

**ALLOCATION OF THE COST OF SERVICE
HISTORIC YEAR 2002**

LIST OF THE TABLES

TABLE 1 - SUMMARY OF THE TRANSMITTERS' SERVICE COSTS BY FUNCTION - 2002 (M\$).....	4
TABLE 2 - ALLOCATION OF THE TRANSMITTERS' ASSETS BY FUNCTION – AS OF DECEMBER 31, 2002 (K\$).....	5
TABLE 3 - ALLOCATION BY FUNCTION OF THE EXPENDITURES NECESSARY TO THE PROVISION OF THE TRANSMITTER'S SERVICE - 2002 (M\$).....	6
TABLE 4 - DESCRIPTION OF THE ASSETS' ALLOCATION FACTORS.....	7
TABLE 5 - DIAGRAM RELATING TO THE ALLOCATION OF THE ASSETS.....	9
TABLE 6 - DESCRIPTION OF THE ALLOCATION FACTORS OF THE EXPENDITURES NECESSARY FOR THE PROVISION OF THE SERVICE.....	10
TABLE 7 - DIAGRAM RELATING TO THE ALLOCATION OF THE EXPENDITURE NECESSARY TO THE PROVISION OF THE SERVICE.....	17
TABLE 8 - DESCRIPTION OF THE ALLOCATION FACTORS OF THE COST OF SERVICE BY SERVICE.....	20
TABLE 9 – 2002 ALLOCATION OF THE COST OF SERVICE OF THE SUB-FUNCTION OTHER INTERCONNECTIONS.....	22
TABLE 10 – 2002 ALLOCATION OF THE COST OF THE TRANSMISSION SERVICE.....	23

Table 1 - Summary of the Transmitter's cost of service by function - 2002 (M\$)

Functions	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Assets as of December 31				Return on the rate base (note 2)	Expenditure necessary to the provision of the service				Required revenues (4 + 7)
	Specific	JRC and CT (note 1)	Support (note 1)	Total		Specific	JRC and CT (note 3)	Support (note 3)	Total	
Power station connections	1 210,7	17,7	35,6	1 264,0	122,5	56,7	14,0	20,2	90,9	213,4
Departure stations	977,1	14,3	28,7	1 020,1	98,9	48,2	11,3	16,3	75,8	174,7
Connection lines	233,6	3,4	6,9	243,9	23,6	8,5	2,7	3,9	15,1	38,7
Network	9 685,8	141,9	284,9	10 112,6	980,2	538,8	111,7	161,8	812,3	1 792,5
Very high voltage	6 532,1	95,7	192,1	6 820,0	661,0	374,0	75,3	109,1	558,4	1 219,5
450 kV	844,2	12,4	24,8	881,4	85,4	24,3	9,7	14,1	48,2	133,6
High voltage	2 309,5	33,8	67,9	2 411,3	233,7	140,5	26,6	38,6	205,7	439,4
Customer connections	1 796,3	26,3	52,8	1 875,4	181,8	192,3	20,7	30,0	243,1	424,8
Step-down stations	1 514,3	22,2	44,5	1 581,0	153,2	169,8	17,5	25,3	212,6	365,8
High voltage customer connections	282,0	4,1	8,3	294,4	28,5	22,5	3,3	4,7	30,5	59,0
Interconnections	826,9	12,1	24,3	863,3	83,7	67,8	9,5	13,8	91,2	174,8
Churchill Falls	209,7	3,1	6,2	218,9	21,2	14,9	2,4	3,5	20,9	42,1
Others	617,2	9,0	18,2	644,4	62,5	52,9	7,1	10,3	70,3	132,8
Total	13 519,7	198,1	397,6	14 115,4	1 368,2	855,7	155,9	225,8	1 237,4	2 605,6

Note 1: allocation of the assets of the functions JRC, CT and Support in proportion to the specific assets as of December 31.

Note 2: allocation of the return on the rate base (HQT-6, document 2 revised 08-04-2005) in proportion to the assets as of December 31.

Note 3: Allocation of the necessary expenditure for the provision of the service of the functions JRC, CT and Support in proportion to the specific assets as of December 31.

