestic Diesel	-	0.6080	0.5472	0.6080	0.6080	0.6080	0.7604	0.6080	0.7604	0.6080	0.7604	0.5202	0.5202	-	0.7604	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.1113	0.1175	0.1113	0.1113	0.1113	0.1630	0.1113	0.1630	0.1113	0.1630	0.2230	0.2230	-	0.1630	-
17	2.2 GS 10-100 kW	-	0.2061	0.2127	0.2061	0.2061	0.2061	0.0440	0.2061	0.0440	0.2061	0.0440	0.2429	0.2429	-	0.0440	-
18	2.3 GS 110-1,000 kVa	-	0.0376	0.0434	0.0376	0.0376	0.0376	0.0020	0.0376	0.0020	0.0376	0.0020	0.0117	0.0117	-	0.0020	-
19	2.4 GS Over 1,000 kVa	-	0.0228	0.0707	0.0228	0.0228	0.0228	0.0004	0.0228	0.0004	0.0228	0.0004	0.0022	0.0022	-	0.0004	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0142	0.0085	0.0142	0.0142	0.0142	0.0302	0.0142	0.0302	0.0142	0.0302	-	-	1.0000	0.0302	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	<b>Total</b>	-	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	-

**NEWFOUNDLAND & LABRADOR HYDRO**  
**2013 Actual Cost of Service**  
**Labrador Isolated**  
**Basis of Allocation to Classes of Service (CONT'D.)**

Line No.	Description	Revenue Related	
		Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)
	<b>Amounts</b>		
1	1.2 Domestic Diesel	3,006,792	3,006,792
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	1,075,012	1,075,012
5	2.2 GS 10-100 kW	2,040,550	2,040,550
6	2.3 GS 110-1,000 kVa	183,870	183,870
7	2.4 GS Over 1,000 kVa	255,562	255,562
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	110,648	110,648
11	4.1G Gov't Street and Area Lighting	-	-
12	<b>Total</b>	<b>6,672,434</b>	<b>6,672,434</b>
	<b>Ratios</b>		
13	1.2 Domestic Diesel	0.4506	0.4506
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1611	0.1611
17	2.2 GS 10-100 kW	0.3058	0.3058
18	2.3 GS 110-1,000 kVa	0.0276	0.0276
19	2.4 GS Over 1,000 kVa	0.0383	0.0383
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0166	0.0166
23	4.1G Gov't Street and Area Lighting	-	-
24	<b>Total</b>	<b>1.0000</b>	<b>1.0000</b>

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Labrador Isolated

Allocation of Functionalized Amounts to Classes of Service

Line No.	Description	1 Total Amount (\$)	2 3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	6-15 Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
						6 Substations Demand (\$)	7 Primary Lines Demand (\$)		8 Line Transformers Demand (\$)		9 Secondary Lines Demand (\$)		10 Services Customer (\$)	11 Meters Customer (\$)	12 Street Lighting Customer (\$)		
<b>Allocated Revenue Requirement Excluding Return</b>																	
1	1.2 Domestic Diesel	16,046,449	2,722,171	11,514,718	-	84,375	582,536	214,686	39,202	86,785	94,991	132,566	41,080	33,461	-	421,647	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	3,361,855	498,426	2,473,357	-	15,449	106,662	46,029	7,178	18,607	17,393	28,422	17,615	14,348	-	90,401	-
5	2.2 GS 10-100 kW	5,808,113	922,785	4,476,348	-	28,602	197,473	12,422	13,289	5,022	32,201	7,671	19,185	15,627	-	24,397	-
6	2.3 GS 110-1,000 kVa	1,140,131	168,175	913,761	-	5,213	35,989	563	2,422	228	5,869	348	923	752	-	1,106	-
7	2.4 GS Over 1,000 kVa	1,627,287	101,951	1,487,949	-	3,160	21,817	106	1,468	43	3,558	65	173	141	-	207	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	341,544	63,610	178,382	-	1,972	13,612	8,516	916	3,443	2,220	5,259	-	-	44,011	16,726	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	<b>Total</b>	<b>28,325,380</b>	<b>4,477,117</b>	<b>21,044,515</b>	<b>-</b>	<b>138,770</b>	<b>958,089</b>	<b>282,321</b>	<b>64,475</b>	<b>114,125</b>	<b>156,231</b>	<b>174,330</b>	<b>78,977</b>	<b>64,329</b>	<b>44,011</b>	<b>554,484</b>	<b>-</b>
<b>Allocated Return on Debt</b>																	
13	1.2 Domestic Diesel	1,458,043	402,674	723,977	-	19,756	140,433	52,836	10,955	24,252	22,718	32,218	10,584	8,561	-	9,078	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	298,326	73,729	155,510	-	3,617	25,713	11,328	2,006	5,200	4,160	6,908	4,539	3,671	-	1,946	-
17	2.2 GS 10-100 kW	499,456	136,502	281,446	-	6,697	47,605	3,057	3,714	1,403	7,701	1,864	4,943	3,998	-	525	-
18	2.3 GS 110-1,000 kVa	95,047	24,877	57,452	-	1,221	8,676	139	677	64	1,404	84	238	192	-	24	-
19	2.4 GS Over 1,000 kVa	116,034	15,081	93,553	-	740	5,259	26	410	12	851	16	45	36	-	4	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	39,416	9,409	11,216	-	462	3,282	2,096	256	962	531	1,278	-	-	9,565	360	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	<b>Total</b>	<b>2,506,322</b>	<b>662,273</b>	<b>1,323,153</b>	<b>-</b>	<b>32,493</b>	<b>230,968</b>	<b>69,482</b>	<b>18,018</b>	<b>31,893</b>	<b>37,364</b>	<b>42,368</b>	<b>20,348</b>	<b>16,459</b>	<b>9,565</b>	<b>11,938</b>	<b>-</b>
<b>Allocated Return on Equity</b>																	
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Line No.	Description	Revenue Related		Basis of Proration
		18 Municipal Tax (\$)	19 PUB Assessment (\$)	
<b>Allocated Revenue Requirement Excluding Return</b>				
1	1.2 Domestic Diesel	74,221	4,011	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	26,536	1,434	
5	2.2 GS 10-100 kW	50,370	2,722	
6	2.3 GS 110-1,000 kVa	4,539	245	
7	2.4 GS Over 1,000 kVa	6,308	341	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	2,731	148	
11	4.1G Gov't Street and Area Lighting	-	-	
12	<b>Total</b>	<b>164,705</b>	<b>8,900</b>	
<b>Allocated Return on Debt</b>				
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	<b>Total</b>	<b>-</b>	<b>-</b>	
<b>Allocated Return on Equity</b>				
25	All Classes	-	-	

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

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
						6 Substations Demand (\$)	7 Primary Lines Demand (\$)		8 Line Transformers Demand (\$)		9 Secondary Lines Demand (\$)		10 Customer Demand (\$)	11 Customer Demand (\$)	12 Customer Demand (\$)		
<b>Total Revenue Requirement</b>																	
26	1.2 Domestic Diesel	17,504,492	3,124,845	12,238,694	-	104,131	722,969	267,522	50,157	111,037	117,710	164,784	51,664	42,022	-	430,725	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	3,660,182	572,155	2,628,867	-	19,066	132,375	57,357	9,184	23,806	21,552	35,330	22,154	18,019	-	92,347	-
30	2.2 GS 10-100 kW	6,307,570	1,059,287	4,757,794	-	35,299	245,078	15,479	17,003	6,425	39,902	9,535	24,128	19,625	-	24,923	-
31	2.3 GS 110-1,000 kVa	1,235,178	193,052	971,212	-	6,433	44,665	702	3,099	291	7,272	432	1,161	945	-	1,130	-
32	2.4 GS Over 1,000 kVa	1,743,321	117,032	1,581,502	-	3,900	27,077	132	1,878	55	4,408	81	218	177	-	212	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	380,961	73,020	189,598	-	2,433	16,894	10,612	1,172	4,405	2,751	6,537	-	-	53,576	17,086	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	<b>Total</b>	<b>30,831,702</b>	<b>5,139,390</b>	<b>22,367,668</b>	<b>-</b>	<b>171,263</b>	<b>1,189,057</b>	<b>351,803</b>	<b>82,492</b>	<b>146,018</b>	<b>193,595</b>	<b>216,698</b>	<b>99,325</b>	<b>80,789</b>	<b>53,576</b>	<b>566,422</b>	<b>-</b>
<b>Re-classification of Revenue-Related</b>																	
38	1.2 Domestic Diesel	(0)	14,028	54,943	-	467	3,246	1,201	225	498	528	740	232	189	-	1,934	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	-	4,406	20,244	-	147	1,019	442	71	183	166	272	171	139	-	711	-
42	2.2 GS 10-100 kW	(0)	8,992	40,387	-	300	2,080	131	144	55	339	81	205	167	-	212	-
43	2.3 GS 110-1,000 kVa	(0)	751	3,776	-	25	174	3	12	1	28	2	5	4	-	4	-
44	2.4 GS Over 1,000 kVa	-	448	6,055	-	15	104	1	7	0	17	0	1	1	-	1	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	(0)	556	1,444	-	19	129	81	9	34	21	50	-	-	408	130	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	<b>Total</b>	<b>(0)</b>	<b>29,181</b>	<b>126,849</b>	<b>-</b>	<b>972</b>	<b>6,751</b>	<b>1,858</b>	<b>468</b>	<b>771</b>	<b>1,099</b>	<b>1,145</b>	<b>613</b>	<b>498</b>	<b>408</b>	<b>2,992</b>	<b>-</b>
<b>Total Allocated Revenue Requirement</b>																	
50	1.2 Domestic Diesel	17,504,492	3,138,874	12,293,637	-	104,598	726,214	268,723	50,382	111,535	118,238	165,524	51,896	42,211	-	432,659	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	3,660,182	576,561	2,649,111	-	19,213	133,394	57,798	9,254	23,990	21,718	35,602	22,324	18,158	-	93,059	-
54	2.2 GS 10-100 kW	6,307,570	1,068,278	4,798,181	-	35,599	247,158	15,611	17,147	6,479	40,241	9,616	24,333	19,792	-	25,134	-
55	2.3 GS 110-1,000 kVa	1,235,178	193,803	974,989	-	6,458	44,839	704	3,111	292	7,300	434	1,166	948	-	1,134	-
56	2.4 GS Over 1,000 kVa	1,743,321	117,480	1,587,558	-	3,915	27,180	132	1,886	55	4,425	81	219	178	-	213	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	380,961	73,576	191,041	-	2,452	17,023	10,693	1,181	4,438	2,772	6,586	-	-	53,984	17,216	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	<b>Total</b>	<b>30,831,702</b>	<b>5,168,571</b>	<b>22,494,517</b>	<b>-</b>	<b>172,235</b>	<b>1,195,808</b>	<b>353,661</b>	<b>82,961</b>	<b>146,790</b>	<b>194,694</b>	<b>217,843</b>	<b>99,938</b>	<b>81,287</b>	<b>53,984</b>	<b>569,414</b>	<b>-</b>



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

Line No.	Description	18		Basis of Proration
		Revenue Related		
		Municipal Tax (\$)	PUB Assessment (\$)	
	<b>Total Revenue Requirement</b>			
26	1.2 Domestic Diesel	74,221	4,011	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	26,536	1,434	
30	2.2 GS 10-100 kW	50,370	2,722	
31	2.3 GS 110-1,000 kVa	4,539	245	
32	2.4 GS Over 1,000 kVa	6,308	341	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	2,731	148	
36	4.1G Gov't Street and Area Lighting	-	-	
37	<b>Total</b>	<b>164,705</b>	<b>8,900</b>	
	<b>Re-classification of Revenue-Related</b>			
38	1.2 Domestic Diesel	(74,221)	(4,011)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(26,536)	(1,434)	
42	2.2 GS 10-100 kW	(50,370)	(2,722)	
43	2.3 GS 110-1,000 kVa	(4,539)	(245)	
44	2.4 GS Over 1,000 kVa	(6,308)	(341)	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(2,731)	(148)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	<b>Total</b>	<b>(164,705)</b>	<b>(8,900)</b>	
	<b>Total Allocated Revenue Requirement</b>			
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	
61	<b>Total</b>	<b>-</b>	<b>-</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
 2013 Actual Cost of Service  
 L'Anse au Loup  
 Functional Classification of Revenue Requirement

