

Undertaking 45.1

Undertaking to illustrate cost of service/rate impact of reallocating \$600K of specifically assigned charges to common.

Attachment 1 to this undertaking includes an updated 2015 Test Year cost of service model which reflects the impacts of using the revised methodology for allocating specifically assigned operating and maintenance (O&M) expense proposed in V-NLH-083 (i.e. reflecting indexed plant values).

Table 1 summarizes the differences in specifically assigned charges under the current and revised methods.

Table 1: Breakdown of 2015 Test Year Specifically Assigned Charges					
Alternate Methodology					
	Total	O&M	Depreciation	Return¹	Other^{1,2}
Newfoundland Power	4,229,506	1,398,875	938,747	1,832,232	59,652
Vale	191,219	144,314	21,517	26,339	(951)
CBPP	732,641	183,131	175,935	362,412	11,163
NARL	125,473	84,236	16,971	23,615	651
Teck	87,353	83,723	4,531	0	(901)
Sub-Total Industrial Customers	1,136,686	495,404	218,954	412,366	9,962
Total Specifically Assigned Charges	5,366,192	1,894,279	1,157,701	2,244,598	69,614
Amended Application					
	Total	O&M	Depreciation	Return	Other¹
Newfoundland Power	4,330,883	1,481,299	939,461	1,851,721	58,402
Vale	499,521	436,715	37,553	26,620	(1,367)
CBPP	891,044	328,703	185,081	366,266	10,994
NARL	91,731	52,411	14,871	23,866	583
Teck	208,600	199,414	10,312	0	(1,126)
Sub-Total Industrial Customers	1,690,896	1,017,243	247,817	416,752	9,084
Total Specifically Assigned Charges	6,021,779	2,498,542	1,187,278	2,268,473	67,486
Differences					
	Total	O&M	Depreciation	Return	Other¹
Newfoundland Power	(101,377)	(82,424)	(714)	(19,489)	1,250
Vale	(308,302)	(292,401)	(16,036)	(281)	416
CBPP	(158,403)	(145,572)	(9,146)	(3,854)	169
NARL	33,742	31,825	2,100	(251)	68
Teck	(121,247)	(115,691)	(5,781)	0	225
Sub-Total Industrial Customers	(554,210)	(521,839)	(28,863)	(4,386)	878
Total Specifically Assigned Charges	(655,587)	(604,263)	(29,577)	(23,875)	2,128

¹ Given that the percentage of direct specifically assigned transmission O&M expense to total direct transmission O&M expense is an approved allocator for certain general overhead costs in the cost of service, there were impacts to other components of specifically assigned charges (such as depreciation and return).

² Other costs includes expense credits, gains/losses and revenue related items.

Table 2 provides the change in 2015 Test Year revenue requirements as a result of the reallocation of costs from specifically assigned to common under the revised methodology.

Table 2: Change in 2015 Test Year Revenue Requirement (net of Deficit Allocation) due to Revised Specifically Assigned Charge Approach					
	Amended Application	Alternate Specifically Assigned O&M	\$ Change	% Change	
Newfoundland Power	\$ 525,318,632	\$ 525,797,630	\$ 478,998	0.1%	
Island Industrial	\$ 42,621,127	\$ 42,100,212	\$ (520,915)	-1.2%	
Labrador Industrial	5,429,118	5,429,118	\$ -	0.0%	
CFB Goose Bay Revenue Credit	\$ 932,221	\$ 932,221	\$ -	0.0%	
Rural Island Interconnected	\$ 53,097,023	\$ 53,133,697	36,674	0.1%	
Rural Isolated Systems	10,519,192	10,524,959	5,767	0.1%	
L'Anse au Loup	2,961,956	2,964,002	2,046	0.1%	
Rural Labrador Interconnected	20,515,394	20,512,824	(2,570)	0.0%	
Grand Total	\$ 661,394,663	\$ 661,394,663	\$ -	0.0%	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Total System
Revenue Requirement

1	2	3	4	5	6	7	8	
Line No.	Description	Total Amount (\$)	Island Interconnected (\$)	Island Isolated (\$)	Labrador Isolated (\$)	L'Anse au Loup (\$)	Labrador Interconnected (\$)	Basis of Proration
	Revenue Requirement							
	Expenses							
1	Operating, Maintenance and Admin.	139,566,669	106,052,782	5,871,802	14,032,074	1,633,449	11,976,563	Detailed Analysis
2	Fuels - No. 6 Fuel	245,426,358	245,426,358	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	18,754,061	87,140	2,390,300	15,565,900	636,200	74,521	Detailed Analysis
4	Fuels - Gas Turbine	3,672,993	3,473,690	-	-	-	199,303	
5	Fuel Supply Deferral	1,991,280	1,991,280	-	-	-	-	
6	Power Purchases -CF(L)Co	1,856,851	-	-	-	-	1,856,851	Detailed Analysis
7	Power Purchases - Other	61,396,916	58,109,820	232,400	-	3,054,696	-	Detailed Analysis
9	Depreciation	64,339,518	57,258,885	538,967	2,620,505	435,327	3,485,835	Detailed Analysis
	Expense Credits:							
10	Sundry	(664,680)	(505,072)	(27,964)	(66,827)	(7,779)	(57,038)	Total O&M Expenses
11	Building Rental Income	(17,472)	(17,472)	-	-	-	0	Detailed Analysis
12	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
13	Suppliers' Discounts	(103,548)	(78,683)	(4,356)	(10,411)	(1,212)	(8,886)	Total O&M Expenses
14	Pole Attachments	(1,718,482)	(1,263,389)	(24,203)	(105,320)	(69,837)	(255,733)	Detailed Analysis
15	Secondary Energy Revenues	-	-	-	-	-	-	Island Interconnected
16	Wheeling Revenues	-	0	-	-	-	-	Island Interconnected
17	Application Fees	(26,544)	(11,476)	(168)	(1,472)	(412)	(13,016)	Detailed Analysis
18	Meter Test Revenues	(3,400)	(2,075)	(57)	(215)	(110)	(943)	Weighted Customers
19	Total Expense Credits	(2,534,126)	(1,878,167)	(56,749)	(184,245)	(79,350)	(335,615)	
20	Subtotal Expenses	534,470,521	470,521,788	8,976,721	32,034,234	5,680,321	17,257,457	
21	Disposal Gain/Loss	4,074,381	3,555,647	133,059	273,138	70,800	41,737	Detailed Analysis
22	Subtotal Rev Reqt Excl Return	538,544,902	474,077,435	9,109,780	32,307,372	5,751,121	17,299,194	
23	Return on Debt	88,982,245	80,364,761	609,802	2,915,201	560,525	4,531,956	Rate Base
24	Return on Equity	33,867,524	30,587,624	232,097	1,109,554	213,341	1,724,907	Rate Base
25	Total Revenue Requirement	661,394,670	585,029,820	9,951,678	36,332,126	6,524,988	23,556,057	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Total System
Return on Rate Base

Line No	1	2	3	4	5	6	7	8
	Total	Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected	Basis of Proration	
	\$	\$	\$	\$	\$	\$		
Rate Base:								
1	Average Net Book Value	1,623,460,914	1,463,835,765	11,343,054	52,258,240	10,540,414	85,483,442	Schedule 2.3
2	Cash Working Capital	7,037,000	6,345,094	49,167	226,517	45,688	370,534	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel	58,916,050	58,916,050	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel	3,518,344	186,223	165,549	3,084,574	44,283	37,715	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine	4,198,498	3,992,487	-	-	-	206,011	Detailed Fuel Analysis
6	Inventory/Supplies	27,402,000	24,359,458	250,202	973,460	217,976	1,600,905	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Holyrood	-	-	-	-	-	-	Detailed Analysis
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	77,491,000	69,871,776	541,426	2,494,389	503,115	4,080,294	Prorated on Average Net Book Value - L. 1
9	Total Rate Base	1,802,023,806	1,627,506,853	12,349,399	59,037,180	11,351,476	91,778,900	
10	Less: Rural Portion	-	-	-	-	-	-	Schedule 2.6, L. 9
11	Rate Base Available for Equity Return	1,802,023,806	1,627,506,853	12,349,399	59,037,180	11,351,476	91,778,900	
Corporate Targets:								
12	Capital Structure: Percent of Debt	74.076% ⁽¹⁾						
13	Return	6.666%						
14	Weighted Average Return: Debt	4.938%						
15	Capital Structure: Percent of Equity	21.357% ⁽¹⁾						
16	Return	8.800%						
17	Weighted Average Return: Equity	1.879%						
18	Weighted Average Cost of Capital	6.817%						
Return on Rate Base by System (%):								
19	Return on Rate Base - Debt Component	-	4.938%	4.938%	4.938%	4.938%	4.938%	
20	Return on Rate Base - Equity Component	-	1.879%	1.879%	1.879%	1.879%	1.879%	
Return on Rate Base (\$):								
21	Return on Debt	88,982,245	80,364,761	609,802	2,915,201	560,525	4,531,956	Schedule 2.6, L.12
22	Return on Equity	33,867,524	30,587,624	232,097	1,109,554	213,341	1,724,907	Schedule 2.6, L.13
23	Return on Rate Base (\$)	122,849,768	110,952,385	841,898	4,024,755	773,867	6,256,863	Schedule 2.6, L.14
Return on Total Rate Base (%):								
24	Return on Rate Base - Debt Component	4.938%	4.938%	4.938%	4.938%	4.938%	4.938%	L. 21 divided by L.9
25	Return on Rate Base - Equity Component	1.879%	1.879%	1.879%	1.879%	1.879%	1.879%	L. 22 divided by L.9
26	Return on Rate Base (%)	6.817%	6.817%	6.817%	6.817%	6.817%	6.817%	L. 23 divided by L.9

⁽¹⁾ Debt and equity weightings reflect a 0.667% funded ARO and 3.9% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Total System
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credits (\$)	5 Deficit (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
Total System								
1	Newfoundland Power	525,834,235	464,137,337	-	61,660,293	-	525,797,630	
2	RSP Activity	-	-	-	-	-	-	
3	Subtotal Newfoundland Power	525,834,235	464,137,337	-	61,660,293	-	525,797,630	1.13
4	Island Industrial	42,041,467	42,100,212	-	-	-	42,100,212	1.00
5	Unallocated RSP Hydraulic Variation	-	-	-	-	-	-	-
6	Labrador Industrial	5,437,390	5,429,118	-	-	-	5,429,118	1.00
7	CFB - Goose Bay Secondary	932,221	19,653	912,568	-	-	932,221	47.43
8	Rural Labrador Interconnected	20,520,143	18,107,285	-	2,405,539	-	20,512,824	1.13
Rural Deficit Areas								
9	Island Interconnected	53,133,697	78,792,265	-	(25,658,568)	-	53,133,697	0.67
10	Island Isolated	1,640,303	9,951,678	-	(8,311,375)	-	1,640,303	0.16
11	Labrador Isolated	8,884,656	36,332,126	-	(27,447,470)	-	8,884,656	0.24
12	L'Anse au Loup	2,964,002	6,524,988	-	(3,560,986)	-	2,964,002	0.45
13	CFB Revenue Credit Applied to Deficit	-	-	(912,568)	912,568	-	-	-
14	Subtotal	66,622,657	131,601,057	(912,568)	(64,065,832)	-	66,622,657	0.51
15	Total	661,388,114	661,394,663	-	-	-	661,394,663	1.00

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Island Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit Allocation (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
Island Interconnected								
1	Newfoundland Power	525,834,235	464,137,337	-	61,660,293	-	525,797,630	
2	NLP RSP Activity	-					-	
3	Subtotal Newfoundland Power	525,834,235	464,137,337	-	61,660,293	-	525,797,630	1.13
4	Industrial - Firm	42,041,467	42,100,212	-			42,100,212	
5	Industrial - Non-Firm	-	-	-			-	
6	Industrial RSP Activity	-					-	
7	Subtotal Industrial	42,041,467	42,100,212	-	-		42,100,212	1.00
Rural								
8	1.1 Domestic	14,724,892	23,079,215	-	(8,354,323)		14,724,892	0.64
9	1.12 Domestic All Electric	17,603,429	26,811,664	-	(9,208,235)		17,603,429	0.66
10	1.3 Special	19,774	66,346	-	(46,571)		19,774	0.30
11	2.1 General Service 0-10 kW							
12	2.2 General Service 10-100 kW	9,585,420	13,263,858	-	(3,678,439)		9,585,420	0.72
13	2.3 General Service 110-1,000 kVa	6,583,624	9,279,883	-	(2,696,259)		6,583,624	0.71
14	2.4 General Service Over 1,000 kVa	3,608,124	4,953,387	-	(1,345,263)		3,608,124	0.73
15	4.1 Street and Area Lighting	1,008,434	1,337,912	-	(329,478)		1,008,434	0.75
16	Subtotal Rural	53,133,697	78,792,265	-	(25,658,568)		53,133,697	0.67
17	Total Island Interconnected	621,009,398	585,029,814	-	36,001,725		621,031,538	1.06

Note1:

Calculation of Island Industrial Non-Firm Revenue Credit
Island Industrial Non-Firm Revenues, Ln 5, Col 2 -
Island Industrial Non-Firm Allocated Cost of Service, Ln 5, Col 3 -
Credit to be allocated to Island Interconnected Firm Customers -

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Island Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
Island Isolated								
1	1.2 Domestic Diesel	837,739	7,522,967		(6,685,227)		837,739	0.11
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	218,473	962,825		(744,353)		218,473	0.23
5	2.2 GS 10-100 kW	542,037	808,506		(266,468)		542,037	0.67
6	2.3 GS 110-1,000 kVa	0	469,207		(469,207)		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	42,053	188,173		(146,120)		42,053	0.22
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	Total	1,640,303	9,951,678		(8,311,375)		1,640,303	0.16

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Labrador Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
Labrador Isolated								
1	1.2 Domestic Diesel	3,550,778	19,200,241		(15,649,463)		3,550,778	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	1,295,574	3,689,925		(2,394,350)		1,295,574	0.35
5	2.2 GS 10-100 kW	3,317,270	9,471,822		(6,154,552)		3,317,270	0.35
6	2.3 GS 110-1,000 kVa	357,451	1,960,343		(1,602,891)		357,451	0.18
7	2.4 General Service Over 1,000 kVa	242,367	1,645,055		(1,402,688)		242,367	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	121,216	364,741		(243,525)		121,216	0.33
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	Total	8,884,656	36,332,126		(27,447,470)		8,884,656	0.24

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
L'Anse au Loup								
1	1.1 Domestic	548,366	1,342,547		(794,181)		548,366	0.41
2	1.12 Domestic All Electric	1,279,880	2,979,390		(1,699,510)		1,279,880	0.43
3	2.1 General Service 0-10 kW	0	0		0		0	0.00
4	2.2 General Service 10-100 kW	860,062	1,727,352		(867,290)		860,062	0.50
5	2.3 General Service 110-1,000 kVa	225,596	407,414		(181,818)		225,596	0.55
6	4.1 Street and Area Lighting	50,099	68,285		(18,186)		50,099	0.73
7	Total L'Anse Au Loup	2,964,002	6,524,988		(3,560,986)		2,964,002	0.45

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year 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)
Labrador Interconnected								
1	Industrial IOCC Firm	5,437,390	5,429,118	-	-		5,429,118	1.00
2	Industrial IOCC Non-Firm	-	-	-	-		-	0.00
3	Subtotal Industrial	5,437,390	5,429,118	-	-		5,429,118	1.00
4	CFB - Goose Bay Secondary	932,221	19,653	912,568	-		932,221	47.43
Rural								
5	1.1 Domestic	103,203	214,932	-	28,553.52		243,485	0.48
6	1.1A Domestic All Electric	11,255,906	10,904,394	-	1,448,641		12,353,035	1.03
7	2.1 General Service 0-10 kW	417,993	371,215	-	49,316		420,531	1.13
8	2.2 General Service 10-100 kW	2,386,562	1,852,925	-	246,160		2,099,085	1.29
9	2.3 General Service 110-1,000 kVa	3,129,052	2,322,913	-	308,597		2,631,511	1.35
10	2.4 General Service Over 1,000 kVa	2,860,240	2,116,892	-	281,227		2,398,119	1.35
11	4.1 Street and Area Lighting	367,187	324,013	-	43,045		367,058	1.13
12	Subtotal Rural	20,520,143	18,107,285	-	2,405,539		20,512,824	1.13
13	Total Labrador Interconnected	26,889,754	23,556,057	912,568	2,405,539		26,874,164	1.14

Note1:

Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2	932,221
CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3	(19,653)
CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5	-
Revenue Credit	<u>912,568</u>

Revenue Credit Applied to Deficit	100.0%	912,568
Revenue Credit Applied to Firm Regulated Labrador Interconnected Customers		-
		<u>912,568</u>

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Total System
Rural Deficit Allocation

Line No.	1 Rate Class	2 Allocated Revenue Reqt (\$)	3 Demand (\$)	4 Energy (\$)	5 Customer (\$)	6 Source
CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:						
1	Newfoundland Power	464,137,337	154,493,514	305,414,327	4,229,496	Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	18,107,285	11,073,770	1,332,693	5,700,823	Schedule 1.3.1, p. 3
3	Total	482,244,623	165,567,284	306,747,020	9,930,319	
4	Deficit Classified	64,065,831.88	21,995,488	40,751,109	1,319,235	Prorated on Line 3

* 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:	\$539.42
Labrador Interconnected:	\$491.46

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Total System
Rural Deficit Allocation

Line No.	1	2	
	Rate Class	<u>Deficit Allocation</u> Allocated 100% on Revenue Req't (\$)	
ALLOCATION OF DEFICIT:			
1	Island Interconnected	61,660,292.78	
2	Labrador Interconnected	2,405,539.10	
3	Allocated Totals	<u>64,065,832</u>	
CUSTOMER DEFICIT ALLOCATION:			
		Amount	Percent
Island Interconnected:			
4	Newfoundland Power	<u>61,660,293</u>	96.2%
5	Sub-Total Island Interconnected	<u>61,660,293</u>	
Labrador Interconnected:			
6	Rural Labrador Interconnected	<u>2,405,539</u>	3.8%
7	Subtotal Labrador Interconnected	<u>2,405,539</u>	
8	Total	<u>64,065,832</u>	100.0%

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year 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)
Isolated Systems:											
1	1.2 Domestic Diesel	-	0.28215	0.66191	0.94406	58.01	-	-	-	-	-
2	2.1 General Service 0-10 kW	-	0.20665	0.65620	0.86285	62.20	-	-	-	-	-
3	2.2 GS 10-100 kW	62.24	-	0.64094	-	76.62	-	-	-	-	-
4	2.3 GS 110-1,000 kVa	22.55	-	0.64628	-	102.39	-	-	-	-	-
5	2.4 General Service Over 1,000 kVa	14.74	-	0.63095	-	93.38	-	-	-	-	-
6	Subtotal Metered Demand Classes	46.64	-	0.64053	-	77.85	-	-	-	-	-
7	4.1 Street and Area Lighting	-	0.33980	0.67138	1.01118	101.82	-	-	-	-	-
Island Isolated											
8	1.2 Domestic Diesel	-	0.49902	0.78193	1.28095	79.67	-	-	-	-	-
9	2.1 General Service 0-10 kW	-	0.37550	0.78429	1.15980	89.18	-	-	-	-	-
10	2.2 GS 10-100 kW	177.01	-	0.79129	-	120.79	-	-	-	-	-
11	2.3 GS 110-1,000 kVa	147.09	-	0.77962	-	157.31	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-
13	4.1 Street and Area Lighting	-	0.55467	0.78445	1.33912	120.17	-	-	-	-	-
Labrador Isolated											
14	1.2 Domestic Diesel	-	0.22665	0.63120	0.85785	50.71	-	-	-	-	-
15	2.1 General Service 0-10 kW	-	0.17690	0.63362	0.81052	55.97	-	-	-	-	-
16	2.2 GS 10-100 kW	57.71	-	0.63202	-	72.50	-	-	-	-	-
17	2.3 GS 110-1,000 kVa	10.78	-	0.62997	-	93.24	-	-	-	-	-
18	2.4 General Service Over 1,000 kVa	14.74	-	0.63095	-	93.38	-	-	-	-	-
19	4.1 Street and Area Lighting	-	0.26871	0.63396	0.90266	93.41	-	-	-	-	-

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year 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		Non-Demand		Customer (\$/Bill)
		Demand (\$/kW)	Non-Demand (\$/kWh)		Demand & Energy (\$/kWh)	Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)		
L'Anse au Loup											
1	1.1 Domestic	-	0.10855	0.16104	0.26959	46.86	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.10039	0.16082	0.26122	46.80	-	-	-	-	-
3	2.1 General Service 0-10 kW	-	-	-	-	0.00	-	-	-	-	-
4	2.2 General Service 10-100 kW	29.95	-	0.16098	-	64.03	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	11.79	-	0.16215	-	81.25	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.10086	0.16213	0.26299	83.38	-	-	-	-	-
Labrador Interconnected											
7	Industrial - IOCC Firm	1.68	-	-	-	6.04	1.68	-	-	-	6.04
8	Industrial - IOCC Non-Firm	-	-	-	-	0.00	-	-	-	-	0.00
9	CFB - Goose Bay Secondary	-	-	0.00193	0.00193	0.00	-	-	0.00193	0.00193	0.00
Rural											
10	1.1 Domestic	-	0.02112	0.00201	0.02312	38.10	-	0.02393	0.00227	0.02620	43.16
11	1.1A Domestic All Electric	-	0.01871	0.00203	0.02074	38.58	-	0.02119	0.00230	0.02349	43.71
12	Subtotal Domestic	-	0.01872	0.00203	0.02075	38.56	-	0.02121	0.00230	0.02351	43.69
13	2.1 General Service 0-10 kW	-	0.01436	0.00204	0.01640	42.38	-	0.01627	0.00231	0.01858	48.02
14	2.2 General Service 10-100 kW	4.98	-	0.00205	-	54.54	5.64	-	0.00232	-	61.79
15	2.3 General Service 110-1,000 kVa	5.69	-	0.00205	-	69.93	6.44	-	0.00232	-	79.22
16	2.4 General Service Over 1,000 kVa	6.19	-	0.00201	-	69.17	7.01	-	0.00228	-	78.36
17	4.1 Street and Area Lighting	-	0.02049	0.00203	0.02252	61.42	0.00	0.02321	0.00230	0.02551	69.58

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
Total Demand, Energy & Customer Amounts

67.75058;
1.4081633
9

Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
	Island Interconnected								
1	Newfoundland Power	464,137,337	154,493,514	305,414,327	4,229,496	525,797,630	175,017,860	345,988,388	4,791,382
2	Industrial - Firm	42,100,212	8,953,113	32,010,412	1,136,687	42,100,212	8,953,113	32,010,412	1,136,687
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-
	Rural								
4	1.1 Domestic	23,079,215	11,095,151	6,272,810	5,711,254	-	-	-	-
5	1.12 Domestic All Electric	26,811,664	14,686,964	8,042,618	4,082,082	-	-	-	-
6	1.3 Special	66,346	46,301	19,554	491	-	-	-	-
7	2.1 General Service 0-10 kW	-	-	-	-	-	-	-	-
8	2.2 General Service 10-100 kW	13,263,858	6,824,943	4,341,957	2,096,959	-	-	-	-
9	2.3 General Service 110-1,000 kVa	9,279,883	5,745,010	3,448,704	86,168	-	-	-	-
10	2.4 General Service Over 1,000 kVa	4,953,387	2,907,559	2,038,331	7,497	-	-	-	-
11	4.1 Street and Area Lighting	1,337,912	361,566	160,869	815,477	-	-	-	-
12	Subtotal Rural	78,792,265	41,667,495	24,324,841	12,799,928				
13	Total Island Interconnected	585,029,814	205,114,122	361,749,580	18,166,112				
				0.618343838					

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year 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
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
	Isolated Systems:								
1	1.2 Domestic Diesel	26,723,208	7,410,742	17,385,489	1,926,976				
2	2.1 General Service 0-10 kW	4,652,750	1,022,848	3,247,918	381,984				
3	2.2 GS 10-100 kW	10,280,328	2,282,094	7,858,063	140,172				
4	2.3 GS 110-1,000 kVa	2,429,550	345,150	2,075,799	8,601				
5	2.4 General Service Over 1,000 kVa	1,645,055	93,912	1,550,023	1,121				
6	Subtotal Metered Demand Classes	14,354,933	2,721,156	11,483,884	149,893				
7	4.1 Street and Area Lighting	552,914	136,125	268,953	147,836				
8	Total Isolated Systems	46,283,804	11,290,870	32,386,244	2,606,690				
	Island Isolated								
9	1.2 Domestic Diesel	7,522,967	2,670,752	4,184,882	667,332	-	-	-	-
10	2.1 General Service 0-10 kW	962,825	278,469	581,623	102,733	-	-	-	-
11	2.2 GS 10-100 kW	808,506	246,125	543,538	18,843	-	-	-	-
12	2.3 GS 110-1,000 kVa	469,207	194,453	272,866	1,888	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	188,173	55,245	78,131	54,797	-	-	-	-
15	Total Island Isolated	9,951,678	3,445,044	5,661,041	845,593				
	Labrador Isolated								
16	1.2 Domestic Diesel	19,200,241	4,739,990	13,200,607	1,259,644	-	-	-	-
17	2.1 General Service 0-10 kW	3,689,925	744,378	2,666,295	279,251	-	-	-	-
18	2.2 GS 10-100 kW	9,471,822	2,035,969	7,314,525	121,329	-	-	-	-
19	2.3 GS 110-1,000 kVa	1,960,343	150,697	1,802,932	6,713	-	-	-	-
20	2.4 General Service Over 1,000 kVa	1,645,055	93,912	1,550,023	1,121	-	-	-	-
21	4.1 Street and Area Lighting	364,741	80,880	190,821	93,039	-	-	-	-
22	Total Labrador Isolated	36,332,126	7,845,826	26,725,204	1,761,097				

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year 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
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
	L'Anse au Loup								
1	1.1 Domestic	1,342,547	448,424	665,254	228,869	-	-	-	-
2	1.12 Domestic All Electric	2,979,390	1,061,771	1,700,852	216,767	-	-	-	-
3	2.1 General Service 0-10 kW	-	-	-	-	-	-	-	-
4	2.2 General Service 10-100 kW	1,727,352	527,178	1,039,589	160,584	-	-	-	-
5	2.3 General Service 110-1,000 kVa	407,414	92,504	310,034	4,875	-	-	-	-
6	4.1 Street and Area Lighting	68,285	13,717	22,050	32,518	-	-	-	-
7	Total L'Anse au Loup	6,524,988	2,143,594	3,737,779	643,615				
	Labrador Interconnected								
8	Industrial - IOCC Firm	5,429,118	5,429,046	-	72	5,429,118	5,429,046	-	72
9	Industrial - IOCC Non-Firm	-	-	-	-	-	-	-	-
10	CFB - Goose Bay Secondary	19,653	-	19,653	-	19,653	-	19,653	-
	Rural								
11	1.1 Domestic	214,932	45,977	4,365	164,589	243,485	52,086	4,945	186,454
12	1.1A Domestic All Electric	10,904,394	5,893,132	639,697	4,371,566	12,353,035	6,676,031	724,680	4,952,325
13	Subtotal Domestic	11,119,326	5,939,110	644,062	4,536,154	12,596,520	6,728,116	729,625	5,138,779
14	2.1 General Service 0-10 kW	371,215	95,690	13,589	261,936	420,531	108,402	15,394	296,735
15	2.2 General Service 10-100 kW	1,852,925	1,224,783	151,994	476,149	2,099,085	1,387,494	172,187	539,405
16	2.3 General Service 110-1,000 kVa	2,322,913	1,949,770	235,315	137,828	2,631,511	2,208,796	266,576	156,139
17	2.4 General Service Over 1,000 kVa	2,116,892	1,827,806	284,106	4,980	2,398,119	2,070,628	321,849	5,642
18	4.1 Street and Area Lighting	324,013	36,612	3,627	283,775	367,058	41,475	4,109	321,474
19	Subtotal Rural	18,107,285	11,073,770	1,332,693	5,700,823	20,512,824	12,544,912	1,509,740	6,458,173
20	Total Labrador Interconnected	23,556,057	16,502,816	1,352,346	5,700,895	25,961,596	17,973,958	1,529,393	6,458,245

