

**HORIZON UTILITIES CORPORATION (“HORIZON UTILITIES”)  
SUBMISSION OF ORAL HEARING UNDERTAKING**

**DELIVERED: April 11, 2011**

**NO. J2.5: TO PROVIDE EXACT FIGURE FOR AUDITED BAD DEBT EXPENSE FOR  
THE YEAR 2010**

**Response:**

Total bad debt expense, included in the audited financial statements of Horizon Utilities Corporation for the year ended December 31, 2010, was \$1,504,791.