Table 2 - Allocation by function of the assets of the Transmitter – as of December 31, 2002 (k\$)

(1) Heading	(2) Connections of the power stations			(6) Network				(9) Customer connections			(12) Interconnections			(15) JRC and CT	(16) Support	(17) Total
	(3) Departure Stations	(4) Connection lines	(5) Total	(5) Very high voltage	(6) 450 kV	(7) High voltage	(8) Total	(9) Step-down Stations	(10) Customer Connections	(11) Total	(12) Churchill Falls	(13) Others	(14) Total			
1 Fixed assets in operation																
2 Original Costs																
3 Stations	1 246 177		1 246 177	4 636 310	37 138	1 044 574	5 718 022	2 211 195	258 032	2 469 227	202796	671 614	874 410			10 307 835
4 Lines		288 454	288 454	3 694 114	881 130	1 843 224	6 418 468		108 030	108 030	95451	15 443	220 893			7 035 846
5 Other network assets						13 156	13 156					74	74	234 175	137 224	384 630
6 Support assets															699 882	699 882
7 Total	1 246 177	288 454	1 534 631	8 330 425	918 268	2 900 954	12 149 647	2 211 195	366 062	2 577 257	298246	797 131	1 095 377	234 175	837 106	18 428 193
8 Net Depreciation																
9 Stations	278 319		278 319	1 163 022	11 731	349 090	1 523 843	732 026	83 846	815 872	50496	176 004	226 499			2 844 534
10 Lines		61 139	61 139	836 472	107 318	464 704	1 408 495		18 734	18 734	40545	26 772	67 317			1 555 686
11 Other network assets						2 068	2 068					74	74	143 329	59 157	204 628
12 Support assets															422 350	422 350
13 Total	256 199	61 139	339 459	1 999 494	119 049	815 863	2 934 406	732 026	102 580	834 606	91041	202 850	293 891	143 329	481 507	5 027 198
14 Net value																
15 Stations	967 857		967 857	3 473 289	25 407	695 484	4 194 180	1 479 169	174 185	1 653 355	152300	495 610	647 910			7 463 302
16 Lines		227 315	227 315	2 857 642	773 812	1 378 519	5 009 973		89 296	89 296	54905	98 671	153 576			5 480 160
17 Other network assets						11 088	11 088							90 847	78 067	180 002
18 Support assets															277 532	277 532
19 Total	967 857	227 315	1 195 172	6 330 930	799 218	2 085 091	9 215 240	1 479 169	263 482	1 742 651	207205	594 281	801 486	90 847	355 599	13 400 995
20 Intangible assets	41	3 052	3 093	102 889	41 864	193 189	337 942	1 714	8 484	10 198	208	11 288	11 496	134 774	64 276	561 779
21 Original Costs	38	1 177	1 216	20 677	4 823	49 962	75 462	462	2 804	3 266	84	2 468	2 552	52 430	39 793	174 718
22 Net Depreciation	3	1 875	1 878	82 212	37 041	143 227	262 480	1 251	5 680	6 932	124	8 820	8 944	82 344	24 483	387 060
23 Net Value																
Non-depreciated expenditures and other assets																
24																
25 Future benefits - Asset	2 297	360	3 176	28 341	270	15 904	44 515	24 428	3 034	27 462	980	3 757	4 738	26 313	15 133	121 337
26 Future benefits - Liability	-1 409	-180	-1 589	-14 181	-135	-7 958	-22 274	-12 223	-1 518	-13 741	-491	-1 880	-2 371	-13 166	-7 572	-60 712
27 Manpower reduction measures	58	7	65	579	6	325	910	499	62	562	20	77	97	538	309	2 481
28 Development expenses	263	62	325	1 740	227	605	2 572	402	73	475	56	164	220	47	103	3 741
29 Government Refund		2 573	2 573	48 331	2 164	50 820	101 315		8 055	8 055		6 422	6 422			118 365
30 Total	1 728	2 822	4 550	64 811	2 532	59 696	127 039	13 106	9 706	22 812	566	8 539	9 106	13 732	7 974	185 212
31 Working capital																
32 Cash	1 386	173	1 559	13 825	126	7 496	21 447	11 435	1 441	12 875	481	1 743	2 224	10 069	7 202	55 378
33 Materials, Fuels and supplies	6 089	1 442	7 530	40 344	5 261	14 018	59 623	9 313	1 693	11 006	1304	3 794	5 098	1 090	291	86 738
34 Total	7 475	1 615	9 090	54 169	5 387	21 514	81 070	20 748	3 134	23 882	1785	5 537	7 323	11 159	9 593	142 116
35 Total as of December 31	977 063	233 627	1 210 690	6 532 122	844 178	2 309 529	9 685 829	1 514 274	282 002	1 796 277	209681	617 178	826 858	198 082	397 649	14 115 384

