



June 11, 2009

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
PO Box 2319
2300 Yonge St, 27th Floor
Toronto ON M4P 1E4

Dear Ms. Walli:

Re: Dutton Hydro Limited EB-2009-0177

Dutton Hydro Limited is submitting 3 copies along with a CD containing an electronic copy of the 2006 EDR Model, OEB generator Model, Management Summary and Mitigation Plan.

If you have any questions or concerns, please do not hesitate to contact me.

Yours truly,

A handwritten signature in black ink, appearing to read 'Cheryl Decaire', is written over a light blue horizontal line.

Cheryl Decaire
Co-ordinator of Regulatory and Rates
(519) 352-6300 ext 405
Email: cheryldecaire@ckenergy.com

CC: Dave Kenney, President of Middlesex Power Distribution Corporation
Jim Hogan, Chief Financial and Regulatory Officer

Introduction

1. Application

Dutton Hydro Limited (“DHL”) is submitting this application to the Ontario Energy Board (“OEB”) for a change in the rates. The rate changes being applied for in the 2006 EDR application are;

- Distribution Rates
- Regulatory asset rider
- Loss Factor
- Recovery of Low Voltage Charges

In the second model for the 2007 to 2009 IRM adjustments DHL is requesting:

- Smart meter rider

Proposing a \$1.00 rider, the proposal is to minimize the rate impact in 2010 after full deployment in 2010. DHL purchased by Middlesex Power Distribution Power (“MPDC”) Merger, Amalgamation, Acquisition and Divestitures (MAAD) application EB-2008-0322, who is named in the regulation 427/06, and will be installing smart meter for DHL customers in 2010.

- Transmission and Connection

Uniform increase of 11.3% for the Network and 5.5% for Connection is not being applied, in order to keep the rates under the 10% threshold some adjustment are required. DHL is proposing to defer the increase in the rates as part of the rate mitigation plan. In the normal course of operation the variance between the revenue and expenses will be captured in a variance account.

- Remote Rural Rate

Increase from .10 to .13

The information in this application is based upon the guidance in the 2006 Electricity Distribution Rate Handbook (EDR) and the filing guidelines for Final Recovery of Regulatory Assets. DHL is also applying for the 2007, 2008 and 2009 2nd Generation Incentive Rate Mechanism (“IRM”) with the assistance of the OEB staff a model was developed to take the 2006 EDR rates from the approved model and import rates into the second model to develop the final rates being proposed after the three IRM years.

In accordance with the decision on MAAD application (EB-2008-0332) with MPDC and DHL:

“Middlesex Power further stated that it believes a rate application for Dutton Hydro using the 2006 EDR model and then implementing the 2nd generation IRM

Adjustments for 2007, 2008 and 2009, will provide the necessary financial underpinning to ensure that a safe and reliable distribution system is provided to the customers and the community”.

As stated in the decision of the MAAD application (EB-2008-0332), Board has stated that this process will be beneficial in consolidation of the companies,

“The proposal by Middlesex Power is aimed at rationalizing Dutton Hydro’s rates using the identical rate adjustment processes that were used by Middlesex Power and Newbury Power over the 2006 to 2009 period. This would bring Dutton Hydro to the same level as the other two service areas so that a rebasing of the consolidated entity would be possible in the future.”

2. Effective Date

The rate change that is being applied for is to be effective October 1, 2009.

3. Tier 1 and 2 Adjustments

DHL will be applying for various Tier 1 adjustments in operating expenses and capital.

4. Customer Impacts

The customer impact includes all the above adjustment with the exclusion of the Transmission/Connection rates for the residential class with an average consumption of 1,000 kWh in the different service areas are;

Rate Class	Rate Change %	Impact per month
Residential	29.5%	30.74

The impacts to the small general service customers that consume 2,000 kWh per month is;

Rate Class	Rate Change %	Impact per month
Small general service	27.5%	55.57

Rate Mitigation Plan

DHL has provided a Mitigation Plan since the current rate impact is greater than the 10% threshold for a rate increase. The Mitigation Plan (Schedule 1) is to defer the Low Voltage, the Regulatory Asset Recovery and the Uniformed Transmission Retail Adjustments to further Rate Applications. The customer impact with the Rate Mitigation Plan would be the following:

Residential Customers at an average consumption of 1,000 kWh;

Rate Class	Rate Change %	Impact per month
Residential	9.8 %	10.25

The impacts to the small general service customers that consume 2,000 kWh per month is;

Rate Class	Rate Change %	Impact per month
Small general service	7.5 %	15.22

Components of the Application

1. Description of Dutton Hydro Limited (“DHL”)

The application is being submitted from DHL which is the regulated local distribution company (“LDC”) that serves the Village of Dutton.

2. Corporate Structure

DHL is owned 100% by Middlesex Power Distribution Corporation (“MPDC”), which purchased DHL on May 1, 2009 and was approved in EB-2008-0332.

3. Audited Financial Statements

The audited financial statements for 2002, 2003 and 2004 are provided as Schedule 2-3.

4. Compliance with Licence

DHL is in compliance with all codes and regulations with their licence ED-2003-0025.

5. Current Rate Schedules

DHL has provided the current rate schedule in Schedule 2-4.

Description of Dutton Hydro Limited

Name	Description of Dutton Hydro Limited
Licence Number	ED-2003-0025
Communities Served	1) Village of Dutton as of Dec 31, 2007
Customers	597
Adjacent Distributors	Hydro One Networks
Characteristics of Service Area	Urban
Direct Connect to Transmission	Village of Dutton
Embedded areas	All areas are embedded in Hydro One Networks area
Mailing Address	351 Frances Street Strathroy, Ontario N7G 2L7
Key Contacts	Jim Hogan, Chief Financial and Regulatory Officer Chatham-Kent Energy Inc. Phone 519-352-6300 (277) Fax 519-351-4059 Email jimhogan@ckenergy.com

Corporate Structure

1. Organization Chart

DHL received OEB approval on February 19, 2009 (EB-2008-0332) for MPDC seeking an order for leave to acquire DHL. MPDC completed the transaction on May 1, 2009 and DHL will be amalgamated into MPD by the end of June 2009.

MPDC, Chatham-Kent Hydro Inc. (“CK H”) and Chatham-Kent Utility Services (“CK US”) are wholly owned subsidiaries of Chatham-Kent Energy Inc (“CK E”). CK E is owned 90% by the Municipality of Chatham-Kent and 10% by Corix Utilities. These corporations (CKE, CKH and CKUS) were formed in September 2000 as part of the requirements in Bill 35.

MPDC is a local distribution company (LDC) that serves the former towns of Strathroy, Mount Brydges and Parkhill. CK US has been providing management, accounting and billing support services to MPDC since the summer of 2002.

2. Products and Services Provided

CK E provides management services to MPDC, CKH, and CK US,

CK US provides various services to CK H, MPDC and DHL for billing, collecting, settlement, management, financial reporting, information technology and human resources.

Test Year and Adjustments

1. Test Year

DHL is using the historical test year with the prescribed Tier 1 adjustments for rate setting. The 2004 historical financial amounts are a reasonable approximation of the base operating costs for DHL.

The cost increases that are expected for DHL are the items outline as Tier 1 adjustments are required to meet the Ministry of Environment changes, update the structure of the system and ensuring the distribution system is safe and reliable to serve the customers.

2. Tier 1 Distribution Expense Adjustments

A summary of the Tier 1 adjustments are provide on Schedule 3-1 and 3-2.

a. Other Standard Distribution Expense and Rate Base Adjustments

There is an adjustment that falls into this category and is being applied for in this application, which are;

- Electricity Safety Authority fees

Electricity Safety Authority fees

DHL is requesting for additional recovery of the ESA fees that are required to provide a safe and reliable system for the customers, and system structure. Currently the fees are not incorporated in the 2004 costs.

b. Rate Base Adjustments

The rate base adjustments are for the following items;

- PCB Elimination
- Pole Replacement

PCB Elimination

The majority of DHL's distribution transformers have not been tested for PCB levels.

DHL needs to accelerate PCB testing and elimination to meet the Federal Environmental Protection Act and the Provincial Regulations 347 and 362 (PCB Waste Management).

Pole Replacement

Approximately -- poles in DHL distribution areas needs replacing in order to provide a system that is safe and reliable for the customers and distributor.

Tier 1 Adjustments- Distribution Expense

1. Standard Distribution Expense Adjustments

There are no significant changes to the following expense categories;

OEB assessment fees

Pensions (there are no employees)

Insurance

2. Other Standard Distribution Expense and Rate Base Adjustments

Dutton Hydro Limited (“DHL”) is applying for a Tier 1 non-routine adjustment

Operation and Maintenance,

- Electricity Safety Authority fees of \$3,500

Tier 1 Adjustment – Rate Base

DHL is applying for two adjustments in this application

- PCB for \$8,500
- Pole Replacement for \$40,000

Tier 2 Adjustments

DHL is not applying for any Tier 2 Adjustments

Conservation and Demand Management Adjustments

DHL is not applying for any Conservation and Demand Management programs.

Rate Base

1. Rate Base

The rate base (Sheet 3-1) that is calculated in this rate application is \$422,441 which is made up of the following items:

Net fixed assets	\$320,664
Working capital	\$678,513
Working capital allowance @ 15%	\$101,777
Total rate base	\$422,441

The net fixed assets include the Tier 1 capital adjustments of \$48,500. The Tier 1 adjustments are for;

- PCB \$8,500
- Pole Replacement \$40,000

2. Capital Investments

The 2004 capital investments are summarized on Schedule 4-1.

3. Capitalized interest on deferral accounts and construction in progress

DHL charges interest on the deferral accounts at the rates prescribed by the OEB. DHL very seldom has capital projects that take longer than a month to construct, therefore capitalizing interest for work in progress does not happen very often. If we were to capitalize interest it would be at the OEB approved rates for rate setting purposes.

4. Capitalization Policy

DHL does not have a formal capitalization policy

Cost of Capital

Return on Equity

DHL in the original rate application to the OEB requested and obtained approval for a return on equity (ROE) of 9.88%. The OEB had approved DHL to implement the rate increase over a three year period. The Provincial Government had passed legislation to freeze all LDCs rates.

DHL has been very concerned about the increased costs to the customers due to the significant changes in the deregulated electricity industry and therefore have not implemented the full rate changes. DHL has not been able to earn an ROE close to the maximum allowed and in most years since deregulation have experienced a net loss.

In this rate application DHL is applying for the maximum ROE of 9.00%.

Cost of Debt

DHL currently does not have a note payable and will be requesting approval of the deemed debt rate of 6.25% for calculating the deemed cost of debt.

Capital Structure

Based on the 2006EDR guidelines DHL has net fixed assets of less than \$100 M therefore they fall into a 50 / 50, debt / equity capital structure for rate setting purposes.

In addition to the 2006EDR, DHL is requesting to increase the rates by the 2007, 2008

and 2009 incentive rate mechanism (“IRM”). By incorporating the IRM calculations which includes a movement from a deemed capital structure of 50 / 50 to 56.7 / 43.3 debt / equity capital structure the capital structure being proposed in this application is 56.7% / 43.3%.

Cost of Capital

The cost of capital for this rate application is 7.50% (Schedule 3-2).

Working Capital Allowance

The working capital allowance is calculated on sheet 3-1 of the rate model. The total working capital calculated using the operating costs and cost of power in 2004 is \$320,664. With the allowed allowance of 15% of these costs the working capital allowance used in rate base is \$101,777.

<u>Project</u>	<u>\$(000) Amount</u>	<u>In Service Date</u>
Intangible Plant		
Distribution Plant		
-Conservation & Demand	\$ 0.00	Dec.31, 2004
-Land and Land Rights	\$ 0.00	Dec.31, 2004
-Buildings & Fixtures	\$ 0.00	Dec.31, 2004
-Distribution Station Eqpt	\$ 0.00	Dec.31, 2004
-Poles, Towers, Fixtures	\$ 222,771	Dec.31, 2004
-Overhead Conductors	\$ 0.00	Dec.31, 2004
-Underground Conduit	\$ 127,204	Dec.31, 2004
-Underground Conductors	\$ 0.00	Dec.31, 2004
-Line Transformers	\$ 123,329	Dec.31, 2004
-Services	\$ 0.00	Dec.31, 2004
-Meters	\$ 65,632	Dec.31, 2004
General Plant		
-Land and Land Rights	\$ 0.00	Dec.31, 2004
-Buildings & Fixtures	\$ 0.00	Dec. 31, 2004
-Office Furniture & Eqpt	\$ 0.00	Dec.31, 2004
-Computer Eqpt - Hardware	\$ 2,126	Dec.31, 2004
-Computer Software	\$ 0.00	Dec.31, 2004
-Transportation Eqpt	\$ 0.00	Dec.31, 2004
-Store Equipment	\$ 0.00	Dec.31, 2004
-Tools	\$ 34,517	Dec.31, 2004
-Measure & Test Eqpt	\$ 0.00	Dec.31, 2004
-Communication Eqpt	\$ 0.00	Dec.31, 2004
-Sentinel Ltg Rental Unit	\$ 0.00	Dec.31, 2004
-Load Management Control	\$ 25,116	Dec.31, 2004
TOTAL CAPITAL EXPENDITURES	\$600,695	

Weighted Debt Cost

DHL currently does not have any debt.

Actual Capital Structure

Capital	\$	Actual %	Deemed %	Difference
Long term debt	0	0%		
Unfunded short term debt	0	0%		
Total debt		0%	56.7%	56.7%
Preferred shares	0	0%		
Common equity	475,885	100%		
Total equity	475,885	100%	43.3%	56.7%
Total rate base		100%		

DHL currently does not have any debt, with Municipality of Dunwich/Dutton. Based on the new regime to have the Capital Structure 60/40 in 2010. The Deemed Structure has been updated to the current ratio

.

Cost of Capital

Cost of capital components

Debt rate 6.25%

Return on equity 9.00%

Debt / Equity Split

Debt 56.7%

Equity 43.3%

Cost of Capital 7.50%

Distribution Expenses

DHL has provided details of distribution expenses on the attached schedules;

- Outsource services Schedule 6-10

The following schedules are not provided since they do not apply to NPI:

- Insurance Schedule 6-1 (no change in costs)
- Bad debt Schedule 6-2
- Charitable donations Schedule 6-3
- Employee compensation Schedule 6-4
- Employee incentive plan expenses Schedule 6-5
- OMERS pension expense and post retirement benefits Schedule 6-6
- NON-OMERS pension expense and post retirement benefits Schedule 6-7
- Distribution expenses incurred through sharing services with affiliates Schedule 6-9

Outsourced Distribution Services

DHL will outsource some management, finance, billing and settlement services to CK

US. All detailed billing and collecting is done by staff at MPDC.

All outside line work is done by MPDC staff.

Sharing Loss Carry-Forwards

DHL does have loss carry forwards the amount is being verified by Ministry of Finance, in this application there will be no payment-in-lieu taxes (“PILs”) incorporated in the revenue requirement to reflect the loss carry forwards.

FMV Adjustment

There was not a FMV adjustment for DHL.

Interest Expense

1. Deemed interest expense in 2006 EDR Model	0
2. Total Interest	
2004 RRR interest expense	0
Plus 2004 capitalized interest	0
2004 actual interest	0
Plus interest forecast for Tier 1 and Tier 2 adjustments	0
Total interest	0
3. Additional interest expense for 2006 OEB Tax Model	0
4. Dutton Hydro Limited did not elect to capitalize interest incurred on CWIP for tax purposes in 2004 or prior years.	

Derivation of Base Revenue Requirement

Row	Revenue Requirement	\$	Source/Comments
1	Service revenue Requirement	208,802	(Rate base X Cost of Capital) + Distribution expenses + PILs
2	Less: revenue from Specific service charges and late payment charges	8,135	Schedule 11-3
3	Less: revenue from other Board-approved charges	13,362	Details to be provided below
4	Less: Revenue from sources other than Board-approved rates and charges		Row 6 from Schedule 8-2
5	Base Revenue Requirement	187,305	Row 1-2-3-4

Reconciliation of (3) above;

Account	Amount
4082	9,312
4084	
4090	4,050
4235	
Total	13,362

Revenue from Sources Other Than Board-Approved Rates and Charges

Row	Description of Revenue	2006 Revenue Offset	Comments
1	Other Operating Revenues	14,093	Accounts 4205 - 4245
2	Less: revenue from Late Payment Charges and Specific Charges	10,043	Accounts 4225, 4235
3	Net "Other Operating revenues"	4,050	Row 1 – Row 2
4	Other Income / Deductions		Accounts 4305 - 4398
5	Investment Income	333	Accounts 4405 - 4415
6	Total Revenue Offset 32	4,383	Rows 3 + 4 + 5 Transferred to Row 4 of Schedule 8-1

Regulatory Asset Recovery

Class	2006 Rate Rider
Residential	0.0176 per kWh
General Service < 50 kw	0.0176 per kWh
Sentinel Lighting	16.5798 per kW
Street Lighting	7.1540 per kW

Customer Classification

Class	Current	Proposed
Residential - Regular	X	X
General Service < 50 kw	X	X
Sentinel Lighting	X	X
Street Lighting	X	X

No change in the customer classification is being proposed.

Customer Eligibility Criteria

Residential

Customers in this class include:

- 1) All services supplied to single-family dwelling units for domestic or household purposes,
- 2) All multi-unit residential establishments such as apartments of 6 or less units.
- 3) If a service supplies a combination of residential and commercial load and wiring does not permit separate metering, the classification of this customer will be determined individually by Hydro.

General Service

This section pertains with services defined as follows:

- 1) Multi-unit residential establishments such as apartment buildings supplied through one service (bulk-metered),
- 2) All other services other than those classified as residential, street lighting, intermediate or large use.

Allocation factors to Customer Classification

2002 Data

Class	2002 Customers	2002 kWh or kW	2002 per Customer
Residential	465	4,342,163 kWh	9,337.99
General Service < 50 kW	82	3,721,153 kWh	45,379.92
Sentinel Light	1	1 kW	1
Street Light	1	232 kW	232

2003 Data

Class	2003 Customers	2003 kWh or kW	2003 per Customer
Residential	478	4,526,949 kWh	9,470.61
General Service < 50 kW	82	3,727,715 kWh	45,459.94
Sentinel Light	1	1 kW	1
Street Light	1	342 kW	342

2004 Data

Class	2004 Customers	2004 kWh or kW	2004 per Customer
Residential	484	4,641,323 kWh	9,589.51
General Service < 50 kW	82	3,733,376 kWh	45,528.98
Sentinel Light	1	1 kW	1
Street Light	1	341 kW	341

Average Load Data

Class	2002 to 2004
Residential	4,581,560 kWh
General Service < 50 kW	3,727,415 kWh
Sentinel Light	1 kW
Street Light	305 kW

The default methodology as outlined in Section 9.2 and incorporates in the Model is
acceptable. **YES**

Non-default Allocation Factors to Customers Classifications

This schedule is not applicable.

Customer Classification

Class	Determined by Model Fixed	Determined by Model Variable
Residential - Regular	42.75%	57.25%
General Service < 50 kw	45.47%	54.53%
Sentinel Lighting	30.62%	69.38%
Street Lighting	99.16%	0.84%

Dutton Hydro Limited is proposing to use the fixed variable split as calculated in the
Model for rate setting purposes.

