

**ALLOCATION OF THE COST OF SERVICE
HISTORIC YEAR 2003**

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Table 1 - Summary of the Transmitter's cost of service by function - 2003 (M\$)

Functions	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Assets at 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	1 531,4	19,8	41,3	1 592,4	128,5	64,5	16,6	26,4	107,5	236,0
Departure stations	1 233,7	15,9	33,2	1 282,9	103,5	54,8	13,4	21,3	89,5	193,0
Connection lines	297,7	3,8	8,0	309,6	25,0	9,7	3,2	5,1	18,1	43,1
Network	9 918,0	128,1	267,3	10 313,3	832,1	566,5	107,8	170,9	845,1	1 677,3
Very high voltage	6 701,7	86,6	180,6	6 968,9	562,3	390,7	72,8	115,5	579,0	1 141,3
450 kV	831,3	10,7	22,4	864,4	69,7	24,5	9,0	14,3	47,9	117,6
High voltage	2 385,0	30,8	64,3	2 480,0	200,1	151,2	25,9	41,1	218,2	418,4
Customer connections	1 814,7	23,4	48,9	1 887,0	152,3	197,0	19,7	31,3	248,0	400,3
Step-down stations	1 538,5	19,9	41,5	1 599,8	129,1	176,9	16,7	26,5	220,1	349,2
High voltage customer connections	276,2	3,6	7,4	287,2	23,2	20,1	3,0	4,8	27,9	51,1
Interconnections	811,5	10,5	21,9	843,8	68,1	68,4	8,8	14,0	91,2	159,2
Churchill Falls	205,5	2,7	5,5	213,7	17,2	14,9	2,2	3,5	20,7	37,9
Others	605,9	7,8	16,3	630,1	50,8	53,5	6,6	10,4	70,5	121,3
Total	14 075,5	181,8	379,3	14 636,6	1 181,0	896,4	152,9	242,5	1 291,8	2 472,8

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, 2003 (k\$)