Table 3 – Allocation by function of the expenditure necessary to the provision of the service of the Transmitter - 2002 (M\$)

(1) Heading	(2) Power station connections			(5) Network				(9) Customer connections			(12) Interconnections			(15) JRC and CT	(16) Support	(17) Total
	(3) Step-up stations	(4) Connection lines	(4) Total	(5) Very high voltage	(6) 450 kV	(7) High voltage	(8) Total	(9) Step-down stations	(10) HV customers	(11) Total	(12) Churchi II Falls	(13) Others	(14) Total			
1 Net operation expenses	10,2	1,7	11,9	117,4	1,1	60,6	179,1	95,1	11,3	106,4	4,4	14,5	18,9	121,6	131,3	569,2
2 Direct gross expenses	8,9	1,1	10,0	88,7	0,8	48,1	137,6	73,4	9,2	82,6	3,1	11,2	14,3	64,6	46,2	355,3
3 Divided service expenses	5,1	0,6	5,7	49,7	0,4	25,7	75,8	39,1	5,0	44,0	1,7	5,8	7,5	75,7	105,5	314,2
4 Return of the suppliers	0,2		0,3	2,5		1,5	4,0	2,2	0,3	2,4	0,1	0,3	0,4	7,5	1,4	16,0
5 Capitalized Costs	-3,4		-3,4	-18,4		-10,3	-28,7	-12,9	-2,2	-15,1	-0,3	-1,1	-1,5	-6,2	-13,7	-68,5
6 Internal invoices issued	-0,6	-0,1	-0,7	-5,1	-0,1	-4,3	-9,5	-6,6	-1,0	-7,6	-0,1	-1,7	-1,8	-20,0	-8,1	-47,9
7 Other expenses	36,1	6,6	42,7	248,9	21,8	80,9	351,6	72,8	11,5	84,2	10,1	37,9	48,0	34,1	94,2	654,8
8 Transmission services purchases												13,3	13,3			13,3
9 Electricity purchases																
10 Depreciation and decommissioning	24,7	3,9	28,6	173,2	11,9	54,6	239,8	55,3	8,3	63,6	7,6	17,5	25,1	32,1	79,9	469,0
11 Taxes	11,4	2,7	14,1	75,7	9,9	26,3	111,8	17,5	3,2	20,6	2,4	7,1	9,6	2,0	14,3	172,5
12 Corporate expenses	1,9	8,5	2,4	12,6	1,6	4,2	18,4	2,9	0,5	3,5	0,4	1,2	1,6	0,2	0,7	26,7
13 Interest related to the government refund			-0,2	-0,2	-4,5	-0,2	-4,7	-9,3		-0,7	-0,7		-0,6	-0,6		-10,9
14 External invoicing				-0,5		-0,5	-1,0	-0,9	0,0	-1,0	14,9	-0,1	-0,1		-0,3	-2,4
15 Expenses necessary to the provision of the service	48,2	8,5	56,7	374,0	24,3	140,5	538,8	169,8	22,5	192,3		52,9	67,8	155,9	225,8	1237,4

Table 4 - Description of the assets' allocation factors

Heading	Criterion	Description of the factor
All headings	Corporate rules	The principal units of the Transmitter include the Vice-President of Installation Operation (VPIO) as well as other units. The VPIO includes the Office of the VPIO, the Support and interconnection of the transmission stations units, the telecontrol directorate and four territorial directorates. With regard to the other units of the Transmitter, these are the Office of the President of Hydro-Quebec TransÉnergie as well as the Planning and management control directorate, Human resources, Commercialization, Assets and regulatory affairs planning, Energy dispatch control and Transmission expertise and technical support.
Stations	Direct assignment	The stations are allotted directly to the functions concerned.
Lines	Direct assignment	The lines are allotted directly to the functions concerned.
Other network assets	Direct assignment	The other network assets are allotted directly to the functions concerned.
Supporting Assets	Direct assignment	The supporting assets are allotted directly to the functions concerned.
Future benefits – Assets	Wage bill	The future benefits – Assets are allotted to the various functions according to the wage bill.