Unmetered Scattered Loads

1. Currently, the monthly service charge to unmetered scattered load customers having multiple unmetered points is on a per customer and not a per connection point basis and the level of the charge is equal to or less than the General service < 50 kW monthly service charge per customer.

Yes _____

No _____X_____

2. Currently, there is an unique level of monthly service charge (s) payable by unmetered scattered loads.

Yes _____

No _____X_____

Time of Use Distribution Rates

This distributor has a sub-classification (s) entitled "Time of Use".

Yes _____

No _____X_____

This distributor proposes to retain the existing methodology to determine a separate set of distribution rates associated with the "Time of Use" sub-classification (s).

Yes _____

No _____X_____

Transformer Ownership Allowance

DHL does have any customers that receive transformer allowance.

Loss Adjustment Factor

	2007	2008
Wholesale kWh	8,874,073	8,828,399
Wholesale kWh for large User	-	-
Net Wholesale kWh	8,874,073	8,828,399
Retail kWh	8,087,650	8,078,028
Retail kWh for large user	-	-
Net Retail KWh	8,087,650	8,078,028
Loss Factor	9.72%	9.29%
Average over 2 years		9.51%

DHL has not done any upgrading to the infrastructure of the Distribution System over several years. The plan for DHL is to conduct some Distribution conversion to get the system to standard.

Low Voltage Charges

DHL is applying for a low voltage charge in this application.

Specific Service Charges: Standard Amounts

Specific Service Charges – Summary

Rate Code	Standard Name	Std Amt / Proposed Amt	Std Amt Y/N
11	Return cheque charge (plus bank charges)	\$15	Y
13	Legal letter charge	\$15	Y
14	Account set up charge/change of occupancy charge	\$30	Y
15	Special meter reads	\$30	Y
30	Specific Charge for Access to the Power Poles \$ / pole/year	\$22.35	Y

Specific Service Charges: Standard Formulas and Amounts

Not applicable because DHL is using all standard amounts.

Specific Service Charges: Revenue

Rate Code	Standard Name	Std Amt / Proposed Amt	2002 Volume	2003 Volume	2004 Volume	3-Year Average	Revenue
11	Return cheque charge (plus bank charges)	\$15	5	6	8	6	95
13	Legal letter charge	\$15	21	25	30	25	380
14	Account set up charge/change of occupancy charge (plus credit agency cots if applicable)	\$30	12	19	21	17	520
15	Special meter reads	\$30	9	11	12	11	320
30	Specific Charge for Access to the Power Poles \$ / pole/year	\$22.35	175	175	175	175	3,911
	Total SSC Revenue						5,226
	Revenue from late payment charges						
	Total						5,226

Service Quality Indicators

Historical data is not available, current information is being tracked and will be updated through the RRR files in the future years.



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

INTRODUCTION

*This Sheet provides selected information to assist with the completion of the **EDR 2006 Model**.*

General:

The various worksheets in this Excel file comprise the 2006 EDR Model ("the Model").

This sheet provides some introductory comments and basic instructions for using and navigating the Model. Please also see the detailed instructions.

Please refer to the 2006 Electricity Distribution Rates Handbook ("the Handbook") for authoritative information on filing requirements. **References to the Handbook** are provided throughout the Model and are **highlighted in pink**.

Navigation Buttons:

On any sheet use the **This Step** button before beginning to complete the sheet. Instructions/help with the sheet will be provided.

On any sheet use the **Next** button to move on to the next sheet. After performing selected verification of the current sheet, the new sheet will be activated with the THIS STEP automatically invoked.

On any sheet toggle the **Hide Top (Show Top)** button to hide (reveal) title rows at the top of the sheet to allow more data to be viewed on the screen.

Navigation Links:

In addition to the Navigation Buttons each sheet has [hyperlinks](#) which move between sections of the Model. The "Model Overview" sheet has a link to each sheet within the model and each sheet has a link back to the Overview.

Colour Coding:

Generally, the following colour coding has been used within the Model:

input (green background)

optional input (shaded and green background)

input with validation control (lime background)

Handbook reference (pink)

Warning message (orange)

Printing:



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

INTRODUCTION

*This Sheet provides selected information to assist with the completion of the **EDR 2006 Model**.*

Page setups have been established for most sheets to enable printing by simply using Print or Print-Preview commands in Excel. On some sheets you will find a **Print** button which will invoke a macro to properly print selected pages.

Customization:

To the extent possible, flexibility was built into the Model. Additional customization is not recommended.

Please note, you must disclose the nature of any customization changes to the model. This may impact the timeliness of file review by the OEB.

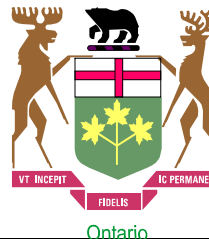
Detail Account Data May be Cleared Before Submitting Application

The Model uses account balances at the USofA level of detail. Please note that detailed account information is not required and can be cleared before submitting the application.

Use Ctl-Shift-X to clear detail before submitting Application

Contact Information at the Ontario Energy Board:

Ontario Energy Board
PO Box 2319
2300 Yonge Street
26th. Floor
Toronto ON M4P 1E4
Telephone: (416) 481-1967
Facsimile: (416) 440-7656





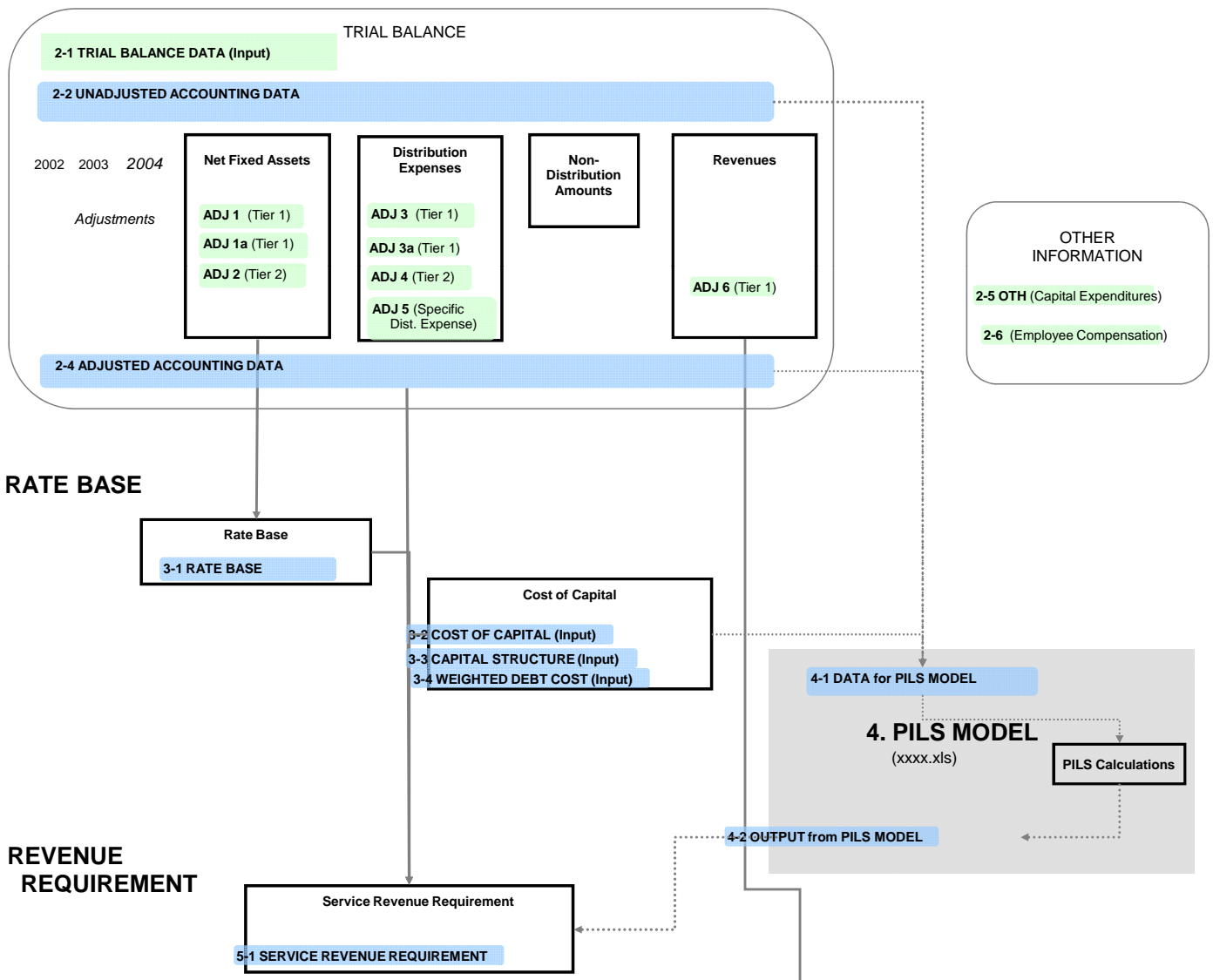
2006 EDR MODEL OVERVIEW

Click on Shaded Areas to follow link to corresponding Sheet

1. GENERAL

1-1 GENERAL (Input)

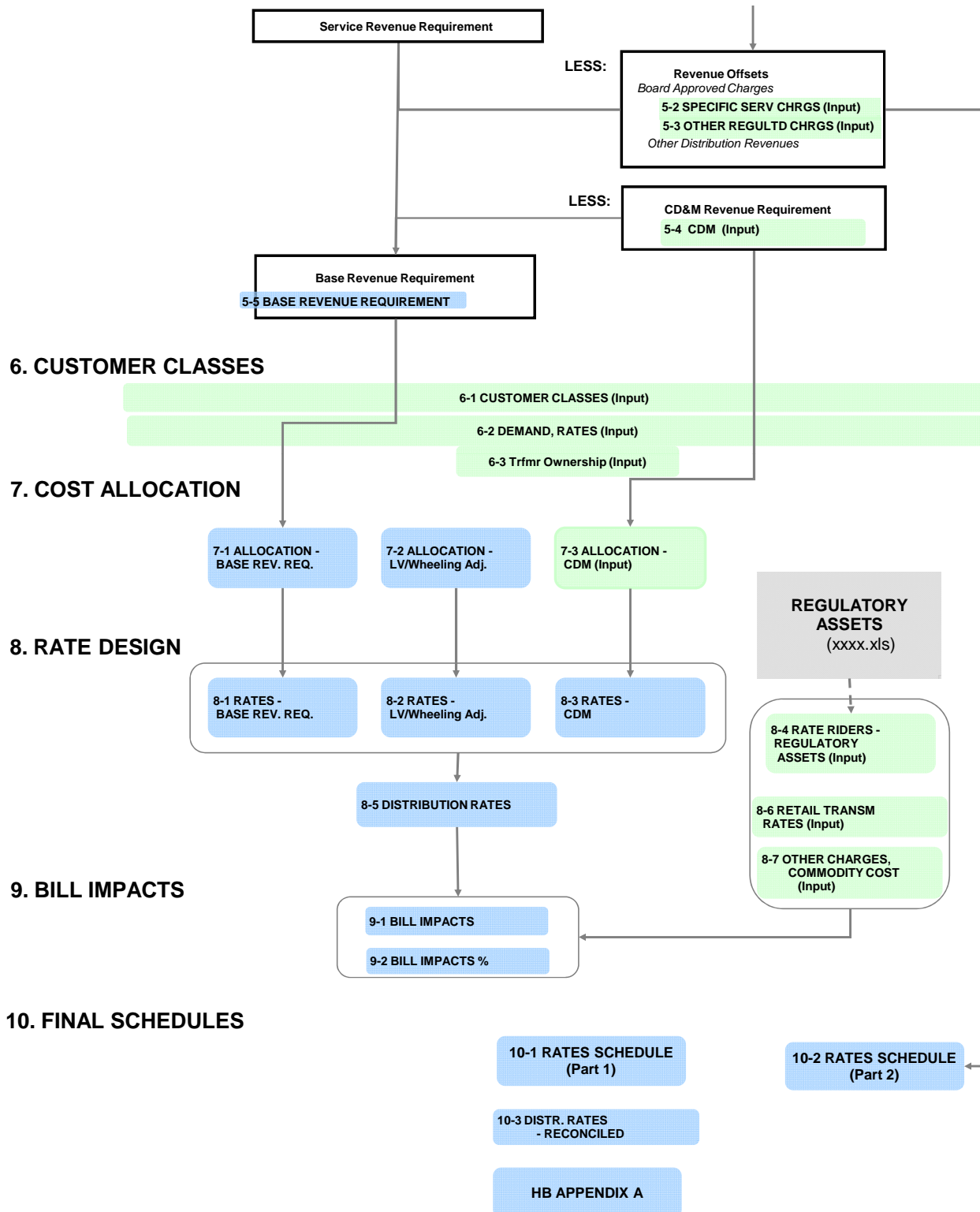
2. FINANCIAL DATA





2006 EDR MODEL OVERVIEW

Click on Shaded Areas to follow link to corresponding Sheet





EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

1-1 GENERAL (Input)

Enter general information related to the Application

Version:	1.1
Name of Applicant	Dutton Hydro Limited
License Number	ED-2003-0025
File Number(s)	EB-2009-0117
Contact:	
Name	Cheryl Decaire
e-mail	cheryldecaire@ckenergy.com
telephone	519-352-6300 ext 405
Date of Application:	June 11, 2009

The following questions relate to the applicability of the EDR 2006 Model's components and will help define the Model Navigation. Although, the answers can be updated at any time it will be more efficient to determine the correct responses before proceeding to use the Model.

PLEASE ANSWER EACH QUESTION USING THE "INPUT" BUTTONS ON THE LEFT.

	Yes/No	
Unadjusted Option: Will you be submitting your application using unadjusted amounts?	No	
Tier 2 Adjustments: Will the application include Tier 2 adjustments.?	Yes	to Sheet ADJ 2 to Sheet ADJ 4
Are you required to change your rate structure for Unmetered Scattered Loads? (Handbook 10.2)	No	
Do you give an allowance for Transformer Ownership? (Handbook 10.4)	NO	
Service Territories with Differerent Rates for Similar Customers?	No	to Sheet 6-1
Enter the Number of Services Territories for Similar Customers.	1	



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

ok

Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
DETAILED INPUT:				
1005	Cash	12266.44	48,305.81	-10601.53
1010	Cash Advances and Working Funds	0	50.00	50
1020	Interest Special Deposits	0	0.00	0.00
1030	Dividend Special Deposits	0	0.00	0.00
1040	Other Special Deposits	0	0.00	0.00
1060	Term Deposits	0	0.00	0.00
1070	Current Investments	0	0.00	0.00
1100	Customer Accounts Receivable	93194.21	86,454.44	85620.45
1102	Accounts Receivable - Services	0	0.00	177.21
1104	Accounts Receivable - Recoverable Work	0	3,917.85	1548.34
1105	Accounts Receivable - Merchandise, Jobbing, etc.	137985.32	3,734.36	0.00
1110	Other Accounts Receivable	0	0.00	4377.57
1120	Accrued Utility Revenues	16880.9	35,418.00	34805
1130	Accumulated Provision for Uncollectible Accounts--Credit	0	-1,200.00	-1200
1140	Interest and Dividends Receivable	0	0.00	0.00
1150	Rents Receivable	0	0.00	0.00
1170	Notes Receivable	0	0.00	0.00
1180	Prepayments	0	6,897.87	8943.52
1190	Miscellaneous Current and Accrued Assets	0	0.00	0.00
1200	Accounts Receivable from Associated Companies	0	28,497.67	16856.54
1210	Notes Receivable from Associated Companies	0	0.00	0.00
1305	Fuel Stock	0	0.00	0.00
1330	Plant Materials and Operating Supplies	0	0.00	0.00
1340	Merchandise	0	0.00	0.00
1350	Other Materials and Supplies	15986	18,486.00	15885
1405	Long Term Investments in Non-Associated Companies	0	0.00	0.00
1408	Long Term Receivable - Street Lighting Transfer	0	0.00	0.00
1410	Other Special or Collateral Funds	0	0.00	0.00
1415	Sinking Funds	0	0.00	0.00
1425	Unamortized Debt Expense	0	0.00	0.00
1445	Unamortized Discount on Long-Term Debt--Debit	0	0.00	0.00
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0.00	0.00
1460	Other Non-Current Assets	0	0.00	0.00
1465	O.M.E.R.S. Past Service Costs	0	0.00	0.00
1470	Past Service Costs - Employee Future Benefits	0	0.00	0.00
1475	Past Service Costs - Other Pension Plans	0	0.00	0.00
1480	Portfolio Investments - Associated Companies	0	0.00	0.00
1485	Investment in Associated Companies - Significant Influence	0	0.00	0.00
1490	Investment in Subsidiary Companies	0	0.00	0.00
1505	Unrecovered Plant and Regulatory Study Costs	0	0.00	0.00
1508	Other Regulatory Assets	0	0.00	0.00
1510	Preliminary Survey and Investigation Charges	0	0.00	0.00
1515	Emission Allowance Inventory	0	0.00	0.00
1516	Emission Allowances Withheld	0	0.00	0.00
1518	RCVARetail	0	0.00	0.00
1520	Power Purchase Variance Account	0	0.00	0.00
1525	Miscellaneous Deferred Debits	0	0.00	0.00
1530	Deferred Losses from Disposition of Utility Plant	0	0.00	0.00
1540	Unamortized Loss on Reacquired Debt	0	0.00	0.00
1545	Development Charge Deposits/ Receivables	0	0.00	0.00
1548	RCVASTR	0	0.00	0.00



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-1 TRIAL BALANCE DATA (Input)

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ok

Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
1560	Deferred Development Costs	0	0.00	0.00
1562	Deferred Payments in Lieu of Taxes	0	0.00	0.00
1563	Account 1563 - Deferred PILs Contra Account	0	0.00	0.00
1565	1565-Conservation and Demand Management Expenditures and Recoveries	0	0.00	0.00
1570	Qualifying Transition Costs	0	0.00	0.00
1571	Pre-market Opening Energy Variance	0	0.00	0.00
1572	Extraordinary Event Costs	0	0.00	0.00
1574	Deferred Rate Impact Amounts	0	0.00	0.00
1580	RSVAWMS	0	0.00	-1434.26
1582	RSVAONE-TIME	0	0.00	-3070.8
1584	RSVANW	0	0.00	0.00
1586	RSVACN	0	0.00	0.00
1588	RSVAPOWER	0	0.00	1632.18
1590	1590-Recovery of regulatory asset balances	0	0.00	0.00
1605	Electric Plant in Service - Control Account	609364.64	615,730.04	616192.04
1606	Organization	0	0.00	0.00
1608	Franchises and Consents	0	0.00	0.00
1610	Miscellaneous Intangible Plant	0	0.00	0.00
1615	Land	0	0.00	0.00
1616	Land Rights	0	0.00	0.00
1620	Buildings and Fixtures	0	0.00	0.00
1630	Leasehold Improvements	0	0.00	0.00
1635	Boiler Plant Equipment	0	0.00	0.00
1640	Engines and Engine-Driven Generators	0	0.00	0.00
1645	Turbogenerator Units	0	0.00	0.00
1650	Reservoirs, Dams and Waterways	0	0.00	0.00
1655	Water Wheels, Turbines and Generators	0	0.00	0.00
1660	Roads, Railroads and Bridges	0	0.00	0.00
1665	Fuel Holders, Producers and Accessories	0	0.00	0.00
1670	Prime Movers	0	0.00	0.00
1675	Generators	0	0.00	0.00
1680	Accessory Electric Equipment	0	0.00	0.00
1685	Miscellaneous Power Plant Equipment	0	0.00	0.00
1705	Land	0	0.00	0.00
1706	Land Rights	0	0.00	0.00
1708	Buildings and Fixtures	0	0.00	0.00
1710	Leasehold Improvements	0	0.00	0.00
1715	Station Equipment	0	0.00	0.00
1720	Towers and Fixtures	0	0.00	0.00
1725	Poles and Fixtures	0	0.00	0.00
1730	Overhead Conductors and Devices	0	0.00	0.00
1735	Underground Conduit	0	0.00	0.00
1740	Underground Conductors and Devices	0	0.00	0.00
1745	Roads and Trails	0	0.00	0.00
1805	Land	0	0.00	0.00
1806	Land Rights	0	0.00	0.00
1808	Buildings and Fixtures	0	0.00	0.00
1810	Leasehold Improvements	0	0.00	0.00
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0.00	0.00
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0.00	0.00
1825	Storage Battery Equipment	0	0.00	0.00
1830	Poles, Towers and Fixtures	221031.78	222,770.58	222770.58
1835	Overhead Conductors and Devices	0	0.00	0.00
1840	Underground Conduit	124562.27	127,204.01	127204.01
1845	Underground Conductors and Devices	0	0.00	0.00



