

1 Q. **Reference: Request for Information PUB-NLH-005.**

2 a) Please provide the full COS analysis (Schedules F and G) reflecting the scenario in Table
3 2.

4

5

6 A. Please refer to IIC-NLH-038, Attachment 1, for the requested full Schedule F based on the
7 requested analysis and IIC-NLH-038, Attachment 2, for the requested full Schedule G based on
8 the requested analysis.¹

¹ The response to PUB-NLH-005 has been revised. Attachment 1 and 2 reflect the analysis in the revision to PUB-NLH-005.

Newfoundland and Labrador Hydro
2027 Test Year Cost of Service Study (NP¹ Internal Load)
Total System
Comparison of Revenue & Allocated Revenue Requirement

1	2	3	4	5	6	7
	Revenues	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credits	Deficit	Revenue Requirement After Deficit and Revenue Credit Allocation	Revenue to Cost Coverage (Col.2/3)
Line No. Rate Class	(\$)	(\$)	(\$)	(\$)	(\$)	
Total System						
1 Newfoundland Power	620,996,143	558,323,665	-	62,672,479	620,996,144	
2 RSP ² Activity	-	-	-	-	-	
3 Subtotal Newfoundland Power	620,996,143	558,323,665	-	62,672,479	620,996,144	1.11
4 Island Industrial	42,751,145	42,754,226	-	-	42,754,226	1.00
5 Unallocated RSP Hydraulic Variation	-	-	-	-	-	-
6 Labrador Industrial	9,171,998	9,172,200	-	-	9,172,200	1.00
7 CFB ³ - Goose Bay Secondary	-	-	-	-	-	-
8 Rural Labrador Interconnected	22,231,036	20,039,020	-	2,249,403	22,288,423	1.11
Rural Deficit Areas						
9 Island Interconnected	68,909,058	87,266,983	-	(18,357,925)	68,909,058	0.79
10 Island Isolated	1,717,949	10,404,402	-	(8,686,453)	1,717,949	0.17
11 Labrador Isolated	11,969,343	44,165,488	-	(32,196,145)	11,969,343	0.27
12 L'Anse au Loup	4,077,137	9,758,496	-	(5,681,359)	4,077,137	0.42
13 CFB Revenue Credit Applied to Deficit	-	-	-	-	-	-
14 Subtotal	86,673,487	151,595,369	-	(64,921,882)	86,673,487	0.57
15 Total	781,823,808	781,884,480	-	-	781,884,480	1.00

¹ Newfoundland Power ("NP").

² Rate Stabilization Plan ("RSP").

³ Canadian Forces Base ("CFB").

Newfoundland and Labrador Hydro
2027 Test Year Cost of Service Study (NP¹ Internal Load)
Island Interconnected
Comparison of Revenue & Allocated Revenue Requirement

1	2	3	4	5	6	7
	Revenues	Cost of Service Before	Revenue	Deficit	Revenue Requirement	Revenue
Line No.	Rate Class	Revenues (\$)	Deficit and Revenue Credit Allocation (\$)	Allocation (\$)	After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	to Cost Coverage (Col.2/3)
Island Interconnected						
1	Newfoundland Power	620,996,143	558,323,665	-	62,672,479	620,996,144
2	NP RSP ² Activity	-	-	-	-	-
3	Subtotal Newfoundland Power	620,996,143	558,323,665	-	62,672,479	620,996,144
4	Industrial - Firm	42,751,145	42,754,226	-	42,754,226	
5	Industrial - Non-Firm	-	-	-	-	
6	Industrial RSP Activity	-	-	-	-	
7	Subtotal Industrial	42,751,145	42,754,226	-	42,754,226	1.11
8	Unallocated RSP Hydraulic Variation	-	-	-	-	1.00
Rural						
9	1.1 Domestic	18,788,948	28,148,351	-	(9,359,403)	18,788,948
10	1.12 Domestic All Electric	23,929,645	31,337,355	-	(7,407,710)	23,929,645
11	1.3 Special	21,704	86,765	-	(65,061)	21,704
12	2.1 General Service 0-100 kW	12,084,583	13,585,413	-	(1,500,830)	12,084,583
13	2.3 General Service 110-1,000 kVa	7,645,700	7,875,945	-	(230,245)	7,645,700
14	2.4 General Service Over 1,000 kVa	5,260,869	4,779,159	-	481,710	5,260,869
15	4.1 Street and Area Lighting	1,177,608	1,453,994	-	(276,386)	1,177,608
16	Subtotal Rural	68,909,058	87,266,983	-	(18,357,925)	68,909,058
17	Total Island Interconnected	732,656,346	688,344,874	-	44,314,554	732,659,428

¹ Newfoundland Power ("NP").