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Transmission Energy (\$)	5 Transmission Demand (\$)	Distribution											16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
						6 Substations Demand (\$)	7 Primary Lines		8 Line Transformers		9 Secondary Lines		10 Services Customer (\$)	11 Meters Customer (\$)	12 Street Lightin Customer (\$)			
							7 Demand (\$)	8 Customer (\$)	8 Demand (\$)	9 Customer (\$)	9 Demand (\$)	10 Customer (\$)						
<b>Expenses</b>																		
1	Operating & Maintenance	1,393,256	634,683	-	-	4,627	301,811	91,597	15,690	27,772	52,110	58,027	13,829	14,910	5,537	105,900	-	
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Fuels-Diesel	730,297	-	730,297	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Power Purchases-Other	3,055,924	-	3,055,924	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Depreciation	338,691	151,030	-	-	2,272	83,934	25,620	8,397	14,863	13,530	15,507	3,045	9,843	4,459	6,192	-	
<b>Expense Credits</b>																		
8	Sundry	(10,819)	(4,928)	-	-	(36)	(2,344)	(711)	(122)	(216)	(405)	(451)	(107)	(116)	(43)	(822)	-	
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Suppliers' Discounts	(1,429)	(651)	-	-	(5)	(310)	(94)	(16)	(28)	(53)	(60)	(14)	(15)	(6)	(109)	-	
12	Pole Attachments	(94,929)	-	-	-	-	(54,902)	(18,763)	-	-	(9,718)	(11,546)	-	-	-	-	-	
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Application Fees	(440)	-	-	-	-	-	-	-	-	-	-	-	-	-	(440)	-	
16	Meter Test Revenues	(105)	-	-	-	-	-	-	-	-	-	-	-	(105)	-	-	-	
17	<b>Total Expense Credits</b>	<b>(107,722)</b>	<b>(5,579)</b>	<b>-</b>	<b>-</b>	<b>(41)</b>	<b>(57,555)</b>	<b>(19,568)</b>	<b>(138)</b>	<b>(244)</b>	<b>(10,176)</b>	<b>(12,056)</b>	<b>(122)</b>	<b>(236)</b>	<b>(49)</b>	<b>(1,371)</b>	<b>-</b>	
18	<b>Subtotal Expenses</b>	<b>5,410,446</b>	<b>780,134</b>	<b>3,786,221</b>	<b>-</b>	<b>6,858</b>	<b>328,190</b>	<b>97,649</b>	<b>23,948</b>	<b>42,390</b>	<b>55,465</b>	<b>61,477</b>	<b>16,753</b>	<b>24,517</b>	<b>9,947</b>	<b>110,721</b>	<b>-</b>	
19	Disposal Gain / Loss	2,110	762	-	-	17	669	208	45	80	112	128	28	31	14	16	-	
20	<b>Subtotal Revenue Requirement Ex. Return</b>	<b>5,412,556</b>	<b>780,896</b>	<b>3,786,221</b>	<b>-</b>	<b>6,875</b>	<b>328,859</b>	<b>97,858</b>	<b>23,993</b>	<b>42,470</b>	<b>55,576</b>	<b>61,605</b>	<b>16,780</b>	<b>24,548</b>	<b>9,960</b>	<b>110,736</b>	<b>-</b>	
21	Return on Debt	503,936	181,496	2,762	-	4,055	158,779	49,469	10,688	18,918	26,496	30,371	6,637	7,288	3,237	3,738	-	
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	<b>Total Revenue Requirement</b>	<b>5,916,491</b>	<b>962,393</b>	<b>3,788,983</b>	<b>-</b>	<b>10,930</b>	<b>487,638</b>	<b>147,327</b>	<b>34,681</b>	<b>61,389</b>	<b>82,072</b>	<b>91,976</b>	<b>23,417</b>	<b>31,836</b>	<b>13,198</b>	<b>114,474</b>	<b>-</b>	

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

Line No.	Description	Revenue Related		Basis of Functional Classification
		Municipal Tax (\$)	PUB Assessment (\$)	
	<b>Expenses</b>			
1	Operating & Maintenance	63,341	3,423	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.12
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	<b>Expense Credits</b>			
8	Sundry	(492)	(27)	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	(65)	(4)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	<b>Total Expense Credits</b>	<b>(557)</b>	<b>(30)</b>	
18	<b>Subtotal Expenses</b>	<b>62,784</b>	<b>3,393</b>	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	<b>Subtotal Revenue Requirement Ex. Return</b>	<b>62,784</b>	<b>3,393</b>	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	<b>Total Revenue Requirement</b>	<b>62,784</b>	<b>3,393</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
L'Anse au Loup

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

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
						6 Substations Demand (\$)	7 Primary Lines Demand (\$)		9 Line Transformers Demand (\$)		11 Secondary Lines Demand (\$)		13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lightin Customer (\$)		
<b>Production</b>																	
1	Diesel	5,872,274	5,872,274	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	<b>Subtotal Production</b>	<b>5,872,274</b>	<b>5,872,274</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Transmission</b>																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	<b>Subtotal Transmission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Distribution</b>																	
6	Substation Structures & Equipment	139,343	66,299	-	-	73,045	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	65,719	-	-	-	-	49,549	6,312	-	-	5,747	4,111	-	-	-	-	
8	Poles	6,951,785	-	-	-	-	4,020,551	1,374,034	-	-	711,640	845,559	-	-	-	-	
9	Primary Conductor & Equipment	928,991	-	-	-	-	824,015	104,976	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	704,761	-	-	-	-	-	-	254,419	450,342	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	218,909	-	-	-	-	-	-	-	-	127,624	91,285	-	-	-	-	
13	Services	224,253	-	-	-	-	-	-	-	-	-	-	224,253	-	-	-	
14	Meters	190,538	-	-	-	-	-	-	-	-	-	-	-	190,538	-	-	
15	Street Lighting	89,780	-	-	-	-	-	-	-	-	-	-	-	-	89,780	-	
16	<b>Subtotal Distribution</b>	<b>9,514,080</b>	<b>66,299</b>	<b>-</b>	<b>-</b>	<b>73,045</b>	<b>4,894,115</b>	<b>1,485,323</b>	<b>254,419</b>	<b>450,342</b>	<b>845,011</b>	<b>940,955</b>	<b>224,253</b>	<b>190,538</b>	<b>89,780</b>	<b>-</b>	
17	<b>Subttl Prod, Trans, &amp; Dist</b>	<b>15,386,353</b>	<b>5,938,572</b>	<b>-</b>	<b>-</b>	<b>73,045</b>	<b>4,894,115</b>	<b>1,485,323</b>	<b>254,419</b>	<b>450,342</b>	<b>845,011</b>	<b>940,955</b>	<b>224,253</b>	<b>190,538</b>	<b>89,780</b>	<b>-</b>	
18	General	1,616,906	774,496	-	-	5,287	354,230	107,506	18,415	32,595	61,161	68,105	16,231	18,298	6,498	154,085	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	34,073	13,151	-	-	162	10,838	3,289	563	997	1,871	2,084	497	422	199	-	
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	<b>Total Plant</b>	<b>17,037,333</b>	<b>6,726,220</b>	<b>-</b>	<b>-</b>	<b>78,493</b>	<b>5,259,183</b>	<b>1,596,118</b>	<b>273,397</b>	<b>483,935</b>	<b>908,043</b>	<b>1,011,144</b>	<b>240,981</b>	<b>209,258</b>	<b>96,477</b>	<b>154,085</b>	

NEWFOUNDLAND & LABRADOR HYDRO

2013 Actual Cost of Service

L'Anse au Loup

Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

Line No.	1	18
	Description	Basis of Functional Classification
	<b>Production</b>	
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L.8
2	<b>Subtotal Production</b>	
	<b>Transmission</b>	
3	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
5	<b>Subtotal Transmission</b>	
	<b>Distribution</b>	
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	<b>Subtotal Distribution</b>	
17	<b>Subttl Prod, Trans, &amp; Dist</b>	
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 Actng	Customer Accounting
23	<b>Total Plant</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
L'Anse au Loup  
Functional Classification of Net Book Value

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and		5 Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
				Transmission Energy (\$)	Transmission Demand (\$)	6 Substations Demand (\$)	7 Primary Lines Demand (\$) Customer (\$)		8 Line Transformers Demand (\$) Customer (\$)		9 Secondary Lines Demand (\$) Customer (\$)		10 Services Customer (\$)	11 Meters Customer (\$)	12 Street Lightin Customer (\$)		
<b>Production</b>																	
1	Diesel	2,578,957	2,578,957	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	<b>Subtotal Production</b>	<b>2,578,957</b>	<b>2,578,957</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Transmission</b>																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	<b>Subtotal Transmission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Distribution</b>																	
6	Substation Structures & Equipment	77,652	14,286	-	-	63,367	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	19,955	-	-	-	-	15,045	1,917	-	-	1,745	1,248	-	-	-	-	
8	Poles	3,578,117	-	-	-	-	2,069,397	707,222	-	-	366,285	435,214	-	-	-	-	
9	Primary Conductor & Equipment	355,916	-	-	-	-	315,697	40,218	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	455,781	-	-	-	-	-	-	164,537	291,244	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	53,811	-	-	-	-	-	-	-	-	31,372	22,439	-	-	-	-	
13	Services	99,541	-	-	-	-	-	-	-	-	-	-	99,541	-	-	-	
14	Meters	109,734	-	-	-	-	-	-	-	-	-	-	-	109,734	-	-	
15	Street Lighting	49,331	-	-	-	-	-	-	-	-	-	-	-	-	49,331	-	
16	<b>Subtotal Distribution</b>	<b>4,799,838</b>	<b>14,286</b>	<b>-</b>	<b>-</b>	<b>63,367</b>	<b>2,400,139</b>	<b>749,357</b>	<b>164,537</b>	<b>291,244</b>	<b>399,402</b>	<b>458,901</b>	<b>99,541</b>	<b>109,734</b>	<b>49,331</b>	<b>-</b>	
17	<b>Subttl Prod, Trans, &amp; Dist</b>	<b>7,378,794</b>	<b>2,593,242</b>	<b>-</b>	<b>-</b>	<b>63,367</b>	<b>2,400,139</b>	<b>749,357</b>	<b>164,537</b>	<b>291,244</b>	<b>399,402</b>	<b>458,901</b>	<b>99,541</b>	<b>109,734</b>	<b>49,331</b>	<b>-</b>	
18	General	625,254	299,496	-	-	2,044	136,980	41,572	7,121	12,604	23,651	26,336	6,277	7,076	2,513	59,584	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	24,838	8,729	-	-	213	8,079	2,522	554	980	1,344	1,545	335	369	166	-	
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	<b>Total Net Book Value</b>	<b>8,028,887</b>	<b>2,901,468</b>	<b>-</b>	<b>-</b>	<b>65,624</b>	<b>2,545,199</b>	<b>793,452</b>	<b>172,212</b>	<b>304,829</b>	<b>424,397</b>	<b>486,782</b>	<b>106,152</b>	<b>117,179</b>	<b>52,010</b>	<b>59,584</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
 2013 Actual Cost of Service  
 L'Anse au Loup  
 Functional Classification of Operating & Maintenance Expense

Line No.	Description	1 Total Amount (\$)	2 Production Demand (\$)	3 Production and Transmission Energy (\$)	4 Transmission Demand (\$)	5 Substations Demand (\$)	6 Distribution								16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)	
							7 Primary Lines		8 Line Transformers		9 Secondary Lines		10 Services Customer (\$)	11 Meters Customer (\$)			12 Street Lightin Customer (\$)
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)					
<b>Production</b>																	
1	Diesel	378,699	378,699	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Other	38,328	38,328	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	<b>Subtotal Production</b>	<b>417,026</b>	<b>417,026</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Transmission</b>																	
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	<b>Subtotal Transmission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Distribution</b>																	
8	Other	365,625	2,600	-	-	2,864	191,924	58,247	9,977	17,660	33,137	36,900	8,794	-	3,521	-	
9	Meters	9,914	-	-	-	-	-	-	-	-	-	-	-	9,914	-	-	
10	<b>Subtotal Distribution</b>	<b>375,538</b>	<b>2,600</b>	<b>-</b>	<b>-</b>	<b>2,864</b>	<b>191,924</b>	<b>58,247</b>	<b>9,977</b>	<b>17,660</b>	<b>33,137</b>	<b>36,900</b>	<b>8,794</b>	<b>9,914</b>	<b>3,521</b>	<b>-</b>	
11	<b>Subttl Prod, Trans, &amp; Dist</b>	<b>792,565</b>	<b>419,626</b>	<b>-</b>	<b>-</b>	<b>2,864</b>	<b>191,924</b>	<b>58,247</b>	<b>9,977</b>	<b>17,660</b>	<b>33,137</b>	<b>36,900</b>	<b>8,794</b>	<b>9,914</b>	<b>3,521</b>	<b>-</b>	
12	Customer Accounting	83,484	-	-	-	-	-	-	-	-	-	-	-	-	-	83,484	
<b>Administrative &amp; General:</b>																	
<b>Plant-Related:</b>																	
13	Production	80,232	80,232	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Distribution	102,696	716	-	-	788	52,828	16,033	2,746	4,861	9,121	10,157	2,421	2,057	969	-	
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Prod, Trans, Distn & General Plt	2,011	794	-	-	9	621	188	32	57	107	119	28	25	11	18	
18	Property Insurance	12,738	11,210	-	-	131	592	180	31	54	102	114	27	31	11	257	
<b>Revenue Related:</b>																	
19	Municipal Tax	63,341	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	PUB Assessment	3,423	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	All Expense-Related	232,335	111,288	-	-	760	50,900	15,448	2,646	4,684	8,788	9,786	2,332	2,629	934	22,141	
22	Prod, Trans, and Distn Expense-Related	20,431	10,817	-	-	74	4,948	1,502	257	455	854	951	227	256	91	-	
23	<b>Subtotal Admin &amp; General</b>	<b>517,207</b>	<b>215,057</b>	<b>-</b>	<b>-</b>	<b>1,762</b>	<b>109,887</b>	<b>33,350</b>	<b>5,712</b>	<b>10,111</b>	<b>18,973</b>	<b>21,127</b>	<b>5,035</b>	<b>4,997</b>	<b>2,016</b>	<b>22,416</b>	
24	<b>Total Operating &amp; Maintenance Expenses</b>	<b>1,393,256</b>	<b>634,683</b>	<b>-</b>	<b>-</b>	<b>4,627</b>	<b>301,811</b>	<b>91,597</b>	<b>15,690</b>	<b>27,772</b>	<b>52,110</b>	<b>58,027</b>	<b>13,829</b>	<b>14,910</b>	<b>5,537</b>	<b>105,900</b>	

