

1 Q. List all of the expenses that are reflected in the Specifically Assigned
2 Charges to the other members of the Industrial Customer Class?

3

4

5 A. Hydro's Cost of Service Study (COS) calculates and allocates the specifically
6 assigned charges to its customer classes. The Island Interconnected section
7 of the 2004 Test Year COS, filed in response to Order No. PU 14 (2004) is
8 attached for specific reference.

9

10 Schedule 2.1A of the 2004 Test Year COS, shows the components included
11 in specifically assigned charges:

12 Operating and Maintenance Expenses (Breakdown shown on Schedule 2.4)

13 Transmission Costs

14 Administrative and General Expenses

15 Depreciation

16 Expense Credits

17 Disposal Gain or Loss

18 Return on Debt

19 Return on Equity.

20

21 These specifically assigned charges are further allocated to customer
22 classes as detailed on Schedule 3.3A of the COS. The amounts on lines 19
23 to 23 of Schedule 3.3A are then included in the Rate Schedule for the
24 Industrial Customer Class.

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected

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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and	Transmission	Rural Prod &	Distribution											Accounting Customer (\$)	Specifically Assigned Customer (\$)
				Energy (\$)	Demand (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
1	Bay D'Espoir	186,161,403	78,544,847	107,616,555	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Upper Salmon	169,857,136	71,665,784	98,191,352	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Hinds Lake	79,457,887	33,524,713	45,933,174	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Cat Arm	263,904,300	111,345,975	152,558,324	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Paradise River	21,860,875	9,223,497	12,637,378	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Granite Canal	119,770,609	50,533,376	69,237,233	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Other Hydraulic	2,113,835	891,865	1,221,970	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Subtotal Hydraulic	843,126,044	355,730,057	487,395,987	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Holyrood	181,738,929	104,899,710	76,839,219	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Gas Turbines	22,804,069	22,804,069	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Diesel	7,246,979	7,246,979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Subtotal Production	1,054,916,021	490,680,815	564,235,206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transmission																		
14	Lines	238,047,863	-	-	138,264,367	81,028,081	-	-	-	-	-	-	-	-	-	-	-	18,755,415	
15	Lines - Hydraulic	50,250,544	21,201,609	29,048,935	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Terminal Stations	93,857,450	-	-	59,341,737	20,564,191	-	-	-	-	-	-	-	-	-	-	-	13,951,521	
17	Term Stns - Hydraulic	28,010,782	11,818,253	16,192,529	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Term Stns - Holyrood	9,990,922	5,766,760	4,224,162	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Term Stns - Gas Tur/Dsl	1,183,617	1,183,617	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Term Stns - Distribution	7,593,138	-	-	-	-	7,593,138	-	-	-	-	-	-	-	-	-	-	-	
21	Subtotal Term Stns	140,635,909	18,768,630	20,416,691	59,341,737	20,564,191	7,593,138	-	-	-	-	-	-	-	-	-	-	13,951,521	
22	Subtotal Transmission	428,934,317	39,970,240	49,465,626	197,606,104	101,592,272	7,593,138	-	-	-	-	-	-	-	-	-	-	32,706,937	
	Distribution																		
23	Substations	8,191,346	1,216,737	-	-	-	6,974,609	-	-	-	-	-	-	-	-	-	-	-	
24	Land & Land Improvements	874,001	-	-	-	-	-	658,953	83,948	-	-	76,431	54,669	-	-	-	-	-	
25	Poles	60,087,912	-	-	-	-	-	34,751,724	11,876,496	-	-	6,151,079	7,308,613	-	-	-	-	-	
26	Primary Conductor & Eqpt	12,422,749	-	-	-	-	-	11,018,979	1,403,771	-	-	-	-	11,018,979	-	-	-	-	
27	Submarine Conductor	8,198,057	-	-	-	-	-	8,198,057	-	-	-	-	-	-	-	-	-	-	
28	Transformers	7,794,158	-	-	-	-	-	-	-	2,813,691	4,980,467	-	-	-	-	-	-	-	
29	Secondary Conductor&Eqpt	2,072,199	-	-	-	-	-	-	-	-	-	1,208,092	864,107	-	-	-	-	-	
30	Services	4,621,462	-	-	-	-	-	-	-	-	-	-	-	4,621,462	-	-	-	-	
31	Meters	2,162,155	-	-	-	-	-	-	-	-	-	-	-	-	2,162,155	-	-	-	
32	Street Lighting	1,009,586	-	-	-	-	-	-	-	-	-	-	-	-	-	1,009,586	-	-	
33	Subtotal Distribution	107,433,624	1,216,737	-	-	-	6,974,609	54,627,712	13,364,214	2,813,691	4,980,467	7,435,603	8,227,389	4,621,462	2,162,155	1,009,586	-	-	
34	Subttl Prod, Trans, & Dist	1,591,283,962	531,867,792	613,700,832	197,606,104	101,592,272	14,567,747	54,627,712	13,364,214	2,813,691	4,980,467	7,435,603	8,227,389	4,621,462	2,162,155	1,009,586	-	32,706,937	
35	General	147,377,323	53,915,080	46,704,869	13,295,317	6,475,330	1,926,092	9,578,045	2,343,189	493,333	873,241	1,303,707	1,442,533	810,295	336,845	177,014	5,352,354	2,350,078	
36	Telecontrol - Custmr & Spec	93,672	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93,672	
37	Feasibility Studies	172,884	130,087	-	42,798	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	Feasibility Studies - General	290,900	97,230	112,190	36,124	18,572	2,663	9,986	2,443	514	910	1,359	1,504	845	395	185	-	5,979	
39	Software - General	1,272,534	425,329	490,771	158,024	81,242	11,650	43,685	10,687	2,250	3,983	5,946	6,579	3,696	1,729	807	-	26,155	
40	Total Plant	1,740,491,275	586,435,518	661,008,661	211,138,366	108,167,416	16,508,152	64,259,429	15,720,534	3,309,789	5,858,601	8,746,616	9,678,006	5,436,297	2,501,125	1,187,592	5,352,354	35,182,821	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONTD.)

1	19
Description	Basis of Functional Classification
Production	
Hydraulic	
Bay D'Esclair	Production - Demand, Energy ratios Sch.4.1 L.1
Upper Salmon	Production - Demand, Energy ratios Sch.4.1 L.1
Hinds Lake	Production - Demand, Energy ratios Sch.4.1 L.1
Cat Arm	Production - Demand, Energy ratios Sch.4.1 L.1
Paradise River	Production - Demand, Energy ratios Sch.4.1 L.1
Granite Canal	Production - Demand, Energy ratios Sch.4.1 L.1
Other Hydraulic	Production - Demand, Energy ratios Sch.4.1 L.1, 2
Subtotal Hydraulic	
Holyrood	Production - Demand, Energy ratios Sch.4.1 L.3
Gas Turbines	Production - Demand, Energy ratios Sch.4.1 L.4
Roddickton	Production - Demand, Energy ratios Sch.4.1 L.3
Diesel	Production - Demand, Energy ratios Sch.4.1 L.5
Subtotal Production	
Transmission	
Lines	Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
Lines - Hydraulic	Production - Demand, Energy ratios Sch.4.1 L.17
Terminal Stations	Production - Demand, Energy subtotals, L. 13; Transmission - Demand; Spec Assigned - Custmr
Term Stns - Hydraulic	Production - Demand, Energy ratios Sch.4.1 L.20
Term Stns - Holyrood	Production - Demand, Energy ratios Sch.4.1 L.21
Term Stns - Gas Tur/Dsl	Production - Demand, Energy ratios Sch.4.1 L.22, 23
Term Stns - Distribution	Distribution - Substations Demand
Subtotal Term Stns	
Subtotal Transmission	
Distribution	
Substations	Production - Demand; Dist Substns - Demand
Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
Primary Conductor & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
Secondary Conductor&Eqpt	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
Services	Services Customer
Meters	Meters - Customer
Street Lighting	Street Lighting - Customer
Subtotal Distribution	
Subttl Prod, Trans, & Dist	
General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch.2.4 L.15, 16
Telecontrol - Custmr & Spec	Specifically Assigned - Customer
Feasibility Studies	Production, Transmission - Demand
Feasibility Studies - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.34
Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.34
Total Plant	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected

Line No.	Description	Functional Classification of Net Book Value																
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy Demand (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Substations Demand (\$)	Distribution										Specifically Assigned Customer (\$)
								Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	
								Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	
Production Hydraulic																		
1	Bay D'Espoir	147,712,919	62,322,740	85,390,179	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	163,583,611	69,018,871	94,564,741	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	73,516,171	31,017,796	42,498,375	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	258,340,056	108,998,320	149,341,735	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	21,117,056	8,909,666	12,207,390	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	119,564,170	50,446,276	69,117,894	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	772,769	326,045	446,724	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Subtotal Hydraulic	784,606,751	331,039,714	453,567,037	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	36,177,269	20,881,520	15,295,749	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	2,199,001	2,199,001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	865,304	865,304	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal Production	823,848,325	354,985,539	468,862,786	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																		
14	Lines	188,084,030	-	-	111,884,698	59,374,349	-	-	-	-	-	-	-	-	-	-	-	16,824,984
15	Lines - Hydraulic	48,322,389	20,388,086	27,934,303	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	64,361,854	-	-	39,202,358	17,007,541	-	-	-	-	-	-	-	-	-	-	-	8,151,956
17	Term Stns - Hydraulic	20,541,156	8,666,684	11,874,473	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	4,510,046	2,603,199	1,906,848	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	964,060	964,060	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	5,464,382	-	-	-	-	5,464,382	-	-	-	-	-	-	-	-	-	-	-
21	Subtotal Term Stns	95,841,499	12,233,942	13,781,320	39,202,358	17,007,541	5,464,382	-	-	-	-	-	-	-	-	-	-	8,151,956
22	Subtotal Transmission	332,247,918	32,622,028	41,715,623	151,087,056	76,381,889	5,464,382	-	-	-	-	-	-	-	-	-	-	24,976,939
Distribution																		
23	Substations	3,733,911	692,356	-	-	-	3,041,555	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	509,056	-	-	-	-	-	383,803	48,895	-	-	44,517	31,841	-	-	-	-	-
25	Poles	30,810,847	-	-	-	-	-	17,819,392	6,089,825	-	-	3,154,045	3,747,585	-	-	-	-	-
26	Primary Conductor & Eqpt	6,409,471	-	-	-	-	-	5,685,201	724,270	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	4,268,692	-	-	-	-	-	4,268,692	-	-	-	-	-	-	-	-	-	-
28	Transformers	5,038,149	-	-	-	-	-	-	-	1,818,772	3,219,377	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	807,075	-	-	-	-	-	-	-	-	-	470,525	336,550	-	-	-	-	-
30	Services	1,950,108	-	-	-	-	-	-	-	-	-	-	-	1,950,108	-	-	-	-
31	Meters	1,312,731	-	-	-	-	-	-	-	-	-	-	-	-	1,312,731	-	-	-
32	Street Lighting	749,310	-	-	-	-	-	-	-	-	-	-	-	-	-	749,310	-	-
33	Subtotal Distribution	55,589,349	692,356	-	-	-	3,041,555	28,157,088	6,862,991	1,818,772	3,219,377	3,669,087	4,115,977	1,950,108	1,312,731	749,310	-	-
34	Subttl Prod, Trans, & Dist	1,211,685,592	388,299,923	510,578,410	151,087,056	76,381,889	8,505,937	28,157,088	6,862,991	1,818,772	3,219,377	3,669,087	4,115,977	1,950,108	1,312,731	749,310	-	24,976,939
35	General	61,592,949	22,532,563	19,519,221	5,566,471	2,706,214	804,966	4,002,923	979,282	206,177	364,951	544,854	602,874	338,644	140,777	73,979	2,236,893	982,161
36	Telecontrol - Custmr & Spec	80,933	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,933
37	Feasibility Studies	172,884	130,087	-	42,798	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	247,265	79,239	104,192	30,832	15,587	1,736	5,746	1,401	371	657	749	840	398	268	153	-	5,097
39	Software - General	1,305,998	418,524	550,320	162,847	82,327	9,168	30,349	7,397	1,960	3,470	3,955	4,436	2,102	1,415	808	-	26,921
40	Total Net Book Value	1,275,085,621	411,460,335	530,752,143	156,880,003	79,186,018	9,321,806	32,196,105	7,851,070	2,027,280	3,588,455	4,218,644	4,724,127	2,291,252	1,455,190	824,249	2,236,893	26,072,051

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected

		Functional Classification of Depreciation Expense																	
Line		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution											Specifically Assigned Customer (\$)
								Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	
Production Hydraulic																			
1	Bay D'Espoir	1,488,861	628,177	860,684	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	575,472	242,802	332,670	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	434,998	183,534	251,465	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	845,085	356,557	488,528	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	100,208	42,280	57,928	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	197,095	83,158	113,937	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	26,458	11,163	15,295	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Subtotal Hydraulic	3,668,178	1,547,670	2,120,508	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	2,215,656	1,278,877	936,779	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	125,679	125,679	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	100,176	100,176	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal Production	6,109,690	3,052,403	3,057,287	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																			
14	Lines	4,321,219	-	-	2,555,888	1,484,631	-	-	-	-	-	-	-	-	-	-	-	-	280,699
15	Lines - Hydraulic	272,064	114,789	157,275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	2,950,098	-	-	2,245,293	202,393	-	-	-	-	-	-	-	-	-	-	-	-	502,413
17	Term Stns - Hydraulic	840,717	354,714	486,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	335,843	193,848	141,994	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	13,286	13,286	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	127,529	-	-	-	-	127,529	-	-	-	-	-	-	-	-	-	-	-	-
21	Subtotal Term Stns	4,267,473	561,848	627,998	2,245,293	202,393	127,529	-	-	-	-	-	-	-	-	-	-	-	502,413
22	Subtotal Transmission	8,860,755	676,637	785,273	4,801,181	1,687,024	127,529	-	-	-	-	-	-	-	-	-	-	-	783,111
Distribution																			
23	Substations	241,400	38,403	-	-	-	202,996	-	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	23,404	-	-	-	-	-	17,645	2,248	-	-	2,047	1,464	-	-	-	-	-	-
25	Poles	1,565,096	-	-	-	-	-	905,170	309,344	-	-	160,216	190,366	-	-	-	-	-	-
26	Primary Conductor & Eqpt	329,052	-	-	-	-	-	291,869	37,183	-	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	273,269	-	-	-	-	-	273,269	-	-	-	-	-	-	-	-	-	-	-
28	Transformers	228,594	-	-	-	-	-	-	-	82,522	146,072	-	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	50,066	-	-	-	-	-	-	-	-	-	29,189	20,878	-	-	-	-	-	-
30	Services	96,427	-	-	-	-	-	-	-	-	-	-	-	96,427	-	-	-	-	-
31	Meters	64,534	-	-	-	-	-	-	-	-	-	-	-	-	-	64,534	-	-	-
32	Street Lighting	31,566	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,566	-	-
33	Subtotal Distribution	2,903,408	38,403	-	-	-	202,996	1,487,953	348,775	82,522	146,072	191,451	212,707	96,427	64,534	31,566	-	-	-
34	Subttl Prod, Trans, & Dist	17,873,853	3,767,443	3,842,560	4,801,181	1,687,024	330,525	1,487,953	348,775	82,522	146,072	191,451	212,707	96,427	64,534	31,566	-	-	783,111
35	General	9,233,132	3,377,759	2,926,042	832,946	405,677	120,669	600,061	146,800	30,907	54,708	81,677	90,374	50,765	21,103	11,090	335,323	-	147,231
36	Telecontrol - Custmr & Spec	8,910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,910
37	Feasibility Studies	60,230	30,020	-	30,210	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	58,180	12,263	12,508	15,628	5,491	1,076	4,843	1,135	269	475	623	692	314	210	103	-	-	2,549
39	Software - General	434,977	91,684	93,512	116,841	41,055	8,044	36,211	8,488	2,008	3,555	4,659	5,176	2,347	1,571	768	-	-	19,058
40	Total Deprecn Expense	27,669,282	7,279,169	6,874,622	5,796,807	2,139,248	460,313	2,129,068	505,198	115,706	204,810	278,410	308,950	149,852	87,418	43,527	335,323	-	960,860

