

Board Staff Interrogatory #44

Ref: E5 / T1 / S3 / Attachment 1 (Table C7) and E5 / T1 / S4 / Attachment 1 (Table C6)

Westario is applying for disposition of balances of variance account 1550 and 1508, and provides the calculated rate riders in Table C7. It has also filed information on the balances in other deferral and variance accounts in Table C6.

Question

- a. Please provide a continuity schedule for Westario's deferral and variance accounts using the Excel spreadsheet attached. (Please note that forecasting principal transactions beyond December 31, 2007 and the interest on those transactions in columns AM – AP is optional.)

Response

Please see Exhibit 10 Tab 2 Schedule 44 Attachment A.

Question

- b. The spreadsheet provides a sub-total for the accounts: 1508, 1518, 1525, 1548, 1570, 1571, 1572, 1574, 1582, 1592, 1595, 2425. Please calculate an alternative set of rate riders that would dispose of the net balance of these accounts, and show the rate riders in a format similar to pp. 1-2 of Table C7. Please also provide details of how the individual balances would be allocated to customer classes, using allocators already calculated on pp. 3-4 of Table C7, or other allocators to be specified.

Response

Please see Exhibit 10 Tab 2 Schedule 44 Attachment B. Please note that accounts 1525, 1570, 1571, 1572, 1574 and 2425 are not reported as the balance in each is nil; account 1595 is not reported because it was not included in the referenced sub-total.

Board Staff Interrogatory #44

1 **Question**

2

3 c. Please provide a table and explanatory notes similar to part b., assuming that all deferral
4 and variance accounts in Table C6 would be cleared.

5

6 **Response**

7

8 Please see Exhibit 10 Tab 2 Schedule 44 Attachment C.

9

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	Westario Power Inc.
Application ID NUMBER	EB-2008-0250
Date	17-Dec-08

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 ⁵	Transactions (reductions) during 2005, excluding interest and adjustments ⁵	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
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 19,326	\$ 37,520				\$ 56,846	\$ 8,669	\$ (6,286)	\$ 2,383
Other Regulatory Assets - Sub-Account - Pension Contributions	1508		\$ 128,235				\$ 128,235		\$ 2,347	\$ 2,347