(1) Heading	(2) Connections of the power stations			(3) Network				(4) Customer connections			(5) Interconnections			(6) JRC and CT	(7) Support	(8) Total
	Departure Stations	Connection lines	Total	Very high voltage	450 kV	High voltage	Total	Step-down Stations	Customer Connections	Total	Churchill Falls	Others	Total			
1 Fixed assets in operation																
2 Original Costs																
3 Stations	1 527 613		1 527 613	4 874 043	37 138	1 139 813	6 050 993	2 291 327	241 132	2 532 459	206 092	686 744	892 836			1 100 3901
4 Lines		356 632	356 632	3 787 736	881 130	1 886 876	6 555 742		121 484	121 484	95 451	116 443	211 894			7 245 753
5 Other network assets						13 333	13 333					74	74	232 263	143 927	389 596
6 Supporting assets															687 438	687 438
7 Total	1 527 613	356 632	1 884 245	8 661 779	918 268	3 040 022	12 620 069	2 291 327	362 617	2 653 943	301 543	803 261	1 104 804	232 263	831 365	19 326 689
8 Net Depreciation																
9 Stations	303 551		303 551	1 270 297	13 151	382 368	1 665 816	787 631	81 937	869 568	55 601	191 495	247 096			3 086 032
10 Lines		65 153	65 153	893 492	117 751	493 186	1 504 430		21 963	21 963	42 697	26 360	69 058			1 660 604
11 Other network assets						2 244	2 244					74	74	157 607	89 134	249 059
12 Supporting assets															400 453	400 453
13 Total	303 551	65 153	368 704	2 163 790	130 903	877 797	3 172 490	787 631	103 900	891 531	98 298	217 930	316 228	157 607	489 587	5 396 147
14 Net value																
15 Stations	1 224 062		1 224 062	3 603 746	23 986	757 445	4 385 177	1 503 696	159 195	1 662 891	150 491	495 249	645 740			7 917 869
16 Lines		291 480	291 480	2 894 244	763 379	1 393 690	5 051 313		99 521	99 521	52 753	90 083	142 836			5 585 150
17 Other network assets						11 089	11 089							74 656	54 793	140 538
18 Supporting assets															286 985	286 985
19 Total	1 224 062	291 480	1 515 541	6 497 989	787 365	2 162 224	9 447 579	1 503 696	258 716	1 762 412	203 244	585 332	788 576	74 656	341 777	13 930 541
20 Intangible assets																
21 Original Costs	41	3 053	3 094	103 608	41 864	195 786	341 258	1 711	8 721	11 432	208	9 909	10 117	150 879	65 786	582 566
22 Net Depreciation	38	1 177	1 216	20 677	4 823	50 107	75 607	462	3 038	3 500	84	2 090	2 174	69 231	51 351	203 078
23 Net value	3	1 876	1 878	82 930	37 041	145 679	265 651	1 249	6 683	7 932	124	7 819	7 943	81 648	14 435	379 487
24 Non-depreciated expenditures and other assets																
25 Future benefits - Asset	2 518	432	2 950	30 814	194	18 035	49 043	26 139	2 357	28 496	1 018	4 042	5 060	28 343	19 149	133 040
26 Future benefits - Liability	-1 233	-211	-1 444	-15 087	-95	-8 830	-24 012	-12 798	-1 154	-13 952	-498	-1 979	-2 477	-13 877	-9 375	-65 137