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected

Functional Classification of Rate Base

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
Line No.	Description	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			
								Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)			
1	Average Net Book Value	1,275,085,621	411,460,335	530,752,143	156,880,003	79,186,018	9,321,806	32,196,105	7,851,070	2,027,280	3,588,455	4,218,644	4,724,127	2,291,252	1,455,190	824,249	2,236,893	26,072,051	
2	Cash Working Capital	2,850,408	919,805	1,186,477	350,700	177,018	20,839	71,973	17,551	4,532	8,022	9,431	10,561	5,122	3,253	1,843	5,000	58,283	
3	Fuel Inventory - No. 6 Fuel	11,543,753	-	11,543,753	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	45,597	45,597	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	767,573	767,573	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	17,673,497	5,954,851	6,712,090	2,143,965	1,098,366	167,629	652,510	159,631	33,609	59,490	88,816	98,274	55,202	25,397	12,059	54,349	357,257	
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	76,994,669	24,845,588	32,048,895	9,473,030	4,781,562	562,887	1,944,127	474,078	122,415	216,685	254,738	285,261	138,355	87,870	49,771	135,072	1,574,333	
8	Total Rate Base	1,384,961,118	443,993,749	582,243,359	168,847,697	85,242,964	10,073,161	34,864,716	8,502,330	2,187,836	3,872,652	4,571,629	5,118,222	2,489,930	1,571,710	887,923	2,431,315	28,061,924	
9	Less: Rural Asset Portion	(161,814,389)	-	-	-	(85,242,964)	(10,073,161)	(34,864,716)	(8,502,330)	(2,187,836)	(3,872,652)	(4,571,629)	(5,118,222)	(2,489,930)	(1,571,710)	(887,923)	(2,431,315)	-	
10	Rate Base Available for Equity Return	1,223,146,729	443,993,749	582,243,359	168,847,697	-	-	-	-	-	-	-	-	-	-	-	-	28,061,924	
11	Return on Debt	94,848,137	30,406,615	39,874,548	11,563,422	5,837,807	689,854	2,387,687	582,276	149,832	265,216	313,085	350,518	170,521	107,638	60,809	166,507	1,921,802	
12	Return on Equity	8,799,587	3,194,189	4,188,787	1,214,727	-	-	-	-	-	-	-	-	-	-	-	-	201,884	
13	Return on Rate Base	103,647,724	33,600,804	44,063,334	12,778,149	5,837,807	689,854	2,387,687	582,276	149,832	265,216	313,085	350,518	170,521	107,638	60,809	166,507	2,123,686	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Functional Classification of Rate Base (CONT'D.)

1	19
Description	Basis of Functional Classification
Average Net Book Value	Sch. 2.3 , L. 40
Cash Working Capital	Prorated on Average Net Book Value, L. 1
Fuel Inventory - No. 6 Fuel	Production - Demand, Energy ratios Sch.4.1 L.10
Fuel Inventory - Diesel	Production - Demand, Energy ratios Sch.4.1 L.12
Fuel Inventory - Gas Turbine	Production - Demand, Energy ratios Sch.4.1 L.11
Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 40
Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
Total Rate Base	
Less: Rural Asset Portion	Rural Transmission and Distribution Rate Base
Rate Base Available for Equity Return	
Return on Debt	L.8 x Sch.1.1,p2,L.13
Return on Equity	L.10 x Sch.1.1,p2,L.16
Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected

		Functional Classification of Operating & Maintenance Expense																	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line	Description	Total Amount	Production Demand	Transmission Energy	Transmission Demand	Rural Prod & Demand	Distribution											Accounting Customer	Specifically Assigned Customer
							Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services Customer	Meters Customer	Street Lighting			
No.		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
1	Production Hydraulic	6,315,513	2,664,629	3,650,884	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Holyrood / Thermal	15,233,001	8,792,488	6,440,513	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Gas Turbine	481,968	481,968	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Diesel	344,720	344,720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Other	2,551,528	1,186,811	1,364,717	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Subtotal Production	24,926,730	13,470,616	11,456,114	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																			
8	Transmission Lines	3,517,053	258,646	354,378	1,686,735	988,490	-	-	-	-	-	-	-	-	-	-	-	228,804	
9	Terminal Stations	3,066,549	409,248	445,183	1,293,939	448,400	165,567	-	-	-	-	-	-	-	-	-	-	304,211	
10	Other	1,187,547	110,662	136,950	547,092	281,268	21,022	-	-	-	-	-	-	-	-	-	-	90,552	
11	Subtotal Transmission	7,771,149	778,555	936,512	3,527,767	1,718,158	186,590	-	-	-	-	-	-	-	-	-	-	623,568	
Distribution																			
12	Other	4,897,515	56,606	-	-	-	324,478	2,541,430	621,740	130,901	231,705	345,924	382,760	215,003	-	46,969	-	-	
13	Meters	89,378	-	-	-	-	-	-	-	-	-	-	-	-	89,378	-	-	-	
14	Subtotal Distribution	4,986,893	56,606	-	-	-	324,478	2,541,430	621,740	130,901	231,705	345,924	382,760	215,003	89,378	46,969	-	-	
15	Subttl Prod, Trans, & Dist	37,684,773	14,305,777	12,392,626	3,527,767	1,718,158	511,068	2,541,430	621,740	130,901	231,705	345,924	382,760	215,003	89,378	46,969	-	623,568	
16	Customer Accounting	1,420,189	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,420,189	-	
Administrative & General:																			
Plant-Related:																			
17	Production	2,080,035	967,502	1,112,533	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Prod - Gas Turb & Diesel	427,365	427,365	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Transmission	1,953,443	182,032	225,275	899,933	462,669	34,581	-	-	-	-	-	-	-	-	-	-	148,953	
20	Distribution	1,030,933	11,676	-	-	-	66,928	524,207	128,243	27,000	47,793	71,352	78,950	44,348	20,748	9,688	-	-	
21	Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Prod, Trans, Distn and General Plant	291,076	98,074	110,546	35,310	18,090	2,761	10,747	2,629	554	980	1,463	1,619	909	418	199	895	5,884	
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,743,472	219,275	152,258	608,244	312,707	44,840	168,147	41,136	8,661	15,330	22,887	25,324	14,225	6,655	3,108	-	100,674	
24	Property Insurance	1,139,510	476,124	532,438	61,256	22,803	13,910	8,077	1,976	416	736	1,099	1,217	683	284	149	4,514	13,827	
Revenue-Related:																			
25	Municipal Tax	788,727	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	PUB Assessment	513,243	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	All Expense-Related	20,843,893	7,625,326	6,605,570	1,880,385	915,820	272,411	1,354,644	331,402	69,773	123,504	184,386	204,021	114,602	47,641	25,035	756,995	332,377	
28	Prod, Trans, and Distn Expense-Related	866,077	328,778	284,809	81,076	39,487	11,745	58,408	14,289	3,008	5,325	7,950	8,797	4,941	2,054	1,079	-	14,331	
29	Subtotal Admin & General	31,677,773	10,336,151	9,023,429	3,566,205	1,771,576	447,176	2,124,230	519,675	109,412	193,668	289,138	319,927	179,708	77,801	39,258	762,404	616,045	
30	Total Operating & Maintenance Expenses	70,782,735	24,641,929	21,416,056	7,093,972	3,489,734	958,244	4,665,659	1,141,415	240,313	425,373	635,062	702,687	394,711	167,179	86,227	2,182,593	1,239,613	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected

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

1	19	20	21
	Revenue Related		
Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
Production			
Hydraulic	-	-	Prorated on Hydraulic Plant in Service - Sch.2.2 L.8
Holyrood / Thermal	-	-	Prorated on Holyrood Plant in Service - Sch.2.2 L.9
Roddickton	-	-	Prorated on Roddickton Plant in Service - Sch.2.2 L.11
Gas Turbine	-	-	Prorated on Gas Turbines Plant in Service - Sch.2.2 L.10
Diesel	-	-	Prorated on Diesel Plant in Service - Sch.2.2 L.12
Other	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
Subtotal Production	-	-	
Transmission			
Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.14, 15
Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.21
Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
Subtotal Transmission	-	-	
Distribution			
Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 33, less L. 31
Meters	-	-	Meters - Customer
Subtotal Distribution	-	-	
Subttl Prod, Trans, & Dist	-	-	
Customer Accounting	-	-	Accounting - Customer
Administrative & General:			
Plant-Related:			
Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
Prod - Gas Turb & Diesel	-	-	Prorated on Gas Turbine & Diesel Production Plant in Service - Sch.2.2 L.10, 12
Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.33
Prod, Trans, Distn	-	-	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2 L.34
Prod, Trans, Distn and General Plant	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 40
Prod, Trans, Distn, Excl	-	-	
Hydraulic & Holyrood	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 34 Less L. 8 and L. 9
Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.13, 21, 23, 35 - 36
Revenue-Related:			
Municipal Tax	788,727	-	Revenue-related
PUB Assessment	-	513,243	Revenue-related
All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 15, 16
Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L 15
Subtotal Admin & General	788,727	513,243	
Total Operating & Maintenance Expenses	788,727	513,243	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected

Functional Classification of Revenue Requirement

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution											Accounting (\$)	Specifically Assigned Customer (\$)
							Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
	Expenses																		
1	Operating & Maintenance	70,782,735	24,641,929	21,416,056	7,093,972	3,489,734	958,244	4,665,659	1,141,415	240,313	425,373	635,062	702,687	394,711	167,179	86,227	2,182,593	1,239,613	
2	Fuels-No. 6 Fuel	84,022,064	-	84,022,064	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Fuels-Diesel	50,496	50,496	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuels-Gas Turbine	262,563	262,563	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Power Purchases-Other	29,913,464	12,451,122	17,059,641	-	402,701	-	-	-	-	-	-	-	-	-	-	-	-	
7	Depreciation	27,669,282	7,279,169	6,874,622	5,796,807	2,139,248	460,313	2,129,068	505,198	115,706	204,810	278,410	308,950	149,852	87,418	43,527	335,323	960,860	
	Expense Credits																		
8	Sundry	(356,280)	(124,034)	(107,796)	(35,707)	(17,565)	(4,823)	(23,484)	(5,745)	(1,210)	(2,141)	(3,197)	(3,537)	(1,987)	(841)	(434)	(10,986)	(6,240)	
9	Building Rental Income	(7,200)	(2,407)	(2,777)	(894)	(460)	(66)	(247)	(60)	(13)	(23)	(34)	(37)	(21)	(10)	(5)	-	(148)	
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Suppliers' Discounts	(17,814)	(6,202)	(5,390)	(1,785)	(878)	(241)	(1,174)	(287)	(60)	(107)	(160)	(177)	(99)	(42)	(22)	(549)	(312)	
12	Pole Attachments	(883,099)	-	-	-	-	-	(510,739)	(174,546)	-	-	(90,401)	(107,413)	-	-	-	-	-	
13	Secondary Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Wheeling Revenues	(196,107)	-	-	(196,107)	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Application Fees	(19,452)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(19,452)	-	
16	Meter Test Revenues	(53,319)	-	-	-	-	-	-	-	-	-	-	-	-	(53,319)	-	-	-	
17	Total Expense Credits	(1,533,271)	(132,642)	(115,963)	(234,493)	(18,903)	(5,130)	(535,644)	(180,639)	(1,283)	(2,271)	(93,791)	(111,164)	(2,107)	(54,212)	(460)	(30,987)	(6,699)	
18	Subtotal Expenses	211,167,333	44,552,637	129,256,420	12,656,285	6,012,779	1,413,427	6,259,083	1,465,974	354,736	627,913	819,681	900,473	542,456	200,385	129,294	2,486,928	2,193,773	
19	Disposal Gain / Loss	1,096,463	353,820	456,401	134,903	68,093	8,016	27,686	6,751	1,743	3,086	3,628	4,062	1,970	1,251	709	1,924	22,420	
20	Subtotal Revenue Requirement Ex. Return	212,263,796	44,906,457	129,712,821	12,791,188	6,080,872	1,421,443	6,286,769	1,472,725	356,479	630,998	823,309	904,536	544,427	201,636	130,002	2,488,852	2,216,192	
21	Return on Debt	94,848,137	30,406,615	39,874,548	11,563,422	5,837,807	689,854	2,387,687	582,276	149,832	265,216	313,085	350,518	170,521	107,638	60,809	166,507	1,921,802	
22	Return on Equity	8,799,587	3,194,189	4,188,787	1,214,727	-	-	-	-	-	-	-	-	-	-	-	-	201,884	
23	Total Revenue Reqmt	315,911,519	78,507,261	173,776,155	25,569,337	11,918,680	2,111,297	8,674,456	2,055,001	506,312	896,214	1,136,394	1,255,054	714,948	309,273	190,811	2,655,359	4,339,878	
	NBV for Margin Allocation																		
	Rural Allocation=Partial	1,125,164,531	411,460,335	530,752,143	156,880,003	-	-	-	-	-	-	-	-	-	-	-	-	26,072,051	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Functional Classification of Revenue Requirement (CONTD.)

