RESPONSES TO INTERROGATORIES OF BOARD STAFF
EB-2008-0227

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ST_IRR _4B

Program	2007		2008		2009		2010		2011		2012		2013	
	$	# poles	$	# poles	$	# poles	$	# poles	$	# poles	$	# poles	$	# poles
28kv					800	160	500	100	2,000	400	2,000	400	4,000	800
4kv	400	100	400	100	400	100	400	100	400	100	400	100	400	100
Maint	120	31	270	74	400	100	400	100	400	100	400	100	400	100
Total Annual	$520	131	$670	174	$1,600	360	$1,300	300	$2,800	600	$2,800	600	$4,800	1,000

Grand Total **$14,490,000**

3,165 poles

ST_IRR _6

2008 Budget Capital Projects Listing per Table 2-1-1-B.

Description	Status	Comments
Operations		
Externally Driven		
New Services	In-Progress	The following projects have been delayed: 7th Concession Load Transfer ($112,000), Tec/Jefferson Road Work ($553,875), however, the total $'s have been reallocated to other projects that have been completed during 2008.
IESO Wholesale Meters	Complete	
Operations Sustainability		
4kV Voltage Conversion Program	In-Progress	Scheduled for completion by end of 2008
27.6kV Pole Replacement Program	Complete	
Subdivision Re-Cabling	In-Progress	Scheduled for completion by end of 2008
Emergency Replacement Program	Complete	
PCB Contaminated Transformer Replacement Program	Complete	
Manhole Reconstruction/Reinforcement Program	Complete	
Replacement of End-of-Life Equipment on Customer Property	In-Progress	Delays forced Bayview & Shoreline Towers rebuild (approximately $100,000) into 2009. These should be complete early in 2009.
Other Distribution Plant	In-Progress	Scheduled for completion by end of 2008
Operations Enhancement		
Padmounted Switchgear Replacements	Delayed	Unplanned switch failures, plus Engineering re-design delayed this project until 2009.
Single-Phase Line Protection	Complete	
SCADA Improvements	In-Progress	Scheduled for completion by end of 2008
Transformer Station Upgrades	Complete/Delayed	Due to field conditions the Digital relay replacement project ($200,000) was delayed and is now scheduled for completion by the end of January 2009. All other major projects complete.
Administration		
Sustainability		
Information Technology	Complete	
Site Services	Complete/Delayed	Only project related to the purchase and installation of the chiller/hot water unit is delayed until early 2009 due to delays in approval process and availability of unit. All other programs complete.
Fleet Operations	Complete	
Other	Complete	
Enhancements		
Customer Service	In-Progress	This projects relates to the Contact Centre and VOIP application. Portions of the project may be in service at the end of 2008 with the balance of the 2008 planned project to be in service during 2009.
Fleet Operations	Delayed	This project relates to the implementation and installation of Digital GPS mobile radios. This project will be carried over into 2009.

Financial Reporting Software	Complete

ST_IRR_ 11

Enwin Utilities Ltd.
EB-2008-0227

Board Staff IR #11

Working Capital Allowance by Account

				Working Capital Allowance Factor:	**15.0%**
Account Grouping	**Account Description**	**2006 EDR Approved Acct Balance**	**2007 Actual Acct Balance**	**2008 Projected Acct Balance**	**2009 Projected Acct Balance**
3350-Power Supply Expenses	4705-Power Purchased	138,434,063	142,753,259	138,058,974	--
	4708-Charges-WMS	16,943,277	15,032,236	15,705,792	--
	4710-Cost of Power Adjustments	8,465,122			
	4712-Charges-One-Time	- 3,911,086			
	4714-Charges-NW	17,164,787	16,580,088	12,609,830	--
	4716-Charges-CN	9,745,751	9,949,245	8,459,552	--
3500-Distribution Expenses - Operation	5005-Operation Supervision and Engineering	343,099	454,271	352,818	339,332
	5010-Load Dispatching	-	94,110	137,358	195,795
	5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	628,438	610,456	623,437	636,860
	5035-Overhead Distribution Transformers- Operation	53,945	38,243	32,653	28,547
	5045-Underground Distribution Lines & Feeders - Operation Supplies & Expenses	409,273	436,814	526,865	514,330
	5055-Underground Distribution Transformers - Operation	122,681	193,339	100,068	102,162
	5065-Meter Expense	-	455,389	415,577	418,352
	5075-Customer Premises - Materials and Expenses	11,919	17,455	19,091	18,012
	5085-Miscellaneous Distribution Expense	34,648	26,851	29,710	31,083
3550-Distribution Expenses - Maintenance	5112-Maintenance of Transformer Station Equipment		113,117	108,346	105,270
	5114-Maintenance of Distribution Station Equipment	412,607	257,123	243,478	242,216
	5130-Maintenance of Overhead Services	626,218	723,620	1,113,343	1,152,138
	5135-Overhead Distribution Lines and Feeders - Right of Way	459,426	556,407	623,613	760,019
	5155-Maintenance of Underground Services	202,386	234,002	446,676	333,342
	5160-Maintenance of Line Transformers	269,967	258,867	337,584	360,624
	5175-Maintenance of Meters	100			
	5195-Maintenance of Other Installations on Customer Premises	- 39,385			

Enwin Utilities Ltd.
EB-2008-0227

Board Staff IR #11

Working Capital Allowance by Account

				Working Capital Allowance Factor:	**15.0%**
Account Grouping	**Account Description**	**2006 EDR Approved Acct Balance**	**2007 Actual Acct Balance**	**2008 Projected Acct Balance**	**2009 Projected Acct Balance**
3650-Billing and Collecting	5310-Meter Reading Expense		292,147	286,079	285,434
	5315-Customer Billing		245,051	283,605	275,353
	5320-Collecting		17,422	23,900	29,632
	5335-Bad Debt Expense	510,143	688,664	690,891	693,075
3700-Community Relations	5410-Community Relations - Sundry	1,000	43,602	59,335	53,949
	5420-Community Safety Program	9,857			
3800-Administrative and General Expenses	5610-Management Salaries and Expenses	412,551	4,954,656	5,345,371	5,855,605
	5615-General Administrative Salaries and Expenses	- 1,803,959	1,149,884	1,748,367	2,157,056
	5620-Office Supplies and Expenses	47,967	306,628	218,369	238,503
	5630-Outside Services Employed	17,468,288	787,713	786,514	862,078
	5635-Property Insurance	261,403	464,384	481,219	503,642
	5640-Injuries and Damages	187,681	352,939	318,037	323,383
	5645-Employee Pensions and Benefits	2,292,574	4,964,142	5,540,788	5,857,457
	5655-Regulatory Expenses	175,626	269,136	334,560	727,395
	5660-General Advertising Expenses	33,062	68,998	67,886	81,245
	5665-Miscellaneous General Expenses	51,530	58,822	59,599	60,942
	5675-Maintenance of General Plant	- 511,349	1,031,718	1,254,494	1,488,213
	5680-Electrical Safety Authority Fees	14,275	35,307	37,214	37,214
3950-Taxes Other Than Income Taxes	6105-Taxes Other Than Income Taxes	142,542	1,049,408	484,248	513,858
Total Expenses for Working Capital		**209,670,427**	**205,565,513**	**197,965,241**	**--**
Working Capital Allowance at 15%		**31,450,564**	**30,834,827**	**29,694,786**	**--**

ST_IRR_ 21

Actual GS>50 Load Factor

Date	Month Hours	GS > 50 LF
Jan-03	744	54.60%
Feb-03	672	60.30%
Mar-03	744	55.40%
Apr-03	720	51.10%
May-03	744	51.70%
Jun-03	720	57.00%
Jul-03	744	50.50%
Aug-03	744	53.60%
Sep-03	720	53.10%
Oct-03	744	52.60%
Nov-03	720	55.30%
Dec-03	744	56.90%
Jan-04	744	57.10%
Feb-04	696	59.20%
Mar-04	744	54.60%
Apr-04	720	53.00%
May-04	744	50.00%
Jun-04	720	52.20%
Jul-04	744	50.60%
Aug-04	744	54.40%
Sep-04	720	53.10%
Oct-04	744	53.20%
Nov-04	720	54.40%
Dec-04	744	57.80%
Jan-05	744	58.60%
Feb-05	672	59.90%
Mar-05	744	57.00%
Apr-05	720	52.00%
May-05	744	52.00%
Jun-05	720	54.80%
Jul-05	744	53.70%
Aug-05	744	56.30%
Sep-05	720	53.90%
Oct-05	744	51.70%
Nov-05	720	55.30%
Dec-05	744	55.40%
Jan-06	744	55.90%
Feb-06	672	58.80%
Mar-06	744	55.30%
Apr-06	720	53.70%
May-06	744	48.00%
Jun-06	720	51.90%
Jul-06	744	52.40%
Aug-06	744	52.50%
Sep-06	720	51.10%
Oct-06	744	52.30%
Nov-06	720	54.70%
Dec-06	744	55.30%
Jan-07	744	53.80%
Feb-07	672	59.20%
Mar-07	744	53.40%
Apr-07	720	50.90%
May-07	744	50.00%
Jun-07	720	52.10%
Jul-07	744	50.50%
Aug-07	744	53.50%
Sep-07	720	51.70%
Oct-07	744	51.00%
Nov-07	720	56.00%
Dec-07	744	59.30%

ST_IRR_ 23

Detail of Quantities and Unit Charges for the Specific Service Charges included in the ***Miscellaneous Service Revenue*** Account:

	2007 Actual			2008 Projection			2009 Projection (existing rates)		
Specific Service Charge	**Volume**	**Rate**	**Revenue**	**Volume**	**Rate**	**Revenue**	**Volume**	**Rate**	**Revenue**
Easement Letter	1	$15.00	15		$15.00			$15.00	
Account history	222	$15.00	3,333	226	$15.00	3,393	212	$15.00	3,174
Credit reference/credit check (plus credit agency costs)	592	$15.00	8,882	656	$15.00	9,839	593	$15.00	8,890
Returned Cheque charge (plus bank charges)	557	$15.00	8,357	555	$15.00	8,322	593	$15.00	8,890
Legal letter charge	581	$15.00	8,709	427	$15.00	6,402	593	$15.00	8,890
Account set up charge / change of occupancy charge	7,125	$30.00	213,741	6,764	$30.00	202,912	7,188	$30.00	215,629
Special Meter reads	10	$30.00	300	14	$30.00	420	10	$30.00	300
Meter dispute charge plus Measurement Canada fees (if meter four	26	$30.00	780	32	$30.00	960	30	$30.00	900
Disconnect/Reconnect at meter – during regular hours	1,210	$65.00	78,650	913	$65.00	59,345	1,210	$65.00	78,650
Disconnect/Reconnect at meter – after regular hours	507	$65.00	32,955	443	$65.00	28,795	507	$65.00	32,955
Service call – customer-owned equipment	39	$30.00	1,170	76	$30.00	2,290	76	$30.00	2,290
Same Day Open Trench	1	$170.00	170	2	$170.00	340	2	$170.00	340
Dispute Test Residential	2	$50.00	100		$50.00			$50.00	
Dispute Test Commercial Self Contained - MC	3	$105.00	315	3	$105.00	315	4	$105.00	445
Missed Service Appointment	38	$65.00	2,470	13	$65.00	845	32	$65.00	2,080
TOTAL			**359,946**			**324,178**			**363,433**

ST_IRR_ 24

Enwin Utilities Ltd.
EB-2008-0227

Board Staff IR #24

OM&A Costs by Functional Areas on an Account Level Basis

Account Grouping	Account Description	2006 EDR Approved Acct Balance	2006 Actual Acct Balance	2007 Actual Acct Balance	2008 Projected Acct Balance	2009 Projected Acct Balance
3500-Distribution Expenses - Operation	5005-Operation Supervision and Engineering	343,099	426,140	454,271	352,818	339,332
	5010-Load Dispatching	-	83,711	94,110	137,358	195,795
	5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	628,438	666,404	610,456	623,437	636,860
	5035-Overhead Distribution Transformers- Operation	53,945	29,746	38,243	32,653	28,547
	5045-Underground Distribution Lines & Feeders - Operation Supplies & Expenses	409,273	389,001	436,814	526,865	514,330
	5055-Underground Distribution Transformers - Operation	122,681	111,551	193,339	100,068	102,162
	5065-Meter Expense	-	420,517	455,389	415,577	418,352
	5075-Customer Premises - Materials and Expenses	11,919	21,939	17,455	19,091	18,012
	5085-Miscellaneous Distribution Expense	34,648	12,235	26,851	29,710	31,083
3550-Distribution Expenses - Maintenance	5112-Maintenance of Transformer Station Equipment		142,817	113,117	108,346	105,270
	5114-Maintenance of Distribution Station Equipment	412,607	217,404	257,123	243,478	242,216
	5130-Maintenance of Overhead Services	626,218	659,877	723,620	1,113,343	1,152,138
	5135-Overhead Distribution Lines and Feeders - Right of Way	459,426	548,917	556,407	623,613	760,019
	5155-Maintenance of Underground Services	202,386	315,518	234,002	446,676	333,342
	5160-Maintenance of Line Transformers	269,967	215,479	258,867	337,584	360,624
	5175-Maintenance of Meters	100				
	5195-Maintenance of Other Installations on Customer Premises	- 39,385				

Enwin Utilities Ltd.
EB-2008-0227

Board Staff IR #24

OM&A Costs by Functional Areas on an Account Level Basis

Account Grouping	Account Description	2006 EDR Approved Acct Balance	2006 Actual Acct Balance	2007 Actual Acct Balance	2008 Projected Acct Balance	2009 Projected Acct Balance
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	5315-Customer Billing			245,051	283,605	275,353
	5320-Collecting			17,422	23,900	29,632
	5335-Bad Debt Expense	510,143	395,737	688,664	690,891	693,075
3700-Community Relations	5410-Community Relations - Sundry	1,000	38,570	43,602	59,335	53,949
	5420-Community Safety Program	9,857				
3800-Administrative and General Expenses	5610-Management Salaries and Expenses	412,551	1,994,490	4,954,656	5,345,371	5,855,605
	5615-General Administrative Salaries and Expenses	- 1,803,959	6,953	1,149,884	1,748,367	2,157,056
	5620-Office Supplies and Expenses	47,967	117,000	306,628	218,369	238,503
	5630-Outside Services Employed	17,468,288	11,221,143	787,713	786,514	862,078
	5635-Property Insurance	261,403	298,501	464,384	481,219	503,642
	5640-Injuries and Damages	187,681	256,449	352,939	318,037	323,383
	5645-Employee Pensions and Benefits	2,292,574	3,179,466	4,964,142	5,540,788	5,857,457
	5655-Regulatory Expenses	175,626	203,922	269,136	334,560	727,395
	5660-General Advertising Expenses	33,062	10,908	68,998	67,886	81,245
	5665-Miscellaneous General Expenses	51,530	54,600	58,822	59,599	60,942
	5675-Maintenance of General Plant	- 511,349	- 343,816	1,031,718	1,254,494	1,488,213
	5680-Electrical Safety Authority Fees	14,275	35,020	35,307	37,214	37,214
3950-Taxes Other Than Income Taxes	6105-Taxes Other Than Income Taxes	142,542	549,034	1,049,408	484,248	513,858
Total OM&A Expenses		**22,828,513**	**22,279,233**	**21,250,685**	**23,131,093**	**25,282,116**

ST_IRR _25B-2

Enwin Utilties Ltd.
EB-2008-0227

Board Staff IR #25B

Table 2

	2006 Bd Appr.	2006 Actual	2007	2008 Bridge	2009 Test
Operation	$ 1,604,003	$ 2,161,244	$ 2,326,928	$ 2,237,577	$ 2,284,473
Maintenance	$ 1,931,319	$ 2,100,012	$ 2,143,136	$ 2,873,040	$ 2,953,609
Billing and Collection	$ 510,143	$ 395,737	$ 1,243,284	$ 1,284,475	$ 1,283,494
Community Relations	$ 10,857	$ 38,570	$ 43,602	$ 59,335	$ 53,949
Administrative and General Expenses	$ 18,629,649	$ 17,034,636	$ 14,444,327	$ 16,192,418	$ 18,192,733
Total	$ 22,685,971	$ 21,730,199	$ 20,201,277	$ 22,646,845	$ 24,768,258

ST_IRR_ 25B-3

Enwin Utilities Ltd.
EB-2008-0227

Board Staff IR #25B

Table 3

	2006 Board Appproved	Variance 2006/2006	2006 Actual	Variance 2007/2006	2007 Actual	Variance 2008/2007	2008 Bridge	Variance 2009/2008	2009 Test	Variance 2009/2006
Operation	1,604,003	557,241	2,161,244	165,684	2,326,928	-89,351	2,237,577	46,896	2,284,473	680,470
		34.7%		7.7%		-3.8%		2.1%		42.4%
Maintenance	1,931,319	168,693	2100012	43,124	2,143,136	729,904	2,873,040	80,569	2,953,609	1,022,290
		8.7%		2.1%		34.1%		2.8%		52.9%
Billing & Collections	510,143	-114,406	395,737	847,547	1,243,284	41,191	1,284,475	-981	1,283,494	773,351
		-22.4%		214.2%		3.3%		-0.1%		151.6%
Community Relations	10,857	27,713	38,570	5,032	43,602	15,733	59,335	-5,386	53,949	43,092
		255.3%		13.0%		36.1%		-9.1%		396.9%
Administrative and General Expenses	18,629,649	-1,595,013	17,034,636	-2,590,309	14,444,327	1,748,091	16,192,418	2,000,315	18,192,733	-436,916
		-8.6%		-15.2%		12.1%		12.4%		-2.3%
Total OM&A Expenses	22,685,971	- 955,769	21,730,199	- 1,528,920	20,201,277	2,445,569	22,646,845	2,121,413	24,768,258	2,082,293
		-4.2%		-7.0%		12.1%		9.4%		9.2%
Combined O&M	3,535,322	725,934	4,261,256	208,808	4,470,064	640,553	5,110,617	127,465	5,238,082	1,702,760
		20.5%		4.9%		14.3%		2.5%		48.2%

ST_IRR_ 25C-4

Enwin Utilities Ltd.
EB-2008-0227

Board Staff IR #25C

Table 4

	2006	2007		2008	2009
Opening Balances		**21,730,190**		**20,201,277**	**22,626,845**
Tree Trimming				-	136,000
Increase (decrease) in Operations Programs		166,000		(90,000)	47,000
Storm Expenses				267,000	-
Increase (decrease) in Maintenance Programs		43,000		463,000	(55,000)
Regulatory Expenses		65,000		65,000	393,000
Salaries and expenses				772,000	923,000
Benefits				512,000	239,000
Training and development				65,000	77,000
Stores Operations				110,000	
Bad debt expenses		293,000			
ERP Expenses				-	141,000
Maintenance of General Plant and Property				223,000	234,000
Various other miscellaneous increases (decreases)		(2,095,913)	*	38,568	6,413
Closing Balances	**21,730,190**	**20,201,277**		**22,626,845**	**24,768,258**

* NOTE: this amount is not broken down further as line by line comparison can't be made between 2007 and 2006 due to the amalgamation of companies and difference in recording/tracking of individual line items and expenses.

ST_IRR_26C-1

M28

[redacted]

TREE TRIMMING CONTRACT – AREA C1 & AREA C2

Moved by D. Lawson Seconded by K. Andrews
That the Board approve the awarding of the Tree Trimming Contract for Area C1 to [redacted] in the amount of $[redacted] (including taxes) AND to award the Pilot Project to increase line clearance to 10 ft. in Area C1 only to [redacted] the amount of $[redacted] (including taxes). -CARRIED

Moved by D. Lawson Seconded by K. Andrews
That the Board approve the awarding of the Tree Trimming Contract for Area C2 to [redacted] in the amount of $203,649.60 (including taxes). -CARRIED

[redacted]

ST_IRR_ 26C-2

ENWIN UTILITIES

AGENDA SUBMISSION

To: Board of Directors, *ENWIN* Utilities

2008-08-01

M35

From: Shawn Filice

Re: Tree Trimming Analysis & Report

The attached report details the impacts trees have on power reliability to the rate payers in the City of Windsor. The report shows that between 13 and 20% of all outages are due to tree contacts, it also shows that *ENWIN* Utilities allows trees to grow closer to energized conductors than a number of other utilities in the Province of Ontario.

RECOMMENDATION:

It is recommended that tree clearances be increased to match other Utilities at 10ft and that overhanging tree limbs be removed to reduce tree failure related outages. As an approach to minimize expenditures and test the effectiveness of this new trimming procedure it is further recommended to phase it in as follows:

1. **Greater Clearances in three (3) Areas of the City** - It is recommended the new clearances should be focused on the three (3) areas of the City that experience the lowest power reliability resulting from tree contacts.
2. **+ Limb Removal in one (1) of the three (3) Areas above** - In order to test the effectiveness of removing overhanging tree limbs and their impact on tree failures it is recommended that it only be done in only one (1) of the three (3) identified areas of the City.
3. **Educate/Inform the public** - The majority of tree contacts can be avoided if all future plantings are aligned with prescribed guidelines when planting trees near overhead conductors.

Director of Infrastructure
Attach

080

ENWIN UTILITIES

2008-08-01

E02 TREE

REPORT

To: Shawn Filice

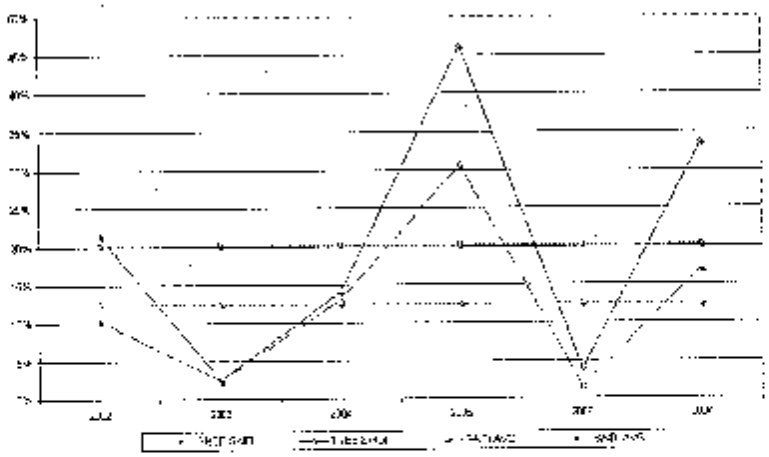
From: Robert Spagnuolo

Re: **Effect of Tree Contacts on System Reliability**

EXECUTIVE SUMMARY

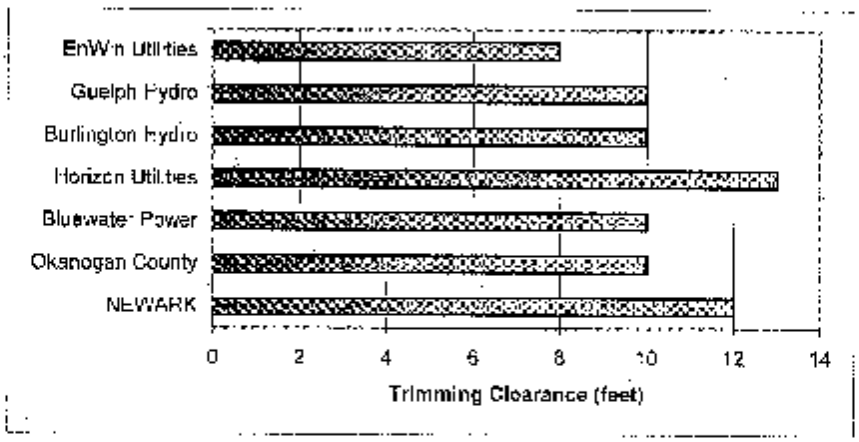
Historical outage statistics show that over the past five years Tree Contacts are the number one cause of outages in Windsor making up on average 20% of the yearly SAIFI statistic and 13% of the SAIDI statistic (see Figure 1).

Figure 1 - Affect of Tree Contacts on System Reliability Statistics



This report was created to recommend ways in which this affect can be reduced. Our current tree trimming policy is to trim one third of the City every year at an 8-foot clearance of the conductor. This clearance distance is the smallest as compared to six (6) other utilities, four (4) of which are located in Ontario (see Figure 2).

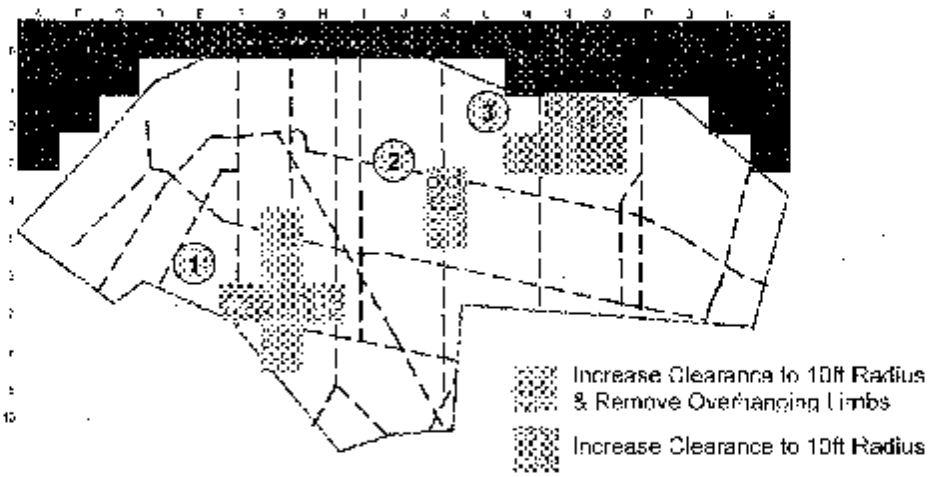
Figure 2 - Comparison of Tree Clearance for Medium Voltage Circuits



Studies have shown that *tree growth* only makes up 15% of tree related outages while *tree failure* makes up the remainder[1]. The only way to prevent tree failure such as branches or entire trees from falling into overhead conductor is to increase the ROW (Right-of-Way, the distance between planted trees and the pole) or to remove any overhanging tree limbs. Tree growth failures can be reduced in a number of ways including increased tree trimming clearances/frequency, aerial cable, etc. It is recommended that tree clearances be increased to match other Utilities at 10ft and that overhanging tree limbs be removed to reduce tree failure related outages.

In order to minimize costs, maximize the benefits, and test the effectiveness of the new trimming procedure it is recommended that the new clearances should be focused on the three (3) areas of the City that experience the worst tree outages. In order to test the effectiveness of removing overhanging tree limbs on tree failures it is recommended that it only be done on Area 1 (see Figure 3).

Figure 3 - Recommendation



[1] Siegfried Guggenmoos, July 2003, *Effects of Tree Mortality on Power Line Security*

PURPOSE

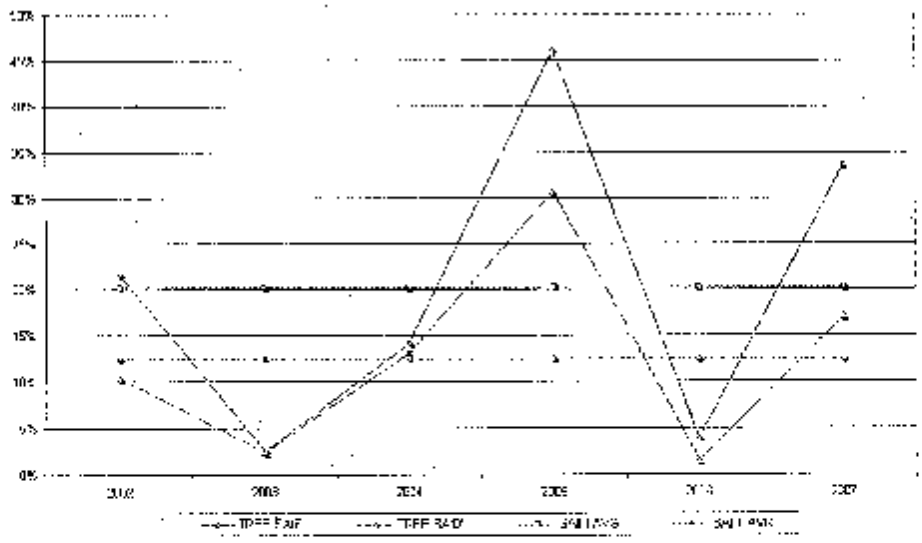
The purpose of this report is to analyse the affect of tree contacts on system reliability and to propose ways in which to reduce their impact. The report identifies areas in Windsor that experience the worst tree related outages so that risk reduction methods can be applied in these areas first. The report also looks at how effective the current tree-trimming program is and proposes possible improvements and their expected impact on reliability.

ANALYSIS

IMPACT OF TREE CONTACTS ON SYSTEM RELIABILITY

Tree contacts have a consistent impact on system reliability. Figure 4 shows that over the past 6 years tree contacts have made up on average 20% of the SAIFI (System Average Interruption Frequency Index) statistics and 13% of SAIDI (System Average Interruption Duration Index) statistic. This category has the greatest percentage impact on system reliability behind equipment failure. This category deserved to be looked into to determine if there is anything we can do differently to help reduce the impact of tree contacts on system reliability.

Figure 4 - Affect of Tree Contacts on System Reliability Statistics

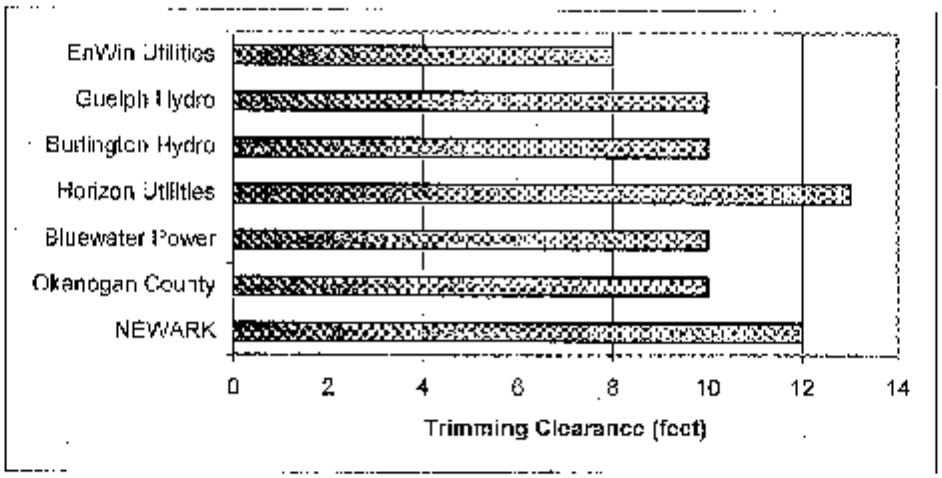


CURRENT TREE TRIMMING PROGRAM

Every year EnWin hires tree trimming contractors to prune trees in one third (1/3) of the City of Windsor. The City is split into three strips from west to east called Area A, Area B, and Area C. The three (3) areas are divided vertically by Dougall Avenue and Central Avenue. Each area is also split in two (2) halves denoted by a number, i.e. A1 and A2. Each half of an area is then contracted out and can either be awarded to the same tree trimming company or to two independent companies. The agreed upon 2008 rates for trimming outside of the planned area are $125/cut for limbs up to 8" in diameter and $250/cut for limbs greater than 8" diameter.

EnWin currently requires tree-trimming crews to trim back 8 feet for primary lines and 6 feet for secondary lines. This is the smallest clearance compared to other utilities that participated in a benchmark analysis in 2006 and two American Utilities that had their trimming clearances readily available online (see Figure 5 below).

Figure 5 - Comparison of Tree Clearance for Medium Voltage Circuits



METHOD

This report is based on six (6) years of outage data from the "trouble synopsis" database ranging from 2002 to 2007. This data range was used so that it would cover two (2) complete tree-trimming cycles. The "trouble synopsis" is a database that is used by the Control Operators to record detailed outage information.

Tree contact outages were extracted from the "trouble synopsis" database and locations for the tree contacts were determined either from the outage descriptions or from the customers affected. The locations were then broken down into map coordinates denoted by a letter and a number. The events and customer-hours of outage were then summed up by coordinate and superimposed over a silhouette of the City of Windsor. (See Figure 6 as an example)

CONCLUSIONS FROM LOCATION STUDY

Events

It was discovered that there are some areas in the city that experience a much higher rate of tree contacts than other areas of the city. These are shown in Figure 6 as dark orange and red. There are four areas in particular that show a higher rate of tree contacts as compared with the rest of the city and are labelled 1 to 4 in Figure 6.

Figure 6 - Areas in the City with Largest Number of Tree Contacts

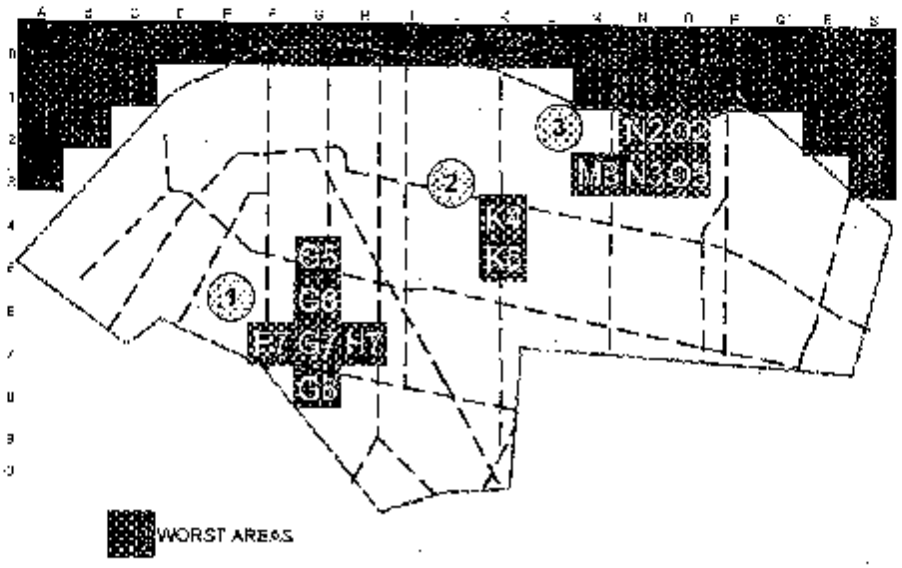
Customer Hours of Outage

The coordinates were also used to map the total customer-hours of outage on an overlay of the City. It was determined that there are four areas that experience a larger than average customer hours of outage as a result of tree contacts (see Figure 7).

Figure 7 - Tree Contacts that Affect Greatest Number of Customers

The geographic locations were then ranked from worst to best based on their combined customer-hours of outage severity and number of events. This eliminated areas that experienced a large number of outages but affected a small number of customers for a short duration (Figure 6, #4) and areas that experienced one very large outage (Figure 7, #4). The ranking identified the top 10 worst areas in order to look into the causes in more detail. Areas ranked 11, 12, and 13 were also included because they are physically located near the worst 10 locations. Figure 8 shows the areas in question in red. These areas can be grouped into three (3) general areas.

Figure 8 – Areas with the Worst and Highest Frequency Tree Contacts in the City



The three locations above were visited to determine the number, size, and location of trees in the area. See Exhibit 1 for area boundaries.

AREA 1

This area has a large number of mature trees. Sections of the area that were recorded as having tree contacts were visited to determine the severity of tree coverage. It was found that some blocks have only one or two large trees while others are completely covered. The trees have grown above the highest conductor and have overhanging branches that are not trimmed back. As a result, tree branches can fall into the lines if they are broken due to high winds or rot. See Exhibits 3 to Exhibit 8 in the Appendix.

AREA 2 & 3

These two areas have much younger trees as compared to area 1. It was noted that in some areas the trees were planted directly under the conductor and have started growing into the overhead conductor. Tree trimmers have done an excellent job of trimming back the growth, however, contacts due to tree growth require regular maintenance. This area could be improved by increasing the tree trimming frequency or increasing the tree clearances. See Exhibit 2 in the Appendix.

SOURCE OF TREE-RELATED OUTAGES

Tree related outages can be attributed to two types, tree growth and tree failure.

TREE GROWTH

Tree contacts related to *tree growth* were found to make up less then 15% of all tree-related outages according to a number of research studies completed at various utilities[2]. The studies have shown that small tree sprouts are burned off when they make contact with energized conductor due to the heat generated by the electrical discharge. This creates a natural trimming of the tree since small limbs cannot even begin to grow. It is not recommended to rely on this though since dangerous step and touch potentials can be generated around the tree base when these discharges occur. In extreme cases the current can be 15 to 20 times higher than the prescribed safety limits[3].

TREE FAILURE

Tree contacts related to *tree failures* have a more severe impact since outages are most likely a result of:

- A tree/branch taking down a conductor.
- A tree/branch causing phases to come in contact with each other.
- A tree/branch creating a bridge between two phases.
- A tree/branch taking down a pole thereby increasing the restoration time & cost

Tree trimming can help reduce tree failures by removing overhangs from large trees in the right of way. However, the majority of tree-caused outages are a result of failure of trees outside the right-of-way (off-ROW).

[2] Rees,Baltimore Gas & Electric. 2%, (Rees et al. 1994) - TransAlta, 2%-10%, (Guggenmoos 1996) - Niagra Mohawk, 14%, (Finch and Allen 2001) - Puget Sound Energy, 13.5%, (Rogers 2001)

[3] Engineering Justification for Tree Trimming, October 1999

TECHNOLOGY

There are a number of ways to try and reduce the risk of tree contacts. Each option has a degree of risk reduction and a cost associated with it.

CONVERT TO UNDERGROUND *Very Low Risk of Contact, 10x Cost*

The best way to eliminate the effects of tree contacts is to move the conductor underground (Figure 9). The downside to this option is the immense cost associated with it. The conversion would require the removal of existing overhead infrastructure and the destruction of property, and would not be possible in most locations. Underground cables are exposed to a different type of tree contact through the root system that can extend to a radius equal to the height of the tree. A Growth Limit Zone (GLZ) of 0.5 meters is recommended between the underground cable and the extent of the tree roots (see Figure 10) although this amount of space is usually not available.

Figure 9 - Convert to Underground

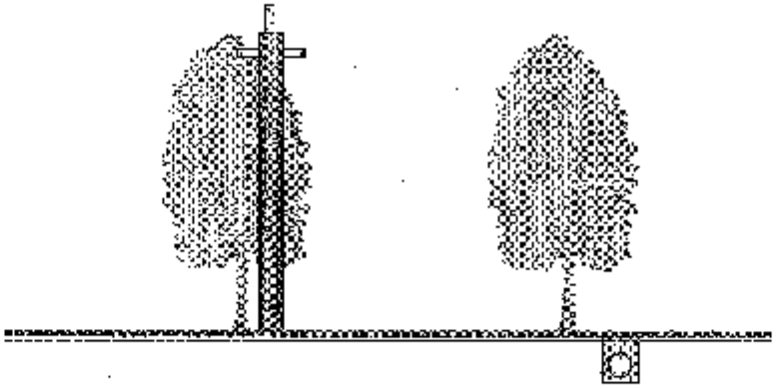
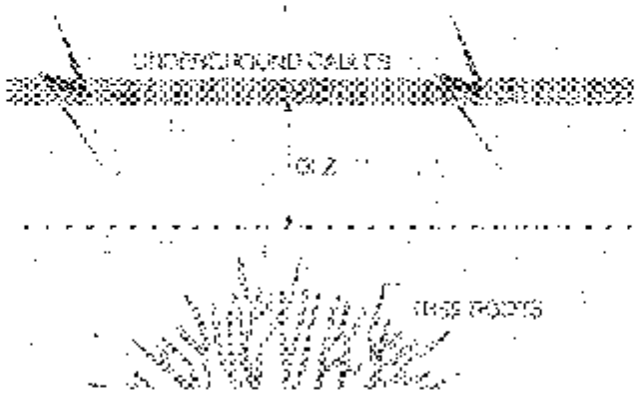


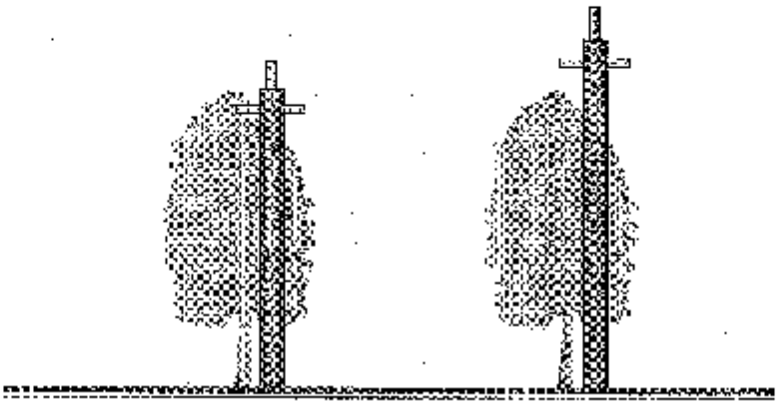
Figure 10 – Underground Clearance from Tree Roots



RAISE CONDUCTORS *Expensive, Only Feasible on Rebuilds*

This option involves using taller utility poles so that the conductors are strung higher than the tallest trees and therefore are clear from being damaged by fallen trees or branches (Figure 11). This method could be adopted for rebuilds such as conversion work. An important consideration is that taller poles may require the purchase and replacement of existing vehicles as the majority of the bucket trucks *ENWIN* currently owns cannot work on pole greater than fifty-five (55) feet. In addition to the new vehicles, sixty (60) foot poles also cost 35% more than fifty (50) foot poles ($1,274 vs. $939).

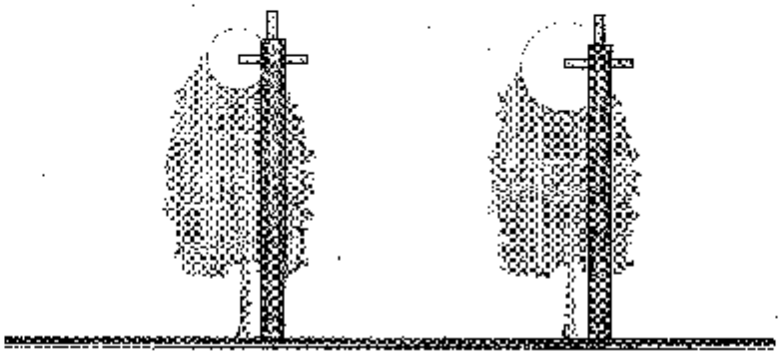
Figure 11 - Raise Conductors



INCREASE CLEARANCES *Minimal Cost, Minimal Effect, Irate Customers*

Increasing the tree trimming clearances can help reduce outages by providing a larger buffer area for swaying conductors and branches during high winds (Figure 12). It also ensures that faster growing trees do not reach the conductors before the next trimming cycle. The downside to this option is that trimming costs would increase, social political influences may prohibit the change, and customers may be upset when their trees are cut back even further than previous cycles. For example, customers in Area 1 have traditionally complained about the amount of tree trimming and in some cases won't allow access to their property to facilitate the trimming.

Figure 12 - Increase Clearances



REMOVE OVERHANG BRANCHES *Best bang for the buck, Irate Customers*

As mentioned in the analysis, 85% of tree contacts are due to tree failure. Tree failures involve either an entire tree falling into the conductor and pulling it down or a large limb that breaks off the tree and falls into the conductor. Removing overhanging tree limbs will eliminate the possibility of a limb falling down directly into the conductor (Figure 13). By trimming up and out as in Figure 14 would help eliminate limbs that may not directly overhang the conductor but if they were to break would fall into the line. The downside to this option is that it would increase the cost of tree trimming and customers may be upset when more of their tree is removed. Also, it may not be physically possible to remove the branches in this fashion as it would further destroy the structure of the tree.

Figure 13 - Remove Overhanging Branches

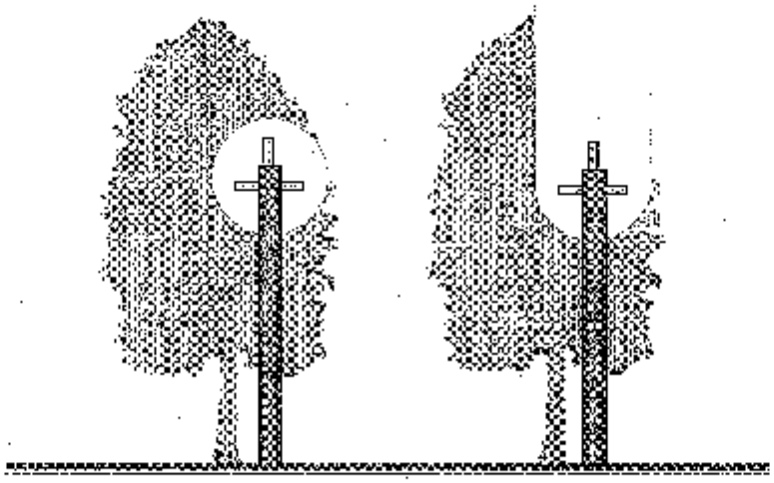
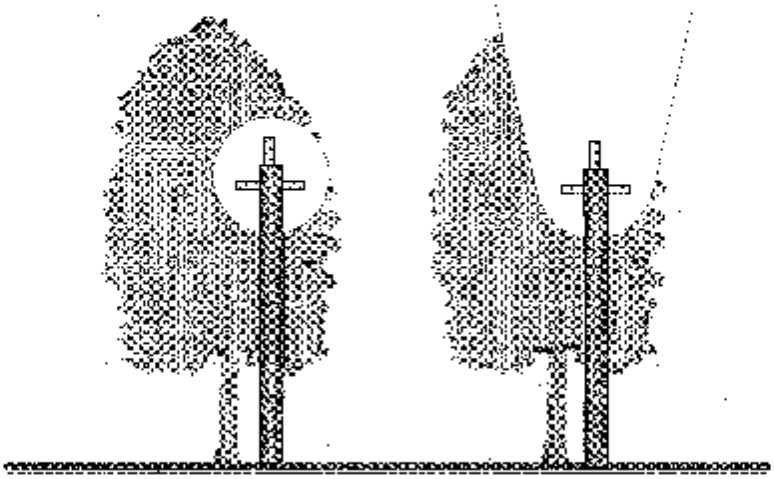


Figure 14 - Remove Overhanging Branches on an Outward Angle



INSTALL AERIAL CABLE *Expensive, Doesn't Eliminate ALL Contacts*

Tree cable is an insulated overhead conductor that can prevent phase-to-phase faults (tree limb across two phases) and phase to ground faults (tree growing into the conductor). However, a tree or tree limb could still fall into the line damaging the insulation or could take the entire conductor down. Therefore tree cable does not protect against all types of tree contacts. This is reflected in the report titled "56M2 Aerial Cable Study" which determined that a section of Aerial Cable that was installed on a section of 56M2 in 2007 does not show any improvement over previous years. The material cost and installation costs are also very expensive. The cable costs over 20 times more than bare conductor[4] and labour costs are 30% higher.

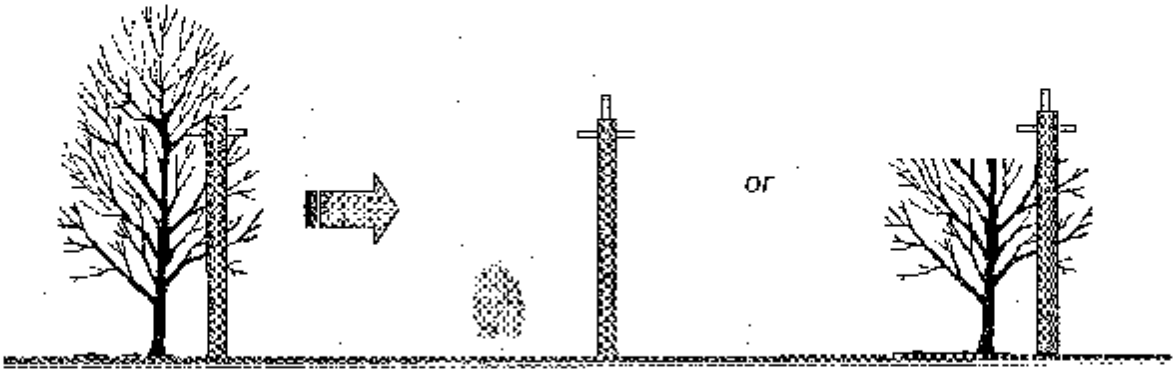
HAZARD TREE REMOVAL *Expensive, Doesn't Eliminate ALL Contacts*

One option to reduce off-ROW tree contacts is to adopt a hazard tree removal program. This entails hiring an individual to patrol the lines and identify potentially hazardous trees that show high risk factors such as: bad lean, poor anchoring medium, poorly formed trees, narrow angle crotches, co-dominant leaders[5], or other structural defects (see Figure 15). This program would also be valuable in identifying trees that have been killed by the Emerald Ash Borer.

However, it should be noted that only half of the trees that fail show any noticeable defects[6]. Therefore, this program will not eliminate *all* off-ROW tree contacts even if the inspector catches every visibly dangerous tree. Also, the risks associated with the impact of severe weather such as lightning, ice storms, and windstorms on healthy trees are not reduced with this method.

Utilities that use this practice as part of a normal maintenance cycle ranging from 3 to 7 years. Most programs removed about 3 trees per kilometre with the more intense being 6-9 trees per kilometre.

Figure 15 - Hazard Tree Identification and Removal



[4] $29.61/meter for 4/0 tree cable vs. $1.38/meter for bare 4/0 conductor, based on 2007 installation
[5] When two main branches of a tree are of equal strength & size, leading to the danger of the tree splitting
[6] Simpson and Van Bossuyt, 1996 and Finch and Allen, 2001

INCREASE FREQUENCY OF TRIMMING *Easy to Implement, Minimal Effect*

Increasing the frequency of trimming effectively does the same thing as increasing the tree trimming clearance but reduces the damage inflicted on the tree. Customers will not notice any difference in the appearance of their tree as opposed to increasing the clearance diameter. However, increasing clearances does give the added benefit of a higher tolerance for conductor and tree swing in windstorms.

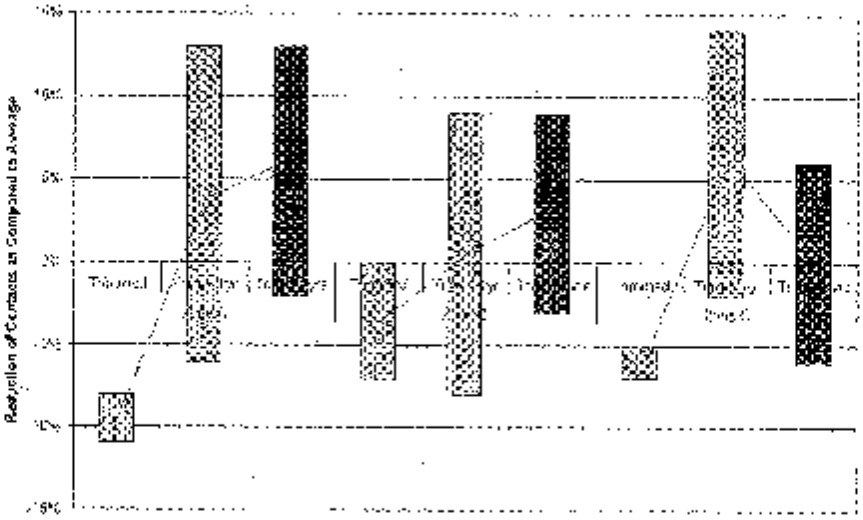
Figure 16 shows the effect that the current tree-trimming program has on the number of tree contacts. It is easily seen that the year the trimming takes place (in green) shows a reduction in tree contacts as compared to the following two years. The bars show the range of what can be expected in the given period. The upper and lower limits of the bar represent values pulled from the two tree trimming cycles between 2002 and 2007.

The number of contacts in an area was divided by the total contacts for the year and then compared to the average for that area over the 6 years in study. This was done in order to normalize the data while still considering the effects of high winds during storms. For Example, in 2006, Area A experienced 25 contacts, Area B experienced 5 contacts, and Area C experienced 8 contacts. Therefore Area A had 66% (25/ 25+5+8) of the contacts of 2006. Area A made up on average 53% of the tree related outages between 2002 and 2007.

$$\frac{47\%\ (\text{'02}) + 51\%\ (\text{'03}) + 45\%\ (\text{'04}) + 66\%\ (\text{'05}) + 66\%\ (\text{'06}) + 42\%\ (\text{'07})}{6 \text{ years}} = 53\%$$

Area A was trimmed in '04 and '07 so: 53% (avg) - 45% ('04) = -8%
53% (avg) - 42% ('07) = -11%

Figure 16 - Effect of Current Tree Trimming on Frequency of Contact

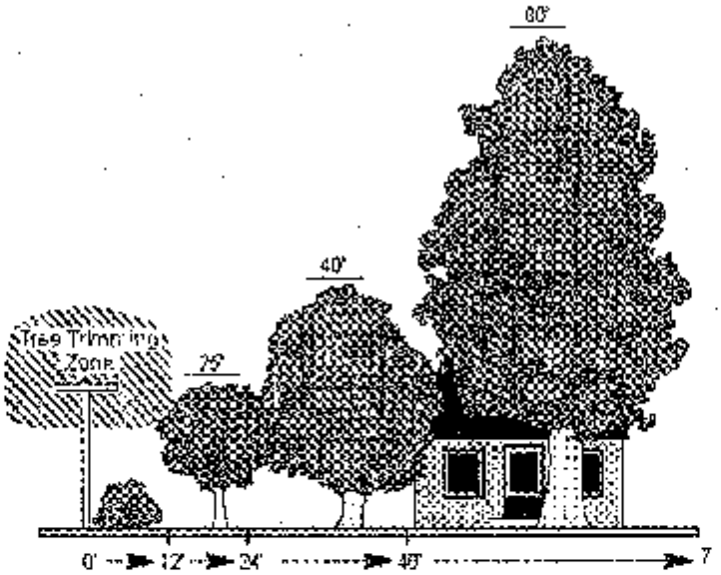


Yearly tree trimming would triple costs resulting in an additional one million dollars more every year. The reliability benefit would only reduce tree contacts by an average of 5% and reduce overall reliability by a little over 1%. Therefore this option would be very expensive for the overall benefit.

EDUCATE THE PUBLIC *Preventative, Involves Customers, Inexpensive*

The majority of tree contacts can be avoided if customers would follow some simple guidelines when planting trees near overhead conductors. Fliers can be supplied to tree nurseries so that buyers are well informed before they plant trees. A bylaw can be put in place to enforce these rules to prevent future tree related problems. However, if a bylaw is not created or enforced, there is no guarantee that educating the public will have any affect at all. Also, it would take 20-40 years before any payback is experienced and even then there would be no way to measure the cost savings since they would be a result of avoided costs.

Figure 17 - Arbour Tree Foundation Tree Planting Guidelines



[7] http://images.google.ca/imgres?imgurl=http://www.wisconsinpublicservice.com/home/images/treeplanting.gif&imgrefurl=http://www.wisconsinpublicservice.com/home/treeplanting.aspx&h=327&w=397&sz=12&hl=en&start=7&um=1&tbnid=g9_w0sR-BXybGM:&tbnh=102&tbnw=124&prev=/images%3Fq%3Doverhead%2Btree%2Bcable%26svnum%3D10%26um%3D1%26hl%3Den

ANALYSIS AND RECOMMENDATIONS

ANALYSIS OF ALTERNATIVES

A summary of alternatives is shown in Table 1. Each option is measured on its ability to reduce tree contacts by tree growth and by tree failure considering its cost. **Option 4, the Removal of Overhanging Branches, was determined to be the best overall alternative.** This alternative had the second largest impact on reliability since it is the fastest and most effective way of reducing tree failure related outages. The option also has one of the lowest costs associated with it, which is estimated at approximately $250,000 per year or 50% more than the current tree-trimming budget.

However, the best-ranked option does not address the concerns with tree contacts and the lower than average tree clearances in Windsor. **Increasing Tree Clearances, Option 5, is the best alternative for reducing the probability of *tree growth* related outages.** Contractors are already hired to trim trees and would only need to trim an additional 2 feet in order to match standards set by other Utilities. Therefore, the increase is cost would only be approximately $100,000 or 20% above the current tree-trimming budget.

Option 9 is the combination of option 4 and 5 above. **Increasing Tree Clearances <u>and</u> Removing Overhanging Branches would have the greatest impact on reliability.** The alternative would only cost $100,000/yr more than option 4, the best overall alternative, and would address both types of tree related outages, *tree growth* and *tree failure*. Adopting this method is estimated to reduce overall SAIDI by 14 minutes in the first year, reduce it another 14 minutes in the second year, and then another 14 minutes the third year. This equates to a 14-25% reduction in SAIDI statistics and 8-25% reduction in SAIFI. Higher reductions are possible in years plagued with storms like 2002 and 2005 where tree outages made up almost half of the statistics for the year. In these years SAIFI and SAIDI could be reduced by as much as 45%.

Finally, Educating the Public is a low cost proactive method to help prevent or even eliminate future outages. The downfall is that only newly planted trees will be affected and most will not grow to a dangerous height for at least another 10-15 years depending on the species. This alternative is not very attractive due to the long-term benefits and would be difficult to justify financially but should be given serious thought since the option is in good business practice, demonstrates good corporate citizenship, and could prevent future corporate liabilities with homeowner privacy and children climbing trees near live conductors.

Table 1 – Analysis of Alternatives

Potential Projects

General Information				Financial Information					Risk if Not Done		Expected Performance Improvement		
Proj.	Opt.	Project Description	Option Description	Initial Cost ($100%)	Yearly Cost ($100%)	Life (Years)	Discount Factor (%)	Must Do? (Y)	Risk (0-10)	Severity (0-10)	SAIDI min/yr	SAIFI /yr	MAIFI /yr
2	1	Tree Contact Reduction	Convert to Underground	4616.00	4616.00	40	0.1	N	8	8	1.1036	0.0167	0.0000
2	2	Tree Contact Reduction	Raise Conductors	280.13	280.13	40	0.1	N	8	8	0.3541	0.0064	0.0000
2	3	Tree Contact Reduction	Increase Clearances to 10'	100.00	100.00	100	0.1	N	8	8	4.6168	0.0597	0.0000
2	4	Tree Contact Reduction	Remove Overhanging Branches	250.00	250.00	100	0.1	N	8	8	13.8322	0.1320	0.0000
2	5	Tree Contact Reduction	Install Aria Cable	1051.00	1051.00	40	0.1	N	8	8	0.8863	0.0064	0.0000
2	6	Tree Contact Reduction	Hazard Tree Removal	314.00	314.00	100	0.1	N	8	8	6.7171	0.0703	0.0000
2	7	Tree Contact Reduction	Increase Frequency of Trimming	1000.00	1000.00	100	0.1	N	8	8	10.8322	0.1320	0.0000
2	8	Tree Contact Reduction	Educate Public	20.00	5.00	100	0.1	N	8	8	0.7957	0.0398	0.0000
2	9	Tree Contact Reduction	Increase Clearances to 10' & Remove Overhanging Branches	360.00	360.00	100	0.1	N	8	8	14.3848	0.1772	0.0000

Project Ranking

Proj.	Opt.	Project Description	Option Description	Initial Cost	Yearly Cost	SAIDI	SAIFI	SUM	Overall Rank
2	1	Tree Contact Reduction	Convert to Underground	9	9	6	6	30	6
2	2	Tree Contact Reduction	Raise Conductors	4	4	9	9	26	5
2	3	Tree Contact Reduction	Increase Clearances	2	2	5	5	14	2
2	4	Tree Contact Reduction	Remove Overhanging Branches	3	3	2	2	10	1
2	5	Tree Contact Reduction	Install Aria Cable	8	8	8	8	32	0
2	6	Tree Contact Reduction	Hazard Tree Removal	6	5	4	4	19	4
2	7	Tree Contact Reduction	Increase Frequency of Trimming	7	7	2	2	18	4
2	8	Tree Contact Reduction	Educate Public	1	1	7	7	16	3
2	9	Tree Contact Reduction	Increase Clearances & Remove Overhanging Branches	4	4	1	1	10	2

See Exhibit 9 - CUE Estimated Cost for replacing 50ft Wood Pole with 60ft Wood Pole
See Exhibit 10 - CUE Estimated Cost for replacing 50ft Wood Pole with 50ft Wood Pole
See Exhibit 11 - CUE Estimated Cost for Replacing Overhead Conductor
See Exhibit 12 - Estimated Cost to Increase Tree Clearances to 10 feet

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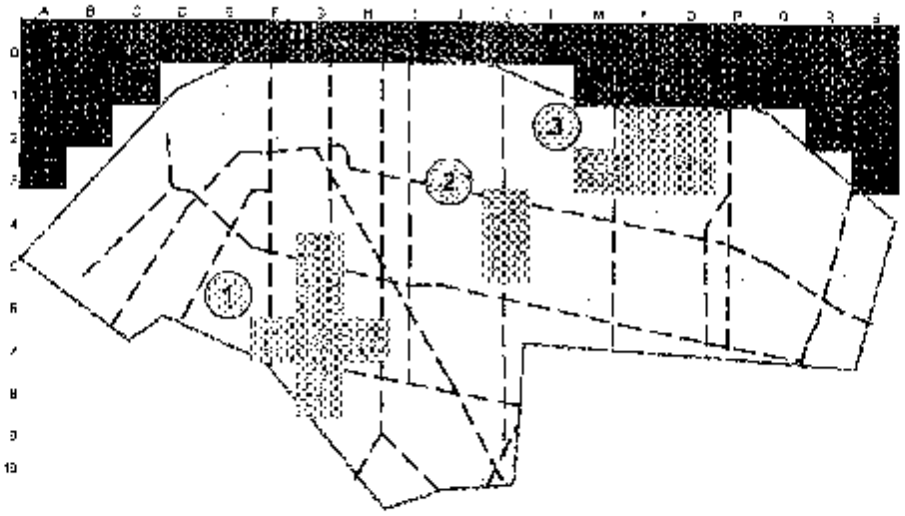
RECOMMENDATION

It is clear that EnWin does not trim its trees as far back as other Utilities do. Although tree growth outages are minimal, insufficient clearance can cause contacts during heavy winds if the conductor sags during hot weather and/or heavy loading. In addition to this method of prevention, it was shown that Area 1 has a number of tall, mature trees that overhang the conductor and is therefore at a higher risk of tree failure outages.

In order to test the theory while minimizing expenses and speeding up the time required to see results it is recommended that only the severe areas (Area 1, 2, and 3) have their clearances increased to 10ft and that only Area 1 have its overhanging limbs removed (see Figure 18). This can be done in parallel with the tree-trimming contract for Area C in 2009 since budget dollars will need to be approved before the test can take place. If this action shows a substantial reduction in tree related outages then this action should be taken across the City.

Figure 18 - Recommendation



Increase Clearance to 10ft Radius & Remove Overhanging Limbs

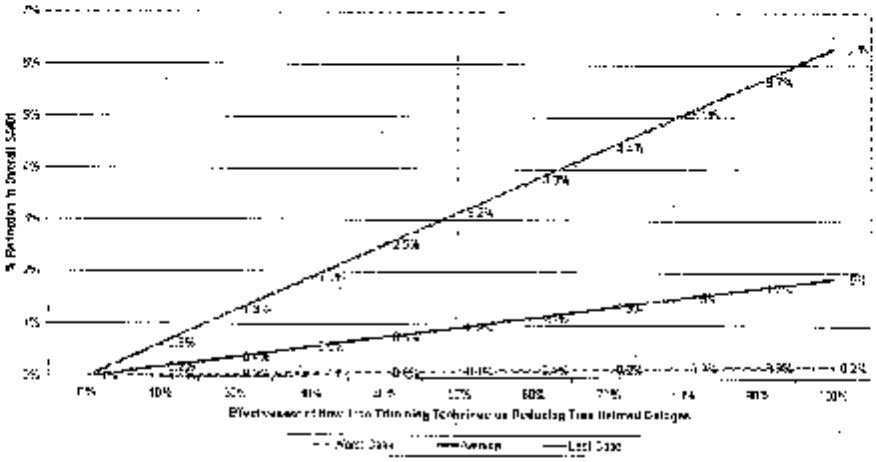
Increase Clearance to 10ft Radius

It would also be wise to begin educating the public about where they should plant various species of trees in order to prevent future problems. Pamphlets can be handed out at tree nurseries to distribute to customers. Ultimately a bylaw should be put into place to enforce these rules and allow EnWin to remove trees at the owners cost if the laws are broken.

BENEFITS

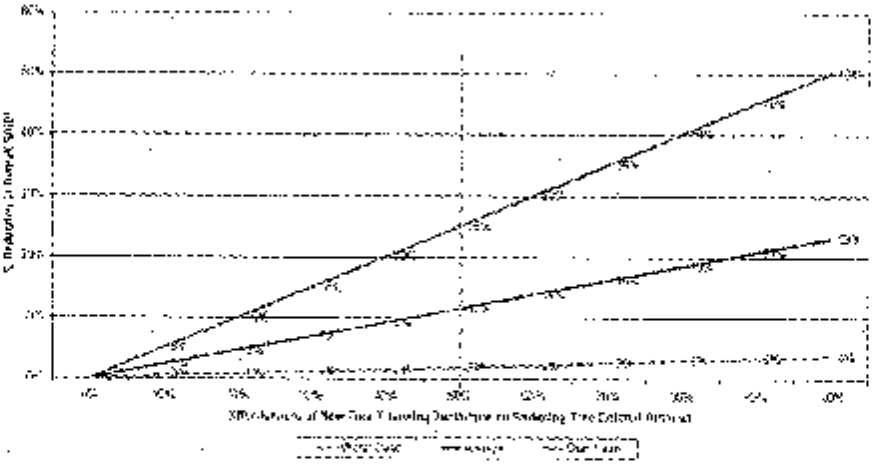
Adopting the new 10ft clearance and the removal of overhanging tree limbs on the trial area is predicted to reduce total tree related outages by 10% and overall SAIDI by 0.9% (9,404 customer-hours) on average if it is only 50% successful. See Figure 19 below.

Figure 19 - Affect of New Tree Trimming Technique on Overall SAIDI - (Trial Area Only)



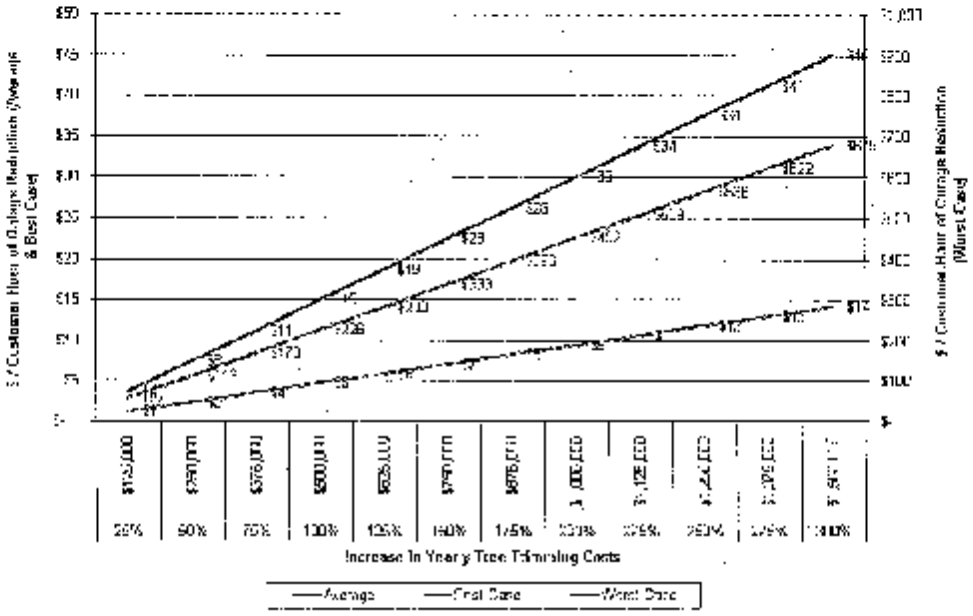
Adopting the plan for the entire city is estimated to reduce overall SAIDI by as much as 25% (105,731 cust-hrs) in severe years or 12% (33,310 cust-hrs) on average if it is 50% effective. Refer to Figure 20 below.

Figure 20 - Affect of New Tree Trimming Technique on Overall SAIDI - (Entire City)



If removing overhanging tree limbs would increase costs by 50% then it would cost $8 per customer-hour reduction on average. Tree trimming would show the most benefit in a bad storm year which would reduce the per customer-hour cost to $2. In a relatively calm year with minimal storms, the cost could increase to as much as $113/customer hour. Refer to Figure 21 for a comparison chart.

Figure 21 - Cost per Customer-Hour Analysis



ANTICIPATED DIFFICULTIES

This recommendation has its shortfalls. The biggest of which is that contracted tree trimmers may not get the resident's permission to cut their tree. We already receive approximately 200 customer complaints per year about 8ft clearances so the complaints will increase. Some legal inquiries should be made into creating a policy to charge those customers whose tree damages our lines after they have refused tree trimming.

Discussions with Landgraff, one of *ENWIN*'s approved tree trimming contractors, has brought up a few more complications. Estimating the increase in cost for 8 foot to 10 foot clearances and removing overhanging tree limbs is not an easy task. The estimate would require a survey of the area first, which would increase costs. They recommend that *ENWIN* identify specific trees to trim to eliminate survey costs. Trees that are in backyards without an alley would also be more expensive to cut and unfortunately the majority of the worst performing areas in the city fit this criterion.

Dave Landgraff also suggested that *ENWIN* should consider removing and replacing large trees instead of trimming them to the point of deformation. From his experience, the majority of the large trees fit this category.

All in all, complication will arise from getting access to trees that require trimming, getting the authority to make the recommended trims, and estimating the total cost of the work unless the work is very specific down to the individual tree.