² Rate Stabilization Plan ("RSP").

Newfoundland and Labrador Hydro
2027 Test Year Cost of Service Study (NP¹ Internal Load)
Island Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	Rate Class	1	2	3	4	5	6	7
			Revenues (\$)	Cost of Service Before Deficit and Revenue Credit Allocation (\$)	Revenue Credit (\$)	Deficit (\$)	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	Revenue to Cost Coverage (Col.2/3)
Island Isolated								
1	1.2 Domestic Diesel		809,510	7,704,844		(6,895,334)	809,510	0.11
2	1.2G Government Domestic Diesel		-	55,464		(55,464)	-	-
3	1.23 Churches, Schools, and Community Halls		54,843	367,319		(312,476)	54,843	0.15
4	2.1 General Service 0–10 kW		285,054	823,425		(538,370)	285,054	0.35
5	2.2 General Service S 10–100 kW		535,299	1,290,296		(754,997)	535,299	0.41
6	2.3 General Service 110–1,000 kVa		-	-		-	-	-
7	2.4 General Service Over 1,000 kVa		-	-		-	-	-
8	4.1 Street and Area Lighting		26,859	163,053		(136,195)	26,859	0.16
9	4.1G Government Street and Area Lighting		6,384	-		6,384	6,384	-
10	Total		1,717,949	10,404,402		(8,686,453)	1,717,949	0.17

¹ Newfoundland Power ("NP").

Newfoundland and Labrador Hydro
2027 Test Year Cost of Service Study (NP¹ Internal Load)
Labrador Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	Rate Class	1	2	3	4	5	6	7
			Revenues (\$)	Cost of Service Before Deficit and Revenue Credit Allocation (\$)	Revenue Credit (\$)	Deficit (\$)	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	Revenue to Cost Coverage (Col.2/3)
Labrador Isolated								
1	1.2 Domestic Diesel		4,669,502	25,171,515		(20,502,013)	4,669,502	0.19
2	1.2G Government Domestic Diesel		945,104	894,393		50,711	945,104	1.06
3	1.23 Churches, Schools, and Community Halls		328,742	1,337,649		(1,008,907)	328,742	0.25
4	2.1 General Service 0–10 kW		1,505,530	3,692,362		(2,186,832)	1,505,530	0.41
5	2.2 General Service 10–100 kW		3,760,679	9,555,598		(5,794,920)	3,760,679	0.39
6	2.3 General Service 110–1,000 kVa		364,087	1,830,407		(1,466,319)	364,087	0.20
7	2.4 General Service Over 1,000 kVa		245,160	1,373,675		(1,128,515)	245,160	0.18
8	4.1 Street and Area Lighting		144,155	309,889		(165,734)	144,155	0.47
9	4.1G Government Street and Area Lighting		6,384	-		6,384	6,384	-
10	Total		11,969,343	44,165,488		(32,196,145)	11,969,343	0.27

¹ Newfoundland Power ("NP").

Newfoundland and Labrador Hydro
2027 Test Year Cost of Service Study (NP¹ Internal Load)
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

Line	1	2	3	4	5	6	7
No.	Rate Class	Revenues	Deficit and Revenue	Revenue	Deficit	Credit Allocation	to Cost
		(\$)	Credit Allocation	Credit	(\$)	(Col.3+4+5)	Coverage
			(\$)	(\$)	(\$)	(\$)	(Col.2/3)
L'Anse au Loup							
1	1.1 Domestic	828,511	2,224,304		(1,395,792)	828,511	0.37
2	1.12 Domestic All Electric	1,782,547	4,421,637		(2,639,090)	1,782,547	0.40
3	2.1 General Service 0–100 kW	1,046,118	2,332,950		(1,286,832)	1,046,118	0.45
4	2.2 General Service 10–100 kW	-	-		-	-	-
5	2.3 General Service 110–1,000 kVa	354,037	690,869		(336,832)	354,037	0.51
6	4.1 Street and Area Lighting	65,923	88,737		(22,814)	65,923	0.74
7	Total L'Anse au Loup	4,077,137	9,758,496		(5,681,359)	4,077,137	0.42

¹ Newfoundland Power ("NP").