1	19	20	21
	Revenue Related		
	Municipal	PUB	
Description	Tax	Assessment	Basis of Functional Classification
Expenses			
Operating & Maintenance	788,727	513,243	Carryforward from Sch.2.4 L.30
Fuels-No. 6 Fuel	-	-	Production - Demand, Energy ratios Sch.4.1 L.10
Fuels-Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.12
Fuels-Gas Turbine	-	-	Production - Demand, Energy ratios Sch.4.1 L.11
Power Purchases -CF(L)Co	-	-	
Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.7
Depreciation	-	-	Carryforward from Sch.2.5 L.40
Expense Credits			
Sundry	(3,970)	(2,583)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.34
Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
Suppliers' Discounts	(199)	(129)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
Secondary Energy	-	-	Production - Energy
Wheeling Revenues	-	-	Transmission - Demand
Application Fees	-	-	Accounting - Customer
Meter Test Revenues	-	-	Meters - Customer
Total Expense Credits	(4,169)	(2,713)	
Subtotal Expenses	784,559	510,530	
Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.40
Subtotal Revenue Requirement			
Ex. Return	784,559	510,530	
Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
Total Revenue Reqmt	784,559	510,530	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount	Production Demand (1 CP kW)	Production and Transmission Energy (MWh @ Gen)	Transmission Demand (CP kW)	Rural Prod & Transmission Demand (CP kW)	Distribution										Accounting Customer	Specifically Assigned Customer
							Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services Customer	Meters Customer	Street Lighting Customer		
								Demand	Customer	Demand	Customer	Demand	Customer					
							(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
Amounts																		
1	Newfoundland Power	-	1,067,935	4,934,386	1,036,850	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Industrial - Firm	-	167,386	1,380,019	162,514	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																		
4	1.1 Domestic	-	26,470	120,944	25,700	25,700	24,065	24,065	12,331	21,673	12,331	21,673	12,331	12,331	12,331	-	12,331	-
5	1.12 Domestic All Electric	-	33,104	130,011	32,141	32,141	30,096	30,096	6,814	27,105	6,814	27,105	6,814	6,814	6,814	-	6,814	-
6	1.3 Special	-	72	251	69	69	65	65	2	59	2	59	2	2	2	-	2	-
7	2.1 GS 0-10 kW	-	4,261	22,635	4,137	4,137	3,874	3,874	1,912	3,489	1,912	3,489	1,912	3,824	3,824	-	1,912	-
8	2.2 GS 10-100 kW	-	14,862	73,626	14,430	14,430	13,512	13,512	866	12,166	866	12,166	866	6,990	6,990	-	866	-
9	2.3 GS 110-1,000 kVa	-	7,399	40,822	7,184	7,184	6,727	6,727	74	5,284	74	5,284	74	634	634	-	74	-
10	2.4 GS Over 1,000 kVa	-	2,553	21,634	2,478	2,478	2,321	2,321	6	1,350	6	1,350	6	51	51	-	6	-
11	4.1 Street and Area Lighting	-	872	3,422	847	847	793	793	861	714	861	714	861	-	-	1	861	-
12	Subtotal Rural	-	89,594	413,345	86,986	86,986	81,452	81,452	22,866	71,840	22,866	71,840	22,866	30,647	30,647	1	22,866	-
13	Total	-	1,324,915	6,727,750	1,286,350	86,986	81,452	81,452	22,866	71,840	22,866	71,840	22,866	30,647	30,647	1	22,866	-
Ratios Excluding Return on Equity																		
14	Newfoundland Power	-	0.8060	0.7334	0.8060	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Industrial - Firm	-	0.1263	0.2051	0.1263	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																		
17	1.1 Domestic	-	0.0200	0.0180	0.0200	0.2954	0.2954	0.2954	0.5393	0.3017	0.5393	0.3017	0.5393	0.4024	0.4024	-	0.5393	-
18	1.12 Domestic All Electric	-	0.0250	0.0193	0.0250	0.3695	0.3695	0.3695	0.2980	0.3773	0.2980	0.3773	0.2980	0.2223	0.2223	-	0.2980	-
19	1.3 Special	-	0.0001	0.0000	0.0001	0.0008	0.0008	0.0008	0.0001	0.0008	0.0001	0.0008	0.0001	0.0001	0.0001	-	0.0001	-
20	2.1 GS 0-10 kW	-	0.0032	0.0034	0.0032	0.0476	0.0476	0.0476	0.0836	0.0486	0.0836	0.0486	0.0836	0.1248	0.1248	-	0.0836	-
21	2.2 GS 10-100 kW	-	0.0112	0.0109	0.0112	0.1659	0.1659	0.1659	0.0379	0.1694	0.0379	0.1694	0.0379	0.2281	0.2281	-	0.0379	-
22	2.3 GS 110-1,000 kVa	-	0.0056	0.0061	0.0056	0.0826	0.0826	0.0826	0.0032	0.0736	0.0032	0.0736	0.0032	0.0207	0.0207	-	0.0032	-
23	2.4 GS Over 1,000 kVa	-	0.0019	0.0032	0.0019	0.0285	0.0285	0.0285	0.0003	0.0188	0.0003	0.0188	0.0003	0.0017	0.0017	-	0.0003	-
24	4.1 Street and Area Lighting	-	0.0007	0.0005	0.0007	0.0097	0.0097	0.0097	0.0377	0.0099	0.0377	0.0099	0.0377	-	-	1.0000	0.0377	-
25	Subtotal Rural	-	0.0676	0.0614	0.0676	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
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Basis of Allocation to Classes of Service (CONTD.)

1	20	
	Revenue Related	
Description	Municipal	PUB
	Tax	Assessment
	(Prior Year	(Prior Year
	(Rural Revenues)	(Revenues + RSP)
Amounts		
Newfoundland Power	-	239,217,279
Industrial - Firm	-	50,621,788
Industrial - Non-Firm	-	-
Rural		
1.1 Domestic	10,331,861	10,331,861
1.12 Domestic All Electric	9,508,799	9,508,799
1.3 Special	11,305	11,305
2.1 GS 0-10 kW	1,819,030	1,819,030
2.2 GS 10-100 kW	5,750,898	5,750,898
2.3 GS 110-1,000 kVa	3,340,630	3,340,630
2.4 GS Over 1,000 kVa	1,369,456	1,369,456
4.1 Street and Area Lighting	770,206	770,206
Subtotal Rural	32,902,185	32,902,185
Total	32,902,185	322,741,252
Ratios Excluding Return on Equity		
Newfoundland Power	-	0.7412
Industrial - Firm	-	0.1568
Industrial - Non-Firm	-	-
Rural		
1.1 Domestic	0.3140	0.0320
1.12 Domestic All Electric	0.2890	0.0295
1.3 Special	0.0003	0.0000
2.1 GS 0-10 kW	0.0553	0.0056
2.2 GS 10-100 kW	0.1748	0.0178
2.3 GS 110-1,000 kVa	0.1015	0.0104
2.4 GS Over 1,000 kVa	0.0416	0.0042
4.1 Street and Area Lighting	0.0234	0.0024
Subtotal Rural	1.0000	0.1019
Total	1.0000	1.0000