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
Demands, Sales, & Number of Bills

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Line No.	Rate Class	Units			
		Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)
	Island Interconnected				
1	Newfoundland Power	15,122,049	5,924,100	1	12
2	Industrial - Firm	1,064,800	621,400	5	60
3	Industrial - Non-Firm	1,000	-	-	-
	Rural				
4	1.1 Domestic	-	109,735	11,538	138,450
5	1.12 Domestic All Electric	-	140,519	8,236	98,832
6	1.3 Special	-	345	1	12
7	2.1 General Service 0-10 kW	-	-	-	-
8	2.2 General Service 10-100 kW	125,618	75,684	2,908	34,894
9	2.3 General Service 110-1,000 kVa	178,664	60,203	92	1,103
10	2.4 General Service Over 1,000 kVa	110,944	36,122	8	96
11	4.1 Street and Area Lighting	-	2,800	947	11,364
12	Subtotal Rural	415,225	425,409	23,729	284,751
13	Total Island Interconnected	16,603,074	6,970,909	23,735	284,823

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year 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)
Isolated Systems:					
1	1.2 Domestic Diesel	-	26,265	2,768	33,217
2	2.1 General Service 0-10 kW	-	4,950	512	6,141
3	2.2 GS 10-100 kW	36,668	12,260	152	1,829
4	2.3 GS 110-1,000 kVa	15,307	3,212	7	84
5	2.4 General Service Over 1,000 kVa	6,372	2,457	1	12
6	Subtotal Metered Demand Classes	58,347	17,929	160	1,925
7	4.1 Street and Area Lighting	-	401	121	1,452
8	Total Isolated Systems	58,347	49,545	3,561	42,735
Island Isolated					
9	1.2 Domestic Diesel	-	5,352	698	8,376
10	2.1 General Service 0-10 kW	-	742	96	1,152
11	2.2 GS 10-100 kW	1,390	687	13	156
12	2.3 GS 110-1,000 kVa	1,322	350	1	12
13	2.4 General Service Over 1,000 kVa	-	-	-	-
14	4.1 Street and Area Lighting	-	100	38	456
15	Total Island Isolated	2,712	7,230	846	10,152
Labrador Isolated					
16	1.2 Domestic Diesel	-	20,913	2,070	24,841
17	2.1 General Service 0-10 kW	-	4,208	416	4,989
18	2.2 GS 10-100 kW	35,277	11,573	139	1,673
19	2.3 GS 110-1,000 kVa	13,985	2,862	6	72
20	2.4 General Service Over 1,000 kVa	6,372	2,457	1	12
21	4.1 Street and Area Lighting	-	301	83	996
22	Total Labrador Isolated	55,634	42,314	2,715	32,583

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year 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)
L'Anse au Loup					
1	1.1 Domestic	-	4,131	407	4,884
2	1.12 Domestic All Electric	-	10,576	386	4,632
3	2.1 General Service 0-10 kW	-	-	-	-
4	2.2 General Service 10-100 kW	17,600	6,458	209	2,508
5	2.3 General Service 110-1,000 kVa	7,844	1,912	5	60
6	4.1 Street and Area Lighting	-	136	33	390
7	Total L'Anse au Loup	25,444	23,213	1,040	12,474
Labrador Interconnected					
8	Industrial - IOCC Firm	3,240,000	1,790,000	1	12
9	Industrial - IOCC Non-Firm	-	-	-	-
10	CFB - Goose Bay Secondary	-	10,200	-	-
Rural					
11	1.1 Domestic	-	2,177	360	4,320
12	1.1A Domestic All Electric	-	315,013	9,442	113,304
13	Subtotal Domestic	-	317,190	9,802	117,624
14	2.1 General Service 0-10 kW	-	6,663	515	6,180
15	2.2 General Service 10-100 kW	246,126	74,304	728	8,730
16	2.3 General Service 110-1,000 kVa	342,935	114,720	164	1,971
17	2.4 General Service Over 1,000 kVa	295,333	141,252	6	72
18	4.1 Street and Area Lighting	-	1,787	385	4,620
19	Subtotal Rural	884,393	655,916	11,600	139,197
20	Total Labrador Interconnected	4,124,393	2,456,116	11,601	139,209

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Value of Newfoundland Power Thermal Generation Credit

Line No.	Description	Amount	Source
1	Island Interconnected System:		
2	Generation demand costs (\$)	142,374,585	Sch 2.1A, C. 3, Ln 24
3	Coincident peak (kW)	1,464,218	Sch 3.1A, C. 3, Ln 13
4	Generation demand costs (\$/kW)	97.24	Ln 2 / Ln 3
5	NP thermal generation capacity credit (kW)	36,187	(1)
6	Gross value of credit to NP (\$)	3,518,824	Ln 4 x Ln 5
7	Less NP's cost share:		
8	Percentage	88.85%	Sch 3.1A, C. 5, Ln 14
9	Amount (\$)	(3,126,620)	Ln 6 x Ln 8
10	Net value of credit to NP (\$)	392,204	Ln 6 - Ln 9

(1) NP gas turbine and diesel generation capacity (kW) 41,000
+ System reserve 1.13
NP thermal generation capacity credit (kW) 36,187

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year 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	12,157,854	6,324,023	5,833,831
2	O&M Overhead	10,541,829	5,009,775	5,532,054
3	Depreciation	11,638,082	4,982,221	6,655,861
4	Return	23,623,928	10,314,575	13,309,353
5	Total	57,961,694	26,630,595	31,331,099
6	Capacity (kW)		223,500	1,742,100
7	Cost (\$/kW)	\$137.14	\$119.15	\$17.98
8	Rate (\$/kWh)	\$0.02982		

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
Island Interconnected
Calculation of Transmission Wheeling Charge

	1	2
Line No.	Description	
1	Island Interconnected Transmission Revenue Requirement	31,709,680
2	Transmission Energy Output (MWh)	7,009,400
3	Rate (\$/kWh)	\$0.00452

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year 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 (\$)	17 Distribution										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 (\$)	14 Accounting Customer (\$)
							8 Demand (\$)	9 Customer (\$)	9 Demand (\$)	10 Customer (\$)	10 Demand (\$)	11 Customer (\$)	11 Customer (\$)	12 Customer (\$)	13 Customer (\$)	14 Customer (\$)		15 Customer (\$)	16 Customer (\$)
Expenses																			
1	Operating & Maintenance	106,052,782	45,833,894	23,503,430	11,365,885	3,960,467	1,392,610	6,908,508	1,791,974	433,311	766,997	1,028,119	1,122,841	464,757	466,947	156,659	2,893,482	1,894,278	
2	Fuels-No. 6 Fuel	245,426,358	-	245,426,358	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Fuels-Diesel	87,140	87,140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuels-Gas Turbine	3,473,690	3,473,690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Supply Deferral	1,991,280	1,991,280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Power Purchases-Other	58,109,820	21,243,193	36,173,623	-	693,003	-	-	-	-	-	-	-	-	-	-	-	-	
8	Depreciation	57,258,885	25,847,265	15,957,538	6,655,861	2,633,324	640,918	1,865,577	509,067	222,971	394,678	287,367	318,054	154,332	271,957	139,092	203,182	1,157,702	
Expense Credits																			
9	Sundry	(505,072)	(218,282)	(111,934)	(54,130)	(18,862)	(6,632)	(32,901)	(8,534)	(2,064)	(3,653)	(4,896)	(5,347)	(2,213)	(2,224)	(746)	(13,780)	(9,021)	
10	Building Rental Income	(17,472)	(6,795)	(5,229)	(2,318)	(936)	(196)	(775)	(201)	(49)	(86)	(115)	(126)	(52)	(43)	(18)	-	(534)	
11	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Suppliers' Discounts	(78,683)	(34,005)	(17,438)	(8,433)	(2,938)	(1,033)	(5,126)	(1,330)	(321)	(569)	(763)	(833)	(345)	(346)	(116)	(2,147)	(1,405)	
13	Pole Attachments	(1,263,389)	-	-	-	-	-	(730,679)	(249,711)	-	-	(129,331)	(153,669)	-	-	-	-	-	
14	Secondary Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Application Fees	(11,476)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,476)	-	
17	Meter Test Revenues	(2,075)	-	-	-	-	-	-	-	-	-	-	-	-	(2,075)	-	-	-	
18	Total Expense Credits	(1,878,167)	(259,082)	(134,601)	(64,880)	(22,735)	(7,861)	(769,480)	(259,776)	(2,434)	(4,308)	(135,105)	(159,975)	(2,610)	(4,688)	(880)	(27,403)	(10,961)	
19	Subtotal Expenses	470,521,788	98,217,380	320,926,349	17,956,866	7,264,059	2,025,667	8,004,604	2,041,264	653,849	1,157,367	1,180,381	1,280,920	616,479	734,216	294,871	3,069,261	3,041,019	
20	Disposal Gain / Loss	3,555,647	1,415,652	1,161,484	443,461	156,425	34,899	128,397	36,972	10,029	17,753	22,154	24,210	13,295	8,024	3,130	5,395	74,366	
21	Subtotal Revenue Requirement Ex. Return	474,077,435	99,633,032	322,087,833	18,400,327	7,420,484	2,060,566	8,133,001	2,078,237	663,878	1,175,120	1,202,535	1,305,130	629,774	742,240	298,000	3,074,656	3,115,385	
22	Return on Debt	80,364,761	30,958,458	28,103,522	9,640,198	3,407,761	760,022	2,801,418	805,099	217,973	385,831	482,054	526,792	288,075	174,768	68,191	118,798	1,625,802	
23	Return on Equity	30,587,624	11,783,096	10,696,479	3,669,155	1,297,028	289,272	1,066,247	306,428	82,963	146,851	183,475	200,502	109,644	66,518	25,954	45,216	618,796	
24	Total Revenue Reqmt	585,029,820	142,374,585	360,887,833	31,709,680	12,125,272	3,109,859	12,000,667	3,189,764	964,815	1,707,802	1,868,064	2,032,424	1,027,493	983,526	392,145	3,238,670	5,359,983	

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1	Description	19		20	21	Basis of Functional Classification
			Revenue Related				
			Municipal Tax	PUB Assessment			
Expenses							
1		Operating & Maintenance	1,357,786		710,839		Carryforward from Sch.2.4 L.30
2		Fuels-No. 6 Fuel	-		-		Production - Demand, Energy ratios Sch.4.1 L.10
3		Fuels-Diesel	-		-		Production - Demand, Energy ratios Sch.4.1 L.12
4		Fuels-Gas Turbine	-		-		Production - Demand, Energy ratios Sch.4.1 L.11
5		Fuel Supply Deferral					
6		Power Purchases -CF(L)Co	-		-		
7		Power Purchases-Other	-		-		Carryforward from Sch.4.4 L.8
8		Depreciation	-		-		Carryforward from Sch.2.5 L.40
Expense Credits							
9		Sundry	(6,466)		(3,385)		Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
10		Building Rental Income	-		-		Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.34
11		Tax Refunds	-		-		Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
12		Suppliers' Discounts	(1,007)		(527)		Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
13		Pole Attachments	-		-		Prorated on Distribution Poles - Sch.4.1 L.37
14		Secondary Energy	-		-		Production - Energy
15		Wheeling Revenues	-		-		Transmission - Demand
16		Application Fees	-		-		Accounting - Customer
17		Meter Test Revenues	-		-		Meters - Customer
18		Total Expense Credits	(7,474)		(3,913)		
19		Subtotal Expenses	1,350,312		706,926		
20		Disposal Gain / Loss	-		-		Prorated on Total Net Book Value - Sch.2.3 L.40
21		Subtotal Revenue Requirement Ex. Return	1,350,312		706,926		
22		Return on Debt	-		-		Prorated on Rate Base - Sch.2.6 L.9
23		Return on Equity	-		-		Prorated on Rate Base - Sch.2.6 L.11
24		Total Revenue Reqmt	1,350,312		706,926		

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Island Interconnected

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

Line No.	Description	1 Total Amount (\$)	2 Production Demand (\$)	3 Production and Transmission Energy (\$)	4 Transmission Demand (\$)	5 Transmission Demand (\$)	6 Rural Prod & Demand (\$)	7-17 Distribution										18 Specifically Assigned Customer (\$)
								8 Substations Demand (\$)		9 Primary Lines Customer (\$)		10 Line Transformers Demand (\$)		11 Secondary Lines Customer (\$)		12 Services Customer (\$)	13 Meters Customer (\$)	
Production Hydraulic																		
1	Bay D'Espoir	224,163,991	100,704,132	123,459,859	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Upper Salmon	174,849,492	78,549,933	96,299,560	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Hinds Lake	82,714,770	37,159,042	45,555,728	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Cat Arm	272,937,726	122,615,397	150,322,329	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Paradise River	22,264,052	10,001,972	12,262,080	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Granite Canal	112,087,573	50,354,572	61,733,001	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Other Hydraulic	5,330,264	2,394,585	2,935,680	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Subtotal Hydraulic	894,347,869	401,779,633	492,568,236	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Holyrood	256,920,692	185,599,508	71,321,184	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Gas Turbines	155,106,747	155,106,747	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Diesel	10,395,824	10,395,824	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Subtotal Production	1,316,771,131	752,881,711	563,889,420	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
14	Lines	286,645,674	-	-	162,412,792	87,840,416	-	-	-	-	-	-	-	-	-	-	-	36,392,465
15	Lines - Hydraulic	55,792,306	25,064,310	30,727,996	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	160,127,899	-	-	110,982,351	22,520,123	-	-	-	-	-	-	-	-	-	-	-	26,625,425
17	Term Stns - Hydraulic	35,992,419	16,169,347	19,823,072	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	8,772,062	6,336,937	2,435,124	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	700,311	700,311	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	13,916,403	-	-	-	-	13,916,403	-	-	-	-	-	-	-	-	-	-	-
21	Subtotal Term Stns	219,509,093	23,206,595	22,258,197	110,982,351	22,520,123	13,916,403	-	-	-	-	-	-	-	-	-	-	26,625,425
22	Subtotal Transmission	561,947,073	48,270,905	52,986,192	273,395,144	110,360,539	13,916,403	-	-	-	-	-	-	-	-	-	-	63,017,890
Distribution																		
23	Substations	9,597,162	414,826	-	-	-	9,182,337	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	3,994,373	-	-	-	-	-	3,011,558	383,660	-	-	349,308	249,848	-	-	-	-	-
25	Poles	105,894,476	-	-	-	-	-	61,243,858	20,930,255	-	-	10,840,206	12,880,157	-	-	-	-	-
26	Primary Conductor & Eqpt	21,201,429	-	-	-	-	-	18,805,668	2,395,762	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	8,345,651	-	-	-	-	-	8,345,651	-	-	-	-	-	-	-	-	-	-
28	Transformers	15,881,322	-	-	-	-	-	-	-	5,733,157	10,148,165	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	4,139,916	-	-	-	-	-	-	-	-	-	2,413,571	1,726,345	-	-	-	-	-
30	Services	6,149,220	-	-	-	-	-	-	-	-	-	-	-	6,149,220	-	-	-	-
31	Meters	5,035,413	-	-	-	-	-	-	-	-	-	-	-	-	5,035,413	-	-	-
32	Street Lighting	2,072,755	-	-	-	-	-	-	-	-	-	-	-	-	-	2,072,755	-	-
33	Subtotal Distribution	182,311,718	414,826	-	-	-	9,182,337	91,406,735	23,709,676	5,733,157	10,148,165	13,603,085	14,856,350	6,149,220	5,035,413	2,072,755	-	-
34	Subttl Prod, Trans, & Dist	2,061,029,922	801,587,441	616,875,613	273,395,144	110,360,539	23,098,739	91,406,735	23,709,676	5,733,157	10,148,165	13,603,085	14,856,350	6,149,220	5,035,413	2,072,755	-	63,017,890
35	General	185,063,996	84,755,553	42,619,321	17,410,641	5,867,173	2,332,857	11,965,798	3,103,767	750,511	1,328,468	1,780,742	1,944,803	804,977	846,236	271,338	6,373,405	2,908,405
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	739,425	739,425	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	200,794	78,092	60,098	26,635	10,752	2,250	8,905	2,310	569	989	1,325	1,447	599	491	202	-	6,139
39	Software - General	4,159,436	1,617,671	1,244,938	551,748	222,722	46,616	184,471	47,849	11,570	20,480	27,453	29,982	12,410	10,162	4,183	-	127,179
40	Total Plant	2,251,193,572	888,758,182	660,799,970	291,384,168	116,461,186	25,480,463	103,565,909	26,863,602	6,495,798	11,498,102	15,412,605	16,832,583	6,967,206	5,892,302	2,348,478	6,373,405	66,059,613

NEWFOUNDLAND & LABRADOR HYDRO

2015 Test Year Cost of Service

Island Interconnected

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

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

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Island Interconnected
Functional Classification of Net Book Value

Line No.	Description	Functional Classification of Net Book Value																			
		Total Amount	Production Demand	Production and Transmission Energy	Transmission Demand	Rural Prod & Transmission Demand	Distribution												Accounting Customer	Specifically Assigned Customer	
							Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting					
Production Hydraulic																					
1	Bay D'Espoir	159,292,385	71,561,009	87,731,376	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2	Upper Salmon	150,562,745	67,639,278	82,923,467	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3	Hinds Lake	68,558,878	30,799,605	37,759,274	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4	Cat Arm	236,005,894	106,024,026	129,981,868	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5	Paradise River	18,634,236	8,371,302	10,262,933	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6	Granite Canal	99,568,098	44,730,284	54,837,814	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7	Other Small Hydraulic	3,369,380	1,513,671	1,855,709	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8	Subtotal Hydraulic	735,991,616	330,639,175	405,352,441	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
9	Holyrood	69,827,001	50,443,026	19,383,976	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
10	Gas Turbines	134,651,525	134,651,525	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
12	Diesel	3,510,510	3,510,510	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
13	Subtotal Production	943,980,652	519,244,235	424,736,417	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transmission																					
14	Lines	168,220,778	-	-	103,496,354	47,180,089	-	-	-	-	-	-	-	-	-	-	-	-	-	17,544,336	
15	Lines - Hydraulic	45,062,465	20,244,002	24,818,462	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Terminal Stations	99,426,556	-	-	72,472,177	14,985,747	-	-	-	-	-	-	-	-	-	-	-	-	-	11,968,632	
17	Term Stns - Hydraulic	21,686,911	9,742,696	11,944,215	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Term Stns - Holyrood	1,522,380	1,099,767	422,613	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Term Stns - Gas Tur/Dsl	400,885	400,885	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Term Stns - Distribution	9,753,683	-	-	-	-	9,753,683	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Subtotal Term Stns	132,790,415	11,243,348	12,366,828	72,472,177	14,985,747	9,753,683	-	-	-	-	-	-	-	-	-	-	-	-	11,968,632	
22	Subtotal Transmission	346,073,658	31,487,350	37,185,290	175,968,530	62,165,835	9,753,683	-	-	-	-	-	-	-	-	-	-	-	-	29,512,968	
Distribution																					
23	Substations	3,895,381	135,275	-	-	-	3,760,106	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Land & Land Improvements	2,670,404	-	-	-	-	-	2,013,351	256,492	-	-	233,527	167,034	-	-	-	-	-	-	-	
25	Poles	66,098,651	-	-	-	-	-	38,228,022	13,064,530	-	-	6,766,387	8,039,711	-	-	-	-	-	-	-	
26	Primary Conductor & Eqpt	6,865,462	-	-	-	-	-	6,089,665	775,797	-	-	-	-	-	-	-	-	-	-	-	
27	Submarine Conductor	2,211,614	-	-	-	-	-	2,211,614	-	-	-	-	-	-	-	-	-	-	-	-	
28	Transformers	10,680,793	-	-	-	-	-	-	3,855,766	6,825,027	-	-	-	-	-	-	-	-	-	-	
29	Secondary Conductor&Eqpt	2,529,075	-	-	-	-	-	-	-	-	1,474,451	1,054,624	-	-	-	-	-	-	-	-	
30	Services	5,177,339	-	-	-	-	-	-	-	-	-	-	5,177,339	-	-	-	-	-	-	-	
31	Meters	2,999,527	-	-	-	-	-	-	-	-	-	-	-	-	2,999,527	-	-	-	-	-	
32	Street Lighting	1,190,297	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,190,297	-	-	-	
33	Subtotal Distribution	104,318,541	135,275	-	-	-	3,760,106	48,542,652	14,096,820	3,855,766	6,825,027	8,474,364	9,261,369	5,177,339	2,999,527	1,190,297	-	-	-	-	
34	Subttl Prod, Trans, & Dist	1,394,372,851	550,866,860	461,921,707	175,968,530	62,165,835	13,513,789	48,542,652	14,096,820	3,855,766	6,825,027	8,474,364	9,261,369	5,177,339	2,999,527	1,190,297	-	-	-	29,512,968	
35	General	64,497,334	29,538,469	14,853,416	6,067,847	2,044,790	813,033	4,170,244	1,081,705	261,564	462,989	620,613	677,790	280,546	294,925	94,565	2,221,219	1,013,619	-	-	
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Feasibility Studies	739,425	739,425	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	Feasibility Studies - General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	Software - General	4,226,155	1,669,603	1,400,022	533,337	188,416	40,958	147,126	42,726	11,686	20,686	25,685	28,070	15,692	9,091	3,608	-	-	-	89,450	
40	Total Net Book Value	1,463,835,765	582,814,357	478,175,145	182,569,714	64,399,042	14,367,780	52,860,022	15,221,251	4,129,016	7,308,701	9,120,661	9,967,229	5,473,576	3,303,543	1,288,470	2,221,219	30,616,037	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Island Interconnected

Functional Classification of Operating & Maintenance Expense

Line No.	Description	1 Total Amount	2 Production Demand (\$)	3 Production and Transmission Energy (\$)	4 Transmission Demand (\$)	5 Transmission Demand (\$)	6 Rural Prod & Transmission Demand (\$)	7-17 Distribution										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 (\$)	
Production																		
1	Hydraulic	12,112,026	5,441,244	6,670,781	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Holyrood / Thermal	19,459,003	14,057,184	5,401,819	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Gas Turbine	5,995,298	5,995,298	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Diesel	362,481	362,481	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	2,635,738	1,507,019	1,128,719	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Production	40,564,546	27,363,226	13,201,320	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																		
8	Transmission Lines	3,910,236	286,205	350,877	1,969,951	1,003,033	-	-	-	-	-	-	-	-	-	-	-	300,169,33
9	Terminal Stations	5,102,709	539,461	517,414	2,717,371	523,503	323,501	-	-	-	-	-	-	-	-	-	-	481,459
10	Other	2,237,357	192,188	210,961	1,146,509	439,394	55,407	-	-	-	-	-	-	-	-	-	-	192,898
11	Subtotal Transmission	11,250,301	1,017,853	1,079,253	5,833,831	1,965,930	378,908	-	-	-	-	-	-	-	-	-	-	974,527
Distribution																		
12	Other	7,775,946	18,196	-	-	-	402,769	4,009,413	1,039,988	251,476	445,133	596,678	651,650	269,726	-	90,918	-	-
13	Meters	283,551	-	-	-	-	-	-	-	-	-	-	-	283,551	-	-	-	-
14	Subtotal Distribution	8,059,497	18,196	-	-	-	402,769	4,009,413	1,039,988	251,476	445,133	596,678	651,650	269,726	283,551	90,918	-	-
15	Subttl Prod, Trans, & Dist	59,874,344	28,399,275	14,280,572	5,833,831	1,965,930	781,677	4,009,413	1,039,988	251,476	445,133	596,678	651,650	269,726	283,551	90,918	-	974,527
16	Customer Accounting	2,135,554	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,135,554	-
Administrative & General:																		
Plant-Related:																		
17	Production	6,089,665	3,481,848	2,607,816	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Prod - Gas Turb & Diesel	1,583,881	1,583,881	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission	5,300,429	455,304	499,779	2,723,157	1,040,949	131,263	-	-	-	-	-	-	-	-	-	-	449,977
20	Distribution	2,446,265	5,566	-	-	-	123,209	1,226,499	318,137	76,928	136,168	182,527	199,343	82,510	67,565	27,812	-	-
21	Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Prod, Trans, Distn and General Plant	343,528	135,623	100,837	46,805	17,772	3,888	15,804	4,099	991	1,755	2,352	2,569	1,063	899	358	973	7,740
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,425,303	335,564	83,012	452,310	172,899	36,188	143,205	37,145	8,982	15,899	21,312	23,275	9,634	7,889	3,247	-	74,741
24	Property Insurance	1,595,772	794,003	579,666	124,092	26,171	23,446	11,031	2,861	692	1,225	1,642	1,793	742	780	250	5,876	21,502
Revenue-Related:																		
25	Municipal Tax	1,357,786	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	PUB Assessment	710,839	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	All Expense-Related	21,809,014	9,988,086	5,022,508	2,051,226	691,422	274,917	1,410,119	365,766	88,445	156,554	209,853	229,187	94,863	99,725	31,976	751,079	343,288
28	Prod, Trans, and Distn Expense-Related	1,380,404	654,746	329,239	134,463	45,325	18,022	92,437	23,977	5,798	10,263	13,756	15,024	6,219	6,537	2,096	-	22,504
29	Subtotal Admin & General	44,042,884	17,434,619	9,222,858	5,532,054	1,994,537	610,933	2,899,095	751,986	181,835	321,864	431,441	471,190	195,031	183,396	65,740	757,927	919,751
30	Total Operating & Maintenance Expenses	106,052,783	45,833,894	23,503,430	11,365,885	3,960,467	1,392,610	6,908,508	1,791,974	433,311	766,997	1,028,119	1,122,841	464,757	466,947	156,659	2,893,482	1,894,278

NEWFOUNDLAND & LABRADOR HYDRO

2015 Test Year Cost of Service

Island Interconnected

Functional Classification of Operating & Maintenance Expense (CONTD.)