Newfoundland and Labrador Hydro
2027 Test Year Cost of Service Study (NP¹ Internal Load)
Labrador Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	Rate Class	1	2	3	4	5	6	7
			Revenues (\$)	Cost of Service Before Deficit and Revenue Credit Allocation (\$)	Revenue Credit (\$)	Deficit Allocation (\$)	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	Revenue to Cost Coverage (Col.2/3)
Labrador Interconnected								
1	Labrador Industrial Firm		9,171,998	9,172,200	-	-	9,172,200	1.00
2	Labrador Industrial Non-Firm		-	-	-	-	-	-
3	Subtotal Industrial		9,171,998	9,172,200	-	-	9,172,200	
4	CFB ² - Goose Bay Secondary		-	-	-	-	-	-
Rural								
5	1.1 Domestic		106,057	206,448	-	23,173.98	229,622	0.46
6	1.1A Domestic All Electric		11,783,491	12,172,687	-	1,366,398	13,539,086	0.87
7	2.1 General Service 0–10 kW		302,008	302,668	-	33,975	336,643	0.90
8	2.2 General Service 10–100 kW		2,488,347	1,963,429	-	220,397	2,183,826	1.14
9	2.3 General Service 110–1,000 kVa		4,254,476	2,864,082	-	321,497	3,185,578	1.34
10	2.4 General Service Over 1,000 kVa		2,903,849	2,090,121	-	234,619	2,324,740	1.25
11	4.1 Street and Area Lighting		392,808	439,585	-	49,344	488,929	0.80
12	Subtotal Rural		22,231,036	20,039,020	-	2,249,403	22,288,423	
13	Total Labrador Interconnected		31,403,034	29,211,220	-	2,249,403	31,460,623	

¹ Newfoundland Power ("NP").

² Canadian Forces Base ("CFB").

Newfoundland and Labrador Hydro
2027 Test Year Cost of Service Study (NP¹ Internal Load)
Total System
Rural Deficit Allocation

Line No.		Deficit Allocation		
		Allocated on Revenue Requirement (\$)	Island Interconnected (\$)	Labrador Interconnected (\$)
Allocation of Deficit:				
1	Rural Deficit Classified	64,921,882		
2	Allocated Totals	64,921,882	62,672,479	2,249,403
Customer Deficit Allocation:				
Island Interconnected:				
3	Newfoundland Power	62,672,479	558,323,665	96.5%
Labrador Interconnected:				
4	Rural Labrador Interconnected	2,249,403	20,039,020	3.5%
5	Total	64,921,882		100.0%

¹Newfoundland Power ("NP").

Newfoundland and Labrador Hydro
2027 Test Year Cost of Service Study (NP¹ Internal Load)
Total System
Comparison of Revenue & Allocated Revenue Requirement

Line No.	Rate Class	1	2	3	4	5	6	7
			Revenues (\$)	Cost of Service Before Deficit and Revenue Credit Allocation (\$)	Revenue Credits (\$)	Deficit (\$)	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	Revenue to Cost Coverage (Col.2/3)
Total System								
1	Newfoundland Power		1,095,716,143	999,309,687	-	96,412,727	1,095,722,414	
2	RSP ² Activity		-	-	-	-	-	
3	Subtotal Newfoundland Power		1,095,716,143	999,309,687	-	96,412,727	1,095,722,414	1.10
4	Island Industrial		78,439,376	78,435,066	-	-	78,435,066	1.00
5	Unallocated RSP Hydraulic Variation		-	-	-	-	-	-
6	Labrador Industrial		9,171,998	9,172,200	-	-	9,172,200	1.00
7	CFB ³ - Goose Bay Secondary		-	-	-	-	-	-
8	Rural Labrador Interconnected		22,231,036	20,039,020	-	1,933,351	21,972,371	1.11
Rural Deficit Areas								
9	Island Interconnected		68,909,058	120,691,179	-	(51,782,121)	68,909,058	0.57
10	Island Isolated		1,717,949	10,404,402	-	(8,686,453)	1,717,949	0.17
11	Labrador Isolated		11,969,343	44,165,488	-	(32,196,145)	11,969,343	0.27
12	L'Anse au Loup		4,077,137	9,758,496	-	(5,681,359)	4,077,137	0.42
13	CFB Revenue Credit Applied to Deficit		-	-	-	-	-	-
14	Subtotal		86,673,487	185,019,565	-	(98,346,078)	86,673,487	0.47
15	Total		1,292,232,039	1,291,975,538	-	-	1,291,975,538	1.00

¹ Newfoundland Power ("NP").