27 Manpower reduction measures	16	3	19	196	1	114	311	166	15	181	6	26	32	180	122	844
28 Development expenses	348	83	431	1 869	234	656	2 759	427	75	503	58	168	226	44	101	4 065
29 Government Refund		2 203	2 203	52 766	1 857	46 465	101 088		7 043	7 043		5 496	5 496			115 830
30 Total	1 649	2 509	4 158	70 558	2 191	56 440	129 189	13 935	8 337	22 272	584	7 753	8 337	14 690	9 996	188 642
31 Working capital																
32 Cash	1 159	187	1 347	13 650	87	7 773	21 510	11 223	1 018	12 241	438	1 732	2 170	9 935	11 105	58 308
33 Materials, Fuels and supplies	6 812	1 632	8 444	36 622	4 588	12 843	54 053	8 375	1 477	9 852	1 132	3 301	4 432	870	1 982	79 633
34 Total	7 971	1 820	9 791	50 272	4 675	20 616	75 563	19 598	2 495	22 093	1 570	5 033	6 603	10 805	13 087	137 941
35 Total as of December 31	1 233 684	297 684	1 531 369	6 701 749	831 272	2 384 960	9 917 981	1 538 477	276 231	1 814 708	205 522	605 937	811 459	181 799	379 296	14 636 612

Table 3 – Allocation by function of the expenditure necessary to the provision of the service of the Transmitter – 2003 (M\$)

(1) Heading	(2) Power station connections			(5) Network				(9) Customer connections			(12) Interconnections			(15) JRC and CT	(16) Support	(17) Total
	(2) Departure stations	(3) 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) Churchill Falls	(13) Others	(14) Total			
1 Net operation expenses	11,1	1,8	12,9	126,7	0,9	67,2	194,8	99,7	9,2	109,0	4,2	14,5	18,8	119,9	149,3	603,5
2 Direct gross expenses	8,0	1,3	9,3	94,0	0,6	53,5	148,1	77,3	7,0	84,3	3,0	11,9	14,9	68,4	76,5	401,5
3 Divided service expenses	5,8	0,8	6,6	60,1	0,4	30,8	91,3	43,7	4,1	47,8	1,7	6,8	8,6	75,4	97,7	327,3
4 Return of the suppliers	0,2		0,2	2,5		1,5	4,0	2,1	0,2	2,3	0,1	0,4	0,4	7,1	1,4	15,5
5 Capitalized Costs	-2,3	-0,1	-2,4	-22,2		-13,4	-35,5	-15,8	-1,2	-17,0	-0,4	-2,3	-2,8	-9,8	-16,2	-83,8
6 Internal invoices issued	-0,6	-0,2	-0,8	-7,7	-0,1	-5,3	-13,1	-7,5	-0,9	-8,4	-0,2	-2,3	-2,4	-21,3	-11,1	-57,0
7 Other expenses	41,5	7,6	49,1	257,5	22,3	85,0	364,8	75,5	11,1	86,6	10,3	38,5	48,8	32,9	93,8	676,0
8 Transmission service purchases												13,4	13,4			13,4
9 Electricity purchases																
10 Depreciation and decommissioning	27,1	4,2	31,3	180,5	12,6	58,0	251,2	57,9	8,0	65,9	7,9	18,2	26,1	31,1	78,9	484,4
11 Taxes	14,3	3,4	17,8	77,0	9,6	27,0	113,6	17,6	3,1	20,7	2,4	6,9	9,3	1,8	15,0	178,2
12 Corporate expenses	2,3	0,5	2,8	12,0	1,5	4,0	17,5	2,8	0,5	3,3	0,4	1,1	1,5	0,1	0,6	25,8
13 Interest related to government refund		-0,2	-0,2	-5,0	-0,2	-4,4	-9,5		-0,7	-0,7		-0,5	-0,5			-10,9
14 External invoicing				-0,5		-0,6	-1,1	-1,1		-1,1		-0,1	-0,1		-0,2	-2,6
15 Expenses necessary for the provision of the service	54,8	9,7	64,5	390,7	24,5	151,2	566,5	176,9	20,1	197,0	14,9	53,5	68,4	152,9	242,5	1291,8