Other Regulatory Assets - Sub-Account - Other ⁶	1508						\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁶	1508						\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁶	1508						\$ -			\$ -
Retail Cost Variance Account - Retail	1518	\$ 51,323		\$ (6,334)			\$ 44,989	\$ 8,493	\$ 3,497	\$ 11,990
Misc. Deferred Debits	1525	\$ 42,299		\$ (26,397)			\$ 15,902			\$ -
Retail Cost Variance Account - STR	1548	\$ 34,975	\$ 25,183				\$ 60,158	\$ 2,521	\$ 3,187	\$ 5,708
Qualifying Transition Costs ⁴	1570	\$ 1,971,022	n/a	n/a			\$ 1,971,022	\$ 362,063	\$ 142,899	\$ 504,962
Pre-Market Opening Energy Variances Total ⁴	1571	\$ 1,021,006	n/a	n/a			\$ 1,021,006			\$ -
Extra-Ordinary Event Costs	1572						\$ -			\$ -
Deferred Rate Impact Amounts	1574						\$ -			\$ -
RSVA -- One-time Wholesale Market Service	1582	\$ 89,441	\$ 23,629				\$ 113,070	\$ 7,785	\$ 7,148	\$ 14,933
2006 PILs & Taxes Variance	1592	n/a	n/a	n/a	n/a	n/a		n/a	n/a	
Other Deferred Credits	2425						\$ -			\$ -
Sub-Total		\$ 3,229,392	\$ 214,567	\$ (32,731)	\$ -	\$ -	\$ 3,411,228	\$ 389,531	\$ 152,792	\$ 542,323
Smart Meter Capital and Recovery Offset	1555	\$ -						\$ -		
Smart Meter Operaqtion, Maintenance and Administration	1556									
Deferred Payments in Lieu of Taxes	1562	\$ 555,267		\$ (484,121)			\$ 71,146	\$ 17,427	\$ 69,519	\$ 86,946
Deferred PILs Contra Account ⁸	1563	\$ (499,457)		\$ 484,121			\$ (15,336)	\$ (17,427)	\$ (69,519)	\$ (86,946)
CDM Expenditrures and Recoveries	1565		\$ (549,348)	\$ 115,676			\$ (433,672)			\$ -
CDM Contra Account	1566		\$ 549,348	\$ (115,676)			\$ 433,672			\$ -
Recovery of Regulatory Asset Balances	1590	\$ (838,195)	\$ (1,320,539)				\$ (2,158,734)	\$ (124,589)	\$ 106,037	\$ (18,552)
No sub-total										
Low Voltage Variance Account	1550						\$ -			\$ -
RSVA - Wholesale Market Service Charge	1580	\$ 521,946	\$ 363,071				\$ 885,017	\$ 150,157	\$ 70,622	\$ 220,779
RSVA - Retail Transmission Network Charge	1584	\$ 12,823	\$ (50,566)				\$ (37,743)	\$ 72,192	\$ 18,868	\$ 91,060
RSVA - Retail Transmission Connection Charge	1586	\$ (380,687)	\$ (529,162)				\$ (909,849)	\$ 19,197	\$ (22,220)	\$ (3,023)
RSVA - Power (including Global Adjustment)	1588	\$ 935,477	\$ 1,553,888				\$ 2,489,365	\$ 682,074	\$ 325,862	\$ 1,007,936
RSVA - Power - Sub-Account - Global Adjustment	1588						\$ -			\$ -
Sub-Total		\$ 1,089,559	\$ 1,337,231	\$ -	\$ -	\$ -	\$ 2,426,790	\$ 923,620	\$ 393,132	\$ 1,316,752