Table 4 - Description of the assets' allocation factors (continued)

Heading	Criterion	Description of the factor
Future benefits – Liability	Wage bill	The future benefits – Liability are allotted various functions according to the wage bill.
Manpower reduction measures	Wage bill	Manpower reduction measures are allotted various functions according to the wage bill.
Development expenses	Net fixed assets and net intangible assets	The development expenses are allotted to the various functions according to net fixed assets' of the year in question.
Governmental refunding	Net fixed assets of the overhead lines of the Southern Territory	Governmental refunding is allotted to the various functions on the basis of net fixed asset of the overhead lines of the southern Territory of the concerned year.
Cash regulation	Gross direct loads	Cash regulation is allotted according to gross direct loads to the various functions.
Materials, fuels and supplies	Net fixed assets and net intangible assets	The materials, fuels and supplies are allotted to the various functions according to net fixed assets of the year in question.

Table 5 - Diagram relating to the allocation of the assets

Rubrique	Centres de coûts								Racc. centrales		Réseau			Racc. clients		Interconnexions		CCR et CT	Soutien	Critère de classement
	Corpo.		VP Exploitation						Postes élévateurs	Lignes de racc.	Très haute tension	450 kV	Haute tension	Postes abaisseurs	Racc. clients HT	Churchill Falls	Autres			
	Sup.	CME	Sup.	Télec.	Terr. N	Terr. S	Terr. E	Terr. O												
Immobilisations en exploitation																				
Postes																				
Lignes																				
Autres actifs de réseau																				
Actifs de soutien																				
Actifs incorporels																				
Avantages sociaux futurs - Actif																				
Avantages sociaux futurs - Passif																				
Mesures de réduction de l'effectif																				
Frais de développement																				
Remboursement gouvernemental																				
Encaisse																				
Matériaux, combustibles et fournitures																				

Table 6 - Description of the allocation factors of the expenditures necessary to the provision of the service

Heading	Criterion	Description of the factor
All headings	Corporate rules	The principal units of the Transmitter include the Vice-President of Installation Operation (VPIO) as well as other units. The VPIO includes the Office of the VPIO, the Support and interconnection of the transmission stations unit, the telecontrol directorate and four territorial directorates. With regard to the other units of the Transmitter, these are the Office of the President of Hydro-Quebec TransÉnergie as well as the Planning and management control directorates, human Resources, Commercialization, Assets and regulatory affairs planning, Energy dispatch control and Transmission expertise and technical support.
Gross direct expenses	Direct assignment	The amounts relating to this heading for the other units of the Transmitter, except for Energy dispatch control directorate, are allotted directly to the Support function.
Gross direct expenses	Direct assignment	The amounts relating to this heading for the Energy dispatch control directorate are allotted directly to the function JRC and CT.
Gross direct expenses	Maintenance hours	For the Office of the VPIO and the Support and interconnection of the transmission installations unit, the amounts related to this heading are distributed according to the maintenance hours of the director of the VPIO.
Gross direct expenses	Direct assignment	The amounts relating to Telecontrol Management are allotted directly to the function JRC and CT.
Gross direct expenses	Maintenance hours	For the territorial directorates of the VPIO, the amounts relating to this heading are allotted according to maintenance hours of each territory.

Table 6 - Description of the allocation factors of the expenditures necessary for the provision of the service (continued)

Heading	Criterion	Description of the factor
Shared services expenses	Direct assignment	The amounts relating to this heading or the other units of the Transmitter, except for the Energy dispatch control directorate, are allotted directly to the Support function.
Shared services expenses	Direct assignment	The amounts relating to this heading for the Energy dispatch control directorate are allotted directly to the JRC and CT functions.
Shared services expenses	Maintenance hours	For the Office of the VPIO and the Support and interconnection of the transmission stations unit, the amounts relative to this heading are allotted according to the maintenance hours of the directorates of the VPIO.
Shared services expenses	Direct assignment	The amounts relating to the Telecontrol directorate are allotted directly to the function JRC and CT.
Shared services expenses	Maintenance hours	For the territorial directorates of the VPIO, the amounts relating to this heading are allotted according to maintenance hours of each territory.
Return of the supplier Shared services centre	Direct assignment	The amount relating to this heading for the other units of the Transmitter, except for the Energy dispatch control directorate, is allotted directly to the Support function.