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 to various functions according to the wage bill.
Manpower reduction measures	Wage bill	Manpower reduction measures are allotted to 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 expenditures 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 allocation factors of the expenditures necessary to the provision of the service (continued)

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

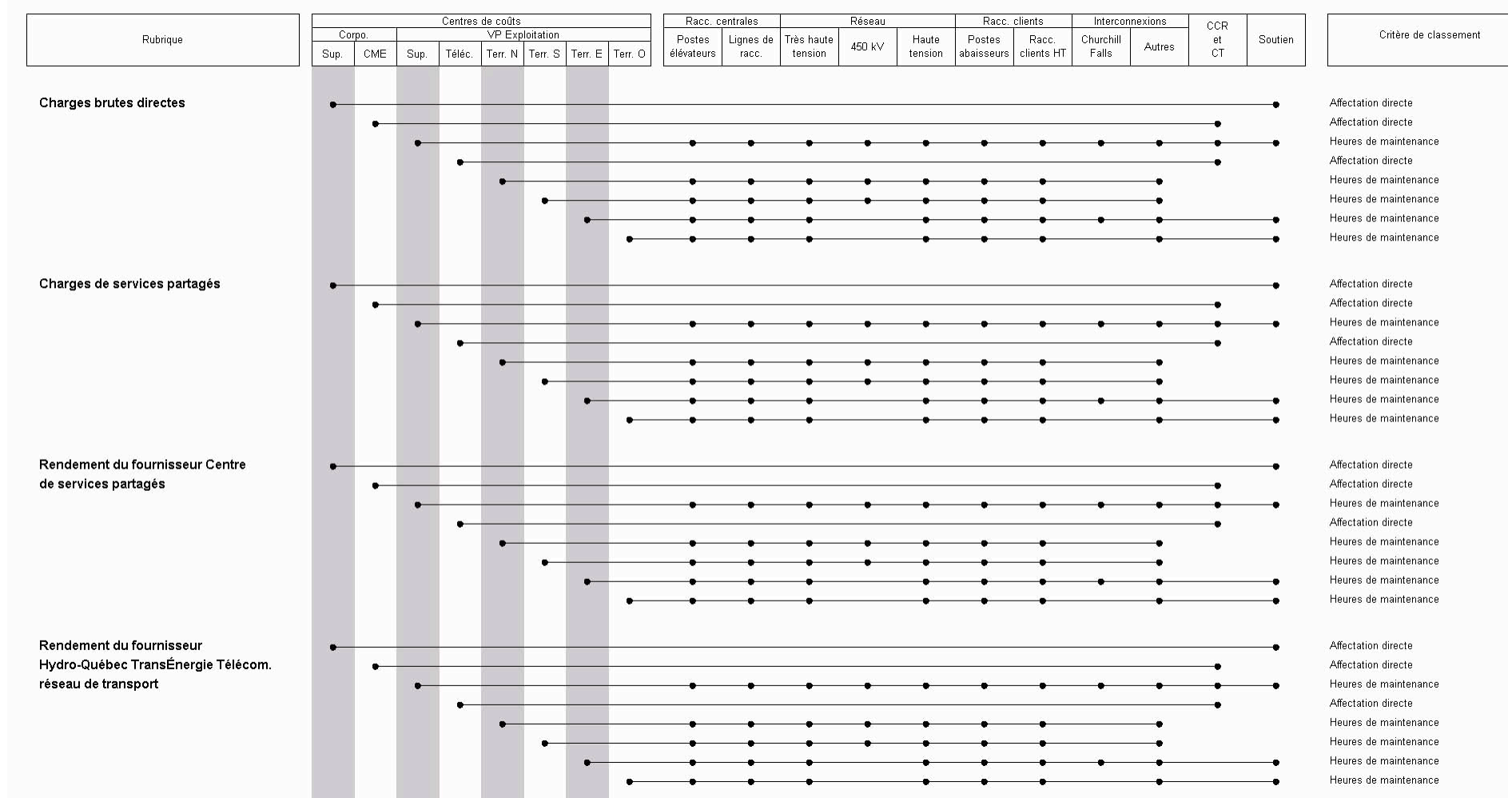


Table 7 - Diagram relating to the allocation of the expenditures necessary to the provision of the service (continued)

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 incorpo. 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 – 2003 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
2003 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
2003 Fixed assets (M\$)						
5	31	8	172	302	92	606
2003 Required Revenues (M\$)						
6						
7 Local load	2,2	1,0	11,0	27,1	7,3	48,6
8 Point-to-point	4,1	0,6	23,4	33,4	11,2	72,8
9 Total	6,3	1,6	34,4	60,6	18,5	121,3

Table 10 – 2003 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	64,5	16,6	26,4	107,5	128,5	236,0			0	236,0				217,3	18,7	236,0
2 Departure stations	54,8	13,4	21,3	89,5	103,5	193,0	0,00%	100,00%	0	193,0	92,08%	7,92%	A	177,7	15,3	193,0
3 Connection lines	9,7	3,2	5,1	18,1	25,0	43,1	0,00%	100,00%	0	43,1	92,08%	7,92%	A	39,6	3,4	43,1
4 Network	566,5	107,8	170,9	845,1	832,1	1 677,3			0	1 677,3				1 563,4	113,8	1 677,3
5 Very high voltage	390,7	72,8	115,5	579,0	562,3	1 141,3	0,00%	100,00%	0	1 141,3	93,21%	6,79%	B	1 063,8	77,5	1 141,3
6 450 kV	24,5	9,0	14,3	47,9	69,7	117,6	0,00%	100,00%	0	117,6	93,21%	6,79%	B	109,6	8,0	117,6
7 High voltage	151,2	25,9	41,1	218,2	200,1	418,4	0,00%	100,00%	0	418,4	93,21%	6,79%	B	390,0	28,4	418,4
8 Customer connections	197,0	19,7	31,3	248,0	152,3	400,3			0	400,3				400,3	0,0	400,3
9 Step-down stations	176,9	16,7	26,5	220,1	129,1	349,2	0,00%	100,00%	0	349,2	100,00%	0,00%	C	349,2	0,0	349,2
10 HV customer connections	20,1	3,0	4,8	27,9	23,2	51,1	0,00%	100,00%	0	51,1	100,00%	0,00%	C	51,1	0,0	51,1
11 Interconnections	68,4	8,8	14,0	91,2	68,1	159,2			0	159,2				83,9	75,3	159,2
12 Churchill Falls	14,9	2,2	3,5	20,7	17,2	37,9	0,00%	100,00%	0	37,9	93,21%	6,79%	B	35,3	2,6	37,9
13 Others	53,5	6,6	10,4	70,5	50,8	121,3	0,00%	100,00%	0	121,3	40,04%	59,96%	D	48,6	72,8	121,3
14 Total	896,4	152,9	242,5	1 291,8	1 181,0	2 472,8			0	2 472,8				2 264,9	207,9	2 472,8

† (A) Power portion excluding Churchill Falls: Local load = 28 564 MW, point-to-point Service LT = 2 456 MW.

(B) Power portion including Churchill Falls: Local load = 33 735 MW, point-to-point Service LT = 2 456 MW.

(C) Direct allocation to the local load

(D) Transmission capacity: Local load = Imports, point-to-point Service = Exports