Footnotes

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 Closed April 30, 2002

⁵ For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

⁶ Please describe "other" components of 1508 and add more component lines if necessary.

⁷ Interest projected on December 31, 2007 closing principal balance.

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.

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	Westario Power Inc.
Application ID NUMBER	EB-2008-0250
Date	17-Dec-08

2006												
Account Description	Account Number	Opening Principal Amounts as of Jan-1-06	Transactions (additions) during 2006, excluding interest and adjustments ⁵	Transactions (reductions) during 2006, excluding interest and adjustments ⁵	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
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 56,846	\$ 63,632				\$ (72,087)	\$ 48,391	\$ 2,383	\$ (4,060)	\$ (1,759)	\$ (3,436)
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 128,235	\$ 53,802					\$ 182,037	\$ 2,347	\$ 9,314		\$ 11,661
Other Regulatory Assets - Sub-Account - Other ⁶	1508	\$ -						\$ -	\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁶	1508	\$ -						\$ -	\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁶	1508	\$ -						\$ -	\$ -			\$ -
Retail Cost Variance Account - Retail	1518	\$ 44,989		\$ (16,770)			\$ (51,323)	\$ (23,104)	\$ 11,990	\$ 951	\$ (13,437)	\$ (496)
Misc. Deferred Debits	1525	\$ 15,902	\$ 28,197				\$ (44,099)	\$ -	\$ -	\$ 3,892	\$ (3,892)	\$ -
Retail Cost Variance Account - STR	1548	\$ 60,158	\$ 26,909				\$ (34,975)	\$ 52,092	\$ 5,708	\$ 2,106	\$ (5,891)	\$ 1,923
Qualifying Transition Costs ⁴	1570	\$ 1,971,022	n/a	n/a	\$ (221,022)		\$ (1,750,000)	\$ 0	\$ 504,962	\$ (36,147)	\$ (468,815)	\$ -
Pre-Market Opening Energy Variances Total ⁴	1571	\$ 1,021,006	n/a	n/a			\$ (1,021,006)	\$ -	\$ -	\$ 293,476	\$ (293,476)	\$ -
Extra-Ordinary Event Costs	1572	\$ -						\$ -	\$ -			\$ -
Deferred Rate Impact Amounts	1574	\$ -						\$ -	\$ -			\$ -
RSVA -- One-time Wholesale Market Service	1582	\$ 113,070	\$ 629				\$ (90,302)	\$ 23,397	\$ 14,933	\$ 3,413	\$ (16,401)	\$ 1,945
2006 PILs & Taxes Variance	1592	\$ -						\$ -	\$ -			\$ -
Other Deferred Credits	2425	\$ -						\$ -	\$ -			\$ -
Sub-Total		\$ 3,411,228	\$ 173,169	\$ (16,770)	\$ (221,022)	\$ -	\$ (3,063,792)	\$ 282,813	\$ 542,323	\$ 272,945	\$ (803,671)	\$ 11,597
Smart Meter Capital and Recovery Offset	1555	\$ -	\$ (52,558)					\$ (52,558)	\$ -	\$ (456)		\$ (456)
Smart Meter Operaqtion, Maintenance and Administration	1556											
Deferred Payments in Lieu of Taxes	1562	\$ 71,146	\$ 63,919					\$ 135,065	\$ 86,946	\$ 3,519		\$ 90,465
Deferred PILs Contra Account ⁸	1563	\$ (15,336)	\$ (63,919)					\$ (79,255)	\$ (86,946)	\$ (3,519)		\$ (90,465)
CDM Expenditrures and Recoveries	1565	\$ (433,672)	\$ (109,870)	\$ 14,422				\$ (529,120)	\$ -			
CDM Contra Account	1566	\$ 433,672	\$ 109,870	\$ (14,422)				\$ 529,120	\$ -			
Recovery of Regulatory Asset Balances	1590	\$ (2,158,734)	\$ (1,556,036)				\$ 4,895,023	\$ 1,180,253	\$ (18,552)	\$ (145,053)	\$ 1,821,296	\$ 1,657,691
No sub-total												
Low Voltage Variance Account	1550	\$ -	\$ 294,789					\$ 294,789	\$ -	\$ 3,740		\$ 3,740
RSVA - Wholesale Market Service Charge	1580	\$ 885,017	\$ (549,023)				\$ (533,763)	\$ (197,769)	\$ 220,779	\$ 37,501	\$ (200,439)	\$ 57,841
RSVA - Retail Transmission Network Charge	1584	\$ (37,743)	\$ (590,944)				\$ 232,389	\$ (396,298)	\$ 91,060	\$ 20,134	\$ (73,428)	\$ 37,766
RSVA - Retail Transmission Connection Charge	1586	\$ (909,849)	\$ 262,621				\$ (519,880)	\$ (1,167,108)	\$ (3,023)	\$ 22,896	\$ 35,612	\$ 55,485
RSVA - Power (including Global Adjustment)	1588	\$ 2,489,365	\$ 115,639				\$ (1,009,977)	\$ 1,595,027	\$ 1,007,936	\$ 245,129	\$ (779,370)	\$ 473,695
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -						\$ -	\$ -			\$ -
Sub-Total		\$ 2,426,790	\$ (466,918)	\$ -	\$ -	\$ -	\$ (1,831,231)	\$ 128,641	\$ 1,316,752	\$ 329,400	\$ (1,017,625)	\$ 628,527

Footnotes

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	Westario Power Inc.
Application ID NUMBER	EB-2008-0250
Date	17-Dec-08