Line No.	Description	Revenue Related		Basis of Functional Classification
		19	20	
		Municipal Tax	PUB Assessment	
	Production			
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	Subtotal Production	-	-	
	Transmission			
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	Subtotal Transmission	-	-	
	Distribution			
12	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 33, less L. 31
13	Meters	-	-	Meters - Customer
14	Subtotal Distribution	-	-	
15	Subttl Prod, Trans, & Dist	-	-	
16	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
17	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
18	Prod - Gas Turb & Diesel	-	-	Prorated on Gas Turbine & Diesel Production Plant in Service - Sch.2.2 L.10, 12
19	2,723,157 449,977 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, Distr	-	-	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2 L.34
22	46,805 7,740 Prod, Trans, Distr and General Plant	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 40
23	452,310 74,741 Prod, Trans, Distr, Excl Hydraulic & Holyrood	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 34 Less L. 8 and L. 9
24	124,092 21,502 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	1,357,786	-	Revenue-related
26	PUB Assessment	-	710,839	Revenue-related
27	2,051,226 343,288 All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 15, 16
28	134,463 22,504 Prod, Trans, and Distr Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L 15
29	5,532,054 919,751 Subtotal Admin & General	1,357,786	710,839	
30	Total Operating & Maintenance Expenses	1,357,786	710,839	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year 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										Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Substations		Primary Lines		Line Transformers		Secondary Lines		Services	Meters		
							Demand (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)
Production																		
Hydraulic																		
1	Bay D'Espoir	4,592,375	2,063,093	2,529,282	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	3,044,289	1,367,626	1,676,663	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	1,408,226	632,636	775,590	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	5,429,147	2,439,007	2,990,140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	454,623	204,236	250,387	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	2,418,851	1,086,652	1,332,199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	79,620	35,769	43,851	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Subtotal Hydraulic	17,427,132	7,829,019	9,598,112	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	12,849,648	9,282,586	3,567,062	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	4,293,739	4,293,739	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	124,574	124,574	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal Production	34,695,092	21,529,917	13,165,175	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																		
14	Lines	5,911,528	-	-	3,586,621	1,708,499	-	-	-	-	-	-	-	-	-	-	-	616,408
15	Lines - Hydraulic	1,399,044	628,511	770,533	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	3,539,774	-	-	2,412,149	696,864	-	-	-	-	-	-	-	-	-	-	-	430,761
17	Term Stns - Hydraulic	728,807	327,412	401,396	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	63,247	45,689	17,557	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	14,370	14,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	398,412	-	-	-	-	398,412	-	-	-	-	-	-	-	-	-	-	-
21	Subtotal Term Stns	4,744,610	387,471	418,953	2,412,149	696,864	398,412	-	-	-	-	-	-	-	-	-	-	430,761
22	Subtotal Transmission	12,055,183	1,015,982	1,189,486	5,998,770	2,405,363	398,412	-	-	-	-	-	-	-	-	-	-	1,047,169
Distribution																		
23	Substations	163,174	4,515	-	-	-	158,659	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	70,663	-	-	-	-	-	53,277	6,787	-	-	6,179	4,420	-	-	-	-	-
25	Poles	1,850,616	-	-	-	-	-	1,070,300	365,778	-	-	189,444	225,094	-	-	-	-	-
26	Primary Conductor & Eqpt	271,631	-	-	-	-	-	240,936	30,694	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	94,774	-	-	-	-	-	94,774	-	-	-	-	-	-	-	-	-	-
28	Transformers	542,150	-	-	-	-	-	-	-	195,716	346,434	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	53,374	-	-	-	-	-	-	-	-	-	31,117	22,257	-	-	-	-	-
30	Services	126,517	-	-	-	-	-	-	-	-	-	-	-	126,517	-	-	-	-
31	Meters	240,881	-	-	-	-	-	-	-	-	-	-	-	-	240,881	-	-	-
32	Street Lighting	128,260	-	-	-	-	-	-	-	-	-	-	-	-	-	128,260	-	-
33	Subtotal Distribution	3,542,041	4,515	-	-	-	158,659	1,459,287	403,259	195,716	346,434	226,741	251,771	126,517	240,881	128,260	-	-
34	Subttl Prod, Trans, & Dist	50,292,315	22,550,415	14,354,661	5,998,770	2,405,363	557,071	1,459,287	403,259	195,716	346,434	226,741	251,771	126,517	240,881	128,260	-	1,047,169
35	General	5,899,788	2,701,983	1,358,692	555,046	187,044	74,371	381,466	98,947	23,926	42,351	56,770	62,000	25,662	26,978	8,650	203,182	92,719
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	211,264	211,264	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Software - General	855,517	383,603	244,186	102,044	40,917	9,476	24,824	6,860	3,329	5,893	3,857	4,283	2,152	4,098	2,182	-	17,813
40	Total Deprecn Expense	57,258,885	25,847,265	15,957,538	6,655,861	2,633,324	640,918	1,865,577	509,067	222,971	394,878	287,367	318,054	154,332	271,957	139,092	203,182	1,157,702

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Island Interconnected
Functional Classification of Rate Base

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	6 Rural Prod & Transmission Demand (\$)	7-17 Distribution										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 (\$)	14 Accounting Customer (\$)
							7 Demand (\$)	8 Customer (\$)	9 Demand (\$)	10 Customer (\$)	11 Demand (\$)	12 Customer (\$)	13 Customer (\$)	14 Customer (\$)	15 Customer (\$)	16 Customer (\$)		17 Customer (\$)	
1	Average Net Book Value	1,463,835,765	582,814,357	478,175,145	182,569,714	64,399,042	14,367,780	52,860,022	15,221,251	4,129,016	7,308,701	9,120,661	9,967,229	5,473,576	3,303,543	1,288,470	2,221,219	30,616,037	
2	Cash Working Capital	6,345,094	2,526,248	2,072,682	791,361	279,142	62,278	229,125	65,978	17,897	31,680	39,534	43,204	23,726	14,319	5,585	9,628	132,707	
3	Fuel Inventory - No. 6 Fuel	58,916,050	-	58,916,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	186,223	186,223	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	3,992,487	3,992,487	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	24,359,458	9,616,973	7,150,309	3,152,976	1,260,190	275,716	1,120,654	290,683	70,289	124,417	166,775	182,140	75,390	63,759	25,412	68,965	714,810	
7	Deferred Charges: Holyrood	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	69,871,776	27,818,882	22,824,245	8,714,413	3,073,894	685,803	2,523,113	726,540	197,086	348,859	435,347	475,756	261,265	157,685	61,501	106,023	1,461,364	
9	Total Rate Base	<u>1,627,506,853</u>	<u>626,955,169</u>	<u>569,138,432</u>	<u>195,228,464</u>	<u>69,012,267</u>	<u>15,391,577</u>	<u>56,732,915</u>	<u>16,304,451</u>	<u>4,414,289</u>	<u>7,813,658</u>	<u>9,762,318</u>	<u>10,668,329</u>	<u>5,833,957</u>	<u>3,539,306</u>	<u>1,380,968</u>	<u>2,405,835</u>	<u>32,924,919</u>	
10	Less: Rural Asset Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Rate Base Available for Equity Return	<u>1,627,506,853</u>	<u>626,955,169</u>	<u>569,138,432</u>	<u>195,228,464</u>	<u>69,012,267</u>	<u>15,391,577</u>	<u>56,732,915</u>	<u>16,304,451</u>	<u>4,414,289</u>	<u>7,813,658</u>	<u>9,762,318</u>	<u>10,668,329</u>	<u>5,833,957</u>	<u>3,539,306</u>	<u>1,380,968</u>	<u>2,405,835</u>	<u>32,924,919</u>	
12	Return on Debt	80,364,761	30,958,458	28,103,522	9,640,198	3,407,761	760,022	2,801,418	805,099	217,973	385,831	482,054	526,792	288,075	174,768	68,191	118,798	1,625,802	
13	Return on Equity	30,587,624	11,783,096	10,696,479	3,669,155	1,297,028	289,272	1,066,247	306,428	82,963	146,851	183,475	200,502	109,644	66,518	25,954	45,216	618,796	
14	Return on Rate Base	<u>110,952,385</u>	<u>42,741,554</u>	<u>38,800,000</u>	<u>13,309,353</u>	<u>4,704,789</u>	<u>1,049,293</u>	<u>3,867,666</u>	<u>1,111,527</u>	<u>300,936</u>	<u>532,682</u>	<u>665,529</u>	<u>727,294</u>	<u>397,720</u>	<u>241,286</u>	<u>94,145</u>	<u>164,014</u>	<u>2,244,598</u>	

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
Island Interconnected
Functional Classification of Rate Base (CONTD.)

1	19
Line No.	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 N/A
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 AND LABRADOR HYDRO
2015 Test Year 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 Customer (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	12 Meters Customer			13 Street Lighting Customer
									Customer		Customer		Customer						
									(Rural Cust)		(Rural Cust)		(Rural Cust)		(Wtd Rural Cust)				
Amounts																			
1	Newfoundland Power	-	1,296,985	6,118,065	1,288,081	-	-	-	-	-	-	-	-	-	-	-	-		
2	Industrial - Firm	-	75,597	641,746	73,040	-	-	-	-	-	-	-	-	-	-	-	-		
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rural																			
4	1.1 Domestic	-	24,404	123,746	23,579	23,579	22,367	22,367	11,538	20,572	11,538	20,572	11,538	11,538	-	11,538	-		
5	1.12 Domestic All Electric	-	32,264	158,460	31,173	31,173	29,571	29,571	8,236	27,197	8,236	27,197	8,236	8,236	-	8,236	-		
6	1.3 Special	-	103	389	99	99	94	94	1	87	1	87	1	1	-	1	-		
7	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8	2.2 GS 10-100 kW	-	14,958	85,347	14,452	14,452	13,709	13,709	2,908	12,609	2,908	12,609	2,908	13,871	13,871	-	2,908		
9	2.3 GS 110-1,000 kVa	-	12,610	67,875	12,184	12,184	11,558	11,558	92	10,589	92	10,589	92	774	774	-	92		
10	2.4 GS Over 1,000 kVa	-	6,505	40,115	6,285	6,285	5,962	5,962	8	3,987	8	3,987	8	67	67	-	8		
11	4.1 Street and Area Lighting	-	791	3,157	765	765	725	725	947	667	947	667	947	-	-	1	947		
12	Subtotal Rural	-	91,636	479,089	88,537	88,537	83,988	83,988	23,729	75,706	23,729	75,706	23,729	34,487	34,487	1	23,729		
13	Total	-	1,464,218	7,238,900	1,449,658	88,537	83,988	83,988	23,729	75,706	23,729	75,706	23,729	34,487	34,487	1	23,729		
Ratios Excluding Return on Equity																			
14	Newfoundland Power	-	0.8858	0.8452	0.8885	-	-	-	-	-	-	-	-	-	-	-	-		
15	Industrial - Firm	-	0.0516	0.0887	0.0504	-	-	-	-	-	-	-	-	-	-	-	-		
16	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rural																			
17	1.1 Domestic	-	0.0167	0.0171	0.0163	0.2663	0.2663	0.2663	0.4862	0.2717	0.4862	0.2717	0.4862	0.3346	0.3346	-	0.4862		
18	1.12 Domestic All Electric	-	0.0220	0.0219	0.0215	0.3521	0.3521	0.3521	0.3471	0.3592	0.3471	0.3592	0.3471	0.2388	0.2388	-	0.3471		
19	1.3 Special	-	0.0001	0.0001	0.0001	0.0011	0.0011	0.0011	0.0000	0.0011	0.0000	0.0011	0.0000	0.0000	0.0000	-	0.0000		
20	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
21	2.2 GS 10-100 kW	-	0.0102	0.0118	0.0100	0.1632	0.1632	0.1632	0.1225	0.1665	0.1225	0.1665	0.1225	0.4022	0.4022	-	0.1225		
22	2.3 GS 110-1,000 kVa	-	0.0086	0.0094	0.0084	0.1376	0.1376	0.1376	0.0039	0.1399	0.0039	0.1399	0.0039	0.0224	0.0224	-	0.0039		
23	2.4 GS Over 1,000 kVa	-	0.0044	0.0055	0.0043	0.0710	0.0710	0.0710	0.0003	0.0527	0.0003	0.0527	0.0003	0.0020	0.0020	-	0.0003		
24	4.1 Street and Area Lighting	-	0.0005	0.0004	0.0005	0.0086	0.0086	0.0086	0.0399	0.0088	0.0399	0.0088	0.0399	-	-	1.0000	0.0399		
25	Subtotal Rural	-	0.0626	0.0662	0.0611	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000		
26	Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000		

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related		20	
		Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)		
	Amounts				
1	Newfoundland Power	-	447,430,477		
2	Industrial - Firm	-	16,126,195		
3	Industrial - Non-Firm	-	4,881		
	Rural				
4	1.1 Domestic	13,662,764	13,662,764		
5	1.12 Domestic All Electric	17,059,306	17,059,306		
6	1.3 Special	19,235	19,235		
7	2.1 GS 0-10 kW	-	-		
8	2.2 GS 10-100 kW	9,534,018	9,534,018		
9	2.3 GS 110-1,000 kVa	6,258,109	6,258,109		
10	2.4 GS Over 1,000 kVa	3,348,569	3,348,569		
11	4.1 Street and Area Lighting	1,030,113	1,030,113		
12	Subtotal Rural	50,912,113	50,912,113		
13	Total	50,912,113	514,473,667		
	Ratios Excluding Return on Equity				
14	Newfoundland Power	-	0.8697		
15	Industrial - Firm	-	0.0313		
16	Industrial - Non-Firm	-	0.0000		
	Rural				
17	1.1 Domestic	0.2684	0.0266		
18	1.12 Domestic All Electric	0.3351	0.0332		
19	1.3 Special	0.0004	0.0000		
20	2.1 GS 0-10 kW	-	-		
21	2.2 GS 10-100 kW	0.1873	0.0185		
22	2.3 GS 110-1,000 kVa	0.1229	0.0122		
23	2.4 GS Over 1,000 kVa	0.0658	0.0065		
24	4.1 Street and Area Lighting	0.0202	0.0020		
25	Subtotal Rural	1.0000	0.0990		
26	Total	1.0000	1.0000		

NEWFOUNDLAND AND LABRADOR HYDRO

2015 Test Year 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											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 (\$)
Allocated Rev Reqmt Excl Return																			
1	Newfoundland Power	379,826,894	88,253,611	272,217,367	16,349,450	-	-	-	-	-	-	-	-	-	-	-	-	-	2,391,662
2	Industrial - Firm	35,370,826	5,144,005	28,553,852	927,088	-	-	-	-	-	-	-	-	-	-	-	-	-	723,723
3	Industrial - Non-Firm	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																			
4	1.1 Domestic	17,215,436	1,660,605	5,505,948	299,286	1,976,210	548,766	2,165,967	1,010,468	180,395	571,360	326,764	634,573	210,691	248,317	-	1,494,942	-	
5	1.12 Domestic All Electric	19,966,752	2,195,429	7,050,530	395,675	2,612,680	725,505	2,863,550	721,319	238,495	407,863	432,004	452,987	150,401	177,260	-	1,067,158	-	
6	1.3 Special	48,335	6,989	17,310	1,260	8,318	2,310	9,116	88	759	50	1,375	55	18	22	-	130	-	
7	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.2 GS 10-100 kW	9,937,849	1,017,811	3,797,437	183,437	1,211,251	336,348	1,327,555	254,669	110,567	144,000	200,279	159,932	253,296	298,530	-	376,771	-	
9	2.3 GS 110-1,000 kVa	6,952,684	858,078	3,020,021	154,649	1,021,160	283,562	1,119,212	8,053	92,853	4,554	168,193	5,057	14,137	16,662	-	11,914	-	
10	2.4 GS Over 1,000 kVa	3,754,713	442,661	1,784,877	79,779	526,790	146,282	577,373	701	34,959	396	63,325	440	1,230	1,450	-	1,037	-	
11	4.1 Street and Area Lighting	1,003,940	53,842	140,489	9,704	64,075	17,793	70,228	82,939	5,849	46,897	10,595	52,086	-	-	298,000	122,705	-	
12	Subtotal Rural	58,879,709	6,235,416	21,316,614	1,123,789	7,420,484	2,060,566	8,133,001	2,078,237	663,878	1,175,120	1,202,535	1,305,130	629,774	742,240	298,000	3,074,656	-	
13	Total	474,077,435	99,633,032	322,087,833	18,400,327	7,420,484	2,060,566	8,133,001	2,078,237	663,878	1,175,120	1,202,535	1,305,130	629,774	742,240	298,000	3,074,656	3,115,385	
Allocated Return on Debt																			
14	Newfoundland Power	61,067,535	27,422,589	23,752,113	8,565,714	-	-	-	-	-	-	-	-	-	-	-	-	-	1,327,118
15	Industrial - Firm	4,874,213	1,598,370	2,491,444	485,715	-	-	-	-	-	-	-	-	-	-	-	-	-	298,684
16	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																			
17	1.1 Domestic	4,247,238	515,991	480,417	156,800	907,549	202,408	746,069	391,450	59,230	187,597	130,988	256,134	96,376	58,469	-	57,761	-	
18	1.12 Domestic All Electric	4,957,890	682,174	615,188	207,300	1,199,839	267,596	986,352	279,435	78,306	133,915	173,175	182,840	68,797	41,738	-	41,233	-	
19	1.3 Special	13,045	2,172	1,510	660	3,820	852	3,140	34	249	16	551	22	8	5	-	5	-	
20	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.2 GS 10-100 kW	2,409,087	316,259	331,342	96,105	556,251	124,059	457,277	98,657	36,303	47,280	80,285	64,553	115,864	70,292	-	14,558	-	
22	2.3 GS 110-1,000 kVa	1,685,631	266,626	263,510	81,023	468,954	104,589	385,513	3,120	30,487	1,495	67,422	2,041	6,467	3,923	-	460	-	
23	2.4 GS Over 1,000 kVa	868,221	137,546	155,738	41,798	241,922	53,955	198,876	271	11,478	130	25,385	178	563	341	-	40	-	
24	4.1 Street and Area Lighting	241,902	16,730	12,258	5,084	29,426	6,563	24,190	32,130	1,920	15,398	4,247	21,024	-	-	68,191	4,741	-	
25	Subtotal Rural	14,423,014	1,937,499	1,859,964	588,769	3,407,761	760,022	2,801,418	805,099	217,973	385,831	482,054	526,792	288,075	174,768	68,191	118,798	-	
26	Total	80,364,761	30,958,458	28,103,522	9,640,198	3,407,761	760,022	2,801,418	805,099	217,973	385,831	482,054	526,792	288,075	174,768	68,191	118,798	1,625,802	
Allocated Return on Equity																			
27	Newfoundland Power	23,242,909	10,437,309	9,040,290	3,260,196	-	-	-	-	-	-	-	-	-	-	-	-	-	505,114
28	Industrial - Firm	1,855,174	608,356	948,268	184,868	-	-	-	-	-	-	-	-	-	-	-	-	-	113,682
29	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																			
30	1.1 Domestic	1,616,541	196,391	182,852	59,680	345,422	77,038	283,961	148,990	22,543	71,401	49,855	97,487	36,682	22,254	-	21,984	-	
31	1.12 Domestic All Electric	1,887,022	259,642	234,147	78,900	456,671	101,850	375,415	106,356	29,804	50,969	65,912	69,591	26,185	15,886	-	15,694	-	
32	1.3 Special	4,965	827	575	251	1,454	324	1,195	13	95	6	210	8	3	2	-	2	-	
33	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.2 GS 10-100 kW	916,922	120,371	126,112	36,579	211,715	47,218	174,044	37,550	13,817	17,995	30,557	24,570	44,099	26,754	-	5,541	-	
35	2.3 GS 110-1,000 kVa	641,568	101,481	100,294	30,838	178,489	39,808	146,730	1,187	11,604	569	25,662	777	2,461	1,493	-	175	-	
36	2.4 GS Over 1,000 kVa	330,453	52,351	59,275	15,909	92,078	20,536	75,694	103	4,369	50	9,662	68	214	130	-	15	-	
37	4.1 Street and Area Lighting	92,070	6,368	4,666	1,935	11,200	2,498	9,207	12,229	731	5,861	1,616	8,002	-	-	25,954	1,804	-	
38	Subtotal Rural	5,489,542	737,431	707,921	224,091	1,297,028	289,272	1,066,247	306,428	82,963	146,851	183,475	200,502	109,644	66,518	25,954	45,216	-	
39	Total	30,587,624	11,783,096	10,896,479	3,669,155	1,297,028	289,272	1,066,247	306,428	82,963	146,851	183,475	200,502	109,644	66,518	25,954	45,216	618,796	

NEWFOUNDLAND & LABRADOR HYDRO

2015 Test Year 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
	Allocated Rev Reqmt Excl Return		
			(\$)
1	Newfoundland Power	-	614,804
2	Industrial - Firm	-	22,159
3	Industrial - Non-Firm	-	7
	Rural		
4	1.1 Domestic	362,369	18,774
5	1.12 Domestic All Electric	452,454	23,441
6	1.3 Special	510	26
7	2.1 GS 0-10 kW	-	-
8	2.2 GS 10-100 kW	252,865	13,100
9	2.3 GS 110-1,000 kVa	165,980	8,599
10	2.4 GS Over 1,000 kVa	88,812	4,601
11	4.1 Street and Area Lighting	27,321	1,415
12	Subtotal Rural	1,350,312	69,957
13	Total	1,350,312	706,926
	Allocated Return on Debt		
14	Newfoundland Power	-	-
15	Industrial - Firm	-	-
16	Industrial - Non-Firm	-	-
	Rural		
17	1.1 Domestic	-	-
18	1.12 Domestic All Electric	-	-
19	1.3 Special	-	-
20	2.1 GS 0-10 kW	-	-
21	2.2 GS 10-100 kW	-	-
22	2.3 GS 110-1,000 kVa	-	-
23	2.4 GS Over 1,000 kVa	-	-
24	4.1 Street and Area Lighting	-	-
25	Subtotal Rural	-	-
26	Total	-	-
	Allocated Return on Equity		
27	Newfoundland Power	-	-
28	Industrial - Firm	-	-
29	Industrial - Non-Firm	-	-
	Rural		
30	1.1 Domestic	-	-
31	1.12 Domestic All Electric	-	-
32	1.3 Special	-	-
33	2.1 GS 0-10 kW	-	-
34	2.2 GS 10-100 kW	-	-
35	2.3 GS 110-1,000 kVa	-	-
36	2.4 GS Over 1,000 kVa	-	-
37	4.1 Street and Area Lighting	-	-
38	Subtotal Rural	-	-
39	Total	-	-

NEWFOUNDLAND AND LABRADOR HYDRO

2015 Test Year Cost of Service

Island Interconnected

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

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 (\$)		
40	Newfoundland Power	464,137,337	126,113,509	305,009,770	28,175,360	-	-	-	-	-	-	-	-	-	-	-	-	4,223,894	
41	Industrial - Firm	42,100,212	7,350,731	31,993,564	1,597,670	-	-	-	-	-	-	-	-	-	-	-	-	1,136,089	
42	Industrial - Non-Firm	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																			
43	1.1 Domestic	23,079,215	2,372,988	6,169,217	515,765	3,229,181	828,212	3,195,997	1,550,909	262,169	830,358	507,608	988,194	343,748	329,039	-	1,574,688	-	
44	1.12 Domestic All Electric	26,811,664	3,137,246	7,899,865	681,876	4,269,190	1,094,951	4,225,318	1,107,110	346,604	592,748	671,092	705,418	245,383	234,883	-	1,124,085	-	
45	1.3 Special	66,346	9,988	19,396	2,171	13,591	3,486	13,452	134	1,103	72	2,136	86	30	29	-	136	-	
46	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
47	2.2 GS 10-100 kW	13,263,858	1,454,442	4,254,892	316,121	1,979,217	507,625	1,958,877	390,876	160,687	209,275	311,121	249,055	413,260	395,576	-	396,869	-	
48	2.3 GS 110-1,000 kVa	9,279,883	1,226,185	3,383,825	266,509	1,668,603	427,959	1,651,455	12,360	134,944	6,618	261,277	7,876	23,066	22,079	-	12,550	-	
49	2.4 GS Over 1,000 kVa	4,953,387	632,558	1,999,891	137,485	860,790	220,773	851,944	1,075	50,807	576	98,371	685	2,007	1,921	-	1,092	-	
50	4.1 Street and Area Lighting	1,337,912	76,940	157,413	16,723	104,701	26,853	103,625	127,299	8,500	68,156	16,458	81,111	-	-	392,145	129,251	-	
51	Subtotal Rural	78,792,265	8,910,345	23,884,499	1,936,650	12,125,272	3,109,859	12,000,667	3,189,764	964,815	1,707,802	1,868,064	2,032,424	1,027,493	983,526	392,145	3,238,670	-	
52	Total	585,029,820	142,374,585	360,887,833	31,709,680	12,125,272	3,109,859	12,000,667	3,189,764	964,815	1,707,802	1,868,064	2,032,424	1,027,493	983,526	392,145	3,238,670	5,359,983	
Re-classification of Revenue-Related																			
53	Newfoundland Power	-	167,274	404,557	37,371	-	-	-	-	-	-	-	-	-	-	-	-	5,602	
54	Industrial - Firm	-	3,871	16,848	841	-	-	-	-	-	-	-	-	-	-	-	-	598	
55	Industrial - Non-Firm	(7)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																			
56	1.1 Domestic	0	39,847	103,593	8,661	54,224	13,907	53,667	26,043	4,402	13,943	8,524	16,594	5,772	5,525	-	26,442	-	
57	1.12 Domestic All Electric	(0)	56,691	142,753	12,322	77,145	19,786	76,353	20,006	6,263	10,711	12,127	12,747	4,434	4,244	-	20,313	-	
58	1.3 Special	0	81	158	18	111	28	110	1	9	1	17	1	0	0	-	1	-	
59	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
60	2.2 GS 10-100 kW	(0)	29,761	87,064	6,469	40,499	10,387	40,083	7,998	3,288	4,282	6,366	5,096	8,456	8,094	-	8,121	-	
61	2.3 GS 110-1,000 kVa	-	23,510	64,879	5,110	31,993	8,205	31,664	237	2,587	127	5,010	151	442	423	-	241	-	
62	2.4 GS Over 1,000 kVa	(0)	12,158	38,440	2,643	16,545	4,243	16,375	21	977	11	1,891	13	39	37	-	21	-	
63	4.1 Street and Area Lighting	(0)	1,689	3,455	367	2,298	589	2,275	2,794	187	1,496	361	1,780	-	-	8,608	2,837	-	
64	Subtotal Rural	(0)	163,738	440,342	35,588	222,816	57,147	220,526	57,100	17,713	30,571	34,296	36,382	19,144	18,324	8,608	57,975	-	
65	Total	(7)	334,882	861,747	73,800	222,816	57,147	220,526	57,100	17,713	30,571	34,296	36,382	19,144	18,324	8,608	57,975	6,201	
Total Allocated Revenue Requirement																			
66	Newfoundland Power	464,137,337	126,280,783	305,414,327	28,212,731	-	-	-	-	-	-	-	-	-	-	-	-	4,229,496	
67	Industrial - Firm	42,100,212	7,354,602	32,010,412	1,598,511	-	-	-	-	-	-	-	-	-	-	-	-	1,136,687	
68	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																			
69	1.1 Domestic	23,079,215	2,412,834	6,272,810	524,426	3,283,405	842,120	3,249,863	1,576,951	266,571	844,301	516,132	1,004,787	349,520	334,564	-	1,601,130	-	
70	1.12 Domestic All Electric	26,811,664	3,193,937	8,042,618	694,197	4,346,336	1,114,737	4,301,671	1,127,116	352,868	603,459	683,218	718,165	249,818	239,128	-	1,144,397	-	
71	1.3 Special	66,346	10,069	19,554	2,188	13,702	3,514	13,561	136	1,112	73	2,154	86	30	29	-	138	-	
72	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
73	2.2 GS 10-100 kW	13,263,858	1,484,203	4,341,957	322,589	2,019,716	518,012	1,998,960	398,874	163,975	213,558	317,487	254,151	421,716	403,670	-	404,990	-	
74	2.3 GS 110-1,000 kVa	9,279,883	1,249,695	3,446,704	271,619	1,700,595	436,164	1,683,119	12,597	137,531	6,745	266,286	8,027	23,508	22,502	-	12,790	-	
75	2.4 GS Over 1,000 kVa	4,953,387	644,716	2,038,331	140,128	877,335	225,017	868,319	1,096	51,783	587	100,262	698	2,045	1,958	-	1,113	-	
76	4.1 Street and Area Lighting	1,337,912	78,629	160,869	17,090	106,999	27,443	105,899	130,093	8,687	69,652	16,820	82,892	-	-	400,753	132,088	-	
77	Subtotal Rural	78,792,265	9,074,083	24,324,841	1,972,238	12,348,088	3,167,006	12,221,192	3,246,863	982,528	1,738,373	1,902,360	2,068,807	1,046,637	1,001,850	400,753	3,296,645	-	
78	Total	585,029,814	142,709,468	361,749,580	31,783,480	12,348,088	3,167,006	12,221,192	3,246,863	982,528	1,738,373	1,902,360	2,068,807	1,046,637	1,001,850	400,753	3,296,645	5,366,183	