NEWFOUNDLAND & LABRADOR HYDRO

2013 Actual Cost of Service

L'Anse au Loup

Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	Description	Revenue Related		Basis of Functional Classification
		18 Municipal Tax	19 PUB Assessment	
<b>Production</b>				
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L8
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L8
3	<b>Subtotal Production</b>	<b>-</b>	<b>-</b>	
<b>Transmission</b>				
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	<b>Subtotal Transmission</b>	<b>-</b>	<b>-</b>	
<b>Distribution</b>				
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
9	Meters	-	-	Meters - Customer
10	<b>Subtotal Distribution</b>	<b>-</b>	<b>-</b>	
11	<b>Subttl Prod, Trans, &amp; Dist</b>	<b>-</b>	<b>-</b>	
12	Customer Accounting	-	-	Accounting - Customer
<b>Administrative &amp; General:</b>				
Plant-Related:				
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod,Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
Revenue Related:				
19	Municipal Tax	63,341	-	Revenue-related
20	PUB Assessment	-	3,423	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	<b>Subtotal Admin &amp; General</b>	<b>63,341</b>	<b>3,423</b>	
24	<b>Total Operating &amp; Maintenance Expenses</b>	<b>63,341</b>	<b>3,423</b>	



NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
L'Anse au Loup

Functional Classification of Depreciation Expense

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and		6 Substations Demand (\$)	10 Distribution									16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
				5 Transmission Demand (\$)	4 Transmission Energy (\$)		7 Primary Lines		9 Line Transformers		11 Secondary Lines		12 Services Customer (\$)	13 Meters Customer (\$)	14 Street Lightin Customer (\$)		
							8 Demand (\$)	8 Customer (\$)	9 Demand (\$)	9 Customer (\$)	11 Demand (\$)	11 Customer (\$)	12 Customer (\$)	13 Customer (\$)	14 Customer (\$)	15 Customer (\$)	
<b>Production</b>																	
1	Diesel	117,552	117,552	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	<b>Subtotal Production</b>	<b>117,552</b>	<b>117,552</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission</b>																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>Subtotal Transmission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Distribution</b>																	
6	Substation Structures & Equipment	2,455	429	-	-	2,026	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	477	-	-	-	-	360	46	-	-	42	30	-	-	-	-	-
8	Poles	98,577	-	-	-	-	57,012	19,484	-	-	10,091	11,990	-	-	-	-	-
9	Primary Conductor & Equipment	12,635	-	-	-	-	11,208	1,428	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	20,868	-	-	-	-	-	-	7,534	13,335	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	1,306	-	-	-	-	-	-	-	-	761	545	-	-	-	-	-
13	Services	2,354	-	-	-	-	-	-	-	-	-	-	2,354	-	-	-	-
14	Meters	8,961	-	-	-	-	-	-	-	-	-	-	-	8,961	-	-	-
15	Street Lighting	4,130	-	-	-	-	-	-	-	-	-	-	-	-	-	4,130	-
16	<b>Subtotal Distribution</b>	<b>151,765</b>	<b>429</b>	<b>-</b>	<b>-</b>	<b>2,026</b>	<b>68,580</b>	<b>20,958</b>	<b>7,534</b>	<b>13,335</b>	<b>10,894</b>	<b>12,565</b>	<b>2,354</b>	<b>8,961</b>	<b>4,130</b>	<b>-</b>	<b>-</b>
17	<b>Subtotal Prod Tran &amp; Dist</b>	<b>269,317</b>	<b>117,980</b>	<b>-</b>	<b>-</b>	<b>2,026</b>	<b>68,580</b>	<b>20,958</b>	<b>7,534</b>	<b>13,335</b>	<b>10,894</b>	<b>12,565</b>	<b>2,354</b>	<b>8,961</b>	<b>4,130</b>	<b>-</b>	<b>-</b>
18	General	64,972	31,121	-	-	212	14,234	4,320	740	1,310	2,458	2,737	652	735	261	6,192	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	4,402	1,929	-	-	33	1,121	343	123	218	178	205	38	146	68	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>Total Depreciation Expense</b>	<b>338,691</b>	<b>151,030</b>	<b>-</b>	<b>-</b>	<b>2,272</b>	<b>83,934</b>	<b>25,620</b>	<b>8,397</b>	<b>14,863</b>	<b>13,530</b>	<b>15,507</b>	<b>3,045</b>	<b>9,843</b>	<b>4,459</b>	<b>6,192</b>	<b>-</b>

NEWFOUNDLAND & LABRADOR HYDRO  
 2013 Actual Cost of Service  
 L'Anse au Loup  
 Functional Classification of Rate Base

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	Distribution											16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
						6 Substations Demand (\$)	7 Primary Lines		9 Line Transformers		11 Secondary Lines		13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lightin Customer (\$)			
							8 Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)						
1	Average Net Book Value	8,028,887	2,901,468	-	-	65,624	2,545,199	793,452	172,212	304,829	424,397	486,782	106,152	117,179	52,010	59,584	-	
2	Cash Working Capital	33,617	12,148	-	-	275	10,657	3,322	721	1,276	1,777	2,038	444	491	218	249	-	
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	47,563	-	47,563	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	197,357	77,915	-	-	909	60,921	18,489	3,167	5,606	10,519	11,713	2,791	2,424	1,118	1,785	-	
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	369,800	133,638	-	-	3,023	117,229	36,545	7,932	14,040	19,547	22,421	4,889	5,397	2,396	2,744	-	
8	<b>Total Rate Base</b>	<b>8,677,224</b>	<b>3,125,169</b>	<b>47,563</b>	<b>-</b>	<b>69,831</b>	<b>2,734,005</b>	<b>851,809</b>	<b>184,031</b>	<b>325,751</b>	<b>456,240</b>	<b>522,953</b>	<b>114,277</b>	<b>125,491</b>	<b>55,741</b>	<b>64,363</b>	<b>-</b>	
9	Less: Rural Portion	(8,677,224)	(3,125,169)	(47,563)	-	(69,831)	(2,734,005)	(851,809)	(184,031)	(325,751)	(456,240)	(522,953)	(114,277)	(125,491)	(55,741)	(64,363)	-	
10	<b>Rate Base Available for Equity Return</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
11	Return on Debt	503,936	181,496	2,762	-	4,055	158,779	49,469	10,688	18,918	26,496	30,371	6,637	7,288	3,237	3,738	-	
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	<b>Return on Rate Base</b>	<b>503,936</b>	<b>181,496</b>	<b>2,762</b>	<b>-</b>	<b>4,055</b>	<b>158,779</b>	<b>49,469</b>	<b>10,688</b>	<b>18,918</b>	<b>26,496</b>	<b>30,371</b>	<b>6,637</b>	<b>7,288</b>	<b>3,237</b>	<b>3,738</b>	<b>-</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
 2013 Actual Cost of Service  
 L'Anse au Loup  
 Functional Classification of Rate Base (CONT'D.)

1 18

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

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
L'Anse au Loup  
Basis of Allocation to Classes of Service

Line No.	Description	2 Total Amount	3 Production and			4 Distribution											16 Accounting Customer	17 Specifically Assigned Customer
			3 Production Demand	4 Transmission Energy	5 Transmission Demand	6 Substations Demand	7 Primary Lines		9 Line Transformers		11 Secondary Lines		12 Services	13 Meters	14 Street Lightin			
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)		(Rural Cust)			
<b>Amounts</b>																		
1	1.1 Domestic Diesel	-	1,196	4,897	1,196	1,124	1,124	416	1,019	416	1,019	416	416	416	-	416	-	
2	1.12 Domestic All Electric	-	2,761	10,443	2,761	2,596	2,596	370	2,353	370	2,353	370	370	370	-	370	-	
3	2.1 GS 0-10 kW	-	275	1,225	275	258	258	129	234	129	234	129	258	258	-	129	-	
4	2.2 GS 10-100 kW	-	989	4,742	989	930	930	74	843	74	843	74	595	595	-	74	-	
5	2.3 GS 110-1,000 kVa	-	499	2,626	499	469	469	6	425	6	425	6	53	53	-	6	-	
6	4.1 Street and Area Lighting	-	36	141	36	34	34	32	31	32	31	32	-	-	1	32	-	
7	<b>Total</b>	<b>-</b>	<b>5,756</b>	<b>24,073</b>	<b>5,756</b>	<b>5,411</b>	<b>5,411</b>	<b>1,027</b>	<b>4,905</b>	<b>1,027</b>	<b>4,905</b>	<b>1,027</b>	<b>1,692</b>	<b>1,692</b>	<b>1</b>	<b>1,027</b>	<b>0</b>	
<b>Ratios</b>																		
8	1.1 Domestic Diesel	-	0.2078	0.2034	0.2078	0.2078	0.2078	0.4053	0.2078	0.4053	0.2078	0.4053	0.2460	0.2460	-	0.4053	-	
9	1.12 Domestic All Electric	-	0.4797	0.4338	0.4797	0.4797	0.4797	0.3602	0.4797	0.3602	0.4797	0.3602	0.2186	0.2186	-	0.3602	-	
10	2.1 GS 0-10 kW	-	0.0477	0.0509	0.0477	0.0477	0.0477	0.1255	0.0477	0.1255	0.0477	0.1255	0.1523	0.1523	-	0.1255	-	
11	2.2 GS 10-100 kW	-	0.1718	0.1970	0.1718	0.1718	0.1718	0.0718	0.1718	0.0718	0.1718	0.0718	0.3519	0.3519	-	0.0718	-	
12	2.3 GS 110-1,000 kVa	-	0.0867	0.1091	0.0867	0.0867	0.0867	0.0060	0.0867	0.0060	0.0867	0.0060	0.0312	0.0312	-	0.0060	-	
13	4.1 Street and Area Lighting	-	0.0063	0.0058	0.0063	0.0063	0.0063	0.0312	0.0063	0.0312	0.0063	0.0312	-	-	1.0000	0.0312	-	
14	<b>Total</b>	<b>-</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>0.0000</b>	

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

Line No.	Description	Revenue Related	
		18 Municipal Tax (Prior Year (Rural Revenues)	19 PUB Assessment (Prior Year (Revenues + RSP)
<b>Amounts</b>			
1	1.1 Domestic Diesel	535,772	535,772
2	1.12 Domestic All Electric	1,035,643	1,035,643
3	2.1 GS 0-10 kW	161,308	161,308
4	2.2 GS 10-100 kW	555,908	555,908
5	2.3 GS 110-1,000 kVa	209,102	209,102
6	4.1 Street and Area Lighting	45,736	45,736
7	<b>Total</b>	<b>2,543,471</b>	<b>2,543,471</b>
<b>Ratios</b>			
8	1.1 Domestic Diesel	0.2106	0.2106
9	1.12 Domestic All Electric	0.4072	0.4072
10	2.1 GS 0-10 kW	0.0634	0.0634
11	2.2 GS 10-100 kW	0.2186	0.2186
12	2.3 GS 110-1,000 kVa	0.0822	0.0822
13	4.1 Street and Area Lighting	0.0180	0.0180
14	<b>Total</b>	<b>1.0000</b>	<b>1.0000</b>

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
L'Anse au Loup  
Allocation of Functionalized Amounts to Classes of Service

Line No.	Description	1 Total Amount (\$)	2 Production Demand (\$)	3 Production and Transmission Energy (\$)	4 Transmsn Demand (\$)	5 Distribution											16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
						6 Substations Demand (\$)	7 Primary Lines		8 Line Transformers		9 Secondary Lines		10 Services Customer (\$)	11 Meters Customer (\$)	12 Street Lightin Customer (\$)			
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)						
<b>Allocated Revenue Requirement Excluding Return</b>																		
1	1.1 Domestic Diesel	1,169,519	162,240	770,174	-	1,428	68,324	39,659	4,985	17,212	11,547	24,967	4,127	6,038	-	44,879	-	
2	1.12 Domestic All Electric	2,364,835	374,583	1,642,425	-	3,298	157,748	35,251	11,509	15,299	26,659	22,192	3,668	5,366	-	39,890	-	
3	2.1 GS 0-10 kW	299,482	37,256	192,684	-	328	15,690	12,280	1,145	5,329	2,652	7,731	2,556	3,739	-	13,896	-	
4	2.2 GS 10-100 kW	1,002,745	134,160	745,769	-	1,181	56,499	7,030	4,122	3,051	9,548	4,425	5,905	8,638	-	7,955	-	
5	2.3 GS 110-1,000 kVa	525,377	67,722	413,028	-	596	28,520	588	2,081	255	4,820	370	524	767	-	665	-	
6	4.1 Street and Area Lighting	50,598	4,936	22,141	-	43	2,079	3,050	152	1,324	351	1,920	-	-	9,960	3,452	-	
7	<b>Total</b>	<b>5,412,556</b>	<b>780,896</b>	<b>3,786,221</b>	<b>-</b>	<b>6,875</b>	<b>328,859</b>	<b>97,858</b>	<b>23,993</b>	<b>42,470</b>	<b>55,576</b>	<b>61,605</b>	<b>16,780</b>	<b>24,548</b>	<b>9,960</b>	<b>110,736</b>	<b>-</b>	
<b>Allocated Return on Debt</b>																		
8	1.1 Domestic Diesel	124,790	37,708	562	-	843	32,988	20,049	2,220	7,667	5,505	12,309	1,632	1,793	-	1,515	-	
9	1.12 Domestic All Electric	224,171	87,061	1,198	-	1,945	76,164	17,820	5,127	6,815	12,710	10,940	1,451	1,593	-	1,347	-	
10	2.1 GS 0-10 kW	33,325	8,659	141	-	193	7,575	6,208	510	2,374	1,264	3,811	1,011	1,110	-	469	-	
11	2.2 GS 10-100 kW	78,352	31,181	544	-	697	27,279	3,554	1,836	1,359	4,552	2,182	2,335	2,564	-	269	-	
12	2.3 GS 110-1,000 kVa	34,438	15,740	301	-	352	13,770	297	927	114	2,298	182	207	228	-	22	-	
13	4.1 Street and Area Lighting	8,859	1,147	16	-	26	1,004	1,542	68	590	167	947	-	-	3,237	117	-	
14	<b>Total</b>	<b>503,936</b>	<b>181,496</b>	<b>2,762</b>	<b>-</b>	<b>4,055</b>	<b>158,779</b>	<b>49,469</b>	<b>10,688</b>	<b>18,918</b>	<b>26,496</b>	<b>30,371</b>	<b>6,637</b>	<b>7,288</b>	<b>3,237</b>	<b>3,738</b>	<b>-</b>	
<b>Allocated Return on Equity</b>																		
15	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	



NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
L'Anse au Loup

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

Line No.	Description	1 Total Amount (\$)	2 Production Demand (\$)	3 Production and Transmission Energy (\$)	4 Transmsn Demand (\$)	5 Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
						6 Substations Demand (\$)	7 Primary Lines Demand (\$)		8 Line Transformers Demand (\$)		9 Secondary Lines Demand (\$)		10 Services Customer (\$)	11 Meters Customer (\$)	12 Street Lightin Customer (\$)		
<b>Total Revenue Requirement</b>																	
16	1.1 Domestic Diesel	1,294,309	199,947	770,736	-	2,271	101,312	59,708	7,205	24,879	17,051	37,276	5,760	7,830	-	46,394	-
17	1.12 Domestic All Electric	2,589,005	461,643	1,643,623	-	5,243	233,912	53,071	16,636	22,114	39,369	33,132	5,119	6,960	-	41,237	-
18	2.1 GS 0-10 kW	332,807	45,916	192,824	-	521	23,265	18,488	1,655	7,703	3,916	11,542	3,567	4,849	-	14,365	-
19	2.2 GS 10-100 kW	1,081,097	165,341	746,313	-	1,878	83,777	10,583	5,958	4,410	14,100	6,607	8,240	11,202	-	8,223	-
20	2.3 GS 110-1,000 kVa	559,815	83,462	413,329	-	948	42,290	885	3,008	369	7,118	552	732	995	-	688	-
21	4.1 Street and Area Lighting	59,457	6,083	22,158	-	69	3,082	4,592	219	1,913	519	2,867	-	-	13,198	3,568	-
22	<b>Total</b>	<b>5,916,491</b>	<b>962,393</b>	<b>3,788,983</b>	<b>-</b>	<b>10,930</b>	<b>487,638</b>	<b>147,327</b>	<b>34,681</b>	<b>61,389</b>	<b>82,072</b>	<b>91,976</b>	<b>23,417</b>	<b>31,836</b>	<b>13,198</b>	<b>114,474</b>	<b>-</b>
<b>Re-classification of Revenue-Related</b>																	
23	1.1 Domestic Diesel	0	2,177	8,391	-	25	1,103	650	78	271	186	406	63	85	-	505	-
24	1.12 Domestic All Electric	(0)	4,855	17,286	-	55	2,460	558	175	233	414	348	54	73	-	434	-
25	2.1 GS 0-10 kW	(0)	586	2,463	-	7	297	236	21	98	50	147	46	62	-	183	-
26	2.2 GS 10-100 kW	(0)	2,242	10,120	-	25	1,136	144	81	60	191	90	112	152	-	112	-
27	2.3 GS 110-1,000 kVa	(0)	819	4,056	-	9	415	9	30	4	70	5	7	10	-	7	-
28	4.1 Street and Area Lighting	0	124	453	-	1	63	94	4	39	11	59	-	-	270	73	-
29	<b>Total</b>	<b>(0)</b>	<b>10,804</b>	<b>42,769</b>	<b>-</b>	<b>123</b>	<b>5,474</b>	<b>1,690</b>	<b>389</b>	<b>704</b>	<b>921</b>	<b>1,055</b>	<b>281</b>	<b>382</b>	<b>270</b>	<b>1,313</b>	<b>-</b>
<b>Total Allocated Revenue Requirement</b>																	
30	1.1 Domestic Diesel	1,294,309	202,124	779,127	-	2,296	102,415	60,358	7,284	25,150	17,237	37,681	5,822	7,915	-	46,899	-
31	1.12 Domestic All Electric	2,589,005	466,499	1,660,910	-	5,298	236,372	53,629	16,811	22,346	39,783	33,481	5,173	7,033	-	41,670	-
32	2.1 GS 0-10 kW	332,807	46,502	195,287	-	528	23,562	18,724	1,676	7,802	3,966	11,689	3,612	4,911	-	14,548	-
33	2.2 GS 10-100 kW	1,081,097	167,583	756,433	-	1,903	84,913	10,727	6,039	4,470	14,291	6,697	8,352	11,354	-	8,335	-
34	2.3 GS 110-1,000 kVa	559,815	84,281	417,386	-	957	42,705	894	3,037	372	7,187	558	739	1,004	-	694	-
35	4.1 Street and Area Lighting	59,457	6,207	22,610	-	70	3,145	4,686	224	1,952	529	2,925	-	-	13,467	3,641	-
36	<b>Total</b>	<b>5,916,491</b>	<b>973,197</b>	<b>3,831,753</b>	<b>-</b>	<b>11,053</b>	<b>493,113</b>	<b>149,017</b>	<b>35,071</b>	<b>62,093</b>	<b>82,994</b>	<b>93,031</b>	<b>23,698</b>	<b>32,218</b>	<b>13,467</b>	<b>115,788</b>	<b>-</b>



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

Line No.	Description	Revenue Related		Basis of Proration
		Municipal Tax (\$)	PUB Assessment (\$)	
	<b>Total Revenue Requirement</b>			
16	1.1 Domestic Diesel	13,225	715	
17	1.12 Domestic All Electric	25,564	1,381	
18	2.1 GS 0-10 kW	3,982	215	
19	2.2 GS 10-100 kW	13,722	742	
20	2.3 GS 110-1,000 kVa	5,162	279	
21	4.1 Street and Area Lighting	1,129	61	
22	<b>Total</b>	<b>62,784</b>	<b>3,393</b>	
	<b>Re-classification of Revenue-Related</b>			
23	1.1 Domestic Diesel	(13,225)	(715)	Re-classification to demand, energy and customer is based on rate class revenue
24	1.12 Domestic All Electric	(25,564)	(1,381)	requirements excluding revenue-related items.
25	2.1 GS 0-10 kW	(3,982)	(215)	
26	2.2 GS 10-100 kW	(13,722)	(742)	
27	2.3 GS 110-1,000 kVa	(5,162)	(279)	
28	4.1 Street and Area Lighting	(1,129)	(61)	
29	<b>Total</b>	<b>(62,784)</b>	<b>(3,393)</b>	
	<b>Total Allocated Revenue Requirement</b>			
30	1.1 Domestic Diesel	-	-	
31	1.12 Domestic All Electric	-	-	
32	2.1 GS 0-10 kW	-	-	
33	2.2 GS 10-100 kW	-	-	
34	2.3 GS 110-1,000 kVa	-	-	
35	4.1 Street and Area Lighting	-	-	
36	<b>Total</b>	<b>-</b>	<b>-</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Labrador Interconnected  
Functional Classification of Revenue Requirement

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission		10 Distribution											16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
				5 Transmission Demand (\$)	6 Substations Demand (\$)	7 Primary Lines		9 Line Transformers		11 Secondary Lines		12 Services Customer (\$)	13 Meters Customer (\$)	14 Street Lighting Customer (\$)				
						8 Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)							
<b>Expenses</b>																		
1	Operating & Maintenance	6,548,290	1,091,325	-	425,620	589,001	1,135,263	324,580	197,028	348,756	187,157	205,817	97,944	153,027	41,739	1,327,550	-	
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Fuels-Diesel	96,494	96,494	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuels-Gas Turbine	266,718	266,718	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Power Purchases -CF(L)Co	2,116,299	1,160,762	955,538	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Power Purchases-Other	205,667	-	-	-	205,667	-	-	-	-	-	-	-	-	-	-	-	
7	Depreciation	2,965,435	358,043	-	464,434	653,021	466,905	137,038	145,801	258,080	75,086	84,826	30,429	107,431	40,630	143,712	-	
<b>Expense Credits</b>																		
8	Sundry	(50,847)	(8,474)	-	(3,305)	(4,574)	(8,815)	(2,520)	(1,530)	(2,708)	(1,453)	(1,598)	(761)	(1,188)	(324)	(10,308)	-	
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Suppliers' Discounts	(6,715)	(1,119)	-	(436)	(604)	(1,164)	(333)	(202)	(358)	(192)	(211)	(100)	(157)	(43)	(1,361)	-	
12	Pole Attachments	(224,842)	-	-	-	-	(130,037)	(44,441)	-	-	(23,017)	(27,348)	-	-	-	-	-	
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Application Fees	(12,096)	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,096)	-	
16	Meter Test Revenues	(1,080)	-	-	-	-	-	-	-	-	-	-	-	(1,080)	-	-	-	
17	<b>Total Expense Credits</b>	<b>(295,581)</b>	<b>(9,593)</b>	<b>-</b>	<b>(3,741)</b>	<b>(5,178)</b>	<b>(140,017)</b>	<b>(47,294)</b>	<b>(1,732)</b>	<b>(3,066)</b>	<b>(24,662)</b>	<b>(29,157)</b>	<b>(861)</b>	<b>(2,425)</b>	<b>(367)</b>	<b>(23,766)</b>	<b>-</b>	
18	<b>Subtotal Expenses</b>	<b>11,903,323</b>	<b>2,963,748</b>	<b>955,538</b>	<b>886,312</b>	<b>1,442,512</b>	<b>1,462,152</b>	<b>414,324</b>	<b>341,097</b>	<b>603,771</b>	<b>237,581</b>	<b>261,486</b>	<b>127,512</b>	<b>258,033</b>	<b>82,002</b>	<b>1,447,496</b>	<b>-</b>	
19	Disposal Gain / Loss	694,093	73,719	-	127,242	127,780	143,357	43,004	28,250	50,005	23,734	26,837	10,680	13,724	5,121	20,640	-	
20	<b>Subtotal Revenue Requirement Ex. Return</b>	<b>12,597,416</b>	<b>3,037,467</b>	<b>955,538</b>	<b>1,013,554</b>	<b>1,570,292</b>	<b>1,605,509</b>	<b>457,329</b>	<b>369,347</b>	<b>653,775</b>	<b>261,315</b>	<b>288,323</b>	<b>138,191</b>	<b>271,757</b>	<b>87,123</b>	<b>1,468,136</b>	<b>-</b>	
21	Return on Debt	4,176,974	460,092	-	764,707	763,422	859,160	257,509	168,934	299,028	142,229	160,744	64,190	82,301	30,707	123,950	-	
22	Return on Equity	169,158	18,633	-	30,969	30,917	34,794	10,429	6,841	12,110	5,760	6,510	2,600	3,333	1,244	5,020	-	
23	<b>Total Revenue Requirement</b>	<b>16,943,548</b>	<b>3,516,192</b>	<b>955,538</b>	<b>1,809,230</b>	<b>2,364,631</b>	<b>2,499,463</b>	<b>725,266</b>	<b>545,123</b>	<b>964,913</b>	<b>409,305</b>	<b>455,577</b>	<b>204,981</b>	<b>357,390</b>	<b>119,073</b>	<b>1,597,105</b>	<b>-</b>	

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

Line No.	Description	Revenue Related		Basis of Functional Classification
		Municipal Tax	PUB Assessment	
	<b>Expenses</b>			
1	Operating & Maintenance	398,689	24,793	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	
3	Fuels-Diesel	-	-	Production - Demand
4	Fuels-Gas Turbine	-	-	Production - Demand
5	Power Purchases -CF(L)Co	-	-	Carryforward from Sch.4.4 L.8
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.9
7	Depreciation	-	-	Carryforward from Sch.2.5 L.24
	<b>Expense Credits</b>			
8	Sundry	(3,096)	(193)	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	(409)	(25)	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	<b>Total Expense Credits</b>	<b>(3,505)</b>	<b>(218)</b>	
18	<b>Subtotal Expenses</b>	<b>395,185</b>	<b>24,575</b>	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.24
20	<b>Subtotal Revenue Requirement Ex. Return</b>	<b>395,185</b>	<b>24,575</b>	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	<b>Total Revenue Requirement</b>	<b>395,185</b>	<b>24,575</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Labrador Interconnected