Distribution Engineer, Level 2
Engineer in Training, M.B.A

Attch: APPENDIX

APPENDIX

Exhibit 1 - Boundaries of the Three Worst Performing Areas

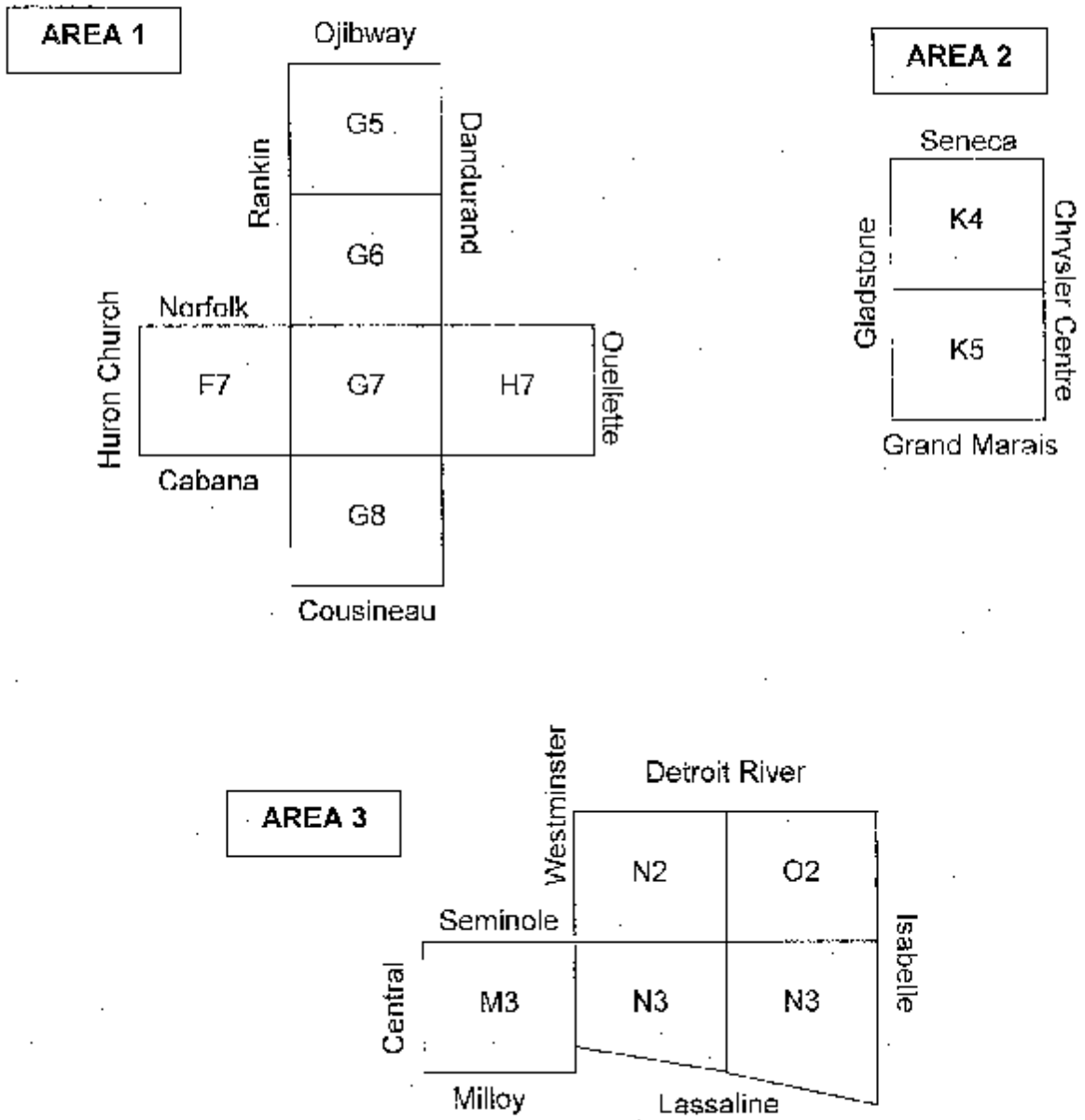


Exhibit 2 - St.Luke Rd. at Milloy St.

Trees directly below high line circuit

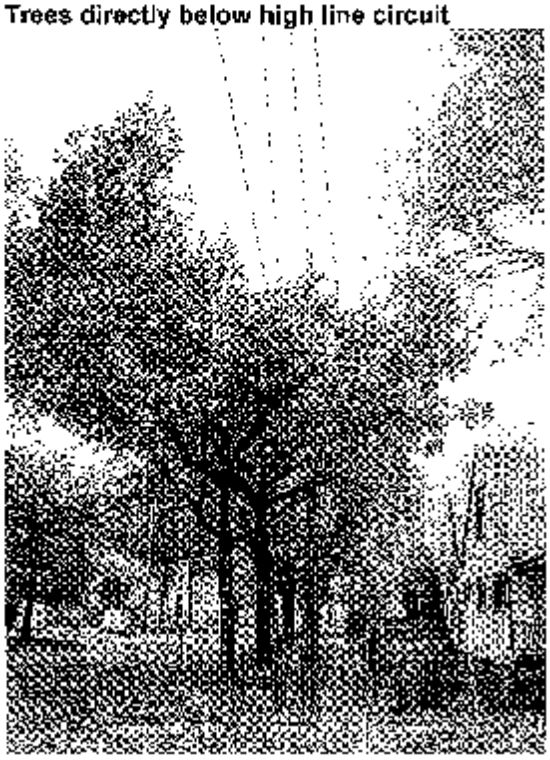


Exhibit 3 – 2450 Mark Ave.

Tall mature trees with large overhang

Exhibit 4 – Everts Ave. at Labelle St.

Very large mature trees with overhang

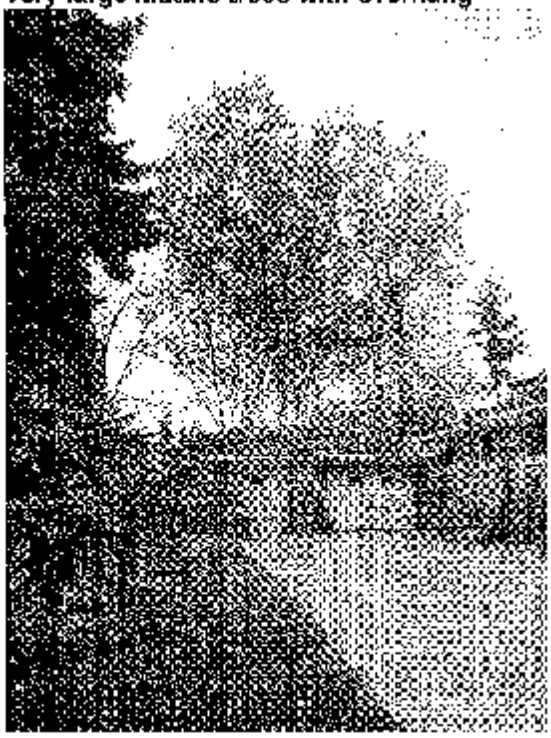


Exhibit 5 - Curry Ave. at Labelle St.

Tree trim technique

Exhibit 6– Behind South Windsor Arena

Large trees with a narrow clear path

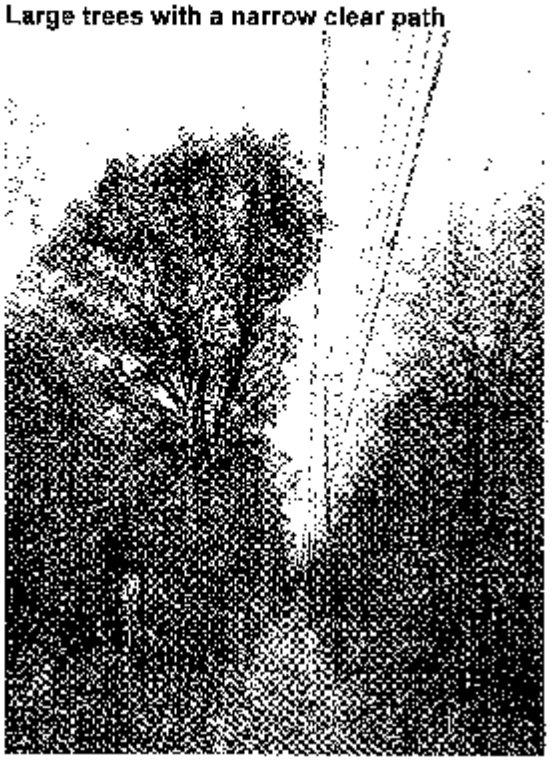


Exhibit 7 – Behind South Windsor Arena

Dense tree coverage with fallen tree

Exhibit 8– Avon Ct. near Sub 69

Dead fallen tree, young section

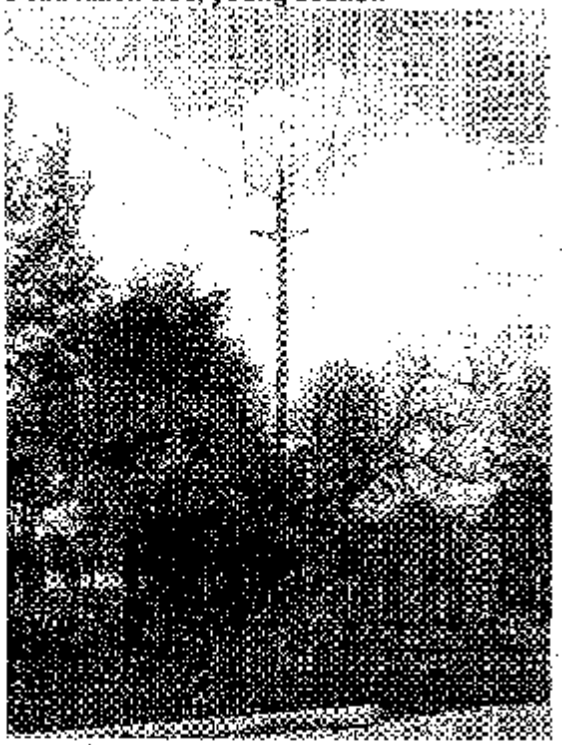


Exhibit 9 – CUE Estimated Cost for replacing 50ft Wood Pole with 60ft Wood Pole

Cost Summary by Resource Category

	Hours Breakdown		Cost Breakdown		
Labor & Other:	**EWPWR**	**Contractor**	**EWPWR**	**Contractor**	**Sub-total**
Site Time	11:00	0:00	$2,277.00	$0.00	$2,277.00
Off-Site Adjustment	0:00	N/A	$0.00	N/A	$0.00
Sub-Total: Labor	11:00	0:00	$2,277.00	$0.00	$2,277.00
Other Resources			$84.14	$0.00	$84.14
Sub-Total: Labor & Other Resources			$2,361.14	$0.00	$2,361.14
Materials:					
New Materials					$1,274.29
Estimated Salvage from Removed Materials					$0.00
Sub-Total: Materials					$1,274.29
Total Chargeable to Work Order:					$3,635.43
Total Deferred:					$0.00
Total Cost of Work Order:					$3,635.43

Exhibit 10 – CUE Estimated Cost for replacing 50ft Wood Pole with 50ft Wood Pole

Cost Summary by Resource Category

	Hours Breakdown		Cost Breakdown		
Labor & Other:	**EWPWR**	**Contractor**	**EWPWR**	**Contractor**	**Sub-total**
Site Time	11:00	0:00	$2,277.00	$0.00	$2,277.00
Off-Site Adjustment	0:00	N/A	$0.00	N/A	$0.00
Sub-Total: Labor	11:00	0:00	$2,277.00	$0.00	$2,277.00
Other Resources			$84.14	$0.00	$84.14
Sub-Total: Labor & Other Resources			$2,361.14	$0.00	$2,361.14
Materials:					
New Materials					$939.68
Estimated Salvage from Removed Materials					$0.00
Sub-Total: Materials					$939.68
Total Chargeable to Work Order:					$3,300.82
Total Deferred:					$0.00
Total Cost of Work Order:					$3,300.82

Exhibit 11 – CUE Estimated Cost for Replacing 1 Span (15m/ 50ft) Overhead Conductor

Enwin Powerlines Ltd. February 6, 2008 11:38 AM Page: 1

CUE Cost Summary

Work Order: RODEX2
Version: 1
Location:
Estimator: SPAGNU

Cost of Replacing Overhead Conductor

Primary Contract
Secondary Contract

Status: PRELIMINARY
Date: 02/06/2008
Map: CUE

Cost Summary by Resource Category

Labor & Other:	Hours Breakdown EWPWR	Hours Breakdown Contractor	Cost Breakdown EWPWR	Cost Breakdown Contractor	Sub-total
Site Time	0:40	0:00	$276.66	$0.00	$276.66
Overtime Adjustment	0:00	N/A	$0.00	N/A	$0.00
Sub-Total: Labor	0:40	0:00	$276.66	$0.00	$276.66
Other Resources			$51.75	$0.00	$51.75
Sub-Total: Labor & Other Resources			$328.41	$0.00	$328.41

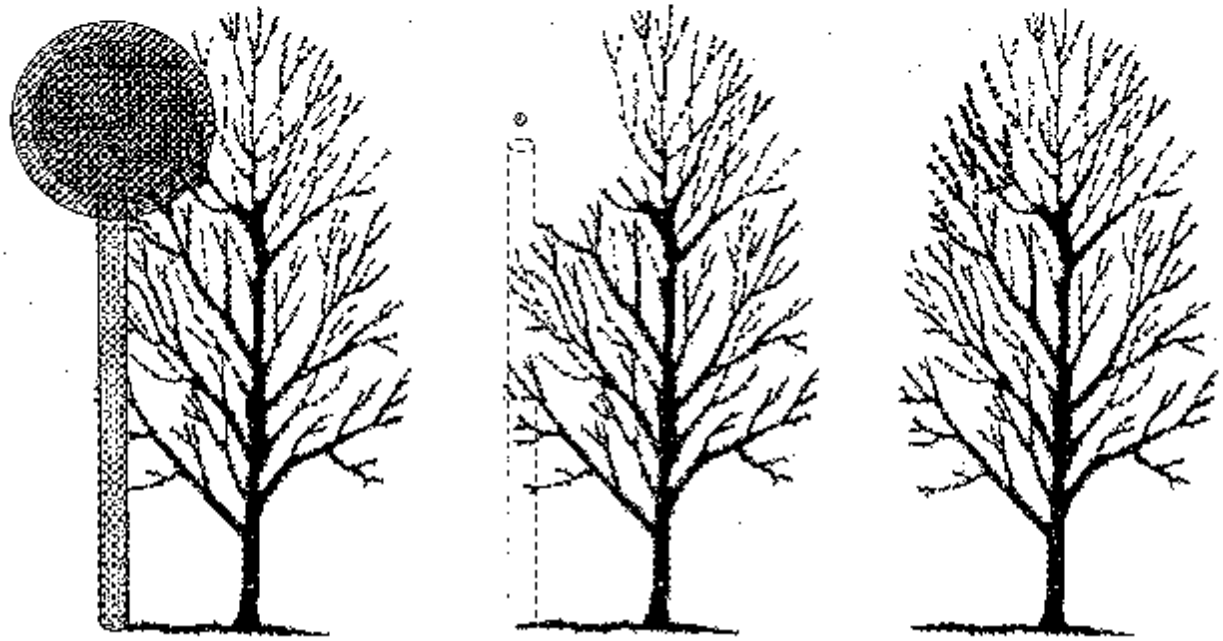
Materials:

New Materials	$54.75
Estimated Salvage from Removed Materials	-$0.55
Sub-Total: Materials	$54.20
Total Chargeable to Work Order:	$382.61
Total Deferred:	$0.00
Total Cost of Work Order:	$382.61

Exhibit 12 – Estimated Cost to Increase Tree Clearances to 10 feet

Increasing clearances to 10ft would not increase tree-trimming costs significantly since the contractor is already at the location. However, removing overhanging tree limbs would most likely increase costs significantly (see Figure 22).

Figure 22 - Variance from 8ft Clearance to 10ft Clearance



Key		Clearance		Variance	
Area	Branches	Feet	Area	Area	% Diff
		8 ft	201 sqft		
		10 ft	314 sqft	113 sqft	56% more

- 10ft clearance would cover 1.5 times more area than an 8ft clearance.
- Tree contractors price out trims based on the diameter of the branch being trimmed. Branches up to 8" diameter normally cost $125/cut and branches >8" cost $250/cut.
- Using the diagram above as a reference, an 8ft clearance would require 4 small trims at $125/cut and the 10ft clearance would require 2 small trims at $125/cut and 2 large trims at $250/cut.
- If both trims take 1 hour then the 10ft clearance would cost $750 vs. $500 for the 8ft clearance.
- 10ft clearance would cost 1.5 times more (or 50% more).

REFERENCES

Siegfried Guggenmoos, July 2003, *Effects of Tree Mortality on Power Line Security*, Journal of Arboriculture 29(4).

Seth D. Guikema, Rachel A. Davidson, and Haibin Liu, July 2006, *Statistical Models of the Effects of Tree Trimming on Power System Outages*, IEEE Transactions of Power Delivery, Vol 21, NO. 3, 0885-8977

W.K.Daily, Senior Member IEEE , October 1999, Engineering Justification for Tree Trimming, IEEE Transactions of Power Delivery, Vol 14, No. 4

NEWARK Tree Clearance Reference
http://newark.de.us/DOCS/departments/tree_trimming_specs.html

Types of Trimming	Topping Clearance		Side Clearance		Overhead Clearance	
Growth Rate	Fast	Slow	Fast	Slow	Fast	Slow
Clearance	9 ft	7 ft	8 ft	6 ft	12 ft	12 ft

Okanogan Country PUD Tree Clearance Reference
http://www.okanoganpud.org/ttfaqs.htm

ST_IRR _27

Regulatory Cost Category	Ongoing or One-time cost?	2006 Board Approved	2006 Actual	2007 Actual	% Change in 2007 vs. 2006	2008 (As of Sept 2008)	% Change in 2008 vs. 2007	2009 Test Year	% Change in 2009 vs. 2008
1. OEB Annual Assessment		$ 346,531	$ 295,185	$ 269,136	-9%	$ 208,796		$ 291,251	
2. OEB Hearing Assessments		$ -	$ -	$ -		$ -		$ 50,000	
3. OEB Section 30 Costs		$ 100,000	$ 46,844	$ 3,492	-93%	$ 4,843		$ 50,000	
4. Expert Witness cost for regulatory matters									
5. Legal costs for regulatory matters		$ 118,826	$ 297,765	$ 41,261	-86%	$ 307,221		$ 100,000	
6. Consultants costs for regulatory matters		$ 25,794	$ 65,511	$ 4,041	-94%	$ 87,247		$ 30,000	
7. Operating expenses associated with staff resources allocated to regulatory matters						$ 2,996		$ 9,000	
8. Any other costs for regulatory matters (please define)									
9. Operating expenses associated with other resources allocated to regulatory matters (please identify the resources)									
10. Other regulatory agency fees or assessments		$ 14,275	$ 35,019	$ 35,307	1%	$ 38,153		$ 37,214	

ST_IRR_ 30A-2

ENWIN Utilities Ltd.
Utility Sector - All Organizations - May 2006
Base Salary Policy

Level	ENWIN vs P50
1	-22%
2	-22%
3	-9%
4	1%
5	-2%
6	-5%
7	-2%
8	3%
9	10%
10	0%

Depicts the differential between EWU's base salary and the 50th percentile of the Hay survey group. The Hay survey group is comprised of public and private utilities across Canada.

ENWIN Utilities Ltd.
Utility Sector - All Organizations - May 2006
Total Cash At Target

Level	ENWIN vs P50
1	-29%
2	-20%
3	-2%
4	15%
5	3%
6	6%
7	8%
8	15%
9	5%
10	0%

Depicts the differential between the total of EWU's base salary plus maximum incentive pay and the 50th percentile of the Hay survey group. The Hay survey group is comprised of public and private utilities across Canada.

ENWIN Utilities Ltd.
Utility Sector - All Organizations - May 2006
Actual

Level	ENWIN vs P50
1	-47%
2	-34%
3	-19%
4	-7%
5	-2%
6	-4%
7	-2%
8	7%
9	-8%
10	-9%

Depicts the differential between the total of EWU's base salary plus actual incentive pay and the 50th percentile of the Hay survey group. The Hay survey group is comprised of public and private utilities across Canada.

ST_IRR_ 30B

Enwin Utilities Ltd.
EB-2008-0227

Board Staff IR #30B

Explanations of the major drivers contributing to the change in Number of Employees from 2007 - 2009 as shown below. All FTE amounts reported in Exh 4/ Tab 2/ Sch 2 are net FTE's and would therefore include those employees that are fully allocated to the regulated business and a portion of employees who are shared between the regulated business and affiliates. The number of employees represents year end snapshots at a particular point in time.

Item		% Change 09/07	Explanation
	Number of Employees		
1.11	Executive	0.00%	
1.12	Management	10.00%	The % change in the Management category is a result of one new position and two vacancy replacements. The new position of a Project Manager was created in order to provide a centralized resource to improve program management through shared resources and best practices. The two vacancy replacement positions are for a Human Resource Manager and a Call Centre Supervisor. All three positions referenced above relate to shared services employees and would therefore be included in the regulated business on an allocated basis (i.e. not a full FTE count). The variance is also influenced by any changes in the overall allocation of employees who are shared between the regulated business and EWU's affiliates.
1.13	Non-Union	21.40%	The % change in the Non-Union category is a result of a fully dedicated new employee, Scada Manager, as well as an increase in the number of employees who are shared between the regulated business and EWU's Affiliates. These shared services positions include Database Administrator ('08), Process Improvement Coordinator ('08), Assistant to the Project Management Office ('08), Network Administrator ('09), Systems Analyst (2 - '09) and a Cost of Service Analyst ('09). The variance is also influenced by any changes in the overall allocation of employees who are shared between the regulated business and EWU's affiliates.
1.14	Union	4.10%	The % change in the Union category is a result of three new apprentices fully dedicated to the regulated business as well as any changes in the overall allocation of employees who are shared between the regulated business and EWU's affiliates.

Enwin Utilities Ltd.
EB-2008-0227

Board Staff IR #30B

Explanations of the major drivers contributing to the change in Base Wages by Employees from 2007 - 2009 as shown below. All amounts reported in Exh 4/ Tab 2/ Sch 2 are net FTE's wages and would therefore include those wages for employees that are fully allocated to the regulated business and a portion of employees wages who are shared between the regulated business and affiliates.

Item		% Change 09/07	Explanation
	Compensation - Avg. Base Wage		
The methodology used in the 2008 Bridge Year was a 3% increase as determined and required by the Collective Agreement and applied for all employee categories. For the 2009 Test Year, the Union increase was projected at 3% and the executive, management and non-union employees were included at 3.5%. At budget preparation, these estimates were deemed reasonable and fair.			
2.11	Executive	15.40%	Executive Compensation for 2007 – 2009 was determined using the same methodology as all categories as defined in Exh 4/ Tab 2/ Sch 2 . In accordance with the Hay Consulting Group's Report prepared in 2006, EWU's executives continue to be compensated at levels below the 50th percentile. The % change in Executive Compensation is explained by the budgeted average increase anticipated as well as the addition of a fully dedicated Executive member, Director, Regulatory Affairs, effective June, 2007. Also contributing to the increase is the overall allocation of employees who are shared between the regulated business and EWU's affiliates.
2.12	Management	11.60%	The % change in average compensation in the Management category is explained by the assumed increases as presented in the Bridge and Test Year as well as filling of various vacancies as noted above. In 2007, EWU established a salary structure that places its management employees on salary adjustment paths towards the 50th percentile position, as described in Exh 4/ Tab 2/ Sch2. This process would also impact the % change from 2007 - 2009. In addition, the variance is also influenced by any changes in the overall allocation of employees who are shared between the regulated business and EWU's affiliates in average compensation.
2.13	Non-Union	10.00%	The % change in average compensation for the non-union category is explained by the assumed increases as presented in the Bridge and Test Year methodology as well as filling of various vacancies as noted above. In 2007, EWU established a salary structure that places its management employees on salary adjustment paths towards the 50th percentile position, as described in Exh 4/ Tab 2/ Sch 2. This process would also impact the % change from 2007 - 2009. In addition, the variance would be influenced by any changes in the overall allocation of employees who are shared between the regulated business and EWU's affiliates contributes to the increase in average compensation.
2.14	Union	3.10%	The % change in the union category is a result of the methodology used as noted above, the additional fully dedicated FTE 's (apprentices) as well as any changes in the overall allocation of employees who are shared between the regulated business and EWU's affiliates.

ST_IRR_ 30C-1

CONFIDENTIAL

Management Incentive Pay Program 2007
Guidelines and Timetable

2008-05-22

The *ENWIN* Utilities Board of Directors have approved amendments to the current Management Incentive Pay Program and approved payments under the amended plans.

Beginning in 2008, with the payment of the 2007 Incentive Pay Plan, there will be 2 management incentive pay programs:

> **Plan A** – those employees in a job classification where the employee is not eligible to exceed 100% of their job rate under the rules of the salary administration program
>
> **Plan B** – those employees in a job classification where the employee is eligible to exceed 100% of their job rate under the rules of the salary administration program

Plan A

- An average payout by level has been calculated based on the last 3 years of management incentive payouts.

- Employees in Plan A can:

  1) Be awarded the full average amount for their level;
  or
  2) Be awarded half of the average amount for their level;
  or
  3) Be awarded zero dollars

- The selection of the appropriate level of incentive pay is based on the relative performance of the individual against their goals and objectives as well as their role description. This decision is also tempered by the employees attendance at work during the year as outlined in the 'Proration of Allocated Dollars' section below.

- Any dollars not allocated to an employee cannot be allocated to another employee.

CONFIDENTIAL

Management Incentive Pay Program 2007
Guidelines and Timetable

Plan B

Guidelines For Your Consideration:

- Your recommendation for an individual employee's Incentive Pay award is separate and apart from the value of compensation previously awarded in the salary recommendations you previously recommended for your department. Other factors may have impacted on your salary recommendation including a salary adjustment taking into consideration progression through the salary grid or where an employee was impacted by a wage freeze or partial salary increase.

- When determining the appropriate amount of incentive pay for an individual, it is important to consider the employee's overall performance and sustained performance over the past number of years. It is important to review the employees overall contribution to the business unit/department goals and objectives. Other than new employees it is recommended that you do not set a pattern for incentive pay based on a one-year experience. Next year will be difficult to explain if performance based on one-years experience is not sustained the following year.

- Incentive Pay is something that helps you as the VP/ Director/Manager reach and/or surpass business unit or department goals and more than just doing the job at hand. It should take into consideration how an individual employee expanded on his/her responsibility and commitment to achieving business unit and department goals and objectives.

Proration of Allocated Dollars

- Dollars allocated should be prorated if an employee:
  1) Has been on a leave of absence; or
  2) Joined the company during the year; or
  3) Transferred into management/non-union during the year

- Proration Formula

1 month – 4 months	50% or 0% of allocated dollars (0% is expected, 50% can be justified)

Management Incentive Pay Program 2007
Guidelines and Timetable

5 months to 8 months	100%, 50% or 0% of allocated dollars (50% is expected, 100% can be justified, 0% is reflective of performance issues)
9 months to 12 months	100%, 50% or 0% of allocated dollars (deemed to be at work for the entire year)

Spreadsheets:

Attached you will find a spreadsheet for your direct reports. If you have both types of employees reporting to you, you will find 2 tabs within the spreadsheet – one for Plan A and one for Plan B. Should you only have one type of employee reporting to you, you will only have 1 tab within the spreadsheet.

Timelines:

The timeline for completing and returning the attached spreadsheet is critical.

Human Resources requires all of the department recommendations returned by May 30th as shown below. If Human Resources does not receive the individual spreadsheets by May 30th, the entire Incentive Pay program payments will be held until all of the recommendations are received.

May 22nd: Human Resources sends each VP/Director/Manager their respective employee list for Incentive Pay consideration.

May 30th: Each VP/Director/Manager returns their respective Incentive Pay recommendations to Connie Gosselin by 4:00 p.m. on May 30th.

Week of June 2nd: The recommendations for Incentive Pay will be reviewed by Maxwell Zalev, Victoria Zuber, Joe Levack, John Wladarski and Mike McKinnon.

June 9th: The Senior Management Team will be e-mailed the final and approved Incentive Pay Program payments.

CONFIDENTIAL

Management Incentive Pay Program 2007
Guidelines and Timetable

June 10th -13th: The responsible Executive/Director/Manager will meet with their respective subordinate employees to advise them of their incentive pay.

June 16th: Letters confirming their incentive payment will be sent via interoffice mail to the VP/Director/Manager for distribution to direct reports.

June 20th: Incentive Pay will be reflected on pay received on June 20th

ST_IRR_ 30C-2

ENWIN Utilities Bargaining Unit
Incentive Pay Plan 2007

Incentive Pay Plan Components

Component	Weight	Maximum Payout
A. Health & Safety/Wellness	50%	$250 + $50 Bonus
B. Affiliate Performance	25%	$125
C. Reducing Budgeted Expenses	25%	$125

A. Health & Safety/Wellness

1. Number of lost time accidents versus the rolling five year average (40%)
2. Number of days lost to accidents versus the rolling five year average (40%)
3. Participation rates in company sponsored prevention programs, namely WHMIS, CPR, First Aide and meetings to address workplace health and safety issues along with wellness programs aimed at improving the quality of life for all employees (20%)
4. Continuous number of days without a workplace accident. (Bonus)

Scoring Matrix:

1.# of Lost Time Accidents	2.Number of Lost Days	3.Prevention programs
> average = 0%	> average = 0% ($0)	< last year + target = 0% ($0)
= average = 16% ($40)	= average = 16% ($40)	= last year + target = 8% ($20)
< average = 40% ($100)	< average = 40% ($100)	> last year + target = 20% ($50)

1. **Lost Time Injuries:**

Year	Lost Time Accidents
2002	2
2003	0
2004	1
2005	1
2006	1
Average	**1**

2. **Lost Time Days:**

Year	Days Lost
2002	29
2003	0
2004	28
2005	8
2006	1
Average	**13.2**

3. **Participation in WHMIS, CPR, First Aide, Safety/Wellness Meetings:**

WHMIS
Target: Each bargaining unit employee successfully completing WHMIS course

CPR/First Aide
Target: 18 employees required to renew in 2007 plus 6 **new** volunteers (3 from Rhodes and 3 from Ouellette)

Safety/Wellness Meetings
Target: Each bargaining unit employee participating in 12 hours of safety training and/or wellness meetings.

69.5% of the total hours of safety/wellness training were achieved in 2006.

4. **Bonus:** Bonus of $50 for the achievement of zero (0) lost time accidents.

B. Affiliate Performance

The combined overall average of the *ENWIN* Powerlines and the Windsor Utilities Commission bargaining unit incentive pay plans will be multiplied by the maximum dollar value allocated for this component of the incentive pay plan.

Example:

Overall Percentage of:

WUC Bargaining Unit = 65%
EWP Bargaining Unit = 75%

Combined Average = 70%
Maximum Dollar Value for this component = $125

70% X $125 = $87.50

C. Budgeted Expenses

For every one thousand five hundred dollars ($1,500) under on the approved expense budget, each bargaining unit employee will receive one dollar ($1.00) to a maximum amount of $125.

The approved expense budget for *ENWIN* Utilities Ltd. for the 2007 budget year is $24,340,982.

ST_IRR_30C-3

Matrix Scoring System

		Actual Score	Potential Score
	Safety Performance Indicators		35%
	Injury/Incident Experience		15%
	Worker Efficiency		50%
	Pay for Performance Score - Total of		**100%**

	EnWin – Safety Performance Indicators –35%	Score	Weighting
1	**Increase incidents reported to 50 in 2006 (38 = 75%, 50 = 100%)**	75 – 100%	100% X .30 = 30
2	**EnWIN Audit Incident Reporting** Improve reporting system overall (p.22 E&USA Report) Provide cause, prevention and follow-up on each incident – % score on actual # completed vs. total reported.	75 – 100%	100% X .70 = 70
	Total		**=100%**
	35% of Total		X **.35**

Matrix Scoring System

		Actual Score	Potential Score
	Safety Performance Indicators		35%
	Injury/Incident Experience		15%
	Worker Efficiency		50%
	Pay for Performance Score - Total of		**100%**

Injury/Incident Experience – 15% (rates provide a comparison to previous years)		Threshold %	Target %	Outstanding %
1	**Lost Time Frequency Rate (Number of Lost Time Incidents)** Threshold - Lost Time **Frequency Rate** better than previous 5 year rolling average. Target – Equal to or better than best year to date (other than year with zero lost time). Outstanding- Zero lost time incidents.	1	2	2
2	**Lost Time Severity Rate (Number of Lost Time Hours)** Threshold - Lost Time **Severity Rate** lower than previous 5-year average. Target – Equal to or better than best year to date (other than year with zero lost time) Outstanding - Zero days lost due to injury at work.	1	2	2
	Possible Scores	**2**	**4**	**4**
	15% of Total			**X .15**

Matrix Scoring System

		Actual Score	Potential Score
	Safety Performance Indicators		35%
	Injury/Incident Experience		15%
	Worker Efficiency		50%
	Pay for Performance Score - Total of		**100%**

Worker Efficiency – 50%		Score	Weighting
1	**Worker Efficiency** Measured as the difference between actual labour hours charged against capital work orders and estimated labour hours (Approx. = $300,000 in labour savings, EwP Capital Labour budget =$3.5M) Rules: • OT hours = 2 Reg. Hrs. • WO's without labour estimates and/or actual charges are excluded • Only closed work orders can contribute to totals • Labour hour differences go into and out of the "pot" • Payout is based upon 10% of the labour hours in the "pot" x $67/hr • Maximum payout (100%) = $350/employee	0-100%	100
	Total		**=100%**
	50% of Total		**X .50**

2007 Incentive Pay Scorecard

Measure	Actual Score (A)	Weighting (B)	Amount of Payment (C=A*B*$700)
Safety Performance (35%)			
• Increase reported incidents to 50 in 2006		0.30*0.35	
• Provide cause, prevention and follow-up on each incident		0.70*0.35	
Injury/Accident Experience (15%)			
• Lost time frequency rate lower than 5 yr. Avg. (Possible Scores = 1,2,2)		0.5*0.15	
• Lost time severity rate lower than 5 yr. Avg. (Possible Scores = 1,2,2)		0.5*0.15	
Worker Productivity/Efficiency (50%)			
• Est. Labour Hrs. vs. Actual Labour Hrs. (10 % Savings/# Employees)		1.00*0.50	
		TOTAL INCENTIVE PAYMENT	

2007 Incentive Pay Scorecard – SAMPLE CALCULATIONS

Measure	Actual Score (A)	Weighting (B)	Amount of Payment (C=A*B*$700)
Safety Performance (35%)			
• Increase reported incidents to 50 in 2006	100%	0.30*0.35	$73.50
• Provide cause, prevention and follow-up on each incident	100%	0.70*0.35	$171.50
Injury/Accident Experience (5%)			
• Lost time frequency rate lower than 5 yr. Avg. (Score out of 5)	100%	0.5*0.15	$52.50
• Lost time severity rate lower than 5 yr. Avg. (Score out of 5)	100%	0.5*0.15	$52.50
Worker Productivity/Efficiency (50%)			
• Est. Labour Hrs. vs. Actual Labour Hrs. (10 % Savings/# Employees)	100%	1.00*0.50	$350
		TOTAL INCENTIVE PAYMENT	$700.00

2007 Incentive Pay Scorecard – SAMPLE CALCULATIONS (Simplified Version)

	Measure	Max. $ Employee
Health & Safety	50 Incident Reports 2007	73.50
	Cause/Prevention/Follow-up on 100% of Incidents	171.50
	L.T.I.'s & L.T.F. Reduced	105.00
	Sub Total	$350.00
Productivity	Payout 10% of positive difference between Estimated and Actual Labour hours	350.00
	Sub Total	$350.00
	Total	$700.00 (MAX)

ST_IRR_ 32A

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	Enwin Utilities Ltd.	**LICENCE NUMBER**	ED-2002-0527
NAME OF CONTACT	Andrew Sasso	**DOCID NUMBER**	EB-2008-0227
E-mail Address	regulatory@enwin.com		
VERSION NUMBER	v3.0	**PHONE NUMBER**	519-255-2735
Date	13-Dec-08	**(extension)**	

Enter appropriate data in cells which are highlighted in yellow only.
Enter the total applied for Regulatory Asset amounts for each account in the appropriate cells below:
Debits should be recorded as positive numbers and credits should be recorded as negative numbers.
Repeat cells going across as necessary for each year in application

2005

Account Description	**Account Number**	**Opening Principal Amounts as of Jan-1-05 [1]**	**Transactions (additions) during 2005, excluding interest and adjustments [6]**	**Transactions (reductions) during 2005, excluding interest and adjustments [6]**	**Adjustments during 2005 - instructed by Board [2]**	**Adjustments during 2005 - other [3]**	**Closing Principal Balance as of Dec-31-05**	**Opening Interest Amounts as of Jan-1-05**	**Interest Jan-1 to Dec31-05**	**Closing Interest Amounts as of Dec-31-05**
RSVA - Wholesale Market Service Charge	1580	$ 3,534,889	$ 1,836,861				$ 5,371,750	$ 574,919	$ 260,765	$ 835,684
RSVA - One-time Wholesale Market Service	1582	$ 430,480	$ 151,500				$ 581,980	$ 26,621	$ 33,271	$ 59,892
RSVA - Retail Transmission Network Charge	1584	$ (2,128,641)	$ (701,603)				$ (2,830,244)	$ (188,514)	$ (196,734)	$ (385,248)
RSVA - Retail Transmission Connection Charge	1586	$ 2,876,932	$ 1,124,252				$ 4,001,184	$ 261,912	$ 211,865	$ 473,777
Sub-Totals		$ 4,713,660	$ 2,411,010		$ -	$ -	$ 7,124,670	$ 674,938	$ 309,167	$ 984,105
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	$ 205,131	$ 304,558				$ 509,689	$ 2,949	$ 18,719	$ 21,668
Other Regulatory Assets - Sub-Account - Pension Contributions	1508		$ 625,175				$ 625,175		$ 10,817	$ 10,817
Other Regulatory Assets - Sub-Account - Other [7]	1508	$ -	$ -				$ -	$ -	$ -	$ -
Other Regulatory Assets - Sub-Account - Other [7]	1508						$ -			$ -
Other Regulatory Assets - Sub-Account - Other [7]	1508						$ -			$ -
Retail Cost Variance Account - Retail	1518	$ 671,537	$ 143,183				$ 814,720	$ -	$ 117,391	$ 117,391
Retail Cost Variance Account - STR	1548	$ (17,081)		$ (2,835)			$ (19,916)	$ -	$ (2,538)	$ (2,538)
Misc. Deferred Debits	1525	$ 69,266					$ 69,266	$ -	$ 14,542	$ 14,542
LV Variance Account	1550						$ -			$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555						$ -			$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555						$ -			$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter (	1555						$ -			$ -
Smart Meter OM&A Variance	1556						$ -			$ -
Conservation and Demand Management Expenditures and Recoveries	1565			$ (1,801,778)			$ (1,801,778)			$ -
CDM Contra	1566		$ 1,801,778				$ 1,801,778			$ -
Qualifying Transition Costs [5]	1570	$ 6,335,878	n/a	n/a			$ 6,335,878	$ 1,064,427	$ 399,160	$ 1,463,587
Pre-Market Opening Energy Variances Total [5]	1571		n/a	n/a			$ -			$ -
Extra-Ordinary Event Costs	1572	$ 1,167,798					$ 1,167,798	$ 231,613	$ 81,746	$ 313,359
Deferred Rate Impact Amounts	1574						$ -			$ -
Other Deferred Credits	2425						$ -			$ -
Sub-Totals		$ 8,432,529	$ 2,874,694	$ (1,804,613)	$ -	$ -	$ 9,502,610	$ 1,298,989	$ 639,837	$ 1,938,826
Deferred Payments in Lieu of Taxes	1562				**see PILs reconciliation requested**					
2006 PILs & Taxes Variance	1592				**see PILs reconciliation requested**					
Sub-Totals					**see PILs reconciliation requested**					
Total		$ 13,146,189	$ 5,285,704	$ (1,804,613)	$ -	$ -	$ 16,627,280	$ 1,973,927	$ 949,004	$ 2,922,931
The following is not included in the total claim but is included on a memo basis:										
Deferred PILs Contra Account [8]	1563				**see PILs reconciliation requested**					
RSVA - Power (including Global Adjustment)	1588	$ (3,019,230)	$ (4,322,754)				$ (7,341,984)	$ (245,651)	$ (452,675)	$ (698,326)
RSVA - Power - Sub-Account - Global Adjustment [4]	1588		$ (4,929,346)				$ (4,929,346)		$ (77,563)	$ (77,563)
Recovery of Regulatory Asset Balances	1590						$ -			$ -

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[1] As per general ledger, if does not agree to Dec-31-04 balance filed in 2006 EDR then provide supplementary analysis
[2] Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, and etc.
[3] Provide supporting statement indicating nature of this adjustments and periods they relate to
[4] Not included in sub-total
[5] Closed April 30, 2002
[6] For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.
[7] Please describe "other" components of 1508 and add more component lines if necessary.
[8] 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.
[9] Interest projected on December 31, 2007 closing principal balance.

Account 1570 notes:
Adjustments during 2006 - instructed by the Board amount reflects 10% transition costs write off.

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	Enwin Utilities Ltd.
NAME OF CONTACT	Andrew Sasso
E-mail Address	regulatory@enwin.com
VERSION NUMBER	v3.0
Date	13-Dec-08

Account Description	Account Number	2006 Opening Principal Amounts as of Jan-1-06	Transactions (additions) during 2006, excluding interest and adjustments [6]	Transactions (reductions) during 2006, excluding interest and adjustments [6]	Adjustments during 2006 - instructed by Board [2]	Adjustments during 2006 - other [3]	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec31-06	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Interest Amounts as of Dec-31-06
RSVA - Wholesale Market Service Charge	1580	$ 5,371,750	$ (5,310,645)				$ (3,534,889)	$ (3,473,784)	$ 835,684	$ 105,695	$ (904,842)	$ 36,537
RSVA - One-time Wholesale Market Service	1582	$ 581,980	$ (5)				$ (430,480)	$ 151,495	$ 59,892	$ 18,046	$ (66,800)	$ 11,138
RSVA - Retail Transmission Network Charge	1584	$ (2,830,244)	$ (208,124)				$ 2,128,641	$ (909,727)	$ (385,248)	$ (112,195)	$ 387,187	$ (110,256)
RSVA - Retail Transmission Connection Charge	1586	$ 4,001,184	$ 219,200				$ (2,876,932)	$ 1,343,452	$ 473,777	$ 122,610	$ (530,425)	$ 65,962
Sub-Totals		$ 7,124,670	$ (5,299,574)		$ -	$ -	$ (4,713,660)	$ (2,888,564)	$ 984,105	$ 134,156	$ (1,114,880)	$ 3,381
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	$ 509,689	$ 27,258				$ (205,131)	$ 331,816	$ 21,668	$ 19,804	$ (18,676)	$ 22,796
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	$ 625,175	$ 221,474					$ 846,649	$ 10,817	$ 34,357		$ 45,174
Other Regulatory Assets - Sub-Account - Other [7]	1508	$ -	$ -				$ -	$ -	$ -	$ -	$ -	$ -
Other Regulatory Assets - Sub-Account - Other [7]	1508	$ -						$ -	$ -			$ -
Other Regulatory Assets - Sub-Account - Other [7]	1508	$ -						$ -	$ -			$ -
Retail Cost Variance Account - Retail	1518	$ 814,720	$ 48,452				$ (671,537)	$ 191,635	$ 117,391	$ 24,249	$ (126,809)	$ 14,831
Retail Cost Variance Account - STR	1548	$ (19,916)		$ (9,608)			$ 17,081	$ (12,443)	$ (2,538)	$ (758)	$ 2,884	$ (412)
Misc. Deferred Debits	1525	$ 69,266	$ 10,281				$ (69,266)	$ 10,281	$ 14,542	$ 1,899	$ (16,159)	$ 282
LV Variance Account	1550	$ -						$ -	$ -			$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	$ -						$ -	$ -			$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	$ -		$ (166,058)				$ (166,058)	$ -	$ (2,058)		$ (2,058)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter (	1555	$ -						$ -	$ -			$ -
Smart Meter OM&A Variance	1556	$ -						$ -	$ -			$ -
Conservation and Demand Management Expenditures and Recoveries	1565	$ (1,801,778)	$ 836,791					$ (964,987)	$ -			$ -
CDM Contra	1566	$ 1,801,778		$ (836,791)				$ 964,987	$ -			$ -
Qualifying Transition Costs [5]	1570	$ 6,335,878	n/a	n/a	$ (633,588)		$ (5,702,290)	$ -	$ 1,463,587	$ 133,053	$ (1,596,640)	$ -
Pre-Market Opening Energy Variances Total [5]	1571	$ -	n/a	n/a				$ -	$ -			$ -
Extra-Ordinary Event Costs	1572	$ 1,167,798					$ (1,167,798)	$ -	$ 313,359	$ 27,249	$ (340,608)	$ -
Deferred Rate Impact Amounts	1574	$ -						$ -	$ -			$ -
Other Deferred Credits	2425	$ -						$ -	$ -			$ -
Sub-Totals		$ 9,502,610	$ 1,144,256	$ (1,012,457)	$ (633,588)	$ -	$ (7,798,941)	$ 1,201,880	$ 1,938,826	$ 237,795	$ (2,096,008)	$ 80,613
Deferred Payments in Lieu of Taxes	1562					**see PILs reconciliation requested**						
2006 PILs & Taxes Variance	1592					**see PILs reconciliation requested**						
Sub-Totals						**see PILs reconciliation requested**						
Total		$ 16,627,280	$ (4,155,318)	$ (1,012,457)	$ (633,588)	$ -	$ (12,512,601)	$ (1,686,684)	$ 2,922,931	$ 371,951	$ (3,210,888)	$ 83,994
The following is not included in the total claim but is included on a memo basis:												
Deferred PILs Contra Account [8]	1563					**see PILs reconciliation requested**						
RSVA - Power (including Global Adjustment)	1588	$ (7,341,984)	$ 5,034,116				$ 3,019,230	$ 711,362	$ (698,326)	$ (276,318)	$ 527,446	$ (447,198)
RSVA - Power - Sub-Account - Global Adjustment [4]	1588	$ (4,929,346)	$ 6,562,906					$ 1,633,560	$ (77,563)	$ (81,532)		$ (159,095)
Recovery of Regulatory Asset Balances	1590	$ -		$ (7,797,623)			$ 9,493,371	$ 1,695,748		$ (3,316,734)	$ 2,683,442	$ (633,292)

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Account 1570 notes:
Adjustments during 2006 - instructed by the Board amount reflects 10% transition costs write off.

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	Enwin Utilities Ltd.
NAME OF CONTACT	Andrew Sasso
E-mail Address	regulatory@enwin.com
VERSION NUMBER	v3.0
Date	13-Dec-08

		2007								
Account Description	**Account Number**	**Opening Principal Amounts as of Jan-1-07**	**Transactions (additions) during 2007, excluding interest and adjustments [6]**	**Transactions (reductions) during 2007, excluding interest and adjustments [6]**	**Adjustments during 2007 - instructed by Board [2]**	**Adjustments during 2007 - other [3]**	**Closing Principal Balance as of Dec-31-07**	**Opening Interest Amounts as of Jan-1-07**	**Interest Jan-1 to Dec31-07**	**Closing Interest Amounts as of Dec-31-07**
RSVA - Wholesale Market Service Charge	1580	$ (3,473,784)	$ (1,633,397)				$ (5,107,181)	$ 36,537	$ (179,387)	$ (142,850)
RSVA - One-time Wholesale Market Service	1582	$ 151,495	$ 5				$ 151,500	$ 11,138	$ 7,157	$ 18,295
RSVA - Retail Transmission Network Charge	1584	$ (909,727)	$ 490,640				$ (419,087)	$ (110,256)	$ (38,235)	$ (148,491)
RSVA - Retail Transmission Connection Charge	1586	$ 1,343,452	$ 589,434				$ 1,932,886	$ 65,962	$ 67,239	$ 133,201
Sub-Totals		$ (2,888,564)	$ (553,318)		$ -	$ -	$ (3,441,882)	$ 3,381	$ (143,226)	$ (139,845)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	$ 331,816					$ 331,816	$ 22,796	$ 15,687	$ 38,483
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	$ 846,649					$ 846,649	$ 45,174	$ 40,026	$ 85,200
Other Regulatory Assets - Sub-Account - Other [7]	1508	$ -					$ -	$ -	$ -	$ -
Other Regulatory Assets - Sub-Account - Other [7]	1508	$ -					$ -	$ -		$ -
Other Regulatory Assets - Sub-Account - Other [7]	1508	$ -					$ -	$ -		$ -
Retail Cost Variance Account - Retail	1518	$ 191,635	$ 3,921				$ 195,556	$ 14,831	$ 8,689	$ 23,520
Retail Cost Variance Account - STR	1548	$ (12,443)		$ (12,614)			$ (25,057)	$ (412)	$ (904)	$ (1,316)
Misc. Deferred Debits	1525	$ 10,281					$ 10,281	$ 282	$ 486	$ 768
LV Variance Account	1550	$ -					$ -	$ -		$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	$ -					$ -	$ -		$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	$ (166,058)		$ (272,119)			$ (438,177)	$ (2,058)	$ (14,109)	$ (16,167)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter (	1555	$ -					$ -	$ -		$ -
Smart Meter OM&A Variance	1556	$ -					$ -	$ -		$ -
Conservation and Demand Management Expenditures and Recoveries	1565	$ (964,987)	$ 635,704				$ (329,283)	$ -		$ -
CDM Contra	1566	$ 964,987		$ (635,704)			$ 329,283	$ -		$ -
Qualifying Transition Costs [5]	1570	$ -	n/a	n/a			$ -	$ -		$ -
Pre-Market Opening Energy Variances Total [5]	1571	$ -	n/a	n/a			$ -	$ -		$ -
Extra-Ordinary Event Costs	1572	$ -					$ -	$ -		$ -
Deferred Rate Impact Amounts	1574	$ -	$ 968,008				$ 968,008	$ -		$ -
Other Deferred Credits	2425	$ -					$ -	$ -		$ -
Sub-Totals		$ 1,201,880	$ 1,607,633	$ (920,437)	$ -	$ -	$ 1,889,076	$ 80,613	$ 49,875	$ 130,488
Deferred Payments in Lieu of Taxes	1562				**see PILs reconciliation requested**					
2006 PILs & Taxes Variance	1592				**see PILs reconciliation requested**					
Sub-Totals					**see PILs reconciliation requested**					
Total		$ (1,686,684)	$ 1,054,315	$ (920,437)	$ -	$ -	$ (1,552,806)	$ 83,994	$ (93,351)	$ (9,357)
The following is not included in the total claim but is included on a memo basis:										
Deferred PILs Contra Account [8]	1563				**see PILs reconciliation requested**					
RSVA - Power (including Global Adjustment)	1588	$ 711,362	$ (2,797,522)				$ (2,086,160)	$ (447,198)	$ (151,241)	$ (598,439)
RSVA - Power - Sub-Account - Global Adjustment [4]	1588	$ 1,633,560	$ (673,899)				$ 959,661	$ (159,095)	$ 14,369	$ (144,726)
Recovery of Regulatory Asset Balances	1590	$ 1,695,748		$ (874,510)			$ 821,238	$ (633,292)	$ 59,204	$ (574,088)

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Account 1570 notes:
Adjustments during 2006 - instructed by the Board amount reflects 10% transition costs write off.

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	Enwin Utilities Ltd.
NAME OF CONTACT	Andrew Sasso
E-mail Address	regulatory@enwin.com
VERSION NUMBER	v3.0
Date	13-Dec-08

Account Description	Account Number	Projected Interest on Dec 31 -07 balance from Jan 1, 2008 to Dec 31, 2008 [9]	Projected Interest on Dec 31 -07 balance from Jan 1, 2009 to April 30, 2009 [9]	Claim before Forecasted Transactions	Forecasted Transactions, Excluding Interest from Jan 1, 2008 to Dec 31, 2008	Forecasted Transactions, Excluding Interest from Jan 1, 2009 to April 30, 2009	Projected Interest from Jan 1, 2008 to April 30, 2009 on Forecasted Transx (Excl Interest) from Jan 1, 2008 to December 31, 2008	Projected Interest from Jan 1, 2009 to April 30, 2009 on Forecasted Transx (Excl Interest) from Jan 1, 2009 to April 30, 2009	Total Claim
RSVA - Wholesale Market Service Charge	1580	$ (277,320)	$ (92,440)	$ (5,619,791)					$ (5,619,791)
RSVA - One-time Wholesale Market Service	1582	$ 8,227	$ 2,742	$ 180,764					$ 180,764
RSVA - Retail Transmission Network Charge	1584	$ (22,757)	$ (7,585)	$ (597,920)					$ (597,920)
RSVA - Retail Transmission Connection Charge	1586	$ 104,956	$ 34,985	$ 2,206,028					$ 2,206,028
Sub-Totals		$ (186,894)	$ (62,298)	$ (3,830,919)	$ -	$ -	$ -	$ -	$ (3,830,919)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	$ 18,018	$ 6,006	$ 394,323					$ 394,323
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	$ 45,973	$ 15,324	$ 993,146					$ 993,146
Other Regulatory Assets - Sub-Account - Other [7]	1508	$ -	$ -	$ -					$ -
Other Regulatory Assets - Sub-Account - Other [7]	1508			$ -					$ -
Other Regulatory Assets - Sub-Account - Other [7]	1508			$ -					$ -
Retail Cost Variance Account - Retail	1518	$ 10,618	$ 3,540	$ 233,234					$ 233,234
Retail Cost Variance Account - STR	1548	$ (1,360)	$ (454)	$ (28,187)					$ (28,187)
Misc. Deferred Debits	1525	$ 558	$ 186	$ 11,793					$ 11,793
LV Variance Account	1550			$ -					$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555			$ -					$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	$ (23,793)	$ (7,931)	$ (486,068)					$ (486,068)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter (	1555			$ -					$ -
Smart Meter OM&A Variance	1556			$ -					$ -
Conservation and Demand Management Expenditures and Recoveries	1565			$ (329,283)					$ (329,283)
CDM Contra	1566			$ 329,283					$ 329,283
Qualifying Transition Costs [5]	1570			$ -					$ -
Pre-Market Opening Energy Variances Total [5]	1571			$ -					$ -
Extra-Ordinary Event Costs	1572			$ -					$ -
Deferred Rate Impact Amounts	1574	$ 52,563	$ 17,521	$ 1,038,092					$ 1,038,092
Other Deferred Credits	2425			$ -					$ -
Sub-Totals		$ 102,577	$ 34,192	$ 2,156,333	$ -	$ -	$ -	$ -	$ 2,156,333
Deferred Payments in Lieu of Taxes	1562								
2006 PILs & Taxes Variance	1592								
Sub-Totals				$ -					$ -
Total		$ (84,317)	$ (28,106)	$ (1,674,586)	$ -	$ -	$ -	$ -	$ (1,674,586)
The following is not included in the total claim but is included on a memo basis:									
Deferred PILs Contra Account [8]	1563								
RSVA - Power (including Global Adjustment)	1588	$ (113,279)	$ (37,759)	$ (2,835,637)					$ (2,835,637)
RSVA - Power - Sub-Account - Global Adjustment [4]	1588	$ 52,110	$ 17,370	$ 884,415					$ 884,415
Recovery of Regulatory Asset Balances	1590			$ 247,150			$ 1,447	$ 4,552	$ 253,149

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Account 1570 notes:
Adjustments during 2006 - instructed by the Board amount reflects 10% transition costs
write off.

ST_IRR_ 33

C7 Rate Riders

Deferral / Variance Account	Total Recovery Amount [1]	Allocation Basis	Residential	General Service Less Than 50 kW	General Service 50 - 4,999 kW	General Service 3,000 to 4,999 kW - Intermediate Use
1508-Other Regulatory Assets	1,387,469	Distribution Revenue (proposed rates)	631,562	168,702	390,989	5,689
1518-RCVARetail	233,234	Customers / Connections	162,478	15,047	2,529	6
1525-Miscellaneous Deferred Debits	11,793	Customers / Connections	8,216	761	128	0
1548-RCVASTR	-28,187	Customers / Connections	-19,636	-1,818	-306	-1
1574-Deferred Rate Impact Amounts	1,038,092	Distribution Revenue (proposed rates)	472,529	126,222	292,534	4,256
1582-RSVAONE-TIME	180,764	kWh's	43,513	16,447	68,661	3,752
Sub-Total for recovery	**2,823,165**		**1,298,661**	**325,360**	**754,536**	**13,703**
1590-Recovery of Regulatory Asset Balances (residual)	253,149	Approved Recoveries	685,849	-18,878	-263,431	-3,011
Total Recoveries Required (2 years)	**3,076,314**		**1,984,510**	**306,482**	**491,104**	**10,692**
Annual Recovery Amounts	-2,063,807		992,255	153,241	245,552	5,346
Annual Volume [2]			642,120,095	242,703,228	2,601,990	141,807
Proposed Rate Rider			**$0.0015**	**$0.0006**	**$0.0944**	**$0.0377**
per			kWh	kWh	kW	kW

[1] per sheet C6
[2] per 2009 Normalized projection; note: customer or connection counts are multiplied by 12 (months) to derive a monthly rate rider

C7 Rate Riders

Deferral / Variance Account	Total Recovery Amount [1]	Allocation Basis	Large Use - Regular	Large Use - 3TS	Large Use - Ford Annex	Unmetered Scattered Load
1508-Other Regulatory Assets	1,387,469	Distribution Revenue (proposed rates)	41,902	74,230	34,548	4,717
1518-RCVARetail	233,234	Customers / Connections	13	6	2	1,883
1525-Miscellaneous Deferred Debits	11,793	Customers / Connections	1	0	0	95
1548-RCVASTR	-28,187	Customers / Connections	-2	-1	-0	-228
1574-Deferred Rate Impact Amounts	1,038,092	Distribution Revenue (proposed rates)	31,350	55,538	25,848	3,530
1582-RSVAONE-TIME	180,764	kWh's	18,803	22,982	5,111	285
Sub-Total for recovery	**2,823,165**		**92,066**	152,756	65,509	10,282
1590-Recovery of Regulatory Asset Balances (residual)	253,149	Approved Recoveries	-58,460	-44,571	-29,442	-5,305
Total Recoveries Required (2 years)	**3,076,314**		**33,606**	108,185	36,067	4,978
Annual Recovery Amounts	-2,063,807		16,803	54,092	18,034	2,489
Annual Volume [2]			539,634	637,577	133,262	10,632
Proposed Rate Rider per			**$0.0311** kW	**$0.0848** kW	**$0.1353** kW	**$0.2341** Connection

[1] per sheet C6
[2] per 2009 Normalized projection; note: customer or connection counts are multiplied by 12 (months) to derive a monthly rate rider

C7 Rate Riders

Deferral / Variance Account	Total Recovery Amount [1]	Allocation Basis	Back-up/Standby Power	Sentinel Lighting	Street Lighting
1508-Other Regulatory Assets	1,387,469	Distribution Revenue (proposed rates)		2,941	32,189
1518-RCVARetail	233,234	Customers / Connections		1,637	49,632
1525-Miscellaneous Deferred Debits	11,793	Customers / Connections		83	2,510
1548-RCVASTR	-28,187	Customers / Connections		-198	-5,998
1574-Deferred Rate Impact Amounts	1,038,092	Distribution Revenue (proposed rates)		2,201	24,084
1582-RSVAONE-TIME	180,764	kWh's		65	1,144
Sub-Total for recovery	**2,823,165**			**6,729**	**103,561**
1590-Recovery of Regulatory Asset Balances (residual)	253,149	Approved Recoveries		2,165	-11,765
Total Recoveries Required (2 years)	**3,076,314**			**8,894**	**91,796**
Annual Recovery Amounts	-2,063,807			4,447	45,898
Annual Volume [2]				9,240	280,200
Proposed Rate Rider per			kW	**$0.4813** Connection	**$0.1638** Connection

[1] per sheet C6
[2] per 2009 Normalized projection; note: customer or connection counts are multiplied by 12 (months) to derive a monthly rate rider

ST_IRR_ 34A

THE CITY OF WINDSOR

DEPARTMENT OF COUNCIL SERVICES AND CITY CLERK

JOHN SKOROBOHACZ
COMMISSIONER OF COUNCIL SERVICES
AND CITY CLERK

IN REPLY, PLEASE REFER TO OUR FILE NO. MUW 2002

January 7, 2002

ENWIN Powerlines Ltd.
787 Ouellette Avenue
WINDSOR, Ontario N9A 5T7

Attention: Roy Fritz

Dear Sir:

Re: Promissory Note

I am returning herewith the Promissory Note dated January 1, 2000 in the principal sum of C$75,200,000.00, and wish to acknowledge receipt of the substitute Promissory Note dated December 20, 2001 in the principal sum of C$21,520,480.00.

Yours very truly,

John Skorobohacz
Commissioner of Council Services and City Clerk

JS/ll

c.c. Helga Reidel
Director of Auditing & Consulting Services

350 City Hall Square West ◆ City Hall ◆ Windsor, Ontario N9A 6S1
E-MAIL:clerks@city.windsor.on.ca ◆ TEL (519) 255-6212 ◆ 255-6215 ◆ FAX (519) 255-6868

PROMISSORY NOTE

Principal Sum: C$21,520,480.00

FOR VALUE RECEIVED, the undersigned hereby unconditionally promises to pay to the order of the Corporation of the City of Windsor (the "City") on demand by the City the principal sum of TWENTY ONE MILLION FIVE HUNDRED AND TWENTY THOUSAND FOUR HUNDRED AND EIGHTY DOLLARS ($21,520,480.00) (the "Principal Sum") in lawful money of Canada at Windsor, Ontario or such other place as the City may designate by notice in writing to the undersigned and to pay interest on the Principal Sum at the rate of 6.0% per annum calculated and accruing on the principal amount remaining unpaid and overdue interest, if any, from December 20, 2001 until the Principal Sum is repaid to the City. Interest shall be calculated and payable quarterly in arrears on the last day of March, June, September and December at the same address with the first interest payment payable on March 31, 2002. Interest both before and after default and judgment on the principal amount and overdue interest shall be payable at the aforementioned rate.

Until demand, payment of the Principal Sum shall be payable on such dates and in such amounts as set out in Schedule "A" attached hereto. Upon default in payment of any payment when due hereunder, the entire unpaid balance of the Principal Sum and accrued interest shall, at the option of the City, become immediately due and payable.

All payments or any part thereof may be extended, rearranged, renewed or postponed by the City. No delay or failure by the City to exercise any right or remedy against the undersigned shall be construed as a waiver of that or any right or remedy nor shall any waiver hereunder be deemed to be a waiver of subsequent default. The City may, at any time, in accordance with the provisions of City By-law Number 196-2000 and after consultation with the undersigned, replace this promissory note for one or more debt instruments of the undersigned with any change to any provision hereunder, including reducing or increasing the rate of interest payable on the principal amount owing at the time of replacement, setting a date on which the principal amount hereunder is due and payable or adjusting the principal sum payable hereunder, all as evidenced by the written acceptance by said debt instrument or instruments by the Treasurer of the City.

The undersigned hereby waives presentment, demand, protest or other notice of every kind in the enforcement of this promissory note. All amounts owing hereunder will be paid by the undersigned without regard for any equities between the undersigned and the City or any right of set-off or cross-claim.

In the event of a default hereunder, the undersigned agrees to pay all expenses, including without limitation, reasonable legal fees (on a solicitor and his own client basis), incurred by the City in endeavouring to enforce its rights hereunder. All such amounts shall bear interest at the rate mentioned above.

DATED at Windsor, Ontario, as of the 20th day of December, 2001.

ENWIN POWERLINES LTD.

By: _____
President

By: _____
Secretary

SCHEDULE "A"

REPAYMENT SCHEDULE OF PRINCIPAL SUM

Payment	Due Date of Payment	Amount of Payment
1	December 31, 2002	$2,189,737.81
2	December 31, 2003	$2,313,815.47
3	December 31, 2004	$2,449,546.40
4	December 31, 2005	$2,591,049.18
5	December 31, 2006	$2,743,145.13
6	December 31, 2007	$2,903,621.84
7	December 31, 2008	$3,073,591.14
8	December 31, 2009	[illegible]

Corporation of the City of Windsor
Loan amortization schedule
Revision date: 01/07/02

Enwin Promissory Note
Interest Rate 6%
Balance $21,520,480
Defined repayment schedule

	Interest	Principal	Total pmt
Opening Balance-12/31/01		$21,520,480	
annual paid quarterly annual principal repayment 12/31/02	$ 1,291,228.80	$ 2,189,737.81 $ 19,330,742.19	$ 3,480,966.61
annual paid quarterly annual principal repayment 12/31/03	$ 1,159,844.53	$ 2,313,815.47 $ 17,016,926.72	$ 3,473,660.00
annual paid quarterly annual principal repayment 12/31/04	$ 1,021,015.60	$ 2,449,546.40 $ 14,567,380.32	$ 3,470,562.00
annual paid quarterly annual principal repayment 12/31/05	$ 874,042.82	$ 2,591,049.18 $ 11,976,331.14	$ 3,465,092.00
annual paid quarterly annual principal repayment 12/31/06	$ 718,579.87	$ 2,743,145.13 $ 9,233,186.01	$ 3,461,725.00
annual paid quarterly annual principal repayment 12/31/07	$ 553,991.16	$ 2,903,621.84 $ 6,329,564.17	$ 3,457,613.00
annual paid quarterly annual principal repayment 12/31/08	$ 379,773.85	$ 3,073,591.15 $ 3,255,973.02	$ 3,453,365.00
annual paid quarterly annual principal repayment 12/31/09	$ 195,358.38	$ 3,255,973.02 $ -	$ 3,451,331.40

ST_IRR_ 34C

Enwin Utilities Ltd. (ED-2002-0527)

2009 EDR Application (EB-2008-0227) version: Final
September 17, 2008

D2 2009 Debt Balances

Enter details of debt balances outstanding in 2009 (excluding short-term debt e.g. line of credit)

Description	Amount	Issue Date (dd-mmm-yyyy)	Term Date (dd-mmm-yyyy)	Interest Rate (a)	Other Costs (b)	Due to Affiliate?	Annual Cost (c)
Debentures	50,000,000	15-Aug-2002	15-Aug-2012	6.45%	179,832	NO	3,404,832
Promissory Note	3,255,973	20-Dec-2001	31-Dec-2009	6.00%		YES	195,358

Description	Effective Rate	Days o/s in 2009	Average Balance	2009 Cost	2009 Ending Balance	Debt o/s USA #	Int. Expense USA #
Debentures	6.81%	365	50,000,000	3,404,832	50,000,000	2505	6005
Promissory Note	6.00%	365	3,255,973	195,358		2260	6005
TOTAL	**6.76%**		**53,255,973**	**3,600,190**	**50,000,000**		

(a) For debt held issued prior to 4-May-2006 (prior Test Year approval, per sheet A1), represents the previously approved rate.

(b) Annual charges other than interest (e.g. commitment fees, amortization of issuance costs, etc.)

(c) For debt issued to an affiliate since 4-May-2006, represents the lower of (i) actual cost and (ii) cost based on the deemed debt rate (6.10%, per sheet Y1)

ST_IRR_35-1

Ontario Energy Board

2006 Cost Allocation Information Filing

Sheet I1 Utility Information Sheet

Name of LDC:	Enwin Powerlines Ltd.		
License Number:	ED-2002-0527		
EDR 2006 EB Number:	EB-2005-0359	Cost Allocation EB Number:	EB-2007-0001
Date of Submission:	January 15, 2007	Version:	1.2

Contact Information

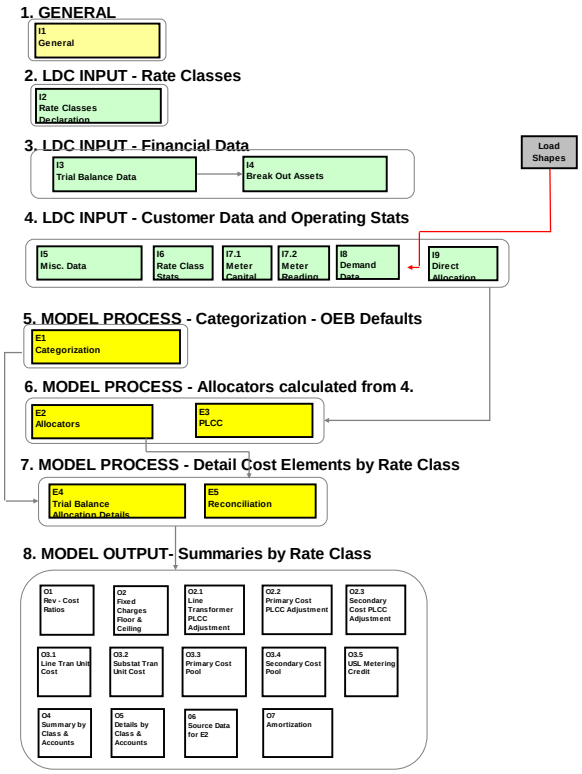
Name:	Giovanna Gesuale
Title:	Manager, Regulatory Affairs
Phone Number:	519-251-7330
E-Mail Address:	ggesuale@enwinpowerlines.com

Please Note: Colour Coding Legend

Input Cells	
Output Cells	
Exhibition	
Brought Forward	Brought Forward
Calculation	Calculation
Default Numbers	
Diagnostic	

Brief Description of Each Worksheet's Function

INPUTS	I1	Intro	Brief explanation of what the pages do.
	I2	LDC data and Classes	Enter LDC specific information and number of classes etc
	I3	TB Data	Balance from approved 2006 EDR Trial Balance
	I4	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	I5	Misc Data	Input for miscellaneous data where necessary - TBD
	I6	Customer Data	Input customer related data for generating customer allocators
	I7.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	I7.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
	I8	Demand Data	Input demand allocators using load data and making LDC specific adjustments
	I9	Direct Allocation	
OUTPUTS	O1	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
	O2	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	O2.1	Line Transformer PLCC Adjustment	
	O2.2	Primary Cost PLCC Adjustment	
	O2.3	Secondary Cost PLCC Adjustment	
	O3.1	Line Tran Unit Cost	
	O3.2	Substat Tran Unit Cost	
	O3.3	Primary Cost Pool	
	O3.4	Secondary Cost Pool	
	O3.5	USL Metering Credit	
	O4	Summary by Class	Output showing summary of all allocation by class and by US of A
	O5	Detail by Class	Output showing details of individual allocation by class and by USofA
	O6	Source Data for E2	
	O7	Amortization	
EXHIBITS	E1	Categorization	Exhibit showing how costs are categorized
	E2	Allocation Factors	Exhibit summarizing all allocation factors created in I5 to I8 and present the findings in percentages
	E3	PLCC	Backup documentation for calculating Peak Load Carrying Capability.
	E4	Trial Balance Index	Exhibit showing 1. how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated
	E5	Reconciliation	Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance



2006 Cost Allocation Information Filing

Enwin Powerlines Ltd.