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
Island Interconnected

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

Line No.	Description	Revenue Related		Basis of Proration
		Municipal	PUB	
		Tax	Assessment	
	Total Revenue Requirement	(\$)	(\$)	
40	Newfoundland Power	-	614,804	
41	Industrial - Firm	-	22,159	
42	Industrial - Non-Firm	-	7	
	Rural			
43	1.1 Domestic	362,369	18,774	
44	1.12 Domestic All Electric	452,454	23,441	
45	1.3 Special	510	26	
46	2.1 GS 0-10 kW	-	-	
47	2.2 GS 10-100 kW	252,865	13,100	
48	2.3 GS 110-1,000 kVa	165,980	8,599	
49	2.4 GS Over 1,000 kVa	88,812	4,601	
50	4.1 Street and Area Lighting	27,321	1,415	
51	Subtotal Rural	1,350,312	69,957	
52	Total	1,350,312	706,926	
	Re-classification of Revenue-Related			
53	Newfoundland Power	-	(614,804)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
54	Industrial - Firm	-	(22,159)	
55	Industrial - Non-Firm	-	(7)	
	Rural			
56	1.1 Domestic	(362,369)	(18,774)	
57	1.12 Domestic All Electric	(452,454)	(23,441)	
58	1.3 Special	(510)	(26)	
59	2.1 GS 0-10 kW	-	-	
60	2.2 GS 10-100 kW	(252,865)	(13,100)	
61	2.3 GS 110-1,000 kVa	(165,980)	(8,599)	
62	2.4 GS Over 1,000 kVa	(88,812)	(4,601)	
63	4.1 Street and Area Lighting	(27,321)	(1,415)	
64	Subtotal Rural	(1,350,312)	(69,957)	
65	Total	(1,350,312)	(706,926)	
	Total Allocated Revenue Requirement			
66	Newfoundland Power	-	-	
67	Industrial - Firm	-	-	
68	Industrial - Non-Firm	-	-	
	Rural			
69	1.1 Domestic	-	-	
70	1.12 Domestic All Electric	-	-	
71	1.3 Special	-	-	
72	2.1 GS 0-10 kW	-	-	
73	2.2 GS 10-100 kW	-	-	
74	2.3 GS 110-1,000 kVa	-	-	
75	2.4 GS Over 1,000 kVa	-	-	
76	4.1 Street and Area Lighting	-	-	
77	Subtotal Rural	-	-	
78	Total	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year 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 (\$)	Subtotal Excluding Return (\$)	Return on Debt (\$)	Return on Equity (\$)	Subtotal Excl Rev (\$)	Revenue Related (\$)
			Transmission		Administrative &		Transmission		Telecontrol &		Rental							
			Lines (\$Indexed) (Plant)	Terminals (\$Indexed) (Plant)	General (\$Indexed) (C3 & C4)	Other (\$Indexed) (C3 & C4)	Lines (\$) (Direct)	Terminals (\$) (Direct)	Feasibility Study (\$) (Direct)	General (\$) (Exp C3,4,6)	Income (\$) (Plant)	Other (\$) (C6)						
Basis of Allocation - Amounts																		
1	Newfoundland Power		71,574,841	48,223,175	119,798,016	119,798,016	-	-	-	708,512	38,309,875	38,309,875	24,090,999	-	24,090,999	24,090,999	-	-
Industrial																		
2	Vale		6,957,436	5,309,269	12,266,705	12,266,705	-	-	-	73,623	11,063,917	11,063,917	346,327	-	346,327	346,327	-	-
3	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Corner Brook P&P - CB		-	13,588,201	13,588,201	13,588,201	-	-	-	103,868	7,052,376	7,052,376	4,753,752	-	4,753,752	4,753,752	-	-
5	Corner Brook P&P - DL		-	71,528	71,528	71,528	-	-	-	547	19,788	19,788	11,393	-	11,393	11,393	-	-
6	North Atlantic Refining Limited		-	6,283,073	6,283,073	6,283,073	-	-	-	48,028	1,127,618	1,127,618	310,497	-	310,497	310,497	-	-
7	Teck Resources		6,257,033	1,339,017	7,596,050	7,596,050	-	-	-	39,949	5,444,315	5,444,315	0	-	0	0	-	-
8	Subtotal Industrial		13,214,469	26,591,088	39,805,557	39,805,557	-	-	-	266,015	24,708,015	24,708,015	5,421,969	-	5,421,969	5,421,969	-	-
9	Total		84,789,310	74,814,263	159,603,573	159,603,573	-	-	-	974,527	63,017,890	63,017,890	29,512,968	-	29,512,968	29,512,968	-	-
Basis of Allocation - Ratios																		
11	Newfoundland Power		0.8441	0.6446	0.7506	0.7506	-	-	-	0.7270	0.6079	0.6079	0.8163	-	0.8163	0.8163	-	-
Industrial																		
12	Vale		0.0821	0.0710	0.0769	0.0769	-	-	-	0.0755	0.1756	0.1756	0.0117	-	0.0117	0.0117	-	-
13	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Corner Brook P&P - CB		-	0.1816	0.0851	0.0851	-	-	-	0.1066	0.1119	0.1119	0.1611	-	0.1611	0.1611	-	-
15	Corner Brook P&P - DL		-	0.0010	0.0004	0.0004	-	-	-	0.0006	0.0003	0.0003	0.0004	-	0.0004	0.0004	-	-
16	North Atlantic Refining Ltd.		-	0.0840	0.0394	0.0394	-	-	-	0.0493	0.0179	0.0179	0.0105	-	0.0105	0.0105	-	-
17	Teck Resources		0.0738	0.0179	0.0476	0.0476	-	-	-	0.0410	0.0864	0.0864	0.0000	-	0.0000	0.0000	-	-
18	Subtotal Industrial		0.1559	0.3554	0.2494	0.2494	-	-	-	0.2730	0.3921	0.3921	0.1837	-	0.1837	0.1837	-	-
19	Total		1.0000	1.0000	1.0000	1.0000	-	-	-	1.0000	1.0000	1.0000	1.0000	-	1.0000	1.0000	-	-
Amounts Allocated																		
20	Newfoundland Power	4,229,496	253,388	310,335	690,363	144,789	616,408	241,978	-	80,361	(325)	(6,339)	60,704	2,391,662	1,327,118	505,114	4,223,894	5,602
Industrial																		
21	Vale	191,219	24,631	34,167	70,690	14,826	-	13,167	-	8,350	(94)	(1,831)	873	164,779	19,078	7,261	191,118	101
22	Abitibi Consolidated - GF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Corner Brook P&P - CB	729,784	-	87,445	78,305	16,423	-	163,149	-	11,781	(60)	(1,167)	11,978	367,855	261,873	99,672	729,400	384
24	Corner Brook P&P - DL	2,857	-	460	412	86	-	943	-	62	(0)	(3)	29	1,989	628	239	2,856	2
25	North Atlantic Refining Ltd.	125,474	-	40,434	36,208	7,594	-	11,524	-	5,447	(10)	(187)	782	101,793	17,105	6,510	125,408	66
26	Teck Resources	87,353	22,151	8,617	43,774	9,181	-	-	-	4,531	(46)	(901)	0	87,307	0	0	87,307	46
27	Subtotal Industrial	1,136,687	46,782	171,124	229,388	48,109	-	188,783	-	30,172	(209)	(4,088)	13,662	723,723	298,684	113,682	1,136,089	598
28	Total	5,366,183	300,169	481,459	919,751	192,898	616,408	430,761	-	110,532	(534)	(10,427)	74,366	3,115,385	1,625,802	618,796	5,359,983	6,201

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year 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		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)						
Expenses																		
1	Operating & Maintenance	5,871,802	1,939,392	2,414,951	-	12,798	624,399	187,510	49,354	87,360	113,076	123,039	57,047	27,472	15,900	178,224	-	
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Fuels-Diesel	2,390,300	-	2,390,300	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Power Purchases-Other	232,400	-	232,400	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Depreciation	538,967	181,831	226,761	-	1,596	53,496	17,104	6,956	12,312	9,514	10,823	4,561	6,922	4,001	3,080	-	
Expense Credits																		
8	Sundry	(27,964)	(9,236)	(11,501)	-	(61)	(2,974)	(893)	(235)	(416)	(539)	(586)	(272)	(131)	(76)	(849)	-	
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Suppliers' Discounts	(4,356)	(1,439)	(1,792)	-	(9)	(463)	(139)	(37)	(65)	(84)	(91)	(42)	(20)	(12)	(132)	-	
12	Pole Attachments	(24,203)	-	-	-	-	(13,998)	(4,784)	-	-	(2,478)	(2,944)	-	-	-	-	-	
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Application Fees	(168)	-	-	-	-	-	-	-	-	-	-	-	-	-	(168)	-	
16	Meter Test Revenues	(57)	-	-	-	-	-	-	-	-	-	-	-	(57)	-	-	-	
17	Total Expense Credits	(56,749)	(10,675)	(13,293)	-	(70)	(17,435)	(5,816)	(272)	(481)	(3,100)	(3,621)	(314)	(208)	(88)	(1,149)	-	
18	Subtotal Expenses	8,976,721	2,110,548	5,251,119	-	14,324	660,460	198,798	56,038	99,192	119,490	130,241	61,295	34,185	19,814	180,164	-	
19	Disposal Gain / Loss	133,059	41,560	51,619	-	406	18,151	5,740	1,549	2,741	3,327	3,718	2,335	999	444	469	-	
20	Subtotal Revenue Requirement Ex. Return	9,109,780	2,152,108	5,302,738	-	14,730	678,612	204,537	57,587	101,933	122,817	133,960	63,629	35,184	20,258	180,634	-	
21	Return on Debt	609,802	188,181	241,902	-	1,830	81,847	25,859	6,974	12,345	15,000	16,755	10,473	4,500	2,003	2,134	-	
22	Return on Equity	232,097	71,624	92,070	-	697	31,152	9,842	2,654	4,698	5,709	6,377	3,986	1,713	762	812	-	
23	Total Revenue Requirement	9,951,678	2,411,913	5,636,709	-	17,257	791,610	240,238	67,215	118,976	143,527	157,092	78,088	41,396	23,022	183,580	-	

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
Island Isolated
Functional Classification of Revenue Requirement (CONTD.)

Line No.	1	18		19	20
		Revenue Related			
	Description	Municipal Tax	PUB Assessment		Basis of Functional Classification
	Expenses				
1	Operating & Maintenance	39,247	2,033		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	-	-		
7	Depreciation	-	-		Carryforward from Sch.2.5 L.23
	Expense Credits				
8	Sundry	(187)	(10)		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	(29)	(2)		Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-		Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-		Production - Energy
14	Wheeling Revenues	-	-		Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-		Accounting - Customer
16	Meter Test Revenues	-	-		Meters - Customer
17	Total Expense Credits	(216)	(11)		
18	Subtotal Expenses	39,031	2,022		
19	Disposal Gain / Loss	-	-		Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	39,031	2,022		
21	Return on Debt	-	-		Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-		Prorated on Rate Base - Sch.2.6 L.10
23	Total Revenue Requirement	39,031	2,022		

NEWFOUNDLAND AND LABRADOR HYDRO
 2015 Test Year 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 Transmission Energy (\$)	5 Transmission Demand (\$)	6-15 Distribution											16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
						6 Substations		7 Primary Lines		9 Line Transformers		11 Secondary Lines		12 Services	13 Meters	14 Street Lighting		
						Demand (\$)		Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
Production																		
1	Diesel	15,123,439	6,639,068	8,484,371	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	15,123,439	6,639,068	8,484,371	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																		
6	Substation Structures & Equipment	253,721	201,749	-	-	51,973	-	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	76,483	-	-	-	-	57,665	7,346	-	-	6,688	4,784	-	-	-	-	-	
8	Poles	3,549,836	-	-	-	-	2,053,041	701,632	-	-	363,390	431,774	-	-	-	-	-	
9	Primary Conductor & Equipment	489,822	-	-	-	-	434,472	55,350	-	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	557,274	-	-	-	-	-	-	201,176	356,098	-	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	155,817	-	-	-	-	-	-	-	-	90,841	64,976	-	-	-	-	-	
13	Services	232,537	-	-	-	-	-	-	-	-	-	-	232,537	-	-	-	-	
14	Meters	138,516	-	-	-	-	-	-	-	-	-	-	-	138,516	-	-	-	
15	Street Lighting	64,813	-	-	-	-	-	-	-	-	-	-	-	-	64,813	-	-	
16	Subtotal Distribution	5,518,820	201,749	-	-	51,973	2,545,177	764,328	201,176	356,098	460,919	501,533	232,537	138,516	64,813	-	-	
17	Subttl Prod, Trans, & Dist	20,642,259	6,840,817	8,484,371	-	51,973	2,545,177	764,328	201,176	356,098	460,919	501,533	232,537	138,516	64,813	-	-	
18	General	2,438,631	866,586	1,088,920	-	3,735	182,919	54,931	14,458	25,592	33,126	36,045	16,712	6,193	4,658	104,756	-	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	41,659	13,806	17,123	-	105	5,137	1,543	406	719	930	1,012	469	280	131	-	-	
22	Software - Cust Accting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Plant	23,122,548	7,721,208	9,590,414	-	55,813	2,733,232	820,802	216,040	382,409	494,975	538,590	249,718	144,988	69,601	104,756	-	

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONTD.)

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

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Island Isolated
Functional Classification of Net Book Value

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and		11 Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
				5 Transmission Energy (\$)	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 (\$)		
							7 Demand (\$)	8 Customer (\$)	9 Demand (\$)	10 Customer (\$)	11 Demand (\$)	12 Customer (\$)					
Production																	
1	Diesel	7,081,070	3,108,533	3,972,537	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	7,081,070	3,108,533	3,972,537	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																	
6	Substation Structures & Equipment	126,876	93,751	-	-	33,125	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	50,783	-	-	-	-	38,288	4,878	-	-	4,441	3,176	-	-	-	-	
8	Poles	2,252,619	-	-	-	-	1,302,798	445,235	-	-	230,596	273,991	-	-	-	-	
9	Primary Conductor & Equipment	148,786	-	-	-	-	131,973	16,813	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	349,358	-	-	-	-	-	-	126,118	223,240	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	60,286	-	-	-	-	-	-	-	-	35,146	25,139	-	-	-	-	
13	Services	192,060	-	-	-	-	-	-	-	-	-	-	192,060	-	-	-	
14	Meters	82,512	-	-	-	-	-	-	-	-	-	-	-	82,512	-	-	
15	Street Lighting	35,944	-	-	-	-	-	-	-	-	-	-	-	-	35,944	-	
16	Subtotal Distribution	3,299,223	93,751	-	-	33,125	1,473,059	466,925	126,118	223,240	270,184	302,306	192,060	82,512	35,944	-	
17	Subttl Prod, Trans, & Dist	10,380,293	3,202,284	3,972,537	-	33,125	1,473,059	466,925	126,118	223,240	270,184	302,306	192,060	82,512	35,944	-	
18	General	931,299	330,944	415,852	-	1,426	69,856	20,978	5,522	9,774	12,651	13,765	6,382	2,365	1,779	40,006	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	31,461	9,706	12,040	-	100	4,465	1,415	382	677	819	916	582	250	109	-	
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Net Book Value	11,343,054	3,542,934	4,400,430	-	34,652	1,547,379	489,318	132,022	233,690	283,653	316,988	199,024	85,127	37,832	40,006	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and		5 Transmission Demand (\$)	6-15 Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)	
				4 Transmission Energy (\$)	5 Transmission Demand (\$)		6 Substations		7 Primary Lines		8 Line Transformers		9 Secondary Lines		10 Services	11 Meters			12 Street Lighting
							6 Demand (\$)	7 Customer (\$)	8 Demand (\$)	9 Customer (\$)	10 Demand (\$)	11 Customer (\$)	12 Customer (\$)	13 Customer (\$)	14 Customer (\$)	15 Customer (\$)			
Production																			
1	Diesel	2,130,539	935,289	1,195,250	-	-	-	-	-	-	-	-	-	-	-	-			
2	Other	314,161	137,914	176,247	-	-	-	-	-	-	-	-	-	-	-	-			
3	Subtotal Production	2,444,700	1,073,204	1,371,497	-	-	-	-	-	-	-	-	-	-	-	-			
Transmission																			
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
7	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Distribution																			
8	Other	487,018	18,262	-	-	4,704	230,386	69,186	18,210	32,234	41,722	45,398	21,049	-	5,867	-			
9	Meters	7,800	-	-	-	-	-	-	-	-	-	-	-	7,800	-	-			
10	Subtotal Distribution	494,818	18,262	-	-	4,704	230,386	69,186	18,210	32,234	41,722	45,398	21,049	7,800	5,867	-			
11	Subttl Prod, Trans, & Dist	2,939,518	1,091,466	1,371,497	-	4,704	230,386	69,186	18,210	32,234	41,722	45,398	21,049	7,800	5,867	-			
12	Customer Accounting	131,940	-	-	-	-	-	-	-	-	-	-	-	-	-	131,940			
Administrative & General:																			
Plant-Related:																			
13	Production	668,726	293,565	375,160	-	-	-	-	-	-	-	-	-	-	-	-			
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
15	Distribution	571,487	20,892	-	-	5,382	263,559	79,148	20,832	36,875	47,729	51,935	24,080	14,344	6,712	-			
16	Prod, Trans, Distn Plant	356,326	118,086	146,457	-	897	43,935	13,194	3,473	6,147	7,956	8,657	4,014	2,391	1,119	-			
17	Prod, Trans, Distn and Gen Plt	3,528	1,178	1,463	-	9	417	125	33	58	76	82	38	22	11	16			
18	Property Insurance	16,396	7,093	8,810	-	51	168	51	13	24	30	33	15	6	4	96			
Revenue Related:																			
19	Municipal Tax	39,247	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
20	PUB Assessment	2,033	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
21	All Expense-Related	1,074,830	381,949	479,943	-	1,646	80,622	24,211	6,373	11,280	14,600	15,887	7,366	2,730	2,053	46,171			
22	Prod, Trans, and Distn Expense-Related	67,771	25,164	31,620	-	108	5,312	1,595	420	743	962	1,047	485	180	135	-			
23	Subtotal Admin & General	2,800,343	847,927	1,043,454	-	8,094	394,012	118,324	31,144	55,127	71,354	77,641	35,998	19,672	10,033	46,284			
24	Total Operating & Maintenance Expenses	5,871,802	1,939,392	2,414,951	-	12,798	624,399	187,510	49,354	87,360	113,076	123,039	57,047	27,472	15,900	178,224			

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense (CONTD.)

Line No.	Description	Revenue Related		Basis of Functional Classification
		18 Municipal Tax	19 PUB Assessment	
Production				
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L6
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L6
3	Subtotal Production	<u>-</u>	<u>-</u>	
Transmission				
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
7	Subtotal Transmission	<u>-</u>	<u>-</u>	
Distribution				
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
9	Meters	-	-	Meters - Customer
10	Subtotal Distribution	<u>-</u>	<u>-</u>	
11	Subttl Prod, Trans, & Dist	<u>-</u>	<u>-</u>	
12	Customer Accounting	-	-	Accounting - Customer
Administrative & General:				
Plant-Related:				
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod, Trans, Distn and Gen Pit	-	-	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	39,247	-	Revenue-related
20	PUB Assessment	-	2,033	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
22	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	Subtotal Admin & General	<u>39,247</u>	<u>2,033</u>	
24	Total Operating & Maintenance Expenses	<u>39,247</u>	<u>2,033</u>	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Island Isolated
Functional Classification of Depreciation Expense

Line No.	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 (\$)	7-8 Primary Lines Demand (\$)		9-10 Line Transformers Demand (\$)		11-12 Secondary Lines Demand (\$)		13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting Customer (\$)		
Production																	
1	Diesel	341,149	149,762	191,388	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	341,149	149,762	191,388	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																	
6	Substrn Struct & Eqpt	5,357	3,895	-	-	1,461	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	1,458	-	-	-	-	1,100	140	-	-	128	91	-	-	-	-	
8	Poles	74,203	-	-	-	-	42,915	14,666	-	-	7,596	9,025	-	-	-	-	
9	Primary Conductor & Equipment	3,700	-	-	-	-	3,282	418	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	17,784	-	-	-	-	-	-	6,420	11,364	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	1,151	-	-	-	-	-	-	-	-	671	480	-	-	-	-	
13	Services	4,000	-	-	-	-	-	-	-	-	-	4,000	-	-	-	-	
14	Meters	6,626	-	-	-	-	-	-	-	-	-	-	6,626	-	-	-	
15	Street Lighting	3,799	-	-	-	-	-	-	-	-	-	-	-	3,799	-	-	
16	Subtotal Distribution	118,079	3,895	-	-	1,461	47,297	15,225	6,420	11,364	8,395	9,597	4,000	6,626	3,799	-	
17	Subtotal Prod Tran & Dist	459,228	153,657	191,388	-	1,461	47,297	15,225	6,420	11,364	8,395	9,597	4,000	6,626	3,799	-	
18	General	71,927	25,560	32,118	-	110	5,395	1,620	426	755	977	1,063	493	183	137	3,090	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	7,812	2,614	3,256	-	25	805	259	109	193	143	163	68	113	65	-	
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Depreciation Expense	538,967	181,831	226,761	-	1,596	53,496	17,104	6,956	12,312	9,514	10,823	4,561	6,922	4,001	3,090	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Island Isolated
Functional Classification of Rate Base

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	6-15 Distribution										17 Specifically Assigned Customer (\$)	
						6 Substations Demand (\$)	7 Primary Lines Demand (\$)		9 Line Transformers Demand (\$)		11 Secondary Lines Demand (\$)		12 Services Customer (\$)	13 Meters Customer (\$)	14 Street Lighting Customer (\$)		16 Accounting Customer (\$)
1	Average Net Book Value	11,343,054	3,542,934	4,400,430	-	34,652	1,547,379	489,318	132,022	233,690	283,653	316,988	199,024	85,127	37,832	40,006	-
2	Cash Working Capital	49,167	15,357	19,074	-	150	6,707	2,121	572	1,013	1,230	1,374	863	369	164	173	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	165,549	-	165,549	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	250,202	83,549	103,775	-	604	29,575	8,882	2,338	4,138	5,356	5,828	2,702	1,569	753	1,134	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	541,426	169,111	210,041	-	1,654	73,859	23,356	6,302	11,154	13,539	15,130	9,500	4,063	1,806	1,910	-
8	Total Rate Base	12,349,399	3,810,951	4,898,870	-	37,060	1,657,521	523,677	141,234	249,995	303,778	339,320	212,089	91,128	40,555	43,222	-
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	12,349,399	3,810,951	4,898,870	-	37,060	1,657,521	523,677	141,234	249,995	303,778	339,320	212,089	91,128	40,555	43,222	-
11	Return on Debt	609,802	188,181	241,902	-	1,830	81,847	25,859	6,974	12,345	15,000	16,755	10,473	4,500	2,003	2,134	-
12	Return on Equity	232,097	71,624	92,070	-	697	31,152	9,842	2,654	4,698	5,709	6,377	3,986	1,713	762	812	-
13	Return on Rate Base	841,898	259,805	333,972	-	2,526	112,999	35,701	9,628	17,043	20,710	23,133	14,459	6,213	2,765	2,947	-

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
Island Isolated
Functional Classification of Rate Base (CONT'D.)