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

Line No.	1 Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	6-15 Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
						6 Substations Demand (\$)	7 Primary Lines Demand (\$)		8 Line Transformers Demand (\$)		9 Secondary Lines Demand (\$)		10 Services Customer (\$)	11 Meters Customer (\$)	12 Street Lighting Customer (\$)		
<b>Production</b>																	
1	Gas Turbines	22,365,085	22,365,085	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Diesel	3,323,334	3,323,334	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	<b>Subtotal Production</b>	<b>25,688,419</b>	<b>25,688,419</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Transmission</b>																	
4	Lines	17,107,058	-	-	17,107,058	-	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	15,910,427	-	-	6,342,122	9,568,305	-	-	-	-	-	-	-	-	-	-	
6	<b>Subtotal Transmission</b>	<b>33,017,485</b>	-	-	<b>23,449,180</b>	<b>9,568,305</b>	-	-	-	-	-	-	-	-	-	-	
<b>Distribution</b>																	
7	Substations	6,665,248	-	-	-	6,665,248	-	-	-	-	-	-	-	-	-	-	
8	Land & Land Improvements	1,005,143	-	-	-	-	757,828	96,544	-	-	87,900	62,872	-	-	-	-	
9	Poles	27,318,905	-	-	-	-	15,799,834	5,399,636	-	-	2,796,582	3,322,853	-	-	-	-	
10	Primary Conductor & Eqpt	4,160,297	-	-	-	-	3,690,184	470,114	-	-	-	-	-	-	-	-	
11	Submarine Conductor	620,108	-	-	-	-	620,108	-	-	-	-	-	-	-	-	-	
12	Transformers	10,032,386	-	-	-	-	-	-	3,621,691	6,410,695	-	-	-	-	-	-	
13	Secondary Conductor&Eqpt	953,294	-	-	-	-	-	-	-	-	555,770	397,523	-	-	-	-	
14	Services	1,800,368	-	-	-	-	-	-	-	-	-	-	1,800,368	-	-	-	
15	Meters	1,951,686	-	-	-	-	-	-	-	-	-	-	-	1,951,686	-	-	
16	Street Lighting	767,231	-	-	-	-	-	-	-	-	-	-	-	-	767,231	-	
17	<b>Subtotal Distribution</b>	<b>55,274,665</b>	-	-	-	<b>6,665,248</b>	<b>20,867,953</b>	<b>5,966,294</b>	<b>3,621,691</b>	<b>6,410,695</b>	<b>3,440,252</b>	<b>3,783,248</b>	<b>1,800,368</b>	<b>1,951,686</b>	<b>767,231</b>	-	
18	<b>Subttl Prod, Trans, &amp; Dist</b>	<b>113,980,569</b>	<b>25,688,419</b>	-	<b>23,449,180</b>	<b>16,233,552</b>	<b>20,867,953</b>	<b>5,966,294</b>	<b>3,621,691</b>	<b>6,410,695</b>	<b>3,440,252</b>	<b>3,783,248</b>	<b>1,800,368</b>	<b>1,951,686</b>	<b>767,231</b>	-	
19	General	13,750,277	2,290,753	-	498,648	1,109,364	2,561,543	732,363	444,563	786,913	422,291	464,394	220,995	369,478	94,178	3,754,793	
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Feasibility Studies	6,706	-	-	-	6,706	-	-	-	-	-	-	-	-	-	-	
22	Software - General	252,412	56,887	-	51,929	35,950	46,212	13,212	8,020	14,197	7,619	8,378	3,987	4,322	1,699	-	
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	<b>Total Plant</b>	<b>127,989,964</b>	<b>28,036,060</b>	-	<b>23,999,757</b>	<b>17,385,572</b>	<b>23,475,709</b>	<b>6,711,869</b>	<b>4,074,275</b>	<b>7,211,805</b>	<b>3,870,161</b>	<b>4,256,020</b>	<b>2,025,350</b>	<b>2,325,486</b>	<b>863,107</b>	<b>3,754,793</b>	

**NEWFOUNDLAND & LABRADOR HYDRO**  
**2013 Actual Cost of Service**  
**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
	<b>Production</b>	
1	Gas Turbines	Production - Demand, Energy ratios Sch.4.1 L.9
2	Diesel	Production - Demand, Energy ratios Sch.4.1 L.9
3	<b>Subtotal Production</b>	
	<b>Transmission</b>	
4	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
5	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
6	<b>Subtotal Transmission</b>	
	<b>Distribution</b>	
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	<b>Subtotal Distribution</b>	
18	<b>Subttl Prod, Trans, &amp; Dist</b>	
19	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch2.4 L.11, 12
20	Telecontrol - Specific	Specifically Assigned - Customer
21	Feasibility Studies	Production, Transmission - Demand
22	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.18
23	Software - Cust Acctng	
24	<b>Total Plant</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Labrador Interconnected  
Functional Classification of Net Book Value

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and		5 Transmission Demand (\$)	6 Substations Demand (\$)	11 Distribution								16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
				4 Transmission Energy (\$)	5 Transmission Demand (\$)			7 Primary Lines		9 Line Transformers		12 Secondary Lines		13 Services Customer (\$)	14 Meters Customer (\$)		
<b>Production</b>																	
1	Gas Turbines	5,253,049	5,253,049	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Diesel	623,011	623,011	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	<b>Subtotal Production</b>	<b>5,876,060</b>	<b>5,876,060</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Transmission</b>																	
4	Lines	8,513,353	-	-	8,513,353	-	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	13,295,151	-	-	3,454,745	9,840,406	-	-	-	-	-	-	-	-	-	-	
6	<b>Subtotal Transmission</b>	<b>21,808,504</b>	-	-	<b>11,968,098</b>	<b>9,840,406</b>	-	-	-	-	-	-	-	-	-	-	
<b>Distribution</b>																	
7	Substations	1,850,004	-	-	-	1,850,004	-	-	-	-	-	-	-	-	-	-	
8	Land & Land Improvements	433,109	-	-	-	-	326,542	41,600	-	37,875	27,091	-	-	-	-	-	
9	Poles	17,808,266	-	-	-	-	10,299,375	3,519,839	-	1,822,997	2,166,055	-	-	-	-	-	
10	Primary Conductor & Eqpt	1,641,781	-	-	-	-	1,456,259	185,521	-	-	-	-	-	-	-	-	
11	Submarine Conductor	344,996	-	-	-	-	344,996	-	-	-	-	-	-	-	-	-	
12	Transformers	6,871,773	-	-	-	-	-	2,480,710	4,391,063	-	-	-	-	-	-	-	
13	Secondary Conductor&Eqpt	338,746	-	-	-	-	-	-	-	197,489	141,257	-	-	-	-	-	
14	Services	909,835	-	-	-	-	-	-	-	-	-	909,835	-	-	-	-	
15	Meters	1,124,007	-	-	-	-	-	-	-	-	-	-	1,124,007	-	-	-	
16	Street Lighting	442,503	-	-	-	-	-	-	-	-	-	-	-	442,503	-	-	
17	<b>Subtotal Distribution</b>	<b>31,765,019</b>	-	-	-	<b>1,850,004</b>	<b>12,427,173</b>	<b>3,746,961</b>	<b>2,480,710</b>	<b>4,391,063</b>	<b>2,058,361</b>	<b>2,334,403</b>	<b>909,835</b>	<b>1,124,007</b>	<b>442,503</b>	-	
18	<b>Subttl Prod, Trans, &amp; Dist</b>	<b>59,449,583</b>	<b>5,876,060</b>	-	<b>11,968,098</b>	<b>11,690,410</b>	<b>12,427,173</b>	<b>3,746,961</b>	<b>2,480,710</b>	<b>4,391,063</b>	<b>2,058,361</b>	<b>2,334,403</b>	<b>909,835</b>	<b>1,124,007</b>	<b>442,503</b>	-	
19	General	7,290,273	1,214,537	-	264,379	588,175	1,358,107	388,292	235,703	417,214	223,895	246,218	117,170	195,894	49,932	1,990,757	
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Feasibility Studies	6,706	-	-	-	6,706	-	-	-	-	-	-	-	-	-	-	
22	Software - General	200,118	19,780	-	40,287	39,352	41,832	12,613	8,351	14,781	6,929	7,858	3,063	3,784	1,490	-	
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	<b>Total Net Book Value</b>	<b>66,946,681</b>	<b>7,110,377</b>	-	<b>12,272,764</b>	<b>12,324,643</b>	<b>13,827,112</b>	<b>4,147,866</b>	<b>2,724,764</b>	<b>4,823,058</b>	<b>2,289,185</b>	<b>2,588,479</b>	<b>1,030,067</b>	<b>1,323,685</b>	<b>493,925</b>	<b>1,990,757</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Labrador Interconnected  
Functional Classification of Operating & Maintenance Expense

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and		6 Substations Demand (\$)	7 Primary Lines		9 Line Transformers		11 Secondary Lines		13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting Customer (\$)	16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
				5 Transmission Energy (\$)	5 Transmission Demand (\$)		7 Demand (\$)	8 Customer (\$)	9 Demand (\$)	10 Customer (\$)	11 Demand (\$)	12 Customer (\$)					
<b>Production</b>																	
1	Gas Turbine / Diesel	579,496	579,496	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	50,090	50,090	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	<b>Subtotal Production</b>	<b>629,587</b>	<b>629,587</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission</b>																	
4	Transmission Lines	40,901	-	-	40,901	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	93,000	-	-	37,071	55,929	-	-	-	-	-	-	-	-	-	-	-
6	Other	83,181	-	-	59,075	24,105	-	-	-	-	-	-	-	-	-	-	-
7	<b>Subtotal Transmission</b>	<b>217,082</b>	-	-	<b>137,048</b>	<b>80,034</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Distribution</b>																	
8	Other	1,798,927	-	-	-	224,862	704,010	201,281	122,183	216,274	116,062	127,633	60,738	-	25,884	-	-
9	Meters	101,547	-	-	-	-	-	-	-	-	-	-	-	101,547	-	-	-
10	<b>Subtotal Distribution</b>	<b>1,900,474</b>	-	-	-	<b>224,862</b>	<b>704,010</b>	<b>201,281</b>	<b>122,183</b>	<b>216,274</b>	<b>116,062</b>	<b>127,633</b>	<b>60,738</b>	<b>101,547</b>	<b>25,884</b>	-	-
11	<b>Subttl Prod, Trans, &amp; Dist</b>	<b>2,747,142</b>	<b>629,587</b>	-	<b>137,048</b>	<b>304,896</b>	<b>704,010</b>	<b>201,281</b>	<b>122,183</b>	<b>216,274</b>	<b>116,062</b>	<b>127,633</b>	<b>60,738</b>	<b>101,547</b>	<b>25,884</b>	-	-
12	Customer Accounting	1,031,961	-	-	-	-	-	-	-	-	-	-	-	-	-	1,031,961	-
<b>Administrative &amp; General:</b>																	
<b>Plant-Related:</b>																	
13	Production	115,071	115,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	190,315	-	-	135,163	55,152	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	322,401	-	-	-	38,876	121,717	34,800	21,124	37,392	20,066	22,067	10,501	11,384	4,475	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn & General Plt	549,161	120,293	-	102,975	74,596	100,726	28,798	17,481	30,943	16,606	18,261	8,690	9,978	3,703	16,111	-
18	Property Insurance	95,690	43,173	-	10,556	26,761	3,953	1,130	686	1,214	652	717	341	570	145	5,794	-
<b>Revenue-Related:</b>																	
19	Municipal Tax	398,689	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	24,793	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	1,002,248	166,971	-	36,346	80,861	186,709	53,381	32,404	57,358	30,781	33,849	16,108	26,931	6,865	273,684	-
22	Prod, Trans & Distn Expense-Related	70,818	16,230	-	3,533	7,860	18,148	5,189	3,150	5,575	2,992	3,290	1,566	2,618	667	-	-
23	<b>Subtotal Admin &amp; General</b>	<b>2,769,187</b>	<b>461,738</b>	-	<b>288,572</b>	<b>284,106</b>	<b>431,253</b>	<b>123,298</b>	<b>74,845</b>	<b>132,482</b>	<b>71,096</b>	<b>78,184</b>	<b>37,206</b>	<b>51,480</b>	<b>15,855</b>	<b>295,589</b>	-
24	<b>Total Operating &amp; Maintenance Expenses</b>	<b>6,548,290</b>	<b>1,091,325</b>	-	<b>425,620</b>	<b>589,001</b>	<b>1,135,263</b>	<b>324,580</b>	<b>197,028</b>	<b>348,756</b>	<b>187,157</b>	<b>205,817</b>	<b>97,944</b>	<b>153,027</b>	<b>41,739</b>	<b>1,327,550</b>	-

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Labrador Interconnected  
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	Description	Revenue Related		Basis of Functional Classification
		18 Municipal Tax	19 PUB Assessment	
	<b>Production</b>			
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	<b>Subtotal Production</b>	<u>-</u>	<u>-</u>	
	<b>Transmission</b>			
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	<b>Subtotal Transmission</b>	<u>-</u>	<u>-</u>	
	<b>Distribution</b>			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 17, less L. 15
9	Meters	-	-	Meters - Customer
10	<b>Subtotal Distribution</b>	<u>-</u>	<u>-</u>	
11	<b>Subttl Prod, Trans, &amp; Dist</b>	<u>-</u>	<u>-</u>	
12	Customer Accounting	-	-	Accounting - Customer
	<b>Administrative &amp; General:</b>			
	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	398,689	-	Revenue-related
20	PUB Assessment	-	24,793	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	<b>Subtotal Admin &amp; General</b>	<u>398,689</u>	<u>24,793</u>	
24	<b>Total Operating &amp; Maintenance Expenses</b>	<u>398,689</u>	<u>24,793</u>	