EB-2005-0359 EB-2007-0001

January 15, 2007

Sheet I2 Class Selection - First Run

Instructions:

Step 1: Pleae input your existing classes

Step 2: If this is your first run, select "First Run" in the drop-down menu below

Step 3: After all classes have been entered, Click the "Update" button in row E41

Click for Drop-Down Menu →

First Run	

If desired, provide a summary of this run (40 characters max.)

		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate		NO
6	Large Use >5MW		YES
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		NO
12	Intermediate (3000 - 4999 kW)		YES
13	Large Use - 3TS		YES
14	Large Use - Ford Annex		YES
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO

Update

** **Space available for additional information about this run**

2006 Cost Allocation Information Filing

Enwin Powerlines Ltd.

EB-2005-0359 EB-2007-0001

January 15, 2007

Sheet I3 Trial Balance Data - First Run

Instructions:

Step 1: Copy 2006 EDR Trial Balance values (Sheet 2-4, Column P17 to P446) to Column D21 of this worksheet. Use the Edit - *Paste Special - Values* function.

Step 2: Enter the amounts needed to be reclassified to column F.

Step 3: Enter Target Net Income from approved EDR (Sheet 4-1, cell F23)

Step 4: Enter PILs from approved EDR (Sheet 4-2, cell E15)

Step 5: Enter Interest from approved EDR (Sheet 4-1, cell F21)

Step 6: Enter specific service charges offset from approved EDR (Sheet 5-5, cell D19)

Step 7: Enter Transformation Ownership Allowance Credit from approved EDR (Sheet 6-3, cell R120)

Step 8: Enter Low Voltage Wheeling Adjustment Credit from approved EDR (Sheet ADJ 3, cell F46)

Step 9: Enter Revenue Requirement from approved EDR (Sheet 5-1, cell F22)

Step 10: Enter Total Rate Base from approved EDR (Sheet 3-1, cell F21)

Approved Target Net Income ($)	$7,553,632		
Approved PILs ($)	$814,881		
Approved Interest ($)	$6,119,666		
Approved Specific Service Charges ($)	$1,012,930		
Approved Transformer Ownership Allowance ($)	$1,866,055		
Approved Low Voltage Wheeling Adjustment ($)	$0		
Approved Revenue Requirement ($)	$46,604,593	**From this Sheet**	**Differences?**
Revenue Requirement to be Used in this model ($)	$48,470,648	**$48,470,646**	**Rev Req Matches**
Approved Rate Base ($)	$186,509,456		
Rate Base to be Used in this model ($)	$186,789,364	**$186,789,365**	**Rate Base Matches**

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Financial Statement (EDR Sheet 2.4, Column P)	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
1005	Cash	$0				$0
1010	Cash Advances and Working Funds	$0				$0
1020	Interest Special Deposits	$0				$0
1030	Dividend Special Deposits	$0				$0
1040	Other Special Deposits	$0				$0
1060	Term Deposits	$0				$0
1070	Current Investments	$0				$0
1100	Customer Accounts Receivable	$0				$0
1102	Accounts Receivable - Services	$0				$0
1104	Accounts Receivable - Recoverable Work	$0				$0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	$0				$0
1110	Other Accounts Receivable	$0				$0
1120	Accrued Utility Revenues	$0				$0
1130	Accumulated Provision for Uncollectible Accounts--Credit	$0				$0
1140	Interest and Dividends Receivable	$0				$0
1150	Rents Receivable	$0				$0
1170	Notes Receivable	$0				$0
1180	Prepayments	$0				$0
1190	Miscellaneous Current and Accrued Assets	$0				$0
1200	Accounts Receivable from Associated Companies	$0				$0
1210	Notes Receivable from Associated Companies	$0				$0
1305	Fuel Stock	$0				$0
1330	Plant Materials and Operating Supplies	$0				$0
1340	Merchandise	$0				$0
1350	Other Materials and Supplies	$0				$0
1405	Long Term Investments in Non-Associated Companies	$0				$0
1408	Long Term Receivable - Street Lighting Transfer	$0				$0
1410	Other Special or Collateral Funds	$0				$0
1415	Sinking Funds	$0				$0

1425	Unamortized Debt Expense	$0			$0
1445	Unamortized Discount on Long-Term Debt--Debit	$0			$0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	$0			$0
1460	Other Non-Current Assets	$0			$0
1465	O.M.E.R.S. Past Service Costs	$0			$0
1470	Past Service Costs - Employee Future Benefits	$0			$0
1475	Past Service Costs - Other Pension Plans	$0			$0
1480	Portfolio Investments - Associated Companies	$0			$0
1485	Investment in Associated Companies - Significant Influence	$0			$0
1490	Investment in Subsidiary Companies	$0			$0
1505	Unrecovered Plant and Regulatory Study Costs	$0			$0
1508	Other Regulatory Assets	$0			$0
1510	Preliminary Survey and Investigation Charges	$0			$0
1515	Emission Allowance Inventory	$0			$0
1516	Emission Allowances Withheld	$0			$0
1518	RCVARetail	$0			$0
1520	Power Purchase Variance Account	$0			$0
1525	Miscellaneous Deferred Debits	$0			$0
1530	Deferred Losses from Disposition of Utility Plant	$0			$0
1540	Unamortized Loss on Reacquired Debt	$0			$0
1545	Development Charge Deposits/ Receivables	$0			$0
1548	RCVASTR	$0			$0
1560	Deferred Development Costs	$0			$0
1562	Deferred Payments in Lieu of Taxes	$0			$0
1563	Account 1563 - Deferred PILs Contra Account	$0			$0
1565	Conservation and Demand Management Expenditures and Recoveries	$454,545			$454,545
1570	Qualifying Transition Costs	$0			$0
1571	Pre-market Opening Energy Variance	$0			$0
1572	Extraordinary Event Costs	$0			$0
1574	Deferred Rate Impact Amounts	$0			$0
1580	RSVAWMS	$0			$0
1582	RSVAONE-TIME	$0			$0
1584	RSVANW	$0			$0
1586	RSVACN	$0			$0
1588	RSVAPOWER	$0			$0
1590	Recovery of Regulatory Asset Balances	$0			$0
1605	Electric Plant in Service - Control Account	$0			$0
1606	Organization	$0			$0
1608	Franchises and Consents	$0			$0
1610	Miscellaneous Intangible Plant	$0			$0
1615	Land	$0			$0
1616	Land Rights	$0			$0
1620	Buildings and Fixtures	$0			$0
1630	Leasehold Improvements	$0			$0
1635	Boiler Plant Equipment	$0			$0
1640	Engines and Engine-Driven Generators	$0			$0
1645	Turbogenerator Units	$0			$0
1650	Reservoirs, Dams and Waterways	$0			$0
1655	Water Wheels, Turbines and Generators	$0			$0
1660	Roads, Railroads and Bridges	$0			$0
1665	Fuel Holders, Producers and Accessories	$0			$0
1670	Prime Movers	$0			$0
1675	Generators	$0			$0
1680	Accessory Electric Equipment	$0			$0
1685	Miscellaneous Power Plant Equipment	$0			$0
1705	Land	$0			$0
1706	Land Rights	$0			$0
1708	Buildings and Fixtures	$0			$0
1710	Leasehold Improvements	$0			$0
1715	Station Equipment	$0			$0
1720	Towers and Fixtures	$0			$0
1725	Poles and Fixtures	$0			$0
1730	Overhead Conductors and Devices	$0			$0
1735	Underground Conduit	$0			$0
1740	Underground Conductors and Devices	$0			$0
1745	Roads and Trails	$34,358,710		($27,796,460)	$6,562,250
1805	Land	$182,807			$182,807
1806	Land Rights	$30,889			$30,889
1808	Buildings and Fixtures	$117,285			$117,285
1810	Leasehold Improvements	$0			$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$4,104,900		$27,796,460	$27,796,460	$4,104,900
1820	Distribution Station Equipment - Normally Primary below 50 kV	$2,216,807			$2,216,807
1825	Storage Battery Equipment	$0			$0
1830	Poles, Towers and Fixtures	$52,662,762		($1,686,778)	$50,975,984
1835	Overhead Conductors and Devices	$0			$0
1840	Underground Conduit	$59,650,111		($7,404,841)	$52,245,270
1845	Underground Conductors and Devices	$0			$0
1850	Line Transformers	$40,461,338			$40,461,338
1855	Services	$0		$9,091,619	$9,091,619
1860	Meters	$6,318,320			$6,318,320
1865	Other Installations on Customer's Premises	$0			$0
1870	Leased Property on Customer Premises	$0			$0
1875	Street Lighting and Signal Systems	$0			$0
1905	Land	$0			$0
1906	Land Rights	$0			$0

1908	Buildings and Fixtures	$0				$0
1910	Leasehold Improvements	$0				$0
1915	Office Furniture and Equipment	$0				$0
1920	Computer Equipment - Hardware	$0				$0
1925	Computer Software	$0				$0
1930	Transportation Equipment	$7,946				$7,946
1935	Stores Equipment	$0				$0
1940	Tools, Shop and Garage Equipment	$0				$0
1945	Measurement and Testing Equipment	$294,500				$294,500
1950	Power Operated Equipment	$0				$0
1955	Communication Equipment	$0				$0
1960	Miscellaneous Equipment	$771,789				$771,789
1965	Water Heater Rental Units	$0				$0
1970	Load Management Controls - Customer Premises	$0				$0
1975	Load Management Controls - Utility Premises	$0				$0
1980	System Supervisory Equipment	$0				$0
1985	Sentinel Lighting Rental Units	$0				$0
1990	Other Tangible Property	$0				$0
1995	Contributions and Grants - Credit	($4,691,492)				($4,691,492)
2005	Property Under Capital Leases	$0				$0
2010	Electric Plant Purchased or Sold	$0				$0
2020	Experimental Electric Plant Unclassified	$0				$0
2030	Electric Plant and Equipment Leased to Others	$0				$0
2040	Electric Plant Held for Future Use	$0				$0
2050	Completed Construction Not Classified--Electric	$0				$0
2055	Construction Work in Progress--Electric	$0				$0
2060	Electric Plant Acquisition Adjustment	$0				$0
2065	Other Electric Plant Adjustment	$0				$0
2070	Other Utility Plant	$0				$0
2075	Non-Utility Property Owned or Under Capital Leases	$0				$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($33,105,275)		($2,831,506)	($2,831,506)	($33,105,275)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0				$0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	$0				$0
2160	Accumulated Amortization of Other Utility Plant	($3,981,970)		$2,831,506		($1,150,464)
2180	Accumulated Amortization of Non-Utility Property	$0				$0
2205	Accounts Payable	$0				$0
2208	Customer Credit Balances	$0				$0
2210	Current Portion of Customer Deposits	$0				$0
2215	Dividends Declared	$0				$0
2220	Miscellaneous Current and Accrued Liabilities	$0				$0
2225	Notes and Loans Payable	$0				$0
2240	Accounts Payable to Associated Companies	$0				$0
2242	Notes Payable to Associated Companies	$0				$0
2250	Debt Retirement Charges(DRC) Payable	$0				$0
2252	Transmission Charges Payable	$0				$0
2254	Electrical Safety Authority Fees Payable	$0				$0
2256	Independent Market Operator Fees and Penalties Payable	$0				$0
2260	Current Portion of Long Term Debt	$0				$0
2262	Ontario Hydro Debt - Current Portion	$0				$0
2264	Pensions and Employee Benefits - Current Portion	$0				$0
2268	Accrued Interest on Long Term Debt	$0				$0
2270	Matured Long Term Debt	$0				$0
2272	Matured Interest on Long Term Debt	$0				$0
2285	Obligations Under Capital Leases--Current	$0				$0
2290	Commodity Taxes	$0				$0
2292	Payroll Deductions / Expenses Payable	$0				$0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	$0				$0
2296	Future Income Taxes - Current	$0				$0
2305	Accumulated Provision for Injuries and Damages	$0				$0
2306	Employee Future Benefits	$0				$0
2308	Other Pensions - Past Service Liability	$0				$0
2310	Vested Sick Leave Liability	$0				$0
2315	Accumulated Provision for Rate Refunds	$0				$0
2320	Other Miscellaneous Non-Current Liabilities	$0				$0
2325	Obligations Under Capital Lease--Non-Current	$0				$0
2330	Development Charge Fund	$0				$0
2335	Long Term Customer Deposits	$0				$0
2340	Collateral Funds Liability	$0				$0
2345	Unamortized Premium on Long Term Debt	$0				$0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	$0				$0
2350	Future Income Tax - Non-Current	$0				$0
2405	Other Regulatory Liabilities	$0				$0
2410	Deferred Gains from Disposition of Utility Plant	$0				$0
2415	Unamortized Gain on Reacquired Debt	$0				$0
2425	Other Deferred Credits	$0				$0
2435	Accrued Rate-Payer Benefit	$0				$0
2505	Debentures Outstanding - Long Term Portion	$0				$0
2510	Debenture Advances	$0				$0
2515	Reacquired Bonds	$0				$0
2520	Other Long Term Debt	$0				$0
2525	Term Bank Loans - Long Term Portion	$0				$0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	$0				$0
2550	Advances from Associated Companies	$0				$0
3005	Common Shares Issued	$0				$0
3008	Preference Shares Issued	$0				$0

3010	Contributed Surplus	$0			$0
3020	Donations Received	$0			$0
3022	Development Charges Transferred to Equity	$0			$0
3026	Capital Stock Held in Treasury	$0			$0
3030	Miscellaneous Paid-In Capital	$0			$0
3035	Installments Received on Capital Stock	$0			$0
3040	Appropriated Retained Earnings	$0			$0
3045	Unappropriated Retained Earnings	$0			$0
3046	Balance Transferred From Income	$0	$0	$1,134,635	($6,418,997)
3047	Appropriations of Retained Earnings - Current Period	$0			$0
3048	Dividends Payable-Preference Shares	$0			$0
3049	Dividends Payable-Common Shares	$0			$0
3055	Adjustment to Retained Earnings	$0			$0
3065	Unappropriated Undistributed Subsidiary Earnings	$0			$0
4006	Residential Energy Sales	($32,293,658)			($32,293,658)
4010	Commercial Energy Sales	($13,173,920)			($13,173,920)
4015	Industrial Energy Sales	($29,177,312)			($29,177,312)
4020	Energy Sales to Large Users	($4,956,651)			($4,956,651)
4025	Street Lighting Energy Sales	($993,018)			($993,018)
4030	Sentinel Lighting Energy Sales	($54,069)			($54,069)
4035	General Energy Sales	($57,785,437)			($57,785,437)
4040	Other Energy Sales to Public Authorities	$0			$0
4045	Energy Sales to Railroads and Railways	$0			$0
4050	Revenue Adjustment	$0			$0
4055	Energy Sales for Resale	$0			$0
4060	Interdepartmental Energy Sales	$0			$0
4062	Billed WMS	($16,943,278)			($16,943,278)
4064	Billed-One-Time	$3,911,086		($4,072,019)	($160,933)
4066	Billed NW	($17,164,786)			($17,164,786)
4068	Billed CN	($9,745,750)			($9,745,750)
4080	Distribution Services Revenue	($36,043,431)	$9,043,005		($45,086,436)
4082	Retail Services Revenues	$0			$0
4084	Service Transaction Requests (STR) Revenues	$0			$0
4090	Electric Services Incidental to Energy Sales	($281,588)			($281,588)
4105	Transmission Charges Revenue	$0			$0
4110	Transmission Services Revenue	$0			$0
4205	Interdepartmental Rents	$0			$0
4210	Rent from Electric Property	($31,906)			($31,906)
4215	Other Utility Operating Income	($7,015)			($7,015)
4220	Other Electric Revenues	$0			$0
4225	Late Payment Charges	($951,622)			($951,622)
4230	Sales of Water and Water Power	($400,973)			($400,973)
4235	Miscellaneous Service Revenues	($393,240)	$393,240		($1,012,930)
4240	Provision for Rate Refunds	$0			$0
4245	Government Assistance Directly Credited to Income	$0			$0
4305	Regulatory Debits	$0			$0
4310	Regulatory Credits	$0			$0
4315	Revenues from Electric Plant Leased to Others	($625,843)			($625,843)
4320	Expenses of Electric Plant Leased to Others	$0			$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0			$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0			$0
4335	Profits and Losses from Financial Instrument Hedges	$0			$0
4340	Profits and Losses from Financial Instrument Investments	$0			$0
4345	Gains from Disposition of Future Use Utility Plant	$0			$0
4350	Losses from Disposition of Future Use Utility Plant	$0			$0
4355	Gain on Disposition of Utility and Other Property	$0			$0
4360	Loss on Disposition of Utility and Other Property	$6,171			$6,171
4365	Gains from Disposition of Allowances for Emission	$0			$0
4370	Losses from Disposition of Allowances for Emission	$0			$0
4375	Revenues from Non-Utility Operations	$0			$0
4380	Expenses of Non-Utility Operations	$0			$0
4385	Non-Utility Rental Income	($964,736)			($964,736)
4390	Miscellaneous Non-Operating Income	($125,831)			($125,831)
4395	Rate-Payer Benefit Including Interest	$0			$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$474			$474
4405	Interest and Dividend Income	($48,627)			($48,627)
4415	Equity in Earnings of Subsidiary Companies	$0			$0
4505	Operation Supervision and Engineering	$0			$0
4510	Fuel	$0			$0
4515	Steam Expense	$0			$0
4520	Steam From Other Sources	$0			$0
4525	Steam Transferred--Credit	$0			$0
4530	Electric Expense	$0			$0
4535	Water For Power	$0			$0
4540	Water Power Taxes	$0			$0
4545	Hydraulic Expenses	$0			$0
4550	Generation Expense	$0			$0
4555	Miscellaneous Power Generation Expenses	$0			$0
4560	Rents	$0			$0
4565	Allowances for Emissions	$0			$0
4605	Maintenance Supervision and Engineering	$0			$0
4610	Maintenance of Structures	$0			$0
4615	Maintenance of Boiler Plant	$0			$0
4620	Maintenance of Electric Plant	$0			$0
4625	Maintenance of Reservoirs, Dams and Waterways	$0			$0
4630	Maintenance of Water Wheels, Turbines and Generators	$0			$0

4635	Maintenance of Generating and Electric Plant	$0				$0
4640	Maintenance of Miscellaneous Power Generation Plant	$19,968,589		($19,968,589)		$0
4705	Power Purchased	$120,621,746		$17,812,317		$138,434,063
4708	Charges-WMS	$14,787,005		$2,156,272		$16,943,277
4710	Cost of Power Adjustments	$8,465,122				$8,465,122
4712	Charges-One-Time	($3,911,086)		$4,072,019		$160,933
4714	Charges-NW	$17,164,787				$17,164,787
4715	System Control and Load Dispatching	$0				$0
4716	Charges-CN	$9,745,751				$9,745,751
4720	Other Expenses	$0				$0
4725	Competition Transition Expense	$0				$0
4730	Rural Rate Assistance Expense	$0				$0
4805	Operation Supervision and Engineering	$355,142		($355,142)		$0
4810	Load Dispatching	$0				$0
4815	Station Buildings and Fixtures Expenses	$0				$0
4820	Transformer Station Equipment - Operating Labour	$0				$0
4825	Transformer Station Equipment - Operating Supplies and Expense	$0				$0
4830	Overhead Line Expenses	$0				$0
4835	Underground Line Expenses	$0				$0
4840	Transmission of Electricity by Others	$0				$0
4845	Miscellaneous Transmission Expense	$0				$0
4850	Rents	$0				$0
4905	Maintenance Supervision and Engineering	$0				$0
4910	Maintenance of Transformer Station Buildings and Fixtures	$0				$0
4916	Maintenance of Transformer Station Equipment	$0				$0
4930	Maintenance of Towers, Poles and Fixtures	$0				$0
4935	Maintenance of Overhead Conductors and Devices	$0				$0
4940	Maintenance of Overhead Lines - Right of Way	$0				$0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	$0				$0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	$0				$0
4960	Maintenance of Underground Lines	$0				$0
4965	Maintenance of Miscellaneous Transmission Plant	$0				$0
5005	Operation Supervision and Engineering	$343,099				$343,099
5010	Load Dispatching	$0				$0
5012	Station Buildings and Fixtures Expense	$0				$0
5014	Transformer Station Equipment - Operation Labour	$0				$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0				$0
5016	Distribution Station Equipment - Operation Labour	$0				$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0				$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0				$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$628,438				$628,438
5030	Overhead Subtransmission Feeders - Operation	$0				$0
5035	Overhead Distribution Transformers- Operation	$53,945	$225,405			$279,350
5040	Underground Distribution Lines and Feeders - Operation Labour	$0				$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$409,273				$409,273
5050	Underground Subtransmission Feeders - Operation	$0				$0
5055	Underground Distribution Transformers - Operation	$122,681	$512,613			$635,294
5060	Street Lighting and Signal System Expense	$0				$0
5065	Meter Expense	$0		$315,195		$315,195
5070	Customer Premises - Operation Labour	$0				$0
5075	Customer Premises - Materials and Expenses	$11,919				$11,919
5085	Miscellaneous Distribution Expense	$34,648				$34,648
5090	Underground Distribution Lines and Feeders - Rental Paid	$0				$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0				$0
5096	Other Rent	$0				$0
5105	Maintenance Supervision and Engineering	$0				$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0				$0
5112	Maintenance of Transformer Station Equipment	$0				$0
5114	Maintenance of Distribution Station Equipment	$57,465		$355,142	$355,142	$57,465
5120	Maintenance of Poles, Towers and Fixtures	$0				$0
5125	Maintenance of Overhead Conductors and Devices	$0				$0
5130	Maintenance of Overhead Services	$626,218				$626,218
5135	Overhead Distribution Lines and Feeders - Right of Way	$459,426				$459,426
5145	Maintenance of Underground Conduit	$0				$0
5150	Maintenance of Underground Conductors and Devices	$0				$0
5155	Maintenance of Underground Services	$202,386				$202,386
5160	Maintenance of Line Transformers	$269,967	$1,128,037	$118,473		$1,516,477
5165	Maintenance of Street Lighting and Signal Systems	$0				$0
5170	Sentinel Lights - Labour	$0				$0
5172	Sentinel Lights - Materials and Expenses	$0				$0
5175	Maintenance of Meters	$100		$458,767		$458,867
5178	Customer Installations Expenses- Leased Property	$0				$0
5185	Water Heater Rentals - Labour	$0				$0
5186	Water Heater Rentals - Materials and Expenses	$0				$0
5190	Water Heater Controls - Labour	$0				$0
5192	Water Heater Controls - Materials and Expenses	$0				$0

5195	Maintenance of Other Installations on Customer Premises	($39,385)				($39,385)
5205	Purchase of Transmission and System Services	$0				$0
5210	Transmission Charges	$0				$0
5215	Transmission Charges Recovered	$0				$0
5305	Supervision	$0				$0
5310	Meter Reading Expense	$0		$1,574,024		$1,574,024
5315	Customer Billing	$0		$3,715,267		$3,715,267
5320	Collecting	$0		$259,921		$259,921
5325	Collecting- Cash Over and Short	$0				$0
5330	Collection Charges	$0				$0
5335	Bad Debt Expense	$510,143				$510,143
5340	Miscellaneous Customer Accounts Expenses	$0				$0
5405	Supervision	$0				$0
5410	Community Relations - Sundry	$1,000				$1,000
5415	Energy Conservation	$0				$0
5420	Community Safety Program	$9,857				$9,857
5425	Miscellaneous Customer Service and Informational Expenses	$0				$0
5505	Supervision	$0				$0
5510	Demonstrating and Selling Expense	$0				$0
5515	Advertising Expense	$0				$0
5520	Miscellaneous Sales Expense	$0				$0
5605	Executive Salaries and Expenses	$0				$0
5610	Management Salaries and Expenses	$412,551				$412,551
5615	General Administrative Salaries and Expenses	($1,803,959)				($1,803,959)
5620	Office Supplies and Expenses	$47,967				$47,967
5625	Administrative Expense Transferred Credit	$0				$0
5630	Outside Services Employed	$17,468,288		($6,441,647)		$11,026,641
5635	Property Insurance	$261,403				$261,403
5640	Injuries and Damages	$187,681				$187,681
5645	Employee Pensions and Benefits	$2,292,574				$2,292,574
5650	Franchise Requirements	$0				$0
5655	Regulatory Expenses	$175,626				$175,626
5660	General Advertising Expenses	$33,062				$33,062
5665	Miscellaneous General Expenses	$51,530	$0			$51,530
5670	Rent	$0				$0
5675	Maintenance of General Plant	($511,349)				($511,349)
5680	Electrical Safety Authority Fees	$14,275				$14,275
5685	Independent Market Operator Fees and Penalties	$0				$0
5705	Amortization Expense - Property, Plant, and Equipment	$8,546,993		$701,521	$701,521	$8,546,993
5710	Amortization of Limited Term Electric Plant	$0				$0
5715	Amortization of Intangibles and Other Electric Plant	$0				$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0				$0
5725	Miscellaneous Amortization	$436,093		($701,521)		($265,428)
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0				$0
5735	Amortization of Deferred Development Costs	$0				$0
5740	Amortization of Deferred Charges	$0				$0
6005	Interest on Long Term Debt	$0	$0		$919,238	$5,200,428
6010	Amortization of Debt Discount and Expense	$0				$0
6015	Amortization of Premium on Debt Credit	$0				$0
6020	Amortization of Loss on Reacquired Debt	$0				$0
6025	Amortization of Gain on Reacquired Debt--Credit	$0				$0
6030	Interest on Debt to Associated Companies	$0				$0
6035	Other Interest Expense	$0				$0
6040	Allowance for Borrowed Funds Used During Construction--Credit	$0				$0
6042	Allowance For Other Funds Used During Construction	$0				$0
6045	Interest Expense on Capital Lease Obligations	$0				$0
6105	Taxes Other Than Income Taxes	$142,542				$142,542
6110	Income Taxes	$418,089	($418,089)		$122,404	$692,477
6115	Provision for Future Income Taxes	$0				$0
6205	Donations	$0				$0
6210	Life Insurance	$0				$0
6215	Penalties	$0				$0
6225	Other Deductions	$0				$0
6305	Extraordinary Income	$0				$0
6310	Extraordinary Deductions	$0				$0
6315	Income Taxes, Extraordinary Items	$0				$0
6405	Discontinues Operations - Income/ Gains	$0				$0
6410	Discontinued Operations - Deductions/ Losses	$0				$0
6415	Income Taxes, Discontinued Operations	$0				$0

$0

Reclassification Equals to Zero. O.K. to Proceed.

Asset Accounts Directly Allocated	$24,964,954
Income Statement Accounts Directly Allocated	$2,098,305

2006 Cost Allocation Information Filing
Enwin Powerlines Ltd.
EB-2005-0359 EB-2007-0001
January 15, 2007
Sheet I4 Break Out Worksheet - First Run

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
*****Please see Handbook for detailed instructions*****

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	$154,442,182

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	$454,545		-	454,545					454,545	$36,364			
1805	Land	$182,807		($182,807)	-									
1805-1	Land Station >50 kV			$0	-					-				
1805-2	Land Station <50 kV		100.00%	$182,807	182,807					182,807				
1806	Land Rights	$30,889		($30,889)	-									
1806-1	Land Rights Station >50 kV			$0	-					-				
1806-2	Land Rights Station <50 kV		100.00%	$30,889	30,889					30,889				
1808	Buildings and Fixtures	$117,285		($117,285)	-									
1808-1	Buildings and Fixtures > 50 kV			$0	-					-				
1808-2	Buildings and Fixtures < 50 kV		100.00%	$117,285	117,285			$ (19,418)		97,867	$7,940			
1810	Leasehold Improvements	$0		$0	-									
1810-1	Leasehold Improvements >50 kV			$0	-					-				
1810-2	Leasehold Improvements <50 kV		100.00%	$0	-					-				
1815	Transformer Station Equipment - Normally Primary above 50 kV	$4,104,900		$0	4,104,900			$ (600,055)		3,504,845	$139,519			
1820	Distribution Station Equipment - Normally Primary below 50 kV	$2,216,807		($2,216,807)	-					-				
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			$0	-					-				
1820-	Distribution Station Equipment - Normally Primary below 50 kV Primary)		100.00%	$2,216,807	2,216,807			$ (617,373)		1,599,434	$96,206			
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.00%	$0	-					-				
1825	Storage Battery Equipment	$0		$0	-									
1825-	Storage Battery Equipment > 50 kV			$0	-					-				
1825-	Storage Battery Equipment <50 kV		100.00%	$0	-					-				
1830	Poles, Towers and Fixtures	$50,975,984		($50,975,984)	-									
1830-	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			$0	-					-				
1830-	Poles, Towers and Fixtures - Primary		65.37%	$33,323,001	33,323,001	($232,345)	$14,136	$ (6,605,578)		26,499,213	$1,835,256			
1830-	Poles, Towers and Fixtures - Secondary		34.63%	$17,652,983	17,652,983	($123,086)	$7,488	$ (3,499,329)		14,038,057	$972,234			
1835	Overhead Conductors and Devices	$0		$0	-									
1835-3	Overhead Conductors and Devices Subtransmission Bulk Delivery			$0	-					-				
1835-4	Overhead Conductors and Devices Primary			$0	-					-				
1835-5	Overhead Conductors and Devices Secondary		100.00%	$0	-					-				
1840	Underground Conduit	$52,245,270		($52,245,270)	- 0									
1840-3	Underground Conduit - Bulk Delivery			$0	-					-				
1840-4	Underground Conduit - Primary		45.19%	$23,609,637	23,609,637	($1,070,882)	$97,626	$ (4,765,536)		17,870,845	$1,358,835			
1840-5	Underground Conduit - Secondary		54.81%	$28,635,633	28,635,633	($1,298,850)	$118,408	$ (5,780,019)		21,675,172	$1,648,102			
1845	Underground Conductors and Devices	$0		$0	-									
1845-3	Underground Conductors and Devices - Bulk Delivery			$0	-					-				
1845-4	Underground Conductors and Devices - Primary			$0	-					-				
1845-5	Underground Conductors and Devices - Secondary		100.00%	$0	-					-				
1850	Line Transformers	$40,461,338		$0	40,461,338	($1,899,506)	$157,743	$ (7,702,065)		31,017,510	$1,988,480			
1855	Services	$9,091,619		$0	9,091,619			$ (2,050,941)		7,040,678	$9,000			
1860	Meters	$6,318,320		$0	6,318,320	($66,823)	$8,177	$ (1,496,066)		4,763,608	$327,839			
	Total	**$166,199,761**		**$0**	**$166,199,761**	**($4,691,492)**	**$403,578**	**($33,136,380)**	**$0**	**128,775,467**	**$8,419,774**	**$0**	**$0**	**$0**
	SUB TOTAL from I3	**$166,199,761**												
											5705	**5710**	**5715**	**5720**

2006 Cost Allocation Information Filing

Enwin Powerlines Ltd.

EB-2005-0359 EB-2007-0001

January 15, 2007

Sheet I4 Break Out Worksheet - First Run

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

*****Please see Handbook for detailed instructions*****

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	$154,442,182

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	$0			-					$ -				
1906	Land Rights	$0			-					$ -				
1908	Buildings and Fixtures	$0			-					$ -				
1910	Leasehold Improvements	$0			-					$ -				
1915	Office Furniture and Equipment	$0			-					$ -				
1920	Computer Equipment - Hardware	$0			-					$ -				
1925	Computer Software	$0			-					$ -				
1930	Transportation Equipment	$7,946			7,946			$ (222)		$ 7,724	252			
1935	Stores Equipment	$0			-					$ -				
1940	Tools, Shop and Garage Equipment	$0			-					$ -				
1945	Measurement and Testing Equipment	$294,500			294,500			$ (141,419)		$ 153,081	34,109			
1950	Power Operated Equipment	$0			-					$ -				
1955	Communication Equipment	$0			-					$ -				
1960	Miscellaneous Equipment	$771,789			771,789			$ (230,832)		$ 540,957	92,858			
1970	Load Management Controls - Customer Premises	$0			-					$ -				
1975	Load Management Controls - Utility Premises	$0			-					$ -				
1980	System Supervisory Equipment	$0			-					$ -				
1990	Other Tangible Property	$0			-					$ -				
2005	Property Under Capital Leases	$0			-					$ -				
2010	Electric Plant Purchased or Sold	$0			-					$ -				

Total	$1,074,234		$0	$1,074,234	$0	$0	($372,473)	$0	$701,761	$127,219	$0	$0	$0
SUB TOTAL from I3	$1,074,234												
I3 Directly Allocated	$24,964,954												
Grand Total	$192,238,949		$0	$167,273,995	($4,691,492)	$403,578	($33,508,853)	$0	$129,477,228	$8,546,993	$0	$0	$0

2006 Cost Allocation Information Filing

Enwin Powerlines Ltd.

EB-2005-0359 EB-2007-0001

January 15, 2007

Sheet I4 Break Out Worksheet - First Run

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

*****Please see Handbook for detailed instructions*****

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	$154,442,182

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
To be Prorated														
1995	Contributed Capital - 1995	($4,691,492)				$4,691,492	Balanced							
2105	Accumulated Depreciation - 2105	($33,105,275)						$33,105,275	Balanced					
2120	Accumulated Depreciation - 2120	$0							$0	Balanced				
	Total	**($37,796,767)**												
	Net Assets	**$154,442,182**	**Net Fixed Assets Match EDR**											
Amortization Expenses														
5705	Amortization Expense - Property, Plant, and Equipment	$8,546,993									($8,546,993)	Balanced		
5710	Amortization of Limited Term Electric Plant	$0										$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant	$0											$0	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments	$0												$0 Balanced
	Total Amortization Expense	**$8,546,993**												

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Enwin Powerlines Ltd.

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Sheet I5 Miscellaneous Data Worksheet - First Run

kMs of Roads in Service Area Where Distribution Lines Exist	**1134.493**
Deemed Equity Component of Rate Base (%)	**45%**

	1	2	3	6
	Residential	**GS <50**	**GS>50-Regular**	**Large Use >5MW**
Step 3: Insert Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column W)	8.05	22.61	300.01	5964.18
Step 4: Insert Smart Meter Adder Included in Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column T)	0.27	0.27	0.27	0.27

Instructions (Cont'd):

Step 3: Insert Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column W)

Step 4: Insert Smart Meter Adder Included in Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column T)

7	8	9	12	13	14
Street Light	**Sentinel**	**Unmetered Scattered Load**	**Intermediate (3000 - 4999 kW)**	**Large Use - 3TS**	**Large Use - Ford Annex**
1.76	4.52	26.5	400.8	20047.7	92838.82
			0.27	0.27	0.27

2006 Cost Allocation Information Filing
Enwin Powerlines Ltd.
EB-2005-0359 EB-2007-0001
January 15, 2007
Sheet I6 Customer Data Worksheet - First Run

Total kWhs	3,077,278,538

Total kWs	4,902,083

Total Approved Distribution Revenue ($)	$45,086,436

			1	2	3	6	7	8	9	12	13	14
	ID	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Intermediate (3000 - 4999 kW)**	**Large Use - 3TS**	**Large Use - Ford Annex**
Billing Data												
kWh from approved EDR model, Sheet 7-1, Col M	**CEN**	3,077,278,538	673,872,389	251,217,394	1,053,221,287	442,904,044	16,439,727	1,173,917	4,633,951	96,780,188	455,210,512	81,825,128
kW from approved EDR model, Sheet 7-1, Col S	**CDEM**	4,902,083			2,707,203	838,394				237,020	981,974	137,491
kW, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P		3,001,264			943,875	838,394				237,020	981,974	
Optional - kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-										
KWh excluding KWh from Wholesale Market Participants	**CEN EWMP**	2,574,474,498	673,872,389	251,217,394	1,053,221,287	196,873,941	16,439,727	1,173,917	4,633,951	96,780,188	280,261,703	-
kWh - 30 year weather normalized amount		3,035,355,566	663,088,849	249,029,827	1,071,475,240	397,135,799	16,529,369	1,128,324	4,520,137	95,428,037	455,193,125	81,826,860
Approved Distribution Rev from approved EDR, Sheet 7-1, Col AK + Sheet 7-3 Col H	**CREV**	$45,086,436	$20,159,314	$5,491,607	$12,822,895	$1,870,843	$486,780	$82,292	$225,116	$111,795	$2,721,731	$1,114,063
Bad Debt 3 Year Historical Average from Approved EDR Model	**BDHA**	$767,732	$617,492	$99,517	$50,390	$0	$0	$332	$0	$0	$0	$0
Late Payment 3 Year Historical Average	**LPHA**	$957,294	$578,134	$149,246	$199,585	$20,858		$1,101	$2,854	$5,516	$0	
Weighting Factor - Services			1.0	2.0	10.0	30.0	1.0	1.0	1.0	10.0	1.0	1.0
Weighting Factor - Billings			1.0	2.0	7.0	15.0	1.0	0.1	5.0	7.0	15.0	15.0
Number of Bills	**CNB**	1,005,792	901,284	84,540	15,120	72	12	4,320	336	60	36	12
Number of Connections (Unmetered)	**CCON**	25,267					23,042	1,517	708			
Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections	**CCA**	83,812	75,107	7,045	1,260	6	1	360	28	5	-	-
Bulk Customer Base	**CCB**	-										
Primary Customer Base	**CCP**	83,812	75,107	7,045	1,260	6	1	360	28	5	-	-
Line Transformer Customer Base	**CCLT**	83,622	75,107	6,966	1,160		1	360	28			-
Secondary Customer Base	**CCS**	83,087	75,107	6,966	625		1	360	28			
Weighted - Services	**CWCS**	120,556	75,107	13,932	6,250	-	23,042	1,517	708	-	-	-
Weighted Meter -Capital	**CWMC**	9,261,430	4,182,210	2,550,810	2,348,510	110,000	-	-	-	29,900	-	40,000
Weighted Meter Reading	**CWMR**	1,368,180	978,612	250,860	121,656	6,468	-	-	-	4,704	3,528	2,352
Weighted Bills	**CWNB**	1,180,548	901,284	169,080	105,840	1,080	12	432	1,680	420	540	180
Data Mismatch Analysis												
Revenue with 30 year weather normalized kWh		44,737,220	19,836,717	5,443,787	13,045,136	1,677,516	489,435	79,096	219,587	110,233	2,721,627	1,114,087

Weather Normalized Data from Hydro

	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (3000 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex
kWh - 30 year weather normalized amount	3,128,458,594	686,495,885	257,496,841	1,115,727,167	402,060,283	17,066,574	1,109,932	4,764,224	99,340,587	461,383,752	83,013,349
2006 EDR Distribution Loss Factor		**1.0353**	**1.0340**	**1.0413**	**1.0124**	**1.0325**	**0.9837**	**1.0540**	**1.0410**	**1.0136**	**1.0145**

Bad Debt Data from EDR 2006

Sheet ADJ5 rows 26 - 32, column E	1,606,041	1,281,728	211,946	112,016			351				
Sheet ADJ5 rows 26 - 32, column F	187,010	152,842	23,657	10,467			44				
Sheet ADJ5 rows 26 - 32, column G	510,144	417,906	62,949	28,688			601				
Three-year average	**767,732**	**617,492**	**99,517**	**50,390**	**-**	**-**	**332**	**-**	**-**	**-**	**-**

2006 Cost Allocation Information Filing

Enwin Powerlines Ltd.

EB-2005-0359 EB-2007-0001

January 15, 2007

Sheet I7.1 Meter Capital Worksheet - First Run

		Residential		
		1	2	3
		Number of Meters	Weighted Metering Costs	Weighted Average Costs
	Allocation Percentage Weighted Factor			45.16%
	Cost Relative to Residential Average Cost			1.00
	Total	75107	4182210	55.68335841
Meter Types	**Cost per Meter (Installed)**			
Single Phase 200 Amp - Urban	50	73,107	3655350	
Single Phase 200 Amp - Rural	150		0	
Central Meter	250		0	
Network Meter (Costs to be updated)	225	1,754	394650	
Three-phase - No demand	210	171	35910	
Smart Meters	300		0	
Demand without IT (usually three-phase)	500	22	11000	
Demand with IT	2,100	1	2100	
Demand with IT and Interval Capability - Secondary	2,300		0	
Demand with IT and Interval Capability - Primary	10,000		0	
Demand with IT and Interval Capability -Special (WMP)	40,000		0	
Single Phase with IT - no demand	1600	52	83200	
LDC Specific 2			0	
LDC Specific 3			0	

GS <50			GS>50-Regular		
1	2	3	1	2	3
Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
		28%			25%
		6.50			33.47
7045	2550810	362.0738112	1260	2348510	1863.896825

3,424	171200			0	
	0			0	
7	1750			0	
60	13500			0	
2,256	473760		1	210	
	0			0	
492	246000		204	102000	
710	1491000		901	1892100	
	0		154	354200	
	0			0	
	0			0	
96	153600			0	
	0			0	
	0			0	

Large Use >5MW			Street Light		
1	2	3	1	2	3
Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
		1%			0%
		179.59			-
11	110000	10000	0	0	-

	0			0	
	0			0	
	0			0	
	0			0	
	0			0	
	0			0	
	0			0	
	0			0	
	0			0	
11	110000			0	
	0			0	
	0			0	
	0			0	
	0			0	

Sentinel			Unmetered Scattered Load		
1	2	3	1	2	3
Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
		0%			0%
		-			-
0	0	-	0	0	-

	0			0	
	0			0	
	0			0	
	0			0	
	0			0	
	0			0	
	0			0	
	0			0	
	0			0	
	0			0	
	0			0	
	0			0	
	0			0	
	0			0	

Intermediate (3000 - 4999 kW)			Large Use - 3TS		
1	2	3	1	2	3
Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
		0%			0%
		41.30			-
13	29900	2300	0	0	-

	0			0	
	0			0	
	0			0	
	0			0	
	0			0	
	0			0	
	0			0	
	0			0	
13	29900			0	
	0		0	0	
	0			0	
	0			0	
	0			0	
	0			0	

Large Use - Ford Annex			TOTAL		
1	2	3	1	2	3
Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
		0%			100%
		179.59			1.99
4	40000	10000	83440	9261430	110.9950863
	0		76,531	3826550	
	0		0	0	
	0		7	1750	
	0		1,814	408150	
	0		2,428	509880	
	0		0	0	
	0		718	359000	
	0		1,612	3385200	
	0		167	384100	
4	40000		15	150000	
	0		0	0	
	0		148	236800	
	0		0	0	
	0		0	0	

2006 Cost
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Sheet 17.2 Meter Reading Worksheet - First Run

Weighting Factors based on Contractor Pricing

Description		1 Residential			2 GS <50			3 GS>50-Regular			6 Large Use >5MW			7 Street Light			8 Sentinel			9 Unmetered Scattered Load			12 Intermediate (3000 - 4999 kW)			13 Large Use - 3TS			14 Large Use - Ford Annex			TOTAL		
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage			71.53%			18.34%			8.89%			0.47%			0.00%			0.00%			0.00%			0.34%			0.26%			0.17%			100.00%
	Weighted Factor																																	
	Cost Relative to Residential Average Cost			1.00			2.73			7.41			45.13			0.00			0.00			0.00			45.13			45.13			45.13			191.66
	Total	901,284	978,612	1.09	84,540	250,860	2.97	15,120	121,656	8.05	132	6,468	49.00	-	-	0	-	-	0	-	-	0	96	4,704	49.00	72	3,528	49.00	48	2,352	49.00	1,001,292	1,368,180	208
	Factor																																	
Residential - Urban -	1.00	1,080	1,080			0			0			0			0			0			0			0			0			0		1,080	1,080	
Residential - Urban - Outside with other services	1.00	822,876	822,876			0			0			0			0			0			0			0			0			0		822,876	822,876	
Residential - Urban - Inside	2.00	77,328	154,656			0			0			0			0			0			0			0			0			0		77,328	154,656	
Residential - Urban - Inside - with other services	1.00		0			0			0			0			0			0			0			0			0			0		-	-	
Residential - Rural - Outside	3.00		0			0			0			0			0			0			0			0			0			0		-	-	
Residential - Rural - Outside with other services	2.00		0			0			0			0			0			0			0			0			0			0		-	-	
LDC Specific 1			0			0			0			0			0			0			0			0			0			0		-	-	
LDC Specific 2			0			0			0			0			0			0			0			0			0			0		-	-	
GS - Walkins	2.00		0		2,760	5,520		432	864			0			0			0			0			0			0			0		3,192	6,384	
GS - Walking - with other services	3.00		0		77,136	231,408		12,276	36,828			0			0			0			0			0			0			0		89,412	268,236	
GS - Vehicle with other services -- TOU Read	3.00		0			0			0			0			0			0			0			0			0			0		-	-	
GS - Vehicle with other services	3.00		0		4,644	13,932		744	2,232			0			0			0			0			0			0			0		5,388	16,164	
LDC Specific 3			0			0			0			0			0			0			0			0			0			0		-	-	
LDC Specific 4	0.00		0			0			0			0			0			0			0			0			0			0		-	-	
Interval	49.00		0			0		1,668	81,732		132	6,468			0			0			0		96	4,704		72	3,528		48	2,352		2,016	98,784	
LDC Specific 5			0			0			0			0			0			0			0			0			0			0		-	-	
LDC Specific 6			0			0			0			0			0			0			0			0			0			0		-	-	

2007 Cost Allocation Information Filing
Kitchener-Wilmot Hydro Powerlines Ltd.
EB-2006-0259 EB-2007-0001
Filed: May 15, 2007

Sheet 18 Demand Data Worksheet - First Run

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP

Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

				1	2	3	6	7	8	9	12	13	14
Customer Classes			**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Intermediate (3000 - 4999 kW)**	**Large Use - 3TS**	**Large Use - Ford Annex**
CO-INCIDENT PEAK													
1 CP													
Transformation CP	TCP1		499,491	194,191	47,356	194,509	48,379	-	-	538	14,518		
Bulk Delivery CP	BCP1		-										
Total Sytem CP	DCP1		499,491	194,191	47,356	194,509	48,379	-	-	538	14,518		
4 CP													
Transformation CP	TCP4		1,830,095	688,364	166,968	718,236	196,822	4,041	262	2,156	53,246		
Bulk Delivery CP	BCP4		-										
Total Sytem CP	DCP4		1,830,095	688,364	166,968	718,236	196,822	4,041	262	2,156	53,246		
12 CP													
Transformation CP	TCP12		4,693,780	1,474,324	411,999	1,994,756	625,302	24,622	1,589	6,515	154,673		
Bulk Delivery CP	BCP12		-										
Total Sytem CP	DCP12		4,693,780	1,474,324	411,999	1,994,756	625,302	24,622	1,589	6,515	154,673		
NON CO_INCIDENT PEAK													
1 NCP													
Classification NCP from Load Data Provider	DNCP1		566,431	208,997	60,655	200,814	70,491	4,297	282	580	20,315		
Primary NCP	PNCP1		566,431	208,997	60,655	200,814	70,491	4,297	282	580	20,315		
Line Transformer NCP	LTNCP1		459,007	208,997	59,975	184,876	-	4,297	282	580	-		
Secondary NCP	SNCP1		373,741	208,997	59,975	99,610	-	4,297	282	580	-		
4 NCP													
Classification NCP from Load Data Provider	DNCP4		2,059,423	718,046	202,875	774,303	271,117	16,873	1,100	2,277	72,832		
Primary NCP	PNCP4		2,059,423	718,046	202,875	774,303	271,117	16,873	1,100	2,277	72,832		
Line Transformer NCP	LTNCP4		1,651,746	718,046	200,600	712,850	-	16,873	1,100	2,277	-		
Secondary NCP	SNCP4		1,322,975	718,046	200,600	384,079	-	16,873	1,100	2,277	-		
12 NCP													
Classification NCP from Load Data Provider	DNCP12		5,344,147	1,668,787	509,696	2,153,331	756,426	49,264	3,203	6,653	196,787		
Primary NCP	PNCP12		5,344,147	1,668,787	509,696	2,153,331	756,426	49,264	3,203	6,653	196,787		
Line Transformer NCP	LTNCP12		4,214,319	1,668,787	503,980	1,982,432	-	49,264	3,203	6,653	-		
Secondary NCP	SNCP12		3,300,008	1,668,787	503,980	1,068,121	-	49,264	3,203	6,653	-		

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Enwin Powerlines Ltd.

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Sheet I9 Direct Allocation Worksheet - First Run

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	1 Residential

Instructions:
To Allocate Capital Contributions by Rate Classification, Input Allocation on Next Line

1995	Contributions and Grants - Credit	$0	Yes	

Instructions:
The Following is Used to Allocate Directly Allocated Costs from I3 to Rate Classifications

1805	Land	$0	Yes	
1806	Land Rights	$0	Yes	
1808	Buildings and Fixtures	$0	Yes	
1810	Leasehold Improvements	$0	Yes	
1815	Transformer Station Equipment - Normally Primary above 50 kV	$27,796,460	Yes	
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	Yes	
1825	Storage Battery Equipment	$0	Yes	
1830	Poles, Towers and Fixtures	$0	Yes	
1835	Overhead Conductors and Devices	$0	Yes	
1840	Underground Conduit	$0	Yes	
1845	Underground Conductors and Devices	$0	Yes	
1850	Line Transformers	$0	Yes	
1855	Services	$0	Yes	
1860	Meters	$0	Yes	
1905	Land	$0	Yes	
1906	Land Rights	$0	Yes	
1908	Buildings and Fixtures	$0	Yes	
1910	Leasehold Improvements	$0	Yes	
1915	Office Furniture and Equipment	$0	Yes	
1920	Computer Equipment - Hardware	$0	Yes	
1925	Computer Software	$0	Yes	
1930	Transportation Equipment	$0	Yes	
1935	Stores Equipment	$0	Yes	
1940	Tools, Shop and Garage Equipment	$0	Yes	
1945	Measurement and Testing Equipment	$0	Yes	
1950	Power Operated Equipment	$0	Yes	
1955	Communication Equipment	$0	Yes	
1960	Miscellaneous Equipment	$0	Yes	

1970	Load Management Controls - Customer Premises	$0	**Yes**	
1975	Load Management Controls - Utility Premises	$0	**Yes**	
1980	System Supervisory Equipment	$0	**Yes**	
1990	Other Tangible Property	$0	**Yes**	
2005	Property Under Capital Leases	$0	**Yes**	
2010	Electric Plant Purchased or Sold	$0	**Yes**	
2050	Completed Construction Not Classified--Electric	$0	**Yes**	
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($2,831,506)	**Yes**	
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	**Yes**	
	Directly Allocated Net Fixed Assets			**$0**
5005	Operation Supervision and Engineering	$0	**Yes**	
5010	Load Dispatching	$0	**Yes**	
5012	Station Buildings and Fixtures Expense	$0	**Yes**	
5014	Transformer Station Equipment - Operation Labour	$0	**Yes**	
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	**Yes**	
5016	Distribution Station Equipment - Operation Labour	$0	**Yes**	
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	**Yes**	
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	**Yes**	
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	**Yes**	
5030	Overhead Subtransmission Feeders - Operation	$0	**Yes**	
5035	Overhead Distribution Transformers- Operation	$0	**Yes**	
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	**Yes**	
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	**Yes**	
5050	Underground Subtransmission Feeders - Operation	$0	**Yes**	
5055	Underground Distribution Transformers - Operation	$0	**Yes**	

5065	Meter Expense	$0	**Yes**	
5070	Customer Premises - Operation Labour	$0	**Yes**	
5075	Customer Premises - Materials and Expenses	$0	**Yes**	
5085	Miscellaneous Distribution Expense	$0	**Yes**	
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	**Yes**	
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	**Yes**	
5096	Other Rent	$0	**Yes**	
5105	Maintenance Supervision and Engineering	$0	**Yes**	
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	**Yes**	
5112	Maintenance of Transformer Station Equipment	$0	**Yes**	
5114	Maintenance of Distribution Station Equipment	$355,142	**Yes**	
5120	Maintenance of Poles, Towers and Fixtures	$0	**Yes**	
5125	Maintenance of Overhead Conductors and Devices	$0	**Yes**	
5130	Maintenance of Overhead Services	$0	**Yes**	
5135	Overhead Distribution Lines and Feeders - Right of Way	$0	**Yes**	
5145	Maintenance of Underground Conduit	$0	**Yes**	
5150	Maintenance of Underground Conductors and Devices	$0	**Yes**	
5155	Maintenance of Underground Services	$0	**Yes**	
5160	Maintenance of Line Transformers	$0	**Yes**	
5175	Maintenance of Meters	$0	**Yes**	
5305	Supervision	$0	**Yes**	
5310	Meter Reading Expense	$0	**Yes**	
5315	Customer Billing	$0	**Yes**	
5320	Collecting	$0	**Yes**	
5325	Collecting- Cash Over and Short	$0	**Yes**	
5330	Collection Charges	$0	**Yes**	
5335	Bad Debt Expense	$0	**Yes**	
5340	Miscellaneous Customer Accounts Expenses	$0	**Yes**	
5405	Supervision	$0	**Yes**	
5410	Community Relations - Sundry	$0	**Yes**	
5415	Energy Conservation	$0	**Yes**	
5420	Community Safety Program	$0	**Yes**	
5425	Miscellaneous Customer Service and Informational Expenses	$0	**Yes**	
5505	Supervision	$0	**Yes**	
5510	Demonstrating and Selling Expense	$0	**Yes**	
5515	Advertising Expense	$0	**Yes**	
5520	Miscellaneous Sales Expense	$0	**Yes**	
5605	Executive Salaries and Expenses	$0	**Yes**	
5610	Management Salaries and Expenses	$0	**Yes**	
5615	General Administrative Salaries and Expenses	$0	**Yes**	
5620	Office Supplies and Expenses	$0	**Yes**	

5625	Administrative Expense Transferred Credit	$0	Yes	
5630	Outside Services Employed	$0	Yes	
5635	Property Insurance	$0	Yes	
5640	Injuries and Damages	$0	Yes	
5645	Employee Pensions and Benefits	$0	Yes	
5650	Franchise Requirements	$0	Yes	
5655	Regulatory Expenses	$0	Yes	
5660	General Advertising Expenses	$0	Yes	
5665	Miscellaneous General Expenses	$0	Yes	
5670	Rent	$0	Yes	
5675	Maintenance of General Plant	$0	Yes	
5680	Electrical Safety Authority Fees	$0	Yes	
5705	Amortization Expense - Property, Plant, and Equipment	$701,521	Yes	
5710	Amortization of Limited Term Electric Plant	$0	Yes	
5715	Amortization of Intangibles and Other Electric Plant	$0	Yes	
5720	Amortization of Electric Plant Acquisition Adjustments	$0	Yes	
6105	Taxes Other Than Income Taxes	$0	Yes	
6205	Donations	$0	Yes	
6210	Life Insurance	$0	Yes	
6215	Penalties	$0	Yes	
6225	Other Deductions	$0	Yes	
	Total Expenses			$0
	Depreciation Expense			$0

Total Net Fixed Assets Excluding Gen Plant	**$166,199,761**	**Allocated**	**Residential**
Approved Total PILs	**$814,881**	**$122,404**	$0
Approved Total Return on Debt	**$6,119,666**	**$919,238**	$0
Approved Total Return on Equity	**$7,553,632**	**$1,134,635**	$0
		Total	**$0**

2	3	6	7	8
GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel

$0	**$0**	**$0**	**$0**	**$0**

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**

9	12	13	14
etered Scattered	hediate (3000 - 499	Large Use - 3TS	rge Use - Ford Annex

		$17,179,355	$10,617,105

		($1,990,985)	($840,521)
$0	**$0**	**$15,188,370**	**$9,776,584**

		$295,289	$59,853

		$436,093	$265,428
$0	$0	$731,382	$325,281
$0	$0	$436,093	$265,428

etered Scattered	hediate (3000 - 499	Large Use - 3TS	rge Use - Ford Annex
$0	$0	$74,469	$47,935
$0	$0	$559,253	$359,985
$0	$0	$690,298	$444,337
$0	**$0**	**$2,055,402**	**$1,177,538**

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Enwin Powerlines Ltd.
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Sheet O1 Revenue to Cost Summary Worksheet - First Run

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW
crev	Distribution Revenue (sale)	$45,086,436	$20,159,314	$5,491,607	$12,822,895	$1,870,843
mi	Miscellaneous Revenue (mi)	$3,078,717	$1,973,308	$428,550	$537,138	$54,996
	Total Revenue	**$48,165,153**	**$22,132,621**	**$5,920,158**	**$13,360,034**	**$1,925,839**
	Expenses					
di	Distribution Costs (di)	$5,192,074	$2,658,387	$557,419	$1,327,455	$113,562
cu	Customer Related Costs (cu)	$6,845,336	$4,928,778	$1,138,029	$726,256	$20,272
ad	General and Administration (ad)	$12,341,401	$7,721,942	$1,727,068	$2,145,765	$148,940
dep	Depreciation and Amortization (dep)	$8,546,993	$4,168,162	$976,150	$2,361,992	$356,776
INPUT	PILs (INPUT)	$692,477	$341,262	$78,836	$185,208	$27,511
INT	Interest	$5,200,428	$2,562,843	$592,047	$1,390,888	$206,606
	Total Expenses	**$38,818,710**	**$22,381,375**	**$5,069,548**	**$8,137,564**	**$873,667**
	Direct Allocation	**$3,232,940**	**$0**	**$0**	**$0**	**$0**
NI	Allocated Net Income (NI)	$6,418,997	$3,163,371	$730,776	$1,716,802	$255,018
	Revenue Requirement (includes NI)	$48,470,647	$25,544,745	$5,800,324	$9,854,366	$1,128,684
		Revenue Requirement Input equals Output				

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Sheet O1 Revenue to Cost Summary Worksheet - First Run

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW
	Rate Base Calculation					
	Net Assets					
dp	Distribution Plant - Gross	$166,199,761	$81,950,778	$18,961,832	$44,425,761	$6,539,413
gp	General Plant - Gross	$1,074,234	$529,651	$122,204	$287,767	$42,228
accum dep	Accumulated Depreciation	($33,105,275)	($16,328,492)	($3,821,081)	($8,772,277)	($1,307,468)
co	Capital Contribution	($4,691,492)	($2,343,597)	($522,579)	($1,311,433)	($130,517)
	Total Net Plant	$129,477,228	$63,808,341	$14,740,376	$34,629,817	$5,143,657
	Directly Allocated Net Fixed Assets	$24,964,954	$0	$0	$0	$0
COP	Cost of Power (COP)	$190,913,933	$48,821,080	$18,200,337	$76,304,359	$16,414,745
	OM&A Expenses	$24,378,811	$15,309,107	$3,422,516	$4,199,477	$282,774
	Directly Allocated Expenses	$355,142	$0	$0	$0	$0
	Subtotal	*$215,647,886*	*$64,130,187*	*$21,622,853*	*$80,503,836*	*$16,697,519*
	Working Capital	$32,347,183	$9,619,528	$3,243,428	$12,075,575	$2,504,628
	Total Rate Base	$186,789,365	$73,427,869	$17,983,804	$46,705,392	$7,648,285
		Rate Base Input equals Output				
	Equity Component of Rate Base	$84,055,214	$33,042,541	$8,092,712	$21,017,427	$3,441,728
	Net Income on Allocated Assets	$6,113,504	($248,753)	$850,609	$5,222,469	$1,052,172
	Net Income on Direct Allocation Assets	$1,134,635	$0	$0	$0	$0
	Net Income	$7,248,139	($248,753)	$850,609	$5,222,469	$1,052,172
	RATIOS ANALYSIS					
	REVENUE TO EXPENSES %	99.37%	86.64%	102.07%	135.57%	170.63%
	EXISTING REVENUE MINUS ALLOCATED COSTS	($305,494)	($3,412,124)	$119,834	$3,505,667	$797,154
	RETURN ON EQUITY COMPONENT OF RATE BASE	8.62%	-0.75%	10.51%	24.85%	30.57%

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Sheet O1 Revenue to Cost Summary W

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	12 Intermediate (3000 - 4999 kW)	13 Large Use - 3TS	14 Large Use - Ford Annex
crev	Distribution Revenue (sale)	$45,086,436	$486,780	$82,292	$225,116	$111,795	$2,721,731	$1,114,063
mi	Miscellaneous Revenue (mi)	$3,078,717	$56,814	$5,308	$6,838	$14,838	$594	$332
	Total Revenue	$48,165,153	$543,595	$87,600	$231,955	$126,633	$2,722,324	$1,114,395
	Expenses							
di	Distribution Costs (di)	$5,192,074	$458,251	$30,170	$16,314	$30,516	$0	$0
cu	Customer Related Costs (cu)	$6,845,336	$2,567	$1,842	$5,735	$9,326	$5,877	$6,655
ad	General and Administration (ad)	$12,341,401	$484,836	$33,577	$22,920	$43,869	$5,824	$6,660
dep	Depreciation and Amortization (dep)	$8,546,993	$530,826	$34,952	$20,738	$95,922	$18	$1,456
INPUT	PILs (INPUT)	$692,477	$47,243	$3,111	$1,795	$7,398	$1	$112
INT	Interest	$5,200,428	$354,791	$23,360	$13,483	$55,559	$9	$841
	Total Expenses	$38,818,710	$1,878,515	$127,012	$80,985	$242,590	$11,729	$15,725
	Direct Allocation	$3,232,940	$0	$0	$0	$0	$2,055,402	$1,177,538
NI	Allocated Net Income (NI)	$6,418,997	$437,926	$28,834	$16,643	$68,578	$11	$1,038
	Revenue Requirement (includes NI)	$48,470,647	$2,316,441	$155,846	$97,628	$311,168	$2,067,143	$1,194,301
		Revenue Re						

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Sheet O1 Revenue to Cost Summary W

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	12 Intermediate (3000 - 4999 kW)	13 Large Use - 3TS	14 Large Use - Ford Annex
	Rate Base Calculation							
	Net Assets							
dp	Distribution Plant - Gross	**$166,199,761**	$11,356,900	$747,750	$431,139	$1,758,428	$222	$27,540
gp	General Plant - Gross	**$1,074,234**	$73,248	$4,823	$2,785	$11,356	$2	$170
accum dep	Accumulated Depreciation	**($33,105,275)**	($2,281,674)	($150,216)	($86,080)	($351,501)	($1)	($6,485)
co	Capital Contribution	**($4,691,492)**	($315,114)	($20,746)	($12,144)	($35,074)	$0	($289)
	Total Net Plant	**$129,477,228**	**$8,833,360**	**$581,611**	**$335,699**	**$1,383,209**	**$223**	**$20,936**
	Directly Allocated Net Fixed Assets	**$24,964,954**	**$0**	**$0**	**$0**	**$0**	**$15,188,370**	**$9,776,584**
COP	Cost of Power (COP)	**$190,913,933**	$1,191,034	$85,049	$335,723	$7,011,585	$21,834,468	$715,554
	OM&A Expenses	**$24,378,811**	$945,654	$65,588	$44,968	$83,711	$11,701	$13,316
	Directly Allocated Expenses	**$355,142**	$0	$0	$0	$0	$295,289	$59,853
	Subtotal	***$215,647,886***	***$2,136,689***	***$150,637***	***$380,691***	***$7,095,295***	***$22,141,458***	***$788,722***
	Working Capital	**$32,347,183**	**$320,503**	**$22,596**	**$57,104**	**$1,064,294**	**$3,321,219**	**$118,308**
	Total Rate Base	**$186,789,365**	**$9,153,863**	**$604,206**	**$392,803**	**$2,447,503**	**$18,509,812**	**$9,915,829**
		Rate E						
	Equity Component of Rate Base	**$84,055,214**	**$4,119,238**	**$271,893**	**$176,761**	**$1,101,376**	**$8,329,415**	**$4,462,123**
	Net Income on Allocated Assets	**$6,113,504**	**($1,334,920)**	**($39,412)**	**$150,970**	**($115,957)**	**$655,193**	**($78,868)**
	Net Income on Direct Allocation Assets	**$1,134,635**	**$0**	**$0**	**$0**	**$0**	**$690,298**	**$444,337**
	Net Income	**$7,248,139**	**($1,334,920)**	**($39,412)**	**$150,970**	**($115,957)**	**$1,345,491**	**$365,470**
	RATIOS ANALYSIS							
	REVENUE TO EXPENSES %	**99.37%**	23.47%	56.21%	237.59%	40.70%	131.70%	93.31%
	EXISTING REVENUE MINUS ALLOCATED COSTS	**($305,494)**	($1,772,847)	($68,246)	$134,327	($184,535)	$655,182	($79,906)
	RETURN ON EQUITY COMPONENT OF RATE BASE	8.62%	-32.41%	-14.50%	85.41%	-10.53%	16.15%	8.19%

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Sheet O1 Revenue to Cost Summary W

Class Revenue, Cost Analysis, and Return on Rate Base

		Total
Rate Base		
Assets		
crev	Distribution Revenue (sale)	**$45,086,436**
mi	Miscellaneous Revenue (mi)	**$3,078,717**
	Total Revenue	**$48,165,153**
	Expenses	
di	Distribution Costs (di)	**$5,192,074**
cu	Customer Related Costs (cu)	**$6,845,336**
ad	General and Administration (ad)	**$12,341,401**
dep	Depreciation and Amortization (dep)	**$8,546,993**
INPUT	PILs (INPUT)	**$692,477**
INT	Interest	**$5,200,428**
	Total Expenses	**$38,818,710**
	Direct Allocation	**$3,232,940**
NI	Allocated Net Income (NI)	**$6,418,997**
	Revenue Requirement (includes NI)	**$48,470,647**
		Revenue Re

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2006 Cost Allocation Information Filing
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Sheet O1 Revenue to Cost Summary W

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total
	Rate Base Calculation	
	Net Assets	
dp	Distribution Plant - Gross	$166,199,761
gp	General Plant - Gross	$1,074,234
accum dep	Accumulated Depreciation	($33,105,275)
co	Capital Contribution	($4,691,492)
	Total Net Plant	$129,477,228
	Directly Allocated Net Fixed Assets	$24,964,954
COP	Cost of Power (COP)	$190,913,933
	OM&A Expenses	$24,378,811
	Directly Allocated Expenses	$355,142
	Subtotal	*$215,647,886*
	Working Capital	$32,347,183
	Total Rate Base	$186,789,365
		Rate B
	Equity Component of Rate Base	$84,055,214
	Net Income on Allocated Assets	$6,113,504
	Net Income on Direct Allocation Assets	$1,134,635
	Net Income	$7,248,139
	RATIOS ANALYSIS	
	REVENUE TO EXPENSES %	99.37%
	EXISTING REVENUE MINUS ALLOCATED COSTS	($305,494)
	RETURN ON EQUITY COMPONENT OF RATE BASE	8.62%

2006 Cost Allocation Information Filing
Enwin Powerlines Ltd.
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Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - First Run

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2	3	6	7	8	9	12	13	14
	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (3000 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex
Customer Unit Cost per month - Avoided Cost	$4.80	$13.26	$44.39	$119.07	$0.01	$0.02	$0.29	$104.66	$0.27	$0.27
Customer Unit Cost per month - Directly Related	$9.90	$26.20	$92.38	$433.58	$0.02	$0.12	$1.00	$276.17	$0.27	$0.27
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$16.60	$34.41	$104.09	$434.85	$8.37	$8.47	$7.15	$276.34	$0.27	$0.27
Fixed Charge per approved 2006 EDR	$8.05	$22.61	$300.01	$5,964.18	$1.76	$4.52	$26.50	$400.80	$20,047.70	$92,838.82

Information to be Used to Allocate PILs, ROD, ROE and A&G

	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	12 Intermediate (3000 - 4999 kW)	13 Large Use - 3TS	14 Large Use - Ford Annex
General Plant - Gross Assets	$1,074,234	$529,651	$122,204	$287,767	$42,228	$73,248	$4,823	$2,785	$11,356	$2	$170
General Plant - Accumulated Depreciation	($372,473)	($183,648)	($42,372)	($99,778)	($14,642)	($25,398)	($1,672)	($966)	($3,937)	($1)	($59)
General Plant - Net Fixed Assets	$701,761	$346,004	$79,832	$187,988	$27,586	$47,851	$3,151	$1,819	$7,418	$1	$111
General Plant - Depreciation	$127,219	$62,725	$14,472	$34,080	$5,001	$8,675	$571	$330	$1,345	$0	$20
Total Net Fixed Assets Excluding General Plant	$128,775,467	$63,462,337	$14,660,544	$34,441,829	$5,116,071	$8,785,509	$578,460	$333,880	$1,375,790	$222	$20,825
Total Administration and General Expense	$12,341,401	$7,721,942	$1,727,068	$2,145,765	$148,940	$484,836	$33,577	$22,920	$43,869	$5,824	$6,660
Total O&M	$12,037,410	$7,587,165	$1,695,448	$2,053,711	$133,834	$460,819	$32,011	$22,048	$39,842	$5,877	$6,655