2007										
Account Description	Account Number	Opening Principal Amounts as of Jan-1-07	Transactions (additions) during 2007, excluding interest and adjustments ⁵	Transactions (reductions) during 2007, excluding interest and adjustments ⁵	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
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 48,391					\$ 48,391	\$ (3,436)	\$ 3,203	\$ (233)
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 182,037					\$ 182,037	\$ 11,661	\$ 11,653	\$ 23,314
Other Regulatory Assets - Sub-Account - Other ⁶	1508	\$ -					\$ -	\$ -		\$ -
Other Regulatory Assets - Sub-Account - Other ⁶	1508	\$ -					\$ -	\$ -		\$ -
Other Regulatory Assets - Sub-Account - Other ⁶	1508	\$ -					\$ -	\$ -		\$ -
Retail Cost Variance Account - Retail	1518	\$ (23,104)	\$ (22,103)				\$ (45,207)	\$ (496)	\$ (1,621)	\$ (2,117)
Misc. Deferred Debits	1525	\$ -					\$ -	\$ -		\$ -
Retail Cost Variance Account - STR	1548	\$ 52,092	\$ 25,142				\$ 77,234	\$ 1,923	\$ 3,072	\$ 4,995
Qualifying Transition Costs ⁴	1570	\$ 0	n/a	n/a			\$ 0	\$ -		\$ -
Pre-Market Opening Energy Variances Total ⁴	1571	\$ -	n/a	n/a			\$ -	\$ -		\$ -
Extra-Ordinary Event Costs	1572	\$ -					\$ -	\$ -		\$ -
Deferred Rate Impact Amounts	1574	\$ -					\$ -	\$ -		\$ -
RSVA -- One-time Wholesale Market Service	1582	\$ 23,397					\$ 23,397	\$ 1,945	\$ 5,367	\$ 7,312
2006 PILs & Taxes Variance	1592	\$ -					\$ -	\$ -		\$ -
Other Deferred Credits	2425	\$ -					\$ -	\$ -		\$ -
Sub-Total		\$ 282,813	\$ 3,039	\$ -	\$ -	\$ -	\$ 285,852	\$ 11,597	\$ 21,674	\$ 33,271
Smart Meter Capital and Recovery Offset	1555	\$ (52,558)	\$ (70,291)				\$ (122,849)	\$ (456)	\$ (4,724)	\$ (5,180)
Smart Meter Operaqtion, Maintenance and Administration	1556									
Deferred Payments in Lieu of Taxes	1562	\$ 135,065		\$ (48,164)			\$ 86,901	\$ 90,465	\$ 3,845	\$ 94,310
Deferred PILs Contra Account ⁸	1563	\$ (79,255)		\$ 48,164			\$ (31,091)	\$ (90,465)	\$ (3,845)	\$ (94,310)
CDM Expenditrures and Recoveries	1565	\$ (529,120)		\$ 476,540			\$ (52,580)	\$ -		
CDM Contra Account	1566	\$ 529,120		\$ (476,540)			\$ 52,580	\$ -		
Recovery of Regulatory Asset Balances	1590	\$ 1,180,253	\$ (1,784,753)				\$ (604,500)	\$ 1,657,691	\$ (42,500)	\$ 1,615,191
No sub-total										
Low Voltage Variance Account	1550	\$ 294,789	\$ 491,024				\$ 785,813	\$ 3,740	\$ 25,140	\$ 28,880
RSVA - Wholesale Market Service Charge	1580	\$ (197,769)	\$ (508,383)				\$ (706,152)	\$ 57,841	\$ 18,574	\$ 76,415
RSVA - Retail Transmission Network Charge	1584	\$ (396,298)	\$ (33,266)				\$ (429,564)	\$ 37,766	\$ 1,740	\$ 39,506
RSVA - Retail Transmission Connection Charge	1586	\$ (1,167,108)	\$ (796,973)				\$ (1,964,081)	\$ 55,485	\$ (32,223)	\$ 23,262
RSVA - Power (including Global Adjustment)	1588	\$ 1,595,027	\$ 431,870				\$ 2,026,897	\$ 473,695	\$ 205,548	\$ 679,243
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -					\$ -	\$ -		\$ -
Sub-Total		\$ 128,641	\$ (415,728)	\$ -	\$ -	\$ -	\$ (287,087)	\$ 628,527	\$ 218,779	\$ 847,306

Footnotes

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	Westario Power Inc.
Application ID NUMBER	EB-2008-0250
Date	17-Dec-08