NEWFOUNDLAND & LABRADOR HYDRO

2013 Actual Cost of Service

Labrador Interconnected

Functional Classification of Depreciation Expense

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy Demand (\$)		5 Transmission Demand (\$)	6-15 Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
				6 Substations Demand (\$)	7 Primary Lines Demand (\$)		8 Customer (\$)	9 Line Transformers Demand (\$)	10 Customer (\$)	11 Secondary Lines Demand (\$)	12 Customer (\$)	13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting Customer (\$)				
<b>Production</b>																		
1	Gas Turbines	244,640	244,640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Diesel	21,377	21,377	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	<b>Subtotal Production</b>	<b>266,017</b>	<b>266,017</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Transmission</b>																		
4	Lines	317,336	-	-	317,336	-	-	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	604,856	-	-	120,849	484,006	-	-	-	-	-	-	-	-	-	-	-	
6	<b>Subtotal Transmission</b>	<b>922,192</b>	-	-	<b>438,186</b>	<b>484,006</b>	-	-	-	-	-	-	-	-	-	-	-	
<b>Distribution</b>																		
7	Substations	111,079	-	-	-	111,079	-	-	-	-	-	-	-	-	-	-	-	
8	Land & Land Improvements	14,310	-	-	-	-	10,789	1,374	-	-	1,251	895	-	-	-	-	-	
9	Poles	506,186	-	-	-	-	292,752	100,049	-	-	51,817	61,568	-	-	-	-	-	
10	Primary Conductor & Eqpt	51,604	-	-	-	-	45,772	5,831	-	-	-	-	-	-	-	-	-	
11	Submarine Conductor	13,618	-	-	-	-	13,618	-	-	-	-	-	-	-	-	-	-	
12	Transformers	351,010	-	-	-	-	-	-	126,715	224,295	-	-	-	-	-	-	-	
13	Secondary Conductor&Eqpt	8,416	-	-	-	-	-	-	-	-	4,907	3,510	-	-	-	-	-	
14	Services	21,617	-	-	-	-	-	-	-	-	-	-	21,617	-	-	-	-	
15	Meters	91,789	-	-	-	-	-	-	-	-	-	-	-	91,789	-	-	-	
16	Street Lighting	36,429	-	-	-	-	-	-	-	-	-	-	-	-	36,429	-	-	
17	<b>Subtotal Distribution</b>	<b>1,206,058</b>	-	-	-	<b>111,079</b>	<b>362,931</b>	<b>107,254</b>	<b>126,715</b>	<b>224,295</b>	<b>57,975</b>	<b>65,973</b>	<b>21,617</b>	<b>91,789</b>	<b>36,429</b>	-	-	
18	<b>Subttl Prod, Trans, &amp; Dist</b>	<b>2,394,267</b>	<b>266,017</b>	-	<b>438,186</b>	<b>595,085</b>	<b>362,931</b>	<b>107,254</b>	<b>126,715</b>	<b>224,295</b>	<b>57,975</b>	<b>65,973</b>	<b>21,617</b>	<b>91,789</b>	<b>36,429</b>	-	-	
19	General	526,283	87,677	-	19,085	42,460	98,041	28,031	17,015	30,119	16,163	17,774	8,458	14,142	3,605	143,712	-	
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Feasibility Studies	5,748	-	-	-	5,748	-	-	-	-	-	-	-	-	-	-	-	
22	Software - General	39,137	4,348	-	7,163	9,727	5,932	1,753	2,071	3,666	948	1,078	353	1,500	595	-	-	
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	<b>Total Depreciation Expense</b>	<b>2,965,435</b>	<b>358,043</b>	-	<b>464,434</b>	<b>653,021</b>	<b>466,905</b>	<b>137,038</b>	<b>145,801</b>	<b>258,080</b>	<b>75,086</b>	<b>84,826</b>	<b>30,429</b>	<b>107,431</b>	<b>40,630</b>	<b>143,712</b>	-	

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Labrador Interconnected  
Functional Classification of Rate Base

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission		10 Distribution											16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
				5 Transmission Demand (\$)	6 Substations Demand (\$)	7 Primary Lines		8 Line Transformers		9 Secondary Lines		11 Services Customer (\$)	12 Meters Customer (\$)	13 Street Lighting Customer (\$)				
						4 Transmission Energy (\$)	5 Transmission Demand (\$)	7 Demand (\$)	8 Customer (\$)	9 Demand (\$)	10 Customer (\$)				11 Demand (\$)	12 Customer (\$)		
1	Average Net Book Value	66,946,681	7,110,377	-	12,272,764	12,324,643	13,827,112	4,147,866	2,724,764	4,823,058	2,289,185	2,588,479	1,030,067	1,323,685	493,925	1,990,757	-	
2	Cash Working Capital	280,305	29,771	-	51,386	51,603	57,894	17,367	11,409	20,194	9,585	10,838	4,313	5,542	2,068	8,335	-	
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	40,508	40,508	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	89,375	89,375	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	1,482,610	324,764	-	278,008	201,391	271,938	77,749	47,196	83,540	44,831	49,301	23,461	26,938	9,998	43,495	-	
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	3,083,479	327,495	-	565,268	567,657	636,859	191,045	125,499	222,144	105,437	119,222	47,444	60,967	22,750	91,692	-	
8	Total Rate Base	<u>71,922,957</u>	<u>7,922,290</u>	-	<u>13,167,426</u>	<u>13,145,295</u>	<u>14,793,803</u>	<u>4,434,027</u>	<u>2,908,867</u>	<u>5,148,936</u>	<u>2,449,038</u>	<u>2,767,839</u>	<u>1,105,285</u>	<u>1,417,132</u>	<u>528,740</u>	<u>2,134,279</u>	-	
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Rate Base Available for Equity Return	<u>71,922,957</u>	<u>7,922,290</u>	-	<u>13,167,426</u>	<u>13,145,295</u>	<u>14,793,803</u>	<u>4,434,027</u>	<u>2,908,867</u>	<u>5,148,936</u>	<u>2,449,038</u>	<u>2,767,839</u>	<u>1,105,285</u>	<u>1,417,132</u>	<u>528,740</u>	<u>2,134,279</u>	-	
11	Return on Debt	4,176,974	460,092	-	764,707	763,422	859,160	257,509	168,934	299,028	142,229	160,744	64,190	82,301	30,707	123,950	-	
12	Return on Equity	169,158	18,633	-	30,969	30,917	34,794	10,429	6,841	12,110	5,760	6,510	2,600	3,333	1,244	5,020	-	
13	Return on Rate Base	<u>4,346,132</u>	<u>478,725</u>	-	<u>795,676</u>	<u>794,339</u>	<u>893,954</u>	<u>267,938</u>	<u>175,776</u>	<u>311,138</u>	<u>147,989</u>	<u>167,254</u>	<u>66,790</u>	<u>85,634</u>	<u>31,951</u>	<u>128,969</u>	-	

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

1

18

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

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Labrador Interconnected  
Basis of Allocation to Classes of Service

Line No.	Description	Total Amount	Production and			Distribution										Accounting Customer	Specifically Assigned Customer	
			Production Demand	Transmission Energy	Transmission Demand	Substations Demand	Primary Lines Demand		Line Transformers Demand		Secondary Lines Demand		Services Customer	Meters Customer	Street Lighting Customer			
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)		(Rural Cust)			
1	CFB - Goose Bay Secondary	-	-	3,482	-	-	-	1	-	1	-	1	-	-	-	1	-	1
2	IOCC Firm	-	68,975	205,852	62,000	-	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	-	-	15,383	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Rural</b>																		
4	1.1Domestic	-	649	2,676	584	566	566	376	555	376	555	376	376	376	-	-	376	-
5	1.1A Domestic All Electric	-	83,057	340,628	74,657	72,335	72,335	8,946	70,949	8,946	70,949	8,946	8,946	8,946	-	-	8,946	-
6	2.1GS 0-10 kW	-	1,332	7,731	1,198	1,160	1,160	495	1,138	495	1,138	495	990	990	-	-	495	-
7	2.2GS 10-100 kW	-	16,164	84,019	14,529	14,077	14,077	697	13,807	697	13,807	697	5,624	5,624	-	-	697	-
8	2.3GS 110-1,000 kVa	-	29,843	132,565	26,825	25,991	25,991	159	25,492	159	25,492	159	1,364	1,364	-	-	159	-
9	2.4GS Over 1,000 kVa	-	16,006	64,305	14,387	13,940	13,940	3	13,673	3	13,673	3	29	29	-	-	3	-
10	4.1Street and Area Lighting	-	461	1,968	415	402	402	373	394	373	394	373	-	-	1	-	373	-
11	<b>Subtotal Rural</b>		<b>147,512</b>	<b>633,891</b>	<b>132,595</b>	<b>128,471</b>	<b>128,471</b>	<b>11,049</b>	<b>126,008</b>	<b>11,049</b>	<b>126,008</b>	<b>11,049</b>	<b>17,328</b>	<b>17,328</b>	<b>1</b>	<b>11,049</b>	<b>-</b>	<b>-</b>
12	<b>Total Labrador Interconnected</b>		<b>216,487</b>	<b>858,610</b>	<b>194,595</b>	<b>128,471</b>	<b>128,471</b>	<b>11,050</b>	<b>126,008</b>	<b>11,050</b>	<b>126,008</b>	<b>11,050</b>	<b>17,328</b>	<b>17,328</b>	<b>1</b>	<b>11,050</b>	<b>1</b>	<b>1</b>
<b>Ratios</b>																		
13	CFB - Goose Bay Boiler	-	-	0.0041	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000	-
14	IOCC Firm	-	0.3186	0.2398	0.3186	-	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	0.0179	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Rural</b>																		
16	1.1Domestic	-	0.0030	0.0031	0.0030	0.0044	0.0044	0.0340	0.0044	0.0340	0.0044	0.0340	0.0217	0.0217	-	0.0340	-	-
17	1.1A Domestic All Electric	-	0.3837	0.3967	0.3837	0.5630	0.5630	0.8096	0.5630	0.8096	0.5630	0.8096	0.5162	0.5162	-	0.8096	-	-
18	2.1GS 0-10 kW	-	0.0062	0.0090	0.0062	0.0090	0.0090	0.0448	0.0090	0.0448	0.0090	0.0448	0.0571	0.0571	-	0.0448	-	-
19	2.2GS 10-100 kW	-	0.0747	0.0979	0.0747	0.1096	0.1096	0.0631	0.1096	0.0631	0.1096	0.0631	0.3245	0.3245	-	0.0631	-	-
20	2.3GS 110-1,000 kVa	-	0.1379	0.1544	0.1379	0.2023	0.2023	0.0144	0.2023	0.0144	0.2023	0.0144	0.0787	0.0787	-	0.0144	-	-
21	2.4GS Over 1,000 kVa	-	0.0739	0.0749	0.0739	0.1085	0.1085	0.0003	0.1085	0.0003	0.1085	0.0003	0.0017	0.0017	-	0.0003	-	-
22	4.1Street and Area Lighting	-	0.0021	0.0023	0.0021	0.0031	0.0031	0.0338	0.0031	0.0338	0.0031	0.0338	-	-	1.0000	0.0338	-	-
23	<b>Subtotal Rural</b>		<b>0.6814</b>	<b>0.7383</b>	<b>0.6814</b>	<b>1.0000</b>	<b>1.0000</b>	<b>0.9999</b>	<b>1.0000</b>	<b>0.9999</b>	<b>1.0000</b>	<b>0.9999</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>0.9999</b>	<b>-</b>
24	<b>Total Labrador Interconnected</b>		<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>
<b>Ratios Excluding IOCC</b>																		
25	CFB - Goose Bay Boiler	-	-	0.0055	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000	-
<b>Rural</b>																		
26	1.1Domestic	-	0.0044	0.0042	0.0044	0.0044	0.0044	0.0340	0.0044	0.0340	0.0044	0.0340	0.0217	0.0217	-	0.0340	-	-
27	1.1A Domestic All Electric	-	0.5630	0.5344	0.5630	0.5630	0.5630	0.8096	0.5630	0.8096	0.5630	0.8096	0.5162	0.5162	-	0.8096	-	-
28	2.1GS 0-10 kW	-	0.0090	0.0121	0.0090	0.0090	0.0090	0.0448	0.0090	0.0448	0.0090	0.0448	0.0571	0.0571	-	0.0448	-	-
29	2.2GS 10-100 kW	-	0.1096	0.1318	0.1096	0.1096	0.1096	0.0631	0.1096	0.0631	0.1096	0.0631	0.3245	0.3245	-	0.0631	-	-
30	2.3GS 110-1,000 kVa	-	0.2023	0.2080	0.2023	0.2023	0.2023	0.0144	0.2023	0.0144	0.2023	0.0144	0.0787	0.0787	-	0.0144	-	-
31	2.4GS Over 1,000 kVa	-	0.1085	0.1009	0.1085	0.1085	0.1085	0.0003	0.1085	0.0003	0.1085	0.0003	0.0017	0.0017	-	0.0003	-	-
32	4.1Street and Area Lighting	-	0.0031	0.0031	0.0031	0.0031	0.0031	0.0338	0.0031	0.0338	0.0031	0.0338	-	-	1.0000	0.0338	-	-
33	<b>Subtotal Rural</b>		<b>1.0000</b>	<b>0.9945</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>0.9999</b>	<b>1.0000</b>	<b>0.9999</b>	<b>1.0000</b>	<b>0.9999</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>0.9999</b>	<b>-</b>	<b>-</b>
34	<b>Total Labrador Interconnected</b>		<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>

NEWFOUNDLAND & LABRADOR HYDRO  
 2013 Actual Cost of Service  
 Labrador Interconnected  
 Basis of Allocation to Classes of Service (CONTD.)