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	12 Intermediate (3000 - 4999 kW)	13 Large Use - 3TS	14 Large Use - Ford Annex
	Distribution Plant											
1860	Meters	$6,318,320	$2,853,182	$1,740,210	$1,602,197	$75,044	$0	$0	$0	$20,398	$0	$27,289
	Accumulated Amortization											
	Accum. Amortization of Electric Utility Plant - Meters only	($1,554,712)	($702,066)	($428,203)	($394,243)	($18,466)	$0	$0	$0	($5,019)	$0	($6,715)
	Meter Net Fixed Assets	**$4,763,608**	**$2,151,116**	**$1,312,007**	**$1,207,954**	**$56,578**	**$0**	**$0**	**$0**	**$15,379**	**$0**	**$20,574**
	Misc Revenue											
4082	Retail Services Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4084	Service Transaction Requests (STR) Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4090	Electric Services Incidental to Energy Sales	($281,588)	($214,977)	($40,329)	($25,245)	($258)	($3)	($103)	($401)	($100)	($129)	($43)
4220	Other Electric Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	($951,622)	($574,708)	($148,362)	($198,402)	($20,735)	$0	($1,094)	($2,837)	($5,483)	$0	$0
	Sub-total	*($1,233,210)*	*($789,685)*	*($188,692)*	*($223,648)*	*($20,992)*	*($3)*	*($1,197)*	*($3,238)*	*($5,583)*	*($129)*	*($43)*
	Operation											
5065	Meter Expense	$315,195	$142,333	$86,812	$79,927	$3,744	$0	$0	$0	$1,018	$0	$1,361
5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$11,919	$8,236	$773	$138	$1	$2,527	$166	$78	$1	$0	$0
	Sub-total	*$327,114*	*$150,570*	*$87,584*	*$80,065*	*$3,744*	*$2,527*	*$166*	*$78*	*$1,018*	*$0*	*$1,361*
	Maintenance											
5175	Maintenance of Meters	$458,867	$207,212	$126,382	$116,359	$5,450	$0	$0	$0	$1,481	$0	$1,982
	Billing and Collection											
5310	Meter Reading Expense	$1,574,024	$1,125,845	$288,602	$139,959	$7,441	$0	$0	$0	$5,412	$4,059	$2,706
5315	Customer Billing	$3,715,267	$2,836,404	$532,107	$333,086	$3,399	$38	$1,360	$5,287	$1,322	$1,699	$566
5320	Collecting	$259,921	$198,436	$37,226	$23,303	$238	$3	$95	$370	$92	$119	$40
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collecting Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub-total	$5,549,212	$4,160,684	$857,935	$496,348	$11,078	$40	$1,455	$5,657	$6,826	$5,877	$3,312
	Total Operation, Maintenance and Billing	$6,335,193	$4,518,466	$1,071,902	$692,772	$20,272	$2,567	$1,621	$5,735	$9,326	$5,877	$6,655
	Amortization Expense - Meters	$327,838	$148,043	$90,294	$83,133	$3,894	$0	$0	$0	$1,058	$0	$1,416
	Allocated PILs	$25,477	$11,505	$7,017	$6,460	$303	$0	$0	$0	$82	$0	$110
	Allocated Debt Return	$191,329	$86,399	$52,697	$48,517	$2,273	$0	$0	$0	$618	$0	$826
	Allocated Equity Return	$236,162	$106,644	$65,045	$59,885	$2,805	$0	$0	$0	$762	$0	$1,020
	Total	**$5,882,789**	**$4,081,371**	**$1,098,263**	**$667,120**	**$8,554**	**$2,564**	**$424**	**$2,496**	**$6,263**	**$5,748**	**$9,985**

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	12 Intermediate (3000 - 4999 kW)	13 Large Use - 3TS	14 Large Use - Ford Annex
	Distribution Plant											
1860	Meters	$6,318,320	$2,853,182	$1,740,210	$1,602,197	$75,044	$0	$0	$0	$20,398	$0	$27,289
	Accumulated Amortization											
	Accum. Amortization of Electric Utility Plant - Meters only	($1,554,712)	($702,066)	($428,203)	($394,243)	($18,466)	$0	$0	$0	($5,019)	$0	($6,715)
	Meter Net Fixed Assets	$4,763,608	$2,151,116	$1,312,007	$1,207,954	$56,578	$0	$0	$0	$15,379	$0	$20,574
	Allocated General Plant Net Fixed Assets	$25,963	$11,728	$7,144	$6,593	$305	$0	$0	$0	$83	$0	$110
	Meter Net Fixed Assets Including General Plant	$4,789,571	$2,162,844	$1,319,151	$1,214,547	$56,883	$0	$0	$0	$15,462	$0	$20,684
	Misc Revenue											
4082	Retail Services Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4084	Service Transaction Requests (STR) Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4090	Electric Services Incidental to Energy Sales	($281,588)	($214,977)	($40,329)	($25,245)	($258)	($3)	($103)	($401)	($100)	($129)	($43)
4220	Other Electric Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	($951,622)	($574,708)	($148,362)	($198,402)	($20,735)	$0	($1,094)	($2,837)	($5,483)	$0	$0
	Sub-total	*($1,233,210)*	*($789,685)*	*($188,692)*	*($223,648)*	*($20,992)*	*($3)*	*($1,197)*	*($3,238)*	*($5,583)*	*($129)*	*($43)*
	Operation											
5065	Meter Expense	$315,195	$142,333	$86,812	$79,927	$3,744	$0	$0	$0	$1,018	$0	$1,361
5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$11,919	$8,236	$773	$138	$1	$2,527	$166	$78	$1	$0	$0
	Sub-total	*$327,114*	*$150,570*	*$87,584*	*$80,065*	*$3,744*	*$2,527*	*$166*	*$78*	*$1,018*	*$0*	*$1,361*

	Maintenance											
5175	Maintenance of Meters	$458.867	$207.212	$126.382	$116.359	$5.450	$0	$0	$0	$1.481	$0	$1.982
	Billing and Collection											
5310	Meter Reading Expense	$1.574.024	$1.125.845	$288.602	$139.959	$7.441	$0	$0	$0	$5.412	$4.059	$2.706
5315	Customer Billing	$3.715.267	$2.836.404	$532.107	$333.086	$3.399	$38	$1.360	$5.287	$1.322	$1.699	$566
5320	Collecting	$259.921	$198.436	$37.226	$23.303	$238	$3	$95	$370	$92	$119	$40
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub-total	*$5.549.212*	*$4.160.684*	*$857.935*	*$496.348*	*$11.078*	*$40*	*$1.455*	*$5.657*	*$6.826*	*$5.877*	*$3.312*
	Total Operation, Maintenance and Billing	$6.335.193	$4.518.466	$1.071.902	$692.772	$20.272	$2.567	$1.621	$5.735	$9.326	$5.877	$6.655
	Amortization Expense - Meters	$327.838	$148.043	$90.294	$83.133	$3.894	$0	$0	$0	$1.058	$0	$1.416
	Amortization Expense - General Plant assigned to Meters	*$4.707*	*$2.126*	*$1.295*	*$1.195*	*$55*	*$0*	*$0*	*$0*	*$15*	*$0*	*$20*
	Admin and General	$6.470.124	$4.598.731	$1.091.893	$723.825	$22.560	$2.701	$1.700	$5.961	$10.268	$5.824	$6.660
	Allocated PILs	$25.616	$11.567	$7.055	$6.496	$304	$0	$0	$0	$83	$0	$111
	Allocated Debt Return	$192.372	$86.870	$52.984	$48.782	$2.285	$0	$0	$0	$621	$0	$831
	Allocated Equity Return	$237.449	$107.225	$65.399	$60.212	$2.820	$0	$0	$0	$767	$0	$1.026
	Total	**$12.360.089**	**$8.683.344**	**$2.192.130**	**$1.392.767**	**$31.198**	**$5.265**	**$2.124**	**$8.458**	**$16.554**	**$11.572**	**$16.675**

Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

USoA Account #	Accounts	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	12 Intermediate (1000 - 4999 kW)	13 Large Use - 3TS	14 Large Use - Ford Annex
	Distribution Plant											
1565	Conservation and Demand Management Expenditures and Recoveries	$454.545	$286.499	$64.022	$77.550	$5.054	$17.401	$1.209	$833	$1.504	$222	$251
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$9.996.900	$6.908.061	$647.973	$115.890	$552	$2.119.317	$139.528	$65.119	$460	$0	$0
1830-5	Poles, Towers and Fixtures - Secondary	$5.295.895	$3.684.146	$341.696	$30.657	$0	$1.130.255	$74.412	$34.729	$0	$0	$0
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$7.082.891	$4.894.422	$459.094	$82.109	$391	$1.501.555	$98.857	$46.138	$326	$0	$0
1840-5	Underground Conduit - Secondary	$8.590.660	$5.976.205	$554.279	$49.731	$0	$1.833.434	$120.706	$56.335	$0	$0	$0
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	$14.161.468	$9.802.999	$909.205	$151.404	$0	$3.007.452	$198.000	$92.408	$0	$0	$0
1855	Services	$9.091.619	$5.664.125	$1.050.669	$471.338	$0	$1.737.691	$114.403	$53.393	$0	$0	$0
1860	Meters	$6.318.320	$2.853.182	$1.740.210	$1.602.197	$75.044	$0	$0	$0	$20.398	$0	$27.289
	Sub-total	*$60.992.328*	*$40.069.638*	*$5.767.148*	*$2.580.877*	*$81.041*	*$11.347.105*	*$747.115*	*$348.955*	*$22.689*	*$222*	*$27.540*
	Accumulated Amortization											
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	($13.852.383)	($9.079.233)	($1.326.413)	($597.965)	($18.674)	($2.570.023)	($169.281)	($78.968)	($5.193)	$0	($6.715)
	Customer Related Net Fixed Assets	$47.139.945	$30.990.405	$4.440.735	$1.982.912	$62.367	$8.777.082	$577.914	$269.987	$17.496	$222	$20.825
	Allocated General Plant Net Fixed Assets	$256.934	$168.963	$24.181	$10.823	$336	$47.805	$3.148	$1.471	$94	$1	$111
	Customer Related NFA Including General Plant	$47.396.879	$31.159.368	$4.464.916	$1.993.735	$62.703	$8.824.887	$581.061	$271.458	$17.590	$223	$20.936
	Misc Revenue											
4082	Retail Services Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4084	Service Transaction Requests (STR) Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4090	Electric Services Incidental to Energy Sales	($281.588)	($214.977)	($40.329)	($25.245)	($258)	($3)	($103)	($401)	($100)	($129)	($43)
4355	Other Electric Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	($951.622)	($574.708)	($148.362)	($198.402)	($20.735)	$0	($1.094)	($2.837)	($5.483)	$0	$0
4235	Miscellaneous Service Revenues	($1.012.930)	($773.317)	($145.073)	($90.813)	($927)	($10)	($371)	($1.441)	($360)	($463)	($154)
	Sub-total	*($2.246.140)*	*($1.563.002)*	*($333.765)*	*($314.460)*	*($21.919)*	*($13)*	*($1.568)*	*($4.680)*	*($5.943)*	*($592)*	*($197)*
	Operating and Maintenance											
5005	Operation Supervision and Engineering	$102.930	$70.107	$7.523	$1.711	$2	$21.508	$1.416	$661	$1	$0	$0
5010	Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$198.531	$130.582	$12.201	$1.807	$7	$40.061	$2.637	$1.231	$6	$0	$0
5035	Overhead Distribution Transformers Operation	$97.773	$67.681	$6.277	$1.045	$0	$20.764	$1.367	$638	$0	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$122.782	$85.157	$7.938	$1.033	$3	$26.125	$1.720	$803	$3	$0	$0
5055	Underground Distribution Transformers - Operation	$222.353	$153.920	$14.276	$2.377	$0	$47.221	$3.109	$1.451	$0	$0	$0
5065	Meter Expense	$315.195	$142.333	$86.812	$79.927	$3.744	$0	$0	$0	$1.018	$0	$1.361
5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$11.919	$8.236	$773	$138	$1	$2.527	$166	$78	$1	$0	$0
5085	Miscellaneous Distribution Expense	$10.364	$7.080	$760	$173	$0	$2.172	$143	$67	$0	$0	$0
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5125	Maintenance of Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5130	Maintenance of Overhead Services	$626.218	$390.137	$72.369	$32.465	$0	$119.690	$7.880	$3.678	$0	$0	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$137.828	$95.463	$8.919	$1.321	$5	$29.287	$1.928	$900	$4	$0	$0
5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5150	Maintenance of Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5155	Maintenance of Underground Services	$202.386	$126.088	$23.389	$10.492	$0	$38.682	$2.547	$1.189	$0	$0	$0
5160	Maintenance of Line Transformers	$530.767	$367.413	$34.077	$5.675	$0	$112.718	$7.421	$3.463	$0	$0	$0
5175	Maintenance of Meters	$458.867	$207.212	$126.382	$116.359	$5.450	$0	$0	$0	$1.481	$0	$1.982
	Sub-total	*$3.027.943*	*$1.851.409*	*$401.695*	*$254.523*	*$9.211*	*$460.755*	*$30.334*	*$14.157*	*$2.514*	*$0*	*$3.343*
	Billing and Collection											
5305	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5310	Meter Reading Expense	$1.574.024	$1.125.845	$288.602	$139.959	$7.441	$0	$0	$0	$5.412	$4.059	$2.706
5315	Customer Billing	$3.715.267	$2.836.404	$532.107	$333.086	$3.399	$38	$1.360	$5.287	$1.322	$1.699	$566
5320	Collecting	$259.921	$198.436	$37.226	$23.303	$238	$3	$95	$370	$92	$119	$40
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$510.143	$410.312	$66.127	$33.483	$0	$0	$221	$0	$0	$0	$0
5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub-total	*$6.059.355*	*$4.570.996*	*$924.062*	*$529.831*	*$11.078*	*$40*	*$1.675*	*$5.657*	*$6.826*	*$5.877*	*$3.312*
	Sub Total Operating, Maintenance and Billing	*$9.087.298*	*$6.422.405*	*$1.325.758*	*$784.354*	*$20.289*	*$460.796*	*$32.010*	*$19.814*	*$9.340*	*$5.877*	*$6.655*
	Amortization Expense - Customer Related	$2.813.498	$1.867.354	$253.969	$112.903	$4.351	$521.826	$34.360	$16.058	$1.223	$18	$1.436
	Amortization Expense - General Plant assigned to Meters	$46.578	$30.631	$4.384	$1.962	$61	$8.666	$571	$267	$17	$0	$20
	Admin and General	$9.290.818	$6.536.492	$1.350.483	$819.511	$22.579	$484.812	$33.576	$20.598	$10.283	$5.824	$6.660
	Allocated PILs	$253.490	$166.648	$23.880	$10.663	$335	$47.198	$3.108	$1.452	$94	$1	$112
	Allocated Debt Return	$1.903.685	$1.251.507	$179.333	$80.077	$2.519	$354.451	$23.338	$10.903	$707	$9	$841
	Allocated Equity Return	$2.349.758	$1.544.761	$221.355	$98.841	$3.109	$437.506	$28.807	$13.458	$872	$11	$1.038
	PLCC Adjustment for Line Transformer	$581.826	$520.515	$48.287	$8.092	$0	$0	$0	$4.933	$0	$0	$0
	PLCC Adjustment for Primary Costs	$457.234	$408.126	$38.288	$6.904	$34	$0	$0	$3.855	$28	$0	$0
	PLCC Adjustment for Secondary Costs	$878.318	$608.390	$52.488	$9.137	$0	$0	$0	$8.303	$0	$0	$0
	Total	$21.781.607	**$14.719.766**	**$2.886.332**	**$1.569.719**	**$31.290**	**$2.315.242**	**$154.201**	**$60.780**	**$16.564**	**$11.148**	**$16.565**

Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (3000 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex
Distribution Plant											
CWMC	$ 6,318,320	$ 2,853,182	$ 1,740,210	$ 1,602,197	$ 75,044	$ -	$ -	$ -	$ 20,398	$ -	$ 27,289
Accumulated Amortization											
Accum. Amortization of Electric Utility Plant - Meters only	$ (1,554,712)	$ (702,066)	$ (428,203)	$ (394,243)	$ (18,466)	$ -	$ -	$ -	$ (5,019)	$ -	$ (6,715)
Meter Net Fixed Assets	$ 4,763,608	$ 2,151,116	$ 1,312,007	$ 1,207,954	$ 56,578	$ -	$ -	$ -	$ 15,379	$ -	$ 20,574
Misc Revenue											
CWNB	$ (281,588)	$ (214,977)	$ (40,329)	$ (25,245)	$ (258)	$ (3)	$ (103)	$ (401)	$ (100)	$ (129)	$ (43)
NFA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ (951,622)	$ (574,708)	$ (148,362)	$ (198,402)	$ (20,735)	$ -	$ (1,094)	$ (2,837)	$ (5,483)	$ -	$ -
Sub-total	$ (1,233,210)	$ (789,685)	$ (188,692)	$ (223,648)	$ (20,992)	$ (3)	$ (1,197)	$ (3,238)	$ (5,583)	$ (129)	$ (43)
Operation											
CWMC	$ 315,195	$ 142,333	$ 86,812	$ 79,927	$ 3,744	$ -	$ -	$ -	$ 1,018	$ -	$ 1,361
CCA	$ 11,919	$ 8,236	$ 773	$ 138	$ 1	$ 2,527	$ 166	$ 78	$ 1	$ -	$ -
Sub-total	$ 327,114	$ 150,570	$ 87,584	$ 80,065	$ 3,744	$ 2,527	$ 166	$ 78	$ 1,018	$ -	$ 1,361
Maintenance											
1860	$ 458,867	$ 207,212	$ 126,382	$ 116,359	$ 5,450	$ -	$ -	$ -	$ 1,481	$ -	$ 1,982
Billing and Collection											
CWMR	$ 1,574,024	$ 1,125,845	$ 288,602	$ 139,959	$ 7,441	$ -	$ -	$ -	$ 5,412	$ 4,059	$ 2,706
CWNB	$ 3,975,188	$ 3,034,839	$ 569,333	$ 356,389	$ 3,637	$ 40	$ 1,455	$ 5,657	$ 1,414	$ 1,818	$ 606
Sub-total	$ 5,549,212	$ 4,160,684	$ 857,935	$ 496,348	$ 11,078	$ 40	$ 1,455	$ 5,657	$ 6,826	$ 5,877	$ 3,312
Total Operation, Maintenance and Billing	$ 6,335,193	$ 4,518,466	$ 1,071,902	$ 692,772	$ 20,272	$ 2,567	$ 1,621	$ 5,735	$ 9,326	$ 5,877	$ 6,655
Amortization Expense - Meters	$ 327,838	$ 148,043	$ 90,294	$ 83,133	$ 3,894	$ -	$ -	$ -	$ 1,058	$ -	$ 1,416
Allocated PILs	$ 25,477	$ 11,505	$ 7,017	$ 6,460	$ 303	$ -	$ -	$ -	$ 82	$ -	$ 110
Allocated Debt Return	$ 191,329	$ 86,399	$ 52,697	$ 48,517	$ 2,273	$ -	$ -	$ -	$ 618	$ -	$ 826
Allocated Equity Return	$ 236,162	$ 106,644	$ 65,045	$ 59,885	$ 2,805	$ -	$ -	$ -	$ 762	$ -	$ 1,020
Total	**$ 5,882,789**	**$ 4,081,371**	**$ 1,098,263**	**$ 667,120**	**$ 8,554**	**$ 2,564**	**$ 424**	**$ 2,496**	**$ 6,263**	**$ 5,748**	**$ 9,985**

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (3000 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex
Distribution Plant											
CWMC	$ 6,318,320	$ 2,853,182	$ 1,740,210	$ 1,602,197	$ 75,044	$ -	$ -	$ -	$ 20,398	$ -	$ 27,289
Accumulated Amortization											
Accum. Amortization of Electric Utility Plant - Meters only	$ (1,554,712)	$ (702,066)	$ (428,203)	$ (394,243)	$ (18,466)	$ -	$ -	$ -	$ (5,019)	$ -	$ (6,715)
Meter Net Fixed Assets	$ 4,763,608	$ 2,151,116	$ 1,312,007	$ 1,207,954	$ 56,578	$ -	$ -	$ -	$ 15,379	$ -	$ 20,574
Allocated General Plant Net Fixed Assets	$ 25,963	$ 11,728	$ 7,144	$ 6,593	$ 305	$ -	$ -	$ -	$ 83	$ -	$ 110
Meter Net Fixed Assets Including General Plant	$ 4,789,571	$ 2,162,844	$ 1,319,151	$ 1,214,547	$ 56,883	$ -	$ -	$ -	$ 15,462	$ -	$ 20,684
Misc Revenue											
CWNB	$ (281,588)	$ (214,977)	$ (40,329)	$ (25,245)	$ (258)	$ (3)	$ (103)	$ (401)	$ (100)	$ (129)	$ (43)
NFA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ (951,622)	$ (574,708)	$ (148,362)	$ (198,402)	$ (20,735)	$ -	$ (1,094)	$ (2,837)	$ (5,483)	$ -	$ -
Sub-total	$ (1,233,210)	$ (789,685)	$ (188,692)	$ (223,648)	$ (20,992)	$ (3)	$ (1,197)	$ (3,238)	$ (5,583)	$ (129)	$ (43)
Operation											
CWMC	$ 315,195	$ 142,333	$ 86,812	$ 79,927	$ 3,744	$ -	$ -	$ -	$ 1,018	$ -	$ 1,361
CCA	$ 11,919	$ 8,236	$ 773	$ 138	$ 1	$ 2,527	$ 166	$ 78	$ 1	$ -	$ -
Sub-total	$ 327,114	$ 150,570	$ 87,584	$ 80,065	$ 3,744	$ 2,527	$ 166	$ 78	$ 1,018	$ -	$ 1,361
Maintenance											
1860	$ 458,867	$ 207,212	$ 126,382	$ 116,359	$ 5,450	$ -	$ -	$ -	$ 1,481	$ -	$ 1,982
Billing and Collection											
CWMR	$ 1,574,024	$ 1,125,845	$ 288,602	$ 139,959	$ 7,441	$ -	$ -	$ -	$ 5,412	$ 4,059	$ 2,706
CWNB	$ 3,975,188	$ 3,034,839	$ 569,333	$ 356,389	$ 3,637	$ 40	$ 1,455	$ 5,657	$ 1,414	$ 1,818	$ 606
Sub-total	$ 5,549,212	$ 4,160,684	$ 857,935	$ 496,348	$ 11,078	$ 40	$ 1,455	$ 5,657	$ 6,826	$ 5,877	$ 3,312
Total Operation, Maintenance and Billing	$ 6,335,193	$ 4,518,466	$ 1,071,902	$ 692,772	$ 20,272	$ 2,567	$ 1,621	$ 5,735	$ 9,326	$ 5,877	$ 6,655
Amortization Expense - Meters	$ 327,838	$ 148,043	$ 90,294	$ 83,133	$ 3,894	$ -	$ -	$ -	$ 1,058	$ -	$ 1,416
Amortization Expense - General Plant assigned to Meters	$ 4,707	$ 2,126	$ 1,295	$ 1,195	$ 55	$ -	$ -	$ -	$ 15	$ -	$ 20
Admin and General	$ 6,470,124	$ 4,598,731	$ 1,091,893	$ 723,825	$ 22,560	$ 2,701	$ 1,700	$ 5,961	$ 10,268	$ 5,824	$ 6,660
Allowance for Working Capital	$ 25,616	$ 11,567	$ 7,055	$ 6,496	$ 304	$ -	$ -	$ -	$ 83	$ -	$ 111
Allocated Debt Return	$ 192,372	$ 86,870	$ 52,984	$ 48,782	$ 2,285	$ -	$ -	$ -	$ 621	$ -	$ 831
Allocated Equity Return	$ 237,449	$ 107,225	$ 65,399	$ 60,212	$ 2,820	$ -	$ -	$ -	$ 767	$ -	$ 1,026
Total	**$ 12,360,089**	**$ 8,683,344**	**$ 2,192,130**	**$ 1,392,767**	**$ 31,198**	**$ 5,265**	**$ 2,124**	**$ 8,458**	**$ 16,554**	**$ 11,572**	**$ 16,675**

Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (3000 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex
	Distribution Plant											
	CDWPP	$ 454.545	$ 286.499	$ 64.022	$ 77.550	$ 5.054	$ 17.401	$ 1.209	$ 833	$ 1.504	$ 222	$ 251
	Poles, Towers and Fixtures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	PNCP	$ 17.079.791	$ 11.802.483	$ 1.107.067	$ 197.999	$ 943	$ 3.620.872	$ 238.385	$ 111.257	$ 786	$ -	$ -
	SNCP	$ 13.886.585	$ 9.660.350	$ 895.975	$ 80.388	$ -	$ 2.963.689	$ 195.118	$ 91.064	$ -	$ -	$ -
	Overhead Conductors and Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	LTNCP	$ 14.161.468	$ 9.802.999	$ 909.205	$ 151.404	$ -	$ 3.007.452	$ 198.000	$ 92.408	$ -	$ -	$ -
	CWCS	$ 9.091.819	$ 5.664.125	$ 1.050.669	$ 471.338	$ -	$ 1.737.691	$ 114.403	$ 53.393	$ -	$ -	$ -
	CWMC	$ 6.318.320	$ 2.853.182	$ 1.740.210	$ 1.602.197	$ 75.044	$ -	$ -	$ -	$ 20.398	$ -	$ 27.289
	Sub-total	*$ 60.992.328*	*$ 40.069.638*	*$ 5.767.148*	*$ 2.580.877*	*$ 81.041*	*$ 11.347.105*	*$ 747.115*	*$ 348.955*	*$ 22.689*	*$ 222*	*$ 27.540*
	Accumulated Amortization											
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	$ (13,852,383)	$ (9,079,233)	$ (1,326,413)	$ (597,965)	$ (18,674)	$ (2,570,023)	$ (169,201)	$ (78,968)	$ (5,193)	$ -	$ (6,715)
	Customer Related Net Fixed Assets	$ 47,139,945	$ 30,990,405	$ 4,440,735	$ 1,982,912	$ 62,367	$ 8,777,082	$ 577,914	$ 269,987	$ 17,496	$ 222	$ 20,825
	Allocated General Plant Net Fixed Assets	$ 256,934	$ 168,963	$ 24,181	$ 10,823	$ 336	$ 47,805	$ 3,148	$ 1,471	$ 94	$ 1	$ 111
	Customer Related NFA Including General Plant	$ 47,396,879	$ 31,159,368	$ 4,464,916	$ 1,993,735	$ 62,703	$ 8,824,887	$ 581,061	$ 271,458	$ 17,590	$ 223	$ 20,936
	Misc Revenue											
	CWNB	$ (1,294,518)	$ (988,294)	$ (185,403)	$ (116,058)	$ (1,184)	$ (13)	$ (474)	$ (1,842)	$ (461)	$ (592)	$ (197)
	NFA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	LPHA	$ (951,622)	$ (574,708)	$ (148,362)	$ (198,402)	$ (20,735)	$ -	$ (1,094)	$ (2,837)	$ (5,483)	$ -	$ -
	Sub-total	*$ (2,246,140)*	*$ (1,563,002)*	*$ (333,765)*	*$ (314,460)*	*$ (21,919)*	*$ (13)*	*$ (1,568)*	*$ (4,680)*	*$ (5,943)*	*$ (592)*	*$ (197)*
	Operating and Maintenance											
	1815-1855	$ 113.324	$ 77.187	$ 8.283	$ 1.883	$ 2	$ 23.680	$ 1.559	$ 728	$ 2	$ -	$ -
	1830 & 1835	$ 326.359	$ 226.045	$ 21.120	$ 3.127	$ 12	$ 69.348	$ 4.566	$ 2.131	$ 10	$ -	$ -
	1850	$ 850.892	$ 589.014	$ 54.630	$ 9.097	$ -	$ 180.703	$ 11.897	$ 5.552	$ -	$ -	$ -
	1840 & 1845	$ 122.782	$ 85.157	$ 7.938	$ 1.033	$ 3	$ 26.125	$ 1.720	$ 803	$ 3	$ -	$ -
	CWMC	$ 315.195	$ 142.333	$ 86.812	$ 79.927	$ 3.744	$ -	$ -	$ -	$ 1.018	$ -	$ 1.361
	CCA	$ 11.919	$ 8.236	$ 773	$ 138	$ 1	$ 2.527	$ 166	$ 78	$ 1	$ -	$ -
	O&M	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1830	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1835	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1855	$ 828.604	$ 516.224	$ 95.757	$ 42.957	$ -	$ 158.372	$ 10.427	$ 4.866	$ -	$ -	$ -
	1840	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1845	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1860	$ 458.867	$ 207.212	$ 126.382	$ 116.359	$ 5.450	$ -	$ -	$ -	$ 1.481	$ -	$ 1.982
	Sub-total	*$ 3.027.943*	*$ 1.851.409*	*$ 401.895*	*$ 254.523*	*$ 9.211*	*$ 460.755*	*$ 30.334*	*$ 14.157*	*$ 2.514*	*$ -*	*$ 3.343*

Billing and Collection														
CWNB	$ 3,975,188	$ 3,034,839	$ 569,333	$ 356,389	$ 3,637	$ 40	$ 1,455	$ 5,657	$ 1,414	$ 1,818	$ 606
CWMR	$ 1,574,024	$ 1,125,845	$ 288,602	$ 139,959	$ 7,441	$ -	$ -	$ -	$ 5,412	$ 4,059	$ 2,706
BDHA	$ 510,143	$ 410,312	$ 66,127	$ 33,483	$ -	$ -	$ 221	$ -	$ -	$ -	$ -
Sub-total	*$ 6,059,355*	*$ 4,570,996*	*$ 924,062*	*$ 529,831*	*$ 11,078*	*$ 40*	*$ 1,675*	*$ 5,657*	*$ 6,826*	*$ 5,877*	*$ 3,312*
Sub Total Operating, Maintenance and Billing	*$ 9,087,298*	*$ 6,422,405*	*$ 1,325,758*	*$ 784,354*	*$ 20,289*	*$ 460,796*	*$ 32,010*	*$ 19,814*	*$ 9,340*	*$ 5,877*	*$ 6,655*
Amortization Expense - Customer Related	$ 2,813,498	$ 1,867,354	$ 253,969	$ 112,903	$ 4,351	$ 521,826	$ 34,360	$ 16,058	$ 1,223	$ 18	$ 1,436
Amortization Expense - General Plant assigned to Meters	$ 46,578	$ 30,631	$ 4,384	$ 1,962	$ 61	$ 8,666	$ 571	$ 267	$ 17	$ 0	$ 20
Admin and General	$ 9,290,818	$ 6,536,492	$ 1,350,483	$ 819,511	$ 22,579	$ 484,812	$ 33,576	$ 20,598	$ 10,283	$ 5,824	$ 6,660
Allocated PILs	$ 253,490	$ 166,648	$ 23,880	$ 10,663	$ 335	$ 47,198	$ 3,108	$ 1,452	$ 94	$ 1	$ 112
Allocated Debt Return	$ 1,903,685	$ 1,251,507	$ 179,333	$ 80,077	$ 2,519	$ 354,451	$ 23,338	$ 10,903	$ 707	$ 9	$ 841
Allocated Equity Return	$ 2,349,758	$ 1,544,761	$ 221,355	$ 98,841	$ 3,109	$ 437,506	$ 28,807	$ 13,458	$ 872	$ 11	$ 1,038
PLCC Adjustment for Line Transformer	$ 581,826	$ 520,515	$ 48,287	$ 8,092	$ -	$ -	$ -	$ 4,933	$ -	$ -	$ -
PLCC Adjustment for Primary Costs	$ 457,234	$ 408,126	$ 38,288	$ 6,904	$ 34	$ -	$ -	$ 3,855	$ 28	$ -	$ -
PLCC Adjustment for Secondary Costs	$ 678,318	$ 608,390	$ 52,488	$ 9,137	$ -	$ -	$ -	$ 8,303	$ -	$ -	$ -
Total	**$ 21,781,607**	**$ 14,719,766**	**$ 2,886,332**	**$ 1,569,719**	**$ 31,290**	**$ 2,315,242**	**$ 154,201**	**$ 60,780**	**$ 16,564**	**$ 11,148**	**$ 16,565**

Ontario

2006 Cost Allocation Information Filing

Enwin Powerlines Ltd.

EB-2005-0359 EB-2007-0001

January 15, 2007

Sheet O2.1 Line Transformer Worksheet - First Run

Line Transformers Demand Unit Cost for PLCC
Adjustment to Customer Related Cost
Allocation by rate classification

		1	2
Description	**Total**	**Residential**	**GS <50**
Depreciation on Acct 1850 Line Transformers	$1,292,512	$515,356	$163,306
Depreciation on General Plant Assigned to Line Transformers	$19,935	$7,945	$2,515
Acct 5035 - Overhead Distribution Transformers- Operation	$181,578	$72,399	$22,942
Acct 5055 - Underground Distribution Transformers - Operation	$412,941	$164,650	$52,174
Acct 5160 - Maintenance of Line Transformers	$985,710	$393,027	$124,542
Allocation of General Expenses	$66,309	$26,439	$8,378
Admin and General Assigned to Line Transformers	$1,628,778	$641,269	$203,382
PILs on Line Transformers	$108,416	$43,228	$13,698
Debt Return on Line Transformers	$814,191	$324,638	$102,871
Equity Return on Line Transformers	$1,004,973	$400,707	$126,976
Total	**$6,515,343**	**$2,589,660**	**$820,785**
Line Tranformer NCP	1,499,468	597,875	189,454
PLCC Amount	152,279	120,171	11,146
Adjustment to Customer Related Cost for PLCC	**$581,826**	**$520,515**	**$48,287**
General Plant - Gross Assets	$1,074,234	$529,651	$122,204
General Plant - Accumulated Depreciation	($372,473)	($183,648)	($42,372)
General Plant - Net Fixed Assets	$701,761	$346,004	$79,832
General Plant - Depreciation	$127,219	$62,725	$14,472
Total Net Fixed Assets Excluding General Plant	**$128,775,467**	**$63,462,337**	**$14,660,544**
Total Administration and General Expense	$12,341,401	$7,721,942	$1,727,068
Total O&M	**$12,037,410**	**$7,587,165**	**$1,695,448**
Line Transformer Rate Base			
Acct 1850 - Line Transformers - Gross Assets	$26,299,869	$10,486,407	$3,322,930
Line Transformers - Accumulated Depreciation	($6,138,488)	($2,447,567)	($775,584)
Line Transformers - Net Fixed Assets	$20,161,381	$8,038,840	$2,547,346
General Plant Assigned to Line Transformers - NFA	$109,962	$43,829	$13,871
Line Transformer Net Fixed Assets Including General Plant	$20,271,344	$8,082,669	$2,561,217
General Expenses			
Acct 5005 - Operation Supervision and Engineering	$240,169	$95,624	$30,147
Acct 5010 - Load Dispatching	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$24,254	$9,657	$3,044
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0
Total	$264,423	$105,280	$33,191
Acct 1850 - Line Transformers - Gross Assets	$26,299,869	$10,486,407	$3,322,930
Acct 1815 - 1855	$104,876,453	$41,756,646	$13,164,486

3	4	5	6	7	8	9
GS>50-Regular	**GS> 50-TOU**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
$612,863	$0	$0	$0	$0	$0	$986
$9,459	$0	$0	$0	$0	$0	$15
$86,098	$0	$0	$0	$0	$0	$139
$195,802	$0	$0	$0	$0	$0	$315
$467,389	$0	$0	$0	$0	$0	$752
$31,442	$0	$0	$0	$0	$0	$51
$782,874	$0	$0	$0	$0	$0	$1,254
$51,407	$0	$0	$0	$0	$0	$83
$386,060	$0	$0	$0	$0	$0	$621
$476,522	$0	$0	$0	$0	$0	$767
$3,099,916	**$0**	**$0**	**$0**	**$0**	**$0**	**$4,982**
710,994	0	0	0	0	0	1,144
1,856	0	0	0	16,873	1,100	1,133
$8,092	**$0**	**$0**	**$0**	**$0**	**$0**	**$4,933**
$287,767	$0	$0	$42,228	$73,248	$4,823	$2,785
($99,778)	$0	$0	($14,642)	($25,398)	($1,672)	($966)
$187,988	$0	$0	$27,586	$47,851	$3,151	$1,819
$34,080	$0	$0	$5,001	$8,675	$571	$330
$34,441,829	**$0**	**$0**	**$5,116,071**	**$8,785,509**	**$578,460**	**$333,880**
$2,145,765	$0	$0	$148,940	$484,836	$33,577	$22,920
$2,053,711	**$0**	**$0**	**$133,834**	**$460,819**	**$32,011**	**$22,048**
$12,470,464	$0	$0	$0	$0	$0	$20,069
($2,910,653)	$0	$0	$0	$0	$0	($4,684)
$9,559,811	$0	$0	$0	$0	$0	$15,385
$52,179	$0	$0	$0	$0	$0	$84
$9,611,990	$0	$0	$0	$0	$0	$15,468
$95,528	$0	$0	$14,708	$21	$1	$187
$0	$0	$0	$0	$0	$0	$0
$9,647	$0	$0	$1,485	$2	$0	$19
$0	$0	$0	$0	$0	$0	$0
$105,175	$0	$0	$16,194	$23	$1	$206
$12,470,464	$0	$0	$0	$0	$0	$20,069
$41,714,988	$0	$0	$6,422,776	$9,064	$588	$81,794

10	11	12	13	14	15	16
Embedded Distributor	**Back-up/Standby Power**	**Intermediate (3000 - 4999 kW)**	**Large Use - 3TS**	**Large Use - Ford Annex**	**Rate class 4**	**Rate class 5**
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0	0	0	0	0	0	0
0	0	0	0	0	0	0
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$0	$0	$11,356	$2	$170	$0	$0
$0	$0	($3,937)	($1)	($59)	$0	$0
$0	$0	$7,418	$1	$111	$0	$0
$0	$0	$1,345	$0	$20	$0	$0
$0	**$0**	**$1,375,790**	**$222**	**$20,825**	**$0**	**$0**
$0	$0	$43,869	$5,824	$6,660	$0	$0
$0	**$0**	**$39,842**	**$5,877**	**$6,655**	**$0**	**$0**
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$3,953	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$399	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$4,352	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$1,726,110	$0	$0	$0	$0

17	18	19	20
Rate class 6	**Rate class 7**	**Rate class 8**	**Rate class 9**
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	**$0**	**$0**	**$0**
0	0	0	0
0	0	0	0
$0	**$0**	**$0**	**$0**
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	**$0**	**$0**	**$0**
$0	$0	$0	$0
$0	**$0**	**$0**	**$0**
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0

2006 Cost Allocation Information Filing
Enwin Powerlines Ltd.
EB-2005-0359 EB-2007-0001
January 15, 2007

Sheet O2.2 Primary Cost PLCC Adjustment Worksheet - First Run

Primary Conductors and Poles Cost Pool Demand Unit Cost for PLCC Adjustment to Customer Related Cost

Allocation by Rate Classification

Description	Total	1 Residential	2 GS <50
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$1,284,679	$402,801	$129,087
Depreciation on Acct 1835-4 Primary Overhead Conductors	$0	$0	$0
Depreciation on Acct 1840-4 Primary Underground Conduit	$951,184	$298,236	$95,577
Depreciation on Acct 1845-4 Primary Underground Conductors	$0	$0	$0
Depreciation on General Plant Assigned to Primary C&P	$30,647	$9,625	$3,081
Primary C&P Operations and Maintenance	$583,747	$177,068	$56,776
Allocation of General Expenses	$100,480	$31,505	$10,096
Admin and General Assigned to Primary C&P	$611,049	$180,213	$57,835
PILs on Primary C&P	$167,017	$52,367	$16,782
Debt Return on Primary C&P	$1,254,279	$393,269	$126,032
Equity Return on Primary C&P	$1,548,182	$485,420	$155,564
Total	**$6,531,264**	**$2,030,505**	**$650,831**
Primary NCP	1,906,840	597,875	191,603
PLCC Amount	152,583	120,171	11,272
Adjustment to Customer Related Cost for PLCC	**$457,234**	**$408,126**	**$38,288**
General Plant - Gross Assets	$1,074,234	$529,651	$122,204
General Plant - Accumulated Depreciation	($372,473)	($183,648)	($42,372)
General Plant - Net Fixed Assets	$701,761	$346,004	$79,832
General Plant - Depreciation	$127,219	$62,725	$14,472
Total Net Fixed Assets Excluding General Plant	**$128,775,467**	**$63,462,337**	**$14,660,544**
Total Administration and General Expense	**$12,341,401**	**$7,721,942**	**$1,727,068**
Total O&M	**$12,037,410**	**$7,587,165**	**$1,695,448**
Primary Conductors and Poles Gross Assets			
Acct 1830-4 Primary Poles, Towers & Fixtures	$23,326,101	$7,313,715	$2,343,852
Acct 1835-4 Primary Overhead Conductors	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	$16,526,746	$5,181,831	$1,660,639
Acct 1845-4 Primary Underground Conductors	$0	$0	$0
Subtotal	*$39,852,847*	*$12,495,546*	*$4,004,491*
Primary Conductors and Poles Accumulated Depreciation			
Acct 1830-4 Primary Poles, Towers & Fixtures	($4,776,651)	($1,497,681)	($479,967)
Acct 1835-4 Primary Overhead Conductors	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	($4,017,155)	($1,259,547)	($403,651)
Acct 1845-4 Primary Underground Conductors	$0	$0	$0
Subtotal	*($8,793,806)*	*($2,757,229)*	*($883,619)*
Primary Conductor & Pools - Net Fixed Assets	$31,059,041	$9,738,318	$3,120,872
General Plant Assigned to Primary C&P - NFA	$169,056	$53,094	$16,994

Primary C&P Net Fixed Assets Including General Plant	$31,228,096	$9,791,412	$3,137,867
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***
Acct 1830-5 Secondary Poles, Towers & Fixtures	$12,357,088	$6,306,156	$1,998,293
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$20,044,943	$10,229,476	$3,241,514
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0
Subtotal	***$32,402,031***	***$16,535,632***	***$5,239,807***
Operations and Maintenance			
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$0	$0	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$439,907	$167,907	$53,530
Acct 5040 Underground Distribution Lines & Feeders - Labour	$0	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$286,491	$120,727	$38,402
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$0	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$321,598	$122,750	$39,134
Acct 5145 Maintenance of Underground Conduit	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$0	$0	$0
Total	**$1,047,996**	**$411,385**	**$131,066**
General Expenses			
Acct 5005 - Operation Supervision and Engineering	$240,169	$95,624	$30,147
Acct 5010 - Load Dispatching	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$24,254	$9,657	$3,044
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0
Total	**$264,423**	**$105,280**	**$33,191**
Primary Conductors and Poles Gross Assets	$39,852,847	$12,495,546	$4,004,491
Acct 1815 - 1855	$104,876,453	$41,756,646	$13,164,486

3	4	5	6	7	8	9
GS>50-Regular	**GS> 50-TOU**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
$520,306	$0	$0	$182,651	$0	$0	$771
$0	$0	$0	$0	$0	$0	$0
$385,238	$0	$0	$135,236	$0	$0	$571
$0	$0	$0	$0	$0	$0	$0
$12,447	$0	$0	$4,317	$0	$0	$18
$236,427	$0	$0	$89,182	$0	$0	$339
$40,695	$0	$0	$14,286	$0	$0	$60
$247,024	$0	$0	$99,247	$0	$0	$352
$67,643	$0	$0	$23,746	$0	$0	$100
$507,994	$0	$0	$178,329	$0	$0	$753
$627,027	$0	$0	$220,115	$0	$0	$929
$2,644,802	**$0**	**$0**	**$947,107**	**$0**	**$0**	**$3,893**
772,287	0	0	271,107	0	0	1,144
2,016	0	0	10	16,873	1,100	1,133
$6,904	**$0**	**$0**	**$34**	**$0**	**$0**	**$3,855**
$287,767	$0	$0	$42,228	$73,248	$4,823	$2,785
($99,778)	$0	$0	($14,642)	($25,398)	($1,672)	($966)
$187,988	$0	$0	$27,586	$47,851	$3,151	$1,819
$34,080	$0	$0	$5,001	$8,675	$571	$330
$34,441,829	**$0**	**$0**	**$5,116,071**	**$8,785,509**	**$578,460**	**$333,880**
$2,145,765	**$0**	**$0**	**$148,940**	**$484,836**	**$33,577**	**$22,920**
$2,053,711	**$0**	**$0**	**$133,834**	**$460,819**	**$32,011**	**$22,048**
$9,447,274	$0	$0	$3,316,417	$0	$0	$13,997
$0	$0	$0	$0	$0	$0	$0
$6,693,476	$0	$0	$2,349,711	$0	$0	$9,917
$0	$0	$0	$0	$0	$0	$0
$16,140,751	*$0*	*$0*	*$5,666,128*	*$0*	*$0*	*$23,914*
($1,934,585)	$0	$0	($679,126)	$0	$0	($2,866)
$0	$0	$0	$0	$0	$0	$0
($1,626,983)	$0	$0	($571,144)	$0	$0	($2,410)
$0	$0	$0	$0	$0	$0	$0
($3,561,568)	***$0***	***$0***	***($1,250,270)***	***$0***	***$0***	***($5,277)***
$12,579,183	$0	$0	$4,415,858	$0	$0	$18,637
$68,659	$0	$0	$23,811	$0	$0	$102

$12,647,841	$0	$0	$4,439,668	$0	$0	$18,739
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
$4,040,570	$0	$0	$0	$0	$0	$12,069
$0	$0	$0	$0	$0	$0	$0
$6,554,376	$0	$0	$0	$0	$0	$19,577
$0	$0	$0	$0	$0	$0	$0
$10,594,946	***$0***	***$0***	***$0***	***$0***	***$0***	***$31,646***
$0	$0	$0	$0	$0	$0	$0
$166,280	$0	$0	$40,885	$0	$0	$321
$0	$0	$0	$0	$0	$0	$0
$103,780	$0	$0	$18,407	$0	$0	$231
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$121,561	$0	$0	$29,890	$0	$0	$235
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$391,620	**$0**	**$0**	**$89,182**	**$0**	**$0**	**$787**
$95,528	$0	$0	$14,708	$21	$1	$187
$0	$0	$0	$0	$0	$0	$0
$9,647	$0	$0	$1,485	$2	$0	$19
$0	$0	$0	$0	$0	$0	$0
$105,175	**$0**	**$0**	**$16,194**	**$23**	**$1**	**$206**
$16,140,751	$0	$0	$5,666,128	$0	$0	$23,914
$41,714,988	$0	$0	$6,422,776	$9,064	$588	$81,794

10	11	12	13	14	15	16
Embedded Distributor	**Back-up/Standby Power**	**Intermediate (3000 - 4999 kW)**	**Large Use - 3TS**	**Large Use - Ford Annex**	**Rate class 4**	**Rate class 5**
$0	$0	$49,063	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$36,327	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$1,159	$0	$0	$0	$0
$0	$0	$23,956	$0	$0	$0	$0
$0	$0	$3,837	$0	$0	$0	$0
$0	$0	$26,377	$0	$0	$0	$0
$0	$0	$6,379	$0	$0	$0	$0
$0	$0	$47,902	$0	$0	$0	$0
$0	$0	$59,127	$0	$0	$0	$0
$0	**$0**	**$254,126**	**$0**	**$0**	**$0**	**$0**
0	0	72,824	0	0	0	0
0	0	8	0	0	0	0
$0	**$0**	**$28**	**$0**	**$0**	**$0**	**$0**
$0	$0	$11,356	$2	$170	$0	$0
$0	$0	($3,937)	($1)	($59)	$0	$0
$0	$0	$7,418	$1	$111	$0	$0
$0	$0	$1,345	$0	$20	$0	$0
$0	**$0**	**$1,375,790**	**$222**	**$20,825**	**$0**	**$0**
$0	**$0**	**$43,869**	**$5,824**	**$6,660**	**$0**	**$0**
$0	**$0**	**$39,842**	**$5,877**	**$6,655**	**$0**	**$0**
$0	$0	$890,845	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$631,172	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	*$0*	*$1,522,017*	*$0*	*$0*	*$0*	*$0*
$0	$0	($182,425)	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	($153,419)	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***($335,844)***	***$0***	***$0***	***$0***	***$0***
$0	$0	$1,186,174	$0	$0	$0	$0
$0	$0	$6,396	$0	$0	$0	$0

$0	$0	$1,192,569	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0	$0	$0
$0	$0	$10,982	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$4,944	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$8,029	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	**$0**	**$23,956**	**$0**	**$0**	**$0**	**$0**
$0	$0	$3,953	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$399	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	**$0**	**$4,352**	**$0**	**$0**	**$0**	**$0**
$0	$0	$1,522,017	$0	$0	$0	$0
$0	$0	$1,726,110	$0	$0	$0	$0

17	18	19	20
Rate class 6	**Rate class 7**	**Rate class 8**	**Rate class 9**
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	**$0**	**$0**	**$0**
0	0	0	0
0	0	0	0
$0	**$0**	**$0**	**$0**
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	**$0**	**$0**	**$0**
$0	**$0**	**$0**	**$0**
$0	**$0**	**$0**	**$0**
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	*$0*	*$0*	*$0*
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	***$0***	***$0***	***$0***
$0	$0	$0	$0
$0	$0	$0	$0

$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	***$0***	***$0***	***$0***
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	***$0***	***$0***	***$0***
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$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	**$0**	**$0**	**$0**
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	**$0**	**$0**	**$0**
$0	$0	$0	$0
$0	$0	$0	$0

2006 Cost Allocation Information Filing
Enwin Powerlines Ltd.
EB-2005-0359 EB-2007-0001
January 15, 2007

Sheet O2.3 Secondary Cost PLCC Adjustment Worksheet - First Run

Secondary Conductors and Poles Cost Pool Demand Unit Cost for PLCC Adjustment to Customer Related Cost

Allocation by Rate Classification

		1	2
Description	**Total**	**Residential**	**GS <50**
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$680,564	$347,310	$110,056
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	$1,648,102	$932,706	$218,464
Depreciation on Acct 1845-5 Secondary Underground Conductors	$0	$0	$0
Depreciation on General Plant Assigned to Secondary C&P	$24,713	$12,610	$3,991
Secondary C&P Operations and Maintenance	$464,249	$234,318	$74,290
Allocation of General Expenses	$81,695	$41,691	$13,211
Admin and General Assigned to Primary C&P	$476,771	$238,480	$75,676
PILs on Secondary C&P	$134,431	$68,604	$21,739
Debt Return on Secondary C&P	$1,009,562	$515,207	$163,259
Equity Return on Secondary C&P	$1,246,124	$635,931	$201,514
Total	**$5,766,211**	**$3,026,855**	**$882,199**
Secondary NCP	1,171,552	597,875	189,454
PLCC Amount	152,565	120,171	11,272
Adjustment to Customer Related Cost for PLCC	**$678,318**	**$608,390**	**$52,488**
General Plant - Gross Assets	$1,074,234	$529,651	$122,204
General Plant - Accumulated Depreciation	($372,473)	($183,648)	($42,372)
General Plant - Net Fixed Assets	$701,761	$346,004	$79,832
General Plant - Depreciation	$127,219	$62,725	$14,472
Total Net Fixed Assets Excluding General Plant	$128,775,467	$63,462,337	$14,660,544
Total Administration and General Expense	$12,341,401	$7,721,942	$1,727,068
Total O&M	$12,037,410	$7,587,165	$1,695,448
Secondary Conductors and Poles Gross Plant			
Acct 1830-5 Secondary Poles, Towers & Fixtures	$12,357,088	$6,306,156	$1,998,293
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$20,044,943	$10,229,476	$3,241,514
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0
Subtotal	***$32,402,031***	***$16,535,632***	***$5,239,807***
Secondary Conductors and Poles Accumulated Depreciation			
Acct 1830-5 Secondary Poles, Towers & Fixtures	($2,530,449)	($1,291,356)	($409,205)
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	($4,872,322)	($2,486,478)	($787,915)
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0
Subtotal	***($7,402,771)***	***($3,777,834)***	***($1,197,119)***
Secondary Conductor & Pools - Net Fixed Assets	$24,999,260	$12,757,798	$4,042,688
General Plant Assigned to Secondary C&P - NFA	$136,321	$69,557	$22,014

Secondary C&P Net Fixed Assets Including General Plant	$25,135,581	$12,827,355	$4,064,702
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$23,326,101	$7,313,715	$2,343,852
Acct 1835-4 Primary Overhead Conductors	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	$16,526,746	$5,181,831	$1,660,639
Acct 1845-4 Primary Underground Conductors	$0	$0	$0
Subtotal	***$39,852,847***	***$12,495,546***	***$4,004,491***
Operations and Maintenance			
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$0	$0	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$439,907	$167,907	$53,530
Acct 5040 Underground Distribution Lines & Feeders - Labour	$0	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$286,491	$120,727	$38,402
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$0	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$321,598	$122,750	$39,134
Acct 5145 Maintenance of Underground Conduit	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$0	$0	$0
Total	**$1,047,996**	**$411,385**	**$131,066**
General Expenses			
Acct 5005 - Operation Supervision and Engineering	$240,169	$95,624	$30,147
Acct 5010 - Load Dispatching	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$24,254	$9,657	$3,044
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0
Total	**$264,423**	**$105,280**	**$33,191**
Secondary Conductors and Poles Gross Assets	$32,402,031	$16,535,632	$5,239,807
Acct 1815 - 1855	$104,876,453	$41,756,646	$13,164,486

3	4	5	6	7	8	9
GS>50-Regular	**GS> 50-TOU**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
$222,533	$0	$0	$0	$0	$0	$665
$0	$0	$0	$0	$0	$0	$0
$380,094	$0	$0	$0	$105,522	$6,947	$4,369
$0	$0	$0	$0	$0	$0	$0
$8,088	$0	$0	$0	$0	$0	$24
$155,193	$0	$0	$0	$0	$0	$448
$26,713	$0	$0	$0	$0	$0	$80
$162,149	$0	$0	$0	$0	$0	$466
$43,957	$0	$0	$0	$0	$0	$131
$330,111	$0	$0	$0	$0	$0	$986
$407,463	$0	$0	$0	$0	$0	$1,217
$1,736,301	**$0**	**$0**	**$0**	**$105,522**	**$6,947**	**$8,387**
383,079	0	0	0	0	0	1,144
2,016	0	0	0	16,873	1,100	1,133
$9,137	**$0**	**$0**	**$0**	**$0**	**$0**	**$8,303**
$287,767	$0	$0	$42,228	$73,248	$4,823	$2,785
($99,778)	$0	$0	($14,642)	($25,398)	($1,672)	($966)
$187,988	$0	$0	$27,586	$47,851	$3,151	$1,819
$34,080	$0	$0	$5,001	$8,675	$571	$330
$34,441,829	$0	$0	$5,116,071	$8,785,509	$578,460	$333,880
$2,145,765	$0	$0	$148,940	$484,836	$33,577	$22,920
$2,053,711	$0	$0	$133,834	$460,819	$32,011	$22,048
$4,040,570	$0	$0	$0	$0	$0	$12,069
$0	$0	$0	$0	$0	$0	$0
$6,554,376	$0	$0	$0	$0	$0	$19,577
$0	$0	$0	$0	$0	$0	$0
$10,594,946	***$0***	***$0***	***$0***	***$0***	***$0***	***$31,646***
($827,416)	$0	$0	$0	$0	$0	($2,471)
$0	$0	$0	$0	$0	$0	$0
($1,593,172)	$0	$0	$0	$0	$0	($4,759)
$0	$0	$0	$0	$0	$0	$0
($2,420,588)	***$0***	***$0***	***$0***	***$0***	***$0***	***($7,230)***
$8,174,358	$0	$0	$0	$0	$0	$24,416
$44,617	$0	$0	$0	$0	$0	$133

$8,218,975	$0	$0	$0	$0	$0	$24,549
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
$9,447,274	$0	$0	$3,316,417	$0	$0	$13,997
$0	$0	$0	$0	$0	$0	$0
$6,693,476	$0	$0	$2,349,711	$0	$0	$9,917
$0	$0	$0	$0	$0	$0	$0
$16,140,751	***$0***	***$0***	***$5,666,128***	***$0***	***$0***	***$23,914***
$0	$0	$0	$0	$0	$0	$0
$166,280	$0	$0	$40,885	$0	$0	$321
$0	$0	$0	$0	$0	$0	$0
$103,780	$0	$0	$18,407	$0	$0	$231
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$121,561	$0	$0	$29,890	$0	$0	$235
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$391,620	**$0**	**$0**	**$89,182**	**$0**	**$0**	**$787**
$95,528	$0	$0	$14,708	$21	$1	$187
$0	$0	$0	$0	$0	$0	$0
$9,647	$0	$0	$1,485	$2	$0	$19
$0	$0	$0	$0	$0	$0	$0
$105,175	**$0**	**$0**	**$16,194**	**$23**	**$1**	**$206**
$10,594,946	$0	$0	$0	$0	$0	$31,646
$41,714,988	$0	$0	$6,422,776	$9,064	$588	$81,794

10	11	12	13	14	15	16
Embedded Distributor	**Back-up/Standby Power**	**Intermediate (3000 - 4999 kW)**	**Large Use - 3TS**	**Large Use - Ford Annex**	**Rate class 4**	**Rate class 5**
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0	0	0	0	0	0	0
0	0	0	0	0	0	0
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$0	$0	$11,356	$2	$170	$0	$0
$0	$0	($3,937)	($1)	($59)	$0	$0
$0	$0	$7,418	$1	$111	$0	$0
$0	$0	$1,345	$0	$20	$0	$0
$0	$0	$1,375,790	$222	$20,825	$0	$0
$0	$0	$43,869	$5,824	$6,660	$0	$0
$0	$0	$39,842	$5,877	$6,655	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0

$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
$0	$0	$890,845	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$631,172	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***$1,522,017***	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0	$0	$0
$0	$0	$10,982	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$4,944	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$8,029	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	**$0**	**$23,956**	**$0**	**$0**	**$0**	**$0**
$0	$0	$3,953	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$399	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	**$0**	**$4,352**	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0	$0	$0
$0	$0	$1,726,110	$0	$0	$0	$0

17	18	19	20
Rate class 6	**Rate class 7**	**Rate class 8**	**Rate class 9**
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
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$0	**$0**	**$0**	**$0**
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$0	**$0**	**$0**	**$0**
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$0	$0	$0	$0
$0	$0	$0	$0
$0	***$0***	***$0***	***$0***
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	***$0***	***$0***	***$0***
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$0	$0	$0	$0
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$0	$0	$0	$0
$0	***$0***	***$0***	***$0***
$0	$0	$0	$0
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$0	$0	$0	$0
$0	$0	$0	$0
$0	***$0***	***$0***	***$0***
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$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	**$0**	**$0**	**$0**
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	**$0**	**$0**	**$0**
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0

2006 Cost Allocation Information Filing
Enwin Powerlines Ltd.
EB-2005-0359 EB-2007-0001
January 15, 2007

Sheet O3.1 Line Transformers Unit Cost Worksheet - First Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular
Depreciation on Acct 1850 Line Transformers	$1,988,480	$997,127	$207,989	$620,304
Depreciation on General Plant Assigned to Line Transformers	$30,661	$15,373	$3,203	$9,574
Acct 5035 - Overhead Distribution Transformers- Operation	$279,350	$140,081	$29,219	$87,143
Acct 5055 - Underground Distribution Transformers - Operation	$635,294	$318,569	$66,450	$198,179
Acct 5160 - Maintenance of Line Transformers	$1,516,477	$760,440	$158,619	$473,063
Allocation of General Expenses	$95,951	$47,049	$10,248	$31,708
Admin and General Assigned to Line Transformers	$2,501,780	$1,240,746	$259,030	$792,379
PILs on Line Transformers	$166,794	$83,639	$17,446	$52,031
Debt Return on Line Transformers	$1,252,601	$628,119	$131,018	$390,748
Equity Return on Line Transformers	$1,546,112	$775,300	$161,719	$482,308
Less: Transformer Ownership Allowance Credit	($1,866,055)	($935,737)	($195,184)	($582,114)
Total	**Error - Please Rev**	**$4,070,707**	**$849,758**	**$2,555,323**
Billed kW without Line Transformer Allowance		0	0	1,763,328
Billed kWh without Line Transformer Allowance		673,872,389	251,217,394	1,053,221,287
Line Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$1.4491**
Line Transformation Unit Cost ($/kWh)		**$0.0060**	**$0.0034**	**$0.0024**
General Plant - Gross Assets	$1,074,234	$529,651	$122,204	$287,767
General Plant - Accumulated Depreciation	($372,473)	($183,648)	($42,372)	($99,778)
General Plant - Net Fixed Assets	$701,761	$346,004	$79,832	$187,988
General Plant - Depreciation	$127,219	$62,725	$14,472	$34,080
Total Net Fixed Assets Excluding General Plant	$128,775,467	$63,462,337	$14,660,544	$34,441,829
Total Administration and General Expense	$12,341,401	$7,721,942	$1,727,068	$2,145,765
Total O&M	$12,037,410	$7,587,165	$1,695,448	$2,053,711
Line Transformer Rate Base				
Acct 1850 - Line Transformers - Gross Assets	$40,461,338	$20,289,406	$4,232,136	$12,621,868
Line Transformers - Accumulated Depreciation	($9,443,828)	($4,735,623)	($987,796)	($2,945,991)
Line Transformers - Net Fixed Assets	$31,017,510	$15,553,782	$3,244,339	$9,675,876
General Plant Assigned to Line Transformers - NFA	$169,133	$84,801	$17,667	$52,812
Line Transformer Net Fixed Assets Including General Plant	$31,186,643	$15,638,583	$3,262,006	$9,728,689
General Expenses				
Acct 5005 - Operation Supervision and Engineering	$343,099	$165,731	$37,670	$97,239
Acct 5010 - Load Dispatching	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$34,648	$16,736	$3,804	$9,820
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0
Total	**$377,747**	**$182,467**	**$41,474**	**$107,059**
Acct 1850 - Line Transformers - Gross Assets	$40,461,338	$20,289,406	$4,232,136	$12,621,868
Acct 1815 - 1855	$159,095,916	$78,686,604	$17,127,403	$42,616,118

6	7	8	9	12	13	14
Large Use >5MW	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Intermediate (3000 - 4999 kW)**	**Large Use - 3TS**	**Large Use - Ford Annex**
$0	$147,802	$9,731	$5,528	$0	$0	$0
$0	$2,276	$150	$85	$0	$0	$0
$0	$20,764	$1,367	$777	$0	$0	$0
$0	$47,221	$3,109	$1,766	$0	$0	$0
$0	$112,718	$7,421	$4,216	$0	$0	$0
$0	$6,287	$414	$244	$0	$0	$0
$0	$190,121	$12,479	$7,025	$0	$0	$0
$0	$12,398	$816	$464	$0	$0	$0
$0	$93,105	$6,130	$3,482	$0	$0	$0
$0	$114,921	$7,566	$4,298	$0	$0	$0
$0	($138,702)	($9,132)	($5,187)	$0	$0	$0
$0	**$608,910**	**$40,050**	**$22,697**	**$0**	**$0**	**$0**
0	0	0	0	0	0	137,491
442,904,044	16,439,727	1,173,917	4,633,951	96,780,188	455,210,512	81,825,128
$0.0000	**$0.0000**	**$0.0000**	**$0.0000**	**$0.0000**	**$0.0000**	**$0.0000**
$0.0000	**$0.0370**	**$0.0341**	**$0.0049**	**$0.0000**	**$0.0000**	**$0.0000**
$42,228	$73,248	$4,823	$2,785	$11,356	$2	$170
($14,642)	($25,398)	($1,672)	($966)	($3,937)	($1)	($59)
$27,586	$47,851	$3,151	$1,819	$7,418	$1	$111
$5,001	$8,675	$571	$330	$1,345	$0	$20
$5,116,071	$8,785,509	$578,460	$333,880	$1,375,790	$222	$20,825
$148,940	$484,836	$33,577	$22,920	$43,869	$5,824	$6,660
$133,834	$460,819	$32,011	$22,048	$39,842	$5,877	$6,655
$0	$3,007,452	$198,000	$112,477	$0	$0	$0
$0	($701,951)	($46,214)	($26,253)	$0	$0	$0
$0	$2,305,501	$151,786	$86,225	$0	$0	$0
$0	$12,557	$827	$470	$0	$0	$0
$0	$2,318,058	$152,612	$86,694	$0	$0	$0
$14,710	$21,529	$1,417	$848	$3,954	$0	$0
$0	$0	$0	$0	$0	$0	$0
$1,486	$2,174	$143	$86	$399	$0	$0
$0	$0	$0	$0	$0	$0	$0
$16,196	**$23,703**	**$1,560**	**$934**	**$4,354**	**$0**	**$0**
$0	$3,007,452	$198,000	$112,477	$0	$0	$0
$6,423,719	$11,338,768	$746,493	$429,916	$1,726,895	$0	$0

2006 Cost Allocation Information Filing
Enwin Powerlines Ltd.
EB-2005-0359 EB-2007-0001
January 15, 2007

Sheet O3.2 Substation Transformers Unit Cost Worksheet - First Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular
Depreciation on Acct 1820-2 Distribution Station Equipment	$96,206	$30,165	$9,667	$38,964
Depreciation on Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0
Depreciation on Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	$7,940	$2,987	$724	$3,116
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0
Depreciation on General Plant Assigned to Substation Transformers	($302)	($75)	($33)	($126)
Acct 5012 - Station Buildings and Fixtures Expense	$0	$0	$0	$0
Acct 5016 - Distributon Station Equipment - Labour	$0	$0	$0	$0
Acct 5017 - Distributon Station Equipment - Other	$0	$0	$0	$0
Acct 5114 - Maintenance of Distribution Station Equipment	$57,465	$18,018	$5,774	$23,274
Allocation of General Expenses	$0	$0	$0	$0
Admin and General Assigned to SubstationTransformers	$60,081	$18,338	$5,882	$24,317
PILs on SubstationTransformers	($1,644)	($411)	($181)	($687)
Debt Return on Substation Transformers	($12,350)	($3,085)	($1,357)	($5,160)
Equity Return on Substation Transformers	($15,244)	($3,807)	($1,675)	($6,369)
Total	**$192,153**	**$62,128**	**$18,801**	**$77,329**
Billed kW without Substation Transformer Allowance		0	0	2,707,203
Billed kWh without Substation Transformer Allowance		673,872,389	251,217,394	1,053,221,287
Substation Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$0.0286**
Substation Transformation Unit Cost ($/kWh)		**$0.0001**	**$0.0001**	**$0.0001**
General Plant - Gross Assets	$1,074,234	$529,651	$122,204	$287,767
General Plant - Accumulated Depreciation	($372,473)	($183,648)	($42,372)	($99,778)
General Plant - Net Fixed Assets	$701,761	$346,004	$79,832	$187,988
General Plant - Depreciation	$127,219	$62,725	$14,472	$34,080
Total Net Fixed Assets Excluding General Plant	$128,775,467	$63,462,337	$14,660,544	$34,441,829
Total Administration and General Expense	$12,341,401	$7,721,942	$1,727,068	$2,145,765
Total O&M	$12,037,410	$7,587,165	$1,695,448	$2,053,711
Substation Transformer Rate Base Gross Plant				
Acct 1820-2 Distribution Station Equipment	$0	$0	$0	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$182,807	$68,760	$16,678	$71,744
Acct 1806-2 Land Rights Station <50 kV	$30,889	$11,618	$2,818	$12,123
Acct 1808-2 Buildings and Fixtures < 50 KV	$117,285	$44,115	$10,700	$46,029
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0
Subtotal	***$330,980***	***$124,493***	***$30,197***	***$129,896***
Substation Transformers - Accumulated Depreciation				
Acct 1820-2 Distribution Station Equipment	($617,373)	($193,572)	($62,035)	($250,041)
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0
Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0
Acct 1808-2 Buildings and Fixtures < 50 KV	($19,418)	($7,304)	($1,772)	($7,621)
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0
Subtotal	***($636,791)***	***($200,876)***	***($63,806)***	***($257,662)***
Substation Transformers - Net Fixed Assets	($305,811)	($76,383)	($33,610)	($127,766)
General Plant Assigned to SubstationTransformers - NFA	($1,664)	($416)	($183)	($697)
Substation Transformer NFA Including General Plant	($307,475)	($76,799)	($33,793)	($128,464)

General Expenses				
Acct 5005 - Operation Supervision and Engineering	$343,099	$165,731	$37,670	$97,239
Acct 5010 - Load Dispatching	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$34,648	$16,736	$3,804	$9,820
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0
Total	$377,747	$182,467	$41,474	$107,059
Acct 1820-2 Distribution Station Equipment	$0	$0	$0	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0
Total	$0	$0	$0	$0
Acct 1815 - 1855	$159,095,916	$78,686,604	$17,127,403	$42,616,118

6	7	8	9	12	13	14
Large Use >5MW	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Intermediate (3000 - 4999 kW)**	**Large Use - 3TS**	**Large Use - Ford Annex**
$13,678	$0	$0	$58	$3,674	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$854	$18	$1	$9	$231	$0	$0
$0	$0	$0	$0	$0	$0	$0
($53)	$1	$0	($0)	($14)	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$8,170	$0	$0	$34	$2,195	$0	$0
$0	$0	$0	$0	$0	$0	$0
$9,092	$0	$0	$36	$2,416	$0	$0
($292)	$4	$0	($0)	($78)	$0	$0
($2,192)	$28	$2	($0)	($586)	$0	$0
($2,705)	$34	$2	($0)	($723)	$0	$0
$26,553	**$84**	**$5**	**$137**	**$7,115**	**$0**	**$0**
838,394	0	0	0	237,020	981,974	137,491
442,904,044	16,439,727	1,173,917	4,633,951	96,780,188	455,210,512	81,825,128
$0.0317	**$0.0000**	**$0.0000**	**$0.0000**	**$0.0300**	**$0.0000**	**$0.0000**
$0.0001	**$0.0000**	**$0.0000**	**$0.0000**	**$0.0001**	**$0.0000**	**$0.0000**
$42,228	$73,248	$4,823	$2,785	$11,356	$2	$170
($14,642)	($25,398)	($1,672)	($966)	($3,937)	($1)	($59)
$27,586	$47,851	$3,151	$1,819	$7,418	$1	$111
$5,001	$8,675	$571	$330	$1,345	$0	$20
$5,116,071	$8,785,509	$578,460	$333,880	$1,375,790	$222	$20,825
$148,940	$484,836	$33,577	$22,920	$43,869	$5,824	$6,660
$133,834	$460,819	$32,011	$22,048	$39,842	$5,877	$6,655
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$19,660	$404	$26	$215	$5,319	$0	$0
$3,322	$68	$4	$36	$899	$0	$0
$12,614	$259	$17	$138	$3,412	$0	$0
$0	$0	$0	$0	$0	$0	$0
$35,596	***$731***	***$47***	***$390***	***$9,630***	***$0***	***$0***
($87,776)	$0	$0	($370)	($23,578)	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
($2,088)	($43)	($3)	($23)	($565)	$0	$0
$0	$0	$0	$0	$0	$0	$0
($89,864)	***($43)***	***($3)***	***($393)***	***($24,143)***	***$0***	***$0***
($54,268)	$688	$45	($3)	($14,513)	$0	$0
($293)	$4	$0	($0)	($78)	$0	$0
($54,561)	$692	$45	($3)	($14,592)	$0	$0

$14,710	$21,529	$1,417	$848	$3,954	$0	$0
$0	$0	$0	$0	$0	$0	$0
$1,486	$2,174	$143	$86	$399	$0	$0
$0	$0	$0	$0	$0	$0	$0
$16,196	$23,703	$1,560	$934	$4,354	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$6,423,719	$11,338,768	$746,493	$429,916	$1,726,895	$0	$0

2006 Cost Allocation Information Filing
Enwin Powerlines Ltd.
EB-2005-0359 EB-2007-0001
January 15, 2007

Sheet O3.3 Primary Conductors and Poles Cost Pool Worksheet - First Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$1,835,256	$783,261	$164,774	$526,689
Depreciation on Acct 1835-4 Primary Overhead Conductors	$0	$0	$0	$0
Depreciation on Acct 1840-4 Primary Underground Conduit	$1,358,835	$579,931	$122,000	$389,964
Depreciation on Acct 1845-4 Primary Underground Conductors	$0	$0	$0	$0
Depreciation on General Plant Assigned to Primary C&P	$43,800	$18,717	$3,933	$12,600
Primary C&P Operations and Maintenance	$830,935	$347,714	$72,772	$239,377
Allocation of General Expenses	$136,257	$56,345	$12,378	$41,046
Admin and General Assigned to Primary C&P	$864,671	$353,890	$74,129	$250,107
PILs on Primary C&P	$238,596	$101,829	$21,422	$68,473
Debt Return on Primary C&P	$1,791,826	$764,726	$160,875	$514,225
Equity Return on Primary C&P	$2,211,689	$943,917	$198,571	$634,719
Total	**$9,311,864**	**$3,950,329**	**$830,852**	**$2,677,199**
General Plant - Gross Assets	$1,074,234	$529,651	$122,204	$287,767
General Plant - Accumulated Depreciation	($372,473)	($183,648)	($42,372)	($99,778)
General Plant - Net Fixed Assets	$701,761	$346,004	$79,832	$187,988
General Plant - Depreciation	$127,219	$62,725	$14,472	$34,080
Total Net Fixed Assets Excluding General Plant	$128,775,467	$63,462,337	$14,660,544	$34,441,829
Total Administration and General Expense	$12,341,401	$7,721,942	$1,727,068	$2,145,765
Total O&M	$12,037,410	$7,587,165	$1,695,448	$2,053,711
Primary Conductors and Poles Gross Assets				
Acct 1830-4 Primary Poles, Towers & Fixtures	$33,323,001	$14,221,777	$2,991,824	$9,563,164
Acct 1835-4 Primary Overhead Conductors	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	$23,609,637	$10,076,253	$2,119,734	$6,775,586
Acct 1845-4 Primary Underground Conductors	$0	$0	$0	$0
Subtotal	**$56,932,638**	**$24,298,030**	**$5,111,558**	**$16,338,750**
Primary Conductors and Poles Accumulated Depreciation				
Acct 1830-4 Primary Poles, Towers & Fixtures	($6,823,787)	($2,912,294)	($612,657)	($1,958,317)
Acct 1835-4 Primary Overhead Conductors	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	($5,738,792)	($2,449,234)	($515,243)	($1,646,941)
Acct 1845-4 Primary Underground Conductors	$0	$0	$0	$0
Subtotal	**($12,562,580)**	**($5,361,528)**	**($1,127,901)**	**($3,605,258)**
Primary Conductor & Pools - Net Fixed Assets	$44,370,058	$18,936,502	$3,983,657	$12,733,492
General Plant Assigned to Primary C&P - NFA	$241,607	$103,244	$21,692	$69,501
Primary C&P Net Fixed Assets Including General Plant	$44,611,665	$19,039,745	$4,005,350	$12,802,993
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0
Subtotal	**$0**	**$0**	**$0**	**$0**
Acct 1830-5 Secondary Poles, Towers & Fixtures	$17,652,983	$9,990,302	$2,339,989	$4,071,228
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$28,635,633	$16,205,681	$3,795,793	$6,604,106
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0
Subtotal	**$46,288,616**	**$26,195,982**	**$6,135,783**	**$10,675,334**

Operations and Maintenance				
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$0	$0	$0	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$628,438	$298,489	$65,731	$168,086
Acct 5040 Underground Distribution Lines & Feeders - Labour	$0	$0	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$409,273	$205,884	$46,340	$104,812
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$0	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$0	$0	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$459,426	$218,214	$48,053	$122,881
Acct 5145 Maintenance of Underground Conduit	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$0	$0	$0	$0
Total	**$1,497,137**	**$722,587**	**$160,125**	**$395,780**
General Expenses				
Acct 5005 - Operation Supervision and Engineering	$343,099	$165,731	$37,670	$97,239
Acct 5010 - Load Dispatching	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$34,648	$16,736	$3,804	$9,820
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0
Total	**$377,747**	**$182,467**	**$41,474**	**$107,059**
Primary Conductors and Poles Gross Assets	$56,932,638	$24,298,030	$5,111,558	$16,338,750
Acct 1815 - 1855	$159,095,916	$78,686,604	$17,127,403	$42,616,118

Grouping of Operation and Maintenance	**Total**	**Residential**	**GS <50**	**GS>50-Regular**
1830	$ -	$ -	$ -	$ -
1835	$ -	$ -	$ -	$ -
1840	$ -	$ -	$ -	$ -
1845	$ -	$ -	$ -	$ -
1830 & 1835	$ 1,087,864	$ 516,703	$ 113,785	$ 290,968
1840 & 1845	$ 409,273	$ 205,884	$ 46,340	$ 104,812
Total	**$ 1,497,137**	**$ 722,587**	**$ 160,125**	**$ 395,780**

6	7	8	9	12	13	14
Large Use >5MW	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Intermediate (3000 - 4999 kW)**	**Large Use - 3TS**	**Large Use - Ford Annex**
$182,681	$116,721	$7,684	$4,357	$49,088	$0	$0
$0	$0	$0	$0	$0	$0	$0
$135,258	$86,421	$5,690	$3,226	$36,345	$0	$0
$0	$0	$0	$0	$0	$0	$0
$4,317	$2,786	$183	$104	$1,160	$0	$0
$89,196	$52,501	$3,456	$1,950	$23,968	$0	$0
$14,288	$7,569	$498	$294	$3,839	$0	$0
$99,264	$55,237	$3,626	$2,027	$26,391	$0	$0
$23,750	$15,174	$999	$566	$6,382	$0	$0
$178,358	$113,959	$7,503	$4,254	$47,927	$0	$0
$220,151	$140,662	$9,261	$5,251	$59,157	$0	$0
$947,264	**$591,031**	**$38,900**	**$22,031**	**$254,257**	**$0**	**$0**
$42,228	$73,248	$4,823	$2,785	$11,356	$2	$170
($14,642)	($25,398)	($1,672)	($966)	($3,937)	($1)	($59)
$27,586	$47,851	$3,151	$1,819	$7,418	$1	$111
$5,001	$8,675	$571	$330	$1,345	$0	$20
$5,116,071	$8,785,509	$578,460	$333,880	$1,375,790	$222	$20,825
$148,940	$484,836	$33,577	$22,920	$43,869	$5,824	$6,660
$133,834	$460,819	$32,011	$22,048	$39,842	$5,877	$6,655
$3,316,969	$2,119,317	$139,528	$79,116	$891,305	$0	$0
$0	$0	$0	$0	$0	$0	$0
$2,350,102	$1,501,555	$98,857	$56,054	$631,498	$0	$0
$0	$0	$0	$0	$0	$0	$0
$5,667,071	**$3,620,872**	**$238,385**	**$135,170**	**$1,522,803**	**$0**	**$0**
($679,239)	($433,988)	($28,572)	($16,201)	($182,519)	$0	$0
$0	$0	$0	$0	$0	$0	$0
($571,239)	($364,983)	($24,029)	($13,625)	($153,498)	$0	$0
$0	$0	$0	$0	$0	$0	$0
($1,250,478)	**($798,970)**	**($52,601)**	**($29,826)**	**($336,017)**	**$0**	**$0**
$4,416,592	$2,821,901	$185,784	$105,344	$1,186,786	$0	$0
$23,815	$15,370	$1,012	$574	$6,399	$0	$0
$4,440,407	$2,837,271	$186,795	$105,918	$1,193,185	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$0	$1,130,255	$74,412	$46,797	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$1,833,434	$120,706	$75,912	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	**$2,963,689**	**$195,118**	**$122,709**	**$0**	**$0**	**$0**

$0	$0	$0	$0	$0	$0	$0
$40,892	$40,061	$2,637	$1,552	$10,988	$0	$0
$0	$0	$0	$0	$0	$0	$0
$18,410	$26,125	$1,720	$1,034	$4,947	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$29,895	$29,287	$1,928	$1,135	$8,033	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$89,196	**$95,473**	**$6,286**	**$3,721**	**$23,968**	**$0**	**$0**
$14,710	$21,529	$1,417	$848	$3,954	$0	$0
$0	$0	$0	$0	$0	$0	$0
$1,486	$2,174	$143	$86	$399	$0	$0
$0	$0	$0	$0	$0	$0	$0
$16,196	**$23,703**	**$1,560**	**$934**	**$4,354**	**$0**	**$0**
$5,667,071	$3,620,872	$238,385	$135,170	$1,522,803	$0	$0
$6,423,719	$11,338,768	$746,493	$429,916	$1,726,895	$0	$0

[redacted]

	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (3000 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex
$	-	$ -	$ -	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ -	$ -	$ -
$	70,786	$ 69,348	$ 4,566	$ 2,687	$ 19,021	$ -	$ -
$	18,410	$ 26,125	$ 1,720	$ 1,034	$ 4,947	$ -	$ -
$	**89,196**	**$ 95,473**	**$ 6,286**	**$ 3,721**	**$ 23,968**	**$ -**	**$ -**

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2006 Cost Allocation Information Filing

Enwin Powerlines Ltd.