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

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Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
1850	Line Transformers	123329.19	123,329.19	123329.19
1855	Services	0	0.00	0.00
1860	Meters	65310.65	65,169.90	65631.9
1865	Other Installations on Customer?s Premises	0	0.00	0.00
1870	Leased Property on Customer Premises	0	0.00	0.00
1875	Street Lighting and Signal Systems	0	0.00	0.00
1905	Land	0	0.00	0.00
1906	Land Rights	0	0.00	0.00
1908	Buildings and Fixtures	0	0.00	0.00
1910	Leasehold Improvements	0	0.00	0.00
1915	Office Furniture and Equipment	0	0.00	0.00
1920	Computer Equipment - Hardware	0	2,125.61	2125.61
1925	Computer Software	0	0.00	0.00
1930	Transportation Equipment	0	0.00	0.00
1935	Stores Equipment	0	0.00	0.00
1940	Tools, Shop and Garage Equipment	34516.67	34,516.67	34516.67
1945	Measurement and Testing Equipment	0	0.00	0.00
1950	Power Operated Equipment	0	0.00	0.00
1955	Communication Equipment	0	0.00	0.00
1960	Miscellaneous Equipment	0	0.00	0.00
1965	Water Heater Rental Units	15497.79	15,497.79	15497.79
1970	Load Management Controls - Customer Premises	25116.29	25,116.29	25116.29
1975	Load Management Controls - Utility Premises	0	0.00	0.00
1980	System Supervisory Equipment	0	0.00	0.00
1985	Sentinel Lighting Rental Units	0	0.00	0.00
1990	Other Tangible Property	0	0.00	0.00
1995	Contributions and Grants - Credit	0	0.00	0.00
2005	Property Under Capital Leases	0	0.00	0.00
2010	Electric Plant Purchased or Sold	0	0.00	0.00
2020	Experimental Electric Plant Unclassified	0	0.00	0.00
2030	Electric Plant and Equipment Leased to Others	0	0.00	0.00
2040	Electric Plant Held for Future Use	0	0.00	0.00
2050	Completed Construction Not Classified--Electric	0	0.00	0.00
2055	Construction Work in Progress--Electric	0	0.00	0.00
2060	Electric Plant Acquisition Adjustment	0	0.00	0.00
2065	Other Electric Plant Adjustment	0	0.00	0.00
2070	Other Utility Plant	0	0.00	0.00
2075	Non-Utility Property Owned or Under Capital Leases	0	0.00	0.00
2105	Accumulated Amortization of Electric Utility Plant - Property, Plant, and Equipm	-287022.41	-294,176.53	-313922.51
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	0.00	0.00
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	0.00	0.00
2160	Accumulated Amortization of Other Utility Plant	0	-65,768.06	-70559.86
2180	Accumulated Amortization of Non-Utility Property	0	0.00	0.00
2205	Accounts Payable	-35270.65	-147,532.67	-73492.37
2208	Customer Credit Balances	-4906.1	0.00	0.00
2210	Current Portion of Customer Deposits	0	0.00	0.00
2215	Dividends Declared	0	0.00	0.00
2220	Miscellaneous Current and Accrued Liabilities	0	0.00	-6195
2225	Notes and Loans Payable	0	0.00	0.00
2240	Accounts Payable to Associated Companies	0	0.00	-4700
2242	Notes Payable to Associated Companies	0	0.00	1481.54
2250	Debt Retirement Charges(DRC) Payable	0	0.00	0.00
2252	Transmission Charges Payable	0	0.00	0.00
2254	Electrical Safety Authority Fees Payable	0	0.00	0.00
2256	Independent Market Operator Fees and Penalties Payable	0	0.00	0.00



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

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Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
2260	Current Portion of Long Term Debt	0	0.00	0.00
2262	Ontario Hydro Debt - Current Portion	0	0.00	0.00
2264	Pensions and Employee Benefits - Current Portion	0	0.00	0.00
2268	Accrued Interest on Long Term Debt	0	0.00	0.00
2270	Matured Long Term Debt	0	0.00	0.00
2272	Matured Interest on Long Term Debt	0	0.00	0.00
2285	Obligations Under Capital Leases--Current	0	0.00	0.00
2290	Commodity Taxes	0	0.00	0.00
2292	Payroll Deductions / Expenses Payable	0	0.00	0.00
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0.00	0.00
2296	Future Income Taxes - Current	0	0.00	0.00
2305	Accumulated Provision for Injuries and Damages	0	0.00	0.00
2306	Employee Future Benefits	0	0.00	0.00
2308	Other Pensions - Past Service Liability	0	0.00	0.00
2310	Vested Sick Leave Liability	0	0.00	0.00
2315	Accumulated Provision for Rate Refunds	0	0.00	0.00
2320	Other Miscellaneous Non-Current Liabilities	0	0.00	0.00
2325	Obligations Under Capital Lease--Non-Current	0	0.00	0.00
2330	Development Charge Fund	0	0.00	0.00
2335	Long Term Customer Deposits	0	-13,424.68	-12550.3
2340	Collateral Funds Liability	0	0.00	0.00
2345	Unamortized Premium on Long Term Debt	0	0.00	0.00
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0	0.00	0.00
2350	Future Income Tax - Non-Current	0	0.00	0.00
2405	Other Regulatory Liabilities	0	0.00	0.00
2410	Deferred Gains from Disposition of Utility Plant	0	0.00	0.00
2415	Unamortized Gain on Reacquired Debt	0	0.00	0.00
2425	Other Deferred Credits	0	0.00	0.00
2435	Accrued Rate-Payer Benefit	0	0.00	0.00
2505	Debentures Outstanding - Long Term Portion	0	0.00	0.00
2510	Debenture Advances	0	0.00	0.00
2515	Reacquired Bonds	0	0.00	0.00
2520	Other Long Term Debt	0	0.00	0.00
2525	Term Bank Loans - Long Term Portion	0	0.00	0.00
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0.00	0.00
2550	Advances from Associated Companies	0	0.00	0.00
3005	Common Shares Issued	-475885	-475,885.00	-475885
3008	Preference Shares Issued	0	0.00	0.00
3010	Contributed Surplus	0	0.00	0.00
3020	Donations Received	0	0.00	0.00
3022	Development Charges Transferred to Equity	0	0.00	0.00
3026	Capital Stock Held in Treasury	0	0.00	0.00
3030	Miscellaneous Paid-In Capital	0	0.00	0.00
3035	Installments Received on Capital Stock	0	0.00	0.00
3040	Appropriated Retained Earnings	0	0.00	0.00
3045	Unappropriated Retained Earnings	-58732.17	119,272.71	150494.9
3046	Balance Transferred From Income	-23861.18	31,222.19	35547.34
3047	Appropriations of Retained Earnings - Current Period	0	0.00	0.00
3048	Dividends Payable-Preference Shares	0	0.00	0.00
3049	Dividends Payable-Common Shares	0	0.00	0.00
3055	Adjustment to Retained Earnings	0	0.00	0.00
3065	Unappropriated Undistributed Subsidiary Earnings	0	0.00	0.00
4006	Residential Energy Sales	-324478.26	-207,458.44	-247105.72
4010	Commercial Energy Sales	0	0.00	0.00
4015	Industrial Energy Sales	0	0.00	0.00



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

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Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
4020	Energy Sales to Large Users	0	0.00	0.00
4025	Street Lighting Energy Sales	-8757.9	-4,533.57	-1735.41
4030	Sentinel Lighting Energy Sales	-55.9	-27.08	-44.12
4035	General Energy Sales	-244781.86	-138,543.83	-167562.07
4040	Other Energy Sales to Public Authorities	0	0.00	0.00
4045	Energy Sales to Railroads and Railways	0	0.00	0.00
4050	Revenue Adjustment	0	-20,685.38	-45507.29
4055	Energy Sales for Resale	0	0.00	0.00
4060	Interdepartmental Energy Sales	0	0.00	0.00
4062	Billed WMS	0	-54,400.37	-52110.37
4064	4064-Billed One-Time	0	0.00	0.00
4066	Billed NW	0	-82,659.03	-86002.46
4068	Billed CN	0	0.00	0.00
4080	Distribution Services Revenue	0	-116,921.79	-114860.75
4082	Retail Services Revenues	0	-9,032.12	-9311.79
4084	Service Transaction Requests (STR) Revenues	0	0.00	0.00
4090	Electric Services Incidental to Energy Sales	0	0.00	0.00
4105	Transmission Charges Revenue	0	0.00	0
4110	Transmission Services Revenue	0	0.00	0.00
4205	Interdepartmental Rents	0	0.00	0.00
4210	Rent from Electric Property	0	0.00	0.00
4215	Other Utility Operating Income	0	0.00	-4049.95
4220	Other Electric Revenues	0	0.00	0.00
4225	Late Payment Charges	-2825.94	-867.50	-2908.84
4230	Sales of Water and Water Power	0	0.00	0.00
4235	Miscellaneous Service Revenues	-666.92	-5,449.97	-7134
4240	Provision for Rate Refunds	0	0.00	0.00
4245	Government Assistance Directly Credited to Income	0	0.00	0.00
4305	Regulatory Debits	0	0.00	0.00
4310	Regulatory Credits	0	0.00	0.00
4315	Revenues from Electric Plant Leased to Others	0	0.00	0.00
4320	Expenses of Electric Plant Leased to Others	0	0.00	0.00
4325	Revenues from Merchandise, Jobbing, Etc.	0	0.00	0.00
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0.00	0.00
4335	Profits and Losses from Financial Instrument Hedges	0	0.00	0.00
4340	Profits and Losses from Financial Instrument Investments	0	0.00	0.00
4345	Gains from Disposition of Future Use Utility Plant	0	0.00	0.00
4350	Losses from Disposition of Future Use Utility Plant	0	0.00	0.00
4355	Gain on Disposition of Utility and Other Property	0	0.00	0.00
4360	Loss on Disposition of Utility and Other Property	0	0.00	0.00
4365	Gains from Disposition of Allowances for Emission	0	0.00	0.00
4370	Losses from Disposition of Allowances for Emission	0	0.00	0.00
4375	Revenues from Non-Utility Operations	0	0.00	0.00
4380	Expenses of Non-Utility Operations	0	0.00	0.00
4385	Non-Utility Rental Income	0	0.00	0.00
4390	Miscellaneous Non-Operating Income	0	0.00	0.00
4395	Rate-Payer Benefit Including Interest	0	0.00	0.00
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0.00	0.00
4405	Interest and Dividend Income	0	0.00	-332.83
4415	Equity in Earnings of Subsidiary Companies	0	0.00	0.00
4505	Operation Supervision and Engineering	0	0.00	0.00
4510	Fuel	0	0.00	0.00
4515	Steam Expense	0	0.00	0.00
4520	Steam From Other Sources	0	0.00	0.00
4525	Steam Transferred--Credit	0	0.00	0.00



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

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4530	Electric Expense	0	0.00	0.00
4535	Water For Power	0	0.00	0.00
4540	Water Power Taxes	0	0.00	0.00
4545	Hydraulic Expenses	0	0.00	0.00
4550	Generation Expense	0	0.00	0.00
4555	Miscellaneous Power Generation Expenses	0	0.00	0.00
4560	Rents	0	0.00	0.00
4565	Allowances for Emissions	0	0.00	0.00
4605	Maintenance Supervision and Engineering	0	0.00	0.00
4610	Maintenance of Structures	0	0.00	0.00
4615	Maintenance of Boiler Plant	0	0.00	0.00
4620	Maintenance of Electric Plant	0	0.00	0.00
4625	Maintenance of Reservoirs, Dams and Waterways	0	0.00	0.00
4630	Maintenance of Water Wheels, Turbines and Generators	0	0.00	0.00
4635	Maintenance of Generating and Electric Plant	0	0.00	0.00
4640	Maintenance of Miscellaneous Power Generation Plant	0	0.00	0.00
4705	Power Purchased	438399.83	372,962.55	476716.33
4708	Charges-WMS	0	57,256.25	42778.3
4710	Cost of Power Adjustments	0	0.00	0.00
4712	Charges-One-Time	0	0.00	0.00
4714	Charges-NW	0	0.00	0.00
4715	System Control and Load Dispatching	0	0.00	0.00
4716	Charges-CN	0	0.00	0.00
4720	Other Expenses	1278.22	0.00	0.00
4725	Competition Transition Expense	0	0.00	0.00
4730	Rural Rate Assistance Expense	0	0.00	8662.52
4805	Operation Supervision and Engineering	0	0.00	0.00
4810	Load Dispatching	0	0.00	0.00
4815	Station Buildings and Fixtures Expenses	0	0.00	0.00
4820	Transformer Station Equipment - Operating Labour	0	0.00	0.00
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0.00	0.00
4830	Overhead Line Expenses	0	0.00	0.00
4835	Underground Line Expenses	0	0.00	0.00
4840	Transmission of Electricity by Others	0	0.00	0.00
4845	Miscellaneous Transmission Expense	0	0.00	0.00
4850	Rents	0	0.00	0.00
4905	Maintenance Supervision and Engineering	0	0.00	0.00
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0.00	0.00
4916	Maintenance of Transformer Station Equipment	0	0.00	0.00
4930	Maintenance of Towers, Poles and Fixtures	0	0.00	0.00
4935	Maintenance of Overhead Conductors and Devices	0	0.00	0.00
4940	Maintenance of Overhead Lines - Right of Way	0	0.00	0.00
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0.00	0.00
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0.00	0.00
4960	Maintenance of Underground Lines	0	0.00	0.00
4965	Maintenance of Miscellaneous Transmission Plant	0	0.00	0.00
5005	Operation Supervision and Engineering	0	0.00	0.00
5010	Load Dispatching	0	0.00	0.00
5012	Station Buildings and Fixtures Expense	6402	0.00	0.00
5014	Transformer Station Equipment - Operation Labour	0	0.00	0.00
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0.00	0.00
5016	Distribution Station Equipment - Operation Labour	0	0.00	0.00
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0.00	0.00
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0.00	0.00
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	0	0.00	0.00



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

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5030	Overhead Subtransmission Feeders - Operation	0	0.00	0.00
5035	Overhead Distribution Transformers- Operation	0	0.00	0.00
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0.00	0.00
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expense	0	0.00	0.00
5050	Underground Subtransmission Feeders - Operation	0	0.00	0.00
5055	Underground Distribution Transformers - Operation	0	0.00	0.00
5060	Street Lighting and Signal System Expense	0	0.00	0.00
5065	Meter Expense	0	0.00	0.00
5070	Customer Premises - Operation Labour	0	0.00	0.00
5075	Customer Premises - Materials and Expenses	0	0.00	0.00
5085	Miscellaneous Distribution Expense	0	0.00	0.00
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0.00	0.00
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0.00	0.00
5096	Other Rent	0	0.00	0.00
5105	Maintenance Supervision and Engineering	0	0.00	0.00
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0.00	0.00
5112	Maintenance of Transformer Station Equipment	0	0.00	0.00
5114	Maintenance of Distribution Station Equipment	0	0.00	0.00
5120	Maintenance of Poles, Towers and Fixtures	0	0.00	0.00
5125	Maintenance of Overhead Conductors and Devices	0	0.00	0.00
5130	Maintenance of Overhead Services	17937.02	22,990.56	13475.81
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0.00	0.00
5145	Maintenance of Underground Conduit	0	0.00	0.00
5150	Maintenance of Underground Conductors and Devices	0	0.00	0.00
5155	Maintenance of Underground Services	236.38	938.34	1390.28
5160	Maintenance of Line Transformers	0	317.40	411.47
5165	Maintenance of Street Lighting and Signal Systems	0	0.00	0.00
5170	Sentinel Lights - Labour	0	0.00	0.00
5172	Sentinel Lights - Materials and Expenses	0	0.00	0.00
5175	Maintenance of Meters	1522.1	760.73	511.72
5178	Customer Installations Expenses- Leased Property	0	0.00	0.00
5185	Water Heater Rentals - Labour	31.15	0.00	2754.62
5186	Water Heater Rentals - Materials and Expenses	0	0.00	0.00
5190	Water Heater Controls - Labour	0	0.00	0.00
5192	Water Heater Controls - Materials and Expenses	0	0.00	0.00
5195	Maintenance of Other Installations on Customer Premises	0	0.00	0.00
5205	Purchase of Transmission and System Services	0	0.00	0.00
5210	Transmission Charges	0	85,005.39	84695.81
5215	Transmission Charges Recovered	0	0.00	0.00
5305	Supervision	0	0.00	27057.77
5310	Meter Reading Expense	16224.51	19,100.98	8520.6
5315	Customer Billing	41610.11	23,500.87	19881.39
5320	Collecting	667.5	9,348.90	944.12
5325	Collecting- Cash Over and Short	0	0.00	0.00
5330	Collection Charges	0	0.00	0.00
5335	Bad Debt Expense	0	-11.14	1660.45
5340	Miscellaneous Customer Accounts Expenses	0	0.00	0.00
5405	Supervision	0	0.00	0.00
5410	Community Relations - Sundry	0	0.00	0.00
5415	Energy Conservation	0	0.00	0.00
5420	Community Safety Program	0	0.00	0.00
5425	Miscellaneous Customer Service and Informational Expenses	0	0.00	0.00
5505	Supervision	0	0.00	0.00
5510	Demonstrating and Selling Expense	0	0.00	0.00
5515	Advertising Expense	0	0.00	0.00