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected

Allocation of Functionalized Amounts to Classes of Service																				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18			
Line No.	Description	Total Amount	Production Demand	Transmission Energy	Transmission Demand	Transmission Demand	Distribution											Specifically Assigned Customer		
							Substations			Primary Lines		Line Transformers		Secondary Lines		Services	Meters		Street Lighting	Accounting
							Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer		Customer	Customer
Allocated Rev Reqmt Excl Return		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)			
1	Newfoundland Power	143,941,757	36,196,422	95,136,284	10,310,215	-	-	-	-	-	-	-	-	-	-	-	1,920,429			
2	Industrial - Firm	34,272,350	5,673,362	26,607,143	1,616,005	-	-	-	-	-	-	-	-	-	-	-	295,764			
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Rural																				
4	1.1 Domestic	11,441,817	897,184	2,331,837	255,554	1,796,591	419,965	1,857,423	794,200	107,545	340,280	248,382	487,791	219,056	81,131	-	1,342,169			
5	1.12 Domestic All Electric	11,534,168	1,122,033	2,506,638	319,601	2,246,846	525,215	2,322,924	438,868	134,498	188,036	310,630	269,549	121,049	44,832	-	741,670			
6	1.3 Special	20,739	2,424	4,838	690	4,854	1,135	5,019	129	291	55	671	79	36	13	-	218			
7	2.1 GS 0-10 kW	1,934,093	144,427	436,408	41,139	289,212	67,605	299,005	123,146	17,312	52,763	39,984	75,635	67,932	25,160	-	208,112			
8	2.2 GS 10-100 kW	5,078,543	503,740	1,419,524	143,486	1,008,729	235,797	1,042,884	55,776	60,371	23,898	139,431	34,257	124,173	45,989	-	94,260			
9	2.3 GS 110-1,000 kVa	2,453,005	250,784	787,065	71,433	502,190	117,390	519,194	4,766	26,220	2,042	60,556	2,927	11,268	4,173	-	8,055			
10	2.4 GS Over 1,000 kVa	980,854	86,524	417,103	24,646	173,263	40,501	179,130	386	6,699	166	15,472	237	914	338	-	653			
11	4.1 Street and Area Lighting	606,469	29,557	65,979	8,419	59,187	13,835	61,191	55,454	3,543	23,760	8,183	34,060	-	-	130,002	93,716			
12	Subtotal Rural	34,049,689	3,036,673	7,969,394	864,968	6,080,872	1,421,443	6,286,769	1,472,725	356,479	630,998	823,309	904,536	544,427	201,636	130,002	2,488,852			
13	Total	212,263,796	44,906,457	129,712,821	12,791,188	6,080,872	1,421,443	6,286,769	1,472,725	356,479	630,998	823,309	904,536	544,427	201,636	130,002	2,488,852			
Allocated Return on Debt																				
14	Newfoundland Power	64,853,023	24,508,963	29,245,500	9,320,586	-	-	-	-	-	-	-	-	-	-	-	1,777,975			
15	Industrial - Firm	13,625,415	3,841,491	8,179,205	1,460,892	-	-	-	-	-	-	-	-	-	-	-	143,827			
16	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Rural																				
17	1.1 Domestic	5,176,798	607,492	716,822	231,025	1,724,778	203,817	705,441	314,006	45,203	143,024	94,454	189,025	68,611	43,309	-	89,793			
18	1.12 Domestic All Electric	5,756,512	759,740	770,557	288,924	2,157,035	254,897	882,236	173,517	56,531	79,034	118,125	104,453	37,914	23,932	-	49,619			
19	1.3 Special	11,385	1,641	1,487	624	4,660	551	1,906	51	122	23	255	31	11	7	-	15			
20	2.1 GS 0-10 kW	864,448	97,793	134,155	37,190	277,652	32,810	113,561	48,689	7,277	22,177	15,205	29,309	21,277	13,431	-	13,923			
21	2.2 GS 10-100 kW	2,579,617	341,088	436,371	129,713	968,408	114,437	396,083	22,052	25,375	10,044	53,022	13,275	38,892	24,550	-	6,306			
22	2.3 GS 110-1,000 kVa	1,256,830	169,808	241,949	64,577	482,116	56,972	197,187	1,884	11,020	858	23,028	1,134	3,529	2,228	-	539			
23	2.4 GS Over 1,000 kVa	472,637	58,587	128,220	22,280	166,337	19,656	68,033	153	2,816	70	5,884	92	286	181	-	44			
24	4.1 Street and Area Lighting	251,471	20,013	20,282	7,611	56,821	6,715	23,240	21,925	1,489	9,986	3,112	13,198	-	-	60,809	6,270			
25	Subtotal Rural	16,369,699	2,056,162	2,449,842	781,944	5,837,807	689,854	2,387,687	582,276	149,832	265,216	313,085	350,518	170,521	107,638	60,809	166,507			
26	Total	94,848,137	30,406,615	39,874,548	11,563,422	5,837,807	689,854	2,387,687	582,276	149,832	265,216	313,085	350,518	170,521	107,638	60,809	166,507			
Allocated Return on Equity																				
27	Newfoundland Power	6,812,754	2,574,645	3,072,215	979,120	-	-	-	-	-	-	-	-	-	-	-	186,775			
28	Industrial - Firm	1,431,338	403,545	859,218	153,465	-	-	-	-	-	-	-	-	-	-	-	15,109			
29	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Rural																				
30	1.1 Domestic	163,387	63,817	75,301	24,269	-	-	-	-	-	-	-	-	-	-	-	-			
31	1.12 Domestic All Electric	191,107	79,810	80,946	30,351	-	-	-	-	-	-	-	-	-	-	-	-			
32	1.3 Special	394	172	156	66	-	-	-	-	-	-	-	-	-	-	-	-			
33	2.1 GS 0-10 kW	28,273	10,273	14,093	3,907	-	-	-	-	-	-	-	-	-	-	-	-			
34	2.2 GS 10-100 kW	95,298	35,831	45,840	13,626	-	-	-	-	-	-	-	-	-	-	-	-			
35	2.3 GS 110-1,000 kVa	50,038	17,838	25,417	6,784	-	-	-	-	-	-	-	-	-	-	-	-			
36	2.4 GS Over 1,000 kVa	21,964	6,154	13,469	2,340	-	-	-	-	-	-	-	-	-	-	-	-			
37	4.1 Street and Area Lighting	5,033	2,102	2,131	800	-	-	-	-	-	-	-	-	-	-	-	-			
38	Subtotal Rural	555,494	215,998	257,354	82,143	-	-	-	-	-	-	-	-	-	-	-	-			
39	Total	8,799,587	3,194,189	4,188,787	1,214,727	-	-	-	-	-	-	-	-	-	-	-	201,884			

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected

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

Description	Revenue Related	
	19	20
	Municipal Tax	PUB Assessment (\$)
Allocated Rev Reqmt Excl Return		
Newfoundland Power	-	378,407
Industrial - Firm	-	80,076
Industrial - Non-Firm	-	-
Rural		
1.1 Domestic	246,365	16,344
1.12 Domestic All Electric	226,739	15,042
1.3 Special	270	18
2.1 GS 0-10 kW	43,375	2,877
2.2 GS 10-100 kW	137,131	9,097
2.3 GS 110-1,000 kVa	79,658	5,284
2.4 GS Over 1,000 kVa	32,655	2,166
4.1 Street and Area Lighting	18,366	1,218
Subtotal Rural	784,559	52,047
Total	784,559	510,530
Allocated Return on Debt		
Newfoundland Power	-	-
Industrial - Firm	-	-
Industrial - Non-Firm	-	-
Rural		
1.1 Domestic	-	-
1.12 Domestic All Electric	-	-
1.3 Special	-	-
2.1 GS 0-10 kW	-	-
2.2 GS 10-100 kW	-	-
2.3 GS 110-1,000 kVa	-	-
2.4 GS Over 1,000 kVa	-	-
4.1 Street and Area Lighting	-	-
Subtotal Rural	-	-
Total	-	-
Allocated Return on Equity		
Newfoundland Power	-	-
Industrial - Firm	-	-
Industrial - Non-Firm	-	-
Rural		
1.1 Domestic	-	-
1.12 Domestic All Electric	-	-
1.3 Special	-	-
2.1 GS 0-10 kW	-	-
2.2 GS 10-100 kW	-	-
2.3 GS 110-1,000 kVa	-	-
2.4 GS Over 1,000 kVa	-	-
4.1 Street and Area Lighting	-	-
Subtotal Rural	-	-
Total	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected

Allocation of Functionalized Amounts to Classes of Service (CONT'D.)																			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
Line No.	Description	Total Amount	Production Demand	Production and Transmission	Transmission Demand	Rural Prod & Transmission Demand	Distribution											Accounting	Assigned Customer
				Energy			Demand	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting		
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		
40	Newfoundland Power	215,607,535	63,280,030	127,453,998	20,609,921	-	-	-	-	-	-	-	-	-	-	-	-	3,885,178	
41	Industrial - Firm	49,329,103	9,918,398	35,645,567	3,230,362	-	-	-	-	-	-	-	-	-	-	-	-	454,700	
42	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																			
43	1.1 Domestic	16,782,001	1,568,492	3,123,960	510,848	3,521,369	623,782	2,562,864	1,108,205	152,748	483,303	342,836	676,816	287,668	124,440	-	1,431,961	-	
44	1.12 Domestic All Electric	17,481,788	1,961,582	3,358,141	638,875	4,403,881	780,112	3,205,160	612,384	191,029	267,069	428,756	374,002	158,962	68,764	-	791,289	-	
45	1.3 Special	32,518	4,238	6,482	1,380	9,515	1,685	6,925	180	413	78	926	110	47	20	-	232	-	
46	2.1 GS 0-10 kW	2,826,814	252,493	584,656	82,236	566,864	100,415	412,566	171,834	24,589	74,939	55,189	104,945	89,209	38,590	-	222,035	-	
47	2.2 GS 10-100 kW	7,753,458	880,659	1,901,735	286,825	1,977,137	350,234	1,438,967	77,829	85,746	33,942	192,453	47,532	163,065	70,539	-	100,566	-	
48	2.3 GS 110-1,000 kVa	3,759,874	438,431	1,054,430	142,794	984,306	174,362	716,381	6,650	37,240	2,900	83,584	4,062	14,797	6,401	-	8,593	-	
49	2.4 GS Over 1,000 kVa	1,475,456	151,265	558,792	49,266	339,601	60,157	247,163	539	9,515	235	21,356	329	1,200	519	-	697	-	
50	4.1 Street and Area Lighting	862,973	51,672	88,392	16,829	116,008	20,550	84,431	77,379	5,032	33,746	11,294	47,258	-	-	190,811	99,985	-	
51	Subtotal Rural	50,974,882	5,308,833	10,676,590	1,729,055	11,918,680	2,111,297	8,674,456	2,055,001	506,312	896,214	1,136,394	1,255,054	714,948	309,273	190,811	2,655,359	-	
52	Total	315,911,519	78,507,261	173,776,155	25,569,337	11,918,680	2,111,297	8,674,456	2,055,001	506,312	896,214	1,136,394	1,255,054	714,948	309,273	190,811	2,655,359	4,338,878	
Re-classification of Revenue-Related																			
53	Newfoundland Power	-	111,256	224,085	36,236	-	-	-	-	-	-	-	-	-	-	-	-	6,831	
54	Industrial - Firm	-	16,127	57,958	5,252	-	-	-	-	-	-	-	-	-	-	-	-	739	
55	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																			
56	1.1 Domestic	(0)	24,944	49,681	8,124	56,001	9,920	40,758	17,624	2,429	7,686	5,452	10,763	4,575	1,979	-	22,773	-	
57	1.12 Domestic All Electric	(0)	27,510	47,096	8,960	61,762	10,941	44,950	8,588	2,679	3,745	6,013	5,245	2,229	964	-	11,097	-	
58	1.3 Special	(0)	38	58	12	85	15	62	2	4	1	8	1	0	0	-	2	-	
59	2.1 GS 0-10 kW	(0)	4,200	9,725	1,368	9,429	1,670	6,863	2,858	409	1,247	918	1,746	1,484	642	-	3,693	-	
60	2.2 GS 10-100 kW	0	16,928	36,556	5,513	38,005	6,732	27,660	1,496	1,648	652	3,699	914	3,134	1,356	-	1,933	-	
61	2.3 GS 110-1,000 kVa	-	10,134	24,372	3,301	22,751	4,030	16,558	154	861	67	1,932	94	342	148	-	199	-	
62	2.4 GS Over 1,000 kVa	(0)	3,656	13,506	1,191	8,208	1,454	5,974	13	230	6	516	8	29	13	-	17	-	
63	4.1 Street and Area Lighting	0	1,200	2,053	391	2,694	477	1,961	1,797	117	784	262	1,097	-	-	4,431	2,322	-	
64	Subtotal Rural	(0)	88,610	183,047	28,860	198,935	35,240	144,786	32,532	8,377	14,188	18,801	19,868	11,794	5,102	4,431	42,036	-	
65	Total	(0)	215,993	465,089	70,348	198,935	35,240	144,786	32,532	8,377	14,188	18,801	19,868	11,794	5,102	4,431	42,036	7,570	
Total Allocated Revenue Requirement																			
66	Newfoundland Power	215,607,535	63,391,287	127,678,083	20,646,156	-	-	-	-	-	-	-	-	-	-	-	-	3,892,009	
67	Industrial - Firm	49,329,103	9,934,525	35,703,525	3,235,614	-	-	-	-	-	-	-	-	-	-	-	-	455,439	
68	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																			
69	1.1 Domestic	16,782,001	1,593,436	3,173,641	518,973	3,577,370	633,702	2,603,622	1,125,829	155,177	490,990	348,288	687,579	292,242	126,419	-	1,454,734	-	
70	1.12 Domestic All Electric	17,481,788	1,989,092	3,405,237	647,835	4,465,643	791,052	3,250,110	620,973	193,708	270,815	434,769	379,247	161,192	69,729	-	802,386	-	
71	1.3 Special	32,518	4,276	6,540	1,393	9,599	1,700	6,986	181	416	79	935	111	47	20	-	234	-	
72	2.1 GS 0-10 kW	2,826,814	256,693	594,381	83,603	576,294	102,086	419,428	174,693	24,998	76,186	56,107	106,690	90,693	39,232	-	225,728	-	
73	2.2 GS 10-100 kW	7,753,458	897,587	1,938,291	292,339	2,015,142	356,966	1,466,627	79,325	87,394	34,595	196,152	48,446	166,200	71,895	-	102,499	-	
74	2.3 GS 110-1,000 kVa	3,759,874	448,564	1,078,803	146,095	1,007,057	178,392	732,939	6,804	38,101	2,967	85,516	4,156	15,139	6,549	-	8,792	-	
75	2.4 GS Over 1,000 kVa	1,475,456	154,922	572,299	50,457	347,809	61,612	253,137	552	9,745	241	21,872	337	1,229	532	-	714	-	
76	4.1 Street and Area Lighting	862,973	52,872	90,445	17,220	118,702	21,027	86,391	79,176	5,149	34,530	11,557	48,355	-	-	195,242	102,307	-	
77	Subtotal Rural	50,974,882	5,397,443	10,859,636	1,757,914	12,117,615	2,146,537	8,819,242	2,087,533	514,689	910,402	1,155,195	1,274,922	726,742	314,375	195,242	2,697,395	-	
78	Total	315,911,519	78,723,255	174,241,244	25,639,685	12,117,615	2,146,537	8,819,242	2,087,533	514,689	910,402	1,155,195	1,274,922	726,742	314,375	195,242	2,697,395	4,347,448	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected

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

1

19

20

	Revenue Related		
	Municipal	PUB	
Description	Tax	Assessment	Basis of Proration
	(\$)	(\$)	
Total Revenue Requirement			
Newfoundland Power	-	378,407	
Industrial - Firm	-	80,076	
Industrial - Non-Firm	-	-	
Rural			
1.1 Domestic	246,365	16,344	
1.12 Domestic All Electric	226,739	15,042	
1.3 Special	270	18	
2.1 GS 0-10 kW	43,375	2,877	
2.2 GS 10-100 kW	137,131	9,097	
2.3 GS 110-1,000 kVa	79,658	5,284	
2.4 GS Over 1,000 kVa	32,655	2,166	
4.1 Street and Area Lighting	18,366	1,218	
Subtotal Rural	784,559	52,047	
Total	784,559	510,530	
Re-classification of Revenue-Related			
Newfoundland Power	-	(378,407)	Re-classification to demand, energy and customer is based on rate class revenue
Industrial - Firm	-	(80,076)	requirements excluding revenue-related items.
Industrial - Non-Firm	-	-	
Rural			
1.1 Domestic	(246,365)	(16,344)	
1.12 Domestic All Electric	(226,739)	(15,042)	
1.3 Special	(270)	(18)	
2.1 GS 0-10 kW	(43,375)	(2,877)	
2.2 GS 10-100 kW	(137,131)	(9,097)	
2.3 GS 110-1,000 kVa	(79,658)	(5,284)	
2.4 GS Over 1,000 kVa	(32,655)	(2,166)	
4.1 Street and Area Lighting	(18,366)	(1,218)	
Subtotal Rural	(784,559)	(52,047)	
Total	(784,559)	(510,530)	
Total Allocated Revenue Requirement			
Newfoundland Power	-	-	
Industrial - Firm	-	-	
Industrial - Non-Firm	-	-	
Rural			
1.1 Domestic	-	-	
1.12 Domestic All Electric	-	-	
1.3 Special	-	-	
2.1 GS 0-10 kW	-	-	
2.2 GS 10-100 kW	-	-	
2.3 GS 110-1,000 kVa	-	-	
2.4 GS Over 1,000 kVa	-	-	
4.1 Street and Area Lighting	-	-	
Subtotal Rural	-	-	
Total	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected

Allocation of Specifically Assigned Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount (\$)	OM&A				Depreciation				Expense Credits		Subtotal Excluding Return (\$)	Return on Debt (\$)	Return on Equity (\$)	Subtotal Excl Rev Related (\$)	Revenue Related (\$)	
			Transmission		Administrative &		Transmission		Telecontrol &		Rental							
			Lines (\$) (Plant)	Terminals (\$) (Plant)	General (\$) (C3 & C4)	Other (\$) (C3 & C4)	Lines (\$) (Direct)	Terminals (\$) (Direct)	Feasibility Study (\$) (Direct)	General (\$) (Exp C3,4,6)	Income (\$) (Plant)	Other (\$) (C4 + C5)						
Basis of Allocation - Amounts																		
1	Newfoundland Power Industrial		18,632,489	10,074,485	28,706,975	28,706,975	-	-	-	526,455	10,074,485	57,413,949	23,182,544	-	23,182,544	23,182,544	-	-
2	Abitibi Consolidated - S'ville		122,926	489,197	612,123	612,123	-	-	-	13,861	489,197	1,224,245	557,787	-	557,787	557,787	-	-
3	Abitibi Consolidated - GF		-	17,148	17,148	17,148	-	-	-	421	17,148	34,295	11,244	-	11,244	11,244	-	-
4	Corner Brook P& P - CB		-	2,096,015	2,096,015	2,096,015	-	-	-	51,506	2,096,015	4,192,029	523,080	-	523,080	523,080	-	-
5	Corner Brook P& P - DL		-	23,100	23,100	23,100	-	-	-	568	23,100	46,200	21,686	-	21,686	21,686	-	-
6	North Atlantic Refining Limited		-	1,251,577	1,251,577	1,251,577	-	-	-	30,756	1,251,577	2,503,155	761,531	-	761,531	761,531	-	-
7	Subtotal Industrial		122,926	3,877,036	3,999,962	3,999,962	-	-	-	97,112	3,877,036	7,999,924	1,875,328	-	1,875,328	1,875,328	-	-
8	Total		18,755,415	13,951,521	32,706,937	32,706,937	-	-	-	623,568	13,951,521	65,413,874	25,057,872	-	25,057,872	25,057,872	-	-
9 Basis of Allocation - Ratios																		
10	Newfoundland Power Industrial		0.9934	0.7221	0.8777	0.8777	-	-	-	0.8443	0.7221	0.8777	0.9252	-	0.9252	0.9252	-	-
11	Abitibi Consolidated - S'ville		0.0066	0.0351	0.0187	0.0187	-	-	-	0.0222	0.0351	0.0187	0.0223	-	0.0223	0.0223	-	-
12	Abitibi Consolidated - GF		-	0.0012	0.0005	0.0005	-	-	-	0.0007	0.0012	0.0005	0.0004	-	0.0004	0.0004	-	-
13	Corner Brook P& P - CB		-	0.1502	0.0641	0.0641	-	-	-	0.0826	0.1502	0.0641	0.0209	-	0.0209	0.0209	-	-
14	Corner Brook P& P - DL		-	0.0017	0.0007	0.0007	-	-	-	0.0009	0.0017	0.0007	0.0009	-	0.0009	0.0009	-	-
15	North Atlantic Refining Ltd.		-	0.0897	0.0383	0.0383	-	-	-	0.0493	0.0897	0.0383	0.0304	-	0.0304	0.0304	-	-
16	Subtotal Industrial		0.0066	0.2779	0.1223	0.1223	-	-	-	0.1557	0.2779	0.1223	0.0748	-	0.0748	0.0748	-	-
17	Total		1.0000	1.0000	1.0000	1.0000	-	-	-	1.0000	1.0000	1.0000	1.0000	-	1.0000	1.0000	-	-
Amounts Allocated																		
18	Newfoundland Power Industrial	3,892,009	227,304	219,673	540,705	79,478	279,255	416,585	-	142,544	(107)	(5,750)	20,742	1,920,429	1,777,975	186,775	3,885,178	6,831
19	Abitibi Consolidated - S'ville	103,019	1,500	10,667	11,530	1,695	1,449	15,704	8,910	3,753	(5)	(123)	499	55,578	42,779	4,494	102,851	167
20	Abitibi Consolidated - GF	1,968	-	374	323	47	-	147	-	114	(0)	(3)	10	1,012	862	91	1,965	3
21	Corner Brook P& P - CB	173,220	-	45,703	39,479	5,803	-	23,650	-	13,946	(22)	(420)	468	128,607	40,117	4,214	172,939	281
22	Corner Brook P& P - DL	3,222	-	504	435	64	-	208	-	154	(0)	(5)	19	1,379	1,663	175	3,216	5
23	North Atlantic Refining Ltd.	174,011	-	27,290	23,574	3,465	-	46,114	-	8,327	(13)	(251)	681	109,188	58,405	6,135	173,729	282
24	Subtotal Industrial	455,439	1,500	84,538	75,341	11,074	1,449	85,822	8,910	26,294	(41)	(801)	1,678	295,764	143,827	15,109	454,700	739
25	Total	4,347,448	228,804	304,211	616,045	90,552	280,705	502,407	8,910	168,838	(148)	(6,551)	22,420	2,216,192	1,921,802	201,884	4,339,878	7,570