EB-2005-0359 EB-2007-0001

January 15, 2007

Sheet O3.4 Secondary Cost Pool Worksheet - First Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$972,234	$550,213	$128,874	$224,222
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	$1,648,102	$932,706	$218,464	$380,094
Depreciation on Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0
Depreciation on General Plant Assigned to Secondary C&P	$35,299	$19,976	$4,673	$8,150
Secondary C&P Operations and Maintenance	$666,202	$374,874	$87,353	$156,403
Allocation of General Expenses	$109,292	$60,746	$14,858	$26,818
Admin and General Assigned to Primary C&P	$683,949	$381,533	$88,982	$163,413
PILs on Secondary C&P	$192,044	$108,683	$25,456	$44,290
Debt Return on Secondary C&P	$1,442,232	$816,198	$191,175	$332,615
Equity Return on Secondary C&P	$1,780,177	$1,007,450	$235,971	$410,554
Total	**$7,529,532**	**$4,252,380**	**$995,808**	**$1,746,561**
General Plant - Gross Assets	$1,074,234	$529,651	$122,204	$287,767
General Plant - Accumulated Depreciation	($372,473)	($183,648)	($42,372)	($99,778)
General Plant - Net Fixed Assets	$701,761	$346,004	$79,832	$187,988
General Plant - Depreciation	$127,219	$62,725	$14,472	$34,080
Total Net Fixed Assets Excluding General Plant	**$128,775,467**	**$63,462,337**	**$14,660,544**	**$34,441,829**
Total Administration and General Expense	**$12,341,401**	**$7,721,942**	**$1,727,068**	**$2,145,765**
Total O&M	**$12,037,410**	**$7,587,165**	**$1,695,448**	**$2,053,711**
Secondary Conductors and Poles Gross Plant				
Acct 1830-5 Secondary Poles, Towers & Fixtures	$17,652,983	$9,990,302	$2,339,989	$4,071,228
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$28,635,633	$16,205,681	$3,795,793	$6,604,106
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0
Subtotal	***$46,288,616***	***$26,195,982***	***$6,135,783***	***$10,675,334***
Secondary Conductors and Poles Accumulated Depreciation				
Acct 1830-5 Secondary Poles, Towers & Fixtures	($3,614,927)	($2,045,785)	($479,176)	($833,694)
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	($6,960,461)	($3,939,113)	($922,643)	($1,605,260)
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0
Subtotal	***($10,575,387)***	***($5,984,898)***	***($1,401,819)***	***($2,438,954)***
Secondary Conductor & Pools - Net Fixed Assets	$35,713,229	$20,211,084	$4,733,963	$8,236,380
General Plant Assigned to Secondary C&P - NFA	$194,716	$110,193	$25,778	$44,955
Secondary C&P Net Fixed Assets Including General Plant	$35,907,945	$20,321,277	$4,759,741	$8,281,336
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$33,323,001	$14,221,777	$2,991,824	$9,563,164
Acct 1835-4 Primary Overhead Conductors	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	$23,609,637	$10,076,253	$2,119,734	$6,775,586
Acct 1845-4 Primary Underground Conductors	$0	$0	$0	$0
Subtotal	***$56,932,638***	***$24,298,030***	***$5,111,558***	***$16,338,750***

Operations and Maintenance				
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$0	$0	$0	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$628,438	$298,489	$65,731	$168,086
Acct 5040 Underground Distribution Lines & Feeders - Labour	$0	$0	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$409,273	$205,884	$46,340	$104,812
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$0	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$0	$0	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$459,426	$218,214	$48,053	$122,881
Acct 5145 Maintenance of Underground Conduit	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$0	$0	$0	$0
Total	**$1,497,137**	**$722,587**	**$160,125**	**$395,780**
General Expenses				
Acct 5005 - Operation Supervision and Engineering	$343,099	$165,731	$37,670	$97,239
Acct 5010 - Load Dispatching	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$34,648	$16,736	$3,804	$9,820
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0
Total	**$377,747**	**$182,467**	**$41,474**	**$107,059**
Secondary Conductors and Poles Gross Assets	$46,288,616	$26,195,982	$6,135,783	$10,675,334
Acct 1815 - 1855	$159,095,916	$78,686,604	$17,127,403	$42,616,118

Grouping of Operation and Maintenance

	Total	Residential	GS <50	GS>50-Regular
1830	$ -	$ -	$ -	$ -
1835	$ -	$ -	$ -	$ -
1840	$ -	$ -	$ -	$ -
1845	$ -	$ -	$ -	$ -
1830 & 1835	$ 1,087,864	$ 516,703	$ 113,785	$ 290,968
1840 & 1845	$ 409,273	$ 205,884	$ 46,340	$ 104,812
Total	**$ 1,497,137**	**$ 722,587**	**$ 160,125**	**$ 395,780**

6	7	8	9	12	13	14
Large Use >5MW	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Intermediate (3000 - 4999 kW)**	**Large Use - 3TS**	**Large Use - Ford Annex**
$0	$62,249	$4,098	$2,577	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$105,522	$6,947	$4,369	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$2,258	$149	$94	$0	$0	$0
$0	$42,972	$2,829	$1,771	$0	$0	$0
$0	$6,195	$408	$267	$0	$0	$0
$0	$45,212	$2,968	$1,841	$0	$0	$0
$0	$12,296	$810	$509	$0	$0	$0
$0	$92,341	$6,079	$3,823	$0	$0	$0
$0	$113,978	$7,504	$4,719	$0	$0	$0
$0	**$483,023**	**$31,791**	**$19,969**	**$0**	**$0**	**$0**
$42,228	$73,248	$4,823	$2,785	$11,356	$2	$170
($14,642)	($25,398)	($1,672)	($966)	($3,937)	($1)	($59)
$27,586	$47,851	$3,151	$1,819	$7,418	$1	$111
$5,001	$8,675	$571	$330	$1,345	$0	$20
$5,116,071	**$8,785,509**	**$578,460**	**$333,880**	**$1,375,790**	**$222**	**$20,825**
$148,940	**$484,836**	**$33,577**	**$22,920**	**$43,869**	**$5,824**	**$6,660**
$133,834	**$460,819**	**$32,011**	**$22,048**	**$39,842**	**$5,877**	**$6,655**
$0	$1,130,255	$74,412	$46,797	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$1,833,434	$120,706	$75,912	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	***$2,963,689***	***$195,118***	***$122,709***	***$0***	***$0***	***$0***
$0	($231,450)	($15,238)	($9,583)	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	($445,653)	($29,340)	($18,452)	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	***($677,103)***	***($44,578)***	***($28,035)***	***$0***	***$0***	***$0***
$0	$2,286,586	$150,540	$94,674	$0	$0	$0
$0	$12,454	$820	$516	$0	$0	$0
$0	$2,299,040	$151,360	$95,190	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
$3,316,969	$2,119,317	$139,528	$79,116	$891,305	$0	$0
$0	$0	$0	$0	$0	$0	$0
$2,350,102	$1,501,555	$98,857	$56,054	$631,498	$0	$0
$0	$0	$0	$0	$0	$0	$0
$5,667,071	***$3,620,872***	***$238,385***	***$135,170***	***$1,522,803***	***$0***	***$0***

$0	$0	$0	$0	$0	$0	$0
$40,892	$40,061	$2,637	$1,552	$10,988	$0	$0
$0	$0	$0	$0	$0	$0	$0
$18,410	$26,125	$1,720	$1,034	$4,947	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$29,895	$29,287	$1,928	$1,135	$8,033	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$89,196	**$95,473**	**$6,286**	**$3,721**	**$23,968**	**$0**	**$0**
$14,710	$21,529	$1,417	$848	$3,954	$0	$0
$0	$0	$0	$0	$0	$0	$0
$1,486	$2,174	$143	$86	$399	$0	$0
$0	$0	$0	$0	$0	$0	$0
$16,196	**$23,703**	**$1,560**	**$934**	**$4,354**	**$0**	**$0**
$0	$2,963,689	$195,118	$122,709	$0	$0	$0
$6,423,719	$11,338,768	$746,493	$429,916	$1,726,895	$0	$0

	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (3000 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex
$	-	$ -	$ -	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ -	$ -	$ -
$	70,786	$ 69,348	$ 4,566	$ 2,687	$ 19,021	$ -	$ -
$	18,410	$ 26,125	$ 1,720	$ 1,034	$ 4,947	$ -	$ -
$	**89,196**	**$ 95,473**	**$ 6,286**	**$ 3,721**	**$ 23,968**	**$ -**	**$ -**

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Sheet O3.5 USL Metering Credit Worksheet - First Run

ALLOCATION BY RATE CLASSIFICATION

Description	GS <50
Depreciation on Acct 1860 Metering	$90,294
Depreciation on General Plant Assigned to Metering	$1,295
Acct 5065 - Meter expense	$86,812
Acct 5070 & 5075 - Customer Premises	$773
Acct 5175 - Meter Maintenance	$126,382
Acct 5310 - Meter Reading	$288,602
Admin and General Assigned to Metering	$511,942
PILs on Metering	$7,055
Debt Return on Metering	$52,984
Equity Return on Metering	$65,399
Total	$1,231,538
Number of Customers	7,045
Metering Unit Cost ($/Customer/Month)	**$14.57**
General Plant - Gross Assets	$122,204
General Plant - Accumulated Depreciation	($42,372)
General Plant - Net Fixed Assets	$79,832
General Plant - Depreciation	$14,472
Total Net Fixed Assets Excluding General Plant	$14,660,544
Total Administration and General Expense	$1,727,068
Total O&M	$1,695,448
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	$1,740,210
Metering - Accumulated Depreciation	($428,203)
Metering - Net Fixed Assets	$1,312,007
General Plant Assigned to Metering - NFA	$7,144
Metering Net Fixed Assets Including General Plant	$1,319,151

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Sheet O4 Summary of Allocators by Class & Accounts - First Run

ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping	Total
1565	Conservation and Demand Management Expenditures and Recoveries	dp	$454,545
1608	Franchises and Consents	gp	$0
1805	Land	dp	$0
1805-1	Land Station >50 kV	dp	$0
1805-2	Land Station <50 kV	dp	$182,807
1806	Land Rights	dp	$0
1806-1	Land Rights Station >50 kV	dp	$0
1806-2	Land Rights Station <50 kV	dp	$30,889
1808	Buildings and Fixtures	dp	$0
1808-1	Buildings and Fixtures > 50 kV	dp	$0
1808-2	Buildings and Fixtures < 50 KV	dp	$117,285
1810	Leasehold Improvements	dp	$0
1810-1	Leasehold Improvements >50 kV	dp	$0
1810-2	Leasehold Improvements <50 kV	dp	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp	$4,104,900
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	$2,216,807
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	$0
1825	Storage Battery Equipment	dp	$0
1825-1	Storage Battery Equipment > 50 kV	dp	$0
1825-2	Storage Battery Equipment <50 kV	dp	$0
1830	Poles, Towers and Fixtures	dp	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	$0
1830-4	Poles, Towers and Fixtures - Primary	dp	$33,323,001
1830-5	Poles, Towers and Fixtures - Secondary	dp	$17,652,983
1835	Overhead Conductors and Devices	dp	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	$0
1835-4	Overhead Conductors and Devices - Primary	dp	$0
1835-5	Overhead Conductors and Devices - Secondary	dp	$0
1840	Underground Conduit	dp	$0
1840-3	Underground Conduit - Bulk Delivery	dp	$0
1840-4	Underground Conduit - Primary	dp	$23,609,637
1840-5	Underground Conduit - Secondary	dp	$28,635,633
1845	Underground Conductors and Devices	dp	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	$0
1845-4	Underground Conductors and Devices - Primary	dp	$0
1845-5	Underground Conductors and Devices - Secondary	dp	$0
1850	Line Transformers	dp	$40,461,338
1855	Services	dp	$9,091,619
1860	Meters	dp	$6,318,320

1905	Land	gp	$0
1906	Land Rights	gp	$0
1908	Buildings and Fixtures	gp	$0
1910	Leasehold Improvements	gp	$0
1915	Office Furniture and Equipment	gp	$0
1920	Computer Equipment - Hardware	gp	$0
1925	Computer Software	gp	$0
1930	Transportation Equipment	gp	$7,946
1935	Stores Equipment	gp	$0
1940	Tools, Shop and Garage Equipment	gp	$0
1945	Measurement and Testing Equipment	gp	$294,500
1950	Power Operated Equipment	gp	$0
1955	Communication Equipment	gp	$0
1960	Miscellaneous Equipment	gp	$771,789
1970	Load Management Controls - Customer Premises	gp	$0
1975	Load Management Controls - Utility Premises	gp	$0
1980	System Supervisory Equipment	gp	$0
1990	Other Tangible Property	gp	$0
1995	Contributions and Grants - Credit	co	($4,691,492)
2005	Property Under Capital Leases	gp	$0
2010	Electric Plant Purchased or Sold	gp	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	($33,105,275)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	$0
3046	Balance Transferred From Income	NI	($6,418,997)
4080	Distribution Services Revenue	CREV	($45,086,436)
4082	Retail Services Revenues	mi	$0
4084	Service Transaction Requests (STR) Revenues	mi	$0
4090	Electric Services Incidental to Energy Sales	mi	($281,588)
4205	Interdepartmental Rents	mi	$0
4210	Rent from Electric Property	mi	($31,906)
4215	Other Utility Operating Income	mi	($7,015)
4220	Other Electric Revenues	mi	$0
4225	Late Payment Charges	mi	($951,622)
4235	Miscellaneous Service Revenues	mi	($1,012,930)
4240	Provision for Rate Refunds	mi	$0
4245	Government Assistance Directly Credited to Income	mi	$0
4305	Regulatory Debits	mi	$0
4310	Regulatory Credits	mi	$0
4315	Revenues from Electric Plant Leased to Others	mi	($625,843)
4320	Expenses of Electric Plant Leased to Others	mi	$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	$0
4335	Profits and Losses from Financial Instrument Hedges	mi	$0
4340	Profits and Losses from Financial Instrument Investments	mi	$0
4345	Gains from Disposition of Future Use Utility Plant	mi	$0
4350	Losses from Disposition of Future Use Utility Plant	mi	$0
4355	Gain on Disposition of Utility and Other Property	mi	$0
4360	Loss on Disposition of Utility and Other Property	mi	$6,171
4365	Gains from Disposition of Allowances for Emission	mi	$0
4370	Losses from Disposition of Allowances for Emission	mi	$0
4390	Miscellaneous Non-Operating Income	mi	($125,831)
4395	Rate-Payer Benefit Including Interest	mi	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	$474
4405	Interest and Dividend Income	mi	($48,627)
4415	Equity in Earnings of Subsidiary Companies	mi	$0

4705	Power Purchased	cop	$138,434,063
4708	Charges-WMS	cop	$16,943,277
4710	Cost of Power Adjustments	cop	$8,465,122
4712	Charges-One-Time	cop	$160,933
4714	Charges-NW	cop	$17,164,787
4715	System Control and Load Dispatching	cop	$0
4716	Charges-CN	cop	$9,745,751
4730	Rural Rate Assistance Expense	cop	$0
5005	Operation Supervision and Engineering	di	$343,099
5010	Load Dispatching	di	$0
5012	Station Buildings and Fixtures Expense	di	$0
5014	Transformer Station Equipment - Operation Labour	di	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	$0
5016	Distribution Station Equipment - Operation Labour	di	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	$628,438
5030	Overhead Subtransmission Feeders - Operation	di	$0
5035	Overhead Distribution Transformers- Operation	di	$279,350
5040	Underground Distribution Lines and Feeders - Operation Labour	di	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	$409,273
5050	Underground Subtransmission Feeders - Operation	di	$0
5055	Underground Distribution Transformers - Operation	di	$635,294
5065	Meter Expense	cu	$315,195
5070	Customer Premises - Operation Labour	cu	$0
5075	Customer Premises - Materials and Expenses	cu	$11,919
5085	Miscellaneous Distribution Expense	di	$34,648
5090	Underground Distribution Lines and Feeders - Rental Paid	di	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	$0
5096	Other Rent	di	$0
5105	Maintenance Supervision and Engineering	di	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	$0
5112	Maintenance of Transformer Station Equipment	di	$0
5114	Maintenance of Distribution Station Equipment	di	$57,465
5120	Maintenance of Poles, Towers and Fixtures	di	$0
5125	Maintenance of Overhead Conductors and Devices	di	$0
5130	Maintenance of Overhead Services	di	$626,218
5135	Overhead Distribution Lines and Feeders - Right of Way	di	$459,426
5145	Maintenance of Underground Conduit	di	$0
5150	Maintenance of Underground Conductors and Devices	di	$0
5155	Maintenance of Underground Services	di	$202,386
5160	Maintenance of Line Transformers	di	$1,516,477
5175	Maintenance of Meters	cu	$458,867
5305	Supervision	cu	$0
5310	Meter Reading Expense	cu	$1,574,024
5315	Customer Billing	cu	$3,715,267
5320	Collecting	cu	$259,921
5325	Collecting- Cash Over and Short	cu	$0
5330	Collection Charges	cu	$0
5335	Bad Debt Expense	cu	$510,143
5340	Miscellaneous Customer Accounts Expenses	cu	$0

5405	Supervision	ad	$0
5410	Community Relations - Sundry	ad	$1,000
5415	Energy Conservation	ad	$0
5420	Community Safety Program	ad	$9,857
5425	Miscellaneous Customer Service and Informational Expenses	ad	$0
5505	Supervision	ad	$0
5510	Demonstrating and Selling Expense	ad	$0
5515	Advertising Expense	ad	$0
5520	Miscellaneous Sales Expense	ad	$0
5605	Executive Salaries and Expenses	ad	$0
5610	Management Salaries and Expenses	ad	$412,551
5615	General Administrative Salaries and Expenses	ad	($1,803,959)
5620	Office Supplies and Expenses	ad	$47,967
5625	Administrative Expense Transferred Credit	ad	$0
5630	Outside Services Employed	ad	$11,026,641
5635	Property Insurance	ad	$261,403
5640	Injuries and Damages	ad	$187,681
5645	Employee Pensions and Benefits	ad	$2,292,574
5650	Franchise Requirements	ad	$0
5655	Regulatory Expenses	ad	$175,626
5660	General Advertising Expenses	ad	$33,062
5665	Miscellaneous General Expenses	ad	$51,530
5670	Rent	ad	$0
5675	Maintenance of General Plant	ad	($511,349)
5680	Electrical Safety Authority Fees	ad	$14,275
5685	Independent Market Operator Fees and Penalties	cop	$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	$8,546,993
5710	Amortization of Limited Term Electric Plant	dep	$0
5715	Amortization of Intangibles and Other Electric Plant	dep	$0
5720	Amortization of Electric Plant Acquisition Adjustments	dep	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	$0
5735	Amortization of Deferred Development Costs	dep	$0
5740	Amortization of Deferred Charges	dep	$0
6005	Interest on Long Term Debt	INT	$5,200,428
6105	Taxes Other Than Income Taxes	ad	$142,542
6110	Income Taxes	Input	$692,477
6205	Donations	ad	$0
6210	Life Insurance	ad	$0
6215	Penalties	ad	$0
6225	Other Deductions	ad	$0
			$304,625,720

Grouping by Allocator		Total
1808	$	-
1815	$	-
1820	$	57,465
1830	$	-
1835	$	-
1840	$	-
1845	$	-
1850	$	2,431,121
1855	$	828,604
1860	$	458,867
1815-1855	$	377,747
1830 & 1835	$	1,087,864
1840 & 1845	$	409,273
BCP	$	-
BDHA	$	510,143
Break Out	-$	29,249,774
CCA	$	11,919
CDMPP	$	454,545
CEN	$	26,910,538
CEN EWMP	$	164,003,395
CREV	-$	45,086,436
CWCS	$	9,091,619
CWMC	$	6,633,515
CWMR	$	1,574,024
CWNB	$	2,680,670
DCP	$	330,980
LPHA	-$	951,622
LTNCP	$	40,461,338
NFA	-$	1,216,127
NFA ECC	$	1,345,494
O&M	$	11,927,599
PNCP	$	59,149,445
SNCP	$	46,288,616
TCP	$	4,104,900
Total	**$**	**304,625,720**

1	2	3	6	7	8	9
Residential	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
$286,499	$64,022	$77,550	$5,054	$17,401	$1,209	$833
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$68,760	$16,678	$71,744	$19,660	$404	$26	$215
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$11,618	$2,818	$12,123	$3,322	$68	$4	$36
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$44,115	$10,700	$46,029	$12,614	$259	$17	$138
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$1,543,999	$374,509	$1,611,002	$441,471	$9,064	$588	$4,836
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$695,062	$222,749	$897,826	$315,177	$0	$0	$1,330
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$14,221,777	$2,991,824	$9,563,164	$3,316,969	$2,119,317	$139,528	$79,116
$9,990,302	$2,339,989	$4,071,228	$0	$1,130,255	$74,412	$46,797
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$10,076,253	$2,119,734	$6,775,586	$2,350,102	$1,501,555	$98,857	$56,054
$16,205,681	$3,795,793	$6,604,106	$0	$1,833,434	$120,706	$75,912
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$20,289,406	$4,232,136	$12,621,868	$0	$3,007,452	$198,000	$112,477
$5,664,125	$1,050,669	$471,338	$0	$1,737,691	$114,403	$53,393
$2,853,182	$1,740,210	$1,602,197	$75,044	$0	$0	$0

$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$3,918	$904	$2,128	$312	$542	$36	$21
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$145,203	$33,502	$78,891	$11,577	$20,081	$1,322	$764
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$380,531	$87,798	$206,747	$30,339	$52,625	$3,465	$2,001
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
($2,343,597)	($522,579)	($1,311,433)	($130,517)	($315,114)	($20,746)	($12,144)
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
($16,328,492)	($3,821,081)	($8,772,277)	($1,307,468)	($2,281,674)	($150,216)	($86,080)
$0	$0	$0	$0	$0	$0	$0
($3,163,371)	($730,776)	($1,716,802)	($255,018)	($437,926)	($28,834)	($16,643)
($20,159,314)	($5,491,607)	($12,822,895)	($1,870,843)	($486,780)	($82,292)	($225,116)
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
($214,977)	($40,329)	($25,245)	($258)	($3)	($103)	($401)
$0	$0	$0	$0	$0	$0	$0
($15,724)	($3,632)	($8,533)	($1,268)	($2,177)	($143)	($83)
($3,457)	($799)	($1,876)	($279)	($479)	($32)	($18)
$0	$0	$0	$0	$0	$0	$0
($574,708)	($148,362)	($198,402)	($20,735)	$0	($1,094)	($2,837)
($773,317)	($145,073)	($90,813)	($927)	($10)	($371)	($1,441)
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
($308,424)	($71,250)	($167,386)	($24,864)	($42,697)	($2,811)	($1,623)
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$3,041	$703	$1,650	$245	$421	$28	$16
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
($62,011)	($14,325)	($33,654)	($4,999)	($8,585)	($565)	($326)
$0	$0	$0	$0	$0	$0	$0
$234	$54	$127	$19	$32	$2	$1
($23,964)	($5,536)	($13,006)	($1,932)	($3,318)	($218)	($126)
$0	$0	$0	$0	$0	$0	$0

$36,235,314	$13,508,405	$56,633,578	$10,586,261	$883,993	$63,124	$249,176
$4,434,927	$1,653,326	$6,931,519	$1,295,678	$108,194	$7,726	$30,497
$2,215,758	$826,027	$3,463,094	$647,341	$54,055	$3,860	$15,237
$42,124	$15,704	$65,838	$12,307	$1,028	$73	$290
$3,758,800	$1,401,268	$5,874,775	$2,470,480	$91,699	$6,548	$25,848
$0	$0	$0	$0	$0	$0	$0
$2,134,156	$795,606	$3,335,555	$1,402,679	$52,065	$3,718	$14,676
$0	$0	$0	$0	$0	$0	$0
$165,731	$37,670	$97,239	$14,710	$21,529	$1,417	$848
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$298,489	$65,731	$168,086	$40,892	$40,061	$2,637	$1,552
$0	$0	$0	$0	$0	$0	$0
$140,081	$29,219	$87,143	$0	$20,764	$1,367	$777
$0	$0	$0	$0	$0	$0	$0
$205,884	$46,340	$104,812	$18,410	$26,125	$1,720	$1,034
$0	$0	$0	$0	$0	$0	$0
$318,569	$66,450	$198,179	$0	$47,221	$3,109	$1,766
$142,333	$86,812	$79,927	$3,744	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$8,236	$773	$138	$1	$2,527	$166	$78
$16,736	$3,804	$9,820	$1,486	$2,174	$143	$86
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$18,018	$5,774	$23,274	$8,170	$0	$0	$34
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$390,137	$72,369	$32,465	$0	$119,690	$7,880	$3,678
$218,214	$48,053	$122,881	$29,895	$29,287	$1,928	$1,135
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$126,088	$23,389	$10,492	$0	$38,682	$2,547	$1,189
$760,440	$158,619	$473,063	$0	$112,718	$7,421	$4,216
$207,212	$126,382	$116,359	$5,450	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$1,125,845	$288,602	$139,959	$7,441	$0	$0	$0
$2,836,404	$532,107	$333,086	$3,399	$38	$1,360	$5,287
$198,436	$37,226	$23,303	$238	$3	$95	$370
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$410,312	$66,127	$33,483	$0	$0	$221	$0
$0	$0	$0	$0	$0	$0	$0

$0	$0	$0	$0	$0	$0	$0
$630	$141	$171	$11	$38	$3	$2
$0	$0	$0	$0	$0	$0	$0
$4,860	$1,121	$2,641	$387	$672	$44	$26
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$260,030	$58,107	$70,386	$4,587	$15,793	$1,097	$756
($1,137,033)	($254,084)	($307,775)	($20,057)	($69,060)	($4,797)	($3,304)
$30,234	$6,756	$8,184	$533	$1,836	$128	$88
$0	$0	$0	$0	$0	$0	$0
$6,950,078	$1,553,083	$1,881,263	$122,596	$422,124	$29,323	$20,197
$128,885	$29,737	$70,025	$10,276	$17,824	$1,174	$678
$118,295	$26,435	$32,020	$2,087	$7,185	$499	$344
$1,445,007	$322,905	$391,138	$25,489	$87,765	$6,097	$4,199
$0	$0	$0	$0	$0	$0	$0
$110,697	$24,737	$29,964	$1,953	$6,723	$467	$322
$20,839	$4,657	$5,641	$368	$1,266	$88	$61
$32,479	$7,258	$8,792	$573	$1,973	$137	$94
$0	$0	$0	$0	$0	$0	$0
($322,303)	($72,023)	($87,242)	($5,685)	($19,576)	($1,360)	($937)
$8,998	$2,011	$2,435	$159	$546	$38	$26
$0	$0	$0	$0	$0	$0	$0
$4,168,162	$976,150	$2,361,992	$356,776	$530,826	$34,952	$20,738
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$2,562,843	$592,047	$1,390,888	$206,606	$354,791	$23,360	$13,483
$70,247	$16,228	$38,124	$5,663	$9,725	$640	$370
$341,262	$78,836	$185,208	$27,511	$47,243	$3,111	$1,795
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$109,714,803	**$31,359,327**	**$103,994,905**	**$20,251,212**	**$10,921,388**	**$677,237**	**$503,810**
$304,625,720						

Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 18,018	$ 5,774	$ 23,274	$ 8,170	$ -	$ -	$ 34
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 1,219,090	$ 254,288	$ 758,386	$ -	$ 180,703	$ 11,897	$ 6,758
$ 516,224	$ 95,757	$ 42,957	$ -	$ 158,372	$ 10,427	$ 4,866
$ 207,212	$ 126,382	$ 116,359	$ 5,450	$ -	$ -	$ -
$ 182,467	$ 41,474	$ 107,059	$ 16,196	$ 23,703	$ 1,560	$ 934
$ 516,703	$ 113,785	$ 290,968	$ 70,786	$ 69,348	$ 4,566	$ 2,687
$ 205,884	$ 46,340	$ 104,812	$ 18,410	$ 26,125	$ 1,720	$ 1,034
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 410,312	$ 66,127	$ 33,483	$ -	$ -	$ 221	$ -
-$ 14,503,926	-$ 3,367,510	-$ 7,721,719	-$ 1,081,209	-$ 2,065,962	-$ 136,009	-$ 77,486
$ 8,236	$ 773	$ 138	$ 1	$ 2,527	$ 166	$ 78
$ 286,499	$ 64,022	$ 77,550	$ 5,054	$ 17,401	$ 1,209	$ 833
$ 5,892,956	$ 2,196,875	$ 9,210,330	$ 3,873,158	$ 143,764	$ 10,266	$ 40,524
$ 42,928,124	$ 16,003,462	$ 67,094,029	$ 12,541,587	$ 1,047,270	$ 74,783	$ 295,200
-$ 20,159,314	-$ 5,491,607	-$ 12,822,895	-$ 1,870,843	-$ 486,780	-$ 82,292	-$ 225,116
$ 5,664,125	$ 1,050,669	$ 471,338	$ -	$ 1,737,691	$ 114,403	$ 53,393
$ 2,995,515	$ 1,827,022	$ 1,682,124	$ 78,788	$ -	$ -	$ -
$ 1,125,845	$ 288,602	$ 139,959	$ 7,441	$ -	$ -	$ -
$ 2,046,545	$ 383,930	$ 240,331	$ 2,452	$ 27	$ 981	$ 3,815
$ 124,493	$ 30,197	$ 129,896	$ 35,596	$ 731	$ 47	$ 390
-$ 574,708	-$ 148,362	-$ 198,402	-$ 20,735	$ -	-$ 1,094	-$ 2,837
$ 20,289,406	$ 4,232,136	$ 12,621,868	$ -	$ 3,007,452	$ 198,000	$ 112,477
-$ 599,324	-$ 138,451	-$ 325,261	-$ 48,315	-$ 82,968	-$ 5,463	-$ 3,153
$ 663,396	$ 153,063	$ 360,432	$ 52,891	$ 91,744	$ 6,041	$ 3,488
$ 7,517,951	$ 1,679,981	$ 2,034,976	$ 132,613	$ 456,615	$ 31,719	$ 21,847
$ 24,993,092	$ 5,334,307	$ 17,236,576	$ 5,982,248	$ 3,620,872	$ 238,385	$ 136,501
$ 26,195,982	$ 6,135,783	$ 10,675,334	$ -	$ 2,963,689	$ 195,118	$ 122,709
$ 1,543,999	$ 374,509	$ 1,611,002	$ 441,471	$ 9,064	$ 588	$ 4,836
$ 109,714,803	**$ 31,359,327**	**$ 103,994,905**	**$ 20,251,212**	**$ 10,921,388**	**$ 677,237**	**$ 503,810**

12	13	14
Intermediate (3000 - 4999 kW)	**Large Use - 3TS**	**Large Use - Ford Annex**
$1,504	$222	$251
$0	$0	$0
$0	$0	$0
$0	$0	$0
$5,319	$0	$0
$0	$0	$0
$0	$0	$0
$899	$0	$0
$0	$0	$0
$0	$0	$0
$3,412	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$119,431	$0	$0
$0	$0	$0
$0	$0	$0
$84,662	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$891,305	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$631,498	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$20,398	$0	$27,289

$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$84	$0	$1
$0	$0	$0
$0	$0	$0
$3,113	$0	$47
$0	$0	$0
$0	$0	$0
$8,158	$1	$122
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
($35,074)	$0	($289)
$0	$0	$0
$0	$0	$0
($351,501)	($1)	($6,485)
$0	$0	$0
($68,578)	($11)	($1,038)
($111,795)	($2,721,731)	($1,114,063)
$0	$0	$0
$0	$0	$0
($100)	($129)	($43)
$0	$0	$0
($341)	($0)	($5)
($75)	($0)	($1)
$0	$0	$0
($5,483)	$0	$0
($360)	($463)	($154)
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
($6,686)	($1)	($101)
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$66	$0	$1
$0	$0	$0
$0	$0	$0
($1,344)	($0)	($20)
$0	$0	$0
$5	$0	$0
($520)	($0)	($8)
$0	$0	$0

$5,204,042	$15,070,169	$0
$636,935	$1,844,474	$0
$318,223	$921,528	$0
$6,050	$17,519	$0
$539,831	$2,539,124	$456,413
$0	$0	$0
$306,503	$1,441,653	$259,140
$0	$0	$0
$3,954	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$10,988	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$4,947	$0	$0
$0	$0	$0
$0	$0	$0
$1,018	$0	$1,361
$0	$0	$0
$1	$0	$0
$399	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$2,195	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$8,033	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$1,481	$0	$1,982
$0	$0	$0
$5,412	$4,059	$2,706
$1,322	$1,699	$566
$92	$119	$40
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0

$0	$0	$0
$3	$0	$1
$0	$0	$0
$104	$0	$2
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$1,365	$201	$228
($5,971)	($881)	($997)
$159	$23	$27
$0	$0	$0
$36,496	$5,384	$6,096
$2,763	$0	$41
$621	$92	$104
$7,588	$1,119	$1,267
$0	$0	$0
$581	$86	$97
$109	$16	$18
$171	$25	$28
$0	$0	$0
($1,692)	($250)	($283)
$47	$7	$8
$0	$0	$0
$95,922	$18	$1,456
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$55,559	$9	$841
$1,523	$0	$23
$7,398	$1	$112
$0	$0	$0
$0	$0	$0
$0	$0	$0
$0	$0	$0
$8,442,172	**$19,124,085**	**($363,218)**

Intermediate (3000 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex
$ -	$ -	$ -
$ -	$ -	$ -
$ 2,195	$ -	$ -
$ -	$ -	$ -
$ -	$ -	$ -
$ -	$ -	$ -
$ -	$ -	$ -
$ -	$ -	$ -
$ -	$ -	$ -
$ 1,481	$ -	$ 1,982
$ 4,354	$ -	$ -
$ 19,021	$ -	$ -
$ 4,947	$ -	$ -
$ -	$ -	$ -
$ -	$ -	$ -
-$ 290,653	$ 17	-$ 5,318
$ 1	$ -	$ -
$ 1,504	$ 222	$ 251
$ 846,334	$ 3,980,777	$ 715,554
$ 6,165,250	$ 17,853,690	$ -
-$ 111,795	-$ 2,721,731	-$ 1,114,063
$ -	$ -	$ -
$ 21,416	$ -	$ 28,650
$ 5,412	$ 4,059	$ 2,706
$ 954	$ 1,226	$ 409
$ 9,630	$ -	$ -
-$ 5,483	$ -	$ -
$ -	$ -	$ -
-$ 12,993	-$ 2	-$ 197
$ 14,223	$ 2	$ 213
$ 39,478	$ 5,823	$ 6,594
$ 1,607,465	$ -	$ -
$ -	$ -	$ -
$ 119,431	$ -	$ -
$ 8,442,172	**$ 19,124,085**	**-$ 363,218**

2006 Cost Allocation Information Filing

Enwin Powerlines Ltd.

EB-2005-0359 EB-2007-0001

January 15, 2007

Sheet O5 Details of Allocators by Class and Account Wo

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital
1565	Conservation and Demand Management Expenditures and Recoveries	$454,545	$0
1608	Franchises and Consents	$0	
1805	Land	$182,807	($182,807)
1805-1	Land Station >50 kV	$0	$0
1805-2	Land Station <50 kV	$0	$182,807
1806	Land Rights	$30,889	($30,889)
1806-1	Land Rights Station >50 kV	$0	$0
1806-2	Land Rights Station <50 kV	$0	$30,889
1808	Buildings and Fixtures	$117,285	($117,285)
1808-1	Buildings and Fixtures > 50 kV	$0	$0
1808-2	Buildings and Fixtures < 50 KV	$0	$117,285
1810	Leasehold Improvements	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$4,104,900	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$2,216,807	($2,216,807)
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$2,216,807
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0
1825	Storage Battery Equipment	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0
1830	Poles, Towers and Fixtures	$50,975,984	($50,975,984)
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$0	$33,323,001
1830-5	Poles, Towers and Fixtures - Secondary	$0	$17,652,983

1835	Overhead Conductors and Devices	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$0
1835-5	Overhead Conductors and Devices - Secondary	$0	$0
1840	Underground Conduit	$52,245,270	($52,245,270)
1840-3	Underground Conduit - Bulk Delivery	$0	$0
1840-4	Underground Conduit - Primary	$0	$23,609,637
1840-5	Underground Conduit - Secondary	$0	$28,635,633
1845	Underground Conductors and Devices	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$0
1845-5	Underground Conductors and Devices - Secondary	$0	$0
1850	Line Transformers	$40,461,338	$0
1855	Services	$9,091,619	$0
1860	Meters	$6,318,320	$0
1905	Land	$0	$0
1906	Land Rights	$0	$0
1908	Buildings and Fixtures	$0	$0
1910	Leasehold Improvements	$0	$0
1915	Office Furniture and Equipment	$0	$0
1920	Computer Equipment - Hardware	$0	$0
1925	Computer Software	$0	$0
1930	Transportation Equipment	$7,946	$0
1935	Stores Equipment	$0	$0
1940	Tools, Shop and Garage Equipment	$0	$0
1945	Measurement and Testing Equipment	$294,500	$0
1950	Power Operated Equipment	$0	$0
1955	Communication Equipment	$0	$0
1960	Miscellaneous Equipment	$771,789	$0
1970	Load Management Controls - Customer Premises	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0
1980	System Supervisory Equipment	$0	$0
1990	Other Tangible Property	$0	$0
1995	Contributions and Grants - Credit	($4,691,492)	
2005	Property Under Capital Leases	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($33,105,275)	
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	
3046	Balance Transferred From Income	($6,418,997)	
4080	Distribution Services Revenue	($45,086,436)	
4082	Retail Services Revenues	$0	
4084	Service Transaction Requests (STR) Revenues	$0	

4090	Electric Services Incidental to Energy Sales	($281,588)
4205	Interdepartmental Rents	$0
4210	Rent from Electric Property	($31,906)
4215	Other Utility Operating Income	($7,015)
4220	Other Electric Revenues	$0
4225	Late Payment Charges	($951,622)
4235	Miscellaneous Service Revenues	($1,012,930)
4240	Provision for Rate Refunds	$0
4245	Government Assistance Directly Credited to Income	$0
4305	Regulatory Debits	$0
4310	Regulatory Credits	$0
4315	Revenues from Electric Plant Leased to Others	($625,843)
4320	Expenses of Electric Plant Leased to Others	$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0
4335	Profits and Losses from Financial Instrument Hedges	$0
4340	Profits and Losses from Financial Instrument Investments	$0
4345	Gains from Disposition of Future Use Utility Plant	$0
4350	Losses from Disposition of Future Use Utility Plant	$0
4355	Gain on Disposition of Utility and Other Property	$0
4360	Loss on Disposition of Utility and Other Property	$6,171
4365	Gains from Disposition of Allowances for Emission	$0
4370	Losses from Disposition of Allowances for Emission	$0
4390	Miscellaneous Non-Operating Income	($125,831)
4395	Rate-Payer Benefit Including Interest	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$474
4405	Interest and Dividend Income	($48,627)
4415	Equity in Earnings of Subsidiary Companies	$0
4705	Power Purchased	$138,434,063
4708	Charges-WMS	$16,943,277
4710	Cost of Power Adjustments	$8,465,122
4712	Charges-One-Time	$160,933
4714	Charges-NW	$17,164,787
4715	System Control and Load Dispatching	$0
4716	Charges-CN	$9,745,751
4730	Rural Rate Assistance Expense	$0
5005	Operation Supervision and Engineering	$343,099
5010	Load Dispatching	$0
5012	Station Buildings and Fixtures Expense	$0

5014	Transformer Station Equipment - Operation Labour	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0
5016	Distribution Station Equipment - Operation Labour	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$628,438
5030	Overhead Subtransmission Feeders - Operation	$0
5035	Overhead Distribution Transformers- Operation	$279,350
5040	Underground Distribution Lines and Feeders - Operation Labour	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$409,273
5050	Underground Subtransmission Feeders - Operation	$0
5055	Underground Distribution Transformers - Operation	$635,294
5065	Meter Expense	$315,195
5070	Customer Premises - Operation Labour	$0
5075	Customer Premises - Materials and Expenses	$11,919
5085	Miscellaneous Distribution Expense	$34,648
5090	Underground Distribution Lines and Feeders - Rental Paid	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0
5096	Other Rent	$0
5105	Maintenance Supervision and Engineering	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0
5112	Maintenance of Transformer Station Equipment	$0
5114	Maintenance of Distribution Station Equipment	$57,465
5120	Maintenance of Poles, Towers and Fixtures	$0
5125	Maintenance of Overhead Conductors and Devices	$0
5130	Maintenance of Overhead Services	$626,218
5135	Overhead Distribution Lines and Feeders - Right of Way	$459,426
5145	Maintenance of Underground Conduit	$0
5150	Maintenance of Underground Conductors and Devices	$0
5155	Maintenance of Underground Services	$202,386
5160	Maintenance of Line Transformers	$1,516,477

5175	Maintenance of Meters	$458,867	
5305	Supervision	$0	
5310	Meter Reading Expense	$1,574,024	
5315	Customer Billing	$3,715,267	
5320	Collecting	$259,921	
5325	Collecting- Cash Over and Short	$0	
5330	Collection Charges	$0	
5335	Bad Debt Expense	$510,143	
5340	Miscellaneous Customer Accounts Expenses	$0	
5405	Supervision	$0	
5410	Community Relations - Sundry	$1,000	
5415	Energy Conservation	$0	
5420	Community Safety Program	$9,857	
5425	Miscellaneous Customer Service and Informational Expenses	$0	
5505	Supervision	$0	
5510	Demonstrating and Selling Expense	$0	
5515	Advertising Expense	$0	
5520	Miscellaneous Sales Expense	$0	
5605	Executive Salaries and Expenses	$0	
5610	Management Salaries and Expenses	$412,551	
5615	General Administrative Salaries and Expenses	($1,803,959)	
5620	Office Supplies and Expenses	$47,967	
5625	Administrative Expense Transferred Credit	$0	
5630	Outside Services Employed	$11,026,641	
5635	Property Insurance	$261,403	
5640	Injuries and Damages	$187,681	
5645	Employee Pensions and Benefits	$2,292,574	
5650	Franchise Requirements	$0	
5655	Regulatory Expenses	$175,626	
5660	General Advertising Expenses	$33,062	
5665	Miscellaneous General Expenses	$51,530	
5670	Rent	$0	
5675	Maintenance of General Plant	($511,349)	
5680	Electrical Safety Authority Fees	$14,275	
5685	Independent Market Operator Fees and Penalties	$0	
5705	Amortization Expense - Property, Plant, and Equipment	$8,546,993	$0
5710	Amortization of Limited Term Electric Plant	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0	
5735	Amortization of Deferred Development Costs	$0	
5740	Amortization of Deferred Charges	$0	
6005	Interest on Long Term Debt	$5,200,428	
6105	Taxes Other Than Income Taxes	$142,542	
6110	Income Taxes	$692,477	

6205	Donations	$0	
6210	Life Insurance	$0	
6215	Penalties	$0	
6225	Other Deductions	$0	
		$304,625,720	$0

Grouping by Allocator	Adjusted TB	Demand
1808	$ -	$ -
1815	$ -	$ -
1820	$ 57,465.00	$ 57,465.00
1830	$ -	$ -
1835	$ -	$ -
1840	$ -	$ -
1845	$ -	$ -
1850	$ 2,431,121.40	$ 1,580,228.91
1855	$ 828,604.00	$ -
1860	$ 458,867.00	$ -
1815-1855	$ 377,747.00	$ 264,422.90
1830 & 1835	$ 1,087,864.00	$ 761,504.80
1840 & 1845	$ 409,273.00	$ 286,491.10
BCP	$ -	$ -
BDHA	$ 510,143.00	$ -
Break Out	$ (29,249,774.40)	$ -
CCA	$ 11,919.00	$ -
CDMPP	$ 454,545.00	$ -
CEN	$ 26,910,538.00	$ -
CEN EWMP	$164,003,394.93	$ -
CREV	$ (45,086,436.25)	$ -
CWCS	$ 9,091,619.00	$ -
CWMC	$ 6,633,515.00	$ -
CWMR	$ 1,574,024.00	$ -
CWNB	$ 2,680,669.92	$ -
DCP	$ 330,980.00	$ 330,980.00
LPHA	$ (951,622.00)	$ -
LTNCP	$ 40,461,337.50	$ 26,299,869.38
NFA	$ (1,216,126.82)	$ -
NFA ECC	$ 1,345,494.00	$ -
O&M	$ 11,927,599.00	$ -
PNCP	$ 59,149,444.53	$ 42,069,653.12
SNCP	$ 46,288,615.77	$ 32,402,031.04
TCP	$ 4,104,899.50	$ 4,104,899.50
Total	**$ 304,625,720**	**$ 108,157,546**

rksheet - First Run

	Categorization			Allocation - Demand Related 1
Adjusted TB	Demand	Customer	Total	Residential
$454,545	$0	$454,545	$454,545	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$182,807	$182,807	$0	$182,807	$68,760
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$30,889	$30,889	$0	$30,889	$11,618
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$117,285	$117,285	$0	$117,285	$44,115
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$4,104,900	$4,104,900	$0	$4,104,900	$1,543,999
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$2,216,807	$2,216,807	$0	$2,216,807	$695,062
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$33,323,001	$23,326,101	$9,996,900	$33,323,001	$7,313,715
$17,652,983	$12,357,088	$5,295,895	$17,652,983	$6,306,156

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($0)	($0)	($0)	($0)	$0
$0	$0	$0	$0	$0
$23,609,637	$16,526,746	$7,082,891	$23,609,637	$5,181,831
$28,635,633	$20,044,943	$8,590,690	$28,635,633	$10,229,476
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$40,461,338	$26,299,869	$14,161,468	$40,461,338	$10,486,407
$9,091,619	$0	$9,091,619	$9,091,619	$0
$6,318,320	$0	$6,318,320	$6,318,320	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$7,946	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$294,500	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$771,789	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($4,691,492)			$0	($1,286,285)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($33,105,275)			$0	($8,122,923)
$0			$0	$0
($6,418,997)	$0	$0	$0	$0
($45,086,436)	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

($281,588)	$0	$0	$0	$0
$0	$0	$0	$0	$0
($31,906)	$0	$0	$0	$0
($7,015)	$0	$0	$0	$0
$0	$0	$0	$0	$0
($951,622)	$0	$0	$0	$0
($1,012,930)	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($625,843)	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$6,171	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($125,831)	$0	$0	$0	$0
$0	$0	$0	$0	$0
$474	$0	$0	$0	$0
($48,627)	$0	$0	$0	$0
$0	$0	$0	$0	$0
$138,434,063	$0	$0	$0	$0
$16,943,277	$0	$0	$0	$0
$8,465,122	$0	$0	$0	$0
$160,933	$0	$0	$0	$0
$17,164,787	$0	$0	$0	$0
$0	$0	$0	$0	$0
$9,745,751	$0	$0	$0	$0
$0	$0	$0	$0	$0
$343,099	$240,169	$102,930	$343,099	$95,624
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$628,438	$439,907	$188,531	$628,438	$167,907
$0	$0	$0	$0	$0
$279,350	$181,578	$97,773	$279,350	$72,399
$0	$0	$0	$0	$0
$409,273	$286,491	$122,782	$409,273	$120,727
$0	$0	$0	$0	$0
$635,294	$412,941	$222,353	$635,294	$164,650
$315,195	$0	$315,195	$315,195	$0
$0	$0	$0	$0	$0
$11,919	$0	$11,919	$11,919	$0
$34,648	$24,254	$10,394	$34,648	$9,657
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$57,465	$57,465	$0	$57,465	$18,018
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$626,218	$0	$626,218	$626,218	$0
$459,426	$321,598	$137,828	$459,426	$122,750
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$202,386	$0	$202,386	$202,386	$0
$1,516,477	$985,710	$530,767	$1,516,477	$393,027

$458,867	$0	$458,867	$458,867	$0
$0	$0	$0	$0	$0
$1,574,024	$0	$1,574,024	$1,574,024	$0
$3,715,267	$0	$3,715,267	$3,715,267	$0
$259,921	$0	$259,921	$259,921	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$510,143	$0	$510,143	$510,143	$0
$0	$0	$0	$0	$0
$0			$0	$0
$1,000			$0	$0
$0			$0	$0
$9,857			$0	$0
$0			$0	$0
$0			$0	$0
$0			$0	$0
$0			$0	$0
$0			$0	$0
$0			$0	$0
$412,551			$0	$0
($1,803,959)			$0	$0
$47,967			$0	$0
$0			$0	$0
$11,026,641			$0	$0
$261,403			$0	$0
$187,681			$0	$0
$2,292,574			$0	$0
$0			$0	$0
$175,626			$0	$0
$33,062			$0	$0
$51,530			$0	$0
$0			$0	$0
($511,349)			$0	$0
$14,275			$0	$0
$0			$0	$0
$8,546,993			$0	$2,238,083
$0			$0	$0
$0			$0	$0
$0			$0	$0
$0				
$0				
$0				
$5,200,428				$0
$142,542	$0	$0	$0	$0
$692,477			$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$304,625,720	$108,157,546	$70,079,626	$178,237,171	$35,874,774
			O5 Summary	O4 Summary
	$17,965,635	$11,038,885	$304,625,720	$304,625,720
			($1)	
$0			**$304,625,720**	

Customer	Total	Residential	GS <50	GS>50-Regular
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ 57,465.00	$ 18,017.70	$ 5,774.19	$ 23,273.83
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ 850,892.49	$ 2,431,121.40	$ 630,076.24	$ 199,658.42	$ 749,288.42
$ 828,604.00	$ 828,604.00	$ -	$ -	$ -
$ 458,867.00	$ 458,867.00	$ -	$ -	$ -
$ 113,324.10	$ 377,747.00	$ 105,280.20	$ 33,191.36	$ 105,175.16
$ 326,359.20	$ 1,087,864.00	$ 290,657.81	$ 92,664.48	$ 287,840.26
$ 122,781.90	$ 409,273.00	$ 120,727.33	$ 38,401.93	$ 103,779.50
$ -	$ -	$ -	$ -	$ -
$ 510,143.00	$ 510,143.00	$ -	$ -	$ -
$ -	$ -	$ (7,171,124.82)	$ (2,267,165.73)	$ (7,170,958.76)
$ 11,919.00	$ 11,919.00	$ -	$ -	$ -
$ 454,545.00	$ 454,545.00	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ 9,091,619.00	$ 9,091,619.00	$ -	$ -	$ -
$ 6,633,515.00	$ 6,633,515.00	$ -	$ -	$ -
$ 1,574,024.00	$ 1,574,024.00	$ -	$ -	$ -
$ 3,975,188.00	$ 3,975,188.00	$ -	$ -	$ -
$ -	$ 330,980.00	$ 124,493.38	$ 30,196.83	$ 129,895.85
$ -	$ -	$ -	$ -	$ -
$ 14,161,468.13	$ 40,461,337.50	$ 10,486,406.56	$ 3,322,930.21	$ 12,470,463.95
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ 17,079,791.41	$ 59,149,444.53	$ 13,190,608.63	$ 4,227,239.86	$ 17,038,576.59
$ 13,886,584.73	$ 46,288,615.77	$ 16,535,632.04	$ 5,239,807.46	$ 10,594,946.00
$ -	$ 4,104,899.50	$ 1,543,999.10	$ 374,508.90	$ 1,611,001.94
$ 70,079,626	**$ 178,237,172**	**$ 35,874,774**	**$ 11,297,208**	**$ 35,943,283**

2	3	6	7	8
GS <50	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$16,678	$71,744	$19,660	$404	$26
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$2,818	$12,123	$3,322	$68	$4
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$10,700	$46,029	$12,614	$259	$17
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$374,509	$1,611,002	$441,471	$9,064	$588
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$222,749	$897,826	$315,177	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$2,343,852	$9,447,274	$3,316,417	$0	$0
$1,998,293	$4,040,570	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$1,660,639	$6,693,476	$2,349,711	$0	$0
$3,241,514	$6,554,376	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$3,322,930	$12,470,464	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($408,626)	($1,280,379)	($129,702)	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($2,566,249)	($8,105,589)	($1,274,967)	($1,368)	($89)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0			
$0	$0	$0	$0	$0
$0	$0			
$0	$0			
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$30,147	$95,528	$14,708	$21	$1
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$53,530	$166,280	$40,885	$0	$0
$0	$0	$0	$0	$0
$22,942	$86,098	$0	$0	$0
$0	$0	$0	$0	$0
$38,402	$103,780	$18,407	$0	$0
$0	$0	$0	$0	$0
$52,174	$195,802	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$3,044	$9,647	$1,485	$2	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$5,774	$23,274	$8,170	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$39,134	$121,561	$29,890	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$124,542	$467,389	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$707,709	$2,215,009	$347,424	$326	$21
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$11,297,208	$35,943,283	$5,514,673	$8,775	$569

GS> 50-TOU	GS >50-Intermediate	Sentinel	Unmetered Scattered Load	Embedded Distributor
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ 34.48	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ 1,205.83	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ 1.48	$ 206.23	$ -
$ -	$ -	$ -	$ 556.25	$ -
$ -	$ -	$ -	$ 231.05	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ (67.57)	$ (13,940.24)	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ 47.38	$ 389.92	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ 20,068.66	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ 25,243.90	$ -
$ -	$ -	$ -	$ 31,645.54	$ -
$ -	$ -	$ 587.67	$ 4,835.90	$ -
$ -	**$ -**	**$ 569**	**$ 70,478**	**$ -**

9	12	13	14	
Unmetered Scattered Load	**Intermediate (3000 - 4999 kW)**	**Large Use - 3TS**	**Large Use - Ford Annex**	**Total - Demand**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$215	$5,319	$0	$0	$182,807
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$36	$899	$0	$0	$30,889
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$138	$3,412	$0	$0	$117,285
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$4,836	$119,431	$0	$0	$4,104,900
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$1,330	$84,662	$0	$0	$2,216,807
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$13,997	$890,845	$0	$0	$23,326,101
$12,069	$0	$0	$0	$12,357,088

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$9,917	$631,172	$0	$0	$16,526,746
$19,577	$0	$0	$0	$20,044,943
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$20,069	$0	$0	$0	$26,299,869
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($2,462)	($34,840)	$0	$0	($3,142,293)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($15,829)	($342,605)	$0	$0	($20,429,618)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
				$0
$0	$0	$0	$0	$0
				$0
				$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$187	$3,953	$0	$0	$240,169
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$321	$10,982	$0	$0	$439,907
$0	$0	$0	$0	$0
$139	$0	$0	$0	$181,578
$0	$0	$0	$0	$0
$231	$4,944	$0	$0	$286,491
$0	$0	$0	$0	$0
$315	$0	$0	$0	$412,941
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$19	$399	$0	$0	$24,254
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$34	$2,195	$0	$0	$57,465
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$235	$8,029	$0	$0	$321,598
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$752	$0	$0	$0	$985,710

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$4,351	$93,354	$0	$0	$5,606,276
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$70,478	$1,482,151	$0	$0	$90,191,911

Back-up/Standby Power	Large Use - Ford Annex	Rate class 4	Rate class 5	GS <50
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ 54,629.65
$ -	$ -	$ -	$ -	$ 95,757.25
$ -	$ -	$ -	$ -	$ 126,382.48
$ -	$ -	$ -	$ -	$ 8,282.89
$ -	$ -	$ -	$ -	$ 21,120.24
$ -	$ -	$ -	$ -	$ 7,938.45
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ 66,127.36
$ -	$ -	$ -	$ -	$ (1,072,444.66)
$ -	$ -	$ -	$ -	$ 772.56
$ -	$ -	$ -	$ -	$ 64,021.87
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ 1,050,668.87
$ -	$ -	$ -	$ -	$ 1,827,022.00
$ -	$ -	$ -	$ -	$ 288,602.13
$ -	$ -	$ -	$ -	$ 569,332.88
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ 909,205.41
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ 1,107,067.17
$ -	$ -	$ -	$ -	$ 895,975.08
$ -	$ -	$ -	$ -	$ -
$ -	**$ -**	**$ -**	**$ -**	**$ 6,020,462**

Allocation - Customer Related

1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light
$286,499	$64,022	$77,550	$5,054	$17,401
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$6,908,061	$647,973	$115,890	$552	$2,119,317
$3,684,146	$341,696	$30,657	$0	$1,130,255

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$4,894,422	$459,094	$82,109	$391	$1,501,555
$5,976,205	$554,279	$49,731	$0	$1,833,434
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$9,802,999	$909,205	$151,404	$0	$3,007,452
$5,664,125	$1,050,669	$471,338	$0	$1,737,691
$2,853,182	$1,740,210	$1,602,197	$75,044	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($1,057,311)	($113,953)	($31,055)	($815)	($315,114)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($8,021,921)	($1,212,460)	($566,910)	($17,858)	($2,254,909)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$70,107	$7,523	$1,711	$2	$21,508
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$130,582	$12,201	$1,807	$7	$40,061
$0	$0	$0	$0	$0
$67,681	$6,277	$1,045	$0	$20,764
$0	$0	$0	$0	$0
$85,157	$7,938	$1,033	$3	$26,125
$0	$0	$0	$0	$0
$153,920	$14,276	$2,377	$0	$47,221
$142,333	$86,812	$79,927	$3,744	$0
$0	$0	$0	$0	$0
$8,236	$773	$138	$1	$2,527
$7,080	$760	$173	$0	$2,172
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$390,137	$72,369	$32,465	$0	$119,690
$95,463	$8,919	$1,321	$5	$29,287
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$126,088	$23,389	$10,492	$0	$38,682
$367,413	$34,077	$5,675	$0	$112,718

$207,212	$126,382	$116,359	$5,450	$0
$0	$0	$0	$0	$0
$1,125,845	$288,602	$139,959	$7,441	$0
$2,836,404	$532,107	$333,086	$3,399	$38
$198,436	$37,226	$23,303	$238	$3
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$410,312	$66,127	$33,483	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$1,867,354	$253,969	$112,903	$4,351	$521,826
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$39,280,165	$6,020,462	$2,880,170	$87,007	$9,759,704

GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Sentinel	Unmetered Scattered Load
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ 9,097.10	$ -	$ -	$ 11,896.81	$ 5,552.37
$ 42,957.42	$ -	$ -	$ 10,426.63	$ 4,866.22
$ 116,359.32	$ -	$ -	$ -	$ -
$ 1,883.45	$ -	$ -	$ 1,559.02	$ 727.61
$ 3,127.43	$ -	$ -	$ 4,565.63	$ 2,130.83
$ 1,032.79	$ -	$ -	$ 1,719.99	$ 802.74
$ -	$ -	$ -	$ -	$ -
$ 33,483.41	$ -	$ -	$ 220.61	$ -
$ (485,061.09)	$ -	$ -	$ (134,840.61)	$ (62,910.07)
$ 138.17	$ -	$ -	$ 166.35	$ 77.64
$ 77,550.25	$ -	$ -	$ 1,208.77	$ 832.56
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ 471,337.96	$ -	$ -	$ 114,403.15	$ 53,393.16
$ 1,682,124.28	$ -	$ -	$ -	$ -
$ 139,959.26	$ -	$ -	$ -	$ -
$ 356,388.64	$ -	$ -	$ 1,454.65	$ 5,656.96
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ 151,403.71	$ -	$ -	$ 197,999.51	$ 92,408.47
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ 197,999.24	$ -	$ -	$ 238,384.80	$ 111,256.71
$ 80,388.23	$ -	$ -	$ 195,118.32	$ 91,063.79
$ -	$ -	$ -	$ -	$ -
$ 2,880,170	**$ -**	**$ -**	**$ 644,284**	**$ 305,859**

8	9	12	13	14
Sentinel	**Unmetered Scattered Load**	**Intermediate (3000 - 4999 kW)**	**Large Use - 3TS**	**Large Use - Ford Annex**
$1,209	$833	$1,504	$222	$251
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$139,528	$65,119	$460	$0	$0
$74,412	$34,729	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$98,857	$46,138	$326	$0	$0
$120,706	$56,335	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$198,000	$92,408	$0	$0	$0
$114,403	$53,393	$0	$0	$0
$0	$0	$20,398	$0	$27,289
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($20,746)	($9,682)	($234)	$0	($289)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($148,455)	($69,285)	($4,959)	$0	($6,426)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$1,416	$661	$1	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$2,637	$1,231	$6	$0	$0
$0	$0	$0	$0	$0
$1,367	$638	$0	$0	$0
$0	$0	$0	$0	$0
$1,720	$803	$3	$0	$0
$0	$0	$0	$0	$0
$3,109	$1,451	$0	$0	$0
$0	$0	$1,018	$0	$1,361
$0	$0	$0	$0	$0
$166	$78	$1	$0	$0
$143	$67	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$7,880	$3,678	$0	$0	$0
$1,928	$900	$4	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$2,547	$1,189	$0	$0	$0
$7,421	$3,463	$0	$0	$0

$0	$0	$1,481	$0	$1,982
$0	$0	$0	$0	$0
$0	$0	$5,412	$4,059	$2,706
$1,360	$5,287	$1,322	$1,699	$566
$95	$370	$92	$119	$40
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$221	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$34,360	$16,058	$1,223	$18	$1,436
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$644,284	$305,859	$28,058	$6,117	$28,916