² Rate Stabilization Plan ("RSP").

³ Canadian Forces Base ("CFB").

Newfoundland and Labrador Hydro
2027 Test Year Cost of Service Study (NP¹ Internal Load)
Island Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	Rate Class	1	2	3	4	5	6	7
			Revenues (\$)	Cost of Service Before Deficit and Revenue Credit Allocation (\$)	Revenue Credit (\$)	Deficit Allocation (\$)	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	Revenue to Cost Coverage (Col.2/3)
Island Interconnected								
1	Newfoundland Power		1,095,716,143	999,309,687	-	96,412,727	1,095,722,414	
2	NP RSP ² Activity		-				-	
3	Subtotal Newfoundland Power		1,095,716,143	999,309,687	-	96,412,727	1,095,722,414	1.10
4	Industrial - Firm		78,439,376	78,435,066	-		78,435,066	
5	Industrial - Non-Firm		-	-	-		-	
6	Industrial RSP Activity		-				-	
7	Subtotal Industrial		78,439,376	78,435,066	-	-	78,435,066	1.00
8	Unallocated RSP Hydraulic Variation		-					
Rural								
9	1.1 Domestic		18,788,948	37,759,276	-	(18,970,328)	18,788,948	0.50
10	1.12 Domestic All Electric		23,929,645	43,314,544	-	(19,384,899)	23,929,645	0.55
11	1.3 Special		21,704	121,690	-	(99,986)	21,704	0.18
12	2.1 General Service 0-100 kW		12,084,583	18,925,847	-	(6,841,264)	12,084,583	0.64
13	2.3 General Service 110-1,000 kVa		7,645,700	11,651,954	-	(4,006,254)	7,645,700	0.66
14	2.4 General Service Over 1,000 kVa		5,260,869	7,280,648	-	(2,019,778)	5,260,869	0.72
15	4.1 Street and Area Lighting		1,177,608	1,637,220	-	(459,612)	1,177,608	0.72
16	Subtotal Rural		68,909,058	120,691,179	-	(51,782,121)	68,909,058	0.57
17	Total Island Interconnected		1,243,064,577	1,198,435,932	-	44,630,606	1,243,066,538	1.04

¹ Newfoundland Power ("NP").

² Rate Stabilization Plan ("RSP").

Newfoundland and Labrador Hydro
2027 Test Year Cost of Service Study (NP¹ Internal Load)
Island Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	Rate Class	1	2	3	4	5	6	7
			Revenues (\$)	Cost of Service Before Deficit and Revenue Credit Allocation (\$)	Revenue Credit (\$)	Deficit (\$)	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	Revenue to Cost Coverage (Col.2/3)
Island Isolated								
1	1.2 Domestic Diesel		809,510	7,704,844		(6,895,334)	809,510	0.11
2	1.2G Government Domestic Diesel		-	55,464		(55,464)	-	-
3	1.23 Churches, Schools, and Community Halls		54,843	367,319		(312,476)	54,843	0.15
4	2.1 General Service 0–10 kW		285,054	823,425		(538,370)	285,054	0.35
5	2.2 General Service 10–100 kW		535,299	1,290,296		(754,997)	535,299	0.41
6	2.3 General Service 110–1,000 kVa		-	-		-	-	-
7	2.4 General Service Over 1,000 kVa		-	-		-	-	-
8	4.1 Street and Area Lighting		26,859	163,053		(136,195)	26,859	0.16
9	4.1G Government Street and Area Lighting		6,384	-		6,384	6,384	-
10	Total		1,717,949	10,404,402		(8,686,453)	1,717,949	0.17

¹ Newfoundland Power ("NP").