1	18
Line No.	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 AND LABRADOR HYDRO
2015 Test Year Cost of Service
Island Isolated
Basis of Allocation to Classes of Service

Line No.	Description	2 Total Amount	Production and			Distribution										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 Lighting		15 Accounting
			(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)	(Rural Cust)		
Amounts																	
1	1.2 Domestic Diesel	-	1,207	5,660	1,207	1,166	1,166	698	1,103	698	1,103	698	698	698	-	698	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	126	784	126	121	121	96	115	96	115	96	180	180	-	96	-
5	2.2 GS 10-100 kW	-	110	726	110	106	106	13	100	13	100	13	62	62	-	13	-
6	2.3 GS 110-1,000 kVa	-	88	370	88	85	85	1	81	1	81	1	8	8	-	1	-
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	-	25	105	25	24	24	38	23	38	23	38	-	-	38	38	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total	-	1,556	7,646	1,556	1,502	1,502	846	1,421	846	1,421	846	949	949	38	846	-
Ratios																	
13	1.2 Domestic Diesel	-	0.7760	0.7402	0.7760	0.7760	0.7760	0.8251	0.7760	0.8251	0.7760	0.8251	0.7358	0.7358	-	0.8251	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0807	0.1026	0.0807	0.0807	0.0807	0.1135	0.0807	0.1135	0.0807	0.1135	0.1900	0.1900	-	0.1135	-
17	2.2 GS 10-100 kW	-	0.0707	0.0950	0.0707	0.0707	0.0707	0.0154	0.0707	0.0154	0.0707	0.0154	0.0654	0.0654	-	0.0154	-
18	2.3 GS 110-1,000 kVa	-	0.0567	0.0484	0.0567	0.0567	0.0567	0.0012	0.0567	0.0012	0.0567	0.0012	0.0089	0.0089	-	0.0012	-
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	-	0.0160	0.0138	0.0160	0.0160	0.0160	0.0449	0.0160	0.0449	0.0160	0.0449	-	-	1.0000	0.0449	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
Island Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1	Description	18		19	
			Revenue Related		Revenue Related	
			Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)		
Amounts						
1		1.2 Domestic Diesel	796,792		796,792	
2		1.2G Government Domestic Diesel	-		-	
3		1.23 Churches, Schools & Com Halls	-		-	
4		2.1 GS 0-10 kW	205,730		205,730	
5		2.2 GS 10-100 kW	427,531		427,531	
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	41,568		41,568	
11		4.1G Gov't Street and Area Lighting	-		-	
12		Total	1,471,621		1,471,621	
Ratios						
13		1.2 Domestic Diesel	0.5414		0.5414	
14		1.2G Government Domestic Diesel	-		-	
15		1.23 Churches, Schools & Com Halls	-		-	
16		2.1 GS 0-10 kW	0.1398		0.1398	
17		2.2 GS 10-100 kW	0.2905		0.2905	
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	0.0282		0.0282	
23		4.1G Gov't Street and Area Lighting	-		-	
24		Total	1.0000		1.0000	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Island Isolated

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 Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
						6 Substations Demand (\$)	7 Primary Lines		8 Line Transformers		9 Secondary Lines		11 Services Customer (\$)	12 Meters Customer (\$)	13 Street Lighting Customer (\$)		
							10 Demand (\$)	11 Customer (\$)	12 Demand (\$)	13 Customer (\$)	14 Demand (\$)	15 Customer (\$)					
Allocated Revenue Requirement Excluding Return																	
1	1.2 Domestic Diesel	6,880,706	1,670,036	3,925,298	-	11,431	526,603	168,756	44,687	84,101	95,306	110,525	46,816	25,887	-	149,033	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	882,974	173,603	543,901	-	1,188	54,741	23,210	4,645	11,567	9,907	15,201	12,089	6,685	-	20,497	-
5	2.2 GS 10-100 kW	745,547	152,082	503,791	-	1,041	47,955	3,143	4,069	1,566	8,679	2,058	4,159	2,300	-	2,776	-
6	2.3 GS 110-1,000 kVa	429,775	121,953	256,699	-	835	38,455	242	3,263	120	6,960	158	565	312	-	214	-
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	170,777	34,434	73,049	-	236	10,858	9,187	921	4,579	1,965	6,017	-	-	20,258	8,114	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total	9,109,780	2,152,108	5,302,738	-	14,730	678,612	204,537	57,587	101,933	122,817	133,960	63,629	35,184	20,258	180,634	-
Allocated Return on Debt and Equity																	
13	1.2 Domestic Diesel	642,260	201,609	247,219	-	1,961	87,687	29,455	7,472	14,061	16,071	19,086	10,638	4,571	-	2,431	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	79,851	20,958	34,255	-	204	9,115	4,051	777	1,934	1,671	2,625	2,747	1,180	-	334	-
17	2.2 GS 10-100 kW	62,959	18,360	31,729	-	179	7,985	549	680	262	1,463	355	945	406	-	45	-
18	2.3 GS 110-1,000 kVa	39,432	14,722	16,167	-	143	6,403	42	546	20	1,174	27	128	55	-	3	-
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	17,397	4,157	4,601	-	40	1,808	1,604	154	766	331	1,039	-	-	2,765	132	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total	841,898	259,805	333,972	-	2,526	112,999	35,701	9,628	17,043	20,710	23,133	14,459	6,213	2,765	2,947	-

NEWFOUNDLAND & LABRADOR HYDRO
 2015 Test Year Cost of Service
 Island Isolated
 Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	Description	Revenue Related		Basis of Proration
		18	19	
		Municipal Tax (\$)	PUB Assessment (\$)	
Allocated Revenue Requirement Excluding Return				
1	1.2 Domestic Diesel	21,133	1,095	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	5,456	283	
5	2.2 GS 10-100 kW	11,339	587	
6	2.3 GS 110-1,000 kVa	-	-	
7	2.4 GS Over 1,000 kVa	-	-	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	1,102	57	
11	4.1G Gov't Street and Area Lighting	-	-	
12	Total	39,031	2,022	
Allocated Return on Debt and Equity				
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	Total	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONTD.)

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 Demand (\$)		9 Secondary Lines Demand (\$)		10 Services Customer (\$)	11 Meters Customer (\$)	12 Street Lighting Customer (\$)		
Total Revenue Requirement																	
25	1.2 Domestic Diesel	7,522,967	1,871,645	4,172,517	-	13,391	614,290	198,211	52,159	98,162	111,377	129,610	57,455	30,458	-	151,465	-
26	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	2.1 GS 0-10 kW	962,825	194,561	578,156	-	1,392	63,857	27,261	5,422	13,501	11,578	17,826	14,836	7,865	-	20,832	-
29	2.2 GS 10-100 kW	808,506	170,442	535,520	-	1,219	55,940	3,692	4,750	1,828	10,143	2,414	5,104	2,706	-	2,821	-
30	2.3 GS 110-1,000 kVa	469,207	136,675	272,866	-	978	44,858	284	3,809	141	8,133	186	693	367	-	217	-
31	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	4.1 Street and Area Lighting	188,173	38,591	77,650	-	276	12,666	10,791	1,075	5,344	2,296	7,056	-	-	23,022	8,246	-
35	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Total	9,951,678	2,411,913	5,636,709	-	17,257	791,610	240,238	67,215	118,976	143,527	157,092	78,088	41,396	23,022	183,580	-
Re-classification of Revenue-Related																	
37	1.2 Domestic Diesel	-	5,546	12,365	-	40	1,820	587	155	291	330	384	170	90	-	449	-
38	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	2.1 GS 0-10 kW	(0)	1,167	3,467	-	8	383	163	33	81	69	107	89	47	-	125	-
41	2.2 GS 10-100 kW	0	2,552	8,018	-	18	838	55	71	27	152	36	76	41	-	42	-
42	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	4.1 Street and Area Lighting	0	239	481	-	2	79	67	7	33	14	44	-	-	143	51	-
47	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Total	(0)	9,504	24,331	-	68	3,119	873	265	432	566	571	336	178	143	667	-
Total Allocated Revenue Requirement																	
49	1.2 Domestic Diesel	7,522,967	1,877,191	4,184,882	-	13,431	616,110	198,798	52,313	98,453	111,707	129,994	57,625	30,548	-	151,913	-
50	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	2.1 GS 0-10 kW	962,825	195,728	581,623	-	1,400	64,239	27,425	5,455	13,582	11,647	17,933	14,925	7,912	-	20,957	-
53	2.2 GS 10-100 kW	808,506	172,994	543,538	-	1,238	56,778	3,747	4,821	1,856	10,294	2,450	5,181	2,746	-	2,863	-
54	2.3 GS 110-1,000 kVa	469,207	136,675	272,866	-	978	44,858	284	3,809	141	8,133	186	693	367	-	217	-
55	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	4.1 Street and Area Lighting	188,173	38,830	78,131	-	278	12,744	10,858	1,082	5,377	2,311	7,100	-	-	23,165	8,297	-
59	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Total	9,951,678	2,421,417	5,661,041	-	17,325	794,730	241,111	67,480	119,408	144,092	157,663	78,424	41,574	23,165	184,247	-

NEWFOUNDLAND & LABRADOR HYDRO
 2015 Test Year 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	PUB		
			Tax	Assessment		
			(\$)	(\$)		
		Total Revenue Requirement				
25		1.2 Domestic Diesel	21,133	1,095		
26		1.2G Government Domestic Diesel	-	-		
27		1.23 Churches, Schools & Com Halls	-	-		
28		2.1 GS 0-10 kW	5,456	283		
29		2.2 GS 10-100 kW	11,339	587		
30		2.3 GS 110-1,000 kVa	-	-		
31		2.4 GS Over 1,000 kVa	-	-		
32		2.5 GS Diesel	-	-		
33		2.5G Gov't General Service Diesel	-	-		
34		4.1 Street and Area Lighting	1,102	57		
35		4.1G Gov't Street and Area Lighting	-	-		
36		Total	39,031	2,022		
		Re-classification of Revenue-Related				
37		1.2 Domestic Diesel	(21,133)	(1,095)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.	
38		1.2G Government Domestic Diesel	-	-		
39		1.23 Churches, Schools & Com Halls	-	-		
40		2.1 GS 0-10 kW	(5,456)	(283)		
41		2.2 GS 10-100 kW	(11,339)	(587)		
42		2.3 GS 110-1,000 kVa	-	-		
43		2.4 GS Over 1,000 kVa	-	-		
44		2.5 GS Diesel	-	-		
45		2.5G Gov't General Service Diesel	-	-		
46		4.1 Street and Area Lighting	(1,102)	(57)		
47		4.1G Gov't Street and Area Lighting	-	-		
48		Total	(39,031)	(2,022)		
		Total Allocated Revenue Requirement				
49		1.2 Domestic Diesel	-	-		
50		1.2G Government Domestic Diesel	-	-		
51		1.23 Churches, Schools & Com Halls	-	-		
52		2.1 GS 0-10 kW	-	-		
53		2.2 GS 10-100 kW	-	-		
54		2.3 GS 110-1,000 kVa	-	-		
55		2.4 GS Over 1,000 kVa	-	-		
56		2.5 GS Diesel	-	-		
57		2.5G Gov't General Service Diesel	-	-		
58		4.1 Street and Area Lighting	-	-		
59		4.1G Gov't Street and Area Lighting	-	-		
60		Total	-	-		

NEWFOUNDLAND AND LABRADOR HYDRO
 2015 Test Year Cost of Service
 Labrador Isolated
 Functional Classification of Revenue Requirement

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 (\$)	11 Customer (\$)	12 Customer (\$)	13 Customer (\$)		
Expenses																		
1	Operating & Maintenance	14,032,074	4,016,294	7,363,460	-	89,448	918,485	255,505	39,607	70,108	171,472	176,730	54,274	53,030	23,754	612,750	-	
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Fuels-Diesel	15,565,900	-	15,565,900	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Depreciation	2,620,505	774,829	1,430,585	-	22,023	179,641	54,682	7,019	12,424	31,629	35,040	17,560	26,357	13,905	14,812	-	
Expense Credits																		
8	Sundry	(66,827)	(19,127)	(35,068)	-	(426)	(4,374)	(1,217)	(189)	(334)	(817)	(842)	(258)	(253)	(113)	(2,918)	-	
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Suppliers' Discounts	(10,411)	(2,980)	(5,463)	-	(66)	(681)	(190)	(29)	(52)	(127)	(131)	(40)	(39)	(18)	(455)	-	
12	Pole Attachments	(105,320)	-	-	-	-	(60,912)	(20,817)	-	-	(10,781)	(12,810)	-	-	-	-	-	
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Application Fees	(1,472)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,472)	-	
16	Meter Test Revenues	(215)	-	-	-	-	-	-	-	-	-	-	-	(215)	-	-	-	
17	Total Expense Credits	(184,245)	(22,107)	(40,531)	-	(492)	(65,967)	(22,223)	(218)	(386)	(11,725)	(13,783)	(299)	(507)	(131)	(4,845)	-	
18	Subtotal Expenses	32,034,234	4,769,015	24,319,414	-	110,978	1,032,159	287,964	46,408	82,146	191,376	197,987	71,535	78,881	37,528	622,717	-	
19	Disposal Gain / Loss	273,138	75,592	137,665	-	2,466	24,997	8,118	1,382	2,446	6,077	6,273	4,727	1,697	674	1,024	-	
20	Subtotal Revenue Requirement Ex. Return	32,307,372	4,844,607	24,457,078	-	113,444	1,057,156	296,082	47,790	84,592	197,452	204,260	76,262	80,577	38,202	623,742	-	
21	Return on Debt	2,915,201	764,728	1,544,334	-	25,028	253,778	82,166	13,964	24,717	61,393	63,373	47,300	17,159	6,841	10,420	-	
22	Return on Equity	1,109,554	291,063	587,789	-	9,526	96,591	31,273	5,315	9,407	23,367	24,120	18,003	6,531	2,604	3,966	-	
23	Total Revenue Requirement	36,332,126	5,900,399	26,589,202	-	147,998	1,407,525	409,521	67,068	118,716	282,212	291,753	141,565	104,267	47,648	638,127	-	

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	Description	Revenue Related		Basis of Functional Classification
		18 Municipal Tax	19 PUB Assessment	
	Expenses			
1	Operating & Maintenance	177,937	9,219	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.12 -
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(847)	(44)	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	(132)	(7)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	Total Expense Credits	(979)	(51)	
18	Subtotal Expenses	176,958	9,168	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	176,958	9,168	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	Total Revenue Requirement	176,958	9,168	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Labrador Isolated

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		6 Substations Demand (\$)	11 Distribution						14 Meters Customer (\$)	15 Street Lighting Customer (\$)	16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
				5 Transmission Demand (\$)	4 Transmission Energy (\$)		7 Primary Lines		9 Line Transformers		12 Secondary Lines					
							8 Demand (\$)	8 Customer (\$)	9 Demand (\$)	9 Customer (\$)	11 Demand (\$)	11 Customer (\$)				
Production																
1	Diesel	60,226,751	20,632,369	39,594,383	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	60,226,751	20,632,369	39,594,383	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																
6	Substation Structures & Equipment	2,739,332	1,827,404	-	-	911,928	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	243,333	-	-	-	-	183,461	23,372	-	-	21,280	15,221	-	-	-	-
8	Poles	11,493,527	-	-	-	-	6,647,258	2,271,719	-	-	1,176,569	1,397,981	-	-	-	-
9	Primary Conductor & Equipment	2,952,695	-	-	-	-	2,619,040	333,655	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	1,128,800	-	-	-	-	-	-	407,497	721,303	-	-	-	-	-	-
12	Secondary Conductors & Equipment	971,404	-	-	-	-	-	-	-	-	566,328	405,075	-	-	-	-
13	Services	558,391	-	-	-	-	-	-	-	-	-	-	558,391	-	-	-
14	Meters	521,956	-	-	-	-	-	-	-	-	-	-	-	521,956	-	-
15	Street Lighting	244,392	-	-	-	-	-	-	-	-	-	-	-	-	244,392	-
16	Subtotal Distribution	20,853,830	1,827,404	-	-	911,928	9,449,760	2,628,745	407,497	721,303	1,764,177	1,818,277	558,391	521,956	244,392	-
17	Subttl Prod, Trans, & Dist	81,080,582	22,459,773	39,594,383	-	911,928	9,449,760	2,628,745	407,497	721,303	1,764,177	1,818,277	558,391	521,956	244,392	-
18	General	8,718,632	2,556,398	4,722,682	-	47,627	493,534	137,292	21,282	37,672	92,138	94,963	29,163	28,898	12,764	444,218
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	163,632	45,327	79,907	-	1,840	19,071	5,305	822	1,456	3,560	3,670	1,127	1,053	493	-
22	Software - Cust Accting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Plant	89,962,845	25,061,497	44,396,971	-	961,396	9,962,365	2,771,342	429,602	760,430	1,859,876	1,916,910	588,681	551,908	257,649	444,218

NEWFOUNDLAND & LABRADOR HYDRO

2015 Test Year Cost of Service

Labrador 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
	Production	
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L.7
2	Subtotal Production	
	Transmission	
3	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
5	Subtotal Transmission	
	Distribution	
6	Substation Structures & Equipment	Production - Demand; Dist Substns - Demand
7	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
8	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
9	Primary Conductor & Equipment	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
10	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
11	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
12	Secondary Conductors & Equipment	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
13	Services	Services Customer
14	Meters	Meters - Customer
15	Street Lighting	Street Lighting - Customer
16	Subtotal Distribution	
17	Subttl Prod, Trans, & Dist	
18	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch 2.4 L.11, 12
19	Telecontrol - Specific	Specifically Assigned - Customer
20	Feasibility Studies	Production, Transmission - Demand
21	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
22	Software - Cust Acctng	Customer Accounting
23	Total Plant	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Labrador Isolated
Functional Classification of Net Book Value

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission		11-15 Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
				4 Transmission Energy (\$)	5 Transmission Demand (\$)	6 Substations Demand (\$)	7 Primary Lines		9 Line Transformers		11 Secondary Lines		12 Customer Demand (\$)	13 Customer (\$)	14 Customer (\$)		
Production																	
1	Diesel	36,782,536	12,600,893	24,181,643	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	36,782,536	12,600,893	24,181,643	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																	
6	Substation Structures & Equipment	1,143,035	693,537	-	-	449,498	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	154,588	-	-	-	-	116,551	14,848	-	-	13,519	9,669	-	-	-	-	
8	Poles	7,326,313	-	-	-	-	4,237,159	1,448,060	-	-	749,980	891,114	-	-	-	-	
9	Primary Conductor & Equipment	222,450	-	-	-	-	197,313	25,137	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	704,180	-	-	-	-	-	-	254,209	449,971	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	609,075	-	-	-	-	-	-	-	-	355,091	253,984	-	-	-	-	
13	Services	888,870	-	-	-	-	-	-	-	-	-	-	888,870	-	-	-	
14	Meters	310,922	-	-	-	-	-	-	-	-	-	-	-	310,922	-	-	
15	Street Lighting	123,038	-	-	-	-	-	-	-	-	-	-	-	-	123,038	-	
16	Subtotal Distribution	11,482,471	693,537	-	-	449,498	4,551,023	1,488,045	254,209	449,971	1,118,589	1,154,768	888,870	310,922	123,038	-	
17	Subttl Prod, Trans, & Dist	48,265,007	13,294,429	24,181,643	-	449,498	4,551,023	1,488,045	254,209	449,971	1,118,589	1,154,768	888,870	310,922	123,038	-	
18	General	3,846,949	1,127,967	2,083,804	-	21,015	217,764	60,578	9,390	16,622	40,654	41,901	12,868	12,751	5,632	196,004	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	146,285	40,294	73,291	-	1,362	13,794	4,510	770	1,364	3,390	3,500	2,694	942	373	-	
22	Software - Cust Actng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Net Book Value	52,258,240	14,462,690	26,338,738	-	471,876	4,782,580	1,553,133	264,370	467,957	1,162,634	1,200,169	904,432	324,615	129,043	196,004	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Labrador Isolated

Functional Classification of Operating & Maintenance Expense

Line No.	1	2	3	4	5	6-15										16	17
						Production and					Distribution						
Description	Total Amount (\$)	Production Demand (\$)	Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Customer (\$)	Customer (\$)	
Production																	
1	Diesel	6,968,482	2,387,250	4,581,233	-	-	-	-	-	-	-	-	-	-	-	-	
2	Other	337,907	115,760	222,147	-	-	-	-	-	-	-	-	-	-	-	-	
3	Subtotal Production	7,306,389	2,503,009	4,803,380	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																	
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																	
8	Other	1,080,020	97,071	-	-	48,441	501,967	139,638	21,646	38,315	93,712	96,586	29,662	-	12,982	-	-
9	Meters	29,392	-	-	-	-	-	-	-	-	-	-	-	29,392	-	-	-
10	Subtotal Distribution	1,109,412	97,071	-	-	48,441	501,967	139,638	21,646	38,315	93,712	96,586	29,662	29,392	12,982	-	-
11	Subttl Prod, Trans, & Dist	8,415,802	2,600,080	4,803,380	-	48,441	501,967	139,638	21,646	38,315	93,712	96,586	29,662	29,392	12,982	-	-
12	Customer Accounting	451,809	-	-	-	-	-	-	-	-	-	-	-	-	-	451,809	-
Administrative & General:																	
Plant-Related:																	
13	Production	769,010	263,446	505,564	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	395,021	34,615	-	-	17,274	179,001	49,795	7,719	13,663	33,418	34,442	10,577	9,887	4,629	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn and General Pt	447,836	124,757	221,009	-	4,786	49,593	13,796	2,139	3,785	9,258	9,542	2,930	2,747	1,283	2,211	-
18	Property Insurance	63,792	22,262	39,437	-	854	439	122	19	34	82	85	26	26	11	395	-
Revenue Related:																	
19	Municipal Tax	177,937	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	9,219	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	3,107,623	911,189	1,683,327	-	16,976	175,913	48,936	7,586	13,427	32,841	33,848	10,395	10,300	4,549	158,335	-
22	Prod, Trans, and Distn Expense-Related	194,026	59,945	110,742	-	1,117	11,573	3,219	499	883	2,161	2,227	684	678	299	-	-
23	Subtotal Admin & General	5,164,463	1,416,213	2,560,080	-	41,007	416,518	115,867	17,961	31,793	77,760	80,144	24,612	23,638	10,772	160,941	-
24	Total Operating & Maintenance Expenses	14,032,074	4,016,294	7,363,460	-	89,448	918,485	255,505	39,607	70,108	171,472	176,730	54,274	53,030	23,754	612,750	-

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year 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	
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L7
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L7
3	Subtotal Production	<u>-</u>	<u>-</u>	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
7	Subtotal Transmission	<u>-</u>	<u>-</u>	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
9	Meters	-	-	Meters - Customer
10	Subtotal Distribution	<u>-</u>	<u>-</u>	
11	Subttl Prod, Trans, & Dist	<u>-</u>	<u>-</u>	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod, Trans, Distn and 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	177,937	-	Revenue-related
20	PUB Assessment	-	9,219	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
	Prod, Trans, and Distn Expense-Related			
22		-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	Subtotal Admin & General	<u>177,937</u>	<u>9,219</u>	
24	Total Operating & Maintenance Expenses	<u>177,937</u>	<u>9,219</u>	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year 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 Demand (\$)	4 Transmission Energy (\$)		7 Primary Lines		9 Line Transformers		11 Secondary Lines				12 Services Customer (\$)	13 Meters Customer (\$)
							7 Demand (\$)	8 Customer (\$)	9 Demand (\$)	10 Customer (\$)	11 Demand (\$)	12 Customer (\$)				
Production																
1	Diesel	1,904,132	652,314	1,251,818	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	1,904,132	652,314	1,251,818	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																
6	Substn Struct & Eqpt	45,833	25,740	-	-	20,093	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	3,936	-	-	-	-	2,967	378	-	-	344	246	-	-	-	-
8	Poles	232,509	-	-	-	-	134,471	45,956	-	-	23,801	28,280	-	-	-	-
9	Primary Conductor & Equipment	25,949	-	-	-	-	23,017	2,932	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	17,184	-	-	-	-	-	-	6,204	10,981	-	-	-	-	-	-
12	Secondary Conductors & Equipment	6,746	-	-	-	-	-	-	-	-	3,933	2,813	-	-	-	-
13	Services	16,310	-	-	-	-	-	-	-	-	-	-	16,310	-	-	-
14	Meters	24,969	-	-	-	-	-	-	-	-	-	-	-	24,969	-	-
15	Street Lighting	13,254	-	-	-	-	-	-	-	-	-	-	-	-	13,254	-
16	Subtotal Distribution	386,690	25,740	-	-	20,093	160,455	49,266	6,204	10,981	28,079	31,340	16,310	24,969	13,254	-
17	Subtotal Prod Tran & Dist	2,290,822	678,054	1,251,818	-	20,093	160,455	49,266	6,204	10,981	28,079	31,340	16,310	24,969	13,254	-
18	General	290,714	85,240	157,473	-	1,588	16,456	4,578	710	1,256	3,072	3,166	972	964	426	14,812
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	38,969	11,534	21,295	-	342	2,729	838	106	187	478	533	277	425	225	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Depreciation Expense	2,620,505	774,829	1,430,585	-	22,023	179,641	54,682	7,019	12,424	31,629	35,040	17,560	26,357	13,905	14,812

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Labrador Isolated
Functional Classification of Rate Base

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 (\$) Customer (\$)		9 Line Transformers Demand (\$) Customer (\$)		11 Secondary Lines Demand (\$) Customer (\$)		12 Services Customer (\$)	13 Meters Customer (\$)	14 Street Lighting Customer (\$)		
1	Average Net Book Value	52,258,240	14,462,690	26,338,738	-	471,876	4,782,580	1,553,133	264,370	467,957	1,162,634	1,200,169	904,432	324,615	129,043	196,004	-
2	Cash Working Capital	226,517	62,689	114,167	-	2,045	20,730	6,732	1,146	2,028	5,040	5,202	3,920	1,407	559	850	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	3,084,574	-	3,084,574	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	973,460	271,183	480,406	-	10,403	107,800	29,988	4,649	8,228	20,125	20,742	6,370	5,972	2,788	4,807	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	2,494,389	690,333	1,257,200	-	22,524	228,282	74,134	12,619	22,337	55,495	57,286	43,170	15,495	6,159	9,356	-
8	Total Rate Base	59,037,180	15,486,895	31,275,084	-	506,847	5,139,392	1,663,987	282,783	500,550	1,243,294	1,283,400	957,892	347,489	138,550	211,016	-
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	59,037,180	15,486,895	31,275,084	-	506,847	5,139,392	1,663,987	282,783	500,550	1,243,294	1,283,400	957,892	347,489	138,550	211,016	-
11	Return on Debt	2,915,201	764,728	1,544,334	-	25,028	253,778	82,166	13,964	24,717	61,393	63,373	47,300	17,159	6,841	10,420	-
12	Return on Equity	1,109,554	291,063	587,789	-	9,526	96,591	31,273	5,315	9,407	23,367	24,120	18,003	6,531	2,604	3,966	-
13	Return on Rate Base	4,024,755	1,055,792	2,132,123	-	34,553	350,369	113,439	19,278	34,124	84,759	87,493	65,303	23,689	9,445	14,386	-

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
Labrador Isolated
Functional Classification of Rate Base (CONT'D.)