	Embedded Distributor	Back-up/Standby Power	Large Use - Ford Annex	Rate class 4	Rate class 5
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ 1,981.84	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ (5,278.75)	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ 251.30	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ 28,650.07	$ -	$ -
	$ -	$ -	$ 2,705.86	$ -	$ -
	$ -	$ -	$ 606.10	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
	$ -	**$ -**	**$ 28,916**	**$ -**	**$ -**

Allocation of Miscellaneous Revenue

	1	2	3	6
Total - Customer	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**
$454,545	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$9,996,900	$0	$0	$0	$0
$5,295,895	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$7,082,891	$0	$0	$0	$0
$8,590,690	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$14,161,468	$0	$0	$0	$0
$9,091,619	$0	$0	$0	$0
$6,318,320	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($1,549,199)				
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($12,303,184)				
$0				
$0	($3,163,371)	($730,776)	($1,716,802)	($255,018)
$0	($20,159,314)	($5,491,607)	($12,822,895)	($1,870,843)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	($214,977)	($40,329)	($25,245)	($258)
$0	$0	$0	$0	$0
$0	($15,724)	($3,632)	($8,533)	($1,268)
$0	($3,457)	($799)	($1,876)	($279)
$0	$0	$0	$0	$0
$0	($574,708)	($148,362)	($198,402)	($20,735)
$0	($773,317)	($145,073)	($90,813)	($927)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	($308,424)	($71,250)	($167,386)	($24,864)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$3,041	$703	$1,650	$245
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	($62,011)	($14,325)	($33,654)	($4,999)
$0	$0	$0	$0	$0
$0	$234	$54	$127	$19
$0	($23,964)	($5,536)	($13,006)	($1,932)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$102,930	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$188,531	$0	$0	$0	$0
$0	$0	$0	$0	$0
$97,773	$0	$0	$0	$0
$0	$0	$0	$0	$0
$122,782	$0	$0	$0	$0
$0	$0	$0	$0	$0
$222,353	$0	$0	$0	$0
$315,195	$0	$0	$0	$0
$0	$0	$0	$0	$0
$11,919	$0	$0	$0	$0
$10,394	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$626,218	$0	$0	$0	$0
$137,828	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$202,386	$0	$0	$0	$0
$530,767	$0	$0	$0	$0

$458,867	$0	$0	$0	$0
$0	$0	$0	$0	$0
$1,574,024	$0	$0	$0	$0
$3,715,267	$0	$0	$0	$0
$259,921	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$510,143	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$2,813,498				
$0				
$0				
$0				
	$0	$0	$0	$0
	$0	$0	$0	$0
	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$59,040,741	($25,295,992)	($6,650,933)	($15,076,836)	($2,180,857)

GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Sentinel
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
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$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ (5,491,607.15)	$ (12,822,895.39)	$ -	$ -	$ (82,292.30)
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ (185,402.98)	$ (116,057.79)	$ -	$ -	$ (473.71)
$ -	$ -	$ -	$ -	$ -
$ (148,362.02)	$ (198,402.31)	$ -	$ -	$ (1,094.30)
$ -	$ -	$ -	$ -	$ -
$ (825,561.13)	$ (1,939,480.23)	$ -	$ -	$ (32,574.11)
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
-$ 6,650,933	**-$ 15,076,836**	**$ -**	**$ -**	**-$ 116,434**

7 Street Light	8 Sentinel	9 Unmetered Scattered Load	12 Intermediate (3000 - 4999 kW)	13 Large Use - 3TS
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($437,926)	($28,834)	($16,643)	($68,578)	($11)
($486,780)	($82,292)	($225,116)	($111,795)	($2,721,731)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

($3)	($103)	($401)	($100)	($129)
$0	$0	$0	$0	$0
($2,177)	($143)	($83)	($341)	($0)
($479)	($32)	($18)	($75)	($0)
$0	$0	$0	$0	$0
$0	($1,094)	($2,837)	($5,483)	$0
($10)	($371)	($1,441)	($360)	($463)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($42,697)	($2,811)	($1,623)	($6,686)	($1)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$421	$28	$16	$66	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($8,585)	($565)	($326)	($1,344)	($0)
$0	$0	$0	$0	$0
$32	$2	$1	$5	$0
($3,318)	($218)	($126)	($520)	($0)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($981,521)	($116,434)	($248,597)	($195,211)	($2,722,335)

Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Large Use - Ford Annex	Rate class 4
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
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$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ (225,116.43)	$ -	$ -	$ (1,114,063.00)	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ (1,842.19)	$ -	$ -	$ (197.38)	$ -
$ -	$ -	$ -	$ -	$ -
$ (2,837.48)	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ (18,801.36)	$ -	$ -	$ (1,172.71)	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
-$ 248,597	**$ -**	**$ -**	**-$ 1,115,433**	**$ -**

		Allocation of General Plant and Administration		
14		1	2	3
Large Use - Ford Annex	Total - Mis	Residential	GS <50	GS>50-Regular
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$3,918	$904	$2,128
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$145,203	$33,502	$78,891
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$380,531	$87,798	$206,747
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
		$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
		($183,648)	($42,372)	($99,778)
		$0	$0	$0
($1,038)	($6,418,997)	$0	$0	$0
($1,114,063)	($45,086,436)	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

($43)	($281,588)	$0	$0	$0
$0	$0	$0	$0	$0
($5)	($31,906)	$0	$0	$0
($1)	($7,015)	$0	$0	$0
$0	$0	$0	$0	$0
$0	($951,622)	$0	$0	$0
($154)	($1,012,930)	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($101)	($625,843)	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$1	$6,171	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($20)	($125,831)	$0	$0	$0
$0	$0	$0	$0	$0
$0	$474	$0	$0	$0
($8)	($48,627)	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$36,235,314	$13,508,405	$56,633,578
$0	$0	$4,434,927	$1,653,326	$6,931,519
$0	$0	$2,215,758	$826,027	$3,463,094
$0	$0	$42,124	$15,704	$65,838
$0	$0	$3,758,800	$1,401,268	$5,874,775
$0	$0	$0	$0	$0
$0	$0	$2,134,156	$795,606	$3,335,555
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$630	$141	$171
$0	$0	$0	$0	$0
$0	$0	$4,860	$1,121	$2,641
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$260,030	$58,107	$70,386
$0	$0	($1,137,033)	($254,084)	($307,775)
$0	$0	$30,234	$6,756	$8,184
$0	$0	$0	$0	$0
$0	$0	$6,950,078	$1,553,083	$1,881,263
$0	$0	$128,885	$29,737	$70,025
$0	$0	$118,295	$26,435	$32,020
$0	$0	$1,445,007	$322,905	$391,138
$0	$0	$0	$0	$0
$0	$0	$110,697	$24,737	$29,964
$0	$0	$20,839	$4,657	$5,641
$0	$0	$32,479	$7,258	$8,792
$0	$0	$0	$0	$0
$0	$0	($322,303)	($72,023)	($87,242)
$0	$0	$8,998	$2,011	$2,435
$0	$0	$0	$0	$0
		$62,725	$14,472	$34,080
		$0	$0	$0
		$0	$0	$0
		$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$2,562,843	$592,047	$1,390,888
$0	$0	$70,247	$16,228	$38,124
$0	$0	$341,262	$78,836	$185,208

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($1,115,433)	($54,584,150)	$59,855,857	$20,692,591	$80,248,288

Rate class 5	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
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$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ (27,899.95)	$ (65,698.89)	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ 2,196,874.65	$ 9,210,330.21	$ -	$ -
$ -	$ 16,003,462.24	$ 67,094,029.05	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ 687,110.22	$ 1,614,219.27	$ -	$ -
$ -	$ 153,062.61	$ 360,432.27	$ -	$ -
$ -	$ 1,679,981.45	$ 2,034,976.21	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -
$ -	**$ 20,692,591**	**$ 80,248,288**	**$ -**	**$ -**

6	7	8	9	12
Large Use >5MW	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Intermediate (3000 - 4999 kW)**
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$312	$542	$36	$21	$84
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$11,577	$20,081	$1,322	$764	$3,113
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$30,339	$52,625	$3,465	$2,001	$8,158
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($14,642)	($25,398)	($1,672)	($966)	($3,937)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$10,586,261	$883,993	$63,124	$249,176	$5,204,042
$1,295,678	$108,194	$7,726	$30,497	$636,935
$647,341	$54,055	$3,860	$15,237	$318,223
$12,307	$1,028	$73	$290	$6,050
$2,470,480	$91,699	$6,548	$25,848	$539,831
$0	$0	$0	$0	$0
$1,402,679	$52,065	$3,718	$14,676	$306,503
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

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$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$11	$38	$3	$2	$3
$0	$0	$0	$0	$0
$387	$672	$44	$26	$104
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$4,587	$15,793	$1,097	$756	$1,365
($20,057)	($69,060)	($4,797)	($3,304)	($5,971)
$533	$1,836	$128	$88	$159
$0	$0	$0	$0	$0
$122,596	$422,124	$29,323	$20,197	$36,496
$10,276	$17,824	$1,174	$678	$2,763
$2,087	$7,185	$499	$344	$621
$25,489	$87,765	$6,097	$4,199	$7,588
$0	$0	$0	$0	$0
$1,953	$6,723	$467	$322	$581
$368	$1,266	$88	$61	$109
$573	$1,973	$137	$94	$171
$0	$0	$0	$0	$0
($5,685)	($19,576)	($1,360)	($937)	($1,692)
$159	$546	$38	$26	$47
$0	$0	$0	$0	$0
$5,001	$8,675	$571	$330	$1,345
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$206,606	$354,791	$23,360	$13,483	$55,559
$5,663	$9,725	$640	$370	$1,523
$27,511	$47,243	$3,111	$1,795	$7,398

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$16,830,388	$2,134,430	$148,819	$376,071	$7,127,174

	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Large Use - Ford Annex
$	-	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ -
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$	-	$ -	$ -	$ -	$ -
$	(1,101.08)	$ (635.84)	$ -	$ -	$ (38.80)
$	-	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ -
$	10,265.81	$ 40,523.50	$ -	$ -	$ 715,553.76
$	74,782.81	$ 295,199.51	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ -
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$	-	$ -	$ -	$ -	$ -
$	27,111.26	$ 15,648.28	$ -	$ -	$ 976.04
$	6,040.66	$ 3,488.30	$ -	$ -	$ 212.85
$	31,719.14	$ 21,847.06	$ -	$ -	$ 6,594.42
$	-	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ -
$	**148,819**	**$ 376,071**	**$ -**	**$ -**	**$ 723,298**

13	14		
Large Use - 3TS	Large Use - Ford Annex	Total - A&G	
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
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$0	$0	$0	$0
$0	$1	$7,946	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$47	$294,500	$0
$0	$0	$0	$0
$0	$0	$0	$0
$1	$122	$771,789	$0
$0	$0	$0	$0
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($1)	($59)	($372,473)	($0)
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$15,070,169	$0	$138,434,063	$0
$1,844,474	$0	$16,943,277	$0
$921,528	$0	$8,465,122	$0
$17,519	$0	$160,933	$0
$2,539,124	$456,413	$17,164,787	$0
$0	$0	$0	$0
$1,441,653	$259,140	$9,745,751	$0
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$0	$1	$1,000	$0
$0	$0	$0	$0
$0	$2	$9,857	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
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$0	$0	$0	$0
$0	$0	$0	$0
$201	$228	$412,551	$0
($881)	($997)	($1,803,959)	$0
$23	$27	$47,967	$0
$0	$0	$0	$0
$5,384	$6,096	$11,026,641	$0
$0	$41	$261,403	$0
$92	$104	$187,681	$0
$1,119	$1,267	$2,292,574	$0
$0	$0	$0	$0
$86	$97	$175,626	$0
$16	$18	$33,062	$0
$25	$28	$51,530	$0
$0	$0	$0	$0
($250)	($283)	($511,349)	$0
$7	$8	$14,275	$0
$0	$0	$0	$0
$0	$20	$127,219	($0)
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$9	$841	$5,200,428	$0
$0	$23	$142,542	$0
$1	$112	$692,477	$0

$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$21,840,303	$723,298	$209,977,219	($1)

Rate class 4	Rate class 5
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2006 Cost Allocation Information Filing

Enwin Powerlines Ltd.

EB-2005-0359 EB-2007-0001

January 15, 2007

Ontario

Sheet O6 Composite Allocator Detail Worksheet - First Run

Details:

Output Sheet Details How Various Composite Allocators are Derived

Demand Allocators can be found in columns C to AG

Customer Allocators can be found in columns AJ to BN

Demand Allocators

			1	2	3	6	7
		Demand Total	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**
Composite allocators							
Rate Base							
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV		$0	$0	$0	$0	$0
1805-2	Land Station <50 kV		$68,760	$16,678	$71,744	$19,660	$404
1805	Total	$182,807	$68,760	$16,678	$71,744	$19,660	$404
1806-1	Land Rights Station >50 kV		$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV		$11,618	$2,818	$12,123	$3,322	$68
1806	Total	$30,889	$11,618	$2,818	$12,123	$3,322	$68
1808-1	Buildings and Fixtures > 50 kV		$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV		$44,115	$10,700	$46,029	$12,614	$259
1808	Total	$117,285	$44,115	$10,700	$46,029	$12,614	$259
1810-1	Leasehold Improvements >50 kV		$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV		$0	$0	$0	$0	$0
1810	Total	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$4,104,900	$1,543,999	$374,509	$1,611,002	$441,471	$9,064
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$2,216,807	$695,062	$222,749	$897,826	$315,177	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0
1820	Total	$2,216,807	$695,062	$222,749	$897,826	$315,177	$0
1815 & 1820	Total	$6,321,706	$2,239,061	$597,258	$2,508,828	$756,649	$9,064
1825-1	Storage Battery Equipment > 50 kV		$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV		$0	$0	$0	$0	$0
1825	Total	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary		$7,313,715	$2,343,852	$9,447,274	$3,316,417	$0
1830-5	Poles, Towers and Fixtures - Secondary		$6,306,156	$1,998,293	$4,040,570	$0	$0
1830	Total	$35,683,189	$13,619,871	$4,342,145	$13,487,845	$3,316,417	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary		$0	$0	$0	$0	$0
1835-5	Overhead Conductors and Devices - Secondary		$0	$0	$0	$0	$0
1835	Total	$0	$0	$0	$0	$0	$0
1830 & 1835	Total	$35,683,189	$13,619,871	$4,342,145	$13,487,845	$3,316,417	$0

	A	B	C	D	E	F	I	J
69								
70	1840-3	Underground Conduit - Bulk Delivery		$0	$0	$0	$0	$0
71	1840-4	Underground Conduit - Primary		$5,181,831	$1,660,639	$6,693,476	$2,349,711	$0
72	1840-5	Underground Conduit - Secondary		$10,229,476	$3,241,514	$6,554,376	$0	$0
73	1840	Total	$36,571,689	$15,411,307	$4,902,153	$13,247,852	$2,349,711	$0
74								
75	1845-3	Underground Conductors and Devices - Bulk Delivery		$0	$0	$0	$0	$0
76	1845-4	Underground Conductors and Devices - Primary		$0	$0	$0	$0	$0
77	1845-5	Underground Conductors and Devices - Secondary		$0	$0	$0	$0	$0
78	1845	Total	$0	$0	$0	$0	$0	$0
79								
80	1840 & 1845	Total	$36,571,689	$15,411,307	$4,902,153	$13,247,852	$2,349,711	$0
81								
82	1850	Line Transformers	$26,299,869	$10,486,407	$3,322,930	$12,470,464	$0	$0
83								
84	1815- 1850	Total	$104,876,453	$41,756,646	$13,164,486	$41,714,988	$6,422,776	$9,064
85								
86	1855	Services	$0	$0	$0	$0	$0	$0
87								
88	1815- 1855	Total	$104,876,453	$41,756,646	$13,164,486	$41,714,988	$6,422,776	$9,064
89								
90	1860	Meters	$0	$0	$0	$0	$0	$0
91								
92	1815-1860	Total	$104,876,453	$41,756,646	$13,164,486	$41,714,988	$6,422,776	$9,064
93								
94	1565-1860	Total	$105,207,433	$41,881,140	$13,194,683	$41,844,884	$6,458,373	$9,795
95								
96		Total Demand And Customer	$166,199,761	$81,950,778	$18,961,832	$44,425,761	$6,539,413	$11,356,900
97		Accum Depreciation - NFA	($37,424,294)	($18,488,440)	($4,301,288)	($9,983,932)	($1,423,342)	($2,571,390)
98		Accum Depreciation - NFA ECC	($32,732,802)	($16,144,844)	($3,778,709)	($8,672,499)	($1,292,826)	($2,256,276)
99	NFA	Net Fixed Assets	$128,775,467	$63,462,337	$14,660,544	$34,441,829	$5,116,071	$8,785,509
100	NFA ECC	Net Fixed Assets Excluding Capital Contribution	$133,466,959	$65,805,934	$15,183,123	$35,753,262	$5,246,588	$9,100,623
101								
102								
103	**Operating and Maintenance**			Allocate all the costs to the O and M expenses before using it as a composite allocator.				
104								
105	**Acccounts**							
106	5005	Operation Supervision and Engineering	$240,169	$95,624	$30,147	$95,528	$14,708	$21
107	5010	Load Dispatching	$0	$0	$0	$0	$0	$0
108	5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0
109	5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0
110	5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0
111	5016	Distribution Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0
112	5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0
113	5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0	$0
114	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$439,907	$167,907	$53,530	$166,280	$40,885	$0
115	5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0
116	5035	Overhead Distribution Transformers- Operation	$181,578	$72,399	$22,942	$86,098	$0	$0
117	5040	Underground Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0	$0
118	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$286,491	$120,727	$38,402	$103,780	$18,407	$0
119	5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0
120	5055	Underground Distribution Transformers - Operation	$412,941	$164,650	$52,174	$195,802	$0	$0
121	5065	Meter Expense	$0	$0	$0	$0	$0	$0
122	5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0
123	5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0
124	5085	Miscellaneous Distribution Expense	$24,254	$9,657	$3,044	$9,647	$1,485	$2
125	5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0
126	5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0
127	5096	Other Rent	$0	$0	$0	$0	$0	$0
128	5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0
129	5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0
130	5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0
131	5114	Maintenance of Distribution Station Equipment	$57,465	$18,018	$5,774	$23,274	$8,170	$0

	A	B	C	D	E	F	I	J
132	5120	Maintenance of Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0
133	5125	Maintenance of Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0
134	5130	Maintenance of Overhead Services	$0	$0	$0	$0	$0	$0
135	5135	Overhead Distribution Lines and Feeders - Right of Way	$321,598	$122,750	$39,134	$121,561	$29,890	$0
136	5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0
137	5150	Maintenance of Underground Conductors and Devices	$0	$0	$0	$0	$0	$0
138	5155	Maintenance of Underground Services	$0	$0	$0	$0	$0	$0
139	5160	Maintenance of Line Transformers	$985,710	$393,027	$124,542	$467,389	$0	$0
140	5175	Maintenance of Meters	$0	$0	$0	$0	$0	$0
141	5305	Supervision	$0	$0	$0	$0	$0	$0
142	5310	Meter Reading Expense	$0	$0	$0	$0	$0	$0
143	5315	Customer Billing	$0	$0	$0	$0	$0	$0
144	5320	Collecting	$0	$0	$0	$0	$0	$0
145	5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0
146	5330	Collection Charges	$0	$0	$0	$0	$0	$0
147	5335	Bad Debt Expense	$0	$0	$0	$0	$0	$0
148	5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0
149								
150	O&M DC	Total	$2,950,113	$1,164,759	$369,690	$1,269,357	$113,545	$23
151								
152	O&M	Total Demand and Customer	$12,037,410	$7,587,165	$1,695,448	$2,053,711	$133,834	$460,819
153								
154								
155	**Accounts**							
156	4705	Power Purchased	$138,434,063	$36,235,314	$13,508,405	$56,633,578	$10,586,261	$883,993
157	4708	Charges-WMS	$16,943,277	$4,434,927	$1,653,326	$6,931,519	$1,295,678	$108,194
158	4710	Cost of Power Adjustments	$8,465,122	$2,215,758	$826,027	$3,463,094	$647,341	$54,055
159	4712	Charges-One-Time	$160,933	$42,124	$15,704	$65,838	$12,307	$1,028
160	4714	Charges-NW	$17,164,787	$3,758,800	$1,401,268	$5,874,775	$2,470,480	$91,699
161	4716	Charges-CN	$9,745,751	$2,134,156	$795,606	$3,335,555	$1,402,679	$52,065
162	4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0	$0
163	5685	Independent Market Operator Fees and Penalties	$0	$0	$0	$0	$0	$0
164								
165	COP	Cost of Power	$190,913,933	$48,821,080	$18,200,337	$76,304,359	$16,414,745	$1,191,034
166								
167	**Acccounts**							
168	5005	Operation Supervision and Engineering	$343,099	$165,731	$37,670	$97,239	$14,710	$21,529
169	5010	Load Dispatching	$0	$0	$0	$0	$0	$0
170	5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0
171	5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0
172	5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0
173	5016	Distribution Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0
174	5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0
175	5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0	$0
176	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$628,438	$298,489	$65,731	$168,086	$40,892	$40,061
177	5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0
178	5035	Overhead Distribution Transformers- Operation	$279,350	$140,081	$29,219	$87,143	$0	$20,764
179	5040	Underground Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0	$0
180	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$409,273	$205,884	$46,340	$104,812	$18,410	$26,125
181	5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0
182	5055	Underground Distribution Transformers - Operation	$635,294	$318,569	$66,450	$198,179	$0	$47,221
183	5065	Meter Expense	$315,195	$142,333	$86,812	$79,927	$3,744	$0
184	5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0
185	5075	Customer Premises - Materials and Expenses	$11,919	$8,236	$773	$138	$1	$2,527
186	5085	Miscellaneous Distribution Expense	$34,648	$16,736	$3,804	$9,820	$1,486	$2,174
187	5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0
188	5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0
189	5096	Other Rent	$0	$0	$0	$0	$0	$0
190	5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0
191	5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0
192	5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0
193	5114	Maintenance of Distribution Station Equipment	$57,465	$18,018	$5,774	$23,274	$8,170	$0

	A	B	C	D	E	F	I	J
194	5120	Maintenance of Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0
195	5125	Maintenance of Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0
196	5130	Maintenance of Overhead Services	$626,218	$390,137	$72,369	$32,465	$0	$119,690
197	5135	Overhead Distribution Lines and Feeders - Right of Way	$459,426	$218,214	$48,053	$122,881	$29,895	$29,287
198	5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0
199	5150	Maintenance of Underground Conductors and Devices	$0	$0	$0	$0	$0	$0
200	5155	Maintenance of Underground Services	$202,386	$126,088	$23,389	$10,492	$0	$38,682
201	5160	Maintenance of Line Transformers	$1,516,477	$760,440	$158,619	$473,063	$0	$112,718
202	5175	Maintenance of Meters	$458,867	$207,212	$126,382	$116,359	$5,450	$0
203	5305	Supervision	$0	$0	$0	$0	$0	$0
204	5310	Meter Reading Expense	$1,574,024	$1,125,845	$288,602	$139,959	$7,441	$0
205	5315	Customer Billing	$3,715,267	$2,836,404	$532,107	$333,086	$3,399	$38
206	5320	Collecting	$259,921	$198,436	$37,226	$23,303	$238	$3
207	5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0
208	5330	Collection Charges	$0	$0	$0	$0	$0	$0
209	5335	Bad Debt Expense	$510,143	$410,312	$66,127	$33,483	$0	$0
210	5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0
211	5405	Supervision	$0	$0	$0	$0	$0	$0
212	5410	Community Relations - Sundry	$1,000	$630	$141	$171	$11	$38
213	5415	Energy Conservation	$0	$0	$0	$0	$0	$0
214	5420	Community Safety Program	$9,857	$4,860	$1,121	$2,641	$387	$672
215	5425	Miscellaneous Customer Service and Informational Expenses	$0	$0	$0	$0	$0	$0
216	5505	Supervision	$0	$0	$0	$0	$0	$0
217	5510	Demonstrating and Selling Expense	$0	$0	$0	$0	$0	$0
218	5515	Advertising Expense	$0	$0	$0	$0	$0	$0
219	5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0	$0
220	5605	Executive Salaries and Expenses	$0	$0	$0	$0	$0	$0
221	5610	Management Salaries and Expenses	$412,551	$260,030	$58,107	$70,386	$4,587	$15,793
222	5615	General Administrative Salaries and Expenses	($1,803,959)	($1,137,033)	($254,084)	($307,775)	($20,057)	($69,060)
223	5620	Office Supplies and Expenses	$47,967	$30,234	$6,756	$8,184	$533	$1,836
224	5625	Administrative Expense Transferred Credit	$0	$0	$0	$0	$0	$0
225	5630	Outside Services Employed	$11,026,641	$6,950,078	$1,553,083	$1,881,263	$122,596	$422,124
226	5635	Property Insurance	$261,403	$128,885	$29,737	$70,025	$10,276	$17,824
227	5640	Injuries and Damages	$187,681	$118,295	$26,435	$32,020	$2,087	$7,185
228	5645	Employee Pensions and Benefits	$2,292,574	$1,445,007	$322,905	$391,138	$25,489	$87,765
229	5650	Franchise Requirements	$0	$0	$0	$0	$0	$0
230	5655	Regulatory Expenses	$175,626	$110,697	$24,737	$29,964	$1,953	$6,723
231	5660	General Advertising Expenses	$33,062	$20,839	$4,657	$5,641	$368	$1,266
232	5665	Miscellaneous General Expenses	$51,530	$32,479	$7,258	$8,792	$573	$1,973
233	5670	Rent	$0	$0	$0	$0	$0	$0
234	5675	Maintenance of General Plant	($511,349)	($322,303)	($72,023)	($87,242)	($5,685)	($19,576)
235	5680	Electrical Safety Authority Fees	$14,275	$8,998	$2,011	$2,435	$159	$546
236	6105	Taxes Other Than Income Taxes	$142,542	$70,247	$16,228	$38,124	$5,663	$9,725
237	6205	Donations	$0	$0	$0	$0	$0	$0
238	6210	Life Insurance	$0	$0	$0	$0	$0	$0
239	6215	Penalties	$0	$0	$0	$0	$0	$0
240	6225	Other Deductions	$0	$0	$0	$0	$0	$0
241								
242		**OM&A Expenses**	**$24,378,811**	**$15,309,107**	**$3,422,516**	**$4,199,477**	**$282,774**	**$945,654**
243								
244								

	A	B	C	D	E	F	I	J
245								
246								
247			**Demand Allocators**					
248	**Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)**		**Demand Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**
249								
250		**1808**	$ -	$ -	$ -	$ -	$ -	$ -
251		**1815**	$ -	$ -	$ -	$ -	$ -	$ -
252		**1820**	$ 57,465	$ 18,018	$ 5,774	$ 23,274	$ 8,170	$ -
253		**1830**	$ -	$ -	$ -	$ -	$ -	$ -
254		**1835**	$ -	$ -	$ -	$ -	$ -	$ -
255		**1840**	$ -	$ -	$ -	$ -	$ -	$ -
256		**1845**	$ -	$ -	$ -	$ -	$ -	$ -
257		**1850**	$ 1,580,229	$ 630,076	$ 199,658	$ 749,288	$ -	$ -
258		**1855**	$ -	$ -	$ -	$ -	$ -	$ -
259		**1860**	$ -	$ -	$ -	$ -	$ -	$ -
260		**1815-1855**	$ 264,423	$ 105,280	$ 33,191	$ 105,175	$ 16,194	$ 23
261		**1830 & 1835**	$ 761,505	$ 290,658	$ 92,664	$ 287,840	$ 70,775	$ -
262		**1840 & 1845**	$ 286,491	$ 120,727	$ 38,402	$ 103,780	$ 18,407	$ -
263		**BCP**	$ -	$ -	$ -	$ -	$ -	$ -
264		**BDHA**	$ -	$ -	$ -	$ -	$ -	$ -
265		**Break Out**	$ -	$ -	$ -	$ -	$ -	$ -
266		**CCA**	$ -	$ -	$ -	$ -	$ -	$ -
267		**CDMPP**	$ -	$ -	$ -	$ -	$ -	$ -
268		**CEN**	$ -	$ -	$ -	$ -	$ -	$ -
269		**CEN EWMP**	$ -	$ -	$ -	$ -	$ -	$ -
270		**CREV**	$ -	$ -	$ -	$ -	$ -	$ -
271		**CWCS**	$ -	$ -	$ -	$ -	$ -	$ -
272		**CWMC**	$ -	$ -	$ -	$ -	$ -	$ -
273		**CWMR**	$ -	$ -	$ -	$ -	$ -	$ -
274		**CWNB**	$ -	$ -	$ -	$ -	$ -	$ -
275		**DCP**	$ -	$ -	$ -	$ -	$ -	$ -
276		**LPHA**	$ -	$ -	$ -	$ -	$ -	$ -
277		**LTNCP**	$ -	$ -	$ -	$ -	$ -	$ -
278		**NFA**	$ -	$ -	$ -	$ -	$ -	$ -
279		**NFA ECC**	$ -	$ -	$ -	$ -	$ -	$ -
280		**O&M**	$ -	$ -	$ -	$ -	$ -	$ -
281		**PNCP**	$ -	$ -	$ -	$ -	$ -	$ -
282		**SNCP**	$ -	$ -	$ -	$ -	$ -	$ -
283		**TCP**	$ -	$ -	$ -	$ -	$ -	$ -
284								
285		**Total**	**$ 2,950,113**	**$ 1,164,759**	**$ 369,690**	**$ 1,269,357**	**$ 113,545**	**$ 23**
286								
287								
288			**Demand Allocators**					
289	**Grouping of OM&A (lines 168 - 240)**		**Demand Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**
290								
291		**1808**	$ -	$ -	$ -	$ -	$ -	$ -
292		**1815**	$ -	$ -	$ -	$ -	$ -	$ -
293		**1820**	$ 57,465	$ 18,018	$ 5,774	$ 23,274	$ 8,170	$ -
294		**1830**	$ -	$ -	$ -	$ -	$ -	$ -
295		**1835**	$ -	$ -	$ -	$ -	$ -	$ -
296		**1840**	$ -	$ -	$ -	$ -	$ -	$ -
297		**1845**	$ -	$ -	$ -	$ -	$ -	$ -
298		**1850**	$ 2,431,121	$ 1,219,090	$ 254,288	$ 758,386	$ -	$ 180,703
299		**1855**	$ 828,604	$ 516,224	$ 95,757	$ 42,957	$ -	$ 158,372
300		**1860**	$ 458,867	$ 207,212	$ 126,382	$ 116,359	$ 5,450	$ -
301		**1815-1855**	$ 377,747	$ 182,467	$ 41,474	$ 107,059	$ 16,196	$ 23,703
302		**1830 & 1835**	$ 1,087,864	$ 516,703	$ 113,785	$ 290,968	$ 70,786	$ 69,348
303		**1840 & 1845**	$ 409,273	$ 205,884	$ 46,340	$ 104,812	$ 18,410	$ 26,125
304		**BCP**	$ -	$ -	$ -	$ -	$ -	$ -
305		**BDHA**	$ 510,143	$ 410,312	$ 66,127	$ 33,483	$ -	$ -
306		**Break Out**	$ -	$ -	$ -	$ -	$ -	$ -
307		**CCA**	$ 11,919	$ 8,236	$ 773	$ 138	$ 1	$ 2,527
308		**CDMPP**	$ -	$ -	$ -	$ -	$ -	$ -
309		**CEN**	$ -	$ -	$ -	$ -	$ -	$ -
310		**CEN EWMP**	$ -	$ -	$ -	$ -	$ -	$ -
311		**CREV**	$ -	$ -	$ -	$ -	$ -	$ -
312		**CWCS**	$ -	$ -	$ -	$ -	$ -	$ -
313		**CWMC**	$ 315,195	$ 142,333	$ 86,812	$ 79,927	$ 3,744	$ -
314		**CWMR**	$ 1,574,024	$ 1,125,845	$ 288,602	$ 139,959	$ 7,441	$ -
315		**CWNB**	$ 3,975,188	$ 3,034,839	$ 569,333	$ 356,389	$ 3,637	$ 40
316		**DCP**	$ -	$ -	$ -	$ -	$ -	$ -
317		**LPHA**	$ -	$ -	$ -	$ -	$ -	$ -
318		**LTNCP**	$ -	$ -	$ -	$ -	$ -	$ -
319		**NFA**	$ 142,542	$ 70,247	$ 16,228	$ 38,124	$ 5,663	$ 9,725
320		**NFA ECC**	$ 271,260	$ 133,745	$ 30,858	$ 72,665	$ 10,663	$ 18,496
321		**O&M**	$ 11,927,599	$ 7,517,951	$ 1,679,981	$ 2,034,976	$ 132,613	$ 456,615
322		**PNCP**	$ -	$ -	$ -	$ -	$ -	$ -
323		**SNCP**	$ -	$ -	$ -	$ -	$ -	$ -
324		**TCP**	$ -	$ -	$ -	$ -	$ -	$ -
325								
326		**Total**	**$ 24,378,811**	**$ 15,309,107**	**$ 3,422,516**	**$ 4,199,477**	**$ 282,774**	**$ 945,654**
327								
328								
329								
330								
331								

	K	L	O	P	Q	X	Y	Z	AA
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
20						**Customer Allocators**			
21									
22	**8**	**9**	**12**	**13**	**14**		**1**	**2**	**3**
23	**Sentinel**	**Unmetered Scattered Load**	**Intermediate (3000 - 4999 kW)**	**Large Use - 3TS**	**Large Use - Ford Annex**	**Customer Total**	**Residential**	**GS <50**	**GS>50-Regular**
24									
25									
26									
27	$0	$0	$0	$0	$0	$454,545	$286,499	$64,022	$77,550
28									
29	$0	$0	$0	$0	$0	$0	$0	$0	$0
30	$26	$215	$5,319	$0	$0	$0	$0	$0	$0
31	$26	$215	$5,319	$0	$0	$0	$0	$0	$0
32									
33	$0	$0	$0	$0	$0	$0	$0	$0	$0
34	$4	$36	$899	$0	$0	$0	$0	$0	$0
35	$4	$36	$899	$0	$0	$0	$0	$0	$0
36									
37	$0	$0	$0	$0	$0	$0	$0	$0	$0
38	$17	$138	$3,412	$0	$0	$0	$0	$0	$0
39	$17	$138	$3,412	$0	$0	$0	$0	$0	$0
40									
41	$0	$0	$0	$0	$0	$0	$0	$0	$0
42	$0	$0	$0	$0	$0	$0	$0	$0	$0
43	$0	$0	$0	$0	$0	$0	$0	$0	$0
44									
45	$588	$4,836	$119,431	$0	$0	$0	$0	$0	$0
46									
47	$0	$0	$0	$0	$0	$0	$0	$0	$0
48	$0	$1,330	$84,662	$0	$0	$0	$0	$0	$0
49	$0	$0	$0	$0	$0	$0	$0	$0	$0
50	$0	$1,330	$84,662	$0	$0	$0	$0	$0	$0
51									
52	$588	$6,166	$204,093	$0	$0	$0	$0	$0	$0
53									
54	$0	$0	$0	$0	$0	$0	$0	$0	$0
55	$0	$0	$0	$0	$0	$0	$0	$0	$0
56	$0	$0	$0	$0	$0	$0	$0	$0	$0
57									
58	$0	$0	$0	$0	$0	$0	$0	$0	$0
59	$0	$13,997	$890,845	$0	$0	$9,996,900	$6,908,061	$647,973	$115,890
60	$0	$12,069	$0	$0	$0	$5,295,895	$3,684,146	$341,696	$30,657
61	$0	$26,065	$890,845	$0	$0	$15,292,795	$10,592,207	$989,669	$146,548
62									
63	$0	$0	$0	$0	$0	$0	$0	$0	$0
64	$0	$0	$0	$0	$0	$0	$0	$0	$0
65	$0	$0	$0	$0	$0	$0	$0	$0	$0
66	$0	$0	$0	$0	$0	$0	$0	$0	$0
67									
68	$0	$26,065	$890,845	$0	$0	$15,292,795	$10,592,207	$989,669	$146,548

	K	L	O	P	Q	X	Y	Z	AA
69									
70	$0	$0	$0	$0	$0	$0	$0	$0	$0
71	$0	$9,917	$631,172	$0	$0	$7,082,891	$4,894,422	$459,094	$82,109
72	$0	$19,577	$0	$0	$0	$8,590,690	$5,976,205	$554,279	$49,731
73	$0	$29,494	$631,172	$0	$0	$15,673,581	$10,870,626	$1,013,373	$131,840
74									
75	$0	$0	$0	$0	$0	$0	$0	$0	$0
76	$0	$0	$0	$0	$0	$0	$0	$0	$0
77	$0	$0	$0	$0	$0	$0	$0	$0	$0
78	$0	$0	$0	$0	$0	$0	$0	$0	$0
79									
80	$0	$29,494	$631,172	$0	$0	$15,673,581	$10,870,626	$1,013,373	$131,840
81									
82	$0	$20,069	$0	$0	$0	$14,161,468	$9,802,999	$909,205	$151,404
83									
84	$588	$81,794	$1,726,110	$0	$0	$45,127,844	$31,265,832	$2,912,248	$429,791
85									
86	$0	$0	$0	$0	$0	$9,091,619	$5,664,125	$1,050,669	$471,338
87									
88	$588	$81,794	$1,726,110	$0	$0	$54,219,463	$36,929,957	$3,962,917	$901,129
89									
90	$0	$0	$0	$0	$0	$6,318,320	$2,853,182	$1,740,210	$1,602,197
91									
92	$588	$81,794	$1,726,110	$0	$0	$60,537,783	$39,783,139	$5,703,127	$2,503,326
93									
94	$635	$82,184	$1,735,739	$0	$0	$60,992,328	$40,069,638	$5,767,148	$2,580,877
95									
96	$747,750	$431,139	$1,758,428	$222	$27,540				
97	($169,289)	($97,259)	($382,638)	$0	($6,715)				
98	($148,544)	($85,115)	($347,564)	$0	($6,426)				
99	$578,460	$333,880	$1,375,790	$222	$20,825				
100	$599,206	$346,024	$1,410,864	$222	$21,114				
101									
102									
103									
104									
105									
106	$1	$187	$3,953	$0	$0	$79,341	$70,107	$7,523	$1,711
107	$0	$0	$0	$0	$0	$0	$0	$0	$0
108	$0	$0	$0	$0	$0	$0	$0	$0	$0
109	$0	$0	$0	$0	$0	$0	$0	$0	$0
110	$0	$0	$0	$0	$0	$0	$0	$0	$0
111	$0	$0	$0	$0	$0	$0	$0	$0	$0
112	$0	$0	$0	$0	$0	$0	$0	$0	$0
113	$0	$0	$0	$0	$0	$0	$0	$0	$0
114	$0	$321	$10,982	$0	$0	$144,589	$130,582	$12,201	$1,807
115	$0	$0	$0	$0	$0	$0	$0	$0	$0
116	$0	$139	$0	$0	$0	$75,004	$67,681	$6,277	$1,045
117	$0	$0	$0	$0	$0	$0	$0	$0	$0
118	$0	$231	$4,944	$0	$0	$94,128	$85,157	$7,938	$1,033
119	$0	$0	$0	$0	$0	$0	$0	$0	$0
120	$0	$315	$0	$0	$0	$170,572	$153,920	$14,276	$2,377
121	$0	$0	$0	$0	$0	$309,072	$142,333	$86,812	$79,927
122	$0	$0	$0	$0	$0	$0	$0	$0	$0
123	$0	$0	$0	$0	$0	$9,147	$8,236	$773	$138
124	$0	$19	$399	$0	$0	$8,012	$7,080	$760	$173
125	$0	$0	$0	$0	$0	$0	$0	$0	$0
126	$0	$0	$0	$0	$0	$0	$0	$0	$0
127	$0	$0	$0	$0	$0	$0	$0	$0	$0
128	$0	$0	$0	$0	$0	$0	$0	$0	$0
129	$0	$0	$0	$0	$0	$0	$0	$0	$0
130	$0	$0	$0	$0	$0	$0	$0	$0	$0
131	$0	$34	$2,195	$0	$0	$0	$0	$0	$0

	K	L	O	P	Q	X	Y	Z	AA
132	$0	$0	$0	$0	$0	$0	$0	$0	$0
133	$0	$0	$0	$0	$0	$0	$0	$0	$0
134	$0	$0	$0	$0	$0	$494,971	$390,137	$72,369	$32,465
135	$0	$235	$8,029	$0	$0	$105,704	$95,463	$8,919	$1,321
136	$0	$0	$0	$0	$0	$0	$0	$0	$0
137	$0	$0	$0	$0	$0	$0	$0	$0	$0
138	$0	$0	$0	$0	$0	$159,968	$126,088	$23,389	$10,492
139	$0	$752	$0	$0	$0	$407,164	$367,413	$34,077	$5,675
140	$0	$0	$0	$0	$0	$449,954	$207,212	$126,382	$116,359
141	$0	$0	$0	$0	$0	$0	$0	$0	$0
142	$0	$0	$0	$0	$0	$1,554,407	$1,125,845	$288,602	$139,959
143	$0	$0	$0	$0	$0	$3,701,596	$2,836,404	$532,107	$333,086
144	$0	$0	$0	$0	$0	$258,965	$198,436	$37,226	$23,303
145	$0	$0	$0	$0	$0	$0	$0	$0	$0
146	$0	$0	$0	$0	$0	$0	$0	$0	$0
147	$0	$0	$0	$0	$0	$509,922	$410,312	$66,127	$33,483
148	$0	$0	$0	$0	$0	$0	$0	$0	$0
149									
150	$1	$2,234	$30,502	$0	$0	$8,532,517	$6,422,405	$1,325,758	$784,354
151									
152	$32,011	$22,048	$39,842	$5,877	$6,655				
153									
154									
155									
156	$63,124	$249,176	$5,204,042	$15,070,169	$0	$138,434,063			
157	$7,726	$30,497	$636,935	$1,844,474	$0	$16,943,277			
158	$3,860	$15,237	$318,223	$921,528	$0	$8,465,122			
159	$73	$290	$6,050	$17,519	$0	$160,933			
160	$6,548	$25,848	$539,831	$2,539,124	$456,413	$17,164,787			
161	$3,718	$14,676	$306,503	$1,441,653	$259,140	$9,745,751			
162	$0	$0	$0	$0	$0	$0			
163	$0	$0	$0	$0	$0	$0			
164									
165	$85,049	$335,723	$7,011,585	$21,834,468	$715,554	$190,913,933			
166									
167									
168	$1,417	$848	$3,954	$0	$0	$343,099			
169	$0	$0	$0	$0	$0	$0			
170	$0	$0	$0	$0	$0	$0			
171	$0	$0	$0	$0	$0	$0			
172	$0	$0	$0	$0	$0	$0			
173	$0	$0	$0	$0	$0	$0			
174	$0	$0	$0	$0	$0	$0			
175	$0	$0	$0	$0	$0	$0			
176	$2,637	$1,552	$10,988	$0	$0	$628,438			
177	$0	$0	$0	$0	$0	$0			
178	$1,367	$777	$0	$0	$0	$279,350			
179	$0	$0	$0	$0	$0	$0			
180	$1,720	$1,034	$4,947	$0	$0	$409,273			
181	$0	$0	$0	$0	$0	$0			
182	$3,109	$1,766	$0	$0	$0	$635,294			
183	$0	$0	$1,018	$0	$1,361	$315,195			
184	$0	$0	$0	$0	$0	$0			
185	$166	$78	$1	$0	$0	$11,919			
186	$143	$86	$399	$0	$0	$34,648			
187	$0	$0	$0	$0	$0	$0			
188	$0	$0	$0	$0	$0	$0			
189	$0	$0	$0	$0	$0	$0			
190	$0	$0	$0	$0	$0	$0			
191	$0	$0	$0	$0	$0	$0			
192	$0	$0	$0	$0	$0	$0			
193	$0	$34	$2,195	$0	$0	$57,465			

	K	L	O	P	Q	X	Y	Z	AA
194	$0	$0	$0	$0	$0	$0			
195	$0	$0	$0	$0	$0	$0			
196	$7,880	$3,678	$0	$0	$0	$626,218			
197	$1,928	$1,135	$8,033	$0	$0	$459,426			
198	$0	$0	$0	$0	$0	$0			
199	$0	$0	$0	$0	$0	$0			
200	$2,547	$1,189	$0	$0	$0	$202,386			
201	$7,421	$4,216	$0	$0	$0	$1,516,477			
202	$0	$0	$1,481	$0	$1,982	$458,867			
203	$0	$0	$0	$0	$0	$0			
204	$0	$0	$5,412	$4,059	$2,706	$1,574,024			
205	$1,360	$5,287	$1,322	$1,699	$566	$3,715,267			
206	$95	$370	$92	$119	$40	$259,921			
207	$0	$0	$0	$0	$0	$0			
208	$0	$0	$0	$0	$0	$0			
209	$221	$0	$0	$0	$0	$510,143			
210	$0	$0	$0	$0	$0	$0			
211	$0	$0	$0	$0	$0	$0			
212	$3	$2	$3	$0	$1	$1,000			
213	$0	$0	$0	$0	$0	$0			
214	$44	$26	$104	$0	$2	$9,857			
215	$0	$0	$0	$0	$0	$0			
216	$0	$0	$0	$0	$0	$0			
217	$0	$0	$0	$0	$0	$0			
218	$0	$0	$0	$0	$0	$0			
219	$0	$0	$0	$0	$0	$0			
220	$0	$0	$0	$0	$0	$0			
221	$1,097	$756	$1,365	$201	$228	$412,551			
222	($4,797)	($3,304)	($5,971)	($881)	($997)	($1,803,959)			
223	$128	$88	$159	$23	$27	$47,967			
224	$0	$0	$0	$0	$0	$0			
225	$29,323	$20,197	$36,496	$5,384	$6,096	$11,026,641			
226	$1,174	$678	$2,763	$0	$41	$261,403			
227	$499	$344	$621	$92	$104	$187,681			
228	$6,097	$4,199	$7,588	$1,119	$1,267	$2,292,574			
229	$0	$0	$0	$0	$0	$0			
230	$467	$322	$581	$86	$97	$175,626			
231	$88	$61	$109	$16	$18	$33,062			
232	$137	$94	$171	$25	$28	$51,530			
233	$0	$0	$0	$0	$0	$0			
234	($1,360)	($937)	($1,692)	($250)	($283)	($511,349)			
235	$38	$26	$47	$7	$8	$14,275			
236	$640	$370	$1,523	$0	$23	$142,542			
237	$0	$0	$0	$0	$0	$0			
238	$0	$0	$0	$0	$0	$0			
239	$0	$0	$0	$0	$0	$0			
240	$0	$0	$0	$0	$0	$0			
241									
242	**$65,588**	**$44,968**	**$83,711**	**$11,701**	**$13,316**	**$24,378,811**			
243									
244									

	K	L	O	P	Q	X	Y	Z	AA
245									
246									
247							**Customer Allocators**		
248	**Sentinel**	**Unmetered Scattered Load**	**Intermediate (3000 - 4999 kW)**	**Large Use - 3TS**	**Large Use - Ford Annex**	**Customer Total**	**Residential**	**GS <50**	**GS>50-Regular**
249									
250	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
251	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
252	$ -	$ 34	$ 2,195	$ -	$ -	$ -	$ -	$ -	$ -
253	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
254	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
255	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
256	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
257	$ -	$ 1,206	$ -	$ -	$ -	$ 652,740	$ 589,014	$ 54,630	$ 9,097
258	$ -	$ -	$ -	$ -	$ -	$ 654,939	$ 516,224	$ 95,757	$ 42,957
259	$ -	$ -	$ -	$ -	$ -	$ 449,954	$ 207,212	$ 126,382	$ 116,359
260	$ 1	$ 206	$ 4,352	$ -	$ -	$ 87,354	$ 77,187	$ 8,283	$ 1,883
261	$ -	$ 556	$ 19,011	$ -	$ -	$ 250,293	$ 226,045	$ 21,120	$ 3,127
262	$ -	$ 231	$ 4,944	$ -	$ -	$ 94,128	$ 85,157	$ 7,938	$ 1,033
263	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
264	$ -	$ -	$ -	$ -	$ -	$ 509,922	$ 410,312	$ 66,127	$ 33,483
265	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
266	$ -	$ -	$ -	$ -	$ -	$ 9,147	$ 8,236	$ 773	$ 138
267	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
268	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
269	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
270	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
271	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
272	$ -	$ -	$ -	$ -	$ -	$ 309,072	$ 142,333	$ 86,812	$ 79,927
273	$ -	$ -	$ -	$ -	$ -	$ 1,554,407	$ 1,125,845	$ 288,602	$ 139,959
274	$ -	$ -	$ -	$ -	$ -	$ 3,960,561	$ 3,034,839	$ 569,333	$ 356,389
275	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
276	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
277	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
278	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
279	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
280	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
281	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
282	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
283	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
284									
285	**$ 1**	**$ 2,234**	**$ 30,502**	**$ -**	**$ -**	**$ 8,532,517**	**$ 6,422,405**	**$ 1,325,758**	**$ 784,354**
286									
287									
288							**Customer Allocators**		
289	**Sentinel**	**Unmetered Scattered Load**	**Intermediate (3000 - 4999 kW)**	**Large Use - 3TS**	**Large Use - Ford Annex**	**Customer Total**	**Residential**	**GS <50**	**GS>50-Regular**
290									
291	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
292	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
293	$ -	$ 34	$ 2,195	$ -	$ -	$ 57,465	$ -	$ -	$ -
294	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
295	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
296	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
297	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
298	$ 11,897	$ 6,758	$ -	$ -	$ -	$ 2,431,121	$ -	$ -	$ -
299	$ 10,427	$ 4,866	$ -	$ -	$ -	$ 828,604	$ -	$ -	$ -
300	$ -	$ -	$ 1,481	$ -	$ 1,982	$ 458,867	$ -	$ -	$ -
301	$ 1,560	$ 934	$ 4,354	$ -	$ -	$ 377,747	$ -	$ -	$ -
302	$ 4,566	$ 2,687	$ 19,021	$ -	$ -	$ 1,087,864	$ -	$ -	$ -
303	$ 1,720	$ 1,034	$ 4,947	$ -	$ -	$ 409,273	$ -	$ -	$ -
304	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
305	$ 221	$ -	$ -	$ -	$ -	$ 510,143	$ -	$ -	$ -
306	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
307	$ 166	$ 78	$ 1	$ -	$ -	$ 11,919	$ -	$ -	$ -
308	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
309	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
310	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
311	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
312	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
313	$ -	$ -	$ 1,018	$ -	$ 1,361	$ 315,195	$ -	$ -	$ -
314	$ -	$ -	$ 5,412	$ 4,059	$ 2,706	$ 1,574,024	$ -	$ -	$ -
315	$ 1,455	$ 5,657	$ 1,414	$ 1,818	$ 606	$ 3,975,188	$ -	$ -	$ -
316	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
317	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
318	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
319	$ 640	$ 370	$ 1,523	$ 0	$ 23	$ 142,542	$ -	$ -	$ -
320	$ 1,218	$ 703	$ 2,867	$ 0	$ 43	$ 271,260	$ -	$ -	$ -
321	$ 31,719	$ 21,847	$ 39,478	$ 5,823	$ 6,594	$ 11,927,599	$ -	$ -	$ -
322	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
323	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
324	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
325									
326	**$ 65,588**	**$ 44,968**	**$ 83,711**	**$ 11,701**	**$ 13,316**	**$ 24,378,811**	**$ -**	**$ -**	**$ -**
327									
328									
329									
330									
331									

	AD	AE	AF	AG	AJ	AK	AL	AS	AT
22	6	7	8	9	12	13	14		
23	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (3000 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex	Total	
27	$5,054	$17,401	$1,209	$833	$1,504	$222	$251	$454,545	
29	$0	$0	$0	$0	$0	$0	$0	$0	
30	$0	$0	$0	$0	$0	$0	$0	$0	
31	$0	$0	$0	$0	$0	$0	$0	$182,807	
33	$0	$0	$0	$0	$0	$0	$0	$0	
34	$0	$0	$0	$0	$0	$0	$0	$0	
35	$0	$0	$0	$0	$0	$0	$0	$30,889	
37	$0	$0	$0	$0	$0	$0	$0	$0	
38	$0	$0	$0	$0	$0	$0	$0	$0	
39	$0	$0	$0	$0	$0	$0	$0	$117,285	
41	$0	$0	$0	$0	$0	$0	$0	$0	
42	$0	$0	$0	$0	$0	$0	$0	$0	
43	$0	$0	$0	$0	$0	$0	$0	$0	
45	$0	$0	$0	$0	$0	$0	$0	$4,104,900	
47	$0	$0	$0	$0	$0	$0	$0	$0	
48	$0	$0	$0	$0	$0	$0	$0	$2,216,807	
49	$0	$0	$0	$0	$0	$0	$0	$0	
50	$0	$0	$0	$0	$0	$0	$0	$2,216,807	
52	$0	$0	$0	$0	$0	$0	$0	$6,321,706	
54	$0	$0	$0	$0	$0	$0	$0	$0	
55	$0	$0	$0	$0	$0	$0	$0	$0	
56	$0	$0	$0	$0	$0	$0	$0	$0	
58	$0	$0	$0	$0	$0	$0	$0	$0	
59	$552	$2,119,317	$139,528	$65,119	$460	$0	$0	$9,996,900	
60	$0	$1,130,255	$74,412	$34,729	$0	$0	$0	$5,295,895	
61	$552	$3,249,572	$213,940	$99,848	$460	$0	$0	$50,975,984	
63	$0	$0	$0	$0	$0	$0	$0	$0	
64	$0	$0	$0	$0	$0	$0	$0	$0	
65	$0	$0	$0	$0	$0	$0	$0	$0	
66	$0	$0	$0	$0	$0	$0	$0	$0	
68	$552	$3,249,572	$213,940	$99,848	$460	$0	$0	$50,975,984	

	AD	AE	AF	AG	AJ	AK	AL	AS	AT
69									
70	$0	$0	$0	$0	$0	$0	$0	$0	
71	$391	$1,501,555	$98,857	$46,138	$326	$0	$0	$7,082,891	
72	$0	$1,833,434	$120,706	$56,335	$0	$0	$0	$8,590,690	
73	$391	$3,334,988	$219,563	$102,473	$326	$0	$0	$52,245,270	
74									
75	$0	$0	$0	$0	$0	$0	$0	$0	
76	$0	$0	$0	$0	$0	$0	$0	$0	
77	$0	$0	$0	$0	$0	$0	$0	$0	
78	$0	$0	$0	$0	$0	$0	$0	$0	
79									
80	$391	$3,334,988	$219,563	$102,473	$326	$0	$0	$52,245,270	
81									
82	$0	$3,007,452	$198,000	$92,408	$0	$0	$0	$40,461,338	
83									
84	$943	$9,592,013	$631,503	$294,729	$786	$0	$0	$150,004,297	
85									
86	$0	$1,737,691	$114,403	$53,393	$0	$0	$0	$9,091,619	
87									
88	$943	$11,329,704	$745,906	$348,122	$786	$0	$0	$159,095,916	
89									
90	$75,044	$0	$0	$0	$20,398	$0	$27,289	$6,318,320	
91									
92	$75,987	$11,329,704	$745,906	$348,122	$21,184	$0	$27,289	$165,414,236	
93									
94	$81,041	$11,347,105	$747,115	$348,955	$22,689	$222	$27,540	$166,199,761	
95									
96									
97									
98									
99									
100									
101									
102									
103									
104									
105									
106	$2	$21,508	$1,416	$661	$1	$0	$0		
107	$0	$0	$0	$0	$0	$0	$0		
108	$0	$0	$0	$0	$0	$0	$0		
109	$0	$0	$0	$0	$0	$0	$0		
110	$0	$0	$0	$0	$0	$0	$0		
111	$0	$0	$0	$0	$0	$0	$0		
112	$0	$0	$0	$0	$0	$0	$0		
113	$0	$0	$0	$0	$0	$0	$0		
114	$7	$40,061	$2,637	$1,231	$6	$0	$0		
115	$0	$0	$0	$0	$0	$0	$0		
116	$0	$20,764	$1,367	$638	$0	$0	$0		
117	$0	$0	$0	$0	$0	$0	$0		
118	$3	$26,125	$1,720	$803	$3	$0	$0		
119	$0	$0	$0	$0	$0	$0	$0		
120	$0	$47,221	$3,109	$1,451	$0	$0	$0		
121	$3,744	$0	$0	$0	$1,018	$0	$1,361		
122	$0	$0	$0	$0	$0	$0	$0		
123	$1	$2,527	$166	$78	$1	$0	$0		
124	$0	$2,172	$143	$67	$0	$0	$0		
125	$0	$0	$0	$0	$0	$0	$0		
126	$0	$0	$0	$0	$0	$0	$0		
127	$0	$0	$0	$0	$0	$0	$0		
128	$0	$0	$0	$0	$0	$0	$0		
129	$0	$0	$0	$0	$0	$0	$0		
130	$0	$0	$0	$0	$0	$0	$0		
131	$0	$0	$0	$0	$0	$0	$0		

	AD	AE	AF	AG	AJ	AK	AL	AS	AT
132	$0	$0	$0	$0	$0	$0	$0		
133	$0	$0	$0	$0	$0	$0	$0		
134	$0	$119,690	$7,880	$3,678	$0	$0	$0		
135	$5	$29,287	$1,928	$900	$4	$0	$0		
136	$0	$0	$0	$0	$0	$0	$0		
137	$0	$0	$0	$0	$0	$0	$0		
138	$0	$38,682	$2,547	$1,189	$0	$0	$0		
139	$0	$112,718	$7,421	$3,463	$0	$0	$0		
140	$5,450	$0	$0	$0	$1,481	$0	$1,982		
141	$0	$0	$0	$0	$0	$0	$0		
142	$7,441	$0	$0	$0	$5,412	$4,059	$2,706		
143	$3,399	$38	$1,360	$5,287	$1,322	$1,699	$566		
144	$238	$3	$95	$370	$92	$119	$40		
145	$0	$0	$0	$0	$0	$0	$0		
146	$0	$0	$0	$0	$0	$0	$0		
147	$0	$0	$221	$0	$0	$0	$0		
148	$0	$0	$0	$0	$0	$0	$0		
149									
150	$20,289	$460,796	$32,010	$19,814	$9,340	$5,877	$6,655		
151									
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	AD	AE	AF	AG	AJ	AK	AL	AS	AT
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248	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Intermediate (3000 - 4999 kW)**	**Large Use - 3TS**	**Large Use - Ford Annex**	**Total**	
249									
250	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
251	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
252	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
253	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
254	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
255	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
256	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
257	$ -	$ 180,703	$ 11,897	$ 5,552	$ -	$ -	$ -	$ -	
258	$ -	$ 158,372	$ 10,427	$ 4,866	$ -	$ -	$ -	$ -	
259	$ 5,450	$ -	$ -	$ -	$ 1,481	$ -	$ 1,982	$ -	
260	$ 2	$ 23,680	$ 1,559	$ 728	$ 2	$ -	$ -	$ -	
261	$ 12	$ 69,348	$ 4,566	$ 2,131	$ 10	$ -	$ -	$ -	
262	$ 3	$ 26,125	$ 1,720	$ 803	$ 3	$ -	$ -	$ -	
263	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
264	$ -	$ -	$ 221	$ -	$ -	$ -	$ -	$ -	
265	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
266	$ 1	$ 2,527	$ 166	$ 78	$ 1	$ -	$ -	$ -	
267	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
268	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
269	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
270	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
271	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
272	$ 3,744	$ -	$ -	$ -	$ 1,018	$ -	$ 1,361	$ -	
273	$ 7,441	$ -	$ -	$ -	$ 5,412	$ 4,059	$ 2,706	$ -	
274	$ 3,637	$ 40	$ 1,455	$ 5,657	$ 1,414	$ 1,818	$ 606	$ -	
275	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
276	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
277	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
278	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
279	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
280	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
281	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
282	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
283	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
284									
285	**$ 20,289**	**$ 460,796**	**$ 32,010**	**$ 19,814**	**$ 9,340**	**$ 5,877**	**$ 6,655**	**$ -**	
286									
287									
288									
289	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Intermediate (3000 - 4999 kW)**	**Large Use - 3TS**	**Large Use - Ford Annex**	**Total**	
290									
291	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
292	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
293	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
294	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
295	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
296	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
297	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
298	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
299	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
301	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
302	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
303	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
304	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
305	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
306	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
307	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
308	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
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312	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
313	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
314	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
315	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
316	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
317	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
318	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
319	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
320	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
321	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
322	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
323	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
324	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
325									
326	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
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2006 Cost Allocation Information Filing
Enwin Powerlines Ltd.
EB-2005-0359 EB-2007-0001
January 15, 2007
Sheet O7 Amortization Output Worksheet - First Run

Categorization and Allocation of Contributed Capital
Contributed Capital - 1995

Account	Description	Contributed Capital	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (300 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (300 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex	Sub-total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (300 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex	Sub-total
1815	Transformer Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1820	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1820-1	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1820-2	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1820-3	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1830-3	Poles, Towers and Fixtures - Subtransmission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1835-3	Overhead Conductors and Devices -	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1845-5	Underground Conductors and Devices -	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0																								

General Plant

TOTAL - 1995

Accumulated Depreciation - 2105 Capital Contribution

Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (300 - 4999 kW)
1815	Transformer Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices -	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-5	Underground Conductors and Devices -	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

General Plant

Account	Description	Accumulated Depreciation
1970	Load Management Controls - Customer Premise	$0
1975	Load Management Controls - Utility Premises	$0

Accumulated Depreciation - 2105 Fixed Assets Only

Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (300 - 4999 kW)	Large Use - 3TS
1815	Transformer Station Equipment - Normally	($600,055)	($600,055)	$0	($600,055)	($225,702)	($54,746)	($235,497)	($64,534)	($1,325)	($86)	($707)	($17,458)	$0
1820	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally	($617,373)	($617,373)	$0	($617,373)	($193,572)	($62,035)	($250,041)	($87,776)	$0	$0	($370)	($23,578)	$0
1820-3	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices -	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-5	Underground Conductors and Devices -	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

General Plant

Account	Description	Accumulated Depreciation
1970	Load Management Controls - Customer Premise	$0
1975	Load Management Controls - Utility Premises	$0

Accumulated Depreciation - 2120

Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (300 - 4999 kW)	Large Use - 3TS
1815	Transformer Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-5	Underground Conductors and Devices -	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

General Plant

TOTAL - 2120

Categorization and Allocation of Amortization Expense - Property, Plant and Equipment - 5705

Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (300 - 4999 kW)	Large Use - 3TS
1815	Transformer Station Equipment - Normally	$139,519	$139,519	$0	$139,519	$52,478	$12,729	$54,755	$15,005	$308	$20	$164	$4,059	$0
1820	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally	$96,206	$96,206	$0	$96,206	$30,165	$9,667	$38,964	$13,678	$0	$0	$58	$3,674	$0
1820-3	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-5	Underground Conductors and Devices -	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

General Plant

TOTAL - 5705

Categorization and Allocation of Amortization of Limited Term Electric Plant - 5710

Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (300 - 4999 kW)	Large Use - 3TS
1815	Transformer Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-5	Underground Conductors and Devices -	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

General Plant

TOTAL - 5710

Categorization and Allocation of Accumulated Amortization of Electric Utility Plant - Intangibles - 5715

Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (300 - 4999 kW)	Large Use - 3TS
1815	Transformer Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

General Plant

Account	Description	Depreciation	A & G Residential	GS <50	GS >50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (300 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex	Sub-total
1975													
1980		--	--	--	--	--	--	--	--	--	--	--	--
1990		--	--	--	--	--	--	--	--	--	--	--	--
2005		--	--	--	--	--	--	--	--	--	--	--	--
	TOTAL - [illegible]	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Categorization and Allocation of Accum Amortization of Electric Utility Plant, Property, Plant & Equipment - 5730

Account	Description	Depreciation	Demand	Customer	Total	Demand Allocation Residential	GS <50	GS >50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (300 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex	Sub-total
1805		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1805-1																
1805-2		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1806		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1806-1		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1806-2		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1808																
1808-1		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1808-2		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1810		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1810-1		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1810-2																
1815	Transformer Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1825-1		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1825-2		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1830		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1830-3	Poles, Towers and Fixtures - Subtransmission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1830-5		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1835		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1835-3	Overhead Conductors and Devices -	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1835-5																
1840		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1840-3		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1840-4		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1840-5		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1845																
1845-3	Underground Conductors and Devices - Bulk	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1845-5	Underground Conductors and Devices -	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1855		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
1860		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Plant		--														
1905		--														
1906		--														
1908																
1910		--														
1915		--														
1920		--														
1925		--														
1930																
1935		--														
1940		--														
1945		--														
1950		--														
1955																
1960																
1970		$0														
1975		--														
1980		--														
1990		--														
2005		--														
		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
	TOTAL - 5730	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Account	Customer Residential	GS <50	GS >50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (300 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex	Sub-total	A & G Allocation Residential	GS <50	GS >50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (300 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex	Sub-total
1815	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
1820	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
1820-1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
1820-2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
1820-3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
1830-3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
1835-3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
1845-3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
1845-5	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
1970												$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL - 5730	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Account	Description		Demand	Customer	Total	Demand Allocation Residential	GS <50	GS >50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (300 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex	Sub-total
1815	Transformer Station Equipment - Normally	100%	100%	0%	100%	27.61%	9.12%	28.25%	10.75%	0.22%	0.01%	0.12%	2.91%	0.00%	0.00%	100.00%
1820	Distribution Station Equipment - Normally					27.61%	9.12%	28.25%	10.75%	0.22%	0.01%	0.12%	2.91%	0.00%	0.00%	100.00%
1820-1	Distribution Station Equipment - Normally	100%	100%	0%	100%	27.61%	9.12%	28.25%	10.75%	0.22%	0.01%	0.12%	2.91%	0.00%	0.00%	100.00%
1820-2	Distribution Station Equipment - Normally	100%	100%	0%	100%	21.35%	10.05%	40.50%	14.22%	0.00%	0.00%	0.06%	3.82%	0.00%	0.00%	100.00%
1820-3	Distribution Station Equipment - Normally	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1830-3	Poles, Towers and Fixtures - Subtransmission	100%	100%	0%	100%	0	0	0	0	0	0	0	0	0	0	0.00%
1835-3	Overhead Conductors and Devices -	100%	100%	0%	100%	0	0	0	0	0	0	0	0	0	0	0.00%
1845-3	Underground Conductors and Devices - Bulk	100%	100%	0%	100%	0	0	0	0	0	0	0	0	0	0	0.00%
1845-5	Underground Conductors and Devices -	100%	70%	30%	100%	51.03%	16.17%	22.70%	0.00%	0.00%	0.00%	0.10%	0.00%	0.00%	0.00%	100.00%
1860	Meters	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
General Plant																
1970		100%														

Account	Customer Residential	GS <50	GS >50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (300 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex	Sub-total	A & G Allocation Residential	GS <50	GS >50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (300 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex	Sub-total
1815	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%											
1820	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%											
1820-1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%											
1820-2	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%											
1820-3	21.90%	8.16%	34.23%	14.39%	0.53%	0.04%	0.15%	3.14%	14.79%	2.66%	100.00%											
1830-3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%											
1835-3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%											
1845-3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%											
1845-5	69.57%	6.45%	0.58%	0.00%	21.36%	1.41%	0.66%	0.00%	0.00%	0.00%	100.00%											
1860	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]											
1970												49%	11%	27%	6%	7%	0%	0%	1%	0%	0%	100%

2006 Cost Allocation Information Filing

Enwin Powerlines Ltd.

EB-2005-0359 EB-2007-0001

January 15, 2007

Sheet E1 Categorization Worksheet - First Run

This worksheet details how Density is derived and how Costs are Categorized.

Density of Utility

Density	Number of Customers	kM of Lines
74	83812	1134

Deemed Customer Cost Component based on Survey Results

		Customer Component
If Density is < 30 customers per kM of lines then	LOW	0.6
If Density is Between 30 and 60 customers per kM of lines then	MEDIUM	0.4
If Density is Between > 60 customers per kM of lines then	HIGH	0.3
If Density is Between > 60 customers per kM of lines then	HIGH	0.35

Categorization and Demand Allocation for Distribution Assets Accounts

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	Distribution Plant			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 KV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%

1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	30%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	30%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	30%
1835	Overhead Conductors and Devices	DNCP	CCA	30%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	30%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	30%
1840	Underground Conduit	DNCP	CCA	30%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	30%
1840-5	Underground Conduit - Secondary	SNCP	CCS	30%
1845	Underground Conductors and Devices	DNCP	CCA	30%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	30%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	30%
1850	Line Transformers	LTNCP	CCLT	35%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets		
	Operation			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	30%
5010	Load Dispatching	1815-1855 D	1815-1855 C	30%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	30%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	30%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers- Operation	1850 D	1850 C	35%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	30%

5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	30%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	35%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	30%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	30%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	30%
	Maintenance			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	30%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	30%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	30%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	30%
5145	Maintenance of Underground Conduit	1840 D	1840 C	30%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	30%
5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	35%
5175	Maintenance of Meters		1860 C	100%
5305	Supervision		CWNB	100%
5310	Meter Reading Expense		CWMR	100%
5315	Customer Billing		CWNB	100%
5320	Collecting		CWNB	100%
5325	Collecting- Cash Over and Short		CWNB	100%
5330	Collection Charges		CWNB	100%
5335	Bad Debt Expense		BDHA	100%
5340	Miscellaneous Customer Accounts Expenses		CWNB	100%

2006 Cost Allocation Information Filing

Enwin Powerlines Ltd.

EB-2005-0359 EB-2007-0001

January 15, 2007

Sheet E2 Allocator Worksheet - First Run

Details:
The worksheet below details how allocators are derived.