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

ok

Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
5520	Miscellaneous Sales Expense	0	0.00	0.00
5605	Executive Salaries and Expenses	3750	3,750.00	3750
5610	Management Salaries and Expenses	6952.53	0.00	0.00
5615	General Administrative Salaries and Expenses	21921.71	18,828.64	20999.84
5620	Office Supplies and Expenses	772.54	0.00	10822.12
5625	Administrative Expense Transferred?Credit	0	0.00	0.00
5630	Outside Services Employed	0	3,500.00	5899.4
5635	Property Insurance	0	1,080.00	1000
5640	Injuries and Damages	0	0.00	0.00
5645	Employee Pensions and Benefits	0	0.00	0.00
5650	Franchise Requirements	0	0.00	0.00
5655	Regulatory Expenses	0	0.00	0.00
5660	General Advertising Expenses	0	0.00	0.00
5665	Miscellaneous General Expenses	0	6,879.23	4329.71
5670	Rent	0	3,000.00	3000
5675	Maintenance of General Plant	0	18,074.26	10412.9
5680	Electrical Safety Authority Fees	0	0.00	0.00
5685	Independent Market Operator Fees and Penalties	0	0.00	0.00
5705	Amortization Expense ? Property, Plant, and Equipment	0	24,518.31	24537.78
5710	Amortization of Limited Term Electric Plant	0	0.00	0.00
5715	Amortization of Intangibles and Other Electric Plant	0	0.00	0.00
5720	Amortization of Electric Plant Acquisition Adjustments	0	0.00	0.00
5725	Miscellaneous Amortization	0	0.00	0.00
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0.00	0.00
5735	Amortization of Deferred Development Costs	0	0.00	0.00
5740	Amortization of Deferred Charges	0	0.00	0.00
6005	Interest on Long Term Debt	0	0.00	0.00
6010	Amortization of Debt Discount and Expense	0	0.00	0.00
6015	Amortization of Premium on Debt?Credit	0	0.00	0.00
6020	Amortization of Loss on Reacquired Debt	0	0.00	0.00
6025	Amortization of Gain on Reacquired Debt--Credit	0	0.00	0.00
6030	Interest on Debt to Associated Companies	0	0.00	0.00
6035	Other Interest Expense	0	0.00	0.00
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0.00	0.00
6042	Allowance For Other Funds Used During Construction	0	0.00	0.00
6045	Interest Expense on Capital Lease Obligations	0	0.00	0.00
6105	Taxes Other Than Income Taxes	0	0.00	0.00
6110	Income Taxes	0	0.00	0.00
6115	Provision for Future Income Taxes	0	0.00	0.00
6205	Donations	0	0.00	0.00
6210	Life Insurance	0	0.00	0.00
6215	Penalties	0	0.00	0.00
6225	Other Deductions	0	0.00	0.00
6305	Extraordinary Income	0	0.00	0.00
6310	Extraordinary Deductions	0	0.00	0.00
6315	Income Taxes, Extraordinary Items	0	0.00	0.00
6405	Discontinues Operations - Income/ Gains	0	0.00	0.00
6410	Discontinued Operations - Deductions/ Losses	0	0.00	0.00
6415	Income Taxes, Discontinued Operations	0	0.00	0.00
Total (\$) Value		585,503.46	646,952.23	651,739.38



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
DETAILED ACCOUNTS:					
1005	Cash	12,266	12,266	0	0
1010	Cash Advances and Working Funds	0	0	0	0
1020	Interest Special Deposits	0	0	0	0
1030	Dividend Special Deposits	0	0	0	0
1040	Other Special Deposits	0	0	0	0
1060	Term Deposits	0	0	0	0
1070	Current Investments	0	0	0	0
1100	Customer Accounts Receivable	93,194	93,194	0	0
1102	Accounts Receivable - Services	0	0	0	0
1104	Accounts Receivable - Recoverable Work	0	0	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	137,985	137,985	0	0
1110	Other Accounts Receivable	0	0	0	0
1120	Accrued Utility Revenues	16,881	16,881	0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	0	0	0	0
1140	Interest and Dividends Receivable	0	0	0	0
1150	Rents Receivable	0	0	0	0
1170	Notes Receivable	0	0	0	0
1180	Prepayments	0	0	0	0
1190	Miscellaneous Current and Accrued Assets	0	0	0	0
1200	Accounts Receivable from Associated Companies	0	0	0	0
1210	Notes Receivable from Associated Companies	0	0	0	0
1305	Fuel Stock	0	0	0	0
1330	Plant Materials and Operating Supplies	0	0	0	0
1340	Merchandise	0	0	0	0
1350	Other Materials and Supplies	15,986	15,986	0	0
1405	Long Term Investments in Non-Associated Companies	0	0	0	0
1408	Long Term Receivable - Street Lighting Transfer	0	0	0	0
1410	Other Special or Collateral Funds	0	0	0	0
1415	Sinking Funds	0	0	0	0
1425	Unamortized Debt Expense	0	0	0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0	0	0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0	0
1460	Other Non-Current Assets	0	0	0	0
1465	O.M.E.R.S. Past Service Costs	0	0	0	0
1470	Past Service Costs - Employee Future Benefits	0	0	0	0
1475	Past Service Costs - Other Pension Plans	0	0	0	0
1480	Portfolio Investments - Associated Companies	0	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0	0
1490	Investment in Subsidiary Companies	0	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0	0
1508	Other Regulatory Assets	0	0	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0	0
1515	Emission Allowance Inventory	0	0	0	0
1516	Emission Allowances Withheld	0	0	0	0
1518	RCVARetail	0	0	0	0
1520	Power Purchase Variance Account	0	0	0	0
1525	Miscellaneous Deferred Debits	0	0	0	0
1530	Deferred Losses from Disposition of Utility Plant	0	0	0	0
1540	Unamortized Loss on Reacquired Debt	0	0	0	0
1545	Development Charge Deposits/ Receivables	0	0	0	0
1548	RCVASTR	0	0	0	0
1560	Deferred Development Costs	0	0	0	0
1562	Deferred Payments in Lieu of Taxes	0	0	0	0
1563	Account 1563 - Deferred PILs Contra Account	0	0	0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
1570	Qualifying Transition Costs	0	0	0	0
1571	Pre-market Opening Energy Variance	0	0	0	0
1572	Extraordinary Event Costs	0	0	0	0
1574	Deferred Rate Impact Amounts	0	0	0	0
1580	RSVAWMS	0	0	0	0
1582	RSVAONE-TIME	0	0	0	0
1584	RSVANW	0	0	0	0
1586	RSVACN	0	0	0	0
1588	RSVAPOWER	0	0	0	0
1590	Recovery of Regulatory Asset Balances	0	0	0	0
1605	Electric Plant in Service - Control Account	609,365	609,365	0	0
1606	Organization	0	0	0	0
1608	Franchises and Consents	0	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0	0
1615	Land	0	0	0	0
1616	Land Rights	0	0	0	0
1620	Buildings and Fixtures	0	0	0	0
1630	Leasehold Improvements	0	0	0	0
1635	Boiler Plant Equipment	0	0	0	0
1640	Engines and Engine-Driven Generators	0	0	0	0
1645	Turbogenerator Units	0	0	0	0
1650	Reservoirs, Dams and Waterways	0	0	0	0
1655	Water Wheels, Turbines and Generators	0	0	0	0
1660	Roads, Railroads and Bridges	0	0	0	0
1665	Fuel Holders, Producers and Accessories	0	0	0	0
1670	Prime Movers	0	0	0	0
1675	Generators	0	0	0	0
1680	Accessory Electric Equipment	0	0	0	0
1685	Miscellaneous Power Plant Equipment	0	0	0	0
1705	Land	0	0	0	0
1706	Land Rights	0	0	0	0
1708	Buildings and Fixtures	0	0	0	0
1710	Leasehold Improvements	0	0	0	0
1715	Station Equipment	0	0	0	0
1720	Towers and Fixtures	0	0	0	0
1725	Poles and Fixtures	0	0	0	0
1730	Overhead Conductors and Devices	0	0	0	0
1735	Underground Conduit	0	0	0	0
1740	Underground Conductors and Devices	0	0	0	0
1745	Roads and Trails	0	0	0	0
1805	Land	0	0	0	0
1806	Land Rights	0	0	0	0
1808	Buildings and Fixtures	0	0	0	0
1810	Leasehold Improvements	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0	0	0
1825	Storage Battery Equipment	0	0	0	0
1830	Poles, Towers and Fixtures	221,032	0	0	221,032
1835	Overhead Conductors and Devices	0	0	0	0
1840	Underground Conduit	124,562	0	0	124,562
1845	Underground Conductors and Devices	0	0	0	0
1850	Line Transformers	123,329	0	0	123,329
1855	Services	0	0	0	0
1860	Meters	65,311	0	0	65,311
1865	Other Installations on Customer's Premises	0	0	0	0
1870	Leased Property on Customer Premises	0	0	0	0
1875	Street Lighting and Signal Systems	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
1905	Land	0	0	0	0
1906	Land Rights	0	0	0	0
1908	Buildings and Fixtures	0	0	0	0
1910	Leasehold Improvements	0	0	0	0
1915	Office Furniture and Equipment	0	0	0	0
1920	Computer Equipment - Hardware	0	0	0	0
1925	Computer Software	0	0	0	0
1930	Transportation Equipment	0	0	0	0
1935	Stores Equipment	0	0	0	0
1940	Tools, Shop and Garage Equipment	34,517	0	0	34,517
1945	Measurement and Testing Equipment	0	0	0	0
1950	Power Operated Equipment	0	0	0	0
1955	Communication Equipment	0	0	0	0
1960	Miscellaneous Equipment	0	0	0	0
1965	Water Heater Rental Units	15,498	0	15,498	0
1970	Load Management Controls - Customer Premises	25,116	0	0	25,116
1975	Load Management Controls - Utility Premises	0	0	0	0
1980	System Supervisory Equipment	0	0	0	0
1985	Sentinel Lighting Rental Units	0	0	0	0
1990	Other Tangible Property	0	0	0	0
1995	Contributions and Grants - Credit	0	0	0	0
2005	Property Under Capital Leases	0	0	0	0
2010	Electric Plant Purchased or Sold	0	0	0	0
2020	Experimental Electric Plant Unclassified	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	0	0	0	0
2040	Electric Plant Held for Future Use	0	0	0	0
2050	Completed Construction Not Classified--Electric	0	0	0	0
2055	Construction Work in Progress--Electric	0	0	0	0
2060	Electric Plant Acquisition Adjustment	0	0	0	0
2065	Other Electric Plant Adjustment	0	0	0	0
2070	Other Utility Plant	0	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	0	0	0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-287,022	0	0	-287,022
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	0	0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	0	0	0
2160	Accumulated Amortization of Other Utility Plant	0	0	0	0
2180	Accumulated Amortization of Non-Utility Property	0	0	0	0
2205	Accounts Payable	-35,271	-35,271	0	0
2208	Customer Credit Balances	-4,906	-4,906	0	0
2210	Current Portion of Customer Deposits	0	0	0	0
2215	Dividends Declared	0	0	0	0
2220	Miscellaneous Current and Accrued Liabilities	0	0	0	0
2225	Notes and Loans Payable	0	0	0	0
2240	Accounts Payable to Associated Companies	0	0	0	0
2242	Notes Payable to Associated Companies	0	0	0	0
2250	Debt Retirement Charges(DRC) Payable	0	0	0	0
2252	Transmission Charges Payable	0	0	0	0
2254	Electrical Safety Authority Fees Payable	0	0	0	0
2256	Independent Market Operator Fees and Penalties Payable	0	0	0	0
2260	Current Portion of Long Term Debt	0	0	0	0
2262	Ontario Hydro Debt - Current Portion	0	0	0	0
2264	Pensions and Employee Benefits - Current Portion	0	0	0	0
2268	Accrued Interest on Long Term Debt	0	0	0	0
2270	Matured Long Term Debt	0	0	0	0
2272	Matured Interest on Long Term Debt	0	0	0	0
2285	Obligations Under Capital Leases--Current	0	0	0	0
2290	Commodity Taxes	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
2292	Payroll Deductions / Expenses Payable	0	0	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0	0	0
2296	Future Income Taxes - Current	0	0	0	0
2305	Accumulated Provision for Injuries and Damages	0	0	0	0
2306	Employee Future Benefits	0	0	0	0
2308	Other Pensions - Past Service Liability	0	0	0	0
2310	Vested Sick Leave Liability	0	0	0	0
2315	Accumulated Provision for Rate Refunds	0	0	0	0
2320	Other Miscellaneous Non-Current Liabilities	0	0	0	0
2325	Obligations Under Capital Lease--Non-Current	0	0	0	0
2330	Development Charge Fund	0	0	0	0
2335	Long Term Customer Deposits	0	0	0	0
2340	Collateral Funds Liability	0	0	0	0
2345	Unamortized Premium on Long Term Debt	0	0	0	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0	0	0	0
2350	Future Income Tax - Non-Current	0	0	0	0
2405	Other Regulatory Liabilities	0	0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	0	0	0
2415	Unamortized Gain on Reacquired Debt	0	0	0	0
2425	Other Deferred Credits	0	0	0	0
2435	Accrued Rate-Payer Benefit	0	0	0	0
2505	Debentures Outstanding - Long Term Portion	0	0	0	0
2510	Debenture Advances	0	0	0	0
2515	Reacquired Bonds	0	0	0	0
2520	Other Long Term Debt	0	0	0	0
2525	Term Bank Loans - Long Term Portion	0	0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0	0	0
2550	Advances from Associated Companies	0	0	0	0
3005	Common Shares Issued	-475,885	-475,885	0	0
3008	Preference Shares Issued	0	0	0	0
3010	Contributed Surplus	0	0	0	0
3020	Donations Received	0	0	0	0
3022	Development Charges Transferred to Equity	0	0	0	0
3026	Capital Stock Held in Treasury	0	0	0	0
3030	Miscellaneous Paid-In Capital	0	0	0	0
3035	Installments Received on Capital Stock	0	0	0	0
3040	Appropriated Retained Earnings	0	0	0	0
3045	Unappropriated Retained Earnings	-58,732	-58,732	0	0
3046	Balance Transferred From Income	-23,861	-23,861	0	0
3047	Appropriations of Retained Earnings - Current Period	0	0	0	0
3048	Dividends Payable-Preference Shares	0	0	0	0
3049	Dividends Payable-Common Shares	0	0	0	0
3055	Adjustment to Retained Earnings	0	0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	0	0	0
4006	Residential Energy Sales	-324,478	0	0	-324,478
4010	Commercial Energy Sales	0	0	0	0
4015	Industrial Energy Sales	0	0	0	0
4020	Energy Sales to Large Users	0	0	0	0
4025	Street Lighting Energy Sales	-8,758	0	0	-8,758
4030	Sentinel Lighting Energy Sales	-56	0	0	-56
4035	General Energy Sales	-244,782	0	0	-244,782
4040	Other Energy Sales to Public Authorities	0	0	0	0
4045	Energy Sales to Railroads and Railways	0	0	0	0
4050	Revenue Adjustment	0	0	0	0
4055	Energy Sales for Resale	0	0	0	0
4060	Interdepartmental Energy Sales	0	0	0	0
4062	Billed WMS	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
4064	Billed-One-Time	0	0	0	0
4066	Billed NW	0	0	0	0
4068	Billed CN	0	0	0	0
4080	Distribution Services Revenue	0	0	0	0
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	0	0	0	0
4105	Transmission Charges Revenue	0	0	0	0
4110	Transmission Services Revenue	0	0	0	0
4205	Interdepartmental Rents	0	0	0	0
4210	Rent from Electric Property	0	0	0	0
4215	Other Utility Operating Income	0	0	0	0
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	-2,826	0	0	-2,826
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	-667	0	0	-667
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	0	0	0	0
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	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	0	0	0	0
4395	Rate-Payer Benefit Including Interest	0	0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	0
4405	Interest and Dividend Income	0	0	0	0
4415	Equity in Earnings of Subsidiary Companies	0	0	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4510	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam Transferred--Credit	0	0	0	0
4530	Electric Expense	0	0	0	0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	0
4705	Power Purchased	438,400	0	0	438,400
4708	Charges-WMS	0	0	0	0
4710	Cost of Power Adjustments	0	0	0	0
4712	Charges-One-Time	0	0	0	0
4714	Charges-NW	0	0	0	0
4715	System Control and Load Dispatching	0	0	0	0
4716	Charges-CN	0	0	0	0
4720	Other Expenses	1,278	1,278	0	0
4725	Competition Transition Expense	0	0	0	0
4730	Rural Rate Assistance Expense	0	0	0	0
4805	Operation Supervision and Engineering	0	0	0	0
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	0
4820	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
5010	Load Dispatching	0	0	0	0
5012	Station Buildings and Fixtures Expense	6,402	0	0	6,402
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	0	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers- Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	0	0	0	0
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
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



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
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	0	0	0	0
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	17,937	0	0	17,937
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
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	236	0	0	236
5160	Maintenance of Line Transformers	0	0	0	0
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	1,522	0	0	1,522
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	31	0	31	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	0	0	0	0
5215	Transmission Charges Recovered	0	0	0	0
5305	Supervision	0	0	0	0
5310	Meter Reading Expense	16,225	0	0	16,225
5315	Customer Billing	41,610	0	0	41,610
5320	Collecting	668	0	0	668
5325	Collecting- Cash Over and Short	0	0	0	0
5330	Collection Charges	0	0	0	0
5335	Bad Debt Expense	0	0	0	0
5340	Miscellaneous Customer Accounts Expenses	0	0	0	0
5405	Supervision	0	0	0	0
5410	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420	Community Safety Program	0	0	0	0
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	3,750	0	0	3,750
5610	Management Salaries and Expenses	6,953	0	0	6,953
5615	General Administrative Salaries and Expenses	21,922	0	0	21,922
5620	Office Supplies and Expenses	773	0	0	773
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	0	0	0	0
5635	Property Insurance	0	0	0	0
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	0	0	0	0
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	0	0	0	0
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	0	0	0	0
5670	Rent	0	0	0	0
5675	Maintenance of General Plant	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	0	0	0	0
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
5725	Miscellaneous Amortization	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	0	0	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0
6020	Amortization of Loss on Reacquired Debt	0	0	0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	0	0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	0	0	0	0
6115	Provision for Future Income Taxes	0	0	0	0
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
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
	Total (\$) Value	585,503	288,301	15,529	281,674

GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

Land and Buildings	0	0	0	-0
TS Primary Above 50	0	0	0	-0
DS	0	0	0	-0
Poles, Wires	345,594	0	0	345,594
Line Transformers	123,329	0	0	123,329
Services and Meters	65,311	0	0	65,311
General Plant	0	0	0	-0
Equipment	34,517	0	0	34,517
IT Assets	0	0	0	-0
CDM Expenditures and Recoveries	0	0	0	-0
Other Distribution Assets	25,116	0	0	25,116
Contributions and Grants	0	0	0	-0
Accumulated Amortization	-287,022	0	0	-287,022
Non-Distribution Asset	15,498	0	15,498	-0



2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
	<i>Unclassified Asset</i>	885,678	885,678	0	-0
	<i>Liability</i>	-40,177	-40,177	0	-0
	<i>Equity</i>	-558,478	-558,478	0	-0
	Sales of Electricity	-578,074	0	0	-578,074
	Distribution Services Revenue	0	0	0	-0
	Late Payment Charges	-2,826	0	0	-2,826
	Specific Service Charges	-667	0	0	-667
	Other Distribution Revenue	0	0	0	-0
	<i>Other Revenue - Unclassified</i>	0	0	0	-0
	<i>Other Income & Deductions</i>	0	0	0	-0
	Power Supply Expenses (Working Capital)	438,400	0	0	438,400
	<i>Other Power Supply Expenses</i>	1,278	1,278	0	-0
	Operation (Working Capital)	6,402	0	0	6,402
	Maintenance (Working Capital)	19,696	0	0	19,695
	Billing and Collection (Working Capital)	58,502	0	0	58,502
	Community Relations (Working Capital)	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	-0
	Administrative and General Expenses (Working Capital)	33,397	0	0	33,397
	Insurance Expense (Working Capital)	0	0	0	-0
	Bad Debt Expense (Working Capital)	0	0	0	-0
	Advertising Expenses	0	0	0	-0
	Charitable Contributions	0	0	0	-0
	Amortization of Assets	0	0	0	-0
	<i>Other Amortization - Unclassified</i>	0	0	0	-0
	<i>Interest Expense - Unclassified</i>	0	0	0	-0
	<i>Income Tax Expense - Unclassified</i>	0	0	0	-0
	Other Distribution Expenses	0	0	0	-0
	<i>Non-Distribution Expenses</i>	31	0	31	-0
	<i>Unclassified Expenses</i>	0	0	0	-0
		585,504	288,301	15,529	281,674