Line No.	Amounts	Revenue Related	
		18 Municipal Tax (Prior Year) (Rural Revenues)	19 PUB Assessment (Prior Year) (Revenues + RSP)
1	CFB - Goose Bay Secondary	-	1,554,343
2	IOCC Firm	-	-
3	IOCC Non-Firm	-	-
	<b>Rural</b>		
4	1.1Domestic	106,557	106,557
5	1.1A Domestic All Electric	9,904,350	9,904,350
6	2.1GS 0-10 kW	381,958	381,958
7	2.2GS 10-100 kW	2,143,438	2,143,438
8	2.3GS 110-1,000 kVa	3,034,263	3,034,263
9	2.4GS Over 1,000 kVa	146,788	1,006,601
10	4.1Street and Area Lighting	292,092	292,092
11	<b>Subtotal Rural</b>	<b>16,009,446</b>	<b>16,869,258</b>
12	<b>Total Labrador Interconnected</b>	<b>16,009,446</b>	<b>18,423,601</b>
	<b>Ratios</b>		
13	CFB - Goose Bay Boiler	-	0.0844
14	IOCC Firm	-	-
15	IOCC Non-Firm	-	-
	<b>Rural</b>		
16	1.1Domestic	0.0067	0.0058
17	1.1A Domestic All Electric	0.6187	0.5376
18	2.1GS 0-10 kW	0.0239	0.0207
19	2.2GS 10-100 kW	0.1339	0.1163
20	2.3GS 110-1,000 kVa	0.1895	0.1647
21	2.4GS Over 1,000 kVa	0.0092	0.0546
22	4.1Street and Area Lighting	0.0182	0.0159
23	<b>Subtotal Rural</b>	<b>1.0000</b>	<b>0.9156</b>
24	<b>Total Labrador Interconnected</b>	<b>1.0000</b>	<b>1.0000</b>
	<b>Ratios Excluding IOCC</b>		
25	CFB - Goose Bay Boiler	-	0.0844
	<b>Rural</b>		
26	1.1Domestic	0.0067	0.0058
27	1.1A Domestic All Electric	0.6187	0.5376
28	2.1GS 0-10 kW	0.0239	0.0207
29	2.2GS 10-100 kW	0.1339	0.1163
30	2.3GS 110-1,000 kVa	0.1895	0.1647
31	2.4GS Over 1,000 kVa	0.0092	0.0546
32	4.1Street and Area Lighting	0.0182	0.0159
33	<b>Subtotal Rural</b>	<b>1.0000</b>	<b>0.9156</b>
34	<b>Total Labrador Interconnected</b>	<b>1.0000</b>	<b>1.0000</b>

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Labrador Interconnected

Allocation of Functionalized Amounts to Classes of Service

Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission		Distribution											Specifically Assigned Customer (\$)
				Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	
<b>Allocated Rev Reqmt Excl Return</b>																	
1	CFB - Goose Bay Boiler	6,208	-	3,875	-	-	-	41	-	59	-	26	-	-	-	133	-
2	IOCC Firm	1,519,790	967,769	229,091	322,929	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	17,120	-	17,120	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Rural:</b>																	
4	1.1Domestic	141,111	9,113	2,978	3,041	6,914	7,069	15,558	1,626	22,241	1,151	9,809	2,998	5,895	-	49,946	-
5	1.1A Domestic All Electric	6,867,324	1,165,341	379,081	388,856	884,152	903,980	370,239	207,961	529,276	147,133	233,417	71,341	140,294	-	1,188,557	-
6	2.1GS 0-10 kW	229,734	18,694	8,604	6,238	14,183	14,502	20,487	3,336	29,287	2,360	12,916	7,895	15,526	-	65,768	-
7	2.2GS 10-100 kW	1,182,687	226,787	93,504	75,675	172,065	175,923	28,837	40,471	41,224	28,634	18,180	44,849	88,197	-	92,573	-
8	2.3GS 110-1,000 kVa	1,628,534	418,717	147,530	139,719	317,683	324,808	6,584	74,722	9,412	52,866	4,151	10,874	21,385	-	21,136	-
9	2.4GS Over 1,000 kVa	790,645	224,574	71,564	74,937	170,386	174,207	141	40,076	202	28,354	89	234	459	-	454	-
10	4.1Street and Area Lighting	214,264	6,471	2,190	2,159	4,910	5,020	15,441	1,155	22,074	817	9,735	-	-	87,123	49,569	-
11	<b>Subtotal Rural</b>	<b>11,054,299</b>	<b>2,069,698</b>	<b>705,451</b>	<b>690,625</b>	<b>1,570,292</b>	<b>1,605,509</b>	<b>457,287</b>	<b>369,347</b>	<b>653,716</b>	<b>261,315</b>	<b>288,297</b>	<b>138,191</b>	<b>271,757</b>	<b>87,123</b>	<b>1,468,003</b>	-
12	<b>Total</b>	<b>12,597,416</b>	<b>3,037,467</b>	<b>955,538</b>	<b>1,013,554</b>	<b>1,570,292</b>	<b>1,605,509</b>	<b>457,329</b>	<b>369,347</b>	<b>653,775</b>	<b>261,315</b>	<b>288,323</b>	<b>138,191</b>	<b>271,757</b>	<b>87,123</b>	<b>1,468,136</b>	-
<b>Allocated Return on Debt</b>																	
13	CFB - Goose Bay Boiler	76	-	-	-	-	-	23	-	27	-	15	-	-	-	11	-
14	IOCC Firm	390,234	146,590	-	243,644	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Rural:</b>																	
16	1.1Domestic	43,985	1,380	-	2,294	3,361	3,783	8,760	744	10,173	626	5,468	1,393	1,785	-	4,217	-
17	1.1A Domestic All Electric	2,315,355	176,517	-	293,384	429,844	483,749	208,471	95,118	242,084	80,082	130,133	33,138	42,488	-	100,346	-
18	2.1GS 0-10 kW	71,058	2,832	-	4,706	6,895	7,760	11,536	1,526	13,395	1,285	7,201	3,667	4,702	-	5,553	-
19	2.2GS 10-100 kW	403,924	34,352	-	57,095	83,652	94,142	16,237	18,511	18,855	15,585	10,136	20,833	26,710	-	7,816	-
20	2.3GS 110-1,000 kVa	583,690	63,424	-	105,415	154,446	173,815	3,707	34,177	4,305	28,774	2,314	5,051	6,476	-	1,784	-
21	2.4GS Over 1,000 kVa	300,886	34,017	-	56,538	82,836	93,224	80	18,330	92	15,433	50	108	139	-	38	-
22	4.1Street and Area Lighting	67,766	980	-	1,629	2,387	2,686	8,694	528	10,096	445	5,427	-	-	30,707	4,185	-
23	<b>Subtotal Rural</b>	<b>3,786,664</b>	<b>313,502</b>	-	<b>521,063</b>	<b>763,422</b>	<b>859,160</b>	<b>257,486</b>	<b>168,934</b>	<b>299,001</b>	<b>142,229</b>	<b>160,730</b>	<b>64,190</b>	<b>82,301</b>	<b>30,707</b>	<b>123,938</b>	-
24	<b>Total</b>	<b>4,176,974</b>	<b>460,092</b>	-	<b>764,707</b>	<b>763,422</b>	<b>859,160</b>	<b>257,509</b>	<b>168,934</b>	<b>299,028</b>	<b>142,229</b>	<b>160,744</b>	<b>64,190</b>	<b>82,301</b>	<b>30,707</b>	<b>123,950</b>	-
<b>Allocated Return on Equity</b>																	
25	CFB - Goose Bay Boiler	3	-	-	-	-	-	1	-	1	-	1	-	-	-	0	-
26	IOCC Firm	15,804	5,937	-	9,867	-	-	-	-	-	-	-	-	-	-	-	-
27	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Rural:</b>																	
28	1.1Domestic	1,781	56	-	93	136	153	355	30	412	25	221	56	72	-	171	-
29	1.1A Domestic All Electric	93,767	7,149	-	11,881	17,408	19,591	8,443	3,852	9,804	3,243	5,270	1,342	1,721	-	4,064	-
30	2.1GS 0-10 kW	2,878	115	-	191	279	314	467	62	542	52	292	149	190	-	225	-
31	2.2GS 10-100 kW	16,358	1,391	-	2,312	3,388	3,813	658	750	764	631	410	844	1,082	-	317	-
32	2.3GS 110-1,000 kVa	23,638	2,569	-	4,269	6,255	7,039	150	1,384	174	1,165	94	205	262	-	72	-
33	2.4GS Over 1,000 kVa	12,185	1,378	-	2,290	3,355	3,775	3	742	4	625	2	4	6	-	2	-
34	4.1Street and Area Lighting	2,744	40	-	66	97	109	352	21	409	18	220	-	-	1,244	169	-
35	<b>Subtotal Rural</b>	<b>153,351</b>	<b>12,696</b>	-	<b>21,102</b>	<b>30,917</b>	<b>34,794</b>	<b>10,428</b>	<b>6,841</b>	<b>12,109</b>	<b>5,760</b>	<b>6,509</b>	<b>2,600</b>	<b>3,333</b>	<b>1,244</b>	<b>5,019</b>	-
36	<b>Total</b>	<b>169,158</b>	<b>18,633</b>	-	<b>30,969</b>	<b>30,917</b>	<b>34,794</b>	<b>10,429</b>	<b>6,841</b>	<b>12,110</b>	<b>5,760</b>	<b>6,510</b>	<b>2,600</b>	<b>3,333</b>	<b>1,244</b>	<b>5,020</b>	-

NEWFOUNDLAND & LABRADOR HYDRO

2013 Actual Cost of Service

Labrador Interconnected

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

Line No.	Description	Revenue Related		Basis of Proration
		18	19	
		Municipal Tax (\$)	PUB Assessment (\$)	
	<b>Allocated Rev Reqmt Excl Return</b>			
1	CFB - Goose Bay Boiler	-	2,073	
2	IOCC Firm	-	-	
3	IOCC Non-Firm	-	-	
	<b>Rural:</b>			
4	1.1Domestic	2,630	142	
5	1.1A Domestic All Electric	244,484	13,212	
6	2.1GS 0-10 kW	9,428	509	
7	2.2GS 10-100 kW	52,910	2,859	
8	2.3GS 110-1,000 kVa	74,899	4,047	
9	2.4GS Over 1,000 kVa	3,623	1,343	
10	4.1Street and Area Lighting	7,210	390	
11	<b>Subtotal Rural</b>	<b>395,185</b>	<b>22,502</b>	
12	<b>Total</b>	<b>395,185</b>	<b>24,575</b>	
	<b>Allocated Return on Debt</b>			
13	CFB - Goose Bay Boiler	-	-	
14	IOCC Firm	-	-	
15	IOCC Non-Firm	-	-	
	<b>Rural:</b>			
16	1.1Domestic	-	-	
17	1.1A Domestic All Electric	-	-	
18	2.1GS 0-10 kW	-	-	
19	2.2GS 10-100 kW	-	-	
20	2.3GS 110-1,000 kVa	-	-	
21	2.4GS Over 1,000 kVa	-	-	
22	4.1Street and Area Lighting	-	-	
23	<b>Subtotal Rural</b>	<b>-</b>	<b>-</b>	
24	<b>Total</b>	<b>-</b>	<b>-</b>	
	<b>Allocated Return on Equity</b>			
25	CFB - Goose Bay Boiler	-	-	
26	IOCC Firm	-	-	
27	IOCC Non-Firm	-	-	
	<b>Rural:</b>			
28	1.1Domestic	-	-	
29	1.1A Domestic All Electric	-	-	
30	2.1GS 0-10 kW	-	-	
31	2.2GS 10-100 kW	-	-	
32	2.3GS 110-1,000 kVa	-	-	
33	2.4GS Over 1,000 kVa	-	-	
34	4.1Street and Area Lighting	-	-	
35	<b>Subtotal Rural</b>	<b>-</b>	<b>-</b>	
36	<b>Total</b>	<b>-</b>	<b>-</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Labrador Interconnected