1	18	
Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3, L. 23
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	
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 AND LABRADOR HYDRO
 2015 Test Year Cost of Service
 Labrador Isolated
 Basis of Allocation to Classes of Service

Line No.	Description	2 Total Amount	3 Production and			6 Distribution										17 Specifically Assigned Customer	
			4 Production Demand (CP kW)	5 Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Substations Demand (CP kW)	7 Primary Lines Demand (CP kW) (Rural Cust)		8 Line Transformers Demand (CP kW) (Rural Cust)		9 Secondary Lines Demand (CP kW) (Rural Cust)		10 Services Customer (Wtd Rural Cust)	11 Meters Customer (Rural Cust)	12 Street Lighting Customer (Rural Cust)		13 Accounting Customer (Rural Cust)
Amounts																	
1	1.2 Domestic Diesel	-	4,715	22,197	4,715	4,562	4,562	2,070	4,330	2,070	4,330	2,070	2,070	2,070	-	2,070	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	738	4,466	738	714	714	416	677	416	677	416	781	781	-	416	-
5	2.2 GS 10-100 kW	-	2,023	12,284	2,023	1,957	1,957	139	1,857	139	1,857	139	665	665	-	139	-
6	2.3 GS 110-1,000 kVa	-	150	3,038	150	145	145	6	138	6	138	6	51	51	-	6	-
7	2.4 GS Over 1,000 kVa	-	93	2,607	93	90	90	1	86	1	86	1	8	8	-	1	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	80	319	80	77	77	83	74	83	74	83	-	-	-	83	83
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total	-	7,799	44,912	7,799	7,545	7,545	2,715	7,162	2,715	7,162	2,715	3,575	3,575	83	2,715	-
Ratios																	
13	1.2 Domestic Diesel	-	0.6046	0.4942	0.6046	0.6046	0.6046	0.7624	0.6046	0.7624	0.6046	0.7624	0.5791	0.5791	-	0.7624	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0946	0.0994	0.0946	0.0946	0.0946	0.1531	0.0946	0.1531	0.0946	0.1531	0.2184	0.2184	-	0.1531	-
17	2.2 GS 10-100 kW	-	0.2593	0.2735	0.2593	0.2593	0.2593	0.0514	0.2593	0.0514	0.2593	0.0514	0.1861	0.1861	-	0.0514	-
18	2.3 GS 110-1,000 kVa	-	0.0193	0.0676	0.0193	0.0193	0.0193	0.0022	0.0193	0.0022	0.0193	0.0022	0.0141	0.0141	-	0.0022	-
19	2.4 GS Over 1,000 kVa	-	0.0120	0.0581	0.0120	0.0120	0.0120	0.0004	0.0120	0.0004	0.0120	0.0004	0.0024	0.0024	-	0.0004	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0103	0.0071	0.0103	0.0103	0.0103	0.0306	0.0103	0.0306	0.0103	0.0306	-	-	-	1.0000	0.0306
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
Labrador Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1	Description	18		19	
			Revenue Related		Revenue Related	
			Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)		
Amounts						
1		1.2 Domestic Diesel	3,083,957	3,083,957		
2		1.2G Government Domestic Diesel	-	-		
3		1.23 Churches, Schools & Com Halls	-	-		
4		2.1 GS 0-10 kW	1,096,168	1,096,168		
5		2.2 GS 10-100 kW	1,957,521	1,957,521		
6		2.3 GS 110-1,000 kVa	178,644	178,644		
7		2.4 GS Over 1,000 kVa	240,507	240,507		
8		2.5 GS Diesel	-	-		
9		2.5G Gov't General Service Diesel	-	-		
10		4.1 Street and Area Lighting	115,211	115,211		
11		4.1G Gov't Street and Area Lighting	-	-		
12		Total	6,672,008	6,672,008		
Ratios						
13		1.2 Domestic Diesel	0.4622	0.4622		
14		1.2G Government Domestic Diesel	-	-		
15		1.23 Churches, Schools & Com Halls	-	-		
16		2.1 GS 0-10 kW	0.1643	0.1643		
17		2.2 GS 10-100 kW	0.2934	0.2934		
18		2.3 GS 110-1,000 kVa	0.0268	0.0268		
19		2.4 GS Over 1,000 kVa	0.0360	0.0360		
20		2.5 GS Diesel	-	-		
21		2.5G Gov't General Service Diesel	-	-		
22		4.1 Street and Area Lighting	0.0173	0.0173		
23		4.1G Gov't Street and Area Lighting	-	-		
24		Total	1.0000	1.0000		

NEWFOUNDLAND AND LABRADOR HYDRO

2015 Test Year Cost of Service

Labrador Isolated

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 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 (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)			Customer (\$)	Customer (\$)	Customer (\$)
Allocated Revenue Requirement Excluding Return																					
1	1.2 Domestic Diesel	16,970,853	2,928,880	12,087,677	-	68,585	639,120	225,728	28,892	64,491	119,373	155,724	44,162	46,661	-	475,530	-				
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
4	2.1 GS 0-10 kW	3,274,167	458,199	2,432,167	-	10,729	99,985	45,334	4,520	12,952	18,675	31,275	16,652	17,594	-	95,504	-				
5	2.2 GS 10-100 kW	8,458,678	1,256,419	6,689,202	-	29,421	274,167	15,206	12,394	4,344	51,208	10,490	14,191	14,994	-	32,034	-				
6	2.3 GS 110-1,000 kVa	1,784,579	93,298	1,654,144	-	2,185	20,359	654	920	187	3,803	451	1,078	1,139	-	1,378	-				
7	2.4 GS Over 1,000 kVa	1,502,457	58,052	1,419,915	-	1,359	12,668	109	573	31	2,366	75	180	190	-	230	-				
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
10	4.1 Street and Area Lighting	316,637	49,759	173,973	-	1,165	10,858	9,051	491	2,586	2,028	6,244	-	-	38,202	19,066	-				
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
12	Total	32,307,372	4,844,607	24,457,078	-	113,444	1,057,156	296,082	47,790	84,592	197,452	204,260	76,262	80,577	38,202	623,742	-				
Allocated Return on Debt and Equity																					
13	1.2 Domestic Diesel	2,229,388	638,295	1,053,782	-	20,890	211,821	86,484	11,655	26,016	51,243	66,703	37,815	13,718	-	10,967	-				
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
16	2.1 GS 0-10 kW	415,758	99,856	212,032	-	3,268	33,138	17,369	1,823	5,225	8,016	13,397	14,259	5,173	-	2,203	-				
17	2.2 GS 10-100 kW	1,013,144	273,813	583,152	-	8,961	90,866	5,826	5,000	1,753	21,982	4,493	12,151	4,408	-	739	-				
18	2.3 GS 110-1,000 kVa	175,763	20,333	144,205	-	665	6,747	251	371	75	1,632	193	923	335	-	32	-				
19	2.4 GS Over 1,000 kVa	142,598	12,651	123,786	-	414	4,198	42	231	13	1,016	32	154	56	-	5	-				
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
22	4.1 Street and Area Lighting	48,103	10,844	15,167	-	355	3,599	3,468	198	1,043	871	2,674	-	-	9,445	440	-				
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
24	Total	4,024,755	1,055,792	2,132,123	-	34,553	350,369	113,439	19,278	34,124	84,759	87,493	65,303	23,689	9,445	14,386	-				

NEWFOUNDLAND & LABRADOR HYDRO

2015 Test Year Cost of Service

Labrador Isolated

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

Line No.	Description	Revenue Related		Basis of Proration
		Municipal Tax (\$)	PUB Assessment (\$)	
		18	19	
		Revenue Related		
		Municipal Tax (\$)	PUB Assessment (\$)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	81,794	4,238	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	29,073	1,506	
5	2.2 GS 10-100 kW	51,918	2,690	
6	2.3 GS 110-1,000 kVa	4,738	245	
7	2.4 GS Over 1,000 kVa	6,379	330	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	3,056	158	
11	4.1G Gov't Street and Area Lighting	-	-	
12	Total	176,958	9,168	
	Allocated Return on Debt and Equity			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	Total	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Labrador 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 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 (\$)		
						3	4	5	6	7	8	9	10	11	12	13			14	15	
Total Revenue Requirement																					
1	1.2 Domestic Diesel	19,200,241	3,567,174	13,141,459	-	89,474	850,940	312,212	40,547	90,507	170,615	222,428	81,977	60,379	-	486,497	-				
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
4	2.1 GS 0-10 kW	3,689,925	558,055	2,644,199	-	13,998	133,123	62,704	6,343	18,177	26,691	44,672	30,911	22,767	-	97,707	-				
5	2.2 GS 10-100 kW	9,471,822	1,530,232	7,272,354	-	38,382	365,033	21,032	17,394	6,097	73,190	14,984	26,342	19,402	-	32,773	-				
6	2.3 GS 110-1,000 kVa	1,960,343	113,631	1,798,349	-	2,850	27,106	905	1,292	262	5,435	645	2,001	1,473	-	1,410	-				
7	2.4 GS Over 1,000 kVa	1,645,055	70,704	1,543,701	-	1,773	16,866	151	804	44	3,382	107	333	246	-	235	-				
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
10	4.1 Street and Area Lighting	364,741	60,603	189,140	-	1,520	14,457	12,518	689	3,629	2,899	8,918	-	-	47,648	19,506	-				
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
12	Total	36,332,126	5,900,399	26,589,202	-	147,998	1,407,525	409,521	67,068	118,716	282,212	291,753	141,565	104,267	47,648	638,127	-				
Re-classification of Revenue-Related																					
13	1.2 Domestic Diesel	(0)	16,056	59,149	-	403	3,830	1,405	182	407	768	1,001	369	272	-	2,190	-				
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
16	2.1 GS 0-10 kW	-	4,663	22,096	-	117	1,112	524	53	152	223	373	258	190	-	816	-				
17	2.2 GS 10-100 kW	0	8,873	42,170	-	223	2,117	122	101	35	424	87	153	113	-	190	-				
18	2.3 GS 110-1,000 kVa	(0)	290	4,583	-	7	69	2	3	1	14	2	5	4	-	4	-				
19	2.4 GS Over 1,000 kVa	0	290	6,322	-	7	69	1	3	0	14	0	1	1	-	1	-				
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
22	4.1 Street and Area Lighting	(0)	539	1,681	-	14	129	111	6	32	26	79	-	-	424	173	-				
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
24	Total	(0)	30,710	136,002	-	770	7,326	2,165	349	628	1,469	1,543	786	579	424	3,374	-				
Total Allocated Revenue Requirement																					
25	1.2 Domestic Diesel	19,200,241	3,583,230	13,200,607	-	89,877	854,770	313,617	40,730	90,914	171,383	223,429	82,346	60,651	-	488,687	-				
26	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
27	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
28	2.1 GS 0-10 kW	3,689,925	562,718	2,666,295	-	14,114	134,235	63,228	6,396	18,329	26,914	45,045	31,169	22,957	-	98,523	-				
29	2.2 GS 10-100 kW	9,471,822	1,539,105	7,314,525	-	38,605	367,150	21,154	17,495	6,132	73,614	15,071	26,495	19,514	-	32,963	-				
30	2.3 GS 110-1,000 kVa	1,960,343	113,921	1,802,932	-	2,857	27,175	907	1,295	263	5,449	646	2,006	1,477	-	1,414	-				
31	2.4 GS Over 1,000 kVa	1,645,055	70,993	1,550,023	-	1,781	16,935	151	807	44	3,396	108	335	247	-	236	-				
32	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
33	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
34	4.1 Street and Area Lighting	364,741	61,142	190,821	-	1,534	14,585	12,629	695	3,661	2,924	8,998	-	-	48,071	19,679	-				
35	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
36	Total	36,332,126	5,931,109	26,725,204	-	148,768	1,414,851	411,687	67,417	119,344	283,681	293,296	142,351	104,846	48,071	641,502	-				

NEWFOUNDLAND & LABRADOR HYDRO
 2015 Test Year Cost of Service
 Labrador Isolated
 Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1	18		19		Basis of Proration
		Revenue Related				
		Municipal Tax (\$)	PUB Assessment (\$)			
	Total Revenue Requirement					
1	1.2 Domestic Diesel	81,794	4,238			
2	1.2G Government Domestic Diesel	-	-			
3	1.23 Churches, Schools & Com Halls	-	-			
4	2.1 GS 0-10 kW	29,073	1,506			
5	2.2 GS 10-100 kW	51,918	2,690			
6	2.3 GS 110-1,000 kVa	4,738	245			
7	2.4 GS Over 1,000 kVa	6,379	330			
8	2.5 GS Diesel	-	-			
9	2.5G Gov't General Service Diesel	-	-			
10	4.1 Street and Area Lighting	3,056	158			
11	4.1G Gov't Street and Area Lighting	-	-			
12	Total	176,958	9,168			
	Re-classification of Revenue-Related					
13	1.2 Domestic Diesel	(81,794)	(4,238)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.		
14	1.2G Government Domestic Diesel	-	-			
15	1.23 Churches, Schools & Com Halls	-	-			
16	2.1 GS 0-10 kW	(29,073)	(1,506)			
17	2.2 GS 10-100 kW	(51,918)	(2,690)			
18	2.3 GS 110-1,000 kVa	(4,738)	(245)			
19	2.4 GS Over 1,000 kVa	(6,379)	(330)			
20	2.5 GS Diesel	-	-			
21	2.5G Gov't General Service Diesel	-	-			
22	4.1 Street and Area Lighting	(3,056)	(158)			
23	4.1G Gov't Street and Area Lighting	-	-			
24	Total	(176,958)	(9,168)			
	Total Allocated Revenue Requirement					
25	1.2 Domestic Diesel	-	-			
26	1.2G Government Domestic Diesel	-	-			
27	1.23 Churches, Schools & Com Halls	-	-			
28	2.1 GS 0-10 kW	-	-			
29	2.2 GS 10-100 kW	-	-			
30	2.3 GS 110-1,000 kVa	-	-			
31	2.4 GS Over 1,000 kVa	-	-			
32	2.5 GS Diesel	-	-			
33	2.5G Gov't General Service Diesel	-	-			
34	4.1 Street and Area Lighting	-	-			
35	4.1G Gov't Street and Area Lighting	-	-			
36	Total	-	-			

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement

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 (\$)		9 Line Transformers Demand (\$)		11 Secondary Lines Demand (\$)		13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lightin Customer (\$)		
Expenses																	
1	Operating & Maintenance	1,633,449	671,446	-	-	6,653	392,993	115,376	18,049	31,949	72,277	77,201	16,964	23,924	6,971	123,341	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	636,200	-	636,200	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	3,054,696	-	3,054,696	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	435,327	228,245	-	-	3,268	90,590	27,412	8,845	15,657	14,526	16,588	6,597	13,821	4,943	4,835	-
Expense Credits																	
8	Sundry	(7,779)	(3,198)	-	-	(32)	(1,872)	(549)	(86)	(152)	(344)	(368)	(81)	(114)	(33)	(587)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,212)	(498)	-	-	(5)	(292)	(86)	(13)	(24)	(54)	(57)	(13)	(18)	(5)	(92)	-
12	Pole Attachments	(69,837)	-	-	-	-	(40,390)	(13,803)	-	-	(7,149)	(8,494)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(412)	-	-	-	-	-	-	-	-	-	-	-	-	-	(412)	-
16	Meter Test Revenues	(110)	-	-	-	-	-	-	-	-	-	-	-	(110)	-	-	-
17	Total Expense Credits	(79,350)	(3,696)	-	-	(37)	(42,553)	(14,438)	(99)	(176)	(7,547)	(8,919)	(93)	(242)	(38)	(1,091)	-
18	Subtotal Expenses	5,680,321	895,995	3,690,896	-	9,884	441,029	128,350	26,795	47,430	79,256	84,870	23,468	37,503	11,876	127,085	-
19	Disposal Gain / Loss	70,800	33,389	-	-	504	18,097	5,551	1,098	1,943	2,939	3,369	2,093	1,135	314	368	-
20	Subtotal Revenue Requirement Ex. Return	5,751,121	929,383	3,690,896	-	10,388	459,126	133,901	27,893	49,373	82,195	88,239	25,561	38,638	12,190	127,454	-
21	Return on Debt	560,525	263,052	2,187	-	3,945	143,003	43,826	8,629	15,275	23,287	26,656	16,321	8,935	2,480	2,930	-
22	Return on Equity	213,341	100,120	832	-	1,501	54,428	16,680	3,284	5,814	8,863	10,146	6,212	3,401	944	1,115	-
23	Total Revenue Requirement	6,524,988	1,292,555	3,693,915	-	15,834	656,557	194,407	39,807	70,462	114,345	125,041	48,093	50,974	15,614	131,499	-

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	Description	Revenue Related		Basis of Functional Classification
		Municipal Tax (\$)	PUB Assessment (\$)	
	Expenses			
1	Operating & Maintenance	72,546	3,758	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.13
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(345)	(18)	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	(54)	(3)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	Total Expense Credits	(399)	(21)	
18	Subtotal Expenses	72,147	3,738	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	72,147	3,738	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	Total Revenue Requirement	72,147	3,738	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year 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 (\$)	6 Substations Demand (\$)	Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
							7 Primary Lines		9 Line Transformers		11 Secondary Lines		12 Services	13 Meters	14 Street Lightin			
							8 Demand (\$)	10 Customer (\$)	9 Demand (\$)	10 Customer (\$)	11 Demand (\$)	11 Customer (\$)	12 Customer (\$)	13 Customer (\$)	14 Customer (\$)	15 Customer (\$)		
Production																		
1	Diesel	8,253,654	8,253,654	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	8,253,654	8,253,654	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																		
6	Substation Structures & Equipment	153,816	66,299	-	-	87,518	-	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	66,393	-	-	-	-	50,057	6,377	-	-	5,806	4,153	-	-	-	-	-	
8	Poles	7,062,374	-	-	-	-	4,084,510	1,395,892	-	-	722,961	859,011	-	-	-	-	-	
9	Primary Conductor & Equipment	1,278,301	-	-	-	-	1,133,853	144,448	-	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	670,272	-	-	-	-	-	-	241,968	428,304	-	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	411,959	-	-	-	-	-	-	-	-	240,172	171,787	-	-	-	-	-	
13	Services	227,423	-	-	-	-	-	-	-	-	-	-	227,423	-	-	-	-	
14	Meters	267,499	-	-	-	-	-	-	-	-	-	-	-	267,499	-	-	-	
15	Street Lighting	93,455	-	-	-	-	-	-	-	-	-	-	-	-	93,455	-	-	
16	Subtotal Distribution	10,231,494	66,299	-	-	87,518	5,268,420	1,546,717	241,968	428,304	968,939	1,034,950	227,423	267,499	93,455	-	-	
17	Subttl Prod, Trans, & Dist	18,485,147	8,319,952	-	-	87,518	5,268,420	1,546,717	241,968	428,304	968,939	1,034,950	227,423	267,499	93,455	-	-	
18	General	1,621,900	685,657	-	-	6,712	404,063	118,626	18,558	32,849	74,313	79,376	17,442	25,322	7,168	151,814	-	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	37,306	16,791	-	-	177	10,632	3,121	488	864	1,955	2,089	459	540	189	-	-	
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Plant	20,144,353	9,022,400	-	-	94,407	5,683,116	1,668,465	261,014	462,017	1,045,208	1,116,415	245,324	293,361	100,812	151,814	-	

NEWFOUNDLAND & LABRADOR HYDRO

2015 Test Year Cost of Service

L'Anse au Loup

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

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

NEWFOUNDLAND AND LABRADOR HYDRO
 2015 Test Year Cost of Service
 L'Anse au Loup
 Functional Classification of Net Book Value

Line No.	Description	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Production and		Distribution											Specifically
		Total Amount (\$)	Production Demand (\$)	Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	Assigned Customer (\$)
Production																	
1	Diesel	4,695,369	4,695,369	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	4,695,369	4,695,369	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	85,750	13,428	-	-	72,322	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	19,937	-	-	-	-	15,032	1,915	-	-	1,744	1,247	-	-	-	-	-
8	Poles	3,690,889	-	-	-	-	2,134,618	729,512	-	-	377,829	448,930	-	-	-	-	-
9	Primary Conductor & Equipment	440,736	-	-	-	-	390,933	49,803	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	432,823	-	-	-	-	-	-	156,249	276,574	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	51,198	-	-	-	-	-	-	-	-	29,849	21,350	-	-	-	-	-
13	Services	304,411	-	-	-	-	-	-	-	-	-	-	304,411	-	-	-	-
14	Meters	159,346	-	-	-	-	-	-	-	-	-	-	-	159,346	-	-	-
15	Street Lighting	43,987	-	-	-	-	-	-	-	-	-	-	-	-	43,987	-	-
16	Subtotal Distribution	5,229,078	13,428	-	-	72,322	2,540,583	781,230	156,249	276,574	409,421	471,527	304,411	159,346	43,987	-	-
17	Subttl Prod, Trans, & Dist	9,924,446	4,708,797	-	-	72,322	2,540,583	781,230	156,249	276,574	409,421	471,527	304,411	159,346	43,987	-	-
18	General	585,888	247,684	-	-	2,425	145,962	42,852	6,704	11,866	26,845	28,673	6,301	9,147	2,589	54,841	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	30,080	14,272	-	-	219	7,700	2,368	474	838	1,241	1,429	923	483	133	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	10,540,414	4,970,752	-	-	74,966	2,694,245	826,449	163,427	289,279	437,507	501,630	311,634	168,976	46,710	54,841	-

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense

Line No.	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		9 Line Transformers		11 Secondary Lines		13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lightin Customer (\$)		
							8 Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)					
Production																	
1	Diesel	360,321	360,321	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Other	44,529	44,529	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Subtotal Production	404,850	404,850	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																	
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																	
8	Other	454,593	3,025	-	-	3,993	240,364	70,567	11,039	19,541	44,206	47,218	10,376	-	4,264	-	-
9	Meters	15,063	-	-	-	-	-	-	-	-	-	-	-	15,063	-	-	-
10	Subtotal Distribution	469,656	3,025	-	-	3,993	240,364	70,567	11,039	19,541	44,206	47,218	10,376	15,063	4,264	-	-
11	Subttl Prod, Trans, & Dist	874,506	407,874	-	-	3,993	240,364	70,567	11,039	19,541	44,206	47,218	10,376	15,063	4,264	-	-
12	Customer Accounting	90,309	-	-	-	-	-	-	-	-	-	-	-	-	-	90,309	-
Administrative & General:																	
Plant-Related:																	
13	Production	91,127	91,127	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	113,348	734	-	-	970	58,365	17,135	2,681	4,745	10,734	11,466	2,519	2,963	1,035	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn & General Plt	3,074	1,377	-	-	14	867	255	40	71	159	170	37	45	15	23	-
18	Property Insurance	14,284	12,826	-	-	134	575	169	26	47	106	113	25	36	10	216	-
Revenue Related:																	
19	Municipal Tax	72,546	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	3,758	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	350,335	148,104	-	-	1,450	87,279	25,624	4,009	7,095	16,052	17,145	3,768	5,470	1,548	32,792	-
22	Prod, Trans, and Distn Expense-Related	20,162	9,404	-	-	92	5,542	1,627	255	451	1,019	1,089	239	347	98	-	-
23	Subtotal Admin & General	668,634	263,571	-	-	2,660	152,629	44,809	7,010	12,408	28,071	29,983	6,589	8,861	2,707	33,032	-
24	Total Operating & Maintenance Expenses	1,633,449	671,446	-	-	6,653	392,993	115,376	18,049	31,949	72,277	77,201	16,964	23,924	6,971	123,341	-

NEWFOUNDLAND & LABRADOR HYDRO

2015 Test Year Cost of Service

L'Anse au Loup

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

Line No.	Description	Revenue Related		Basis of Functional Classification
		Municipal Tax	PUB Assessment	
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L8
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L8
3	Subtotal Production	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
7	Subtotal Transmission	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
9	Meters	-	-	Meters - Customer
10	Subtotal Distribution	-	-	
11	Subttl Prod, Trans, & Dist	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod,Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
19	Municipal Tax	72,546	-	Revenue-related
20	PUB Assessment	-	3,758	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
22	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	Subtotal Admin & General	72,546	3,758	
24	Total Operating & Maintenance Expenses	72,546	3,758	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
L'Anse au Loup
Functional Classification of Depreciation 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		9 Line Transformers		11 Secondary Lines		13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting Customer (\$)		
							8 Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)					
Production																	
1	Diesel	202,525	202,525	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	202,525	202,525	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																	
6	Substation Structures & Equipment	3,432	429	-	-	3,003	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	505	-	-	-	-	381	48	-	-	44	32	-	-	-	-	
8	Poles	108,921	-	-	-	-	62,994	21,528	-	-	11,150	13,248	-	-	-	-	
9	Primary Conductor & Equipment	14,707	-	-	-	-	13,045	1,662	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	22,483	-	-	-	-	-	-	8,116	14,366	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	1,306	-	-	-	-	-	-	-	-	762	545	-	-	-	-	
13	Services	5,940	-	-	-	-	-	-	-	-	-	-	5,940	-	-	-	
14	Meters	12,796	-	-	-	-	-	-	-	-	-	-	-	12,796	-	-	
15	Street Lighting	4,636	-	-	-	-	-	-	-	-	-	-	-	-	4,636	-	
16	Subtotal Distribution	174,725	429	-	-	3,003	76,420	23,239	8,116	14,366	11,956	13,825	5,940	12,796	4,636	-	
17	Subtotal Prod Tran & Dist	377,250	202,954	-	-	3,003	76,420	23,239	8,116	14,366	11,956	13,825	5,940	12,796	4,636	-	
18	General	51,660	21,839	-	-	214	12,870	3,778	591	1,046	2,367	2,528	556	807	228	4,835	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	6,417	3,452	-	-	51	1,300	395	138	244	203	235	101	218	79	-	
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Depreciation Expense	435,327	228,245	-	-	3,268	90,590	27,412	8,845	15,657	14,526	16,588	6,597	13,821	4,943	4,835	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year 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		11 Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
				5 Transmission Demand (\$)	6 Substations Demand (\$)	7 Primary Lines		9 Line Transformers		11 Secondary Lines		13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lightin Customer (\$)			
						8 Customer (\$)	9 Demand (\$)	10 Customer (\$)	11 Demand (\$)	12 Customer (\$)							
1	Average Net Book Value	10,540,414	4,970,752	-	-	74,966	2,694,245	826,449	163,427	289,279	437,507	501,630	311,634	168,976	46,710	54,841	-
2	Cash Working Capital	45,688	21,546	-	-	325	11,678	3,582	708	1,254	1,896	2,174	1,351	732	202	238	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	44,283	-	44,283	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	217,976	97,629	-	-	1,022	61,495	18,054	2,824	4,999	11,310	12,080	2,655	3,174	1,091	1,643	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	503,115	237,264	-	-	3,578	128,602	39,448	7,801	13,808	20,883	23,944	14,875	8,066	2,230	2,618	-
8	Total Rate Base	11,351,476	5,327,191	44,283	-	79,890	2,896,020	887,534	174,760	309,340	471,596	539,828	330,515	180,948	50,232	59,339	-
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	11,351,476	5,327,191	44,283	-	79,890	2,896,020	887,534	174,760	309,340	471,596	539,828	330,515	180,948	50,232	59,339	-
11	Return on Debt	560,525	263,052	2,187	-	3,945	143,003	43,826	8,629	15,275	23,287	26,656	16,321	8,935	2,480	2,930	-
12	Return on Equity	213,341	100,120	832	-	1,501	54,428	16,680	3,284	5,814	8,863	10,146	6,212	3,401	944	1,115	-
13	Return on Rate Base	773,867	363,172	3,019	-	5,446	197,431	60,506	11,914	21,089	32,150	36,802	22,532	12,336	3,425	4,045	-

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year 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 AND LABRADOR HYDRO
 2015 Test Year Cost of Service
 L'Anse au Loup
 Basis of Allocation to Classes of Service

Line No.	Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6-15 Distribution										16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
						6 Substations Demand (CP kW)	7 Primary Lines Demand (CP kW) (Rural Cust)		9 Line Transformers Demand (CP kW) (Rural Cust)		11 Secondary Lines Demand (CP kW) (Rural Cust)		12 Services Customer (Wld Rural Cust)	13 Meters Customer	14 Street Lightin Customer		
Amounts																	
1	1.1 Domestic Diesel	-	1,199	4,441	1,199	1,141	1,141	407	1,053	407	1,053	407	407	407	-	407	-
2	1.12 Domestic All Electric	-	2,844	11,369	2,844	2,704	2,704	386	2,497	386	2,497	386	386	386	-	386	-
3	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.2 GS 10-100 kW	-	1,411	6,942	1,411	1,341	1,341	209	1,239	209	1,239	209	997	997	-	209	-
5	2.3 GS 110-1,000 kVa	-	246	2,055	246	234	234	5	216	5	216	5	42	42	-	5	-
6	4.1 Street and Area Lighting	-	36	146	36	35	35	33	32	33	32	33	-	-	1	33	-
7	Total	-	5,736	24,953	5,736	5,455	5,455	1,040	5,037	1,040	5,037	1,040	1,832	1,832	1	1,040	0
Ratios																	
8	1.1 Domestic Diesel	-	0.2091	0.1780	0.2091	0.2091	0.2091	0.3915	0.2091	0.3915	0.2091	0.3915	0.2222	0.2222	-	0.3915	-
9	1.12 Domestic All Electric	-	0.4958	0.4556	0.4958	0.4958	0.4958	0.3713	0.4958	0.3713	0.4958	0.3713	0.2107	0.2107	-	0.3713	-
10	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	2.2 GS 10-100 kW	-	0.2459	0.2782	0.2459	0.2459	0.2459	0.2011	0.2459	0.2011	0.2459	0.2011	0.5442	0.5442	-	0.2011	-
12	2.3 GS 110-1,000 kVa	-	0.0428	0.0824	0.0428	0.0428	0.0428	0.0048	0.0428	0.0048	0.0428	0.0048	0.0230	0.0230	-	0.0048	-
13	4.1 Street and Area Lighting	-	0.0064	0.0059	0.0064	0.0064	0.0064	0.0313	0.0064	0.0313	0.0064	0.0313	-	-	1.0000	0.0313	-
14	Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.0000