Table 6 - Description of the allocation factors of the expenditure necessary to the provision of the service (continued)

Heading	Criterion	Description of the factor
Return of the supplier Shared services centre	Direct assignment	The amount relating to this heading for the Energy dispatch control directorate is allotted directly to the function JRC and CT.
Return of the supplier Shared services centre	Maintenance hours	For the Office of the VPIO and the Support and interconnection of the transmission installations unit, the amounts relating to this heading are distributed according to maintenance hours of the director of the VPIO.
Return of the supplier Shared services centre	Direct assignment	The amount relating to the Telecontrol directorate is allotted directly to the function JRC and CT.
Return of the supplier Shared services centre	Maintenance hours	For the territorial directorates of the VPIO, the amounts relating to this heading are allotted according to maintenance hours of each territory.

Table 6 - Description of the allocation factors of the expenditures necessary for the provision of the service (continued)

Heading	Criterion	Description of the factor
Return of the supplier Hydro-Quebec TransÉnergie Telecom (transmission network)	Direct assignment	The amount relating to this heading for the other units of the Transmitter, except for the Energy dispatch control directorate, is allotted directly to the Support function.
Return of the supplier Hydro-Quebec TransÉnergie Telecom (transmission network)	Direct assignment	The amount relating to this heading for the Energy dispatch control directorate is allotted directly to the function JRC and CT.
Return of the supplier Hydro-Quebec TransÉnergie Telecom (transmission network)	Maintenance hours	For the Office of the VPIO and the Support and interconnection of the transmission stations unit, the amounts relating to this heading are distributed according to maintenance hours of the directors of the VPIO.
Return of the supplier Hydro-Quebec TransÉnergie Telecom (transmission network)	Direct assignment	The amount relating to the Telecontrol directorate is allotted directly to the function JRC and CT.

Table 6 - Description of the allocation factors of the expenditure necessary to the provision of the service (continued)

Heading	Criterion	Description of the factor
Return of the supplier Hydro-Quebec TransÉnergie Telecom (transmission network)	Maintenance hours	For the territorial directorates of the VPIO, the amounts relating to this heading are allotted according to maintenance hours of each Territory.
Capitalized costs	Direct assignment	The amount relating to this heading for the other units of the Transmitter, except for the Energy dispatch control directorate, is allotted directly to the Support function.
Capitalized costs	Direct assignment	The amount relating to this heading for the Energy dispatch control directorate is allotted directly to the function JRC and CT.
Capitalized costs	Investment hours	For the Office of the VPIO and the Support and interconnection of the transmission stations unit, the amounts relating to this heading are distributed according to investment hours of the VPIO.
Capitalized costs	Direct assignment	The amounts relating to Telecontrol Directorate are allotted directly to the function JRC and CT.
Capitalized costs	Investment hours	For the territorial directorates of the VPIO, the amounts relating to this heading are allotted according to investment hours of each territory.
Internal invoices issued	Direct assignment	The amount relating to this heading for the other units of the Transmitter, except for the Energy dispatch control directorate, is allotted directly to the Support

function.

**Table 6 - Description of the factors of distribution of the expenditure necessary to the service of the service
(continuation)**

Heading	Criterion	Description of the factor
Internal Invoices issued	Direct assignment	The amount relating to this heading for the Energy dispatch control directorate is allotted directly to the function JRC and CT.
Internal Invoices issued	Direct assignment	The amounts relating to the Telecontrol directorate are allotted directly to the function JRC and CT.
Internal Invoices issued	Maintenance hours	For the territorial directorates of the VPIO, the amounts relating to this heading are allotted according to maintenance hours of each territory.
Transmission service purchases	Direct assignment	The amounts relating to this heading are allotted directly to the function various interconnections.
Electricity purchases	Direct assignment	The amounts relating to this heading are allotted directly to the Support function.
Depreciation and decommissioning	Direct assignment	The amounts relating to the depreciation of the fixed operational assets are allotted directly to the functions.
Depreciation and decommissioning	Net fixed assets and Net intangible assets	The amounts relating to depreciation other than those mentioned previously are allotted to the various functions according to net fixed assets of the year in question.
Municipal and school taxes	Direct assignment	The amounts relating to this heading are allotted directly to the Support function.