Newfoundland and Labrador Hydro
2027 Test Year Cost of Service Study (NP¹ Internal Load)
Labrador Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line	1	2	3	4	5	6	7
No.	Rate Class	Revenues (\$)	Cost of Service Before Deficit and Revenue Credit Allocation (\$)	Revenue Credit (\$)	Deficit (\$)	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	Revenue to Cost Coverage (Col.2/3)
Labrador Isolated							
1	1.2 Domestic Diesel	4,669,502	25,171,515		(20,502,013)	4,669,502	0.19
2	1.2G Government Domestic Diesel	945,104	894,393		50,711	945,104	1.06
3	1.23 Churches, Schools, and Community Halls	328,742	1,337,649		(1,008,907)	328,742	0.25
4	2.1 General Service 0–10 kW	1,505,530	3,692,362		(2,186,832)	1,505,530	0.41
5	2.2 General Service 10–100 kW	3,760,679	9,555,598		(5,794,920)	3,760,679	0.39
6	2.3 General Service 110–1,000 kVa	364,087	1,830,407		(1,466,319)	364,087	0.20
7	2.4 General Service Over 1,000 kVa	245,160	1,373,675		(1,128,515)	245,160	0.18
8	4.1 Street and Area Lighting	144,155	309,889		(165,734)	144,155	0.47
9	4.1G Government Street and Area Lighting	6,384	-		6,384	6,384	-
10	Total	11,969,343	44,165,488		(32,196,145)	11,969,343	0.27

¹ Newfoundland Power ("NP").

Newfoundland and Labrador Hydro
2027 Test Year Cost of Service Study (NP¹ Internal Load)
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

Line	1	2	3	4	5	6	7
No.	Rate Class	Revenues	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credit	Deficit	Revenue Requirement After Deficit and Revenue Credit Allocation	Revenue to Cost Coverage
		(\$)	(\$)	(\$)	(\$)	(Col.3+4+5) (\$)	(Col.2/3)
L'Anse au Loup							
1	1.1 Domestic	828,511	2,224,304		(1,395,792)	828,511	0.37
2	1.12 Domestic All Electric	1,782,547	4,421,637		(2,639,090)	1,782,547	0.40
3	2.1 General Service 0–100 kW	1,046,118	2,332,950		(1,286,832)	1,046,118	0.45
4	2.2 General Service 10–100 kW	-	-		-	-	-
5	2.3 General Service 110–1,000 kVa	354,037	690,869		(336,832)	354,037	0.51
6	4.1 Street and Area Lighting	65,923	88,737		(22,814)	65,923	0.74
7	Total L'Anse au Loup	4,077,137	9,758,496		(5,681,359)	4,077,137	0.42

¹ Newfoundland Power ("NP").

Newfoundland and Labrador Hydro
2027 Test Year Cost of Service Study (NP¹ Internal Load)
Labrador Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	Rate Class	1	2	3	4	5	6	7
			Revenues (\$)	Cost of Service Before Deficit and Revenue Credit Allocation (\$)	Revenue Credit (\$)	Deficit Allocation (\$)	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	Revenue to Cost Coverage (Col.2/3)
Labrador Interconnected								
1	Labrador Industrial Firm		9,171,998	9,172,200	-	-	9,172,200	1.00
2	Labrador Industrial Non-Firm		-	-	-	-	-	-
3	Subtotal Industrial		9,171,998	9,172,200	-	-	9,172,200	
4	CFB ² - Goose Bay Secondary		-	-	-	-	-	-
Rural								
5	1.1 Domestic		106,057	206,448	-	19,917.93	226,366	0.47
6	1.1A Domestic All Electric		11,783,491	12,172,687	-	1,174,413	13,347,100	0.88
7	2.1 General Service 0–10 kW		302,008	302,668	-	29,201	331,869	0.91
8	2.2 General Service 10–100 kW		2,488,347	1,963,429	-	189,430	2,152,859	1.16
9	2.3 General Service 110–1,000 kVa		4,254,476	2,864,082	-	276,325	3,140,407	1.35
10	2.4 General Service Over 1,000 kVa		2,903,849	2,090,121	-	201,654	2,291,775	1.27
11	4.1 Street and Area Lighting		392,808	439,585	-	42,411	481,996	0.81
12	Subtotal Rural		22,231,036	20,039,020	-	1,933,351	21,972,371	
13	Total Labrador Interconnected		31,403,034	29,211,220	-	1,933,351	31,144,571	

¹ Newfoundland Power ("NP").

² Canadian Forces Base ("CFB").

Total System

Rural Deficit Allocation

¹ Newfoundland Power ("NP").