Account Description	Account Number	Projected Interest on Dec 31 -07 balance from Jan 1, 2008 to Dec 31, 2008 ⁷	Projected Interest on Dec 31 -07 balance from Jan 1, 2009 to April 30, 2009 ⁷	Balance 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	Balance
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 2,086	\$ 582	\$ 50,826					\$ 50,826
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 7,846	\$ 2,190	\$ 215,387					\$ 215,387
Other Regulatory Assets - Sub-Account - Other ⁶	1508			\$ -					\$ -
Other Regulatory Assets - Sub-Account - Other ⁶	1508			\$ -					\$ -
Other Regulatory Assets - Sub-Account - Other ⁶	1508			\$ -					\$ -
Retail Cost Variance Account - Retail	1518	\$ (1,798)	\$ (502)	\$ (49,624)					\$ (49,624)
Misc. Deferred Debits	1525			\$ -					\$ -
Retail Cost Variance Account - STR	1548	\$ 3,071	\$ 857	\$ 86,157					\$ 86,157
Qualifying Transition Costs ⁴	1570			\$ 0					\$ 0
Pre-Market Opening Energy Variances Total ⁴	1571			\$ -					\$ -
Extra-Ordinary Event Costs	1572			\$ -					\$ -
Deferred Rate Impact Amounts	1574			\$ -					\$ -
RSVA -- One-time Wholesale Market Service	1582	\$ 4,520	\$ 1,261	\$ 36,490					\$ 36,490
2006 PILs & Taxes Variance	1592			\$ -					\$ -
Other Deferred Credits	2425			\$ -					\$ -
Sub-Total		\$ 15,725	\$ 4,388	\$ 339,236	\$ -	\$ -	\$ -	\$ -	\$ 339,236
Smart Meter Capital and Recovery Offset	1555	\$ (4,885)	\$ (1,363)	\$ (134,277)					
Smart Meter Operaqtion, Maintenance and Administration	1556								
Deferred Payments in Lieu of Taxes	1562	\$ 3,455	\$ 964	\$ 185,630					\$ 185,630
Deferred PILs Contra Account ⁸	1563	\$ (3,455)	\$ (964)	\$ (129,820)					\$ (129,820)
CDM Expenditrures and Recoveries	1565			\$ (52,580)					
CDM Contra Account	1566			\$ 52,580					
Recovery of Regulatory Asset Balances	1590	\$ 7,611	\$ 819	\$ 1,019,121					\$ 1,019,121
No sub-total									
Low Voltage Variance Account	1550	\$ 31,248	\$ 8,721	\$ 854,662					\$ 854,662
RSVA - Wholesale Market Service Charge	1580	\$ 6,644	\$ 1,854	\$ (621,239)					\$ (621,239)
RSVA - Retail Transmission Network Charge	1584	\$ 2,200	\$ 614	\$ (387,244)					\$ (387,244)
RSVA - Retail Transmission Connection Charge	1586	\$ (33,205)	\$ (9,267)	\$ (1,983,291)					\$ (1,983,291)
RSVA - Power (including Global Adjustment)	1588	\$ 218,121	\$ 60,874	\$ 2,985,135					\$ 2,985,135
RSVA - Power - Sub-Account - Global Adjustment	1588			\$ -					\$ -
Sub-Total		\$ 225,008	\$ 62,796	\$ 848,023	\$ -	\$ -	\$ -	\$ -	\$ 848,023

Footnotes

Westario Power Inc.

EB-2008-0250

Exhibit 10

Tab 2

Schedule 44

Attachment B

Filed: January 16, 2009

Westario Power Inc. (ED-2002-0515)

2009 EDR Application (EB-2008-0250)

August 15, 2008

C7 Rate Riders*Allocate recoveries of deferral / variance account balances*

Deferral / Variance Account	Total Recovery Amount	Allocation Basis	Residential	General Service Less Than 50 kW	General Service 50 to 4,999 kW	General Service 50 to 4,999 kW - TOU
1508-Other Regulatory Assets	269,618	Distribution Revenue (proposed rates)	166,947	38,421	53,181	
1518-RCVARetail	(50,240)	Customers / Connections	(34,303)	(4,298)	(458)	
1548-RCVASTR	87,210	Customers / Connections	59,546	7,461	795	
1550-LV Variance Account	865,375	Transmission Connection Revenue	414,412	131,350	312,722	
1582-RSVAONE-TIME	38,040	kWh's	17,325	6,177	14,129	
Sub-Total for recovery	1,210,003		623,927	179,110	380,368	
1590-Recovery of Regulatory Asset Balances (residual)						
Total Recoveries Required (2 years)	1,210,003		623,927	179,110	380,368	
Annual Recovery Amounts	605,002		311,963	89,555	190,184	
Annual Volume			197,649,413	70,476,543	448,543	
Proposed Rate Rider			\$0.0016	\$0.0013	\$0.4240	
per			kWh	kWh	kW	kW