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
L'Anse au Loup
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18	19
		Revenue Related	
		Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)
Amounts			
1	1.1 Domestic Diesel	570,211	570,211
2	1.12 Domestic All Electric	1,122,691	1,122,691
3	2.1 GS 0-10 kW	-	-
4	2.2 GS 10-100 kW	709,945	709,945
5	2.3 GS 110-1,000 kVa	272,034	272,034
6	4.1 Street and Area Lighting	45,335	45,335
7	Total	2,720,217	2,720,217
Ratios			
8	1.1 Domestic Diesel	0.2096	0.2096
9	1.12 Domestic All Electric	0.4127	0.4127
10	2.1 GS 0-10 kW	-	-
11	2.2 GS 10-100 kW	0.2610	0.2610
12	2.3 GS 110-1,000 kVa	0.1000	0.1000
13	4.1 Street and Area Lighting	0.0167	0.0167
14	Total	1.0000	1.0000

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year 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 Demand (\$)		8 Line Transformers Demand (\$)		9 Secondary Lines Demand (\$)		10 Services Customer (\$)				11 Meters Customer (\$)		12 Street Lightin Customer (\$)	
						13	14	15	16	17	18	19	20	21	22			23	24		
Allocated Revenue Requirement Excluding Return																					
1	1.1 Domestic Diesel	1,158,747	194,337	656,834	-	2,172	96,005	52,427	5,833	19,331	17,187	34,549	5,678	8,584	-	49,902	-				
2	1.12 Domestic All Electric	2,622,719	460,771	1,681,597	-	5,150	227,626	49,722	13,829	18,334	40,751	32,766	5,385	8,141	-	47,328	-				
3	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
4	2.2 GS 10-100 kW	1,532,879	228,556	1,026,830	-	2,555	112,909	26,922	6,860	9,927	20,214	17,741	13,910	21,026	-	25,626	-				
5	2.3 GS 110-1,000 kVa	379,638	39,814	304,010	-	445	19,669	644	1,195	237	3,521	424	587	888	-	613	-				
6	4.1 Street and Area Lighting	57,139	5,904	21,624	-	66	2,917	4,186	177	1,544	522	2,759	-	-	12,190	3,985	-				
7	Total	5,751,121	929,383	3,690,896	-	10,388	459,126	133,901	27,893	49,373	82,195	88,239	25,561	38,638	12,190	127,454	-				
Allocated Return on Debt and Equity																					
8	1.1 Domestic Diesel	183,800	75,941	537	-	1,139	41,284	23,690	2,491	8,257	6,723	14,409	5,006	2,740	-	1,584	-				
9	1.12 Domestic All Electric	356,671	180,054	1,375	-	2,700	97,883	22,468	5,907	7,831	15,939	13,666	4,747	2,599	-	1,502	-				
10	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
11	2.2 GS 10-100 kW	194,473	89,312	840	-	1,339	48,553	12,165	2,930	4,240	7,906	7,399	12,261	6,713	-	813	-				
12	2.3 GS 110-1,000 kVa	27,776	15,558	249	-	233	8,458	291	510	101	1,377	177	518	283	-	19	-				
13	4.1 Street and Area Lighting	11,146	2,307	18	-	35	1,254	1,892	76	659	204	1,151	-	-	3,425	126	-				
14	Total	773,867	363,172	3,019	-	5,446	197,431	60,506	11,914	21,089	32,150	36,802	22,532	12,336	3,425	4,045	-				

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year 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 (\$)	
		18	19	
		Revenue Related		
		Municipal Tax (\$)	PUB Assessment (\$)	
	Allocated Revenue Requirement Excluding Return			
1	1.1 Domestic Diesel	15,123	784	
2	1.12 Domestic All Electric	29,776	1,543	
3	2.1 GS 0-10 kW	-	-	
4	2.2 GS 10-100 kW	18,829	976	
5	2.3 GS 110-1,000 kVa	7,215	374	
6	4.1 Street and Area Lighting	1,202	62	
7	Total	72,147	3,738	
	Allocated Return on Debt and Equity			
8	1.1 Domestic Diesel	-	-	
9	1.12 Domestic All Electric	-	-	
10	2.1 GS 0-10 kW	-	-	
11	2.2 GS 10-100 kW	-	-	
12	2.3 GS 110-1,000 kVa	-	-	
13	4.1 Street and Area Lighting	-	-	
14	Total	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year 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		8 Line Transformers		9 Secondary Lines		10 Services Customer (\$)	11 Meters Customer (\$)	12 Street Lightin Customer (\$)	13 Accounting Customer (\$)		
							7 Demand (\$)	8 Customer (\$)	8 Demand (\$)	9 Customer (\$)	9 Demand (\$)	10 Customer (\$)						
Total Revenue Requirement																		
1	1.1 Domestic Diesel	1,342,547	270,278	657,371	-	3,311	137,288	76,117	8,324	27,588	23,910	48,958	10,684	11,324	-	51,486	-	
2	1.12 Domestic All Electric	2,979,390	640,825	1,682,973	-	7,850	325,509	72,190	19,736	26,165	56,690	46,432	10,133	10,740	-	48,830	-	
3	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2.2 GS 10-100 kW	1,727,352	317,868	1,027,670	-	3,894	161,462	39,087	9,789	14,167	28,120	25,141	26,171	27,739	-	26,439	-	
5	2.3 GS 110-1,000 kVa	407,414	55,373	304,259	-	678	28,127	935	1,705	339	4,899	601	1,105	1,171	-	633	-	
6	4.1 Street and Area Lighting	68,285	8,212	21,642	-	101	4,171	6,078	253	2,203	726	3,909	-	-	15,614	4,111	-	
7	Total	6,524,988	1,292,555	3,693,915	-	15,834	656,557	194,407	39,807	70,462	114,345	125,041	48,093	50,974	15,614	131,499	-	
Re-classification of Revenue-Related																		
8	1.1 Domestic Diesel	0	3,241	7,882	-	40	1,646	913	100	331	287	587	128	136	-	617	-	
9	1.12 Domestic All Electric	0	6,808	17,879	-	83	3,458	767	210	278	602	493	108	114	-	519	-	
10	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	2.2 GS 10-100 kW	(0)	3,687	11,919	-	45	1,873	453	114	164	326	292	304	322	-	307	-	
12	2.3 GS 110-1,000 kVa	-	1,051	5,775	-	13	534	18	32	6	93	11	21	22	-	12	-	
13	4.1 Street and Area Lighting	(0)	155	408	-	2	79	115	5	42	14	74	-	-	295	78	-	
14	Total	0	14,941	43,864	-	183	7,589	2,265	460	821	1,322	1,457	560	594	295	1,532	-	
Total Allocated Revenue Requirement																		
15	1.1 Domestic Diesel	1,342,547	273,519	665,254	-	3,351	138,935	77,030	8,424	27,919	24,197	49,545	10,812	11,460	-	52,104	-	
16	1.12 Domestic All Electric	2,979,390	647,633	1,700,852	-	7,934	328,967	72,957	19,945	26,443	57,292	46,925	10,240	10,854	-	49,349	-	
17	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	2.2 GS 10-100 kW	1,727,352	321,555	1,039,589	-	3,939	163,335	39,540	9,903	14,331	28,446	25,432	26,475	28,061	-	26,746	-	
19	2.3 GS 110-1,000 kVa	407,414	56,424	310,034	-	691	28,660	953	1,738	345	4,991	613	1,126	1,194	-	645	-	
20	4.1 Street and Area Lighting	68,285	8,367	22,050	-	102	4,250	6,193	258	2,245	740	3,983	-	-	15,909	4,189	-	
21	Total	6,524,988	1,307,497	3,737,779	-	16,017	664,147	196,672	40,267	71,283	115,667	126,498	48,653	51,568	15,909	133,031	-	

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year 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
		18 Municipal Tax (\$)	19 PUB Assessment (\$)	
Total Revenue Requirement				
1	1.1 Domestic Diesel	15,123	784	
2	1.12 Domestic All Electric	29,776	1,543	
3	2.1 GS 0-10 kW	-	-	
4	2.2 GS 10-100 kW	18,829	976	
5	2.3 GS 110-1,000 kVa	7,215	374	
6	4.1 Street and Area Lighting	1,202	62	
7	Total	72,147	3,738	
Re-classification of Revenue-Related				
8	1.1 Domestic Diesel	(15,123)	(784)	Re-classification to demand, energy and customer is based on rate class revenue
9	1.12 Domestic All Electric	(29,776)	(1,543)	requirements excluding revenue-related items.
10	2.1 GS 0-10 kW	-	-	
11	2.2 GS 10-100 kW	(18,829)	(976)	
12	2.3 GS 110-1,000 kVa	(7,215)	(374)	
13	4.1 Street and Area Lighting	(1,202)	(62)	
14	Total	(72,147)	(3,738)	
Total Allocated Revenue Requirement				
15	1.1 Domestic Diesel	-	-	
16	1.12 Domestic All Electric	-	-	
17	2.1 GS 0-10 kW	-	-	
18	2.2 GS 10-100 kW	-	-	
19	2.3 GS 110-1,000 kVa	-	-	
20	4.1 Street and Area Lighting	-	-	
21	Total	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production Energy (\$)	5 Transmission Demand (\$)	Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
						6	7	8	9	10	11	12	13	14	15		
						Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
Expenses																	
1	Operating & Maintenance	11,976,563	966,930	-	4,616,674	764,144	1,475,238	388,283	318,850	564,392	204,387	226,099	98,950	207,358	44,142	1,586,495	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	74,521	74,521	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	199,303	199,303	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	1,856,851	542,700	1,314,151	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	3,485,835	381,749	-	685,056	677,424	510,250	147,252	215,761	381,915	87,269	95,298	50,343	121,063	45,429	87,027	-
Expense Credits																	
8	Sundry	(57,038)	(4,605)	-	(21,987)	(3,639)	(7,026)	(1,849)	(1,519)	(2,688)	(973)	(1,077)	(471)	(988)	(210)	(7,603)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(8,886)	(717)	-	(3,425)	(567)	(1,095)	(288)	(237)	(419)	(152)	(168)	(73)	(154)	(33)	(1,184)	-
12	Pole Attachments	(255,733)	-	-	-	-	(147,903)	(50,546)	-	-	(26,179)	(31,105)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(13,016)	-	-	-	-	-	-	-	-	-	-	-	-	-	(13,016)	-
16	Meter Test Revenues	(943)	-	-	-	-	-	-	-	-	-	-	-	(943)	-	-	-
17	Total Expense Credits	(335,615)	(5,322)	-	(25,412)	(4,206)	(156,023)	(52,683)	(1,755)	(3,107)	(27,304)	(32,350)	(545)	(2,084)	(243)	(21,804)	-
18	Subtotal Expenses	17,257,457	2,159,880	1,314,151	5,276,318	1,437,362	1,829,465	482,851	532,856	943,200	264,352	289,047	148,749	326,336	89,328	1,661,718	-
19	Disposal Gain / Loss	41,737	3,617	-	7,297	8,159	8,190	2,377	2,260	4,000	1,491	1,596	1,134	742	213	662	-
20	Subtotal Revenue Requirement Ex. Return	17,299,194	2,163,497	1,314,151	5,283,614	1,445,521	1,837,655	485,228	535,116	947,199	265,843	290,643	149,883	327,077	89,541	1,662,380	-
21	Return on Debt	4,531,956	411,874	-	792,770	877,893	886,989	257,066	243,787	431,523	160,835	172,197	121,725	80,288	23,168	71,842	-
22	Return on Equity	1,724,907	156,763	-	301,736	334,135	337,597	97,842	92,788	164,242	61,215	65,540	46,330	30,559	8,818	27,344	-
23	Total Revenue Requirement	23,556,057	2,732,135	1,314,151	6,378,120	2,657,548	3,062,240	840,136	871,690	1,542,964	487,893	528,380	317,938	437,924	121,528	1,761,565	-

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement (CONTD.)

Line No.	Description	Revenue Related		Basis of Functional Classification
		Municipal Tax	PUB Assessment	
	Expenses			
1	Operating & Maintenance	480,471	24,151	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.9
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.10
7	Depreciation	-	-	Carryforward from Sch.2.5 L.24
	Expense Credits			
8	Sundry	(2,288)	(115)	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	(356)	(18)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	Total Expense Credits	(2,645)	(133)	
18	Subtotal Expenses	477,827	24,018	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.24
20	Subtotal Revenue Requirement Ex. Return	477,827	24,018	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	Total Revenue Requirement	477,827	24,018	

NEWFOUNDLAND AND LABRADOR HYDRO
 2015 Test Year Cost of Service
 Labrador Interconnected
 Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production Energy (\$)	5 Transmission Demand (\$)	6-15 Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
						6 Substations Demand (\$)	7 Primary Lines Demand (\$)		8-9 Line Transformers Demand (\$)		10-11 Secondary Lines Demand (\$)		12 Services Customer (\$)	13 Meters Customer (\$)	14 Street Lighting Customer (\$)		
Production																	
1	Gas Turbines	23,666,030	23,666,030	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Diesel	3,323,334	3,323,334	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Subtotal Production	26,989,364	26,989,364	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																	
4	Lines	17,100,852	-	-	17,100,852	-	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	18,092,147	-	-	6,420,032	11,672,115	-	-	-	-	-	-	-	-	-	-	
6	Subtotal Transmission	35,192,999	-	-	23,520,884	11,672,115	-	-	-	-	-	-	-	-	-	-	
Distribution																	
7	Substations	5,667,946	-	-	-	5,667,946	-	-	-	-	-	-	-	-	-	-	
8	Land & Land Improvements	1,083,634	-	-	-	-	817,006	104,083	-	-	94,764	67,781	-	-	-	-	
9	Poles	30,428,760	-	-	-	-	17,598,412	6,014,305	-	-	3,114,931	3,701,111	-	-	-	-	
10	Primary Conductor & Eqpt	9,200,174	-	-	-	-	8,160,554	1,039,620	-	-	-	-	-	-	-	-	
11	Submarine Conductor	620,108	-	-	-	-	620,108	-	-	-	-	-	-	-	-	-	
12	Transformers	16,282,605	-	-	-	-	-	-	5,878,020	10,404,585	-	-	-	-	-	-	
13	Secondary Conductor & Eqpt	957,432	-	-	-	-	-	-	-	-	558,183	399,249	-	-	-	-	
14	Services	1,824,154	-	-	-	-	-	-	-	-	-	-	1,824,154	-	-	-	
15	Meters	2,288,365	-	-	-	-	-	-	-	-	-	-	-	2,288,365	-	-	
16	Street Lighting	813,762	-	-	-	-	-	-	-	-	-	-	-	-	813,762	-	
17	Subtotal Distribution	69,166,939	-	-	-	5,667,946	27,196,080	7,158,008	5,878,020	10,404,585	3,767,878	4,168,141	1,824,154	2,288,365	813,762	-	
18	Subttl Prod, Trans, & Dist	131,349,302	26,989,364	-	23,520,884	17,340,061	27,196,080	7,158,008	5,878,020	10,404,585	3,767,878	4,168,141	1,824,154	2,288,365	813,762	-	
19	General	16,334,186	1,039,489	-	7,136,203	899,853	1,912,135	503,274	413,279	731,538	264,917	293,059	128,255	297,178	57,215	2,657,793	
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Software - General	265,081	54,468	-	47,468	34,995	54,885	14,446	11,863	20,998	7,604	8,412	3,681	4,618	1,642	-	
23	Software - Cust Actng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total Plant	147,948,569	28,083,321	-	30,704,555	18,274,908	29,163,100	7,675,728	6,303,162	11,157,121	4,040,398	4,469,612	1,956,091	2,590,160	872,619	2,657,793	

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Labrador Interconnected
Functional Classification of Net Book Value

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production Energy (\$)	5 Transmission Demand (\$)	Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
						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 (\$)					
Production																	
1	Gas Turbines	6,276,550	6,276,550	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Diesel	580,257	580,257	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Subtotal Production	6,856,807	6,856,807	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																	
4	Lines	7,907,366	-	-	7,907,366	-	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	18,265,060	-	-	3,363,187	14,901,873	-	-	-	-	-	-	-	-	-	-	
6	Subtotal Transmission	26,172,426	-	-	11,270,553	14,901,873	-	-	-	-	-	-	-	-	-	-	
Distribution																	
7	Substations	1,300,884	-	-	-	1,300,884	-	-	-	-	-	-	-	-	-	-	
8	Land & Land Improvements	482,081	-	-	-	-	363,465	46,304	-	-	42,158	30,154	-	-	-	-	
9	Poles	21,235,511	-	-	-	-	12,281,515	4,197,241	-	-	2,173,837	2,582,918	-	-	-	-	
10	Primary Conductor & Eqpt	3,143,393	-	-	-	-	2,788,189	355,203	-	-	-	-	-	-	-	-	
11	Submarine Conductor	317,759	-	-	-	-	317,759	-	-	-	-	-	-	-	-	-	
12	Transformers	12,198,757	-	-	-	-	-	-	4,403,751	7,795,006	-	-	-	-	-	-	
13	Secondary Conductor&Eqpt	1,191,190	-	-	-	-	-	-	-	-	694,464	496,726	-	-	-	-	
14	Services	2,250,759	-	-	-	-	-	-	-	-	-	-	2,250,759	-	-	-	
15	Meters	1,363,148	-	-	-	-	-	-	-	-	-	-	-	1,363,148	-	-	
16	Street Lighting	406,579	-	-	-	-	-	-	-	-	-	-	-	-	406,579	-	
17	Subtotal Distribution	43,890,061	-	-	-	1,300,884	15,750,928	4,598,748	4,403,751	7,795,006	2,910,459	3,109,798	2,250,759	1,363,148	406,579	-	
18	Subttl Prod, Trans, & Dist	76,919,294	6,856,807	-	11,270,553	16,202,757	15,750,928	4,598,748	4,403,751	7,795,006	2,910,459	3,109,798	2,250,759	1,363,148	406,579	-	
19	General	8,331,016	530,176	-	3,639,717	458,957	975,257	256,688	210,787	373,110	135,117	149,470	65,415	151,571	29,182	1,355,569	
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Software - General	233,132	20,782	-	34,160	49,108	47,739	13,938	13,347	23,626	8,821	9,425	6,822	4,132	1,232	-	
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total Net Book Value	85,483,442	7,407,766	-	14,944,430	16,710,822	16,773,924	4,869,374	4,627,885	8,191,742	3,054,397	3,268,694	2,322,995	1,518,850	436,993	1,355,569	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production 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 (\$)		
Production																	
1	Gas Turbine / Diesel	390,996	390,996	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Other	59,743	59,743	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Subtotal Production	450,738	450,738	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																	
4	Transmission Lines	2,894,754	-	-	2,894,754	-	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	252,281	-	-	89,522	162,758	-	-	-	-	-	-	-	-	-	-	
6	Other	164,722	-	-	110,091	54,632	-	-	-	-	-	-	-	-	-	-	
7	Subtotal Transmission	3,311,757	-	-	3,094,366	217,390	-	-	-	-	-	-	-	-	-	-	
Distribution																	
8	Other	2,038,937	-	-	-	172,800	829,131	218,227	179,204	317,206	114,872	127,075	55,613	-	24,809	-	-
9	Meters	128,861	-	-	-	-	-	-	-	-	-	-	-	128,861	-	-	
10	Subtotal Distribution	2,167,798	-	-	-	172,800	829,131	218,227	179,204	317,206	114,872	127,075	55,613	128,861	24,809	-	
11	Subttl Prod, Trans, & Dist	5,930,293	450,738	-	3,094,366	390,190	829,131	218,227	179,204	317,206	114,872	127,075	55,613	128,861	24,809	-	
12	Customer Accounting	1,152,459	-	-	-	-	-	-	-	-	-	-	-	-	-	1,152,459	
Administrative & General:																	
Plant-Related:																	
13	Production	179,997	179,997	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Transmission	228,756	-	-	152,886	75,869	-	-	-	-	-	-	-	-	-	-	
15	Distribution	500,419	-	-	-	41,007	196,762	51,788	42,527	75,277	27,260	30,156	13,198	16,556	5,888	-	
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Prod, Trans, Distn & General Plt	601,388	114,154	-	124,809	74,285	118,543	31,201	25,621	45,352	16,424	18,168	7,951	10,529	3,547	10,804	
18	Property Insurance	104,909	43,833	-	21,200	28,524	2,990	787	646	1,144	414	458	201	465	89	4,156	
Revenue-Related:																	
19	Municipal Tax	480,471	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	PUB Assessment	24,151	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	All Expense-Related	2,636,998	167,816	-	1,152,072	145,273	308,696	81,249	66,720	118,100	42,768	47,312	20,706	47,976	9,237	429,075	
22	Prod,Trans & Distn Expense-Related	136,723	10,392	-	71,341	8,996	19,116	5,031	4,132	7,313	2,648	2,930	1,282	2,971	572	-	
23	Subtotal Admin & General	4,893,811	516,192	-	1,522,308	373,954	646,107	170,055	139,646	247,186	89,515	99,024	43,337	78,497	19,333	444,035	
24	Total Operating & Maintenance Expenses	11,976,563	966,930	-	4,616,674	764,144	1,475,238	388,283	318,850	564,392	204,387	226,099	98,950	207,358	44,142	1,596,495	

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense (CONTD.)

Line No.	Description	Revenue Related		Basis of Functional Classification
		18 Municipal Tax	19 PUB Assessment	
	Production			
1	Gas Turbine / Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
3	Subtotal Production	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.4
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.5
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.6
7	Subtotal Transmission	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 17, less L. 15
9	Meters	-	-	Meters - Customer
10	Subtotal Distribution	-	-	
11	Subttl Prod, Trans, & Dist	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.3
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L. 6
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission, Distribution Plant in Service - Sch.2.2 L. 18
17	Prod, Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.3, 5, 7, 19 - 20
	Revenue-Related:			
19	Municipal Tax	480,471	-	Revenue-related
20	PUB Assessment	-	24,151	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 11, 12
22	Prod,Trans & Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	Subtotal Admin & General	480,471	24,151	
24	Total Operating & Maintenance Expenses	480,471	24,151	

NEWFOUNDLAND AND LABRADOR HYDRO
 2015 Test Year Cost of Service
 Labrador Interconnected
 Functional Classification of Depreciation Expense

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production Energy (\$)	5 Transmission Demand (\$)	6-15 Distribution										16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
						6 Substations Demand (\$)	7 Primary Lines Demand (\$)		9 Line Transformers Demand (\$)		11 Secondary Lines Demand (\$)		12 Services Customer (\$)	13 Meters Customer (\$)	14 Street Lighting Customer (\$)		
Production																	
1	Gas Turbines	320,518	320,518	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Diesel	21,377	21,377	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Subtotal Production	341,896	341,896	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																	
4	Lines	318,196	-	-	318,196	-	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	693,857	-	-	125,641	568,216	-	-	-	-	-	-	-	-	-	-	
6	Subtotal Transmission	1,012,053	-	-	443,837	568,216	-	-	-	-	-	-	-	-	-	-	
Distribution																	
7	Substations	68,905	-	-	-	68,905	-	-	-	-	-	-	-	-	-	-	
8	Land & Land Improvements	14,988	-	-	-	-	11,300	1,440	-	-	1,311	937	-	-	-	-	
9	Poles	598,894	-	-	-	-	346,369	118,373	-	-	61,308	72,845	-	-	-	-	
10	Primary Conductor & Eqpt	77,637	-	-	-	-	68,864	8,773	-	-	-	-	-	-	-	-	
11	Submarine Conductor	13,618	-	-	-	-	13,618	-	-	-	-	-	-	-	-	-	
12	Transformers	550,820	-	-	-	-	-	-	198,846	351,974	-	-	-	-	-	-	
13	Secondary Conductor&Eqpt	25,148	-	-	-	-	-	-	-	-	14,661	10,487	-	-	-	-	
14	Services	45,372	-	-	-	-	-	-	-	-	-	-	45,372	-	-	-	
15	Meters	109,470	-	-	-	-	-	-	-	-	-	-	-	109,470	-	-	
16	Street Lighting	42,827	-	-	-	-	-	-	-	-	-	-	-	-	42,827	-	
17	Subtotal Distribution	1,547,678	-	-	-	68,905	440,151	128,585	198,846	351,974	77,280	84,269	45,372	109,470	42,827	-	
18	Subttl Prod, Trans, & Dist	2,901,627	341,896	-	443,837	637,121	440,151	128,585	198,846	351,974	77,280	84,269	45,372	109,470	42,827	-	
19	General	534,848	34,037	-	233,669	29,465	62,611	16,479	13,532	23,954	8,674	9,596	4,200	9,731	1,873	87,027	
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Software - General	49,359	5,816	-	7,550	10,838	7,487	2,187	3,383	5,987	1,315	1,433	772	1,862	729	-	
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total Depreciation Expense	3,485,835	381,749	-	685,056	677,424	510,250	147,252	215,761	381,915	87,269	95,298	50,343	121,063	45,429	87,027	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Labrador Interconnected
Functional Classification of Rate Base

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production Energy (\$)	5 Transmission Demand (\$)	Distribution											16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
						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 (\$)						
1	Average Net Book Value	85,483,442	7,407,766	-	14,944,430	16,710,822	16,773,924	4,869,374	4,627,885	8,191,742	3,054,397	3,268,694	2,322,995	1,518,850	436,993	1,355,569	-	
2	Cash Working Capital	370,534	32,109	-	64,778	72,434	72,708	21,107	20,060	35,508	13,239	14,168	10,069	6,584	1,894	5,876	-	
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	37,715	37,715	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	206,011	206,011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	1,600,905	303,881	-	332,244	197,747	315,565	83,057	68,205	120,728	43,720	48,364	21,166	28,027	9,442	28,759	-	
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	4,080,294	353,587	-	713,327	797,641	800,653	232,425	220,898	391,008	145,792	156,021	110,881	72,498	20,859	64,704	-	
8	Total Rate Base	91,778,900	8,341,069	-	16,054,779	17,778,644	17,962,849	5,205,962	4,937,048	8,738,985	3,257,148	3,487,248	2,465,112	1,625,959	469,188	1,454,908	-	
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Rate Base Available for Equity Return	91,778,900	8,341,069	-	16,054,779	17,778,644	17,962,849	5,205,962	4,937,048	8,738,985	3,257,148	3,487,248	2,465,112	1,625,959	469,188	1,454,908	-	
11	Return on Debt	4,531,956	411,874	-	792,770	877,893	886,989	257,066	243,787	431,523	160,835	172,197	121,725	80,288	23,168	71,842	-	
12	Return on Equity	1,724,907	156,783	-	301,736	334,135	337,597	97,842	92,788	164,242	61,215	65,540	46,330	30,559	8,818	27,344	-	
13	Return on Rate Base	6,256,863	568,638	-	1,094,506	1,212,027	1,224,585	354,907	336,574	595,765	222,050	237,737	168,055	110,847	31,986	99,186	-	

NEWFOUNDLAND & LABRADOR HYDRO
 2015 Test Year Cost of Service
 Labrador Interconnected
 Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND AND LABRADOR HYDRO
 2015 Test Year Cost of Service
 Labrador Interconnected
 Basis of Allocation to Classes of Service