	Explanation	ID and Factors	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW
17	Demand Allocators						
19	1 cp						
20	Transformation CP	TCP1	100.00%	38.88%	9.48%	38.94%	9.69%
21	Bulk Delivery (SubTransmission) CP	BCP1	-	0	0	0	0
22	Distribution CP (Total System)	DCP1	100.00%	38.88%	9.48%	38.94%	9.69%
24	4 cp						
25	Transformation CP	TCP4	100.00%	37.61%	9.12%	39.25%	10.75%
26	Bulk Delivery (SubTransmission) CP	BCP4	-	0	0	0	0
27	Distribution CP (Total System)	DCP4	100.00%	37.61%	9.12%	39.25%	10.75%
29	12 cp						
30	Transformation CP	TCP12	100.00%	31.41%	8.78%	42.50%	13.32%
31	Bulk Delivery (SubTransmission) CP	BCP12	-	0	0	0	0
32	Distribution CP (Total System)	DCP12	100.00%	31.41%	8.78%	42.50%	13.32%
34	NON CO_INCIDENT PEAK						
35	1 NCP						
36	Distribution NCP (Total System)	DNCP1	100.00%	37.22%	10.80%	35.76%	12.55%
37	Primary NCP	PNCP1	100.00%	33.88%	10.95%	37.92%	13.35%
38	Line Transformer NCP	LTNCP1	100.00%	42.52%	13.59%	43.82%	0.00%
39	Secondary NCP	SNCP1	100.00%	53.29%	17.03%	29.59%	0.00%
41	4 NCP						
42	Distribution NCP (Total System)	DNCP4	100.00%	35.19%	9.94%	37.95%	13.29%
43	Primary NCP	PNCP4	100.00%	31.35%	10.05%	40.50%	14.22%
44	Line Transformer NCP	LTNCP4	100.00%	39.87%	12.63%	47.42%	0.00%
45	Secondary NCP	SNCP4	100.00%	51.03%	16.17%	32.70%	0.00%
47	12 NCP						
48	Distribution NCP (Total System)	DNCP12	100.00%	31.56%	9.64%	40.72%	14.30%
49	Primary NCP	PNCP12	100.00%	26.77%	9.74%	43.93%	15.48%
50	Line Transformer NCP	LTNCP12	100.00%	34.80%	12.52%	52.59%	0.00%
51	Secondary NCP	SNCP12	100.00%	45.95%	16.53%	37.41%	0.00%
53	Demand Allocators - Composite						
55	DEMAND 1815-1855	1815-1855 D	100.00%	39.82%	12.55%	39.78%	6.12%
56	DEMAND 1808	1808 D	100.00%	37.61%	9.12%	39.25%	10.75%
57	DEMAND 1815	1815 D	100.00%	37.61%	9.12%	39.25%	10.75%
58	DEMAND 1820	1820 D	100.00%	31.35%	10.05%	40.50%	14.22%
59	DEMAND 1815 & 1820	1815 & 1820 D	100.00%	35.42%	9.45%	39.69%	11.97%
60	DEMAND 1830	1830 D	100.00%	38.17%	12.17%	37.80%	9.29%
61	DEMAND 1835	1835 D	-	0.00%	0.00%	0.00%	0.00%
62	DEMAND 1830 & 1835	1830 & 1835 D	100.00%	38.17%	12.17%	37.80%	9.29%
63	DEMAND 1840	1840 D	100.00%	42.14%	13.40%	36.22%	6.42%
64	DEMAND 1845	1845 D	-	0.00%	0.00%	0.00%	0.00%
65	DEMAND 1840 & 1845	1840 & 1845 D	100.00%	42.14%	13.40%	36.22%	6.42%
66	DEMAND 1850	1850 D	100.00%	39.87%	12.63%	47.42%	0.00%
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%
68	DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%

	A	B	C	D	E	F	I
69							
70	CUSTOMER ALLOCATORS						
71							
72	Billing Data						
73	kWh	**CEN**	**100.00%**	**21.90%**	**8.16%**	**34.23%**	**14.39%**
74	kW	**CDEM**	**100.00%**	**0.00%**	**0.00%**	**55.23%**	**17.10%**
75	kWh - Excl WMP	**CEN EWMP**	**100.00%**	**26.18%**	**9.76%**	**40.91%**	**7.65%**
76							
77	Dollar Billed (per 2006 EDR)	**CREV**	**100.00%**	**44.71%**	**12.18%**	**28.44%**	**4.15%**
78	Bad Debt 3 Year Historical Average	**BDHA**	**100.00%**	**80.43%**	**12.96%**	**6.56%**	**0.00%**
79	Late Payment 3 Year Historical Average	**LPHA**	**100.00%**	**60.39%**	**15.59%**	**20.85%**	**2.18%**
80							
81	Number of Bills	**CNB**	**100.00%**	**89.61%**	**8.41%**	**1.50%**	**0.01%**
82	Number of Connections (Unmetered)	**CCON**	**100.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
83							
85							
86	Total Number of Customer	**CCA**	**100.00%**	**69.10%**	**6.48%**	**1.16%**	**0.01%**
87	Subtransmission Customer Base	**CCB**	**100.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
88	Primary Feeder Customer Base	**CCP**	**100.00%**	**69.10%**	**6.48%**	**1.16%**	**0.01%**
89	Line Transformer Customer Base	**CCLT**	**100.00%**	**69.22%**	**6.42%**	**1.07%**	**0.00%**
90	Secondary Feeder Customer Base	**CCS**	**100.00%**	**69.57%**	**6.45%**	**0.58%**	**0.00%**
91							
92	Weighted - Services	**CWCS**	**100.00%**	**62.30%**	**11.56%**	**5.18%**	**0.00%**
93	Weighted Meter -Capital	**CWMC**	**100.00%**	**45.16%**	**27.54%**	**25.36%**	**1.19%**
94	Weighted Meter Reading	**CWMR**	**100.00%**	**71.53%**	**18.34%**	**8.89%**	**0.47%**
95	Weighted Bills	**CWNB**	**100.00%**	**76.34%**	**14.32%**	**8.97%**	**0.09%**
96							
97	CUSTOMER ALLOCATORS - Composite						
98							
99	CUSTOMER 1815-1855	**1815-1855 C**	**100.00%**	**68.11%**	**7.31%**	**1.66%**	**0.00%**
100	CUSTOMER 1808	**1808 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
101	CUSTOMER 1815	**1815 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
102	CUSTOMER 1820	**1820 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
103	CUSTOMER 1815 & 1820	**1815 & 1820 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
104	CUSTOMER 1830	**1830 C**	**100.00%**	**69.26%**	**6.47%**	**0.96%**	**0.00%**
105	CUSTOMER 1835	**1835 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
106	CUSTOMER 1830 & 1835	**1830 & 1835 C**	**100.00%**	**69.26%**	**6.47%**	**0.96%**	**0.00%**
107	CUSTOMER 1840	**1840 C**	**100.00%**	**69.36%**	**6.47%**	**0.84%**	**0.00%**
108	CUSTOMER 1845	**1845 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
109	CUSTOMER 1840 & 1845	**1840 & 1845 C**	**100.00%**	**69.36%**	**6.47%**	**0.84%**	**0.00%**
110	CUSTOMER 1850	**1850 C**	**100.00%**	**69.22%**	**6.42%**	**1.07%**	**0.00%**
111	CUSTOMER 1855	**1855 C**	**100.00%**	**62.30%**	**11.56%**	**5.18%**	**0.00%**
112	CUSTOMER 1860	**1860 C**	**100.00%**	**45.16%**	**27.54%**	**25.36%**	**1.19%**
113							
114	**Composite Allocators**						
115	Net Fixed Assets	**NFA**	**100.00%**	**49.28%**	**11.38%**	**26.75%**	**3.97%**
116	Net Fixed Assets Excluding Capital Contribution	**NFA ECC**	**100.00%**	**49.31%**	**11.38%**	**26.79%**	**3.93%**
117	5005-5340	**O&M**	**100.00%**	**63.03%**	**14.08%**	**17.06%**	**1.11%**
118							

	J	K	L	O	P	Q	X	Y	Z
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14	**7**	**8**	**9**	**12**	**13**	**14**			
15	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Intermediate (3000 - 4999 kW)**	**Large Use - 3TS**	**Large Use - Ford Annex**			
16									
17									
18									
19									
20	**0.00%**	**0.00%**	**0.11%**	**2.91%**	**0.00%**	**0.00%**			
21	**0**	**0**	**0**	**0**	**0**	**0**			
22	**0.00%**	**0.00%**	**0.11%**	**2.91%**	**0.00%**	**0.00%**			
23									
24									
25	**0.22%**	**0.01%**	**0.12%**	**2.91%**	**0.00%**	**0.00%**			
26	**0**	**0**	**0**	**0**	**0**	**0**			
27	**0.22%**	**0.01%**	**0.12%**	**2.91%**	**0.00%**	**0.00%**			
28									
29									
30	**0.52%**	**0.03%**	**0.14%**	**3.30%**	**0.00%**	**0.00%**			
31	**0**	**0**	**0**	**0**	**0**	**0**			
32	**0.52%**	**0.03%**	**0.14%**	**3.30%**	**0.00%**	**0.00%**			
33									
34									
35									
36	**0.00%**	**0.00%**	**0.05%**	**3.62%**	**0.00%**	**0.00%**			
37	**0.00%**	**0.00%**	**0.06%**	**3.85%**	**0.00%**	**0.00%**			
38	**0.00%**	**0.00%**	**0.07%**	**0.00%**	**0.00%**	**0.00%**			
39	**0.00%**	**0.00%**	**0.09%**	**0.00%**	**0.00%**	**0.00%**			
40									
41									
42	**0.00%**	**0.00%**	**0.06%**	**3.57%**	**0.00%**	**0.00%**			
43	**0.00%**	**0.00%**	**0.06%**	**3.82%**	**0.00%**	**0.00%**			
44	**0.00%**	**0.00%**	**0.08%**	**0.00%**	**0.00%**	**0.00%**			
45	**0.00%**	**0.00%**	**0.10%**	**0.00%**	**0.00%**	**0.00%**			
46									
47									
48	**0.00%**	**0.00%**	**0.06%**	**3.72%**	**0.00%**	**0.00%**			
49	**0.00%**	**0.00%**	**0.07%**	**4.03%**	**0.00%**	**0.00%**			
50	**0.00%**	**0.00%**	**0.09%**	**0.00%**	**0.00%**	**0.00%**			
51	**0.00%**	**0.00%**	**0.11%**	**0.00%**	**0.00%**	**0.00%**			
52									
53									
54									
55	**0.01%**	**0.00%**	**0.08%**	**1.65%**	**0.00%**	**0.00%**			
56	**0.22%**	**0.01%**	**0.12%**	**2.91%**	**0.00%**	**0.00%**			
57	**0.22%**	**0.01%**	**0.12%**	**2.91%**	**0.00%**	**0.00%**			
58	**0.00%**	**0.00%**	**0.06%**	**3.82%**	**0.00%**	**0.00%**			
59	**0.14%**	**0.01%**	**0.10%**	**3.23%**	**0.00%**	**0.00%**			
60	**0.00%**	**0.00%**	**0.07%**	**2.50%**	**0.00%**	**0.00%**			
61	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**			
62	**0.00%**	**0.00%**	**0.07%**	**2.50%**	**0.00%**	**0.00%**			
63	**0.00%**	**0.00%**	**0.08%**	**1.73%**	**0.00%**	**0.00%**			
64	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**			
65	**0.00%**	**0.00%**	**0.08%**	**1.73%**	**0.00%**	**0.00%**			
66	**0.00%**	**0.00%**	**0.08%**	**0.00%**	**0.00%**	**0.00%**			
67	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**			
68	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**			

	J	K	L	O	P	Q	X	Y	Z
69									
70									
71									
72									
73	0.53%	0.04%	0.15%	3.14%	14.79%	2.66%			
74	0.00%	0.00%	0.00%	4.84%	20.03%	2.80%			
75	0.64%	0.05%	0.18%	3.76%	10.89%	0.00%			
76									
77	1.08%	0.18%	0.50%	0.25%	6.04%	2.47%			
78	0.00%	0.04%	0.00%	0.00%	0.00%	0.00%			
79	0.00%	0.11%	0.30%	0.58%	0.00%	0.00%			
80									
81	0.00%	0.43%	0.03%	0.01%	0.00%	0.00%			
82	91.19%	6.00%	2.80%	0.00%	0.00%	0.00%			
83									
85									
86	21.20%	1.40%	0.65%	0.00%	0.00%	0.00%			
87	91.19%	6.00%	2.80%	0.00%	0.00%	0.00%			
88	21.20%	1.40%	0.65%	0.00%	0.00%	0.00%			
89	21.24%	1.40%	0.65%	0.00%	0.00%	0.00%			
90	21.34%	1.41%	0.66%	0.00%	0.00%	0.00%			
91									
92	19.11%	1.26%	0.59%	0.00%	0.00%	0.00%			
93	0.00%	0.00%	0.00%	0.32%	0.00%	0.43%			
94	0.00%	0.00%	0.00%	0.34%	0.26%	0.17%			
95	0.00%	0.04%	0.14%	0.04%	0.05%	0.02%			
96									
97									
98									
99	20.90%	1.38%	0.64%	0.00%	0.00%	0.00%			
100	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
101	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
102	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
103	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
104	21.25%	1.40%	0.65%	0.00%	0.00%	0.00%			
105	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
106	21.25%	1.40%	0.65%	0.00%	0.00%	0.00%			
107	21.28%	1.40%	0.65%	0.00%	0.00%	0.00%			
108	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
109	21.28%	1.40%	0.65%	0.00%	0.00%	0.00%			
110	21.24%	1.40%	0.65%	0.00%	0.00%	0.00%			
111	19.11%	1.26%	0.59%	0.00%	0.00%	0.00%			
112	0.00%	0.00%	0.00%	0.32%	0.00%	0.43%			
113									
114									
115	6.82%	0.45%	0.26%	1.07%	0.00%	0.02%			
116	6.82%	0.45%	0.26%	1.06%	0.00%	0.02%			
117	3.83%	0.27%	0.18%	0.33%	0.05%	0.06%			
118									

2007 Cost Allocation Information Filing
Erwin Powerlines Ltd.
EB-2006-0259 EB-2007-0001
January 15, 2007

Sheet E3 Demand Allocator Worksheet - First Run

Instructions:
Input sheet for Demand Allocators.

PLCC WATTS
400

		1	2	3	6	7	8	9	12	13	14
Customer Classes	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (3000 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex
CCA	108,690	75,107	7,045	1,260	6	23,042	1,517	708	5	0	0
CCB	25,267	0	0	0	0	23,042	1,517	708	0	0	0
CCP	108,690	75,107	7,045	1,260	6	23,042	1,517	708	5	0	0
CCLT	108,500	75,107	6,966	1,160	0	23,042	1,517	708	0	0	0
CCS	107,965	75,107	6,966	625	0	23,042	1,517	708	0	0	0
PLCC-CCA	43,476	30,043	2,818	504	2	9,217	607	283	2	0	0
PLCC-CCB	10,107	0	0	0	0	9,217	607	283	0	0	0
PLCC-CCP	43,476	30,043	2,818	504	2	9,217	607	283	2	0	0
PLCC-CCLT	43,400	30,043	2,786	464	0	9,217	607	283	0	0	0
PLCC-CCS	43,186	30,043	2,786	250	0	9,217	607	283	0	0	0
1NCP											
DNCP1	566,431	208,997	60,655	200,814	70,491	4,297	282	580	20,315	0	0
PNCP1	566,431	208,997	60,655	200,814	70,491	4,297	282	580	20,315	0	0
LTNCP1	459,007	208,997	59,975	184,876	0	4,297	282	580	0	0	0
SNCP1	373,741	208,997	59,975	99,610	0	4,297	282	580	0	0	0
PLCC - 1NCP											
DNCP1A	561,569	208,997	60,655	200,814	70,491	0	0	297	20,315	0	0
PNCP1A	528,200	178,954	57,837	200,310	70,489	0	0	297	20,313	0	0
LTNCP1A	420,852	178,954	57,188	184,412	0	0	0	297	0	0	0
SNCP1A	335,800	178,954	57,188	99,360	0	0	0	297	0	0	0
4 NCP											
DNCP4	2,059,423	718,046	202,875	774,303	271,117	16,873	1,100	2,277	72,832	0	0
PNCP4	2,059,423	718,046	202,875	774,303	271,117	16,873	1,100	2,277	72,832	0	0
LTNCP4	1,651,746	718,046	200,600	712,850	0	16,873	1,100	2,277	0	0	0
SNCP4	1,322,975	718,046	200,600	384,079	0	16,873	1,100	2,277	0	0	0
PLCC - 4NCP											
DNCP4A	2,040,317	718,046	202,875	774,303	271,117	0	0	1,144	72,832	0	0
PNCP4A	1,906,840	597,875	191,603	772,287	271,107	0	0	1,144	72,824	0	0
LTNCP4A	1,499,468	597,875	189,454	710,994	0	0	0	1,144	0	0	0
SNCP4A	1,171,552	597,875	189,454	383,079	0	0	0	1,144	0	0	0
12NCP											
DNCP12	5,344,147	1,668,787	509,696	2,153,331	756,426	49,264	3,203	6,653	196,787	0	0
PNCP12	5,344,147	1,668,787	509,696	2,153,331	756,426	49,264	3,203	6,653	196,787	0	0
LTNCP12	4,214,319	1,668,787	503,980	1,982,432	0	49,264	3,203	6,653	0	0	0
SNCP12	3,300,008	1,668,787	503,980	1,068,121	0	49,264	3,203	6,653	0	0	0
PLCC - 12NCP											
DNCP12A	5,288,282	1,668,787	509,696	2,153,331	756,426	0	0	3,255	196,787	0	0
PNCP12A	4,887,851	1,308,273	475,880	2,147,283	756,397	0	0	3,255	196,763	0	0
LTNCP12A	3,758,935	1,308,273	470,544	1,976,864	0	0	0	3,255	0	0	0
SNCP12A	2,847,192	1,308,273	470,544	1,065,121	0	0	0	3,255	0	0	0

2006 Cost Allocation Information Filing

Enwin Powerlines Ltd.

EB-2005-0359 EB-2007-0001

January 15, 2007

Sheet E4 Trial Balance Allocation Detail Worksheet - I

Details:

The worksheet below details how costs are treated, categorized, and grouped.

This sheet shows what accounts are included in the COSS, and how they are grouped into working capital and rate base. It shows how ac allocated to customer and demand related components. It will also show how Miscellaneous Revenue and General Plant and Administratic

Uniform System of Accounts - Detail Accounts:				
USoA Account #	**Accounts**	**Explanations**	**Grouping for Sheet O1 Revenue to Cost**	**Demand Grouping Indicator**
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp	
1608	Franchises and Consents	Other Distribution Assets	gp	
1805	Land		dp	DDCP
1805-1	Land Station >50 kV		dp	TCP
1805-2	Land Station <50 kV		dp	DCP
1806	Land Rights		dp	DDCP
1806-1	Land Rights Station >50 kV		dp	TCP
1806-2	Land Rights Station <50 kV		dp	DCP
1808	Buildings and Fixtures		dp	DDCP
1808-1	Buildings and Fixtures > 50 kV		dp	TCP
1808-2	Buildings and Fixtures < 50 KV		dp	DCP
1810	Leasehold Improvements		dp	DDCP
1810-1	Leasehold Improvements >50 kV		dp	TCP
1810-2	Leasehold Improvements <50 kV		dp	DCP
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP

Uniform System of Accounts - Detail Accounts:				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp	
1825	Storage Battery Equipment		dp	DDCP
1825-1	Storage Battery Equipment > 50 kV		dp	TCP
1825-2	Storage Battery Equipment <50 kV		dp	DCP
1830	Poles, Towers and Fixtures		dp	DDNCP
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP
1835	Overhead Conductors and Devices		dp	DDNCP
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP
1840	Underground Conduit		dp	DDNCP
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP
1850	Line Transformers	Poles, Wires	dp	LTNCP
1855	Services	Services and Meters	dp	
1860	Meters	Services and Meters	dp	
1905	Land	Land and Buildings	gp	

Uniform System of Accounts - Detail Accounts:				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator
1906	Land Rights	Land and Buildings	gp	
1908	Buildings and Fixtures	General Plant	gp	
1910	Leasehold Improvements	General Plant	gp	
1915	Office Furniture and Equipment	Equipment	gp	
1920	Computer Equipment - Hardware	IT Assets	gp	
1925	Computer Software	IT Assets	gp	
1930	Transportation Equipment	Equipment	gp	
1935	Stores Equipment	Equipment	gp	
1940	Tools, Shop and Garage Equipment	Equipment	gp	
1945	Measurement and Testing Equipment	Equipment	gp	
1950	Power Operated Equipment	Equipment	gp	
1955	Communication Equipment	Equipment	gp	
1960	Miscellaneous Equipment	Equipment	gp	
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp	
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp	
1980	System Supervisory Equipment	Other Distribution Assets	gp	
1990	Other Tangible Property	Other Distribution Assets	gp	
1995	Contributions and Grants - Credit	Contributions and Grants	co	
2005	Property Under Capital Leases	Other Distribution Assets	gp	
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp	
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep	
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep	
3046	Balance Transferred From Income	Equity	NI	
4080	Distribution Services Revenue	Distribution Services Revenue	CREV	
4082	Retail Services Revenues	Other Distribution Revenue	mi	
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi	
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi	
4205	Interdepartmental Rents	Other Distribution Revenue	mi	

Uniform System of Accounts - Detail Accounts:				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator
4210	Rent from Electric Property	Other Distribution Revenue	mi	
4215	Other Utility Operating Income	Other Distribution Revenue	mi	
4220	Other Electric Revenues	Other Distribution Revenue	mi	
4225	Late Payment Charges	Late Payment Charges	mi	
4235	Miscellaneous Service Revenues	Specific Service Charges	mi	
4240	Provision for Rate Refunds	Other Distribution Revenue	mi	
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi	
4305	Regulatory Debits	Other Income & Deductions	mi	
4310	Regulatory Credits	Other Income & Deductions	mi	
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi	
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi	
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi	
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi	
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi	
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi	
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi	
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi	
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi	
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi	
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi	
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi	
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi	
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi	

Uniform System of Accounts - Detail Accounts:				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi	
4405	Interest and Dividend Income	Other Income & Deductions	mi	
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi	
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop	
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop	
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop	
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop	
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop	
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop	
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop	
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop	
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 D

Uniform System of Accounts - Detail Accounts:				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D
5065	Meter Expense	Operation (Working Capital)	cu	
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu	
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu	
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 D
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D
5096	Other Rent	Operation (Working Capital)	di	
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D

Uniform System of Accounts - Detail Accounts:				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D
5305	Supervision	Billing and Collection (Working Capital)	cu	
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu	
5315	Customer Billing	Billing and Collection (Working Capital)	cu	
5320	Collecting	Billing and Collection (Working Capital)	cu	
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu	
5330	Collection Charges	Billing and Collection (Working Capital)	cu	
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu	
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu	
5405	Supervision	Community Relations (Working Capital)	ad	
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad	
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad	
5420	Community Safety Program	Community Relations (Working Capital)	ad	
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad	
5505	Supervision	Other Distribution Expenses	ad	

Uniform System of Accounts - Detail Accounts:				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad	
5515	Advertising Expense	Advertising Expenses	ad	
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad	
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad	
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad	
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad	
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad	
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad	
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad	
5635	Property Insurance	Insurance Expense (Working Capital)	ad	
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad	
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad	
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad	
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad	
5660	General Advertising Expenses	Advertising Expenses	ad	
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad	
5670	Rent	Administrative and General Expenses (Working Capital)	ad	
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad	

Uniform System of Accounts - Detail Accounts:				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad	
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop	
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep	
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep	
5740	Amortization of Deferred Charges	Amortization of Assets	dep	
6005	Interest on Long Term Debt	Interest Expense - Unclassifed	INT	
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad	
6110	Income Taxes	Income Tax Expense - Unclassified	Input	
6205	Donations	Charitable Contributions	ad	
6210	Life Insurance	Insurance Expense (Working Capital)	ad	
6215	Penalties	Other Distribution Expenses	ad	
6225	Other Deductions	Other Distribution Expenses	ad	

First Run

counts are categorized in the customer and demand related costs. It will then show how the categorized costs are
n costs are allocated. FInally, it will show how costs are being grouped together for presentation purposes.

Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
	O&M			O&M		
					NFA ECC	
TCP4			TCP4			
DCP4			DCP4			
TCP4			TCP4			
DCP4			DCP4			
TCP4			TCP4			
DCP4			DCP4			
TCP4			TCP4			
DCP4			DCP4			
TCP4			TCP4			
DCP4			DCP4			
DCP4			DCP4			

Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
PNCP4			PNCP4			
	CEN			CEN		
TCP4			TCP4			
DCP4			DCP4			
BCP4			BCP4			
PNCP4	CCP	x	PNCP4	CCP		
SNCP4	CCS	x	SNCP4	CCS		
BCP4			BCP4			
PNCP4	CCP	x	PNCP4	CCP		
SNCP4	CCS	x	SNCP4	CCS		
BCP4			BCP4			
PNCP4	CCP	x	PNCP4	CCP		
SNCP4	CCS	x	SNCP4	CCS		
BCP4			BCP4			
PNCP4	CCP	x	PNCP4	CCP		
SNCP4	CCS	x	SNCP4	CCS		
LTNCP4	CCLT	x	LTNCP4	CCLT		
	CWCS			CWCS		
	CWMC			CWMC		
					NFA ECC	

Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
					NFA ECC	
					NFA ECC	
					NFA ECC	
					NFA ECC	
					NFA ECC	
					NFA ECC	
					NFA ECC	
					NFA ECC	
					NFA ECC	
					NFA ECC	
					NFA ECC	
					NFA ECC	
					NFA ECC	
					NFA ECC	
					NFA ECC	
					NFA ECC	
					NFA ECC	
					NFA ECC	
Break out	Breakout		Break out	Breakout		
					NFA ECC	
					NFA ECC	
Break out	Breakout		Break out	Breakout		
Break out	Breakout		Break out	Breakout		
						NFA
						CREV
						CWNB
						CWNB
						CWNB
						NFA

Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
						NFA
						NFA
						NFA
						LPHA
						CWNB
						NFA
						NFA
						NFA
						NFA
						NFA
						NFA
						NFA
						NFA
						NFA
						NFA
						NFA
						NFA
						NFA
						NFA
						NFA
						NFA
						NFA
						NFA

Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
						NFA
						NFA
						NFA
					CEN EWMP	
					CEN EWMP	
					CEN EWMP	
					CEN EWMP	
					CEN	
					CEN EWMP	
					CEN	
					CEN EWMP	
1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C		
1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C		
1808 D	1808 C		1808 D	1808 C		
1815 D	1815 C		1815 D	1815 C		
1815 D	1815 C		1815 D	1815 C		
1820 D	1820 C		1820 D	1820 C		
1820 D	1820 C		1820 D	1820 C		
830 & 1835	1830 & 1835 C	x	830 & 1835	1830 & 1835 C		

Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
830 & 1835	1830 & 1835 C	x	830 & 1835	1830 & 1835 C		
830 & 1835	1830 & 1835 C		830 & 1835	1830 & 1835 C		
1850 D	1850 C	x	1850 D	1850 C		
840 & 1845	1840 & 1845 C	x	840 & 1845	1840 & 1845 C		
840 & 1845	1840 & 1845 C	x	840 & 1845	1840 & 1845 C		
840 & 1845	1840 & 1845 C		840 & 1845	1840 & 1845 C		
1850 D	1850 C	x	1850 D	1850 C		
	CWMC			CWMC		
	CCA			CCA		
	CCA			CCA		
1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C		
840 & 1845	1840 & 1845 C	x	840 & 1845	1840 & 1845 C		
830 & 1835	1830 & 1835 C	x	830 & 1835	1830 & 1835 C		
					O&M	
1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C		
1808 D	1808 C		1808 D	1808 C		
1815 D	1815 C		1815 D	1815 C		
1820 D	1820 C		1820 D	1820 C		
1830 D	1830 C	x	1830 D	1830 C		
1835 D	1835 C	x	1835 D	1835 C		
1855 D	1855 C		1855 D	1855 C		
830 & 1835	1830 & 1835 C	x	830 & 1835	1830 & 1835 C		

Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
1840 D	1840 C	x	1840 D	1840 C		
1845 D	1845 C	x	1845 D	1845 C		
1855 D	1855 C		1855 D	1855 C		
1850 D	1850 C	x	1850 D	1850 C		
1860 D	1860 C		1860 D	1860 C		
	CWNB			CWNB		
	CWMR			CWMR		
	CWNB			CWNB		
	CWNB			CWNB		
	CWNB			CWNB		
	CWNB			CWNB		
	BDHA			BDHA		
	CWNB			CWNB		
					O&M	
					O&M	
					O&M	
					NFA ECC	
					O&M	
					O&M	

Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
					O&M	
					O&M	
					O&M	
					O&M	
					O&M	
					O&M	
					O&M	
					O&M	
					O&M	
					NFA ECC	
					O&M	
					O&M	
					O&M	
					O&M	
					O&M	
					O&M	
					O&M	
					O&M	

Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
					O&M	
					NFA ECC	
Break out	Breakout			Breakout		
Break out	Breakout			Breakout		
Break out	Breakout			Breakout		
Break out	Breakout			Breakout		
					O&M	
					O&M	
					O&M	
					NFA	
					NFA	
					NFA	
					O&M	
					O&M	
					O&M	
					O&M	

cp	ncp	non-demand	FINAL
TCP4			TCP4
DCP4			DCP4
TCP4			TCP4
DCP4			DCP4
TCP4			TCP4
DCP4			DCP4
TCP4			TCP4
DCP4			DCP4
TCP4			TCP4
DCP4			DCP4
DCP4			DCP4

cp	ncp	non-demand	FINAL
	PNCP4		PNCP4
TCP4			TCP4
DCP4			DCP4
BCP4			BCP4
	PNCP4		PNCP4
	SNCP4		SNCP4
BCP4			BCP4
	PNCP4		PNCP4
	SNCP4		SNCP4
BCP4			BCP4
	PNCP4		PNCP4
	SNCP4		SNCP4
BCP4			BCP4
	PNCP4		PNCP4
	SNCP4		SNCP4
	LTNCP4		LTNCP4

cp	ncp	non-demand	FINAL

cp	ncp	non-demand	FINAL

cp	ncp	non-demand	FINAL
		1815-1855 D	1815-1855 D
		1815-1855 D	1815-1855 D
		1808 D	1808 D
		1815 D	1815 D
		1815 D	1815 D
		1820 D	1820 D
		1820 D	1820 D
		1830 & 1835 D	1830 & 1835 D

cp	ncp	non-demand	FINAL
		1830 & 1835 D	1830 & 1835 D
		1830 & 1835 D	1830 & 1835 D
		1850 D	1850 D
		1840 & 1845 D	1840 & 1845 D
		1840 & 1845 D	1840 & 1845 D
		1840 & 1845 D	1840 & 1845 D
		1850 D	1850 D
		1815-1855 D	1815-1855 D
		1840 & 1845 D	1840 & 1845 D
		1830 & 1835 D	1830 & 1835 D
		1815-1855 D	1815-1855 D
		1808 D	1808 D
		1815 D	1815 D
		1820 D	1820 D
		1830 D	1830 D
		1835 D	1835 D
		1855 D	1855 D
		1830 & 1835 D	1830 & 1835 D

cp	ncp	non-demand	FINAL
		1840 D	1840 D
		1845 D	1845 D
		1855 D	1855 D
		1850 D	1850 D
		1860 D	1860 D

cp	**ncp**	**non-demand**	**FINAL**

cp	**ncp**	**non-demand**	**FINAL**
		PRORATED	**PRORATED**
		PRORATED	**PRORATED**
		PRORATED	**PRORATED**
		PRORATED	**PRORATED**

2006 Cost Allocation Information Filing

Enwin Powerlines Ltd.

EB-2005-0359 EB-2007-0001

January 15, 2007

Sheet E5 Reconciliation Worksheet - First Run

Details:

The worksheet below shows reconciliation of costs included and excluded in the Trial Balance.

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included
1565	Conservation and Demand Management Expenditures and Recoveries	$454,545		$454,545		$0	$454,545
1608	Franchises and Consents	$0		$0		$0	$0
1805	Land		$0	$0		$0	$0
1805-1	Land Station >50 kV		$0	$0		$0	$0
1805-2	Land Station <50 kV		$182,807	$182,807		$0	$182,807
1806	Land Rights		$0	$0		$0	$0
1806-1	Land Rights Station >50 kV		$0	$0		$0	$0
1806-2	Land Rights Station <50 kV		$30,889	$30,889		$0	$30,889
1808	Buildings and Fixtures		$0	$0		$0	$0
1808-1	Buildings and Fixtures > 50 kV		$0	$0		$0	$0
1808-2	Buildings and Fixtures < 50 KV		$117,285	$117,285		$0	$117,285
1810	Leasehold Improvements		$0	$0		$0	$0
1810-1	Leasehold Improvements >50 kV		$0	$0		$0	$0
1810-2	Leasehold Improvements <50 kV		$0	$0		$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		$4,104,900	$4,104,900		$0	$4,104,900
1820	Distribution Station Equipment - Normally Primary below 50 kV		$0	$0		$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		$0	$0		$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		$2,216,807	$2,216,807		$0	$2,216,807
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		$0	$0		$0	$0
1825	Storage Battery Equipment		$0	$0		$0	$0
1825-1	Storage Battery Equipment > 50 kV		$0	$0		$0	$0

1825-2	Storage Battery Equipment <50 kV	$0	$0		$0	$0
1830	Poles, Towers and Fixtures	$0	$0		$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0		$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$33,323,001	$33,323,001		$0	$33,323,001
1830-5	Poles, Towers and Fixtures - Secondary	$17,652,983	$17,652,983		$0	$17,652,983
1835	Overhead Conductors and Devices	$0	$0		$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0		$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$0		$0	$0
1835-5	Overhead Conductors and Devices - Secondary	$0	$0		$0	$0
1840	Underground Conduit	($0)	($0)		$0	($0)
1840-3	Underground Conduit - Bulk Delivery	$0	$0		$0	$0
1840-4	Underground Conduit - Primary	$23,609,637	$23,609,637		$0	$23,609,637
1840-5	Underground Conduit - Secondary	$28,635,633	$28,635,633		$0	$28,635,633
1845	Underground Conductors and Devices	$0	$0		$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0		$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$0		$0	$0
1845-5	Underground Conductors and Devices - Secondary	$0	$0		$0	$0
1850	Line Transformers	$40,461,338	$40,461,338		$0	$40,461,338
1855	Services	$9,091,619	$9,091,619		$0	$9,091,619
1860	Meters	$6,318,320	$6,318,320		$0	$6,318,320

1905	Land	$0	$0	$0		$0	$0
1906	Land Rights	$0	$0	$0		$0	$0
1908	Buildings and Fixtures	$0	$0	$0		$0	$0
1910	Leasehold Improvements	$0	$0	$0		$0	$0
1915	Office Furniture and Equipment	$0	$0	$0		$0	$0
1920	Computer Equipment - Hardware	$0	$0	$0		$0	$0
1925	Computer Software	$0	$0	$0		$0	$0
1930	Transportation Equipment	$0	$7,946	$7,946		$0	$7,946
1935	Stores Equipment	$0	$0	$0		$0	$0
1940	Tools, Shop and Garage Equipment	$0	$0	$0		$0	$0
1945	Measurement and Testing Equipment	$0	$294,500	$294,500		$0	$294,500
1950	Power Operated Equipment	$0	$0	$0		$0	$0
1955	Communication Equipment	$0	$0	$0		$0	$0
1960	Miscellaneous Equipment	$0	$771,789	$771,789		$0	$771,789
1970	Load Management Controls - Customer Premises	$0	$0	$0		$0	$0
1975	Load Management Controls - Utility Premises	$0	$0	$0		$0	$0
1980	System Supervisory Equipment	$0	$0	$0		$0	$0
1990	Other Tangible Property	$0	$0	$0		$0	$0
1995	Contributions and Grants - Credit	($4,691,492)	$0	($4,691,492)		$0	($4,691,492)
2005	Property Under Capital Leases	$0	$0	$0		$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0		$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($33,105,275)		($33,105,275)		$0	($33,105,275)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0		$0		$0	$0
3046	Balance Transferred From Income	($6,418,997)		($6,418,997)		$0	($6,418,997)
4080	Distribution Services Revenue	($45,086,436)		($45,086,436)		$0	($45,086,436)
4082	Retail Services Revenues	$0		$0		$0	$0
4084	Service Transaction Requests (STR) Revenues	$0		$0		$0	$0
4090	Electric Services Incidental to Energy Sales	($281,588)		($281,588)		$0	($281,588)
4205	Interdepartmental Rents	$0		$0		$0	$0
4210	Rent from Electric Property	($31,906)		($31,906)		$0	($31,906)
4215	Other Utility Operating Income	($7,015)		($7,015)		$0	($7,015)
4220	Other Electric Revenues	$0		$0		$0	$0
4225	Late Payment Charges	($951,622)		($951,622)		$0	($951,622)
4235	Miscellaneous Service Revenues	($1,012,930)		($1,012,930)		$0	($1,012,930)

4240	Provision for Rate Refunds	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	$0	$0	$0	$0
4305	Regulatory Debits	$0	$0	$0	$0
4310	Regulatory Credits	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	($625,843)	($625,843)	$0	($625,843)
4320	Expenses of Electric Plant Leased to Others	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	$0	$0	$0	$0
4360	Loss on Disposition of Utility and Other Property	$6,171	$6,171	$0	$6,171
4365	Gains from Disposition of Allowances for Emission	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	($125,831)	($125,831)	$0	($125,831)
4395	Rate-Payer Benefit Including Interest	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$474	$474	$0	$474
4405	Interest and Dividend Income	($48,627)	($48,627)	$0	($48,627)
4415	Equity in Earnings of Subsidiary Companies	$0	$0	$0	$0
4705	Power Purchased	$138,434,063	###########	$0	###########
4708	Charges-WMS	$16,943,277	$16,943,277	$0	$16,943,277
4710	Cost of Power Adjustments	$8,465,122	$8,465,122	$0	$8,465,122
4712	Charges-One-Time	$160,933	$160,933	$0	$160,933
4714	Charges-NW	$17,164,787	$17,164,787	$0	$17,164,787
4715	System Control and Load Dispatching	$0	$0	$0	$0
4716	Charges-CN	$9,745,751	$9,745,751	$0	$9,745,751
4730	Rural Rate Assistance Expense	$0	$0	$0	$0

5005	Operation Supervision and Engineering	$343,099	$343,099		$0	$343,099
5010	Load Dispatching	$0	$0		$0	$0
5012	Station Buildings and Fixtures Expense	$0	$0		$0	$0
5014	Transformer Station Equipment - Operation Labour	$0	$0		$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0		$0	$0
5016	Distribution Station Equipment - Operation Labour	$0	$0		$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0		$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	$0		$0	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$628,438	$628,438		$0	$628,438
5030	Overhead Subtransmission Feeders - Operation	$0	$0		$0	$0
5035	Overhead Distribution Transformers- Operation	$279,350	$279,350		$0	$279,350
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	$0		$0	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$409,273	$409,273		$0	$409,273
5050	Underground Subtransmission Feeders - Operation	$0	$0		$0	$0
5055	Underground Distribution Transformers - Operation	$635,294	$635,294		$0	$635,294
5065	Meter Expense	$315,195	$315,195		$0	$315,195
5070	Customer Premises - Operation Labour	$0	$0		$0	$0
5075	Customer Premises - Materials and Expenses	$11,919	$11,919		$0	$11,919
5085	Miscellaneous Distribution Expense	$34,648	$34,648		$0	$34,648
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0		$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0		$0	$0
5096	Other Rent	$0	$0		$0	$0
5105	Maintenance Supervision and Engineering	$0	$0		$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0		$0	$0
5112	Maintenance of Transformer Station Equipment	$0	$0		$0	$0

5114						
	Maintenance of Distribution Station Equipment	$57,465	$57,465		$0	$57,465
5120	Maintenance of Poles, Towers and Fixtures	$0	$0		$0	$0
5125	Maintenance of Overhead Conductors and Devices	$0	$0		$0	$0
5130	Maintenance of Overhead Services	$626,218	$626,218		$0	$626,218
5135	Overhead Distribution Lines and Feeders - Right of Way	$459,426	$459,426		$0	$459,426
5145	Maintenance of Underground Conduit	$0	$0		$0	$0
5150	Maintenance of Underground Conductors and Devices	$0	$0		$0	$0
5155	Maintenance of Underground Services	$202,386	$202,386		$0	$202,386
5160	Maintenance of Line Transformers	$1,516,477	$1,516,477		$0	$1,516,477
5175	Maintenance of Meters	$458,867	$458,867		$0	$458,867
5305	Supervision	$0	$0		$0	$0
5310	Meter Reading Expense	$1,574,024	$1,574,024		$0	$1,574,024
5315	Customer Billing	$3,715,267	$3,715,267		$0	$3,715,267
5320	Collecting	$259,921	$259,921		$0	$259,921
5325	Collecting- Cash Over and Short	$0	$0		$0	$0
5330	Collection Charges	$0	$0		$0	$0
5335	Bad Debt Expense	$510,143	$510,143		$0	$510,143
5340						
	Miscellaneous Customer Accounts Expenses	$0	$0		$0	$0
5405	Supervision	$0	$0		$0	$0
5410	Community Relations - Sundry	$1,000	$1,000		$0	$1,000
5415	Energy Conservation	$0	$0		$0	$0
5420	Community Safety Program	$9,857	$9,857		$0	$9,857
5425	Miscellaneous Customer Service and Informational Expenses	$0	$0		$0	$0
5505	Supervision	$0	$0		$0	$0
5510	Demonstrating and Selling Expense	$0	$0		$0	$0
5515	Advertising Expense	$0	$0		$0	$0
5520	Miscellaneous Sales Expense	$0	$0		$0	$0
5605	Executive Salaries and Expenses	$0	$0		$0	$0
5610	Management Salaries and Expenses	$412,551	$412,551		$0	$412,551
5615						
	General Administrative Salaries and Expenses	($1,803,959)	($1,803,959)		$0	($1,803,959)
5620	Office Supplies and Expenses	$47,967	$47,967		$0	$47,967
5625	Administrative Expense Transferred Credit	$0	$0		$0	$0
5630	Outside Services Employed	$11,026,641	$11,026,641		$0	$11,026,641
5635	Property Insurance	$261,403	$261,403		$0	$261,403
5640	Injuries and Damages	$187,681	$187,681		$0	$187,681
5645	Employee Pensions and Benefits	$2,292,574	$2,292,574		$0	$2,292,574

5650	Franchise Requirements	$0	$0		$0	$0
5655	Regulatory Expenses	$175,626	$175,626		$0	$175,626
5660	General Advertising Expenses	$33,062	$33,062		$0	$33,062
5665	Miscellaneous General Expenses	$51,530	$51,530		$0	$51,530
5670	Rent	$0	$0		$0	$0
5675	Maintenance of General Plant	($511,349)	($511,349)		$0	($511,349)
5680	Electrical Safety Authority Fees	$14,275	$14,275		$0	$14,275
5685	Independent Market Operator Fees and Penalties	$0	$0		$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	$8,546,993	$8,546,993		$0	$8,546,993
5710	Amortization of Limited Term Electric Plant	$0	$0		$0	$0
5715	Amortization of Intangibles and Other Electric Plant	$0	$0		$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0	$0		$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0	$0		$0	$0
5735	Amortization of Deferred Development Costs	$0	$0		$0	$0
5740	Amortization of Deferred Charges	$0	$0		$0	$0
6005	Interest on Long Term Debt	$5,200,428	$5,200,428		$0	$5,200,428
6105	Taxes Other Than Income Taxes	$142,542	$142,542		$0	$142,542
6110	Income Taxes	$692,477	$692,477		$0	$692,477
6205	Donations	$0	$0		$0	$0
6210	Life Insurance	$0	$0		$0	$0
6215	Penalties	$0	$0		$0	$0
6225	Other Deductions	$0	$0		$0	$0
	Total	**$137,806,270**	**$166,819,450**	###########	**$0**	###########
				Control	**$304,625,720**	

Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference
1808	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ -	$ -	$ -	$ -	$ -	$ -
1820	$ 57,465	$ -	$ -	$ 57,465	$ 57,465	$ -
1830	$ -	$ -	$ -	$ -	$ -	$ -
1835	$ -	$ -	$ -	$ -	$ -	$ -
1840	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ -	$ -	$ -	$ -	$ -	$ -
1850	$ 2,431,121	$ -	$ -	$ 2,431,121	$ 2,431,121	$ -
1855	$ 828,604	$ -	$ -	$ 828,604	$ 828,604	$ -
1860	$ 458,867	$ -	$ -	$ 458,867	$ 458,867	$ -
1815-1855	$ 377,747	$ -	$ -	$ 377,747	$ 377,747	$ -
1830 & 1835	$ 1,087,864	$ -	$ -	$ 1,087,864	$ 1,087,864	$ -
1840 & 1845	$ 409,273	$ -	$ -	$ 409,273	$ 409,273	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 510,143	$ -	$ -	$ 510,143	$ 510,143	$ -
Break Out	$ (29,249,774)	$ -	$ -	$ (29,249,774)	$ (29,249,774)	$ -
CCA	$ 11,919	$ -	$ -	$ 11,919	$ 11,919	$ -
CDMPP	$ 454,545	$ -	$ -	$ 454,545	$ 454,545	$ -
CEN	$ 26,910,538	$ -	$ -	$ 26,910,538	$ 26,910,538	$ -
CEN EWMP	$ 164,003,395	$ -	$ -	$ 164,003,395	$ 164,003,395	$ -
CREV	$ (45,086,436)	$ -	$ -	$ (45,086,436)	$ (45,086,436)	$ -
CWCS	$ 9,091,619	$ -	$ -	$ 9,091,619	$ 9,091,619	$ -
CWMC	$ 6,633,515	$ -	$ -	$ 6,633,515	$ 6,633,515	$ -
CWMR	$ 1,574,024	$ -	$ -	$ 1,574,024	$ 1,574,024	$ -
CWNB	$ 2,680,670	$ -	$ -	$ 2,680,670	$ 2,680,670	$ -
DCP	$ 330,980	$ -	$ -	$ 330,980	$ 330,980	$ -
LPHA	$ (951,622)	$ -	$ -	$ (951,622)	$ (951,622)	$ -
LTNCP	$ 40,461,338	$ -	$ -	$ 40,461,338	$ 40,461,338	$ -
NFA	$ (1,216,127)	$ -	$ -	$ (1,216,127)	$ (1,216,127)	$ -
NFA ECC	$ 1,345,494	$ -	$ -	$ 1,345,494	$ 1,345,494	$ -
O&M	$ 11,927,599	$ -	$ -	$ 11,927,599	$ 11,927,599	$ -
PNCP	$ 59,149,445	$ -	$ -	$ 59,149,445	$ 59,149,445	$ -
SNCP	$ 46,288,616	$ -	$ -	$ 46,288,616	$ 46,288,616	$ -
TCP	$ 4,104,900	$ -	$ -	$ 4,104,900	$ 4,104,900	$ -
Total	**$ 304,625,720**	**$ -**	**$ -**	**$ 304,625,720**	**$ 304,625,720**	**$ -**

Balance in O5	Difference	Balance in O4 Summary	Difference
$454,545	$0	$454,545	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$182,807	$0	$182,807	$0
$0	$0	$0	$0
$0	$0	$0	$0
$30,889	$0	$30,889	$0
$0	$0	$0	$0
$0	$0	$0	$0
$117,285	$0	$117,285	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$4,104,900	$0	$4,104,900	$0
$0	$0	$0	$0
$0	$0	$0	$0
$2,216,807	$0	$2,216,807	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0

$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$33,323,001	$0	$33,323,001	$0
$17,652,983	$0	$17,652,983	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
($0)	$0	$0	($0)
$0	$0	$0	$0
$23,609,637	$0	$23,609,637	$0
$28,635,633	$0	$28,635,633	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$40,461,338	$0	$40,461,338	$0
$9,091,619	$0	$9,091,619	$0
$6,318,320	$0	$6,318,320	$0

$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$7,946	$0	$7,946	$0
$0	$0	$0	$0
$0	$0	$0	$0
$294,500	$0	$294,500	$0
$0	$0	$0	$0
$0	$0	$0	$0
$771,789	$0	$771,789	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
($4,691,492)	$0	($4,691,492)	$0
$0	$0	$0	$0
$0	$0	$0	$0
($33,105,275)	$0	($33,105,275)	$0
$0	$0	$0	$0
($6,418,997)	$0	($6,418,997)	$0
($45,086,436)	$0	($45,086,436)	$0
$0	$0	$0	$0
$0	$0	$0	$0
($281,588)	$0	($281,588)	$0
$0	$0	$0	$0
($31,906)	$0	($31,906)	$0
($7,015)	$0	($7,015)	$0
$0	$0	$0	$0
($951,622)	$0	($951,622)	$0
($1,012,930)	$0	($1,012,930)	$0

$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
($625,843)	$0	($625,843)	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$6,171	$0	$6,171	$0
$0	$0	$0	$0
$0	$0	$0	$0
($125,831)	$0	($125,831)	$0
$0	$0	$0	$0
$474	$0	$474	$0
($48,627)	$0	($48,627)	$0
$0	$0	$0	$0
$138,434,063	$0	###########	$0
$16,943,277	$0	$16,943,277	$0
$8,465,122	$0	$8,465,122	$0
$160,933	$0	$160,933	$0
$17,164,787	$0	$17,164,787	$0
$0	$0	$0	$0
$9,745,751	$0	$9,745,751	$0
$0	$0	$0	$0

$343,099	$0	$343,099	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$628,438	$0	$628,438	$0
$0	$0	$0	$0
$279,350	$0	$279,350	$0
$0	$0	$0	$0
$409,273	$0	$409,273	$0
$0	$0	$0	$0
$635,294	$0	$635,294	$0
$315,195	$0	$315,195	$0
$0	$0	$0	$0
$11,919	$0	$11,919	$0
$34,648	$0	$34,648	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0

$57,465	$0	$57,465	$0
$0	$0	$0	$0
$0	$0	$0	$0
$626,218	$0	$626,218	$0
$459,426	$0	$459,426	$0
$0	$0	$0	$0
$0	$0	$0	$0
$202,386	$0	$202,386	$0
$1,516,477	$0	$1,516,477	$0
$458,867	$0	$458,867	$0
$0	$0	$0	$0
$1,574,024	$0	$1,574,024	$0
$3,715,267	$0	$3,715,267	$0
$259,921	$0	$259,921	$0
$0	$0	$0	$0
$0	$0	$0	$0
$510,143	$0	$510,143	$0
$0	$0	$0	$0
$0	$0	$0	$0
$1,000	$0	$1,000	$0
$0	$0	$0	$0
$9,857	$0	$9,857	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$412,551	$0	$412,551	$0
($1,803,959)	$0	($1,803,959)	$0
$47,967	$0	$47,967	$0
$0	$0	$0	$0
$11,026,641	$0	$11,026,641	$0
$261,403	$0	$261,403	$0
$187,681	$0	$187,681	$0
$2,292,574	$0	$2,292,574	$0

$0	$0	$0	$0
$175,626	$0	$175,626	$0
$33,062	$0	$33,062	$0
$51,530	$0	$51,530	$0
$0	$0	$0	$0
($511,349)	$0	($511,349)	$0
$14,275	$0	$14,275	$0
$0	$0	$0	$0
$8,546,993	$0	$8,546,993	($0)
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$5,200,428	$0	$5,200,428	$0
$142,542	$0	$142,542	$0
$692,477	$0	$692,477	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$304,625,720	**$0**	###########	**($1)**

[redacted]

	Balance in O4 Summary		Difference
$	-	$	-
$	-	$	-
$	57,465	$	-
$	-	$	-
$	-	$	-
$	-	$	-
$	-	$	-
$	2,431,121	$	-
$	828,604	$	-
$	458,867	$	-
$	377,747	$	-
$	1,087,864	$	-
$	409,273	$	-
$	-	$	-
$	510,143	$	-
$	(29,249,774)	$	(0)
$	11,919	$	-
$	454,545	$	-
$	26,910,538	$	-
$	164,003,395	$	-
$	(45,086,436)	$	-
$	9,091,619	$	-
$	6,633,515	$	-
$	1,574,024	$	-
$	2,680,670	$	-
$	330,980	$	-
$	(951,622)	$	-
$	40,461,338	$	-
$	(1,216,127)	$	-
$	1,345,494	$	-
$	11,927,599	$	-
$	59,149,445	$	-
$	46,288,616	$	-
$	4,104,900	$	-
$	**304,625,720**	**$**	**(0)**

2006 Cost Allocation

Enwin Powerlines Ltd.

EB-2005-0359 EB-2007-0001

January 15, 2007

Sheet E5 Reconciliation Worksheet - First Run

If you have completed the Cost Allocation filing model and prepared
findings to the Ontario Energy Board, please note that you have 2 s

OPTION #1 **- Detailed**

Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"

Step 2: Printout sheets I2, I4, and O1

OPTION #2 **- Rolled Up**

Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"

Step 2: **Click on the Option 2 Button**

Step 3: **Save this file as "LDCname_RolledUp_CA_model_RUN#.xls"**

Step 4: Printout sheets I2, I4, and O1

OPTION 2

d to submit your
saving options.

ST_IRR_35-2-1

Appendix 1.1

Filing Summary

Name of Utility:	ENWIN Utilities Ltd.
2006 EDR EB-2005-	0359
Contact:	Giovanna Gesuale
Phone number:	519-251-7330
e-mail:	ggesuale@enwin.com

Item	Ref.	Request	Response
1	2.2.2 Unmetered Scattered Load and Metering Credit	Include an explanation supporting a separate rate classification if approach ii) for Run 1 is used for USL.	*EnWin* has used approach 2 for the Unmetered Scattered Load rate classification, that is the treatment whereby the USL rate classification is a stand alone class, with separate load data requirements and separate allocation of demand and customer related costs in RUN 1. This is in keeping in line with ENWIN's definition of USL in the 2006 approved rates.
2	2.2.3 Load Displacement Generation	Include an explanation supporting a separate rate classification if the distributor wishes to use approach ii) for LDG.	EnWin's current standby rate is a carry forward rate from pre-deregulation. This rate has not been applied since the deregulation of the electricity industry however was carried forward in the 2006 EDR filing as directed in the 2006 Electricity Distribution Rate Handbook. Throughout this Cost Allocation Filing the Standby Charge has not been treated as a separate charge since it is not currently being applied. EnWin's current revenue requirement does not include a revenue offset from standby charges since there were no revenues. This rate and its' application will be reviewed in the future.
3	2.3.1 Test Year and Rate Classifications for Run 2	Identify for future reference any significant changes to operations, following the 2006 EDR test year, that would materially impact rate classification statistics.	
4	2.3.2 Elimination of Legacy Time of Use Rates Alternative 1	Explain placing legacy TOU customers in a GS>50 range classification in Run 2.	

Item	Ref.	Request	Response
5	ibid	Explain the modelling of any new TOU rate class.	
6	ibid	Explain how the legacy TOU has been modelled.	
7	2.3.4 Common Separate Classification of Embedded Distributors	If a host distributor believes that the resulting unit costs are not sufficiently distinctive, then the merit of creating a new rate classification or including embedded distributors in another suitable classification should be discussed.	
8	2.3.6 LDG Load Data reliability	Identify and explain any concerns about the reliability of LDG load data.	*EnWin* has concerns over the reliability of the load data gathered for modelling the separate LDG rate classification since *EnWin* does not have generator meters and neither do most of our customers. Our known generating customers were contacted for data relating to their generation. We received some data and the remaining data was based on estimation using the on/off times for the generators. It is our judgement that this estimated data is not reflective of actual generation by these customers and may lead to rates that are not reflective or stable, however better information is not available.
9	2.3.6 LDG with no Load Data	If no reasonable LDG load data is available, the applicant must explain why.	
10	2.4 Run 3 Class Deletions	Explain any class deletions.	
11	2.4 Run 3 Addition New Class	Explain any new classes.	
12	2.4 Run 3 Any Significant losses	Provide supporting rationale and cost and load data for any significant customer losses.	
13	2.4 Run 3 Use of 12 NCP	Provide supporting justification for using the 12 NCP in Run 3 based on the cost characteristics of the distributor's system	

Item	Ref.	Request	Response
14	2.4 Run 3 using different density stratum	Provide strong reasons to justify a minimum system classification using another density stratum.	
15	2.4 Run 3 Use of distributor specific minimum system study	Provide supporting explanation of details for using a distributor specific system study and PLCC calculation.	
16	2.4 Run 3 Alternative LDG Load Data	Provide an explanation for the alternative load data for an LDG.	
17	2.4 Run 3 Additional costs and benefits for LDG.	Explain the details of the additional costs and benefits for LDG and associated rationale.	
18	3.1 Load Data General	Specifically identify and discuss customers, aside from Run 1 USL and LDG Customers, for whom separate load data will not be provided.	
19	3.1 Load Data Merchant Generation	Explain the suitability of the load data used to model merchant generation as a separate class.	
20	3.1 ibid	Explain if the load data development methodology is different from that that used for the separate load displacement generation rate classification in Run 2 or Run 3.	

Item	Ref.	Request	Response
21	3.1 Load Data Profile Changes	Identify any significant change in the relative load profiles for a historic test year filer.	EnWin will experience a significant decrease in load due to the announced closure of 2 Large Use Consumers this year. These closures will also impact local feeder Commercial consumers. EnWin is also currently experiencing an approximate 7% decrease in load from last year's levels.
22	3.3 Load Shapes - Residential	Was an update of the appliance saturation survey done on the applicants customers?	ENWIN undertook a residential appliance saturation survey.
23	ibid	Did the applicant update its residential appliance saturation survey jointly or singularly?	ENWIN undertook an appliance saturation survey singularly.
24	ibid	If the applicant updated its appliance survey jointly, state with whom.	
25	ibid	Did the applicant borrow the appliance survey?	ENWIN used the survey template provided by the OEB Load Study Working Group.
26	ibid	If the survey was borrowed, from whom was it borrowed?	ENWIN used the survey template provided by the OEB Load Study Working Group.
27	ibid	If the survey was borrowed, Confirm that a test was taken to prove that the markets were good matches.	ENWIN borrowed the survey template from the OEB Load Study Group, however conducted our own survey within our service territory.
28	ibid	Was the appliance survey estimated?	
29	ibid	If the appliance saturation was estimated explain the basis for the estimate.	

Item	Ref.	Request	Response
30	3.3 Load Profiles - Non-Hydro One Profiles	Provide the name of the service provider and its qualifications.	
31	ibid	Provide the source of the data provided.	
32	ibid	If the generic Residential and GS>50 kW load data information was used, then provide the methodology used to reliably create the utility-specific load profile.	
33	3.4 Normalization	Any distributor who is not using the Hydro One Load Data Team is to confirm that the Hydro One methodology was used to weather normalize its load profile.	
34	3.5 Additional Information	Provide the 2006 EDR revenue	Service Revenue Requirement from sheet 5-1 of 2006 EDR $43,257,408, plus Revenue Requirement Large Use Classes (3TS and FA) $3,347,185, total amount $46,604,593.
35	ibid	Provide the normalized revenues	The normalized revenue amount is $45,025,875.
36	ibid	Calculate the difference between the 2006 EDR and the normalized revenues	The difference between the 2006 EDR revenue and the Normalized revenue is $1,578,718.
37	ibid	A future test year applicant in the 2006 EDR is to explain how the methodology used to create the revenue requirement compares to the methodology used to weather normalize their respective load data for use in the cost allocation studies.	

Item	Ref.	Request	Response
38	3.6 Load Displacement General	Identify any concerns or qualifications about the reliability of the load data collected.	*EnWin* has concerns over the reliability of the load gathered for modelling the separate LDG rate classification since *EnWin* does not have generator meters and neither do most of our customers. Our known generating customers were contacted for data relating to their generation. We received some data and the remaining data was based on estimation using the on/off times for the generators. It is our judgement that this estimated data is not reflective of actual generation by these customers and may lead to rates that are not reflective or stable, however better information is not available.
39	ibid	If the distributor believes it has not gathered minimally-acceptable load data, it must explain what efforts were made to collect the data.	
40	ibid	If the distributor believes it has not gathered minimally-acceptable load data, then it must propose another treatment for its load displacement customers in Run 2 of its filing	
41	ibid	Provide the basis and the calculations for the load estimates used in Run 3.	
42	ibid	Indicate the number of customers in the service territory that have load displacement generation equipment above 500 kW.	There are 5 known load displacement generators above 500 kW within ENWIN's service territory. And 1 customer with generators over the 500 kW threshold that is used for backup purposes only.
43	ibid	To the extent that the information is available, categorize these load displacement facilities by size and type of generation (wind, gas-fired, cogeneration etc.) and the associated LDG requirement.	NUG Customer 1 - Size- 1 mW, Fuel Source - Gas, Co-Gen - Yes, NUG Customer 2 - Size - 28.5 mW, Fuel Source - Gas, Co-Gen - Yes, NUG Customer 3 - Size - 3.5 mW, Fuel Source - Gas, Co-Gen - Yes, NUG Customer 4 - Size -2.5 & 5 mW, Fuel Source - Gas, Co-Gen - Yes, NUG Customer 5 - Size- 6 mW (3 @ 2mW), Fuel Source - Diesel, Co-Gen - Yes, NUG Customer 6 - Size 4.4 mW (4 @1.1 mW), Fuel Source - Gas - Co-Gen - No

Item	Ref.	Request	Response
44	ibid	Indicate whether the load data developed for the load displacement generator customers is considered to be representative of the ongoing performance of the associated generation facilities.	EnWin has five large (>500 kW) non-utility generators displacing load in its customer base. EnWin requires those customers with large generators to advise them whenever the generators are turned on and connect in parallel with EnWin's delivery system or are turned off. This information is logged. EnWin does not have meters on any of the customer's generators and no customer generates back to EnWin. EnWin made inquiries with each customer as to whether or not they had load data and whether or not they would be willing to share the data with EnWin. Two customers advised that they had no load data and three had load data. Of the three with load data, only two were willing to provide the data in the time frame required by the OEB. EnWin also inquired and has knowledge of the generating capacity of each of the generators. EnWin reviewed the 15-minute consumption data log of the generating customers to ascertain whether that log would reveal a load profile of the generators. It was determined that it could not be verified whether or not the customers consumption changes sometimes matched the generator's capacities, other times it did not. This may be as a result of the customer bringing on more load when a generator comes on, thus masking the impact of the generator. As well, it appears that customers can connect their generators and not produce for considerable periods. This was evident by sudden consumption changes that did not match an on/off report by the customer. These sudden consumption changes could be as a result of a generator coming on or off or as a result of load coming on or off. From the information available, it is not possible to distinguish between these situations. There is also the possibility and likelihood that a combination of these events occurs and results in the consumption profile that is evident. Finally, the generator on/off reports of the customer are based on an honour system. It is also possible that the customer forgets to advise of a change of state of the generator that results in the sudden change of the consumption profile. Consequently, there is no way for

Item	Ref.	Request	Response
			customer is displacing their load. In order to provide some data for the cost allocation study, a customer displacement generator profile has been created using the customer's reports of their on/off status of the generator and the maximum generating capacity of the generator. From a distribution utility perspective, facilities need to be in place to serve all of the customer's potential load regardless of their ability to displace load through their own generation.
45	ibid	Explain what steps were taken to gather relevant data to assess the existence of diversity if a separate load displacement generation rate classification has been modeled in Run 3.	
46	ibid	Explain what steps were taken to reflect any diversity of generation in its filing if a separate load displacement generation rate classification has been modeled in Run 3.	
47	ibid	Provide an explanation if the distributor believes diversity does not exist or if suitable data cannot reasonably be obtained to assess the question.	
48	3.7 ii) USL Battery Mats	Explain any concern about the available information on the number and installed capacity of battery mats.	
49	ibid	If CATV power supply battery mats were not taken into account in a future test year filer's 2006 EDR application, discuss whether the approved revenue requirement needs to be corrected or not for present filing purposes and explain why or why not an adjustment is reasonable in its specific circumstances.	

Item	Ref.	Request	Response
50	4 Test Year Revenue	Identify any major changes to its distribution system that may have occurred since its 2006 EDR test year and which could materially impact its cost allocation results .	
51	4.1.3 Future Test Year Applicants trial balance.	Future test year filers for 2006 rates are to indicate whether the trial balance being used for its cost allocation filing was submitted previously as part of its EDR 2006 filings or was developed afterwards.	
52	4.1.6 Adjustment to the Trial Balances	If a distributor feels there has been a change in the operation of its utility that would significantly impact the approved revenue requirement and rates, then the distributor should disclose and discuss this information.	*EnWin* revenue requirement included within the 2006 EDR application is different from current and ongoing revenue requirements with respect to the level of PILS included in the determination of distribution rates. This difference is due to loss carry forwards utilized within the 2006 PILS model being depleted in 2007. The PILS liability is therefore greater than that currently included in rates. And as stated above, EnWin will experience a significant decrease in load due to the announced closure of 2 Large Use Consumers this year. These closures will also impact local feeder Commercial consumers. EnWin is also currently experiencing an approximate 7% decrease in load from last year's levels.

Item	Ref.	Request	Response
53	4.7 Specific Questions	As a distributor, summarize your capitalization policies.	ENWIN's capitalization policy is in accordance with Canadian Generally Accepted Accounting Prnciples. In particular, ENWIN follows the guidelines set out in Section 3060 of the CICA Handbook and the definition contained therein of capital assets and betterments. Capital asets are recorded at cost, with cost being determined based on material, purchased services, internal labour and overheads as applicable. Material and internal labour charges attract an overhead allocation. Overhead is charged to captal assets as a percentage of the average material cost and actual labour costs. Capital assets are amortized on a straight line basis, over their estimated useful lives as follows:Building 50 years, Transformer Station 40 years, Substation Equipment 30 years, Distribution system - overhead 25 years, Distribution system - underground 25 years, Transformers 25 years, Meters 25 years, Tools and equipment 10 years, Trailers 10 Years
54	ibid	Disclose the functions that are charged to Account 5630 Outside Services Employed .	In 2004, the following functions were charged to account 5630: Hydro Metering, Transformer Repair, Hydro Engineering Services, Information Technology, Site Services, Fleet Services, Customer Service/Call Centre, Purchasing/Stores, Technical Services, Meter Reading, Financial Services, Human Resources.
55	ibid	Disclose in which account's) Customer Information System Expenses are currently recorded and the activities it includes.	Customer Information System Expenses are currently recorded in account 5630 Outside Services Employed. Customer Information System expenses would include the following types of activities: - Information Technology departmental resources for development and maintenance of the system which would include support services, customizations (externally or internally driven or mandated), enhancements, performance improvements, etc. - upgrade costs, including implementation of patches/fixes -maintenance and support fees for software, EBT system, servers, databases.
56	5.2 Direct Allocation Methodology	Address whether or not an adjustment to the class allocation factors was considered appropriate to eliminate double charging and confirm it was undertaken where warranted.	The transformer stations feeding the customers in the Large Use -3TS and Large Use - FA class are dedicated to the customers within these classes.

Item	Ref.	Request	Response
57	5.2 Specific Questions	Support any direct allocation with a summary of supporting accounting records for the specific facility in question.	Direct Allocation was used in this Filing to assign costs directly to the Large Use - 3TS and Large Use - FA rate classifications. The amounts directly allocated are consistent with the amounts attributed to these facilities in ENWIN's approved 2006 EDR model.
58	ibid	Provide single line diagram/schematic indicating the facility concerned, the customers served, and any other facilities serving the same customers.	See attached diagram, DIAGRAM 1.
59	ibid	If a direct assignment is applied to a customer that also receives back-up service, the filing must include an explanation and supporting documentation on how an appropriate share of back-up serve was determined and allocated.	
60	ibid	If a direct assignment is applied to a customer that also receives back-up service, the filing must include an explanation and supporting documentation if an allocator other than the customer's NCP is used.	
61	6.2.2.6 Filing Requirements	Explain how the distributor applied the Board's bulk asset test to its system, and why it concluded it did or did not have bulk assets.	In applying the Board's bulk asset test, ENWIN has determined that since none of our feeders were built to support the coincident system peak ENWIN does not have bulk assets.
62	ibid	All distributors will be required to include in their filings a single line diagram or schematic of their distribution system.	See attached diagram, DIAGRAM 2 & 3.

Item	Ref.	Request	Response
63	ibid	Where a distributor believes it has assets that serve a bulk function under the Board's test, an explanation must also be added to the diagram or schematic filed indicating which specific assets have been identified as bulk and the customers by rate classification that are served from such bulk assets.	
64	6.2.2.7 Hydro One	Hydro One is to provide an explanation (including supporting schematic diagram or equivalent) and justification of its LV cost pool, if this sub-Functionalization is employed.	
65	ibid	Hydro one must discuss the impacts) on its filing from using a "subtransmission" cost pool compared to the standard "bulk" asset cost pool, if employed.	
66	ibid	If Hydro One wishes to use CP to allocate the subtransmission cost pool it must provide justification.	
67	6.3.1 Bulk, Primary, and Secondary	Explain how the distributor broke out its costs between bulk, primary and secondary assets.	The unit costs of installing primary and secondary assets was determined using actual cost figures from typical, recent underground and overhead, primary and secondary projects. These unit costs were then applied to the kilometres of line for the primary and secondary assets. The result from each type of asset was divided by the total for all assets and the percentage was used to determine costs by asset type.
68	6.6 Capital Contributions - recommended approach	A distributor is to provide its methodology and supporting information to the detailed analysis of capital contributions by either rate class or asset type..	EnWin used the recommended approach of allocating capital contributions by asset account.

Item	Ref.	Request	Response
69	ibid	When the capital contribution is assigned to asset type, explicitly identify capital contributions associated with bulk (if any), primary and secondary assets.	The same methodology used to allocate costs (stated above in item 67) was used to allocate capital contributions to primary and secondary assets.
70	6.6 Capital Contributions - alternative approach	A distributor using the alternative approach must indicate the proportion of its total assets that contributed capital represents.	
71	6.7 Depreciation and Accumulated Depreciation	Explain and justify any an alternate approach in regard to the break out of accumulated depreciation and depreciation expenses employed.	No alternative approach was used. Depreciation is recorded by individual asset.
72	7.1.2 Density Thresholds	Urban distributors with a large downtown secondary network system are to provide a brief description.	ENWIN does not have a secondary network, however, we do have a relatively large downtown Primary Network comprised of four dedicated 27.6 kV feeders which supply load to a variety of service points using automatic transfer switches, an extensive underground network of duct runs, cable chambers, padmount transformers and a variety of underground switching equipment.
73	ibid	Distributor having a significant underground distribution system are to provide a brief description.	Aside from the Primary Network mentioned above, ENWIN has a significant underground distribution system mainly comprised of underground residential developments which have been constructed over the past 30 years.
74	ibid	If the distributor is a low density distributor for filing purposes, consider and advise if there is any factor(s) which may lead to the low density generic minimum system result not being reasonably reflective of the specific system's characteristics.	