¹ per sheet C6

Westario Power Inc. (ED-2002-0515)**2009 EDR Application (EB-2008-0250)****August 15, 2008****C7 Rate Riders***Allocate recoveries of deferral / variance account balances*

Deferral / Variance Account	Total Recovery Amount	Allocation Basis	Unmetered Scattered Load	Sentinel Lighting	Street Lighting
1508-Other Regulatory Assets	269,618	Distribution Revenue (proposed rates)	941	18	10,111
1518-RCVARetail	(50,240)	Customers / Connections	(125)	(11)	(11,044)
1548-RCVASTR	87,210	Customers / Connections	218	19	19,172
1550-LV Variance Account	865,375	Transmission Connection Revenue	935	9	5,948
1582-RSVAONE-TIME	38,040	kWh's	44	1	363
Sub-Total for recovery	1,210,003		2,012	37	24,549
1590-Recovery of Regulatory Asset Balances (residual)					
Total Recoveries Required (2 years)	1,210,003		2,012	37	24,549
Annual Recovery Amounts	605,002		1,006	18	12,275
Annual Volume			501,647	17	11,037
Proposed Rate Rider			\$0.0020	\$1.0830	\$1.1121
per			kWh	kW	kW

¹ per sheet C6

Westario Power Inc. (ED-2002-0515)

2009 EDR Application (EB-2008-0250)

August 15, 2008

C7 Rate Riders*Allocate recoveries of deferral / variance account balances*

Allocators	Data Source	2009 □ Projection □ Total	Residential	General Service Less Than 50 kW	General Service 50 to 4,999 kW	General Service 50 to 4,999 kW - TOU
Customers / Connections	C1	27,644	18,875	2,365	252	
kWh's	C1	433,981,283	197,649,413	70,476,543	161,192,485	
Distribution Revenue (existing rates)	C4	8,126,204	5,031,902	1,158,373	1,719,309	
Distribution Revenue (proposed rates)	F4	9,265,283	5,737,063	1,320,303	1,827,527	
Transmission Connection Revenue	C2	2,404,377	1,151,411	364,944	868,873	
Approved Recoveries	C5	100.0%	75.5%	12.9%	11.0%	0.4%

Westario Power Inc. (ED-2002-0515)

2009 EDR Application (EB-2008-0250)

August 15, 2008

C7 Rate Riders

Allocate recoveries of deferral / variance account balances

Allocators	Data Source	2009 ☐ Projection ☐ Total	Unmetered Scattered Load	Sentinel Lighting	Street Lighting
Customers / Connections	C1	27,644	69	6	6,077
kWh's	C1	433,981,283	501,647	16,635	4,144,560
Distribution Revenue (existing rates)	C4	8,126,204	26,368	216	190,036
Distribution Revenue (proposed rates)	F4	9,265,283	32,323	618	347,448
Transmission Connection Revenue	C2	2,404,377	2,598	26	16,526
Approved Recoveries	C5	100.0%	0.1%	0.0%	0.0%

Westario Power Inc.

EB-2008-0250

Exhibit 10

Tab 2

Schedule 44

Attachment C

Filed: January 16, 2009

Westario Power Inc. (ED-2002-0515)