**Table 6 - Description of the allocation factors of the expenditures necessary to the provision of the service
(continued)**

Heading	Criterion	Description of the factor
Other taxes	Net fixed assets and net intangible assets	The amounts relating to this heading are allotted to the various functions according to the net fixed assets of the year in question.
Corporate expenses	50 % gross direct expenses 50 % net fixed assets	The amount is distributed between the functions according to the corporate rule, i.e. in a proportion of 50 % according to gross direct loads and 50 % according to net fixed assets.
Interest related to the Government refund	Net fixed assets of the overhead lines of the Southern Territory	The amount relating to this heading is allotted to the various functions according to net fixed assets of the overhead lines of the Southern Transport directorate of the year in question.
External invoicing	Direct assignment	The amount relating to this heading for the other units of the Transmitter, except for the Energy dispatch control directorate, is allotted directly to the Support function.
External invoicing	Direct assignment	For the Office of the VPIO and the Support and interconnection of the transmission stations unit, the amounts relating to this heading are distributed according to maintenance hours of the directorates of the VPIO.
External invoicing	Net fixed assets and net intangible assets	For the territorial directions of the VPIO, the amounts relating to this heading are allotted according to the net fixed assets and net intangible assets of each territory.

Table 7 - Diagram relating to the allocation of the expenditures necessary to the provision of the service

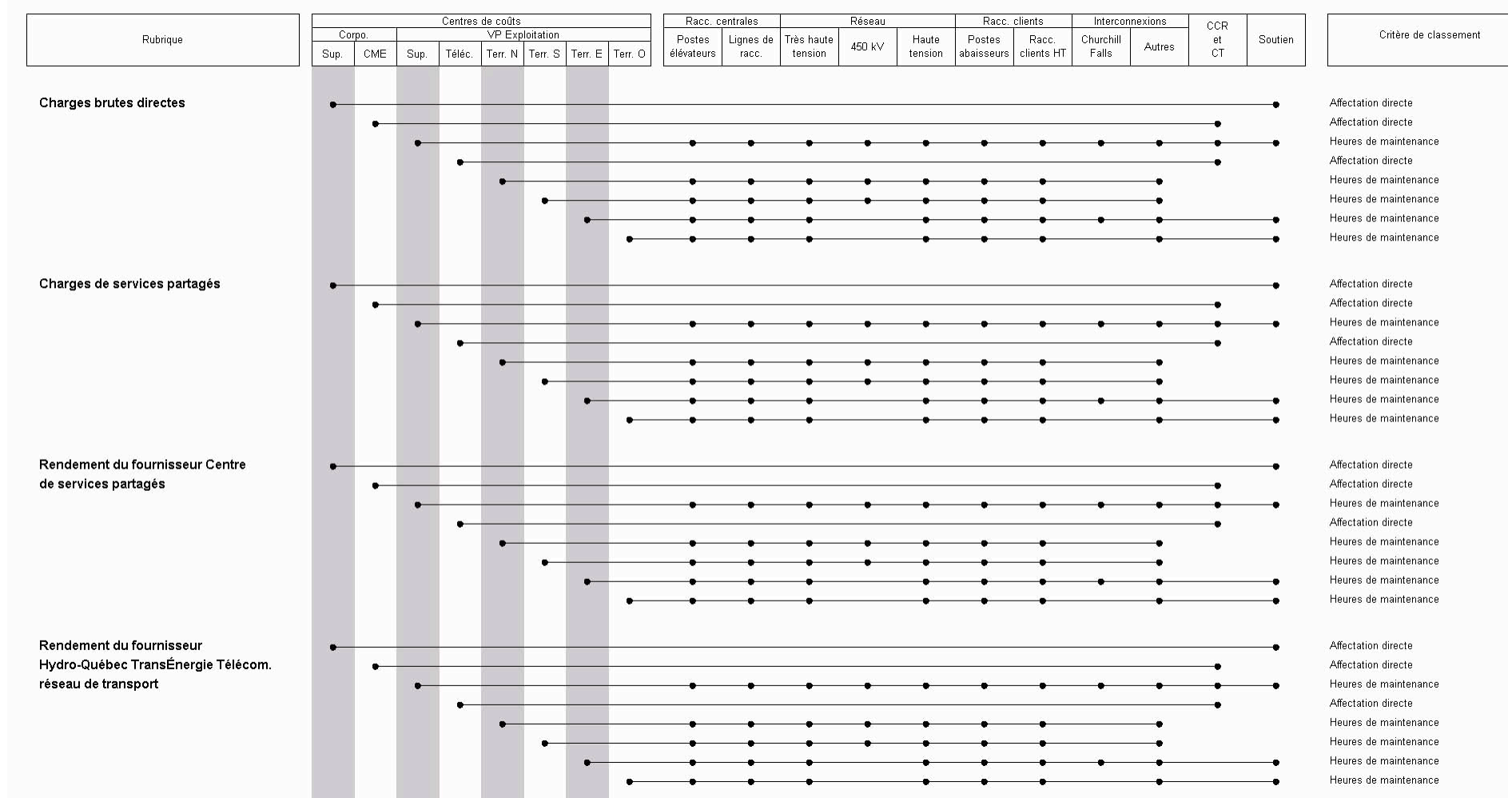


Table 7 - Diagram relating to the allocation of the expenditures necessary for the provision of the service (continued)