Item	Ref.	Request	Response
75	7.5.3 Filing Question	Provide and explanation If any distributor suspects its generic minimum system result and/or the generic Peak Load Carrying Capacity (PLCC) adjustment has contributed to an anomalous filing result for a rate classification.	
76	7.6 Distributor Specific Minimum System	Provide the date of the minimum system study.	
77	ibid	Provide a general description of the methodology used in the minimum system study.	
78	ibid	Provide the definition and size of the “minimum” system assumed in the study.	
79	ibid	Provide the treatment of overhead and underground assets in the study.	
80	ibid	Provide the treatment of any large urban network systems in the study.	
81	ibid	Where the distributor amalgamated with another distribution company since the original minimum system study was completed, has the study been updated to reflect the amalgamation?	
82	ibid	Provide the PLCC methodology followed and size of adjustment proposed in the study.	
83	ibid	Provide a discussion of the materiality of the difference in filing results from use of the generic minimum system figures versus the distributor specific study.	

Item	Ref.	Request	Response
84	7.7.2 Filing Questions	Estimate the number of individually metered Residential customers who reside in multi-unit dwellings and the number of distributor connection points which supply the multi-unit complexes.	This information is not tracked within our Customer Information System and an adequate basis for estimation is not available.
85	ibid	Estimate the number of individually metered General Service customers that are located in multi-unit complexes and the number of distributor connection points which supply the multi-unit complexes.	This information is not tracked within our Customer Information System and an adequate basis for estimation is not available.
86	ibid	Estimate the number of individually metered mixed use customers (i.e. Residential and General Service).	This information is not tracked within our Customer Information System and an adequate basis for estimation is not available.
87	ibid	Estimate how many of the multi-unit connection points are at primary voltages and how many at secondary voltages for both residential and general service complexes.	There are no multi-unit connection points at the primary level. At the secondary level, this information is not tracked within our Customer Information System and an adequate basis for estimation is not available.
88	8.1 Allocation of Demand Related Factors	Provide an estimation of "non-technical" energy losses (e.g. theft of power, billing accruals, metering problems) as a percentage of energy purchased	This information is currently not available. With the future use of a GIS system, Smart Metering and a Network Analysis Model Software this information will be more readily available.
89	ibid	Provide an estimation of technical distribution system energy losses as a percentage of energy purchased. The sum of technical and non-technical losses is the total measure of distribution losses.	This information is currently not available. With the future use of a GIS system, Smart Metering and a Network Analysis Model Software this information will be more readily available.
90	ibid	Provide an estimation of the technical line losses broken out according to the > 50 kV assets	This information is currently not available.
91	ibid	Provide an estimation of the technical line losses broken out according to the bulk assets	ENWIN has determined, based on the definition of Bulk assets provided, that there are no bulk assets within our system.

Item	Ref.	Request	Response
92	ibid	Provide an estimation of the technical line losses broken out according to the primary assets	This information is currently not available. With the future use of a GIS system, Smart Metering and a Network Analysis Model Software this information will be more readily available.
93	ibid	Provide an estimation of the technical line losses broken out according to the secondary assets	This information is currently not available. With the future use of a GIS system, Smart Metering and Network Analysis Model this information will be more readily available.
94	ibid	If the 12 NCP is used in RUN 3, provide supporting justification based on the cost characteristics of the distribution system.	
95	ibid	If the 12 NCP is used in RUN 3, highlight the impacts of the different NCP allocator used in Runs 1 and 2, versus Run 3.	
96	9.3.1 Billing Activities	If better information to allocate costs associated with billing activities was used, provide an explanation and support of the alternative allocation methodology.	ENWIN has used the default factors provided in Appendix 9.1 for allocating billing costs to rate classifications.
97	ibid	Identify what accounts include the expenses associated with the Call Centre and indicate the percentage in each account	The expenses associated with the Call Centre are included in Account 5630- Outside Services Employed. These expenses represent approximately 17.27% of the total costs in Account 5630.
98	ibid	Identify what accounts include the expenses associated with the Customer Information System and indicate the percentage in each account.	The expenses associated with the Customer Information System are included in Account 5630- Outside Services Employed. These expenses are not tracked separately in Account 5630., they are included in the total Information System and Technology Expenses represented in this account.
99	ibid	Identify what accounts include the expenses associated with the Key Accounts and indicate the percentage in each account.	The expenses associated with Key Accounts are included in Account 5630- Outside Services Employed. These expenses are included in the percentage representation of the Call Centre Expenses noted above. These expenses are not tracked separately.
100	ibid	Identify what accounts include the expenses associated with the Payment Processing and indicate the percentage in each account.	The expenses associated with Payment Processing are included in Account 5630- Outside Services Employed. These expenses represent 1.53% of the total costs in Account 5630.

Item	Ref.	Request	Response
101	2.3.2 Meter Capital	Provide an explanation and supporting detail when distributor-specific information is used in the model in lieu of the default weighting provided.	ENWIN has used the default meter capital costs to allocate meter capital costs.
102	9.3.3 Meter Reading	Provide documentation where materially better information exists for meter reading costs.	ENWIN has used the default meter reading weights to allocate meter reading costs.
103	9.3.4 Services	Provide supporting information where actual cost factors are materially better than the defaults.	
104	ibid	If there are no costs in Account 1855, explain why.	Service costs are not tracked separately in Account 1855. All costs associated with the service definition in the APH are recorded in account 1830 and/or 1840, as appropriate. This is consistent with the past treatment of this account.
105	ibid	Services (Account 1855): What facilities are included in this account?	
106		Services (Account 1855): Do these facilities match the definition in the USoA?	
107	ibid	Services (Account 1855): If the accounting treatment is different than described in the USoA, explain the accounting treatment of this account and estimate the impact on the account.	Service costs are not tracked separately in Account 1855. All costs associated with the service definition in the APH are recorded in account 1830 and/or 1840, as appropriate. This is consistent with the past treatment of this account. If Services were tracked separately in this account, an estimate of the total value of this asset account would be approximately $9,091,619.
108	ibid	Services (Account 1855): Does this account capture the service drops for all customers or only the costs of service drops operated at secondary voltage (<750 volts)?	This Account is not utilized by ENWIN.

Item	Ref.	Request	Response
109	ibid	Services (Account 1855): Are there any distributor-owned service drops to customers served from primary or bulk facilities and, if so, where are the costs of these facilities reported?	ENWIN has distributor-owned service drops to customers served from primary facilities, however any costs associated with these facilities would be recorded in either account 1830 or 1840, whichever is applicable.
110	ibid	Services (Account 1855): If there are distributor owned primary or bulk drops, but not recorded in this account, where are the costs of these facilities reported?	ENWIN has distributor-owned service drops to customers served from primary facilities, however any costs associated with these facilities would be recorded in either account 1830 or 1840, whichever is applicable.
111	10.2 General Plant	Provide supporting explanation and documentation of the detailed analysis used for the allocation of General Plant, if the default is not used.	ENWIN has used the default methodology for the allocation of General Plant.
112	10.6 Bad Debt Expenses	Highlight and discuss any excluded extraordinary bad debt.	
113	10.7.3 Late Payment Charges and Collection Expenses	Indicate whether the records are available to break out collection costs (Accounts #5320, #5325 and #5330) by rate classification.	Records are not available to break out collection costs by rate classification. Information is not available to support allocation by rate class.
114	11.1 Embedded Distributor	Address any special situation that arises for a host distributor serving several embedded distributors.	
115	ibid	If a host distributor models an alternative in Run3, justify the need.	
116	11.1.2 Methodology for Embedded Distributors	Discuss reasons if a host distributor believes the results of the cost allocation study do not warrant creating (or maintaining) a separate rate classification for embedded distributor(s).	

Item	Ref.	Request	Response
117	11.2 Density-Based Classifications	Include more detailed analysis with rationale to support the different allocation of costs to the various density classifications if a distributor plans to maintain density rates in the future.	
118	ibid	Provide a rationale for the density threshold used for the rate classification, if a distributor intends to maintain its density-based rates.	
119	11.3.2 Seasonal Rate Classification	Provide a supporting justification for applying 12 NCP in Run 3 based on the cost characteristics of the system.	
120	11.4.1 USL	As a distributor, is there summary billing for USL customers?	Yes, ENWIN provides summary billing for USL customers.
121	ibid	If the distributor provides summary billing for customer classifications other than USL provide number of customers by classification and number of customer “sub-accounts” that the summary bills include.	ENWIN provides summary billing for Street lighting and Sentinel Lighting. Street lighting - 1 customer - 23,357 connections, Street lighting - 1 customer - 15 connections, Sentinel - approx. 350 customers - 1,123 connections
122	ibid	Provide the estimated cost of making summary bills available and the overall savings (i.e. savings on extra costs) realized by the distributor.	The providing of summary billing for unmetered customers is handled within our current billing system therefore there are no incremental system costs. The savings attributable to providing summary billings to these unmetered customers would be those related to postage and paper stock which we have estimated to be approximately $0.5108 per bill per month.
123	11.5.3 LDG Run 1	Any concerns as to the stability of customer usage is to be noted.	

Item	Ref.	Request	Response
124	11.5.4 LDG Run 2	Explain why there is no detailed information on the LDG's rated capacity.	
125	11.5.5 LDG Run 2 & Run 3	Discuss the reliability of load data for LDG's modelled separately.	The LDG customer's generation data that ENWIN has collected is not reliable and therefore may result in rates that are not stable nor predictive. As stated above, ENWIN does not have generator meters and neither do our LDG customers. We have requested and collected data from those customers with generator meters, the balance of the data is estimated on provided on /off times for the generator. It is our judgement that this estimated data is not likely accurate in reflecting the actual generation by these customers, however better estimates are not available.
126	ibid	Provide the number of customers in LDG rate classification by the rate classifications to which the customers were previously assigned before they were placed in a separate classification.	Customer 1 - Intermediate Rate Class, Customer 2 - LU 3TS Class, Customer 3 - Intermediate Rate Class, Customer 4 - Intermediate rate Class, Customer 5 - LU Remaining Class.
127	ibid	Identify and explain any additional significant benefits or costs used in Run 3.	
128	11.5.5 Filing Questions	If a distributor has an approved administrative charge in respect of standby rates, then it is to explain the basis and components of this charge.	ENWIN's current standby charge has been carried forward from pre-deregulation. The basis for the determination of this rate have not been reviewed or updated. This rate is currently not being applied.
129	ibid	If the distributor incurs other extraordinary costs to provide service to a load displacement generator, how will these extraordinary costs be recovered?	In instances where ENWIN encounters extraordinary costs relating to service to a LDG customer, the policy would be to request that these costs be paid directly by the LDG customer or provide a capital contribution in the amount of the extraordinary cost.

Item	Ref.	Request	Response
130	ibid	Where a distributor with a currently approved standby rate (including interim standby rate) cannot presently quantify any additional benefits and/or costs after reviewing Appendix 11.1, then the distributor is to outline the elements that could be included in any future study designed to document the distribution benefits and costs from load displacement facilities, or indicate any other means by which it could estimate such distribution benefits and costs.	Upon review of Appendix 11.1, there may be an unquantifiable distribution line loss reduction associated with the LDG customer's generation. The amount of the line losses is judged to be not material in comparison to the system line losses. While transfer trip circuits are used, these are paid for by the customer. At this time the LDG customers do not generate back to the grid so there is no incremental metering and billing costs associated with their generation.
131	11.5.8 Merchant Generation	Discuss the need to support the load requirement of the merchant generation station and to provide whatever power is required to start the merchant generator.	
132	11.5.8 Merchant Generation - Specific Distributor	Discuss the general approach used (e.g. whether a fully separate rate classification was established), which differs from what is approved in the present Report.	
133	ibid	Document supporting accounting which differs from what is approved in the present Report.	
134	ibid	Document supporting load data which differs from what is approved in the present Report.	

Item	Ref.	Request	Response
135	ibid	Explicitly identify and justify if any cost allocation method was utilized which differs from what is approved in the present Report.	
136	11.5.8 Other Specialized Rate Classes	Discuss the general approach used (e.g. whether a fully separate rate classification was established), which differs from what is approved in the present Report.	
137	ibid	Document supporting accounting which differs from what is approved in the present Report.	
138	ibid	Document supporting load data which differs from what is approved in the present Report.	
139	ibid	Explicitly identify and justify if any cost allocation method was utilized which differs from what is approved in the present Report.	
140	11.5.8 Other Specialized Rate Classes	If any changes or additions are made to the cost allocation methodology applied to specialized rates by the distributor, the alternative method followed is to be explained and justified (and supporting information provided in the filing).	
141	ibid	Provide an explanation on considering eliminating a distributor specific rate classification in the future.	

Item	Ref.	Request	Response
142	12.3 Wholesale Market Participants	Provide the number of customers and delivery points, annual kWhs, and kWs (if applicable) by rate classification for those customers that are wholesale market participants.	Rate Class - Large Use Remaining, No. of Customers - 2, No. of Delivery Points - 2, Annual kWh - 249,597,536, Annual kW - 481,902, Rate Class - Large Use 3TS, No. of Customers - 1, No. of Delivery Points - 1, Annual kWh - 177,485,566, Annual kW - 404,370, Rate Class - Large Use FA, No. of Customers - 1, No. of Delivery Points - 1, Annual kWh - n/a, Annual kW - n/a. The kWh values are adjusted by the total loss factor.
143	ibid	Identify the additional cost items and estimate the incremental cost amounts if there are any other additional costs of providing service to customers who are wholesale market participants, over and above the costs associated with a comparable customer who is not a wholesale market participant?	No additional costs associated with servicing market participants have been identified
144	ibid	Identify the avoided cost items and estimate the value of any costs that are avoided in providing service to customers who are wholesale market participants?	At market opening, the utility was the default meter service provider to these customers. Market Rules provide that upon expiry of the meter seal for these customer's meters, the market particiapnt becomes responsible for upgrading the metering to the standard required by the IESO. As the wholesale market participant's meter seals expire, and they take responsibility for the metering, the costs of providing metering to these customers is avoided by the utility. The utility will continue to read the meters. The estimated avoided costs for these customers is as follows: Annual Meter Inspection - $600/year based on 2 persons @ 4hrs plus vehicle and record keeping and Cost to Inpect, adjust and seal meter - $50/year based on 1 person @ 4 hrs divided by 6 yrs (seal period). The total avoided cost is therefore estimated at $650/year. Please note that these costs are not fully avoided as the time that would have been spent on the wholesale market participant's meter is spent on other customer's meters. The cost of the meter if it where to be replaced as a normal meter(not a wholesale meter) is approximately $650.

ST_IRR_35-2-2

Appendix 1.1

Filing Summary

Name of Utility:	ENWIN Utilities Ltd.
2006 EDR EB-2005-	0359
Contact:	Giovanna Gesuale
Phone number:	(519) 251 - 7330
e-mail:	ggesuale@enwin.com

Note 1: References for items 136, 137, 138 & 139 in the main Appendix 1.1 should be 11.5.9 Hybrid Facilities

Note 2: References for items 140 & 141 in the main Appendix 1.1 should be 11.6 Other Specialized Rate Classes

Item	Ref.	Request	Response
145	10.6.1 Bad Debt	Express any concerns that might exist from the normalization of bad debt.	
146	11.2.2 Density Based Rates	The distributor must identify and explain those costs that are influenced by density such as lines, poles and possibly line transformers.	
147	11.2.2 Density Based Rates	For the costs that have been identified in 146, the distributor should weight the allocation factors used to allocate the cost to the various rate classifications by a density factor and explain.	
148	11.5.3 LDG	Provide details on how to co-ordinate the collection of the revenue requirement with the provision of an appropriate level of a new LDG credit or charge if implementation of a credit or charge proceeds.	
149	ibid	If in Run 3, multiple LDG rates are modelled, then discuss the reliability of the load data for each LDG class	

Item	Ref.	Request	Response
150	12.2.1 Substation and secondary transformer Ownership.	Concern was expressed about the potential for anomalous appearing results. Highlight any specific concerns that do materialize.	ENWIN has identified anomalous appearing results relating to the treatment of transformer ownership allowances within the model. An explanation and an attempt at quantifying the results of this treatment has been included in the Manager's Summary- Section 2.3.
151	1.7 Model Runs	Explain any changes to the standard model during Run 1 or Run 2 (for example, where the methodology adopted in this Report does not cover some unique circumstance).	
152	1.6 Filing Model	If a distributor finds it necessary to supplement or adjust the Board-approved methodology, a full explanation must be provided.	

ST_IRR_ 35-3

2006 COST ALLOCATION INFORMATION FILING

Enwin Powerlines Ltd.

EB-2005-0359 EB-2007-0001

Monday, January 15, 2007

Sheet I8 Demand Data Worksheet - First Run

Ontario

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP

Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

				1	2	3	6	7	8	9	12	13	14
Customer Classes			Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (3000 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex
CO-INCIDENT PEAK													
1 CP													
Transformation CP		TCP1	499,491	194,191	47,356	194,509	48,379	-	-	538	14,518		
Bulk Delivery CP		BCP1	-										
Total Sytem CP		DCP1	499,491	194,191	47,356	194,509	48,379	-	-	538	14,518		
4 CP													
Transformation CP		TCP4	1,830,095	688,364	166,968	718,236	196,822	4,041	262	2,156	53,246		
Bulk Delivery CP		BCP4	-										
Total Sytem CP		DCP4	1,830,095	688,364	166,968	718,236	196,822	4,041	262	2,156	53,246		
12 CP													
Transformation CP		TCP12	4,693,780	1,474,324	411,999	1,994,756	625,302	24,622	1,589	6,515	154,673		
Bulk Delivery CP		BCP12	-										
Total Sytem CP		DCP12	4,693,780	1,474,324	411,999	1,994,756	625,302	24,622	1,589	6,515	154,673		
NON CO_INCIDENT PEAK													
1 NCP													
Classification NCP from Load Data Provider		DNCP1	566,431	208,997	60,655	200,814	70,491	4,297	282	580	20,315		
Primary NCP		PNCP1	566,431	208,997	60,655	200,814	70,491	4,297	282	580	20,315		
Line Transformer NCP		LTNCP1	459,007	208,997	59,975	184,876	-	4,297	282	580	-		
Secondary NCP		SNCP1	373,741	208,997	59,975	99,610	-	4,297	282	580	-		
4 NCP													
Classification NCP from Load Data Provider		DNCP4	2,059,423	718,046	202,875	774,303	271,117	16,873	1,100	2,277	72,832		
Primary NCP		PNCP4	2,059,423	718,046	202,875	774,303	271,117	16,873	1,100	2,277	72,832		
Line Transformer NCP		LTNCP4	1,651,746	718,046	200,600	712,850	-	16,873	1,100	2,277	-		
Secondary NCP		SNCP4	1,322,975	718,046	200,600	384,079	-	16,873	1,100	2,277	-		
12 NCP													
Classification NCP from Load Data Provider		DNCP12	5,344,147	1,668,787	509,696	2,153,331	756,426	49,264	3,203	6,653	196,787		
Primary NCP		PNCP12	5,344,147	1,668,787	509,696	2,153,331	756,426	49,264	3,203	6,653	196,787		
Line Transformer NCP		LTNCP12	4,214,319	1,668,787	503,980	1,982,432	-	49,264	3,203	6,653	-		
Secondary NCP		SNCP12	3,300,008	1,668,787	503,980	1,068,121	-	49,264	3,203	6,653	-		

ST_IRR_35-4

COST ALLOCATION INFORMATION FILING

[illegible] Utilities Ltd.

[illegible]59 EB-2007-0001

[illegible]anuary 15, 2007

Sheet I8 Demand Data Worksheet - First Run

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP

Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

				1	2	3	6	7	8	9	12	13	14
	Customer Classes		Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Intermediate (3000 - 4999 kW)	Large Use - 3TS	Large Use - Ford Annex
	CO-INCIDENT PEAK												
	1 CP												
	Transformation CP	TCP1	509,163	194,191	47,356	194,509	58,051	-	-	538	14,518		
	Bulk Delivery CP	BCP1	-										
	Total Sytem CP	DCP1	509,163	194,191	47,356	194,509	58,051	-	-	538	14,518		
	4 CP												
	Transformation CP	TCP4	1,864,609	688,364	166,968	718,236	231,336	4,041	262	2,156	53,246		
	Bulk Delivery CP	BCP4	-										
	Total Sytem CP	DCP4	1,864,609	688,364	166,968	718,236	231,336	4,041	262	2,156	53,246		
	12 CP												
	Transformation CP	TCP12	4,790,770	1,474,324	411,999	1,994,756	722,292	24,622	1,589	6,515	154,673		
	Bulk Delivery CP	BCP12	-										
	Total Sytem CP	DCP12	4,790,770	1,474,324	411,999	1,994,756	722,292	24,622	1,589	6,515	154,673		
	NON CO_INCIDENT PEAK												
	1 NCP												
	Classification NCP from Load Data Provider	DNCP1	572,614	208,997	60,655	200,814	76,674	4,297	282	580	20,315		
	Primary NCP	PNCP1	572,614	208,997	60,655	200,814	76,674	4,297	282	580	20,315		
	Line Transformer NCP	LTNCP1	459,007	208,997	59,975	184,876	-	4,297	282	580	-		
	Secondary NCP	SNCP1	373,741	208,997	59,975	99,610	-	4,297	282	580	-		
	4 NCP												
	Classification NCP from Load Data Provider	DNCP4	2,085,336	718,046	202,875	774,303	297,030	16,873	1,100	2,277	72,832		
	Primary NCP	PNCP4	2,085,336	718,046	202,875	774,303	297,030	16,873	1,100	2,277	72,832		
	Line Transformer NCP	LTNCP4	1,651,746	718,046	200,600	712,850	-	16,873	1,100	2,277	-		
	Secondary NCP	SNCP4	1,322,975	718,046	200,600	384,079	-	16,873	1,100	2,277	-		
	12 NCP												
	Classification NCP from Load Data Provider	DNCP12	5,429,641	1,668,787	509,696	2,153,331	841,920	49,264	3,203	6,653	196,787		
	Primary NCP	PNCP12	5,429,641	1,668,787	509,696	2,153,331	841,920	49,264	3,203	6,653	196,787		
	Line Transformer NCP	LTNCP12	4,214,319	1,668,787	503,980	1,982,432	-	49,264	3,203	6,653	-		
	Secondary NCP	SNCP12	3,300,008	1,668,787	503,980	1,068,121	-	49,264	3,203	6,653	-		

ST_IRR_35-5

2006 COST ALLOCATION INFORMATION FILING

Enwin Powerlines Ltd.

EB-2005-0359 EB-2007-0001

Monday, January 15, 2007

Sheet E2 Allocator Worksheet - First Run

Details:
The worksheet below details how allocators are derived.

	Explanation	ID and Factors	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	12 Intermediate (3000 - 4999 kW)	13 Large Use - 3TS	14 Large Use - Ford Annex
17	Demand Allocators												
19	1 cp												
20	Transformation CP	TCP1	100.00%	38.88%	9.48%	38.94%	9.69%	0.00%	0.00%	0.11%	2.91%	0.00%	0.00%
21	Bulk Delivery (SubTransmission) CP	BCP1	-	0	0	0	0	0	0	0	0	0	0
22	Distribution CP (Total System)	DCP1	100.00%	38.88%	9.48%	38.94%	9.69%	0.00%	0.00%	0.11%	2.91%	0.00%	0.00%
24	4 cp												
25	Transformation CP	TCP4	100.00%	37.61%	9.12%	39.25%	10.75%	0.22%	0.01%	0.12%	2.91%	0.00%	0.00%
26	Bulk Delivery (SubTransmission) CP	BCP4	-	0	0	0	0	0	0	0	0	0	0
27	Distribution CP (Total System)	DCP4	100.00%	37.61%	9.12%	39.25%	10.75%	0.22%	0.01%	0.12%	2.91%	0.00%	0.00%
29	12 cp												
30	Transformation CP	TCP12	100.00%	31.41%	8.78%	42.50%	13.32%	0.52%	0.03%	0.14%	3.30%	0.00%	0.00%
31	Bulk Delivery (SubTransmission) CP	BCP12	-	0	0	0	0	0	0	0	0	0	0
32	Distribution CP (Total System)	DCP12	100.00%	31.41%	8.78%	42.50%	13.32%	0.52%	0.03%	0.14%	3.30%	0.00%	0.00%
34	NON CO_INCIDENT PEAK												
35	1 NCP												
36	Distribution NCP (Total System)	DNCP1	100.00%	37.22%	10.80%	35.76%	12.55%	0.00%	0.00%	0.05%	3.62%	0.00%	0.00%
37	Primary NCP	PNCP1	100.00%	33.88%	10.95%	37.92%	13.35%	0.00%	0.00%	0.06%	3.85%	0.00%	0.00%
38	Line Transformer NCP	LTNCP1	100.00%	42.52%	13.59%	43.82%	0.00%	0.00%	0.00%	0.07%	0.00%	0.00%	0.00%
39	Secondary NCP	SNCP1	100.00%	53.29%	17.03%	29.59%	0.00%	0.00%	0.00%	0.09%	0.00%	0.00%	0.00%
41	4 NCP												
42	Distribution NCP (Total System)	DNCP4	100.00%	35.19%	9.94%	37.95%	13.29%	0.00%	0.00%	0.06%	3.57%	0.00%	0.00%
43	Primary NCP	PNCP4	100.00%	31.35%	10.05%	40.50%	14.22%	0.00%	0.00%	0.06%	3.82%	0.00%	0.00%
44	Line Transformer NCP	LTNCP4	100.00%	39.87%	12.63%	47.42%	0.00%	0.00%	0.00%	0.08%	0.00%	0.00%	0.00%
45	Secondary NCP	SNCP4	100.00%	51.03%	16.17%	32.70%	0.00%	0.00%	0.00%	0.10%	0.00%	0.00%	0.00%
47	12 NCP												
48	Distribution NCP (Total System)	DNCP12	100.00%	31.56%	9.64%	40.72%	14.30%	0.00%	0.00%	0.06%	3.72%	0.00%	0.00%
49	Primary NCP	PNCP12	100.00%	26.77%	9.74%	43.93%	15.48%	0.00%	0.00%	0.07%	4.03%	0.00%	0.00%
50	Line Transformer NCP	LTNCP12	100.00%	34.80%	12.52%	52.59%	0.00%	0.00%	0.00%	0.09%	0.00%	0.00%	0.00%
51	Secondary NCP	SNCP12	100.00%	45.95%	16.53%	37.41%	0.00%	0.00%	0.00%	0.11%	0.00%	0.00%	0.00%

	A	B	C	D	E	F	I	J	K	L	O	P	Q
53	Demand Allocators - Composite												
54													
55	DEMAND 1815-1855	1815-1855 D	100.00%	39.82%	12.55%	39.78%	6.12%	0.01%	0.00%	0.08%	1.65%	0.00%	0.00%
56	DEMAND 1808	1808 D	100.00%	37.61%	9.12%	39.25%	10.75%	0.22%	0.01%	0.12%	2.91%	0.00%	0.00%
57	DEMAND 1815	1815 D	100.00%	37.61%	9.12%	39.25%	10.75%	0.22%	0.01%	0.12%	2.91%	0.00%	0.00%
58	DEMAND 1820	1820 D	100.00%	31.35%	10.05%	40.50%	14.22%	0.00%	0.00%	0.06%	3.82%	0.00%	0.00%
59	DEMAND 1815 & 1820	1815 & 1820 D	100.00%	35.42%	9.45%	39.69%	11.97%	0.14%	0.01%	0.10%	3.23%	0.00%	0.00%
60	DEMAND 1830	1830 D	100.00%	38.17%	12.17%	37.80%	9.29%	0.00%	0.00%	0.07%	2.50%	0.00%	0.00%
61	DEMAND 1835	1835 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
62	DEMAND 1830 & 1835	1830 & 1835 D	100.00%	38.17%	12.17%	37.80%	9.29%	0.00%	0.00%	0.07%	2.50%	0.00%	0.00%
63	DEMAND 1840	1840 D	100.00%	42.14%	13.40%	36.22%	6.42%	0.00%	0.00%	0.08%	1.73%	0.00%	0.00%
64	DEMAND 1845	1845 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
65	DEMAND 1840 & 1845	1840 & 1845 D	100.00%	42.14%	13.40%	36.22%	6.42%	0.00%	0.00%	0.08%	1.73%	0.00%	0.00%
66	DEMAND 1850	1850 D	100.00%	39.87%	12.63%	47.42%	0.00%	0.00%	0.00%	0.08%	0.00%	0.00%	0.00%
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
68	DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
69													
70	CUSTOMER ALLOCATORS												
71													
72	Billing Data												
73	kWh	CEN	100.00%	21.90%	8.16%	34.23%	14.39%	0.53%	0.04%	0.15%	3.14%	14.79%	2.66%
74	kW	CDEM	100.00%	0.00%	0.00%	55.23%	17.10%	0.00%	0.00%	0.00%	4.84%	20.03%	2.80%
75	kWh - Excl WMP	CEN EWMP	100.00%	26.18%	9.76%	40.91%	7.65%	0.64%	0.05%	0.18%	3.76%	10.89%	0.00%
76													
77	Dollar Billed (per 2006 EDR)	CREV	100.00%	44.71%	12.18%	28.44%	4.15%	1.08%	0.18%	0.50%	0.25%	6.04%	2.47%
78	Bad Debt 3 Year Historical Average	BDHA	100.00%	80.43%	12.96%	6.56%	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%	0.00%
79	Late Payment 3 Year Historical Average	LPHA	100.00%	60.39%	15.59%	20.85%	2.18%	0.00%	0.11%	0.30%	0.58%	0.00%	0.00%
80													
81	Number of Bills	CNB	100.00%	89.61%	8.41%	1.50%	0.01%	0.00%	0.43%	0.03%	0.01%	0.00%	0.00%
82	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	0.00%	91.19%	6.00%	2.80%	0.00%	0.00%	0.00%
83													
85													
86	Total Number of Customer	CCA	100.00%	69.10%	6.48%	1.16%	0.01%	21.20%	1.40%	0.65%	0.00%	0.00%	0.00%
87	Subtransmission Customer Base	CCB	100.00%	0.00%	0.00%	0.00%	0.00%	91.19%	6.00%	2.80%	0.00%	0.00%	0.00%
88	Primary Feeder Customer Base	CCP	100.00%	69.10%	6.48%	1.16%	0.01%	21.20%	1.40%	0.65%	0.00%	0.00%	0.00%
89	Line Transformer Customer Base	CCLT	100.00%	69.22%	6.42%	1.07%	0.00%	21.24%	1.40%	0.65%	0.00%	0.00%	0.00%
90	Secondary Feeder Customer Base	CCS	100.00%	69.57%	6.45%	0.58%	0.00%	21.34%	1.41%	0.66%	0.00%	0.00%	0.00%
91													
92	Weighted - Services	CWCS	100.00%	62.30%	11.56%	5.18%	0.00%	19.11%	1.26%	0.59%	0.00%	0.00%	0.00%
93	Weighted Meter -Capital	CWMC	100.00%	45.16%	27.54%	25.36%	1.19%	0.00%	0.00%	0.00%	0.32%	0.00%	0.43%
94	Weighted Meter Reading	CWMR	100.00%	71.53%	18.34%	8.89%	0.47%	0.00%	0.00%	0.00%	0.34%	0.26%	0.17%
95	Weighted Bills	CWNB	100.00%	76.34%	14.32%	8.97%	0.09%	0.00%	0.04%	0.14%	0.04%	0.05%	0.02%
96													

	A	B	C	D	E	F	I	J	K	L	O	P	Q
97	CUSTOMER ALLOCATORS - Composite												
98													
99	CUSTOMER 1815-1855	**1815-1855 C**	**100.00%**	**68.11%**	**7.31%**	**1.66%**	**0.00%**	**20.90%**	**1.38%**	**0.64%**	**0.00%**	**0.00%**	**0.00%**
100	CUSTOMER 1808	**1808 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
101	CUSTOMER 1815	**1815 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
102	CUSTOMER 1820	**1820 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
103	CUSTOMER 1815 & 1820	**1815 & 1820 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
104	CUSTOMER 1830	**1830 C**	**100.00%**	**69.26%**	**6.47%**	**0.96%**	**0.00%**	**21.25%**	**1.40%**	**0.65%**	**0.00%**	**0.00%**	**0.00%**
105	CUSTOMER 1835	**1835 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
106	CUSTOMER 1830 & 1835	**1830 & 1835 C**	**100.00%**	**69.26%**	**6.47%**	**0.96%**	**0.00%**	**21.25%**	**1.40%**	**0.65%**	**0.00%**	**0.00%**	**0.00%**
107	CUSTOMER 1840	**1840 C**	**100.00%**	**69.36%**	**6.47%**	**0.84%**	**0.00%**	**21.28%**	**1.40%**	**0.65%**	**0.00%**	**0.00%**	**0.00%**
108	CUSTOMER 1845	**1845 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
109	CUSTOMER 1840 & 1845	**1840 & 1845 C**	**100.00%**	**69.36%**	**6.47%**	**0.84%**	**0.00%**	**21.28%**	**1.40%**	**0.65%**	**0.00%**	**0.00%**	**0.00%**
110	CUSTOMER 1850	**1850 C**	**100.00%**	**69.22%**	**6.42%**	**1.07%**	**0.00%**	**21.24%**	**1.40%**	**0.65%**	**0.00%**	**0.00%**	**0.00%**
111	CUSTOMER 1855	**1855 C**	**100.00%**	**62.30%**	**11.56%**	**5.18%**	**0.00%**	**19.11%**	**1.26%**	**0.59%**	**0.00%**	**0.00%**	**0.00%**
112	CUSTOMER 1860	**1860 C**	**100.00%**	**45.16%**	**27.54%**	**25.36%**	**1.19%**	**0.00%**	**0.00%**	**0.00%**	**0.32%**	**0.00%**	**0.43%**
113													
114	**Composite Allocators**												
115	Net Fixed Assets	**NFA**	**100.00%**	**49.28%**	**11.38%**	**26.75%**	**3.97%**	**6.82%**	**0.45%**	**0.26%**	**1.07%**	**0.00%**	**0.02%**
116	Net Fixed Assets Excluding Capital Contribution	**NFA ECC**	**100.00%**	**49.31%**	**11.38%**	**26.79%**	**3.93%**	**6.82%**	**0.45%**	**0.26%**	**1.06%**	**0.00%**	**0.02%**
117	5005-5340	**O&M**	**100.00%**	**63.03%**	**14.08%**	**17.06%**	**1.11%**	**3.83%**	**0.27%**	**0.18%**	**0.33%**	**0.05%**	**0.06%**

ST_IRR_35-6

2006 COST ALLOCATION INFORMATION FILING

Enwin Utilities Ltd.

EB-2005-0359 EB-2007-0001

Monday, January 15, 2007

Sheet E2 Allocator Worksheet - First Run

Details:
The worksheet below details how allocators are derived.

Explanation	ID and Factors	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	12 Intermediate (3000 - 4999 kW)	13 Large Use - 3TS	14 Large Use - Ford Annex
Demand Allocators												
1 cp												
Transformation CP	TCP1	100.00%	38.14%	9.30%	38.20%	11.40%	0.00%	0.00%	0.11%	2.85%	0.00%	0.00%
Bulk Delivery (SubTransmission) CP	BCP1	-	0	0	0	0	0	0	0	0	0	0
Distribution CP (Total System)	DCP1	100.00%	38.14%	9.30%	38.20%	11.40%	0.00%	0.00%	0.11%	2.85%	0.00%	0.00%
4 cp												
Transformation CP	TCP4	100.00%	36.92%	8.95%	38.52%	12.41%	0.22%	0.01%	0.12%	2.86%	0.00%	0.00%
Bulk Delivery (SubTransmission) CP	BCP4	-	0	0	0	0	0	0	0	0	0	0
Distribution CP (Total System)	DCP4	100.00%	36.92%	8.95%	38.52%	12.41%	0.22%	0.01%	0.12%	2.86%	0.00%	0.00%
12 cp												
Transformation CP	TCP12	100.00%	30.77%	8.60%	41.64%	15.08%	0.51%	0.03%	0.14%	3.23%	0.00%	0.00%
Bulk Delivery (SubTransmission) CP	BCP12	-	0	0	0	0	0	0	0	0	0	0
Distribution CP (Total System)	DCP12	100.00%	30.77%	8.60%	41.64%	15.08%	0.51%	0.03%	0.14%	3.23%	0.00%	0.00%
NON CO_INCIDENT PEAK												
1 NCP												
Distribution NCP (Total System)	DNCP1	100.00%	36.81%	10.68%	35.37%	13.50%	0.00%	0.00%	0.05%	3.58%	0.00%	0.00%
Primary NCP	PNCP1	100.00%	33.49%	10.82%	37.48%	14.35%	0.00%	0.00%	0.06%	3.80%	0.00%	0.00%
Line Transformer NCP	LTNCP1	100.00%	42.52%	13.59%	43.82%	0.00%	0.00%	0.00%	0.07%	0.00%	0.00%	0.00%
Secondary NCP	SNCP1	100.00%	53.29%	17.03%	29.59%	0.00%	0.00%	0.00%	0.09%	0.00%	0.00%	0.00%
4 NCP												
Distribution NCP (Total System)	DNCP4	100.00%	34.75%	9.82%	37.47%	14.38%	0.00%	0.00%	0.06%	3.52%	0.00%	0.00%
Primary NCP	PNCP4	100.00%	30.93%	9.91%	39.96%	15.37%	0.00%	0.00%	0.06%	3.77%	0.00%	0.00%
Line Transformer NCP	LTNCP4	100.00%	39.87%	12.63%	47.42%	0.00%	0.00%	0.00%	0.08%	0.00%	0.00%	0.00%
Secondary NCP	SNCP4	100.00%	51.03%	16.17%	32.70%	0.00%	0.00%	0.00%	0.10%	0.00%	0.00%	0.00%
12 NCP												
Distribution NCP (Total System)	DNCP12	100.00%	31.05%	9.48%	40.07%	15.67%	0.00%	0.00%	0.06%	3.66%	0.00%	0.00%
Primary NCP	PNCP12	100.00%	26.31%	9.57%	43.18%	16.93%	0.00%	0.00%	0.07%	3.96%	0.00%	0.00%
Line Transformer NCP	LTNCP12	100.00%	34.80%	12.52%	52.59%	0.00%	0.00%	0.00%	0.09%	0.00%	0.00%	0.00%
Secondary NCP	SNCP12	100.00%	45.95%	16.53%	37.41%	0.00%	0.00%	0.00%	0.11%	0.00%	0.00%	0.00%

	A	B	C	D	E	F	I	J	K	L	O	P	Q
53	Demand Allocators - Composite												
54													
55	DEMAND 1815-1855	1815-1855 D	100.00%	39.62%	12.49%	39.53%	6.65%	0.01%	0.00%	0.08%	1.62%	0.00%	0.00%
56	DEMAND 1808	1808 D	100.00%	36.92%	8.95%	38.52%	12.41%	0.22%	0.01%	0.12%	2.86%	0.00%	0.00%
57	DEMAND 1815	1815 D	100.00%	36.92%	8.95%	38.52%	12.41%	0.22%	0.01%	0.12%	2.86%	0.00%	0.00%
58	DEMAND 1820	1820 D	100.00%	30.93%	9.91%	39.96%	15.37%	0.00%	0.00%	0.06%	3.77%	0.00%	0.00%
59	DEMAND 1815 & 1820	1815 & 1820 D	100.00%	34.82%	9.29%	39.02%	13.45%	0.14%	0.01%	0.10%	3.18%	0.00%	0.00%
60	DEMAND 1830	1830 D	100.00%	37.89%	12.08%	37.44%	10.05%	0.00%	0.00%	0.07%	2.46%	0.00%	0.00%
61	DEMAND 1835	1835 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
62	DEMAND 1830 & 1835	1830 & 1835 D	100.00%	37.89%	12.08%	37.44%	10.05%	0.00%	0.00%	0.07%	2.46%	0.00%	0.00%
63	DEMAND 1840	1840 D	100.00%	41.95%	13.34%	35.98%	6.94%	0.00%	0.00%	0.08%	1.70%	0.00%	0.00%
64	DEMAND 1845	1845 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
65	DEMAND 1840 & 1845	1840 & 1845 D	100.00%	41.95%	13.34%	35.98%	6.94%	0.00%	0.00%	0.08%	1.70%	0.00%	0.00%
66	DEMAND 1850	1850 D	100.00%	39.87%	12.63%	47.42%	0.00%	0.00%	0.00%	0.08%	0.00%	0.00%	0.00%
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
68	DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
69													
70	CUSTOMER ALLOCATORS												
71													
72	Billing Data												
73	kWh	CEN	100.00%	20.86%	7.78%	32.60%	16.46%	0.51%	0.04%	0.14%	3.00%	16.10%	2.53%
74	kW	CDEM	100.00%	0.00%	0.00%	53.43%	18.42%	0.00%	0.00%	0.00%	4.68%	20.76%	2.71%
75	kWh - Excl WMP	CEN EWMP	100.00%	24.70%	9.21%	38.61%	10.47%	0.60%	0.04%	0.17%	3.55%	12.65%	0.00%
76													
77	Dollar Billed (per 2006 EDR)	CREV	100.00%	44.41%	12.10%	28.25%	4.48%	1.07%	0.18%	0.50%	0.25%	6.31%	2.45%
78	Bad Debt 3 Year Historical Average	BDHA	100.00%	80.43%	12.96%	6.56%	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%	0.00%
79	Late Payment 3 Year Historical Average	LPHA	100.00%	60.39%	15.59%	20.85%	2.18%	0.00%	0.11%	0.30%	0.58%	0.00%	0.00%
80													
81	Number of Bills	CNB	100.00%	89.61%	8.41%	1.50%	0.01%	0.00%	0.43%	0.03%	0.01%	0.00%	0.00%
82	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	0.00%	91.19%	6.00%	2.80%	0.00%	0.00%	0.00%
83													
85													
86	Total Number of Customer	CCA	100.00%	69.10%	6.48%	1.16%	0.01%	21.20%	1.40%	0.65%	0.00%	0.00%	0.00%
87	Subtransmission Customer Base	CCB	100.00%	0.00%	0.00%	0.00%	0.00%	91.19%	6.00%	2.80%	0.00%	0.00%	0.00%
88	Primary Feeder Customer Base	CCP	100.00%	69.10%	6.48%	1.16%	0.01%	21.20%	1.40%	0.65%	0.00%	0.00%	0.00%
89	Line Transformer Customer Base	CCLT	100.00%	69.22%	6.42%	1.07%	0.00%	21.24%	1.40%	0.65%	0.00%	0.00%	0.00%
90	Secondary Feeder Customer Base	CCS	100.00%	69.57%	6.45%	0.58%	0.00%	21.34%	1.41%	0.66%	0.00%	0.00%	0.00%
91													
92	Weighted - Services	CWCS	100.00%	62.30%	11.56%	5.18%	0.00%	19.11%	1.26%	0.59%	0.00%	0.00%	0.00%
93	Weighted Meter -Capital	CWMC	100.00%	45.16%	27.54%	25.36%	1.19%	0.00%	0.00%	0.00%	0.32%	0.00%	0.43%
94	Weighted Meter Reading	CWMR	100.00%	71.53%	18.34%	8.89%	0.47%	0.00%	0.00%	0.00%	0.34%	0.26%	0.17%
95	Weighted Bills	CWNB	100.00%	76.34%	14.32%	8.97%	0.09%	0.00%	0.04%	0.14%	0.04%	0.05%	0.02%
96													

	A	B	C	D	E	F	I	J	K	L	O	P	Q
97	CUSTOMER ALLOCATORS - Composite												
98													
99	CUSTOMER 1815-1855	**1815-1855 C**	**100.00%**	**68.11%**	**7.31%**	**1.66%**	**0.00%**	**20.90%**	**1.38%**	**0.64%**	**0.00%**	**0.00%**	**0.00%**
100	CUSTOMER 1808	**1808 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
101	CUSTOMER 1815	**1815 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
102	CUSTOMER 1820	**1820 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
103	CUSTOMER 1815 & 1820	**1815 & 1820 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
104	CUSTOMER 1830	**1830 C**	**100.00%**	**69.26%**	**6.47%**	**0.96%**	**0.00%**	**21.25%**	**1.40%**	**0.65%**	**0.00%**	**0.00%**	**0.00%**
105	CUSTOMER 1835	**1835 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
106	CUSTOMER 1830 & 1835	**1830 & 1835 C**	**100.00%**	**69.26%**	**6.47%**	**0.96%**	**0.00%**	**21.25%**	**1.40%**	**0.65%**	**0.00%**	**0.00%**	**0.00%**
107	CUSTOMER 1840	**1840 C**	**100.00%**	**69.36%**	**6.47%**	**0.84%**	**0.00%**	**21.28%**	**1.40%**	**0.65%**	**0.00%**	**0.00%**	**0.00%**
108	CUSTOMER 1845	**1845 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
109	CUSTOMER 1840 & 1845	**1840 & 1845 C**	**100.00%**	**69.36%**	**6.47%**	**0.84%**	**0.00%**	**21.28%**	**1.40%**	**0.65%**	**0.00%**	**0.00%**	**0.00%**
110	CUSTOMER 1850	**1850 C**	**100.00%**	**69.22%**	**6.42%**	**1.07%**	**0.00%**	**21.24%**	**1.40%**	**0.65%**	**0.00%**	**0.00%**	**0.00%**
111	CUSTOMER 1855	**1855 C**	**100.00%**	**62.30%**	**11.56%**	**5.18%**	**0.00%**	**19.11%**	**1.26%**	**0.59%**	**0.00%**	**0.00%**	**0.00%**
112	CUSTOMER 1860	**1860 C**	**100.00%**	**45.16%**	**27.54%**	**25.36%**	**1.19%**	**0.00%**	**0.00%**	**0.00%**	**0.32%**	**0.00%**	**0.43%**
113													
114	**Composite Allocators**												
115	Net Fixed Assets	**NFA**	**100.00%**	**49.15%**	**11.35%**	**26.59%**	**4.31%**	**6.82%**	**0.45%**	**0.26%**	**1.05%**	**0.00%**	**0.02%**
116	Net Fixed Assets Excluding Capital Contribution	**NFA ECC**	**100.00%**	**49.18%**	**11.34%**	**26.63%**	**4.27%**	**6.82%**	**0.45%**	**0.26%**	**1.04%**	**0.00%**	**0.02%**
117	5005-5340	**O&M**	**100.00%**	**63.00%**	**14.08%**	**17.02%**	**1.19%**	**3.83%**	**0.27%**	**0.18%**	**0.33%**	**0.05%**	**0.06%**

ST_IRR _39

Note	Allocated Revenue (1)	Transf. Allow. Recovery (2)	Base Revenue (3)	Allocated Cost (4)	Revenue-to-Cost Ratio (5)
Residential	23,575,087		23,575,087	26,940,698	88%
General Service Less Than 50 kW	6,297,590	231	6,297,359	6,143,719	103%
General Service 50 - 4,999 kW	15,153,239	558,323	14,594,916	10,689,666	137%
Intermediate	297,443	85,097	212,346	343,623	62%
Large Use - Regular	1,914,743	350,632	1,564,111	1,100,262	142%
Large Use - 3TS	3,186,302	415,443	2,770,859	2,357,912	118%
Large Use - Ford Annex	1,289,615		1,289,615	1,362,307	95%
Unmetered Scattered Load	176,092		176,092	103,591	170%
Sentinel Lighting	109,799		109,799	171,762	64%
Street Lighting	1,201,569		1,201,569	2,578,212	47%
TOTAL	**53,201,478**	**1,409,726**	**51,791,751**	**51,791,753**	**100%**

(1) ref 10-1-6, Table F6 (Allocated amount)
(2) Total $1,409,726 = 2,349,543 kW's x $0.60/kW
(3) Column 1 less Column 2
(4) ref 10-1-7, Table F4 (Cost Allocation amount)
(5) Column 3 ÷ Column 4 ≡ ref Table 10-1-9 A (2009 %s)

ST_IRR_45A

Enwin Utilities Ltd. (ED-2002-0527)

2009 EDR Application (EB-2008-0227) version: Final

September 17, 2008

F6 Reconciliation of Rates with Revenue / Recovery Requirements

Review reconciliations (no input on this sheet)

DISTRIBUTION CHARGES

Customer Class Name	Fixed Charge			Variable Charge			Gross Revenue from Distribution Charges					
	Rate [1]	Volume [2]	Revenue [3]	Rate [1]	Volume [2]	Revenue [3]	Calculated *	Allocated **	Difference	Annual kW Load for Transformer Allowance	Rate per kW	Total $'s Transformer Allowance
Residential	$12.45	917,268	11,419,987	$0.0189	642,120,095	12,136,070	23,556,056	23,575,087	-19,031			
General Service Less Than 50 kW	$26.13	84,948	2,219,691	$0.0168	242,703,228	4,077,414	6,297,105	6,297,590	-485	385	$ 0.60	$ 231
General Service 50 - 4,999 kW	$370.81	14,280	5,295,167	$3.7887	2,601,990	9,858,160	15,153,326	15,153,239	87	930,539	$ 0.60	$ 558,323
General Service 3,000 to 4,999 kW	$1,780.01	36	64,080	$1.6456	141,807	233,358	297,438	297,443	-5	141,828	$ 0.60	$ 85,097
Large Use - Regular	$8,413.97	72	605,806	$2.4256	539,634	1,308,936	1,914,742	1,914,743	-1	584,387	$ 0.60	$ 350,632
Large Use - 3TS	$31,618.60	36	1,138,270	$3.2122	637,577	2,048,025	3,186,294	3,186,302	-7	692,405	$ 0.60	$ 415,443
Large Use - Ford Annex	$107,467.88	12	1,289,615		133,262		1,289,615	1,289,615	-0			
Unmetered Scattered Load	$16.56	10,632	176,066		4,199,811		176,066	176,092	-26			
Back-up/Standby Power												
Sentinel Lighting	$11.88	9,240	109,771		2,586		109,771	109,799	-27			
Street Lighting	$4.29	280,200	1,202,058		48,555		1,202,058	1,201,569	489			
TOTAL			**23,520,510**			**29,661,962**	**53,182,472**	**53,201,478**	**-19,005**	**2,349,544**		**$ 1,409,726**

[1] Reflects 2009 proposed rates

[2] Fixed Charge = # Customers (Connections) multiplied by 12 (months); Variable Charge = # kW's or kWh's, as applicable

[3] Rate x Volume

** Sum of 'Revenue' columns*

*** Gross Base Revenue Requirement*

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Residential RPP: Summer

1,000 kWh's

		2008 BILL			2009 BILL			CHANGE IMPACT	
	Metric	Volume	Rate	Charge	Volume	Rate	Charge	$	%
Monthly Service Charge				$8.66			$13.45	$4.79	55.3%
Distribution	kWh	1,000	$0.0211	$21.10	1,000	$0.0189	$18.90	($2.20)	(10.4%)
Sub-Total (Distribution)				**$29.76**			**$32.35**	**$2.59**	**8.7%**
Deferral/Variance	kWh	1,000			1,000	$0.0001	$0.10	$0.10	
LRAM/SSM Rate Rider	kWh	1,000			1,000	$0.0003	$0.30	$0.30	
Electricity (Commodity)	kWh	1,039	RPP-Summer	$55.90	1,038	RPP-Summer	$55.82	($0.08)	(0.1%)
Transmission - Network	kWh	1,039	$0.0051	$5.30	1,038	$0.0057	$5.91	$0.61	11.5%
Transmission - Connection	kWh	1,039	$0.0039	$4.05	1,038	$0.0041	$4.25	$0.20	4.9%
Transmission - Line	kWh	1,039			1,038				
Transmission - Transformatio	kWh	1,039			1,038				
Wholesale Market Service	kWh	1,039	$0.0052	$5.40	1,038	$0.0052	$5.40		
Rural Rate Protection	kWh	1039	$0.0010	$1.04	1,039	$0.0010	$1.04		
Debt Retirement Charge	kWh	1000	$0.0070	$7.00	1,000	$0.0070	$7.00		
TOTAL BILL				**$108.45**			**$112.17**	**$3.72**	**3.4%**

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F8 Customer Bill Impact Analysis

RPP rates per shee

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service Less Than 50 kW **RPP: Non-res.**

2,000 kWh's

		2008 BILL			2009 BILL			CHANGE IMPACT	
	Metric	Volume	Rate	Charge	Volume	Rate	Charge	$	%
Monthly Service Charge				$24.38			$27.13	$2.75	11.3%
Distribution	kWh	2,000	$0.0155	$31.00	2,000	$0.0168	$33.60	$2.60	8.4%
Sub-Total (Distribution)				**$55.38**			**$60.73**	**$5.35**	**9.7%**
Deferral/Variance	kWh	2,000			2,000	($0.0007)	($1.40)	($1.40)	
LRAM/SSM Rate Rider	kWh	2,000			2,000				
Electricity (Commodity)	kWh	2,078	RPP-Non-res.	$115.85	2,075	RPP-Non-res.	$115.70	($0.15)	(0.1%)
Transmission - Network	kWh	2,078	$0.0047	$9.77	2,075	$0.0052	$10.79	$1.02	10.4%
Transmission - Connection	kWh	2,078	$0.0036	$7.48	2,075	$0.0038	$7.89	$0.41	5.5%
Transmission - Line	kWh	2,078			2,075				
Transmission - Transformatio	kWh	2,078			2,075				
Wholesale Market Service	kWh	2,078	$0.0052	$10.81	2,075	$0.0052	$10.79	($0.02)	(0.2%)
Rural Rate Protection	kWh	2078	$0.0010	$2.08	2,078	$0.0010	$2.08		
Debt Retirement Charge	kWh	2000	$0.0070	$14.00	2,000	$0.0070	$14.00		
TOTAL BILL				**$215.37**			**$220.58**	**$5.21**	**2.4%**

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F8 Customer Bill Impact Analysis

RPP rates per shee

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service 50 - 4,999 kW RPP: n/a

500,000 kWh's
1,000 kW's

	Metric	2008 BILL Volume	2008 BILL Rate	2008 BILL Charge	2009 BILL Volume	2009 BILL Rate	2009 BILL Charge	CHANGE IMPACT	%
Monthly Service Charge				$323.74			$371.81	$48.07	14.8%
Distribution	kW	1,000	$3.3050	$3,305.00	1,000	$3.7887	$3,788.70	$483.70	14.6%
Sub-Total (Distribution)				**$3,628.74**			**$4,160.51**	**$531.77**	**14.7%**
Deferral/Variance	kW	1,000			1,000	($0.4247)	($424.70)	($424.70)	
LRAM/SSM Rate Rider	kW	1,000			1,000	$0.0447	$44.70	$44.70	
Electricity (Commodity)	kWh	519,500	$0.0545	$28,312.75	518,850	$0.0545	$28,277.33	($35.42)	(0.1%)
Transmission - Network	kW	1,000	$1.6180	$1,618.00	1,000	$1.8005	$1,800.50	$182.50	11.3%
Transmission - Connection	kW	1,000	$1.2676	$1,267.60	1,000	$1.3332	$1,333.20	$65.60	5.2%
Transmission - Line	kW	1,000			1,000				
Transmission - Transformatio	kW	1,000			1,000				
Wholesale Market Service	kWh	519,500	$0.0052	$2,701.40	518,850	$0.0052	$2,698.02	($3.38)	(0.1%)
Rural Rate Protection	kWh	519500	$0.0010	$519.50	519,500	$0.0010	$519.50		
Debt Retirement Charge	kWh	500000	$0.0070	$3,500.00	500,000	$0.0070	$3,500.00		
TOTAL BILL				**$41,547.99**			**$41,909.06**	**$361.07**	**0.9%**

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F8 Customer Bill Impact Analysis

RPP rates per shee

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service 3,000 to 4,999 kW - Inter **RPP: n/a**

1,750,000 kWh's		2008 BILL			2009 BILL			CHANGE IMPACT	
4,000 kW's	Metric	Volume	Rate	Charge	Volume	Rate	Charge	$	%
Monthly Service Charge				$432.50			$1,781.01	$1,348.51	311.8%
Distribution	kW	4,000	$0.3996	$1,598.40	4,000	$1.6456	$6,582.40	$4,984.00	311.8%
Sub-Total (Distribution)				**$2,030.90**			**$8,363.41**	**$6,332.51**	**311.8%**
Deferral/Variance	kW	4,000			4,000	($0.4686)	($1,874.40)	($1,874.40)	
LRAM/SSM Rate Rider									
Electricity (Commodity)	kWh	1,800,050	$0.0545	$98,102.73	1,797,775	$0.0545	$97,978.74	($123.99)	(0.1%)
Transmission - Network	kW	4,000	$2.1928	$8,771.20	4,000	$2.4402	$9,760.80	$989.60	11.3%
Transmission - Connection	kW	4,000	$1.7179	$6,871.60	4,000	$1.8069	$7,227.60	$356.00	5.2%
Transmission - Line	kW	4,000			4,000				
Transmission - Transformatior	kW	4,000			4,000				
Wholesale Market Service	kWh	1,800,050	$0.0052	$9,360.26	1,797,775	$0.0052	$9,348.43	($11.83)	(0.1%)
Rural Rate Protection	kWh	1800050	$0.0010	$1,800.05	1,800,050	$0.0010	$1,800.05		
Debt Retirement Charge	kWh	1750000	$0.0070	$12,250.00	1,750,000	$0.0070	$12,250.00		
TOTAL BILL				**$139,186.74**			**$144,854.63**	**$5,667.89**	**4.1%**

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F8 Customer Bill Impact Analysis

RPP rates per shee

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Large Use - Regular RPP: n/a

7,500,000 kWh's
10,000 kW's

	Metric	2008 BILL Volume	2008 BILL Rate	2008 BILL Charge	2009 BILL Volume	2009 BILL Rate	2009 BILL Charge	CHANGE IMPACT $	CHANGE IMPACT %
Monthly Service Charge				$6,436.31			$8,414.97	$1,978.66	30.7%
Distribution	kW	10,000	$1.8554	$18,554.00	10,000	$2.4256	$24,256.00	$5,702.00	30.7%
Sub-Total (Distribution)				**$24,990.31**			**$32,670.97**	**$7,680.66**	**30.7%**
Deferral/Variance	kW	10,000			10,000	($0.6388)	($6,388.00)	($6,388.00)	
LRAM/SSM Rate Rider	kW	10,000			10,000	$0.0006	$6.00	$6.00	
Electricity (Commodity)	kWh	7,533,750	$0.0545	$410,589.38	7,533,750	$0.0545	$410,589.38		
Transmission - Network	kW	10,000	$2.2266	$22,266.00	10,000	$2.4778	$24,778.00	$2,512.00	11.3%
Transmission - Connection	kW	10,000			10,000				
Transmission - Line	kW	10,000	$0.4545	$4,545.00	10,000	$0.5365	$5,365.00	$820.00	18.0%
Transmission - Transformatior	kW	10,000	$1.3181	$13,181.00	10,000	$1.3196	$13,196.00	$15.00	0.1%
Wholesale Market Service	kWh	7,533,750	$0.0052	$39,175.50	7,533,750	$0.0052	$39,175.50		
Rural Rate Protection	kWh	7533750	$0.0010	$7,533.75	7,533,750	$0.0010	$7,533.75		
Debt Retirement Charge	kWh	7500000	$0.0070	$52,500.00	7,500,000	$0.0070	$52,500.00		
TOTAL BILL				**$574,780.94**			**$579,426.60**	**$4,645.66**	**0.8%**

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RPP rates per shee

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Large Use - 3TS RPP: n/a

10,000,000 kWh's
20,000 kW's

	Metric	2008 BILL Volume	2008 BILL Rate	2008 BILL Charge	2009 BILL Volume	2009 BILL Rate	2009 BILL Charge	CHANGE IMPACT	%
Monthly Service Charge				$21,634.75			$31,619.60	$9,984.85	46.2%
Distribution	kW	20,000	$2.1979	$43,958.00	20,000	$3.2122	$64,244.00	$20,286.00	46.1%
Sub-Total (Distribution)				**$65,592.75**			**$95,863.60**	**$30,270.85**	**46.1%**
Deferral/Variance	kW	20,000			20,000	($0.6128)	($12,256.00)	($12,256.00)	
LRAM/SSM Rate Rider	kW	20,000			20,000	$0.0008	$16.00	$16.00	
Electricity (Commodity)	kWh	10,045,000	$0.0545	$547,452.50	10,045,000	$0.0545	$547,452.50		
Transmission - Network	kW	20,000	$2.2266	$44,532.00	20,000	$2.4778	$49,556.00	$5,024.00	11.3%
Transmission - Connection	kW	20,000			20,000				
Transmission - Line	kW	20,000	$0.4545	$9,090.00	20,000	$0.5365	$10,730.00	$1,640.00	18.0%
Transmission - Transformatior	kW	20,000			20,000				
Wholesale Market Service	kWh	10,045,000	$0.0052	$52,234.00	10,045,000	$0.0052	$52,234.00		
Rural Rate Protection	kWh	10045000	$0.0010	$10,045.00	10,045,000	$0.0010	$10,045.00		
Debt Retirement Charge	kWh	10000000	$0.0070	$70,000.00	10,000,000	$0.0070	$70,000.00		
TOTAL BILL				**$798,946.25**			**$823,641.10**	**$24,694.85**	**3.1%**

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RPP rates per shee

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Large Use - Ford Annex RPP: n/a

7,500,000 kWh's
10,000 kW's

	Metric	2008 BILL Volume	2008 BILL Rate	2008 BILL Charge	2009 BILL Volume	2009 BILL Rate	2009 BILL Charge	CHANGE IMPACT	%
Monthly Service Charge				$100,188.38			$107,468.88	$7,280.50	7.3%
Distribution	kW	10,000			10,000				
Sub-Total (Distribution)				**$100,188.38**			**$107,468.88**	**$7,280.50**	**7.3%**
Deferral/Variance	kW	10,000			10,000	($0.6244)	($6,244.00)	($6,244.00)	
LRAM/SSM Rate Rider									
Electricity (Commodity)	kWh	7,533,750	$0.0545	$410,589.38	7,533,750	$0.0545	$410,589.38		
Transmission - Network	kW	10,000	$2.2266	$22,266.00	10,000	$2.4778	$24,778.00	$2,512.00	11.3%
Transmission - Connection	kW	10,000			10,000				
Transmission - Line	kW	10,000	$0.4545	$4,545.00	10,000	$0.5365	$5,365.00	$820.00	18.0%
Transmission - Transformatior	kW	10,000			10,000				
Wholesale Market Service	kWh	7,533,750	$0.0052	$39,175.50	7,533,750	$0.0052	$39,175.50		
Rural Rate Protection	kWh	7533750	$0.0010	$7,533.75	7,533,750	$0.0010	$7,533.75		
Debt Retirement Charge	kWh	7500000	$0.0070	$52,500.00	7,500,000	$0.0070	$52,500.00		
TOTAL BILL				**$636,798.01**			**$641,166.51**	**$4,368.50**	**0.7%**

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RPP rates per shee

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Unmetered Scattered Load RPP: n/a

100 kWh's

	Metric	2008 BILL Volume	2008 BILL Rate	2008 BILL Charge	2009 BILL Volume	2009 BILL Rate	2009 BILL Charge	CHANGE IMPACT	%
Monthly Service Charge				$28.60			$16.56	($12.04)	(42.1%)
Distribution	kWh	100			100				
Sub-Total (Distribution)				**$28.60**			**$16.56**	**($12.04)**	**(42.1%)**
Deferral/Variance						($0.3299)	($0.33)	($0.33)	
LRAM/SSM Rate Rider									
Electricity (Commodity)	kWh	104	$0.0545	$5.66	104	$0.0545	$5.66		
Transmission - Network	kWh	104	$0.0047	$0.49	104	$0.0052	$0.54	$0.05	10.2%
Transmission - Connection	kWh	104	$0.0036	$0.37	104	$0.0038	$0.39	$0.02	5.4%
Transmission - Line	kWh	104			104				
Transmission - Transformatior	kWh	104			104				
Wholesale Market Service	kWh	104	$0.0052	$0.54	104	$0.0052	$0.54		
Rural Rate Protection	kWh	104	$0.0010	$0.10	104	$0.0010	$0.10		
Debt Retirement Charge	kWh	100	$0.0070	$0.70	100	$0.0070	$0.70		
TOTAL BILL				**$36.46**			**$24.16**	**($12.30)**	**(33.7%)**

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RPP rates per shee

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Sentinel Lighting RPP: n/a

100 kWh's 1 kW's	Metric	2008 BILL Volume	2008 BILL Rate	2008 BILL Charge	2009 BILL Volume	2009 BILL Rate	2009 BILL Charge	CHANGE IMPACT	%
Monthly Service Charge				$4.88			$11.88	$7.00	143.4%
Distribution	kW	1			1				
Sub-Total (Distribution)				**$4.88**			**$11.88**	**$7.00**	**143.4%**
Deferral/Variance						$0.3064	$0.31	$0.31	
LRAM/SSM Rate Rider									
Electricity (Commodity)	kWh	104	$0.0545	$5.66	104	$0.0545	$5.66		
Transmission - Network	kW	1	$1.4804	$1.48	1	$1.6474	$1.65	$0.17	11.5%
Transmission - Connection	kW	1	$1.1597	$1.16	1	$1.2198	$1.22	$0.06	5.2%
Transmission - Line	kW	1			1				
Transmission - Transformatio	kW	1			1				
Wholesale Market Service	kWh	104	$0.0052	$0.54	104	$0.0052	$0.54		
Rural Rate Protection	kWh	104	$0.0010	$0.10	104	$0.0010	$0.10		
Debt Retirement Charge	kWh	100	$0.0070	$0.70	100	$0.0070	$0.70		
TOTAL BILL				**$14.52**			**$22.06**	**$7.54**	**51.9%**

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F8 Customer Bill Impact Analysis

RPP rates per shee

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Street Lighting RPP: n/a

100 kWh's 1 kW's	Metric	2008 BILL Volume	2008 BILL Rate	2008 BILL Charge	2009 BILL Volume	2009 BILL Rate	2009 BILL Charge	CHANGE IMPACT $	CHANGE IMPACT %
Monthly Service Charge				$1.90			$4.29	$2.39	125.8%
Distribution	kW	1			1				
Sub-Total (Distribution)				**$1.90**			**$4.29**	**$2.39**	**125.8%**
Deferral/Variance						$0.0717	$0.07	$0.07	
LRAM/SSM Rate Rider									
Electricity (Commodity)	kWh	104	$0.0545	$5.66	104	$0.0545	$5.66		
Transmission - Network	kW	1	$1.4785	$1.48	1	$1.6453	$1.65	$0.17	11.5%
Transmission - Connection	kW	1	$1.1584	$1.16	1	$1.2184	$1.22	$0.06	5.2%
Transmission - Line	kW	1			1				
Transmission - Transformatio	kW	1			1				
Wholesale Market Service	kWh	104	$0.0052	$0.54	104	$0.0052	$0.54		
Rural Rate Protection	kWh	104	$0.0010	$0.10	104	$0.0010	$0.10		
Debt Retirement Charge	kWh	100	$0.0070	$0.70	100	$0.0070	$0.70		
TOTAL BILL				**$11.54**			**$14.23**	**$2.69**	**23.3%**

ST_IRR_53

Response to ST IRR #53 (a,b,c,d,e)

	Technology	Program Duration	Funding	EWU LRAM	EWU SSM	EnerSpectrum LRAM	EnerSpectrum SSM
Residential							
Energy Conservation Media Campaign	lighting	3 years	non-OPA	1,366	- 3,326	no alternative	
Home Improvements - Little River Acres	various	3 years	non-OPA	953	1,841	no alternative	
CFL Event	lighting	11 days	non-OPA	100,397	51,629	100,374	49,445
Keep Cool/Torchiere Exchange and Porchlight	air conditioning/lighting	6 days	non-OPA	182,109	99,443	181,293	101,898
GS<50kW							
Confidential Customer #2 (2007)	lighting	<1 week	non-OPA	92	35	no alternative	
Confidential Customer #12 (2007)	lighting	<1 week	non-OPA	192	91	no alternative	
Confidential Customer #14 (2007)	lighting	<1 month	non-OPA	7,381	- 66	no alternative	
Confidential Customer #15 (2007)	lighting	<2 weeks	non-OPA	509	177	no alternative	
GS 50 - 4,999kW							
Energy Efficiency Project				1,775	112,955	no alternative	
Confidential Customer #2 (2005)	lighting	<2 weeks	non-OPA	33	1,052	no alternative	
Confidential Customer #3 (2005)	lighting	<1 week	non-OPA	8	74	no alternative	
Confidential Customer #4 (2005)	lighting	<1 month	non-OPA	98	2,594	no alternative	
Confidential Customer #1 (2006)	various	<4 months	non-OPA	798	31,694	no alternative	
Confidential Customer #2 (2006)	lighting	<2 weeks	non-OPA	43	1,080	no alternative	
Confidential Customer #3 (2006)	lighting	<2 months	non-OPA	101	825	no alternative	
Confidential Customer #3 (2007)	lighting	<2 weeks	non-OPA	52	1,075	no alternative	
Confidential Customer #4 (2007)	lighting	<2 weeks	non-OPA	16	1,049	no alternative	
Confidential Customer #5 (2007)	lighting	<2 months	non-OPA	224	4,885	no alternative	
Confidential Customer #8 (2007)	lighting	<2 months	non-OPA	115	1,907	no alternative	
Confidential Customer #9 (2007)	lighting	<2 weeks	non-OPA	18	415	no alternative	
Confidential Customer #10 (2007)	lighting	<1 week	non-OPA	24	266	no alternative	
Confidential Customer #11 (2007)	compressors	<4 months	non-OPA	943	66,594	no alternative	
Confidential Customer #13 (2007)	lighting	<2 weeks	non-OPA	130	- 1,735	no alternative	
Confidential Customer #16 (2007)	lighting	<2 weeks	non-OPA	12	335	no alternative	
Confidential Customer #17 (2007)	lighting	<2 weeks	non-OPA	138	3,209	no alternative	
Confidential Customer #18 (2007	lighting	<1 week	non-OPA	3	70	no alternative	
Large Use - Regular							
Confidential Customer #6	various	<1 year	non-OPA	217	- 118,693	no alternative	
Confidential Customer #7	transformer	<6 months	non-OPA	473	51,169	331	51,169
Large Use - 3TS							
Lighting Project	lighting	<4 months	non-OPA	515	520	515	8,021
				298,734	311,164		