Line No.	Description	Total Amount	Production Demand	Production Energy	Transmission Demand	Distribution											Accounting Customer	Specifically Assigned Customer
						Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services Customer	Meters Customer	Street Lighting Customer	16		
							Demand	Demand	Customer	Demand	Customer	Demand						
Amounts			(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	-	-	10,973	-	-	-	-	-	-	-	-	-	-	-	-		
2	IOCC Firm	-	273,806	1,925,673	243,000	-	-	1	-	-	-	-	-	-	-	-		
3	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rural																		
4	1.1Domestic	-	662	2,462	588	569	569	360	540	360	540	360	360	360	-	360		
5	1.1A Domestic All Electric	-	83,785	356,271	74,412	72,008	72,008	9,442	68,372	9,442	68,372	9,442	9,442	9,442	-	9,442		
6	2.1GS 0-10 kW	-	1,355	7,536	1,203	1,164	1,164	515	1,105	515	1,105	515	967	967	-	515		
7	2.2GS 10-100 kW	-	17,297	84,020	15,362	14,866	14,866	728	14,032	728	14,032	728	3,470	3,470	-	728		
8	2.3GS 110-1,000 kVa	-	27,494	129,670	24,418	23,629	23,629	164	22,029	164	22,029	164	1,383	1,383	-	164		
9	2.4GS Over 1,000 kVa	-	27,058	158,274	24,031	23,255	23,255	6	15,536	6	15,536	6	51	51	-	6		
10	4.1Street and Area Lighting	-	521	2,021	463	448	448	385	425	385	425	385	-	-	1	385		
11	Subtotal Rural	-	158,171	740,254	140,477	135,938	135,938	11,600	122,039	11,600	122,039	11,600	15,673	15,673	1	11,600		
12	Total Labrador Interconnected	-	431,777	2,676,900	383,477	135,938	135,938	11,601	122,039	11,600	122,039	11,600	15,673	15,673	1	11,600		
Ratios																		
13	CFB - Goose Bay Boiler	-	-	0.0041	-	-	-	-	-	-	-	-	-	-	-	-		
14	IOCC Firm	-	0.6337	0.7194	0.6337	-	-	0.0001	-	-	-	-	-	-	-	-		
15	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rural																		
16	1.1Domestic	-	0.0015	0.0009	0.0015	0.0042	0.0042	0.0310	0.0044	0.0310	0.0044	0.0310	0.0230	0.0230	-	0.0310		
17	1.1A Domestic All Electric	-	0.1940	0.1331	0.1940	0.5297	0.5297	0.8139	0.5602	0.8140	0.5602	0.8140	0.6025	0.6025	-	0.8140		
18	2.1GS 0-10 kW	-	0.0031	0.0028	0.0031	0.0086	0.0086	0.0444	0.0091	0.0444	0.0091	0.0444	0.0617	0.0617	-	0.0444		
19	2.2GS 10-100 kW	-	0.0401	0.0314	0.0401	0.1094	0.1094	0.0627	0.1150	0.0627	0.1150	0.0627	0.2214	0.2214	-	0.0627		
20	2.3GS 110-1,000 kVa	-	0.0637	0.0484	0.0637	0.1738	0.1738	0.0142	0.1805	0.0142	0.1805	0.0142	0.0882	0.0882	-	0.0142		
21	2.4GS Over 1,000 kVa	-	0.0627	0.0591	0.0627	0.1711	0.1711	0.0005	0.1273	0.0005	0.1273	0.0005	0.0032	0.0032	-	0.0005		
22	4.1Street and Area Lighting	-	0.0012	0.0008	0.0012	0.0033	0.0033	0.0332	0.0035	0.0332	0.0035	0.0332	-	-	1.0000	0.0332		
23	Subtotal Rural	-	0.3663	0.2765	0.3663	1.0000	1.0000	0.9999	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000		
24	Total Labrador Interconnected	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000		
Ratios Excluding IOCC																		
25	CFB - Goose Bay Boiler	-	-	0.0146	-	-	-	-	-	-	-	-	-	-	-	-		
Rural																		
26	1.1Domestic	-	0.0042	0.0033	0.0042	0.0042	0.0042	0.0310	0.0044	0.0310	0.0044	0.0310	0.0230	0.0230	-	0.0310		
27	1.1A Domestic All Electric	-	0.5297	0.4743	0.5297	0.5297	0.5297	0.8140	0.5602	0.8140	0.5602	0.8140	0.6025	0.6025	-	0.8140		
28	2.1GS 0-10 kW	-	0.0086	0.0100	0.0086	0.0086	0.0086	0.0444	0.0091	0.0444	0.0091	0.0444	0.0617	0.0617	-	0.0444		
29	2.2GS 10-100 kW	-	0.1094	0.1118	0.1094	0.1094	0.1094	0.0627	0.1150	0.0627	0.1150	0.0627	0.2214	0.2214	-	0.0627		
30	2.3GS 110-1,000 kVa	-	0.1738	0.1726	0.1738	0.1738	0.1738	0.0142	0.1805	0.0142	0.1805	0.0142	0.0882	0.0882	-	0.0142		
31	2.4GS Over 1,000 kVa	-	0.1711	0.2107	0.1711	0.1711	0.1711	0.0005	0.1273	0.0005	0.1273	0.0005	0.0032	0.0032	-	0.0005		
32	4.1Street and Area Lighting	-	0.0033	0.0027	0.0033	0.0033	0.0033	0.0332	0.0035	0.0332	0.0035	0.0332	-	-	1.0000	0.0332		
33	Subtotal Rural	-	1.0000	0.9854	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000		
34	Total Labrador Interconnected	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000		

NEWFOUNDLAND & LABRADOR HYDRO
2015 Test Year Cost of Service
Labrador Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.		18	19
		Revenue Related	
		Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)
1	CFB - Goose Bay Secondary	-	333,112
2	IOCC Firm	-	-
3	IOCC Non-Firm	-	-
	Rural		
4	1.1Domestic	102,994	102,994
5	1.1A Domestic All Electric	10,056,863	10,056,863
6	2.1GS 0-10 kW	398,087	398,087
7	2.2GS 10-100 kW	2,191,392	2,191,392
8	2.3GS 110-1,000 kVa	2,999,815	2,999,815
9	2.4GS Over 1,000 kVa	1,974,167	1,104,411
10	4.1Street and Area Lighting	292,637	292,637
11	Subtotal Rural	18,015,954	17,146,198
12	Total Labrador Interconnected	18,015,954	17,479,310
	Ratios		
13	CFB - Goose Bay Boiler	-	0.0191
14	IOCC Firm	-	-
15	IOCC Non-Firm	-	-
	Rural		
16	1.1Domestic	0.0057	0.0059
17	1.1A Domestic All Electric	0.5582	0.5754
18	2.1GS 0-10 kW	0.0221	0.0228
19	2.2GS 10-100 kW	0.1216	0.1254
20	2.3GS 110-1,000 kVa	0.1665	0.1716
21	2.4GS Over 1,000 kVa	0.1096	0.0632
22	4.1Street and Area Lighting	0.0162	0.0167
23	Subtotal Rural	1.0000	0.9809
24	Total Labrador Interconnected	1.0000	1.0000
	Ratios Excluding IOCC		
25	CFB - Goose Bay Boiler	-	0.0191
	Rural		
26	1.1Domestic	0.0057	0.0059
27	1.1A Domestic All Electric	0.5582	0.5754
28	2.1GS 0-10 kW	0.0221	0.0228
29	2.2GS 10-100 kW	0.1216	0.1254
30	2.3GS 110-1,000 kVa	0.1665	0.1716
31	2.4GS Over 1,000 kVa	0.1096	0.0632
32	4.1Street and Area Lighting	0.0162	0.0167
33	Subtotal Rural	1.0000	0.9809
34	Total Labrador Interconnected	1.0000	1.0000

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service

Line No.	Description	1	2	3	4	5	6-16										17		
							Distribution											Accounting	Specifically Assigned Customer
							Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting			
Demand	Demand	Customer	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer							
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		
1	CFB - Goose Bay Boiler	19,653	-	-	19,196	-	-	-	-	-	-	-	-	-	-	-	-		
2	IOCC Firm	4,375,195	1,027,059	-	-	3,348,095	-	-	42	-	-	-	-	-	-	-	-		
3	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rural:																			
4	1.1Domestic	153,345	4,756	4,307	8,100	6,050	7,691	15,058	2,369	29,396	1,177	9,020	3,443	7,513	-	51,592	-		
5	1.1A Domestic All Electric	7,761,919	601,984	623,238	1,025,266	765,708	973,425	394,934	299,797	771,004	148,938	236,579	90,298	197,049	-	1,353,149	-		
6	2.1GS 0-10 kW	265,699	9,733	13,182	16,576	12,380	15,738	21,541	4,847	42,053	2,408	12,904	9,247	20,179	-	73,806	-		
7	2.2GS 10-100 kW	1,313,106	124,275	146,980	211,659	158,075	200,957	30,429	61,528	59,405	30,567	18,228	33,188	72,422	-	104,259	-		
8	2.3GS 110-1,000 kVa	1,649,794	197,540	226,837	336,440	251,266	319,428	6,870	96,591	13,412	47,986	4,115	13,225	28,860	-	23,539	-		
9	2.4GS Over 1,000 kVa	1,523,164	194,408	276,875	331,106	247,283	314,364	251	68,120	490	33,842	150	483	1,054	-	860	-		
10	4.1Street and Area Lighting	237,318	3,742	3,535	6,373	4,760	6,051	16,104	1,864	31,438	926	9,647	-	-	89,541	55,175	-		
11	Subtotal Rural	12,904,345	1,136,438	1,294,955	1,935,520	1,445,521	1,837,655	485,187	535,116	947,199	265,843	290,643	149,883	327,077	89,541	1,662,380	-		
12	Total	17,299,194	2,163,497	1,314,151	5,283,614	1,445,521	1,837,655	485,228	535,116	947,199	265,843	290,643	149,883	327,077	89,541	1,662,380	-		
Allocated Return on Debt																			
13	CFB - Goose Bay Boiler	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
14	IOCC Firm	763,375	260,994	-	502,359	-	-	22	-	-	-	-	-	-	-	-	-		
15	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rural:																			
16	1.1Domestic	44,608	631	-	1,215	3,674	3,712	7,977	1,079	13,392	712	5,344	2,796	1,844	-	2,230	-		
17	1.1A Domestic All Electric	2,276,150	79,923	-	153,834	465,029	469,847	209,229	136,581	351,252	90,107	140,165	73,334	48,370	-	58,478	-		
18	2.1GS 0-10 kW	76,427	1,292	-	2,487	7,518	7,596	11,412	2,208	19,159	1,457	7,645	7,510	4,953	-	3,190	-		
19	2.2GS 10-100 kW	391,001	16,499	-	31,758	96,002	96,997	16,121	28,031	27,064	18,493	10,800	26,953	17,778	-	4,506	-		
20	2.3GS 110-1,000 kVa	487,552	26,227	-	50,480	152,599	154,180	3,640	44,005	6,110	29,031	2,438	10,741	7,084	-	1,017	-		
21	2.4GS Over 1,000 kVa	430,048	25,811	-	49,680	150,179	151,736	133	31,034	223	20,474	89	392	259	-	37	-		
22	4.1Street and Area Lighting	62,795	497	-	956	2,891	2,921	8,531	849	14,322	560	5,715	-	-	23,168	2,384	-		
23	Subtotal Rural	3,768,581	150,880	-	290,411	877,893	886,989	257,043	243,787	431,523	160,835	172,197	121,725	80,288	23,168	71,842	-		
24	Total	4,531,956	411,874	-	792,770	877,893	886,989	257,066	243,787	431,523	160,835	172,197	121,725	80,288	23,168	71,842	-		
Allocated Return on Equity																			
25	CFB - Goose Bay Boiler	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
26	IOCC Firm	290,548	99,337	-	191,203	-	-	8	-	-	-	-	-	-	-	-	-		
27	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rural:																			
28	1.1Domestic	16,978	240	-	463	1,398	1,413	3,036	411	5,097	271	2,034	1,064	702	-	849	-		
29	1.1A Domestic All Electric	866,325	30,419	-	58,551	176,995	178,829	79,635	51,984	133,690	34,296	53,348	27,911	18,410	-	22,257	-		
30	2.1GS 0-10 kW	29,089	492	-	947	2,862	2,891	4,344	840	7,292	554	2,910	2,858	1,885	-	1,214	-		
31	2.2GS 10-100 kW	148,819	6,280	-	12,087	36,539	36,918	6,136	10,669	10,301	7,039	4,110	10,258	6,766	-	1,715	-		
32	2.3GS 110-1,000 kVa	185,567	9,982	-	19,213	58,081	58,682	1,385	16,749	2,326	11,050	928	4,088	2,696	-	387	-		
33	2.4GS Over 1,000 kVa	163,680	9,824	-	18,909	57,160	57,752	51	11,812	85	7,793	34	149	98	-	14	-		
34	4.1Street and Area Lighting	23,900	189	-	364	1,100	1,112	3,247	323	5,451	213	2,175	-	-	8,818	908	-		
35	Subtotal Rural	1,434,359	57,426	-	110,533	334,135	337,597	97,833	92,788	164,242	61,215	65,540	46,330	30,559	8,818	27,344	-		
36	Total	1,724,907	156,763	-	301,736	334,135	337,597	97,842	92,788	164,242	61,215	65,540	46,330	30,559	8,818	27,344	-		

NEWFOUNDLAND AND LABRADOR HYDRO

2015 Test Year 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	
	Allocated Rev Reqmt Excl Return			
1	CFB - Goose Bay Boiler	-	-	458
2	IOCC Firm	-	-	-
3	IOCC Non-Firm	-	-	-
	Rural:			
4	1.1Domestic	2,732	142	
5	1.1A Domestic All Electric	266,732	13,819	
6	2.1GS 0-10 kW	10,558	547	
7	2.2GS 10-100 kW	58,121	3,011	
8	2.3GS 110-1,000 kVa	79,562	4,122	
9	2.4GS Over 1,000 kVa	52,360	1,518	
10	4.1Street and Area Lighting	7,761	402	
11	Subtotal Rural	477,827	23,560	
12	Total	477,827	24,018	
	Allocated Return on Debt			
13	CFB - Goose Bay Boiler	-	-	-
14	IOCC Firm	-	-	-
15	IOCC Non-Firm	-	-	-
	Rural:			
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	Subtotal Rural	-	-	-
24	Total	-	-	-
	Allocated Return on Equity			
25	CFB - Goose Bay Boiler	-	-	-
26	IOCC Firm	-	-	-
27	IOCC Non-Firm	-	-	-
	Rural:			
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	Subtotal Rural	-	-	-
36	Total	-	-	-

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year 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 Energy (\$)	4 Transmission Demand (\$)	5 Substations Demand (\$)	6-16 Distribution										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 (\$)	
Total Revenue Requirement																	
37	CFB - Goose Bay Boiler	19,653	-	19,196	-	-	-	-	-	-	-	-	-	-	-	-	-
38	IOCC Firm	5,429,118	1,387,390	-	4,041,656	-	-	72	-	-	-	-	-	-	-	-	-
39	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural:																	
40	1.1Domestic	214,932	5,628	4,307	9,778	11,122	12,816	26,071	3,858	47,886	2,160	16,398	7,303	10,059	-	54,670	-
41	1.1A Domestic All Electric	10,904,394	712,326	623,238	1,237,650	1,407,732	1,622,101	683,797	488,362	1,255,947	273,341	430,093	191,543	263,829	-	1,433,884	-
42	2.1GS 0-10 kW	371,215	11,517	13,182	20,010	22,760	26,226	37,297	7,896	68,504	4,419	23,459	19,615	27,017	-	78,209	-
43	2.2GS 10-100 kW	1,852,925	147,055	146,980	255,504	290,617	334,872	52,686	100,228	96,770	56,099	33,138	70,399	96,966	-	110,480	-
44	2.3GS 110-1,000 kVa	2,322,913	233,749	226,837	406,133	461,945	532,291	11,895	157,344	21,848	88,067	7,482	28,054	38,641	-	24,943	-
45	2.4GS Over 1,000 kVa	2,116,892	230,043	276,875	399,695	454,622	523,852	435	110,966	798	62,109	273	1,025	1,412	-	911	-
46	4.1Street and Area Lighting	324,013	4,428	3,535	7,693	8,750	10,083	27,882	3,036	51,212	1,699	17,537	-	-	121,528	58,467	-
47	Subtotal Rural	18,107,285	1,344,744	1,294,955	2,336,465	2,657,548	3,062,240	840,063	871,690	1,542,964	487,893	528,380	317,938	437,924	121,528	1,761,565	-
48	Total	23,556,057	2,732,135	1,314,151	6,378,120	2,657,548	3,062,240	840,136	871,690	1,542,964	487,893	528,380	317,938	437,924	121,528	1,761,565	-
Re-classification of Revenue-Related																	
49	CFB - Goose Bay Boiler	-	-	458	-	-	-	-	-	-	-	-	-	-	-	-	-
50	IOCC Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural:																	
52	1.1Domestic	(0)	76	58	132	151	174	353	52	649	29	222	99	136	-	741	-
53	1.1A Domestic All Electric	0	18,811	16,458	32,683	37,175	42,836	18,058	12,897	33,167	7,218	11,358	5,058	6,967	-	37,866	-
54	2.1GS 0-10 kW	(0)	355	407	617	702	809	1,150	243	2,113	136	723	605	833	-	2,412	-
55	2.2GS 10-100 kW	(0)	5,017	5,015	8,717	9,915	11,425	1,798	3,420	3,302	1,914	1,131	2,402	3,308	-	3,769	-
56	2.3GS 110-1,000 kVa	(0)	8,736	8,477	15,178	17,264	19,893	445	5,880	817	3,291	280	1,048	1,444	-	932	-
57	2.4GS Over 1,000 kVa	(0)	6,008	7,231	10,438	11,873	13,681	11	2,898	21	1,622	7	27	37	-	24	-
58	4.1Street and Area Lighting	0	114	91	199	226	261	721	78	1,324	44	453	-	-	3,141	1,511	-
59	Subtotal Rural	(0)	39,117	37,737	67,965	77,305	89,078	22,535	25,469	41,391	14,255	14,174	9,239	12,726	3,141	47,255	-
60	Total	0	39,117	38,195	67,965	77,305	89,078	22,535	25,469	41,391	14,255	14,174	9,239	12,726	3,141	47,255	-
Total Allocated Revenue Requirement																	
61	CFB - Goose Bay Boiler	19,653	-	19,653	-	-	-	-	-	-	-	-	-	-	-	-	-
62	IOCC Firm	5,429,118	1,387,390	-	4,041,656	-	-	72	-	-	-	-	-	-	-	-	-
63	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural:																	
64	1.1Domestic	214,932	5,704	4,365	9,911	11,273	12,990	26,425	3,911	48,535	2,189	16,621	7,402	10,195	-	55,411	-
65	1.1A Domestic All Electric	10,904,394	731,136	639,697	1,270,334	1,444,907	1,664,937	701,855	501,259	1,289,113	280,559	441,450	196,601	270,796	-	1,471,750	-
66	2.1GS 0-10 kW	371,215	11,872	13,589	20,627	23,462	27,034	38,447	8,139	70,616	4,556	24,182	20,220	27,850	-	80,621	-
67	2.2GS 10-100 kW	1,852,925	152,072	151,994	264,222	300,532	346,297	54,484	103,648	100,071	58,013	34,269	72,801	100,275	-	114,249	-
68	2.3GS 110-1,000 kVa	2,322,913	242,484	235,315	421,311	479,209	552,183	12,340	163,224	22,665	91,358	7,761	29,102	40,085	-	25,876	-
69	2.4GS Over 1,000 kVa	2,116,892	236,051	284,106	410,133	466,495	537,533	446	113,864	819	63,731	280	1,052	1,448	-	935	-
70	4.1Street and Area Lighting	324,013	4,542	3,627	7,892	8,977	10,344	28,603	3,114	52,535	1,743	17,990	-	-	124,669	59,978	-
71	Subtotal Rural	18,107,285	1,383,862	1,332,693	2,404,430	2,734,854	3,151,318	862,598	897,159	1,584,355	502,148	542,554	327,177	450,650	124,669	1,808,820	-
72	Total	23,556,057	2,771,252	1,352,346	6,446,086	2,734,854	3,151,318	862,671	897,159	1,584,355	502,148	542,554	327,177	450,650	124,669	1,808,820	-

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year 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	
	Total Revenue Requirement	(\$)	(\$)	
37	CFB - Goose Bay Boiler	-	458	
38	IOCC Firm	-	-	
39	IOCC Non-Firm	-	-	
	Rural:			
40	1.1Domestic	2,732	142	
41	1.1A Domestic All Electric	266,732	13,819	
42	2.1GS 0-10 kW	10,558	547	
43	2.2GS 10-100 kW	58,121	3,011	
44	2.3GS 110-1,000 kVa	79,562	4,122	
45	2.4GS Over 1,000 kVa	52,360	1,518	
46	4.1Street and Area Lighting	7,761	402	
47	Subtotal Rural	477,827	23,560	
48	Total	477,827	24,018	
	Re-classification of Revenue-Related			
49	CFB - Goose Bay Boiler	-	(458)	Re-classification to demand, energy and customer is based on rate class revenue
50	IOCC Firm	-	-	requirements excluding revenue-related items.
51	IOCC Non-Firm	-	-	
	Rural:			
52	1.1Domestic	(2,732)	(142)	
53	1.1A Domestic All Electric	(266,732)	(13,819)	
54	2.1GS 0-10 kW	(10,558)	(547)	
55	2.2GS 10-100 kW	(58,121)	(3,011)	
56	2.3GS 110-1,000 kVa	(79,562)	(4,122)	
57	2.4GS Over 1,000 kVa	(52,360)	(1,518)	
58	4.1Street and Area Lighting	(7,761)	(402)	
59	Subtotal Rural	(477,827)	(23,560)	
60	Total	(477,827)	(24,018)	
	Total Allocated Revenue Requirement			
61	CFB - Goose Bay Boiler	-	-	
62	IOCC Firm	-	-	
63	IOCC Non-Firm	-	-	
	Rural:			
64	1.1Domestic	-	-	
65	1.1A Domestic All Electric	-	-	
66	2.1GS 0-10 kW	-	-	
67	2.2GS 10-100 kW	-	-	
68	2.3GS 110-1,000 kVa	-	-	
69	2.4GS Over 1,000 kVa	-	-	
70	4.1Street and Area Lighting	-	-	
71	Subtotal Rural	-	-	
72	Total	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
 2015 Test Year 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								14 Services Customer (%)	15 Meters Customer (%)	16 Street Lighting Customer (%)	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 (%)							
Generation																			
1	Hydraulic	100%	44.92%	55.08%															
2	Hydraulic - GNP	100%	44.92%	55.08%		0.0%													
3	Holyrood	100%	72.24%	27.76%															
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%	43.90%	56.10%															
7	Dsl / Gas Tur Labrador Isolated	100%	34.26%	65.74%															
8	Dsl / Gas Tur L'Anse au Loup	100%	100.00%	0.00%															
9	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%															
Fuel																			
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%															
Transmission Lines & Terminals																			
16	Lines	100%		0.00%	100%														
17	Lines - Hydraulic	100%	44.92%	55.08%															
18	Lines - Customer Specific	100%																100%	
19	Terminal Stations	100%		0.00%	100%														
20	Term Stns - Hydraulic	100%	44.92%	55.08%															
21	Term Stns - Holyrood	100%	72.24%	27.76%															
22	Term Stns - Gas Tur	100%	100%																
23	Term Stns - Diesel GNP	100%	100.00%	0.00%		0.0%													
24	Terminal Stations - Distribution	100%					100%												
25	Term Stns - Custmr Specific	100%																100%	
26	Rural Lines	100%				100.0%													
27	Rural Terminal Stations	100%				100.0%													

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service
Functionalization & Classification Ratios (CONT'D.)

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 (%)		9 Line Transformers Demand (%)		10 Secondary Lines Demand (%)		11 Services Customer (%)	12 Meters Customer (%)	13 Street Lighting Customer (%)		
	Distribution																	
28	Substation Structures & Equipment						100%											
29	Land & Land Improvements - by Sub-function:																	
30	Primary	85%						88.7%	11.3%									
31	Secondary	15%									58.3%	41.7%						
32	Land & Land Improvements	100%						75.4%	9.6%		8.7%	6.3%						
33	Poles - by Subfunction:																	
34	3 phase - Primary	41.2%						100.0%										
35	Other Primary	36.4%						45.7%	54.3%									
36	Secondary	22.4%									45.7%	54.3%						
37	Poles	100%						57.8%	19.8%		10.2%	12.2%						
38	Primary Condctr & Equip	100%						88.7%	11.3%									
39	Submarine Conductor	100%						100.0%										
40	Transformers	100%								36.1%	63.9%							
41	Secondary Condctr & Equip	100%									58.3%	41.7%						
42	Services	100%												100.0%				
43	Meters	100%													100.0%			
44	Street Lighting	100%														100.0%		
45	Customer Accounting	100%															100.0%	

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year Cost of Service

System Load Factor

Line No.	1	2	3	4	5	6
		Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected
1	Sales+Losses for System Load Factor (MWh)	7,238,900	7,646	44,912	24,953	2,676,900
2	Hours in Year	8,760	8,760	8,760	8,760	8,760
3	Average Demand (kW)	826,358	873	5,127	2,848	305,582
4	Coincident Peak at Generation (kW)	1,500,405	1,556	7,799	5,736	431,777
5	System Load Factor	55.08%	56.10%	65.74%	49.66%	70.77%

NEWFOUNDLAND AND LABRADOR HYDRO
 2015 Test Year Cost of Service
 Holyrood Capacity Factor

Line No.	1 Year	2 Net Production (kWh)	3 Net Capacity (MW)	4 Net Production Hours	5 Net Capacity Factor
1	2011 Actual	885,313,869	466	8,760	21.69%
2	2012 Actual	855,826,207	466	8,784	20.93%
3	2013 Actual	957,442,307	466	8,760	23.48%
4	2014 Forecast	1,373,039,000	466	8,760	33.67%
5	2015 Forecast	1,592,992,000	466	8,760	39.07%
6	5-Year Average	1,132,922,677	466	8,765	27.76%

NEWFOUNDLAND AND LABRADOR HYDRO
2015 Test Year 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
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Island Interconnected:								
1	-	-	-	-	-	-	-	Production - Energy (Same as RSP Sec Load Var)
2	-	-	-	-	-	-	-	Production - Energy (Secondary)
3	693,003	-	-	-	-	693,003	-	Rural Transmission
4	2,122,400	2,122,400	-	-	-	-	-	Production - Demand
5	-	-	-	-	-	-	-	Production - Energy
6	42,562,239	19,120,793	23,441,445	-	-	-	-	Energy: System Load Factor
7	12,732,178	-	12,732,178	-	-	-	-	Production - Energy
8	58,109,820	21,243,193	36,173,623	-	-	693,003	-	
Labrador Interconnected:								
9	1,856,851	542,700	1,314,151	-	-	-	-	Energy: System Load Factor
10	-	-	-	-	-	-	-	
11	1,856,851	542,700	1,314,151	-	-	-	-	
Isolated Systems:								
12	-	-	-	-	-	-	-	Production - Energy
13	3,054,696	-	3,054,696	-	-	-	-	Production - Energy
14	232,400	-	232,400	-	-	-	-	Production - Energy
15	3,287,096	0	3,287,096	0	0	0	0	
16	63,253,767	21,785,893	40,774,870	-	-	693,003	-	