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
SUMMARY FINANCIAL INFORMATION					
(Before Adjustments)					
DISTRIBUTION ASSETS:					
	Land and Buildings	0	0	0	-0
	TS Primary Above 50	0	0	0	-0
	DS	0	0	0	-0
	Poles, Wires	345,594	0	0	345,594
	Line Transformers	123,329	0	0	123,329
	Services and Meters	65,311	0	0	65,311
	General Plant	0	0	0	-0
	Equipment	34,517	0	0	34,517
	IT Assets	0	0	0	-0
	CDM Assets		0	0	-0
	Other Distribution Assets	25,116	0	0	25,116
	Contributions and Grants	0	0	0	-0
	TOTAL DISTRIBUTION ASSETS	593,867	0	0	593,867
NET FIXED DISTRIBUTION ASSETS:					
	Total Distribution Assets (as above) - LESS:				
	Accumulated Amortization	-287,022	0	0	-287,022
	NET FIXED DISTRIBUTION ASSETS	306,844	0	0	306,844



2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
NET SALES REVENUE					
	Sales of Electricity	-578,074	0	0	-578,074
	Power Supply Expenses (Working Capital)	438,400	0	0	438,400
	SALES OF ELECTRICITY NET OF COST OF POWER	-139,674	0	0	-139,674
DISTRIBUTION REVENUE					
	Distribution Services Revenue	0	0	0	-0
	Late Payment Charges	-2,826	0	0	-2,826
	Specific Service Charges	-667	0	0	-667
	Other Distribution Revenue	0	0	0	-0
	TOTAL DISTRIBUTION REVENUE	-3,493	0	0	-3,493
DISTRIBUTION EXPENSES (before PILS):					
	Operation (Working Capital)	6,402	0	0	6,402
	Maintenance (Working Capital)	19,696	0	0	19,695
	Billing and Collection (Working Capital)	58,502	0	0	58,502
	Community Relations (Working Capital)	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	-0
	Administrative and General Expenses (Working Capital)	33,397	0	0	33,397
	Insurance Expense (Working Capital)	0	0	0	-0
	Bad Debt Expense (Working Capital)	0	0	0	-0
	Advertising Expenses	0	0	0	-0
	Charitable Contributions	0	0	0	-0
	Amortization of Assets	0	0	0	-0
	Other Distribution Expenses	0	0	0	-0
	TOTAL DISTRIBUTION EXPENSES (before PILS)	117,996	0	0	117,996

**2-2 UNADJUSTED ACCOUNTING DATA***All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
WORKING CAPITAL CALCULATION					
Cost of Power					
	Power Supply Expenses (Working Capital)	438,400			
	TOTAL COST OF POWER	438,400			
Expenses					
	Operation (Working Capital)	6,402			
	Maintenance (Working Capital)	19,696			
	Billing and Collection (Working Capital)	58,502			
	Community Relations (Working Capital)	0			
	Community Relations - CDM (Working Capital)	0			
	Administrative and General Expenses (Working Capital)	33,397			
	Insurance Expense (Working Capital)	0			
	Bad Debt Expense (Working Capital)	0			
	Advertising Expenses	0			
	Charitable Contributions	0			
	Other Distribution Expenses	0			
	TOTAL EXPENSES	117,996			
	TOTAL FOR WORKING CAPITAL CALCULATION	556,396			



2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
DETAILED ACCOUNTS:					
1005	Cash	48,306	48,306	0	0
1010	Cash Advances and Working Funds	50	50	0	0
1020	Interest Special Deposits	0	0	0	0
1030	Dividend Special Deposits	0	0	0	0
1040	Other Special Deposits	0	0	0	0
1060	Term Deposits	0	0	0	0
1070	Current Investments	0	0	0	0
1100	Customer Accounts Receivable	86,454	86,454	0	0
1102	Accounts Receivable - Services	0	0	0	0
1104	Accounts Receivable - Recoverable Work	3,918	3,918	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	3,734	3,734	0	0
1110	Other Accounts Receivable	0	0	0	0
1120	Accrued Utility Revenues	35,418	35,418	0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	-1,200	-1,200	0	0
1140	Interest and Dividends Receivable	0	0	0	0
1150	Rents Receivable	0	0	0	0
1170	Notes Receivable	0	0	0	0
1180	Prepayments	6,898	6,898	0	0
1190	Miscellaneous Current and Accrued Assets	0	0	0	0
1200	Accounts Receivable from Associated Companies	28,498	28,498	0	0
1210	Notes Receivable from Associated Companies	0	0	0	0
1305	Fuel Stock	0	0	0	0
1330	Plant Materials and Operating Supplies	0	0	0	0
1340	Merchandise	0	0	0	0
1350	Other Materials and Supplies	18,486	18,486	0	0
1405	Long Term Investments in Non-Associated Companies	0	0	0	0
1408	Long Term Receivable - Street Lighting Transfer	0	0	0	0
1410	Other Special or Collateral Funds	0	0	0	0
1415	Sinking Funds	0	0	0	0
1425	Unamortized Debt Expense	0	0	0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0	0	0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0	0
1460	Other Non-Current Assets	0	0	0	0
1465	O.M.E.R.S. Past Service Costs	0	0	0	0
1470	Past Service Costs - Employee Future Benefits	0	0	0	0
1475	Past Service Costs - Other Pension Plans	0	0	0	0
1480	Portfolio Investments - Associated Companies	0	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0	0
1490	Investment in Subsidiary Companies	0	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0	0
1508	Other Regulatory Assets	0	0	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0	0
1515	Emission Allowance Inventory	0	0	0	0
1516	Emission Allowances Withheld	0	0	0	0
1518	RCVARetail	0	0	0	0
1520	Power Purchase Variance Account	0	0	0	0
1525	Miscellaneous Deferred Debits	0	0	0	0
1530	Deferred Losses from Disposition of Utility Plant	0	0	0	0
1540	Unamortized Loss on Reacquired Debt	0	0	0	0
1545	Development Charge Deposits/ Receivables	0	0	0	0
1548	RCVASTR	0	0	0	0
1560	Deferred Development Costs	0	0	0	0
1562	Deferred Payments in Lieu of Taxes	0	0	0	0
1563	Account 1563 - Deferred PILs Contra Account	0	0	0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
1570	Qualifying Transition Costs	0	0	0	0
1571	Pre-market Opening Energy Variance	0	0	0	0
1572	Extraordinary Event Costs	0	0	0	0
1574	Deferred Rate Impact Amounts	0	0	0	0
1580	RSVAWMS	0	0	0	0
1582	RSVAONE-TIME	0	0	0	0
1584	RSVANW	0	0	0	0
1586	RSVACN	0	0	0	0
1588	RSVAPOWER	0	0	0	0
1590	Recovery of Regulatory Asset Balances	0	0	0	0
1605	Electric Plant in Service - Control Account	615,730	615,730	0	0
1606	Organization	0	0	0	0
1608	Franchises and Consents	0	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0	0
1615	Land	0	0	0	0
1616	Land Rights	0	0	0	0
1620	Buildings and Fixtures	0	0	0	0
1630	Leasehold Improvements	0	0	0	0
1635	Boiler Plant Equipment	0	0	0	0
1640	Engines and Engine-Driven Generators	0	0	0	0
1645	Turbogenerator Units	0	0	0	0
1650	Reservoirs, Dams and Waterways	0	0	0	0
1655	Water Wheels, Turbines and Generators	0	0	0	0
1660	Roads, Railroads and Bridges	0	0	0	0
1665	Fuel Holders, Producers and Accessories	0	0	0	0
1670	Prime Movers	0	0	0	0
1675	Generators	0	0	0	0
1680	Accessory Electric Equipment	0	0	0	0
1685	Miscellaneous Power Plant Equipment	0	0	0	0
1705	Land	0	0	0	0
1706	Land Rights	0	0	0	0
1708	Buildings and Fixtures	0	0	0	0
1710	Leasehold Improvements	0	0	0	0
1715	Station Equipment	0	0	0	0
1720	Towers and Fixtures	0	0	0	0
1725	Poles and Fixtures	0	0	0	0
1730	Overhead Conductors and Devices	0	0	0	0
1735	Underground Conduit	0	0	0	0
1740	Underground Conductors and Devices	0	0	0	0
1745	Roads and Trails	0	0	0	0
1805	Land	0	0	0	0
1806	Land Rights	0	0	0	0
1808	Buildings and Fixtures	0	0	0	0
1810	Leasehold Improvements	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0	0	0
1825	Storage Battery Equipment	0	0	0	0
1830	Poles, Towers and Fixtures	222,771	0	0	222,771
1835	Overhead Conductors and Devices	0	0	0	0
1840	Underground Conduit	127,204	0	0	127,204
1845	Underground Conductors and Devices	0	0	0	0
1850	Line Transformers	123,329	0	0	123,329
1855	Services	0	0	0	0
1860	Meters	65,170	0	0	65,170
1865	Other Installations on Customer's Premises	0	0	0	0
1870	Leased Property on Customer Premises	0	0	0	0
1875	Street Lighting and Signal Systems	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
1905	Land	0	0	0	0
1906	Land Rights	0	0	0	0
1908	Buildings and Fixtures	0	0	0	0
1910	Leasehold Improvements	0	0	0	0
1915	Office Furniture and Equipment	0	0	0	0
1920	Computer Equipment - Hardware	2,126	0	0	2,126
1925	Computer Software	0	0	0	0
1930	Transportation Equipment	0	0	0	0
1935	Stores Equipment	0	0	0	0
1940	Tools, Shop and Garage Equipment	34,517	0	0	34,517
1945	Measurement and Testing Equipment	0	0	0	0
1950	Power Operated Equipment	0	0	0	0
1955	Communication Equipment	0	0	0	0
1960	Miscellaneous Equipment	0	0	0	0
1965	Water Heater Rental Units	15,498	0	15,498	0
1970	Load Management Controls - Customer Premises	25,116	0	0	25,116
1975	Load Management Controls - Utility Premises	0	0	0	0
1980	System Supervisory Equipment	0	0	0	0
1985	Sentinel Lighting Rental Units	0	0	0	0
1990	Other Tangible Property	0	0	0	0
1995	Contributions and Grants - Credit	0	0	0	0
2005	Property Under Capital Leases	0	0	0	0
2010	Electric Plant Purchased or Sold	0	0	0	0
2020	Experimental Electric Plant Unclassified	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	0	0	0	0
2040	Electric Plant Held for Future Use	0	0	0	0
2050	Completed Construction Not Classified--Electric	0	0	0	0
2055	Construction Work in Progress--Electric	0	0	0	0
2060	Electric Plant Acquisition Adjustment	0	0	0	0
2065	Other Electric Plant Adjustment	0	0	0	0
2070	Other Utility Plant	0	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	0	0	0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-294,177	0	0	-294,177
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	0	0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	0	0	0
2160	Accumulated Amortization of Other Utility Plant	-65,768	0	-65,768	0
2180	Accumulated Amortization of Non-Utility Property	0	0	0	0
2205	Accounts Payable	-147,533	-147,533	0	0
2208	Customer Credit Balances	0	0	0	0
2210	Current Portion of Customer Deposits	0	0	0	0
2215	Dividends Declared	0	0	0	0
2220	Miscellaneous Current and Accrued Liabilities	0	0	0	0
2225	Notes and Loans Payable	0	0	0	0
2240	Accounts Payable to Associated Companies	0	0	0	0
2242	Notes Payable to Associated Companies	0	0	0	0
2250	Debt Retirement Charges(DRC) Payable	0	0	0	0
2252	Transmission Charges Payable	0	0	0	0
2254	Electrical Safety Authority Fees Payable	0	0	0	0
2256	Independent Market Operator Fees and Penalties Payable	0	0	0	0
2260	Current Portion of Long Term Debt	0	0	0	0
2262	Ontario Hydro Debt - Current Portion	0	0	0	0
2264	Pensions and Employee Benefits - Current Portion	0	0	0	0
2268	Accrued Interest on Long Term Debt	0	0	0	0
2270	Matured Long Term Debt	0	0	0	0
2272	Matured Interest on Long Term Debt	0	0	0	0
2285	Obligations Under Capital Leases--Current	0	0	0	0
2290	Commodity Taxes	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
2292	Payroll Deductions / Expenses Payable	0	0	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0	0	0
2296	Future Income Taxes - Current	0	0	0	0
2305	Accumulated Provision for Injuries and Damages	0	0	0	0
2306	Employee Future Benefits	0	0	0	0
2308	Other Pensions - Past Service Liability	0	0	0	0
2310	Vested Sick Leave Liability	0	0	0	0
2315	Accumulated Provision for Rate Refunds	0	0	0	0
2320	Other Miscellaneous Non-Current Liabilities	0	0	0	0
2325	Obligations Under Capital Lease--Non-Current	0	0	0	0
2330	Development Charge Fund	0	0	0	0
2335	Long Term Customer Deposits	-13,425	-13,425	0	0
2340	Collateral Funds Liability	0	0	0	0
2345	Unamortized Premium on Long Term Debt	0	0	0	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0	0	0	0
2350	Future Income Tax - Non-Current	0	0	0	0
2405	Other Regulatory Liabilities	0	0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	0	0	0
2415	Unamortized Gain on Reacquired Debt	0	0	0	0
2425	Other Deferred Credits	0	0	0	0
2435	Accrued Rate-Payer Benefit	0	0	0	0
2505	Debentures Outstanding - Long Term Portion	0	0	0	0
2510	Debenture Advances	0	0	0	0
2515	Reacquired Bonds	0	0	0	0
2520	Other Long Term Debt	0	0	0	0
2525	Term Bank Loans - Long Term Portion	0	0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0	0	0
2550	Advances from Associated Companies	0	0	0	0
3005	Common Shares Issued	-475,885	-475,885	0	0
3008	Preference Shares Issued	0	0	0	0
3010	Contributed Surplus	0	0	0	0
3020	Donations Received	0	0	0	0
3022	Development Charges Transferred to Equity	0	0	0	0
3026	Capital Stock Held in Treasury	0	0	0	0
3030	Miscellaneous Paid-In Capital	0	0	0	0
3035	Installments Received on Capital Stock	0	0	0	0
3040	Appropriated Retained Earnings	0	0	0	0
3045	Unappropriated Retained Earnings	119,273	119,273	0	0
3046	Balance Transferred From Income	31,222	31,222	0	0
3047	Appropriations of Retained Earnings - Current Period	0	0	0	0
3048	Dividends Payable-Preference Shares	0	0	0	0
3049	Dividends Payable-Common Shares	0	0	0	0
3055	Adjustment to Retained Earnings	0	0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	0	0	0
4006	Residential Energy Sales	-207,458	0	0	-207,458
4010	Commercial Energy Sales	0	0	0	0
4015	Industrial Energy Sales	0	0	0	0
4020	Energy Sales to Large Users	0	0	0	0
4025	Street Lighting Energy Sales	-4,534	0	0	-4,534
4030	Sentinel Lighting Energy Sales	-27	0	0	-27
4035	General Energy Sales	-138,544	0	0	-138,544
4040	Other Energy Sales to Public Authorities	0	0	0	0
4045	Energy Sales to Railroads and Railways	0	0	0	0
4050	Revenue Adjustment	-20,685	0	0	-20,685
4055	Energy Sales for Resale	0	0	0	0
4060	Interdepartmental Energy Sales	0	0	0	0
4062	Billed WMS	-54,400	0	0	-54,400



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
4064	Billed-One-Time	0	0	0	0
4066	Billed NW	-82,659	0	0	-82,659
4068	Billed CN	0	0	0	0
4080	Distribution Services Revenue	-116,922	0	0	-116,922
4082	Retail Services Revenues	-9,032	0	0	-9,032
4084	Service Transaction Requests (STR) Revenues	0	0	0	0
4090	Electric Services Incidental to Energy Sales	0	0	0	0
4105	Transmission Charges Revenue	0	0	0	0
4110	Transmission Services Revenue	0	0	0	0
4205	Interdepartmental Rents	0	0	0	0
4210	Rent from Electric Property	0	0	0	0
4215	Other Utility Operating Income	0	0	0	0
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	-868	0	0	-868
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	-5,450	0	0	-5,450
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	0	0	0	0
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	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	0	0	0	0
4395	Rate-Payer Benefit Including Interest	0	0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	0
4405	Interest and Dividend Income	0	0	0	0
4415	Equity in Earnings of Subsidiary Companies	0	0	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4510	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam Transferred--Credit	0	0	0	0
4530	Electric Expense	0	0	0	0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	0
4705	Power Purchased	372,963	0	0	372,963
4708	Charges-WMS	57,256	0	0	57,256
4710	Cost of Power Adjustments	0	0	0	0
4712	Charges-One-Time	0	0	0	0
4714	Charges-NW	0	0	0	0
4715	System Control and Load Dispatching	0	0	0	0
4716	Charges-CN	0	0	0	0
4720	Other Expenses	0	0	0	0
4725	Competition Transition Expense	0	0	0	0
4730	Rural Rate Assistance Expense	0	0	0	0
4805	Operation Supervision and Engineering	0	0	0	0
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	0
4820	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
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	0	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers- Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	0	0	0	0
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
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



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
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	0	0	0	0
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	22,991	0	0	22,991
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
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	938	0	0	938
5160	Maintenance of Line Transformers	317	0	0	317
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	761	0	0	761
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	0	0	0	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	85,005	85,005	0	0
5215	Transmission Charges Recovered	0	0	0	0
5305	Supervision	0	0	0	0
5310	Meter Reading Expense	19,101	0	0	19,101
5315	Customer Billing	23,501	0	0	23,501
5320	Collecting	9,349	0	0	9,349
5325	Collecting- Cash Over and Short	0	0	0	0
5330	Collection Charges	0	0	0	0
5335	Bad Debt Expense	-11	0	0	-11
5340	Miscellaneous Customer Accounts Expenses	0	0	0	0
5405	Supervision	0	0	0	0
5410	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420	Community Safety Program	0	0	0	0
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	3,750	0	0	3,750
5610	Management Salaries and Expenses	0	0	0	0
5615	General Administrative Salaries and Expenses	18,829	0	0	18,829
5620	Office Supplies and Expenses	0	0	0	0
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	3,500	0	0	3,500
5635	Property Insurance	1,080	0	0	1,080
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	0	0	0	0
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	0	0	0	0
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	6,879	0	0	6,879
5670	Rent	3,000	0	0	3,000
5675	Maintenance of General Plant	18,074	0	0	18,074



2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	24,518	0	0	24,518
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
5725	Miscellaneous Amortization	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	0	0	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0
6020	Amortization of Loss on Reacquired Debt	0	0	0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	0	0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	0	0	0	0
6115	Provision for Future Income Taxes	0	0	0	0
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
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
	Total (\$) Value	646,952	444,950	-50,270	252,273

GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

Land and Buildings	0	0	0	-0
TS Primary Above 50	0	0	0	-0
DS	0	0	0	-0
Poles, Wires	349,975	0	0	349,975
Line Transformers	123,329	0	0	123,329
Services and Meters	65,170	0	0	65,170
General Plant	0	0	0	-0
Equipment	34,517	0	0	34,517
IT Assets	2,126	0	0	2,126
CDM Expenditures and Recoveries	0	0	0	-0
Other Distribution Assets	25,116	0	0	25,116
Contributions and Grants	0	0	0	-0
Accumulated Amortization	-294,177	0	0	-294,177
Non-Distribution Asset	-50,270	0	-50,270	-0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
	<i>Unclassified Asset</i>	846,292	846,292	0	-0
	<i>Liability</i>	-160,957	-160,957	0	-0
	<i>Equity</i>	-325,390	-325,390	0	-0
	Sales of Electricity	-508,308	0	0	-508,308
	Distribution Services Revenue	-116,922	0	0	-116,922
	Late Payment Charges	-867	0	0	-868
	Specific Service Charges	-5,450	0	0	-5,450
	Other Distribution Revenue	-9,032	0	0	-9,032
	<i>Other Revenue - Unclassified</i>	0	0	0	-0
	<i>Other Income & Deductions</i>	0	0	0	-0
	Power Supply Expenses (Working Capital)	430,219	0	0	430,219
	<i>Other Power Supply Expenses</i>	85,005	85,005	0	-0
	Operation (Working Capital)	0	0	0	-0
	Maintenance (Working Capital)	25,007	0	0	25,007
	Billing and Collection (Working Capital)	51,951	0	0	51,951
	Community Relations (Working Capital)	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	-0
	Administrative and General Expenses (Working Capital)	54,032	0	0	54,032
	Insurance Expense (Working Capital)	1,080	0	0	1,080
	Bad Debt Expense (Working Capital)	-11	0	0	-11
	Advertising Expenses	0	0	0	-0
	Charitable Contributions	0	0	0	-0
	Amortization of Assets	24,518	0	0	24,518
	<i>Other Amortization - Unclassified</i>	0	0	0	-0
	<i>Interest Expense - Unclassified</i>	0	0	0	-0
	<i>Income Tax Expense - Unclassified</i>	0	0	0	-0
	Other Distribution Expenses	0	0	0	-0
	<i>Non-Distribution Expenses</i>	0	0	0	-0
	<i>Unclassified Expenses</i>	0	0	0	-0
		646,952	444,950	-50,270	252,272



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
SUMMARY FINANCIAL INFORMATION					
(Before Adjustments)					
DISTRIBUTION ASSETS:					
	Land and Buildings	0	0	0	-0
	TS Primary Above 50	0	0	0	-0
	DS	0	0	0	-0
	Poles, Wires	349,975	0	0	349,975
	Line Transformers	123,329	0	0	123,329
	Services and Meters	65,170	0	0	65,170
	General Plant	0	0	0	-0
	Equipment	34,517	0	0	34,517
	IT Assets	2,126	0	0	2,126
	CDM Assets	0	0	0	-0
	Other Distribution Assets	25,116	0	0	25,116
	Contributions and Grants	0	0	0	-0
	TOTAL DISTRIBUTION ASSETS	600,232	0	0	600,232
NET FIXED DISTRIBUTION ASSETS:					
	Total Distribution Assets (as above) - LESS:				
	Accumulated Amortization	-294,177	0	0	-294,177
	NET FIXED DISTRIBUTION ASSETS	306,056	0	0	306,056



2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
NET SALES REVENUE					
	Sales of Electricity	-508,308	0	0	-508,308
	Power Supply Expenses (Working Capital)	430,219	0	0	430,219
	SALES OF ELECTRICITY NET OF COST OF POWER	-78,089	0	0	-78,089
DISTRIBUTION REVENUE					
	Distribution Services Revenue	-116,922	0	0	-116,922
	Late Payment Charges	-867	0	0	-868
	Specific Service Charges	-5,450	0	0	-5,450
	Other Distribution Revenue	-9,032	0	0	-9,032
	TOTAL DISTRIBUTION REVENUE	-132,271	0	0	-132,271
DISTRIBUTION EXPENSES (before PILS):					
	Operation (Working Capital)	0	0	0	-0
	Maintenance (Working Capital)	25,007	0	0	25,007
	Billing and Collection (Working Capital)	51,951	0	0	51,951
	Community Relations (Working Capital)	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	-0
	Administrative and General Expenses (Working Capital)	54,032	0	0	54,032
	Insurance Expense (Working Capital)	1,080	0	0	1,080
	Bad Debt Expense (Working Capital)	-11	0	0	-11
	Advertising Expenses	0	0	0	-0
	Charitable Contributions	0	0	0	-0
	Amortization of Assets	24,518	0	0	24,518
	Other Distribution Expenses	0	0	0	-0
	TOTAL DISTRIBUTION EXPENSES (before PILs)	156,577	0	0	156,577



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
WORKING CAPITAL CALCULATION					
Cost of Power					
	Power Supply Expenses (Working Capital)	430,219			
	TOTAL COST OF POWER	430,219			
Expenses					
	Operation (Working Capital)	0			
	Maintenance (Working Capital)	25,007			
	Billing and Collection (Working Capital)	51,951			
	Community Relations (Working Capital)	0			
	Community Relations - CDM (Working Capital)	0			
	Administrative and General Expenses (Working Capital)	54,032			
	Insurance Expense (Working Capital)	1,080			
	Bad Debt Expense (Working Capital)	-11			
	Advertising Expenses	0			
	Charitable Contributions	0			
	Other Distribution Expenses	0			
	TOTAL EXPENSES	132,059			
	TOTAL FOR WORKING CAPITAL CALCULATION	562,278			



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
DETAILED ACCOUNTS:					
1005	Cash	-10,602	-10,602	0	0
1010	Cash Advances and Working Funds	50	50	0	0
1020	Interest Special Deposits	0	0	0	0
1030	Dividend Special Deposits	0	0	0	0
1040	Other Special Deposits	0	0	0	0
1060	Term Deposits	0	0	0	0
1070	Current Investments	0	0	0	0
1100	Customer Accounts Receivable	85,620	85,620	0	0
1102	Accounts Receivable - Services	177	177	0	0
1104	Accounts Receivable - Recoverable Work	1,548	1,548	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0	0	0	0
1110	Other Accounts Receivable	4,378	4,378	0	0
1120	Accrued Utility Revenues	34,805	34,805	0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	-1,200	-1,200	0	0
1140	Interest and Dividends Receivable	0	0	0	0
1150	Rents Receivable	0	0	0	0
1170	Notes Receivable	0	0	0	0
1180	Prepayments	8,944	8,944	0	0
1190	Miscellaneous Current and Accrued Assets	0	0	0	0
1200	Accounts Receivable from Associated Companies	16,857	16,857	0	0
1210	Notes Receivable from Associated Companies	0	0	0	0
1305	Fuel Stock	0	0	0	0
1330	Plant Materials and Operating Supplies	0	0	0	0
1340	Merchandise	0	0	0	0
1350	Other Materials and Supplies	15,885	15,885	0	0
1405	Long Term Investments in Non-Associated Companies	0	0	0	0
1408	Long Term Receivable - Street Lighting Transfer	0	0	0	0
1410	Other Special or Collateral Funds	0	0	0	0
1415	Sinking Funds	0	0	0	0
1425	Unamortized Debt Expense	0	0	0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0	0	0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0	0
1460	Other Non-Current Assets	0	0	0	0
1465	O.M.E.R.S. Past Service Costs	0	0	0	0
1470	Past Service Costs - Employee Future Benefits	0	0	0	0
1475	Past Service Costs - Other Pension Plans	0	0	0	0
1480	Portfolio Investments - Associated Companies	0	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0	0
1490	Investment in Subsidiary Companies	0	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0	0
1508	Other Regulatory Assets	0	0	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0	0
1515	Emission Allowance Inventory	0	0	0	0
1516	Emission Allowances Withheld	0	0	0	0
1518	RCVARetail	0	0	0	0
1520	Power Purchase Variance Account	0	0	0	0
1525	Miscellaneous Deferred Debits	0	0	0	0
1530	Deferred Losses from Disposition of Utility Plant	0	0	0	0
1540	Unamortized Loss on Reacquired Debt	0	0	0	0
1545	Development Charge Deposits/ Receivables	0	0	0	0
1548	RCVASTR	0	0	0	0
1560	Deferred Development Costs	0	0	0	0
1562	Deferred Payments in Lieu of Taxes	0	0	0	0
1563	Account 1563 - Deferred PILs Contra Account	0	0	0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
1570	Qualifying Transition Costs	0	0	0	0
1571	Pre-market Opening Energy Variance	0	0	0	0
1572	Extraordinary Event Costs	0	0	0	0
1574	Deferred Rate Impact Amounts	0	0	0	0
1580	RSVAWMS	-1,434	-1,434	0	0
1582	RSVAONE-TIME	-3,071	-3,071	0	0
1584	RSVANW	0	0	0	0
1586	RSVACN	0	0	0	0
1588	RSVAPOWER	1,632	1,632	0	0
1590	Recovery of Regulatory Asset Balances	0	0	0	0
1605	Electric Plant in Service - Control Account	616,192	616,192	0	0
1606	Organization	0	0	0	0
1608	Franchises and Consents	0	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0	0
1615	Land	0	0	0	0
1616	Land Rights	0	0	0	0
1620	Buildings and Fixtures	0	0	0	0
1630	Leasehold Improvements	0	0	0	0
1635	Boiler Plant Equipment	0	0	0	0
1640	Engines and Engine-Driven Generators	0	0	0	0
1645	Turbogenerator Units	0	0	0	0
1650	Reservoirs, Dams and Waterways	0	0	0	0
1655	Water Wheels, Turbines and Generators	0	0	0	0
1660	Roads, Railroads and Bridges	0	0	0	0
1665	Fuel Holders, Producers and Accessories	0	0	0	0
1670	Prime Movers	0	0	0	0
1675	Generators	0	0	0	0
1680	Accessory Electric Equipment	0	0	0	0
1685	Miscellaneous Power Plant Equipment	0	0	0	0
1705	Land	0	0	0	0
1706	Land Rights	0	0	0	0
1708	Buildings and Fixtures	0	0	0	0
1710	Leasehold Improvements	0	0	0	0
1715	Station Equipment	0	0	0	0
1720	Towers and Fixtures	0	0	0	0
1725	Poles and Fixtures	0	0	0	0
1730	Overhead Conductors and Devices	0	0	0	0
1735	Underground Conduit	0	0	0	0
1740	Underground Conductors and Devices	0	0	0	0
1745	Roads and Trails	0	0	0	0
1805	Land	0	0	0	0
1806	Land Rights	0	0	0	0
1808	Buildings and Fixtures	0	0	0	0
1810	Leasehold Improvements	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0	0	0
1825	Storage Battery Equipment	0	0	0	0
1830	Poles, Towers and Fixtures	222,771	0	0	222,771
1835	Overhead Conductors and Devices	0	0	0	0
1840	Underground Conduit	127,204	0	0	127,204
1845	Underground Conductors and Devices	0	0	0	0
1850	Line Transformers	123,329	0	0	123,329
1855	Services	0	0	0	0
1860	Meters	65,632	0	0	65,632
1865	Other Installations on Customer's Premises	0	0	0	0
1870	Leased Property on Customer Premises	0	0	0	0
1875	Street Lighting and Signal Systems	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
1905	Land	0	0	0	0
1906	Land Rights	0	0	0	0
1908	Buildings and Fixtures	0	0	0	0
1910	Leasehold Improvements	0	0	0	0
1915	Office Furniture and Equipment	0	0	0	0
1920	Computer Equipment - Hardware	2,126	0	0	2,126
1925	Computer Software	0	0	0	0
1930	Transportation Equipment	0	0	0	0
1935	Stores Equipment	0	0	0	0
1940	Tools, Shop and Garage Equipment	34,517	0	0	34,517
1945	Measurement and Testing Equipment	0	0	0	0
1950	Power Operated Equipment	0	0	0	0
1955	Communication Equipment	0	0	0	0
1960	Miscellaneous Equipment	0	0	0	0
1965	Water Heater Rental Units	15,498	0	15,498	0
1970	Load Management Controls - Customer Premises	25,116	0	0	25,116
1975	Load Management Controls - Utility Premises	0	0	0	0
1980	System Supervisory Equipment	0	0	0	0
1985	Sentinel Lighting Rental Units	0	0	0	0
1990	Other Tangible Property	0	0	0	0
1995	Contributions and Grants - Credit	0	0	0	0
2005	Property Under Capital Leases	0	0	0	0
2010	Electric Plant Purchased or Sold	0	0	0	0
2020	Experimental Electric Plant Unclassified	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	0	0	0	0
2040	Electric Plant Held for Future Use	0	0	0	0
2050	Completed Construction Not Classified--Electric	0	0	0	0
2055	Construction Work in Progress--Electric	0	0	0	0
2060	Electric Plant Acquisition Adjustment	0	0	0	0
2065	Other Electric Plant Adjustment	0	0	0	0
2070	Other Utility Plant	0	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	0	0	0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-313,923	0	0	-313,923
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	0	0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	0	0	0
2160	Accumulated Amortization of Other Utility Plant	-70,560	0	-70,560	0
2180	Accumulated Amortization of Non-Utility Property	0	0	0	0
2205	Accounts Payable	-73,492	-73,492	0	0
2208	Customer Credit Balances	0	0	0	0
2210	Current Portion of Customer Deposits	0	0	0	0
2215	Dividends Declared	0	0	0	0
2220	Miscellaneous Current and Accrued Liabilities	-6,195	-6,195	0	0
2225	Notes and Loans Payable	0	0	0	0
2240	Accounts Payable to Associated Companies	-4,700	-4,700	0	0
2242	Notes Payable to Associated Companies	1,482	1,482	0	0
2250	Debt Retirement Charges(DRC) Payable	0	0	0	0
2252	Transmission Charges Payable	0	0	0	0
2254	Electrical Safety Authority Fees Payable	0	0	0	0
2256	Independent Market Operator Fees and Penalties Payable	0	0	0	0
2260	Current Portion of Long Term Debt	0	0	0	0
2262	Ontario Hydro Debt - Current Portion	0	0	0	0
2264	Pensions and Employee Benefits - Current Portion	0	0	0	0
2268	Accrued Interest on Long Term Debt	0	0	0	0
2270	Matured Long Term Debt	0	0	0	0
2272	Matured Interest on Long Term Debt	0	0	0	0
2285	Obligations Under Capital Leases--Current	0	0	0	0
2290	Commodity Taxes	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
2292	Payroll Deductions / Expenses Payable	0	0	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0	0	0
2296	Future Income Taxes - Current	0	0	0	0
2305	Accumulated Provision for Injuries and Damages	0	0	0	0
2306	Employee Future Benefits	0	0	0	0
2308	Other Pensions - Past Service Liability	0	0	0	0
2310	Vested Sick Leave Liability	0	0	0	0
2315	Accumulated Provision for Rate Refunds	0	0	0	0
2320	Other Miscellaneous Non-Current Liabilities	0	0	0	0
2325	Obligations Under Capital Lease--Non-Current	0	0	0	0
2330	Development Charge Fund	0	0	0	0
2335	Long Term Customer Deposits	-12,550	-12,550	0	0
2340	Collateral Funds Liability	0	0	0	0
2345	Unamortized Premium on Long Term Debt	0	0	0	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0	0	0	0
2350	Future Income Tax - Non-Current	0	0	0	0
2405	Other Regulatory Liabilities	0	0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	0	0	0
2415	Unamortized Gain on Reacquired Debt	0	0	0	0
2425	Other Deferred Credits	0	0	0	0
2435	Accrued Rate-Payer Benefit	0	0	0	0
2505	Debentures Outstanding - Long Term Portion	0	0	0	0
2510	Debenture Advances	0	0	0	0
2515	Reacquired Bonds	0	0	0	0
2520	Other Long Term Debt	0	0	0	0
2525	Term Bank Loans - Long Term Portion	0	0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0	0	0
2550	Advances from Associated Companies	0	0	0	0
3005	Common Shares Issued	-475,885	-475,885	0	0
3008	Preference Shares Issued	0	0	0	0
3010	Contributed Surplus	0	0	0	0
3020	Donations Received	0	0	0	0
3022	Development Charges Transferred to Equity	0	0	0	0
3026	Capital Stock Held in Treasury	0	0	0	0
3030	Miscellaneous Paid-In Capital	0	0	0	0
3035	Installments Received on Capital Stock	0	0	0	0
3040	Appropriated Retained Earnings	0	0	0	0
3045	Unappropriated Retained Earnings	150,495	150,495	0	0
3046	Balance Transferred From Income	35,547	35,547	0	0
3047	Appropriations of Retained Earnings - Current Period	0	0	0	0
3048	Dividends Payable-Preference Shares	0	0	0	0
3049	Dividends Payable-Common Shares	0	0	0	0
3055	Adjustment to Retained Earnings	0	0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	0	0	0
4006	Residential Energy Sales	-247,106	0	0	-247,106
4010	Commercial Energy Sales	0	0	0	0
4015	Industrial Energy Sales	0	0	0	0
4020	Energy Sales to Large Users	0	0	0	0
4025	Street Lighting Energy Sales	-1,735	0	0	-1,735
4030	Sentinel Lighting Energy Sales	-44	0	0	-44
4035	General Energy Sales	-167,562	0	0	-167,562
4040	Other Energy Sales to Public Authorities	0	0	0	0
4045	Energy Sales to Railroads and Railways	0	0	0	0
4050	Revenue Adjustment	-45,507	0	0	-45,507
4055	Energy Sales for Resale	0	0	0	0
4060	Interdepartmental Energy Sales	0	0	0	0
4062	Billed WMS	-52,110	0	0	-52,110



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
4064	Billed-One-Time	0	0	0	0
4066	Billed NW	-86,002	0	0	-86,002
4068	Billed CN	0	0	0	0
4080	Distribution Services Revenue	-114,861	0	0	-114,861
4082	Retail Services Revenues	-9,312	0	0	-9,312
4084	Service Transaction Requests (STR) Revenues	0	0	0	0
4090	Electric Services Incidental to Energy Sales	0	0	0	0
4105	Transmission Charges Revenue	0	0	0	0
4110	Transmission Services Revenue	0	0	0	0
4205	Interdepartmental Rents	0	0	0	0
4210	Rent from Electric Property	0	0	0	0
4215	Other Utility Operating Income	-4,050	0	0	-4,050
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	-2,909	0	0	-2,909
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	-7,134	0	0	-7,134
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	0	0	0	0
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	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	0	0	0	0
4395	Rate-Payer Benefit Including Interest	0	0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	0
4405	Interest and Dividend Income	-333	-333	0	0
4415	Equity in Earnings of Subsidiary Companies	0	0	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4510	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam Transferred--Credit	0	0	0	0
4530	Electric Expense	0	0	0	0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