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

Line No.	Description	1 Total Amount (\$)	2 Production Demand (\$)	3 Production and Transmission Energy (\$)	4 Transmission Demand (\$)	5 Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)				
						6 Substations		7 Primary Lines		8 Line Transformers		9 Secondary Lines		10	11			12	13	14	15
						Demand (\$)	Demand (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)			Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	
37	CFB - Goose Bay Boiler	6,288	-	3,875	-	-	-	66	-	87	-	41	-	-	-	-	145	-			
38	IOCC Firm	1,925,827	1,120,296	229,091	576,440	-	-	-	-	-	-	-	-	-	-	-	-	-			
39	IOCC Non-Firm	17,120	-	17,120	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Rural:</b>																					
40	1.1Domestic	186,877	10,549	2,978	5,428	10,411	11,005	24,673	2,400	32,826	1,802	15,499	4,447	7,753	-	-	54,333	-			
41	1.1A Domestic All Electric	9,276,445	1,349,007	379,081	694,121	1,331,403	1,407,320	587,153	306,931	781,164	230,459	368,821	105,821	184,502	-	-	1,292,966	-			
42	2.1GS 0-10 kW	303,670	21,641	8,604	11,135	21,358	22,576	32,490	4,924	43,225	3,697	20,408	11,711	20,419	-	-	71,545	-			
43	2.2GS 10-100 kW	1,602,969	262,530	93,504	135,083	259,104	273,878	45,732	59,732	60,842	44,850	28,726	66,525	115,989	-	-	100,705	-			
44	2.3GS 110-1,000 kVa	2,235,862	484,709	147,530	249,403	478,384	505,662	10,442	110,283	13,892	82,806	6,559	16,130	28,123	-	-	22,993	-			
45	2.4GS Over 1,000 kVa	1,103,716	259,969	71,564	133,765	256,576	271,206	224	59,149	298	44,412	141	346	604	-	-	494	-			
46	4.1Street and Area Lighting	284,774	7,491	2,190	3,855	7,394	7,815	24,487	1,704	32,579	1,280	15,382	-	-	119,073	-	53,924	-			
47	<b>Subtotal Rural</b>	<b>14,994,313</b>	<b>2,395,896</b>	<b>705,451</b>	<b>1,232,790</b>	<b>2,364,631</b>	<b>2,499,463</b>	<b>725,201</b>	<b>545,123</b>	<b>964,826</b>	<b>409,305</b>	<b>455,535</b>	<b>204,981</b>	<b>357,390</b>	<b>119,073</b>	<b>1,596,961</b>	<b>-</b>	<b>-</b>			
48	<b>Total</b>	<b>16,943,548</b>	<b>3,516,192</b>	<b>955,538</b>	<b>1,809,230</b>	<b>2,364,631</b>	<b>2,499,463</b>	<b>725,266</b>	<b>545,123</b>	<b>964,913</b>	<b>409,305</b>	<b>455,577</b>	<b>204,981</b>	<b>357,390</b>	<b>119,073</b>	<b>1,597,105</b>	<b>-</b>	<b>-</b>			
<b>Re-classification of Revenue-Related</b>																					
49	CFB - Goose Bay Boiler	-	-	1,907	-	-	-	32	-	43	-	20	-	-	-	-	71	-			
50	IOCC Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
51	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Rural:</b>																					
52	1.1Domestic	-	159	45	82	157	166	372	36	494	27	233	67	117	-	-	818	-			
53	1.1A Domestic All Electric	(0)	38,546	10,832	19,833	38,043	40,212	16,777	8,770	22,320	6,585	10,538	3,024	5,272	-	-	36,944	-			
54	2.1GS 0-10 kW	-	732	291	377	723	764	1,099	167	1,462	125	690	396	691	-	-	2,421	-			
55	2.2GS 10-100 kW	0	9,463	3,370	4,869	9,339	9,872	1,648	2,153	2,193	1,617	1,035	2,398	4,181	-	-	3,630	-			
56	2.3GS 110-1,000 kVa	0	17,741	5,400	9,129	17,510	18,508	382	4,037	508	3,031	240	590	1,029	-	-	842	-			
57	2.4GS Over 1,000 kVa	-	1,175	323	605	1,160	1,226	1	267	1	201	1	2	3	-	-	2	-			
58	4.1Street and Area Lighting	(0)	205	60	106	203	214	671	47	893	35	422	-	-	3,265	-	1,479	-			
59	<b>Subtotal Rural</b>	<b>(0)</b>	<b>68,021</b>	<b>20,321</b>	<b>35,000</b>	<b>67,133</b>	<b>70,961</b>	<b>20,951</b>	<b>15,476</b>	<b>27,873</b>	<b>11,620</b>	<b>13,160</b>	<b>6,477</b>	<b>11,292</b>	<b>3,265</b>	<b>46,135</b>	<b>-</b>	<b>-</b>			
60	<b>Total</b>	<b>(0)</b>	<b>68,021</b>	<b>22,228</b>	<b>35,000</b>	<b>67,133</b>	<b>70,961</b>	<b>20,983</b>	<b>15,476</b>	<b>27,916</b>	<b>11,620</b>	<b>13,180</b>	<b>6,477</b>	<b>11,292</b>	<b>3,265</b>	<b>46,206</b>	<b>-</b>	<b>-</b>			
<b>Total Allocated Revenue Requirement</b>																					
61	CFB - Goose Bay Boiler	6,288	-	5,782	-	-	-	98	-	130	-	62	-	-	-	-	216	-			
62	IOCC Firm	1,925,827	1,120,296	229,091	576,440	-	-	-	-	-	-	-	-	-	-	-	-	-			
63	IOCC Non-Firm	17,120	-	17,120	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Rural:</b>																					
64	1.1Domestic	186,877	10,708	3,023	5,510	10,568	11,171	25,045	2,436	33,321	1,829	15,732	4,514	7,870	-	-	55,152	-			
65	1.1A Domestic All Electric	9,276,445	1,387,553	389,913	713,955	1,369,446	1,447,532	603,930	315,701	803,484	237,044	379,359	108,845	189,774	-	-	1,329,911	-			
66	2.1GS 0-10 kW	303,670	22,373	8,895	11,512	22,081	23,340	33,589	5,090	44,687	3,822	21,099	12,107	21,109	-	-	73,966	-			
67	2.2GS 10-100 kW	1,602,969	271,993	96,874	139,952	268,444	283,750	47,380	61,885	63,035	46,466	29,762	68,923	120,170	-	-	104,335	-			
68	2.3GS 110-1,000 kVa	2,235,862	502,450	152,930	258,532	495,894	524,170	10,824	114,319	14,400	85,836	6,799	16,721	29,153	-	-	23,835	-			
69	2.4GS Over 1,000 kVa	1,103,716	261,144	71,888	134,370	257,736	272,432	225	59,416	300	44,613	142	348	607	-	-	496	-			
70	4.1Street and Area Lighting	284,774	7,697	2,250	3,960	7,596	8,030	25,159	1,751	33,472	1,315	15,804	-	-	122,338	-	55,402	-			
71	<b>Subtotal Rural</b>	<b>14,994,313</b>	<b>2,463,917</b>	<b>725,772</b>	<b>1,267,790</b>	<b>2,431,764</b>	<b>2,570,424</b>	<b>746,151</b>	<b>560,600</b>	<b>992,699</b>	<b>420,925</b>	<b>468,696</b>	<b>211,458</b>	<b>368,683</b>	<b>122,338</b>	<b>1,643,096</b>	<b>-</b>	<b>-</b>			
72	<b>Total</b>	<b>16,943,548</b>	<b>3,584,213</b>	<b>977,766</b>	<b>1,844,230</b>	<b>2,431,764</b>	<b>2,570,424</b>	<b>746,249</b>	<b>560,600</b>	<b>992,830</b>	<b>420,925</b>	<b>468,757</b>	<b>211,458</b>	<b>368,683</b>	<b>122,338</b>	<b>1,643,312</b>	<b>-</b>	<b>-</b>			



NEWFOUNDLAND & LABRADOR HYDRO  
 2013 Actual Cost of Service  
 Labrador Interconnected

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

Line No.	Description	Revenue Related		Basis of Proration
		Municipal Tax (\$)	PUB Assessment (\$)	
	<b>Total Revenue Requirement</b>			
37	CFB - Goose Bay Boiler	-	2,073	
38	IOCC Firm	-	-	
39	IOCC Non-Firm	-	-	
	<b>Rural:</b>			
40	1.1Domestic	2,630	142	
41	1.1A Domestic All Electric	244,484	13,212	
42	2.1GS 0-10 kW	9,428	509	
43	2.2GS 10-100 kW	52,910	2,859	
44	2.3GS 110-1,000 kVa	74,899	4,047	
45	2.4GS Over 1,000 kVa	3,623	1,343	
46	4.1Street and Area Lighting	7,210	390	
47	<b>Subtotal Rural</b>	<b>395,185</b>	<b>22,502</b>	
48	<b>Total</b>	<b>395,185</b>	<b>24,575</b>	
	<b>Re-classification of Revenue-Related</b>			
49	CFB - Goose Bay Boiler	-	(2,073)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
50	IOCC Firm	-	-	
51	IOCC Non-Firm	-	-	
	<b>Rural:</b>			
52	1.1Domestic	(2,630)	(142)	
53	1.1A Domestic All Electric	(244,484)	(13,212)	
54	2.1GS 0-10 kW	(9,428)	(509)	
55	2.2GS 10-100 kW	(52,910)	(2,859)	
56	2.3GS 110-1,000 kVa	(74,899)	(4,047)	
57	2.4GS Over 1,000 kVa	(3,623)	(1,343)	
58	4.1Street and Area Lighting	(7,210)	(390)	
59	<b>Subtotal Rural</b>	<b>(395,185)</b>	<b>(22,502)</b>	
60	<b>Total</b>	<b>(395,185)</b>	<b>(24,575)</b>	
	<b>Total Allocated Revenue Requirement</b>			
61	CFB - Goose Bay Boiler	-	-	
62	IOCC Firm	-	-	
63	IOCC Non-Firm	-	-	
	<b>Rural:</b>			
64	1.1Domestic	-	-	
65	1.1A Domestic All Electric	-	-	
66	2.1GS 0-10 kW	-	-	
67	2.2GS 10-100 kW	-	-	
68	2.3GS 110-1,000 kVa	-	-	
69	2.4GS Over 1,000 kVa	-	-	
70	4.1Street and Area Lighting	-	-	
71	<b>Subtotal Rural</b>	<b>-</b>	<b>-</b>	
72	<b>Total</b>	<b>-</b>	<b>-</b>	

NEWFOUNDLAND & LABRADOR HYDRO  
2013 Actual Cost of Service  
Functionalization & Classification Ratios

Line No.	Description	1 Total Amount (%)	2 Production Demand (%)	3 Production & Transmission Energy (%)	4 Transmission Demand (%)	5 Rural Prod & Transmission Demand (%)	6 Distribution										17 Accounting Customer (%)	18 Specifically Assigned Customer (%)
							7 Substations Demand (%)	8 Primary Lines Demand Customer (%)		9 Line Transformers Demand Customer (%)		10 Secondary Lines Demand Customer (%)		11 Services Customer (%)	12 Meters Customer (%)	13 Street Lighting Customer (%)		
<b>Generation</b>																		
1	Hydraulic	100%	47.47%	52.53%														
2	Hydraulic - GNP	100%	47.47%	52.53%		0.0%												
3	Holyrood	100%	77.66%	22.34%														
4	Gas Tur Island Intercnctd	100%	100.00%	0.00%														
5	Diesel Island Intercnctd - GNP	100%	100.00%	0.00%		0.0%												
6	Dsl / Gas Tur Island Isolated	100%	41.31%	58.69%														
7	Dsl / Gas Tur Labrador Isolated	100%	35.08%	64.92%														
8	Dsl / Gas Tur L'Anse au Loup	100%	100.00%	0.00%														
9	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%														
<b>Fuel</b>																		
10	No. 6 Fuel	100%	0.00%	100.00%														
11	Gas Tur Island Intercnctd	100%	100.00%	0.00%														
12	Diesel Island Intercnctd - GNP	100%	100.00%	0.00%		0.0%												
13	Dsl / Gas Tur Island / Lab Isolated	100%	0.00%	100.00%														
14	Dsl / Gas Tur L'Anse au Loup	100%	0.00%	100.00%														
15	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%														
<b>Transmission Lines &amp; Terminals</b>																		
16	Lines	100%		0.00%	100%													
17	Lines - Hydraulic	100%	47.47%	52.53%														
18	Lines - Customer Specific	100%															100%	
19	Terminal Stations	100%		0.00%	100%													
20	Term Stns - Hydraulic	100%	47.47%	52.53%														
21	Term Stns - Holyrood	100%	77.66%	22.34%														
22	Term Stns - Gas Tur	100%	100%															
23	Term Stns - Diesel GNP	100%	100.00%	0.00%		0.0%												
24	Terminal Stations - Distribution	100%					100%											
25	Term Stns - Custmr Specific	100%															100%	
26	Rural Lines	100%				100.0%												
27	Rural Terminal Stations	100%				100.0%												

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

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

**NEWFOUNDLAND & LABRADOR HYDRO  
 2013 Actual Cost of Service**

**System Load Factor**

Line No.	1	2	3	4	5	6
		<b>Island Interconnected</b>	<b>Island Isolated</b>	<b>Labrador Isolated</b>	<b>L'Anse au Loup</b>	<b>Labrador Interconnected</b>
1	Sales+Losses for System Load Factor (MWh)	6,657,599	7,797	39,504	24,073	858,610
2	Hours in Year	8,784	8,784	8,784	8,784	8,784
3	Average Demand (kW)	757,923	888	4,497	2,741	97,747
4	Coincident Peak at Generation (kW)	1,442,774	1,512	6,927	5,756	216,487
5	System Load Factor	52.53%	58.69%	64.92%	47.61%	45.15%

**NEWFOUNDLAND & LABRADOR HYDRO**  
**2013 Actual Cost of Service**  
**Holyrood Capacity Factor**

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

NEWFOUNDLAND & LABRADOR HYDRO  
 2013 Actual Cost of Service  
 Total System  
 Power Purchases

Line No.	1	2	3	4	5	6	7	
	Total	Production Demand	Production & Transmission Energy	Transmission Demand	Rural Transmission Demand	Distribution Demand		Basis of Functional Classification
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		
<b>Island Interconnected:</b>								
1	-		-					Production - Energy (Same as RSP Sec Load Var)
2	160,143		160,143					Production - Energy (Secondary)
3	675,508				675,508			Rural Transmission
4	-	-	-					Production - Demand
5	-		-					Production - Energy
6	52,944,249	25,131,385	27,812,864					Energy: System Load Factor
7	<b>53,779,899</b>	<b>25,131,385</b>	<b>27,973,007</b>	-	<b>675,508</b>	-		
<b>Labrador Interconnected:</b>								
8	2,116,299	1,160,762	955,538					Energy: System Load Factor
9	205,667						205,667	
10	<b>2,321,967</b>	<b>1,160,762</b>	<b>955,538</b>	-	-		<b>205,667</b>	
<b>Isolated Systems:</b>								
11	-		-					Production - Energy
12	3,055,924		3,055,924					Production - Energy
13	220,802		220,802					Production - Energy
14	<b>3,276,726</b>	<b>0</b>	<b>3,276,726</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
15	<b>59,378,592</b>	<b>26,292,146</b>	<b>32,205,271</b>	-	<b>675,508</b>	<b>205,667</b>		