2009 EDR Application (EB-2008-0250)

August 15, 2008

C7 Rate Riders*Allocate recoveries of deferral / variance account balances*

Deferral / Variance Account	Total Recovery Amount	Allocation Basis	Residential	General Service Less Than 50 kW	General Service 50 to 4,999 kW	General Service 50 to 4,999 kW - TOU
1508-Other Regulatory Assets	269,618	Distribution Revenue (proposed rates)	166,947	38,421	53,181	
1518-RCVARetail	(50,240)	Customers / Connections	(34,303)	(4,298)	(458)	
1548-RCVASTR	87,210	Customers / Connections	59,546	7,461	795	
1550-LV Variance Account	865,375	Transmission Connection Revenue	414,412	131,350	312,722	
1580-RSVAWMS	(618,960)	kWh's	(281,895)	(100,516)	(229,899)	
1582-RSVAONE-TIME	38,040	kWh's	17,325	6,177	14,129	
1584-RSVANW	(386,490)	kWh's	(176,020)	(62,764)	(143,553)	
1586-RSVACN	(1,994,675)	kWh's	(908,441)	(323,926)	(740,877)	
1588-RSVAPOWER	3,059,912	kWh's	1,393,585	496,915	1,136,535	
Sub-Total for recovery	1,269,790		651,156	188,820	402,575	
1590-Recovery of Regulatory Asset Balances (residual)						
Total Recoveries Required (2 years)	1,269,790		651,156	188,820	402,575	
Annual Recovery Amounts	634,895		325,578	94,410	201,287	
Annual Volume			197,649,413	70,476,543	448,543	
Proposed Rate Rider			\$0.0016	\$0.0013	\$0.4488	
per			kWh	kWh	kW	kW

¹ per sheet C6

Westario Power Inc. (ED-2002-0515)

2009 EDR Application (EB-2008-0250)

August 15, 2008

C7 Rate Riders*Allocate recoveries of deferral / variance account balances*

Deferral / Variance Account	Total Recovery Amount	Allocation Basis	Unmetered Scattered Load	Sentinel Lighting	Street Lighting
1508-Other Regulatory Assets	269,618	Distribution Revenue (proposed rates)	941	18	10,111
1518-RCVARetail	(50,240)	Customers / Connections	(125)	(11)	(11,044)
1548-RCVASTR	87,210	Customers / Connections	218	19	19,172
1550-LV Variance Account	865,375	Transmission Connection Revenue	935	9	5,948
1580-RSVAWMS	(618,960)	kWh's	(715)	(24)	(5,911)
1582-RSVAONE-TIME	38,040	kWh's	44	1	363
1584-RSVANW	(386,490)	kWh's	(447)	(15)	(3,691)
1586-RSVACN	(1,994,675)	kWh's	(2,306)	(76)	(19,049)
1588-RSVAPOWER	3,059,912	kWh's	3,537	117	29,222
Sub-Total for recovery	1,269,790		2,081	39	25,120
1590-Recovery of Regulatory Asset Balances (residual)					
Total Recoveries Required (2 years)	1,269,790		2,081	39	25,120
Annual Recovery Amounts	634,895		1,040	20	12,560
Annual Volume			501,647	17	11,037
Proposed Rate Rider			\$0.0021	\$1.1504	\$1.1380
per			kWh	kW	kW

¹ per sheet C6

Westario Power Inc. (ED-2002-0515)

2009 EDR Application (EB-2008-0250)

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C7 Rate Riders*Allocate recoveries of deferral / variance account balances*

Allocators	Data Source	2009 Projection Total	Residential	General Service Less Than 50 kW	General Service 50 to 4,999 kW	General Service 50 to 4,999 kW - TOU
Customers / Connections	C1	27,644	18,875	2,365	252	
kWh's	C1	433,981,283	197,649,413	70,476,543	161,192,485	
Distribution Revenue (existing rates)	C4	8,126,204	5,031,902	1,158,373	1,719,309	
Distribution Revenue (proposed rates)	F4	9,265,283	5,737,063	1,320,303	1,827,527	
Transmission Connection Revenue	C2	2,404,377	1,151,411	364,944	868,873	
Approved Recoveries	C5	100.0%	75.5%	12.9%	11.0%	0.4%

Westario Power Inc. (ED-2002-0515)

2009 EDR Application (EB-2008-0250)

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C7 Rate Riders

Allocate recoveries of deferral / variance account balances

Allocators	Data Source	2009 ☐ Projection ☐ Total	Unmetered Scattered Load	Sentinel Lighting	Street Lighting
Customers / Connections	C1	27,644	69	6	6,077
kWh's	C1	433,981,283	501,647	16,635	4,144,560
Distribution Revenue (existing rates)	C4	8,126,204	26,368	216	190,036
Distribution Revenue (proposed rates)	F4	9,265,283	32,323	618	347,448
Transmission Connection Revenue	C2	2,404,377	2,598	26	16,526
Approved Recoveries	C5	100.0%	0.1%	0.0%	0.0%