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		\$	\$	\$	\$
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	0
4705	Power Purchased	476,716	0	0	476,716
4708	Charges-WMS	42,778	0	0	42,778
4710	Cost of Power Adjustments	0	0	0	0
4712	Charges-One-Time	0	0	0	0
4714	Charges-NW	0	0	0	0
4715	System Control and Load Dispatching	0	0	0	0
4716	Charges-CN	0	0	0	0
4720	Other Expenses	0	0	0	0
4725	Competition Transition Expense	0	0	0	0
4730	Rural Rate Assistance Expense	8,663	0	0	8,663
4805	Operation Supervision and Engineering	0	0	0	0
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	0
4820	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
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	0	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers- Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	0	0	0	0
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
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



2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
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	0	0	0	0
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	13,476	0	0	13,476
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
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	1,390	0	0	1,390
5160	Maintenance of Line Transformers	411	0	0	411
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	512	0	0	512
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	2,755	0	2,755	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	84,696	84,696	0	0
5215	Transmission Charges Recovered	0	0	0	0
5305	Supervision	27,058	0	0	27,058
5310	Meter Reading Expense	8,521	0	0	8,521
5315	Customer Billing	19,881	0	0	19,881
5320	Collecting	944	0	0	944
5325	Collecting- Cash Over and Short	0	0	0	0
5330	Collection Charges	0	0	0	0
5335	Bad Debt Expense	1,660	0	0	1,660
5340	Miscellaneous Customer Accounts Expenses	0	0	0	0
5405	Supervision	0	0	0	0
5410	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420	Community Safety Program	0	0	0	0
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	3,750	0	0	3,750
5610	Management Salaries and Expenses	0	0	0	0
5615	General Administrative Salaries and Expenses	21,000	0	0	21,000
5620	Office Supplies and Expenses	10,822	0	0	10,822
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	5,899	0	0	5,899
5635	Property Insurance	1,000	0	0	1,000
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	0	0	0	0
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	0	0	0	0
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	4,330	0	0	4,330
5670	Rent	3,000	0	0	3,000
5675	Maintenance of General Plant	10,413	0	0	10,413



2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	24,538	0	0	24,538
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
5725	Miscellaneous Amortization	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	0	0	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0
6020	Amortization of Loss on Reacquired Debt	0	0	0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	0	0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	0	0	0	0
6115	Provision for Future Income Taxes	0	0	0	0
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
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
	Total (\$) Value	651,739	468,845	-52,307	235,201

GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

Land and Buildings	0	0	0	-0
TS Primary Above 50	0	0	0	-0
DS	0	0	0	-0
Poles, Wires	349,975	0	0	349,975
Line Transformers	123,329	0	0	123,329
Services and Meters	65,632	0	0	65,632
General Plant	0	0	0	-0
Equipment	34,517	0	0	34,517
IT Assets	2,126	0	0	2,126
CDM Expenditures and Recoveries	0	0	0	-0
Other Distribution Assets	25,116	0	0	25,116
Contributions and Grants	0	0	0	-0
Accumulated Amortization	-313,923	0	0	-313,923
Non-Distribution Asset	-55,062	0	-55,062	-0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total \$	2004 Unclassified \$	2004 Non-Distribution \$	2004 Distribution \$
	<i>Unclassified Asset</i>	769,781	769,781	0	-0
	<i>Liability</i>	-95,456	-95,456	0	-0
	<i>Equity</i>	-289,843	-289,843	0	-0
	Sales of Electricity	-600,067	0	0	-600,067
	Distribution Services Revenue	-114,861	0	0	-114,861
	Late Payment Charges	-2,909	0	0	-2,909
	Specific Service Charges	-7,134	0	0	-7,134
	Other Distribution Revenue	-13,362	0	0	-13,362
	<i>Other Revenue - Unclassified</i>	0	0	0	-0
	<i>Other Income & Deductions</i>	-333	-333	0	-0
	Power Supply Expenses (Working Capital)	528,157	0	0	528,157
	<i>Other Power Supply Expenses</i>	84,696	84,696	0	-0
	Operation (Working Capital)	0	0	0	-0
	Maintenance (Working Capital)	15,789	0	0	15,789
	Billing and Collection (Working Capital)	56,404	0	0	56,404
	Community Relations (Working Capital)	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	-0
	Administrative and General Expenses (Working Capital)	59,214	0	0	59,214
	Insurance Expense (Working Capital)	1,000	0	0	1,000
	Bad Debt Expense (Working Capital)	1,660	0	0	1,660
	Advertising Expenses	0	0	0	-0
	Charitable Contributions	0	0	0	-0
	Amortization of Assets	24,538	0	0	24,538
	<i>Other Amortization - Unclassified</i>	0	0	0	-0
	<i>Interest Expense - Unclassified</i>	0	0	0	-0
	<i>Income Tax Expense - Unclassified</i>	0	0	0	-0
	Other Distribution Expenses	0	0	0	-0
	<i>Non-Distribution Expenses</i>	2,755	0	2,755	-0
	<i>Unclassified Expenses</i>	0	0	0	-0
		651,739	468,845	-52,307	235,201



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
SUMMARY FINANCIAL INFORMATION					
(Before Adjustments)					
DISTRIBUTION ASSETS:					
	Land and Buildings	0	0	0	-0
	TS Primary Above 50	0	0	0	-0
	DS	0	0	0	-0
	Poles, Wires	349,975	0	0	349,975
	Line Transformers	123,329	0	0	123,329
	Services and Meters	65,632	0	0	65,632
	General Plant	0	0	0	-0
	Equipment	34,517	0	0	34,517
	IT Assets	2,126	0	0	2,126
	CDM Assets	0	0	0	-0
	Other Distribution Assets	25,116	0	0	25,116
	Contributions and Grants	0	0	0	-0
	TOTAL DISTRIBUTION ASSETS	600,694	0	0	600,694
NET FIXED DISTRIBUTION ASSETS:					
	Total Distribution Assets (as above) - LESS:				
	Accumulated Amortization	-313,923	0	0	-313,923
	NET FIXED DISTRIBUTION ASSETS	286,772	0	0	286,772



2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
NET SALES REVENUE					
	Sales of Electricity	-600,067	0	0	-600,067
	Power Supply Expenses (Working Capital)	528,157	0	0	528,157
	SALES OF ELECTRICITY NET OF COST OF POWER	-71,910	0	0	-71,910
DISTRIBUTION REVENUE					
	Distribution Services Revenue	-114,861	0	0	-114,861
	Late Payment Charges	-2,909	0	0	-2,909
	Specific Service Charges	-7,134	0	0	-7,134
	Other Distribution Revenue	-13,362	0	0	-13,362
	TOTAL DISTRIBUTION REVENUE	-138,265	0	0	-138,265
DISTRIBUTION EXPENSES (before PILS):					
	Operation (Working Capital)	0	0	0	-0
	Maintenance (Working Capital)	15,789	0	0	15,789
	Billing and Collection (Working Capital)	56,404	0	0	56,404
	Community Relations (Working Capital)	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	-0
	Administrative and General Expenses (Working Capital)	59,214	0	0	59,214
	Insurance Expense (Working Capital)	1,000	0	0	1,000
	Bad Debt Expense (Working Capital)	1,660	0	0	1,660
	Advertising Expenses	0	0	0	-0
	Charitable Contributions	0	0	0	-0
	Amortization of Assets	24,538	0	0	24,538
	Other Distribution Expenses	0	0	0	-0
	TOTAL DISTRIBUTION EXPENSES (before PILs)	158,605	0	0	158,605



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
WORKING CAPITAL CALCULATION					
Cost of Power					
	Power Supply Expenses (Working Capital)	528,157			
	TOTAL COST OF POWER	528,157			
Expenses					
	Operation (Working Capital)	0			
	Maintenance (Working Capital)	15,789			
	Billing and Collection (Working Capital)	56,404			
	Community Relations (Working Capital)	0			
	Community Relations - CDM (Working Capital)	0			
	Administrative and General Expenses (Working Capital)	59,214			
	Insurance Expense (Working Capital)	1,000			
	Bad Debt Expense (Working Capital)	1,660			
	Advertising Expenses	0			
	Charitable Contributions	0			
	Other Distribution Expenses	0			
	TOTAL EXPENSES	134,068			
	TOTAL FOR WORKING CAPITAL CALCULATION	662,225			

ADJ 1 (RATE BASE -TIER 1)

		posted to account
1) New Transformer Stations - 2005 In Service Date	0	1510 - Transformer Sta. Equip - Primary above 50 kV
2) Retirements Without Replacement Total from Sheet ADJ 1a	0	various
3) Wholesale Meters 2004 amount 0 2005 amount 0 Adjustment (Increase) 0		1860 - Meters
4) CDM Qualifying Investment and Smart Meter Investment <u>CDM</u> capital amount - 3rd tranche (incl. smart meters) capital amount - post 3rd tranche (Handbook p.15) <u>Smart Meters</u> post 3rd tranche (Handbook p.16) 0		1565 - Conservation & Demand Mgmt 1860 - Meters
5) Non Routine/Unusual Adjustments Total from Sheet ADJ 1a	48,500	various

Subtotal - Tier 1 Adjustments to the Rate Base

48,500

6) Adjustment to Cost of Power as Recorded in Trial Balance <u>Adjustment for "Normalized" Cost of Power</u> (Handbook 5.4) Cost of Power - 2004 Amount 528,157 Consumption per customer: Ratio of three year average vs. 2004 (calculated from figures in Sheet 6-2) 0.9958 Adjustment Factor (0.0042) -2,212 <u>Accounting Adjustment</u> Normalized Cost of Power (re. above) 525,945 Additional Adjustment (with explanation) Total Adjustment to Cost of Power -2,212		4710 - Cost of Power Adjustments
--	--	-------------------------------------

Total Tier 1 and Other Adjustments to the Rate Base

46,288



ADJ 1a (RATE BASE -TIER 1)

Tier 1 Adjustments related to the Rate Base (Sheet 2 of 2).

"Retirements without replacement" and "non-routine/unusual adjustments"

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet INPUT 2)	2) Retirements Without Replacement (total to Sheet ADJ 1)	5) Non Routine/ Unusual Adjustments (total to Sheet ADJ 1)	Grouping
		\$	\$	\$	
1565	Conservation and Demand Management Expenditures and Recoveries	0			CDM Expenditures and Recoveries
1608	Franchises and Consents	0			Other Distribution Assets
1805	Land	0			Land and Buildings
1806	Land Rights	0			Land and Buildings
1808	Buildings and Fixtures	0			Land and Buildings
1810	Leasehold Improvements	0			Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV	0			TS Primary Above 50 DS
1820	Distribution Station Equipment - Normally Primary below 50 kV	0			Other Distribution Assets
1825	Storage Battery Equipment	0			
1830	Poles, Towers and Fixtures	222,771		40,000	Poles, Wires
1835	Overhead Conductors and Devices	0			Poles, Wires
1840	Underground Conduit	127,204			Poles, Wires
1845	Underground Conductors and Devices	0			Poles, Wires
1850	Line Transformers	123,329		8,500	Line Transformers
1855	Services	0			Services and Meters
1860	Meters	65,632			Services and Meters
1905	Land	0			Land and Buildings
1906	Land Rights	0			Land and Buildings
1908	Buildings and Fixtures	0			General Plant
1910	Leasehold Improvements	0			General Plant
1915	Office Furniture and Equipment	0			Equipment
1920	Computer Equipment - Hardware	2,126			IT Assets
1925	Computer Software	0			IT Assets
1930	Transportation Equipment	0			Equipment
1935	Stores Equipment	0			Equipment
1940	Tools, Shop and Garage Equipment	34,517			Equipment
1945	Measurement and Testing Equipment	0			Equipment
1950	Power Operated Equipment	0			Equipment
1955	Communication Equipment	0			Equipment
1960	Miscellaneous Equipment	0			Equipment
1970	Load Management Controls - Customer Premises	25,116			Other Distribution Assets
1975	Load Management Controls - Utility Premises	0			Other Distribution Assets
1980	System Supervisory Equipment	0			Other Distribution Assets
1990	Other Tangible Property	0			Other Distribution Assets
1995	Contributions and Grants - Credit	0			Contributions and Grants
2005	Property Under Capital Leases	0			Other Distribution Assets
2010	Electric Plant Purchased or Sold	0			Other Distribution Assets
2050	Completed Construction Not Classified--Electric	0			Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-313,923			Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0			Non-Distribution Asset
Total Retirements Without Replacement			0		
Total Non-Routine/ Unusual Adjustments				48,500	

\$

Materiality Calculation:

Net Fixed Assets (Before Adjustment) from Sheet '2-2	286,772
Materiality Factor	0.2%
Materiality Threshold for Adjustments	574



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

ADJ 2 (TIER 2 - RATE BASE)

Enter Tier 2 Adjustments related to the Rate Base.

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2) \$	Tier 2 Adjustments \$	Grouping
1565	Conservation and Demand Management Expenditures and Recoveries	0		CDM Expenditures and Recoveries
1608	Franchises and Consents	0		Other Distribution Assets
1805	Land	0		Land and Buildings
1806	Land Rights	0		Land and Buildings
1808	Buildings and Fixtures	0		Land and Buildings
1810	Leasehold Improvements	0		Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV	0		TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	0		DS
1825	Storage Battery Equipment	0		Other Distribution Assets
1830	Poles, Towers and Fixtures	222,771		Poles, Wires
1835	Overhead Conductors and Devices	0		Poles, Wires
1840	Underground Conduit	127,204		Poles, Wires
1845	Underground Conductors and Devices	0		Poles, Wires
1850	Line Transformers	123,329		Line Transformers
1855	Services	0		Services and Meters
1860	Meters	65,632		Services and Meters
1905	Land	0		Land and Buildings
1906	Land Rights	0		Land and Buildings
1908	Buildings and Fixtures	0		General Plant
1910	Leasehold Improvements	0		General Plant
1915	Office Furniture and Equipment	0		Equipment
1920	Computer Equipment - Hardware	2,126		IT Assets
1925	Computer Software	0		IT Assets
1930	Transportation Equipment	0		Equipment
1935	Stores Equipment	0		Equipment
1940	Tools, Shop and Garage Equipment	34,517		Equipment
1945	Measurement and Testing Equipment	0		Equipment
1950	Power Operated Equipment	0		Equipment
1955	Communication Equipment	0		Equipment
1960	Miscellaneous Equipment	0		Equipment
1970	Load Management Controls - Customer Premises	25,116		Other Distribution Assets
1975	Load Management Controls - Utility Premises	0		Other Distribution Assets
1980	System Supervisory Equipment	0		Other Distribution Assets
1990	Other Tangible Property	0		Other Distribution Assets
1995	Contributions and Grants - Credit	0		Contributions and Grants
2005	Property Under Capital Leases	0		Other Distribution Assets
2010	Electric Plant Purchased or Sold	0		Other Distribution Assets
2050	Completed Construction Not Classified--Electric	0		Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-313,923		Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0		Non-Distribution Asset
Total Tier 2 Adjustments to the Rate Base		235,201	0	



ADJ 3 (DISTRIBUTION EXPENSES -TIER 1)

Tier 1 Adjustments related to Distribution Expenses (Sheet 1 of 3).

		posted to account
1) OEB Annual Dues and Other Regulatory Agency Costs		
2004 amount (from Accounting Data Input, account 5655)	0	
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE)	0	
Adjustment (Increment)	0	5655 - Regulatory Expenses
2) Pensions		
2004 OMERS amount (from ADJ 5)	0	
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE)	0	
Adjustment (Increment)	0	5645 - Employee Pensions and Benefits
3) Insurance		
2004 amount (from ADJ 5)	1,000	
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE)	1,000	
Adjustment	0	5635 - Property Insurance
4) Non Routine/Unusual Adjustments		
Total from Sheet 3a	3,500	various
5) Low Voltage/Wheeling Adjustments (Handbook p.13)		
(Embedded Distributors only)		
Amount included in 2004 Trial Balance data, if any	0	
Incremental Amount per section A (Handbook, p. 13)	15,000	
Amount per section C (Handbook, p. 13)		
[above items to Sheet 5-5 B.R.R. #2]		
Adjustment	15,000	5665 - Miscellaneous General Expenses
6) Amortization Related to Tier 1 Adjustment to the Rate Base		
Total from Sheet 3b	1,940	various
7) CDM (and Smart Meters) (Handbook p.14)		
<u>CDM</u>		
Adjustment		5415 - Energy Conservation
<u>Smart Meters</u>		
Adjustment		5065 - Meter Expense

		posted to account
Net Tier 1 Adjustments to Distribution Expenses	<u><u>20,440</u></u>	



ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)

Tier 1 Adjustments to *Distribution Expenses* (Sheet 2 of 3).

"Non-routine/unusual adjustments" and adjustment to amortization expense resulting for Tier 1 adjustment to the Rate Base

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2-2)	4) Non Routine/ Unusual Adjustments (to Sheet 3 and 2-4)	Grouping
		\$	\$	
5005	Operation Supervision and Engineering	0		Operation (Working Capital)
5010	Load Dispatching	0		Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	0		Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour	0		Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour	0		Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0		Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	0		Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	0		Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0		Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	0		Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	0		Operation (Working Capital)
5065	Meter Expense	0		Operation (Working Capital)
5070	Customer Premises - Operation Labour	0		Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	0		Operation (Working Capital)
5085	Miscellaneous Distribution Expense	0		Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5096	Other Rent	0		Operation (Working Capital)
5105	Maintenance Supervision and Engineering	0		Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0		Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment	0		Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	0		Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	0		Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	0	3,500	Maintenance (Working Capital)
5130	Maintenance of Overhead Services	13,476		Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	0		Maintenance (Working Capital)
5145	Maintenance of Underground Conduit	0		Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	0		Maintenance (Working Capital)
5155	Maintenance of Underground Services	1,390		Maintenance (Working Capital)
5160	Maintenance of Line Transformers	411		Maintenance (Working Capital)
5175	Maintenance of Meters	512		Maintenance (Working Capital)
5305	Supervision	27,058		Billing and Collection (Working Capital)
5310	Meter Reading Expense	8,521		Billing and Collection (Working Capital)
5315	Customer Billing	19,881	0	Billing and Collection (Working Capital)
5320	Collecting	944		Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short	0		Billing and Collection (Working Capital)
5330	Collection Charges	0		Billing and Collection (Working Capital)
5335	Bad Debt Expense	1,660		Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	0		Billing and Collection (Working Capital)
5405	Supervision	0		Community Relations (Working Capital)
5410	Community Relations - Sundry	0		Community Relations (Working Capital)
5415	Energy Conservation	0		Community Relations - CDM (Working Capital)
5420	Community Safety Program	0		Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses	0		Community Relations (Working Capital)
5505	Supervision	0		Other Distribution Expenses
5510	Demonstrating and Selling Expense	0		Other Distribution Expenses
5520	Miscellaneous Sales Expense	0		Other Distribution Expenses
5605	Executive Salaries and Expenses	3,750		Administrative and General Expenses
5610	Management Salaries and Expenses	0		Administrative and General Expenses (Working Capital)
5615	General Administrative Salaries and Expenses	21,000		Administrative and General Expenses (Working Capital)
5620	Office Supplies and Expenses	10,822		Administrative and General Expenses (Working Capital)
5625	Administrative Expense Transferred Credit	0		Administrative and General Expenses (Working Capital)
5630	Outside Services Employed	5,899		Administrative and General Expenses (Working Capital)
5635	Property Insurance	1,000		Insurance Expense (Working Capital)
5640	Injuries and Damages	0		Administrative and General Expenses (Working Capital)
5645	Employee Pensions and Benefits	0		Administrative and General Expenses (Working Capital)
5650	Franchise Requirements	0		Administrative and General Expenses (Working Capital)
5655	Regulatory Expenses	0		Administrative and General Expenses (Working Capital)
5665	Miscellaneous General Expenses	4,330		Administrative and General Expenses (Working Capital)
5670	Rent	3,000		Administrative and General Expenses (Working Capital)
5675	Maintenance of General Plant	10,413		Administrative and General Expenses (Working Capital)
5680	Electrical Safety Authority Fees	0		Administrative and General Expenses (Working Capital)



ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)

Tier 1 Adjustments to Distribution Expenses (Sheet 2 of 3).