Rubrique	Centres de coûts								Racc. centrales		Réseau			Racc. clients		Interconnexions		CCR et CT	Soutien	Critère de classement
	Corpo.		VP Exploitation						Postes élévateurs	Lignes de racc.	Très haute tension	450 kV	Haute tension	Postes abaisseurs	Racc. clients HT	Churchill Falls	Autres			
	Sup.	CME	Sup.	Télec.	Terr. N	Terr. S	Terr. E	Terr. O												
Coûts capitalisés	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Affectation directe
																				Affectation directe
																				Heures aux investissements
																				Affectation directe
																				Heures aux investissements
																				Heures aux investissements
																				Heures aux investissements
																				Heures aux investissements
Facturation interne émise	•																			Affectation directe
																				Affectation directe
																				Heures de maintenance
																				Heures de maintenance
																				Heures de maintenance
																				Heures de maintenance
Achats de services de transport	•																			Affectation directe
Achats d'électricité	•																			Affectation directe
Amortissement et déclassement Immobilisations en exploitation et actifs incorporels	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	Affectation directe
																				Affectation directe
																				Affectation directe
																				Affectation directe
																				Affectation directe
																				Affectation directe
																				Affectation directe
Amortissement et déclassement Autres	•																			Immo. nettes + actifs incorpo. nets

Table 7 - Diagram relating to the allocation of the expenditures necessary for the provision of the service (continued)

Rubrique	Centres de coûts								Racc. centrales		Réseau			Racc. clients		Interconnexions		CCR et CT	Soutien	Critère de classement
	Corpo.		VP Exploitation						Postes élévateurs	Lignes de racc.	Très haute tension	450 kV	Haute tension	Postes abaisseurs	Racc. clients HT	Churchill Falls	Autres			
	Sup.	CME	Sup.	Télec.	Terr. N	Terr. S	Terr. E	Terr. O												
Taxes municipales et scolaires	•																		Affectation directe	
Taxes autres	•							•	•	•	•	•	•	•	•	•	•	•	Immo. nettes + actifs incorp. nets	
Frais corporatifs	•							•	•	•	•	•	•	•	•	•	•	•	50% charges brutes et 50% immo. net	
Intérêts reliés au remboursement gouv.	•							•	•	•	•	•	•	•	•	•	•	•	Immo. nettes lignes aériennes Terr. Su	
Facturation externe	•							•	•	•	•	•	•	•	•	•	•	•	Affectation directe	
		•						•	•	•	•	•	•	•	•	•	•	•	Heures de maintenance	
			•					•	•	•	•	•	•	•	•	•	•	•	Heures de maintenance	
				•				•	•	•	•	•	•	•	•	•	•	•	Heures de maintenance	

Table 8 - Description of the allocation factors of the cost of service by service

Heading	Criterion	Description of the factor
Departure stations	Simultaneous annual peak	The amount for this heading is divided in direct proportion to the power demand during the simultaneous annual peak for the service of the local load (excluding Churchill Falls) and for the long-term point-to-point service.
Connection lines	Simultaneous annual peak	The amount for this heading is divided in direct proportion to the power demand during the simultaneous annual peak for the service of the local load (by excluding Churchill Falls) and for the long-term point-to-point service.
Very high voltage	Simultaneous annual peak	The amount for this heading is divided in direct proportion to the power demand during the simultaneous annual peak for the service of the local load (including Churchill Falls) and for the long-term point-to-point service.
450 kV	Simultaneous annual peak	The amount for this heading is divided in direct proportion to the power demand during the simultaneous annual peak for the service of the local load (including Churchill Falls) and for the long-term point-to-point service.
High voltage	Simultaneous annual peak	The amount for this heading is divided in direct proportion to the power demand during the simultaneous annual peak for the service of the local load (including Churchill Falls) and for the long-term point-to-point service.
Step-down stations	Direct assignment	The amount for this heading is directly affected to the service of the local load.
HV customer connections	Direct assignment	The amount for this heading is directly affected to the service of the local load.

Table 8 - Description of the allocation factors of the cost of service by service (continued)

Heading	Criterion	Description of the factor
Churchill Falls	Simultaneous annual peak	The amount for this heading is divided in direct proportion to the power demand during the simultaneous annual peak for the service of the local load (including Churchill Falls) and for the long-term point-to-point service.
Other interconnections	Transmission capacity	The amount for this heading is distributed proportionally to the transmission capacities in importing the service of the local load and proportionally to the transmission capacities in export for the long-term point-to-point service.

Table 9 – 2002 Allocation of the cost of service of the sub-function *Other Interconnections*

(1) Heading	(2)	(3)	(4)	(5)	(6)	(7)
	Other Interconnections					
	HQ-OH	Brascan	HQ-NY	HQ-NE	HQ-NB	Total
2002 Transmission capacity (MW)						
1						
2 Import	670	380	1 000	1 870	785	4 705
3 Export	1 270	250	2 125	2 305	1 200	7 150
4 Total	1 940	630	3 125	4 175	1 985	11 855
2002 Fixed assets (M\$)						
5	31	14	177	301	94	617
2002 Required revenues (M\$)						
6	2,3	1,9	12,2	29,0	8,0	53,3
7 Local load	4,4	1,2	25,9	35,7	12,2	79,4
8 Point-to-point	6,7	3,1	38,2	64,7	20,2	132,8
9 Total	670	380	1 000	1 870	785	4 705

Table 10 – 2002 transmission service cost allocation

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Functions	Allocation by function						Allocation by component				Allocation by service						
	Specific attributes	JRC and CT	Support	Sub-total	Return on the rate base	Total Cost of the service	% Energy	% Power	Energy	Power	% Charges local	% Point-to-point	Allocation factor †	Local load	Point-to-point	Total Cost of the service	
1 Power station connections	56,7	14,0	20,2	90,9	122,5	213,4			0	213,4					191,9	21,5	213,4
2 Departure stations	48,2	11,3	16,3	75,8	98,9	174,7	0,00%	100,00%	0	174,7	89,92%	10,08%	A	157,1	17,6	174,7	
3 Connection lines	8,5	2,7	3,9	15,1	23,6	38,7	0,00%	100,00%	0	38,7	89,92%	10,08%	A	34,8	3,9	38,7	
4 Network	538,8	111,7	161,8	812,3	980,2	1 792,5			0	1 792,5					1 638,3	154,2	1 792,5
5 Very high voltage	374,0	75,3	109,1	558,4	661,0	1 219,5	0,00%	100,00%	0	1 219,5	91,40%	8,60%	B	1 114,6	104,9	1 219,5	
6 450 kV	24,3	9,7	14,1	48,2	85,4	133,6	0,00%	100,00%	0	133,6	91,40%	8,60%	B	122,1	11,5	133,6	
7 High voltage	140,5	26,6	38,6	205,7	233,7	439,4	0,00%	100,00%	0	439,4	91,40%	8,60%	B	401,6	37,8	439,4	
8 Customer connections	192,3	20,7	30,0	243,1	181,8	424,8			0	424,8					424,8	0,0	424,8
9 Step-down stations	169,8	17,5	25,3	212,6	153,2	365,8	0,00%	100,00%	0	365,8	100,00%	0,00%	C	365,8	0,0	365,8	
10 HV customer connections	22,5	3,3	4,7	30,5	28,5	59,0	0,00%	100,00%	0	59,0	100,00%	0,00%	C	59,0	0,0	59,0	
11 Interconnections	67,8	9,5	13,8	91,2	83,7	174,8			0	174,8					91,8	83,1	174,8
12 Churchill Falls	14,9	2,4	3,5	20,9	21,2	42,1	0,00%	100,00%	0	42,1	91,40%	8,60%	B	38,5	3,6	42,1	
13 Others	52,9	7,1	10,3	70,3	62,5	132,8	0,00%	100,00%	0	132,8	40,16%	59,84%	D	53,3	79,4	132,8	
14 Total	855,7	155,9	225,8	1 237,4	1 368,2	2 605,6			0	2 605,6					2 346,8	258,8	2 605,6

† (A) Power portion excluding Churchill Falls: Local load = 27 062 MW, point-to-point Service LT = 3 035 MW.
 (B) Power portion including Churchill Falls: Local load = 32 244 MW, point-to-point Service LT = 3 035 MW.
 (C) Direct allotted to the local load
 (D) Transmission capacity: Local load = Imports, point-to-point Service = Exports