"Non-routine/unusual adjustments" and adjustment to amortization expense resulting for Tier 1 adjustment to the Rate Base

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2-2) \$	4) Non Routine/ Unusual Adjustments (to Sheet 3 and 2-4) \$	Grouping
5705	Amortization Expense - Property, Plant, and Equipment	24,538		Amortization of Assets
5710	Amortization of Limited Term Electric Plant	0		Amortization of Assets
5715	Amortization of Intangibles and Other Electric Plant	0		Amortization of Assets
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0		Amortization of Assets
5735	Amortization of Deferred Development Costs	0		Amortization of Assets
5740	Amortization of Deferred Charges	0		Amortization of Assets
6105	Taxes Other Than Income Taxes	0		Other Distribution Expenses
6210	Life Insurance	0		Insurance Expense (Working Capital)
6215	Penalties	0		Other Distribution Expenses
6225	Other Deductions	0		Other Distribution Expenses
Total Non-Routine/ Unusual Adjustments			3,500	

MATERIALITY CALCULATION:

Distribution Expenses (Before Adjustment) from Sheet 2-2	158,605
Materiality Factor	0.2%
Materiality Threshold for Adjustments	317



ADJ 3b (TIER 1 AMORTIZATION)

Adjustments to Amortization related to Tier 1 Adjustment to the Rate Base (Sheet 3 of 3)

	1) Tier 1 Adjustments from Worksheet ADJ1 (items 1, 3, 4) \$	2) Retirements Without Replacement \$	5) Non Routine/ Unusual Adjustments \$	Total Adjustments \$	Amortization Rate (If more than one rate, or different than Appendix B, explain in Schedule 3-1) %	Adjustment to Amortization \$
1565 Conservation and Demand Management Expenditures and Recoveries	0			0		0
1808 Buildings and Fixtures		0	0	0		0
1810 Leasehold Improvements		0	0	0		0
1815 Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0		0
1820 Distribution Station Equipment - Normally Primary below 50 kV		0	0	0		0
1825 Storage Battery Equipment		0	0	0		0
1830 Poles, Towers and Fixtures		0	40,000	40,000	0	1,600
1835 Overhead Conductors and Devices		0	0	0		0
1840 Underground Conduit		0	0	0		0
1845 Underground Conductors and Devices		0	0	0		0
1850 Line Transformers		0	8,500	8,500	0	340
1855 Services		0	0	0		0
1860 Meters	0	0	0	0		0
1908 Buildings and Fixtures		0	0	0		0
1910 Leasehold Improvements		0	0	0		0
1915 Office Furniture and Equipment		0	0	0		0
1920 Computer Equipment - Hardware		0	0	0		0
1925 Computer Software		0	0	0		0
1930 Transportation Equipment		0	0	0		0
1935 Stores Equipment		0	0	0		0
1940 Tools, Shop and Garage Equipment		0	0	0		0
1945 Measurement and Testing Equipment		0	0	0		0
1950 Power Operated Equipment		0	0	0		0
1955 Communication Equipment		0	0	0		0
1960 Miscellaneous Equipment		0	0	0		0
1970 Load Management Controls - Customer Premises		0	0	0		0
1975 Load Management Controls - Utility Premises		0	0	0		0
1980 System Supervisory Equipment		0	0	0		0
1990 Other Tangible Property		0	0	0		0
1995 Contributions and Grants - Credit		0	0	0		0
2005 Property Under Capital Leases		0	0	0		0
2010 Electric Plant Purchased or Sold		0	0	0		0

1,940



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

ADJ 4 (DISTRIBUTION EXPENSES -TIER 2)

Enter Tier 2 Adjustments related to the Rate Base.

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2) \$	Tier 2 Adjustments \$	Grouping
5005	Operation Supervision and Engineering	0		Operation (Working Capital)
5010	Load Dispatching	0		Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	0		Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour	0		Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour	0		Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0		Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	0		Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	0		Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0		Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	0		Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	0		Operation (Working Capital)
5065	Meter Expense	0		Operation (Working Capital)
5070	Customer Premises - Operation Labour	0		Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	0		Operation (Working Capital)
5085	Miscellaneous Distribution Expense	0		Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5096	Other Rent	0		Operation (Working Capital)
5105	Maintenance Supervision and Engineering	0		Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0		Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment	0		Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	0		Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	0		Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	0		Maintenance (Working Capital)
5130	Maintenance of Overhead Services	13,476		Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	0		Maintenance (Working Capital)
5145	Maintenance of Underground Conduit	0		Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	0		Maintenance (Working Capital)
5155	Maintenance of Underground Services	1,390		Maintenance (Working Capital)
5160	Maintenance of Line Transformers	411		Maintenance (Working Capital)
5175	Maintenance of Meters	512		Maintenance (Working Capital)
5305	Supervision	27,058		Billing and Collection (Working Capital)
5310	Meter Reading Expense	8,521		Billing and Collection (Working Capital)
5315	Customer Billing	19,881		Billing and Collection (Working Capital)
5320	Collecting	944		Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short	0		Billing and Collection (Working Capital)
5330	Collection Charges	0		Billing and Collection (Working Capital)
5335	Bad Debt Expense	1,660		Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	0		Billing and Collection (Working Capital)
5405	Supervision	0		Community Relations (Working Capital)
5410	Community Relations - Sundry	0		Community Relations (Working Capital)
5415	Energy Conservation	0		Community Relations - CDM
5420	Community Safety Program	0		Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses	0		Community Relations (Working Capital)
5605	Executive Salaries and Expenses	3,750		Administrative and General
5610	Management Salaries and Expenses	0		Administrative and General Expenses
5615	General Administrative Salaries and Expenses	21,000		Administrative and General Expenses
5620	Office Supplies and Expenses	10,822		Administrative and General Expenses
5625	Administrative Expense Transferred Credit	0		Administrative and General Expenses
5630	Outside Services Employed	5,899		Administrative and General Expenses
5635	Property Insurance	1,000		Insurance Expense (Working Capital)
5640	Injuries and Damages	0		Administrative and General Expenses
5645	Employee Pensions and Benefits	0		Administrative and General Expenses
5650	Franchise Requirements	0		Administrative and General Expenses
5655	Regulatory Expenses	0		Administrative and General Expenses
5665	Miscellaneous General Expenses	4,330		Administrative and General Expenses
5670	Rent	3,000		Administrative and General Expenses
5675	Maintenance of General Plant	10,413		Administrative and General Expenses
5680	Electrical Safety Authority Fees	0		Administrative and General Expenses
6210	Life Insurance	0		Insurance Expense (Working Capital)



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

ADJ 4 (DISTRIBUTION EXPENSES -TIER 2)

Enter Tier 2 Adjustments related to the Rate Base.

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2) \$	Tier 2 Adjustments \$	Grouping
Total Tier 2 Adjustments to Distribution Expenses			<u>0</u>	

**ADJ 5 (SPECIFIC DISTRIBUTION EXPENSES)***Enter Adjustments for Specific Distribution Expenses.*

Description	HANDBOOK REF.	2002 Expenses \$	2003 Expenses \$	2004 Expenses \$	Non- Recoverable 2004 Amounts \$
INSURANCE EXPENSE	6.2.1	-0	1,080	1,000	
3rd Party Insurance					
Type & Number of Insurers					
<div></div>					
Total - 3rd Party Insurance					
		0	0	0	0
BAD DEBT EXPENSE	6.2.2	-0	-11	1,660	
Residential					
GS<50					
GS>50					
Intermediate					
Large Use					
Street Lighting					
Sentinel Lighting					
Total Bad Debt					
		0	0	0	0
Material Bad Debt Occurrences					
Materiality (0.2% x Distribtn. Expenses) = 317					
ADVERTISING, ETC.	6.2.4				
Advertising Expenses					
		-0	-0	-0	
Political Contributions					
<div></div>					
Employee Dues					
<div></div>					
					0
Charitable Contributions					
		-0	-0	-0	
Amount of recoverable contributions (details to be put in Schedule 6-3)					
<div></div>					
Other Contributions (non-recoverable)					
					-0
PENSION AND POST-RETIREMENT BENEFITS	6.2.6	0	0	0	
OMERS Members					
Total of OMERS Pension Premiums and Adjustments					
		0	0	0	0

TOTAL NON-RECOVERABLE AMOUNT**-0**



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

ADJ 6 (REVENUE AMOUNTS -TIER 1)

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2) \$	Tier 1 Adjustments \$	Adjust Board Approved Charges (Sheet 5-2 and Sheet 5-3) \$	Grouping
4080	Distribution Services Revenue	-114,861			Distribution Services Revenue
4082	Retail Services Revenues	-9,312			Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues	0			Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales	0			Other Distribution Revenue
4205	Interdepartmental Rents	0			Other Distribution Revenue
4210	Rent from Electric Property	0			Other Distribution Revenue
4215	Other Utility Operating Income	-4,050			Other Distribution Revenue
4220	Other Electric Revenues	0			Other Distribution Revenue
4225	Late Payment Charges	-2,909			Late Payment Charges
4235	Miscellaneous Service Revenues	-7,134			Specific Service Charges
4240	Provision for Rate Refunds	0			Other Distribution Revenue
4245	Government Assistance Directly Credited to Income	0			Other Distribution Revenue
4305	Regulatory Debits	0			Other Income & Deductions
4310	Regulatory Credits	0			Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others	0			Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others	0			Other Income & Deductions
4325	Revenues from Merchandise, Jobbing, Etc.	0			Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0			Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges	0			Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments	0			Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant	0			Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant	0			Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property	0			Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property	0			Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission	0			Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission	0			Other Income & Deductions
4390	Miscellaneous Non-Operating Income	0			Other Income & Deductions
4395	Rate-Payer Benefit Including Interest	0			Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization	0			Other Income & Deductions
4405	Interest and Dividend Income	0			Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies	0			Other Income & Deductions
Total Tier 1 Adjustments to Revenue Amounts			0	0	

MATERIALITY CALCULATION:

Revenue Offsets (Before Adjustment) from Sheet 2-2	23,405
Materiality Factor	3.0%
Materiality Threshold for Adjustments	702

**2-4 ADJUSTED ACCOUNTING DATA**

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
DETAILED ACCOUNTS:										
1005	Cash	0		0	0	0		0	0	0
1010	Cash Advances and Working Funds	0		0	0	0		0	0	0
1020	Interest Special Deposits	0		0	0	0		0	0	0
1030	Dividend Special Deposits	0		0	0	0		0	0	0
1040	Other Special Deposits	0		0	0	0		0	0	0
1060	Term Deposits	0		0	0	0		0	0	0
1070	Current Investments	0		0	0	0		0	0	0
1100	Customer Accounts Receivable	0		0	0	0		0	0	0
1102	Accounts Receivable - Services	0		0	0	0		0	0	0
1104	Accounts Receivable - Recoverable Work	0		0	0	0		0	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0		0	0	0		0	0	0
1110	Other Accounts Receivable	0		0	0	0		0	0	0
1120	Accrued Utility Revenues	0		0	0	0		0	0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	0		0	0	0		0	0	0
1140	Interest and Dividends Receivable	0		0	0	0		0	0	0
1150	Rents Receivable	0		0	0	0		0	0	0
1170	Notes Receivable	0		0	0	0		0	0	0
1180	Prepayments	0		0	0	0		0	0	0
1190	Miscellaneous Current and Accrued Assets	0		0	0	0		0	0	0
1200	Accounts Receivable from Associated Companies	0		0	0	0		0	0	0
1210	Notes Receivable from Associated Companies	0		0	0	0		0	0	0
1305	Fuel Stock	0		0	0	0		0	0	0
1330	Plant Materials and Operating Supplies	0		0	0	0		0	0	0
1340	Merchandise	0		0	0	0		0	0	0
1350	Other Materials and Supplies	0		0	0	0		0	0	0
1405	Long Term Investments in Non-Associated Companies	0		0	0	0		0	0	0
1408	Long Term Receivable - Street Lighting Transfer	0		0	0	0		0	0	0
1410	Other Special or Collateral Funds	0		0	0	0		0	0	0
1415	Sinking Funds	0		0	0	0		0	0	0
1425	Unamortized Debt Expense	0		0	0	0		0	0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0		0	0	0		0	0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0		0	0	0		0	0	0
1460	Other Non-Current Assets	0		0	0	0		0	0	0
1465	O.M.E.R.S. Past Service Costs	0		0	0	0		0	0	0
1470	Past Service Costs - Employee Future Benefits	0		0	0	0		0	0	0
1475	Past Service Costs - Other Pension Plans	0		0	0	0		0	0	0
1480	Portfolio Investments - Associated Companies	0		0	0	0		0	0	0
1485	Investment in Associated Companies - Significant Influence	0		0	0	0		0	0	0
1490	Investment in Subsidiary Companies	0		0	0	0		0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0		0	0	0		0	0	0
1508	Other Regulatory Assets	0		0	0	0		0	0	0
1510	Preliminary Survey and Investigation Charges	0		0	0	0		0	0	0
1515	Emission Allowance Inventory	0		0	0	0		0	0	0
1516	Emission Allowances Withheld	0		0	0	0		0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-4 ADJUSTED ACCOUNTING DATA

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
1518	RCVARetail	0		0	0	0		0	0	0
1520	Power Purchase Variance Account	0		0	0	0		0	0	0
1525	Miscellaneous Deferred Debits	0		0	0	0		0	0	0
1530	Deferred Losses from Disposition of Utility Plant	0		0	0	0		0	0	0
1540	Unamortized Loss on Reacquired Debt	0		0	0	0		0	0	0
1545	Development Charge Deposits/ Receivables	0		0	0	0		0	0	0
1548	RCVASTR	0		0	0	0		0	0	0
1560	Deferred Development Costs	0		0	0	0		0	0	0
1562	Deferred Payments in Lieu of Taxes	0		0	0	0		0	0	0
1563	Account 1563 - Deferred PILs Contra Account	0		0	0	0		0	0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0		0	0	0		0	0	0
1570	Qualifying Transition Costs	0		0	0	0		0	0	0
1571	Pre-market Opening Energy Variance	0		0	0	0		0	0	0
1572	Extraordinary Event Costs	0		0	0	0		0	0	0
1574	Deferred Rate Impact Amounts	0		0	0	0		0	0	0
1580	RSVAWMS	0		0	0	0		0	0	0
1582	RSVAONE-TIME	0		0	0	0		0	0	0
1584	RSVANW	0		0	0	0		0	0	0
1586	RSVACN	0		0	0	0		0	0	0
1588	RSVAPOWER	0		0	0	0		0	0	0
1590	Recovery of Regulatory Asset Balances	0		0	0	0		0	0	0
1605	Electric Plant in Service - Control Account	0		0	0	0		0	0	0
1606	Organization	0		0	0	0		0	0	0
1608	Franchises and Consents	0		0	0	0		0	0	0
1610	Miscellaneous Intangible Plant	0		0	0	0		0	0	0
1615	Land	0		0	0	0		0	0	0
1616	Land Rights	0		0	0	0		0	0	0
1620	Buildings and Fixtures	0		0	0	0		0	0	0
1630	Leasehold Improvements	0		0	0	0		0	0	0
1635	Boiler Plant Equipment	0		0	0	0		0	0	0
1640	Engines and Engine-Driven Generators	0		0	0	0		0	0	0
1645	Turbogenerator Units	0		0	0	0		0	0	0
1650	Reservoirs, Dams and Waterways	0		0	0	0		0	0	0
1655	Water Wheels, Turbines and Generators	0		0	0	0		0	0	0
1660	Roads, Railroads and Bridges	0		0	0	0		0	0	0
1665	Fuel Holders, Producers and Accessories	0		0	0	0		0	0	0
1670	Prime Movers	0		0	0	0		0	0	0
1675	Generators	0		0	0	0		0	0	0
1680	Accessory Electric Equipment	0		0	0	0		0	0	0
1685	Miscellaneous Power Plant Equipment	0		0	0	0		0	0	0
1705	Land	0		0	0	0		0	0	0
1706	Land Rights	0		0	0	0		0	0	0
1708	Buildings and Fixtures	0		0	0	0		0	0	0
1710	Leasehold Improvements	0		0	0	0		0	0	0
1715	Station Equipment	0		0	0	0		0	0	0
1720	Towers and Fixtures	0		0	0	0		0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-4 ADJUSTED ACCOUNTING DATA

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
1725	Poles and Fixtures	0		0	0	0		0	0	0
1730	Overhead Conductors and Devices	0		0	0	0		0	0	0
1735	Underground Conduit	0		0	0	0		0	0	0
1740	Underground Conductors and Devices	0		0	0	0		0	0	0
1745	Roads and Trails	0		0	0	0		0	0	0
1805	Land	0		0	0	0		0	0	0
1806	Land Rights	0		0	0	0		0	0	0
1808	Buildings and Fixtures	0		0	0	0		0	0	0
1810	Leasehold Improvements	0		0	0	0		0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0		0	0	0		0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0		0	0	0		0	0	0
1825	Storage Battery Equipment	0		0	0	0		0	0	0
1830	Poles, Towers and Fixtures	222,771		0	0	0		0	40,000	242,771
1835	Overhead Conductors and Devices	0		0	0	0		0	0	0
1840	Underground Conduit	127,204		0	0	0		0	0	127,204
1845	Underground Conductors and Devices	0		0	0	0		0	0	0
1850	Line Transformers	123,329		0	0	0		0	8,500	127,579
1855	Services	0		0	0	0		0	0	0
1860	Meters	65,632		0	0	0		0	0	65,401
1865	Other Installations on Customer's Premises	0		0	0	0		0	0	0
1870	Leased Property on Customer Premises	0		0	0	0		0	0	0
1875	Street Lighting and Signal Systems	0		0	0	0		0	0	0
1905	Land	0		0	0	0		0	0	0
1906	Land Rights	0		0	0	0		0	0	0
1908	Buildings and Fixtures	0		0	0	0		0	0	0
1910	Leasehold Improvements	0		0	0	0		0	0	0
1915	Office Furniture and Equipment	0		0	0	0		0	0	0
1920	Computer Equipment - Hardware	2,126		0	0	0		0	0	2,126
1925	Computer Software	0		0	0	0		0	0	0
1930	Transportation Equipment	0		0	0	0		0	0	0
1935	Stores Equipment	0		0	0	0		0	0	0
1940	Tools, Shop and Garage Equipment	34,517		0	0	0		0	0	34,517
1945	Measurement and Testing Equipment	0		0	0	0		0	0	0
1950	Power Operated Equipment	0		0	0	0		0	0	0
1955	Communication Equipment	0		0	0	0		0	0	0
1960	Miscellaneous Equipment	0		0	0	0		0	0	0
1965	Water Heater Rental Units	0		0	0	0		0	0	0
1970	Load Management Controls - Customer Premises	25,116		0	0	0		0	0	25,116
1975	Load Management Controls - Utility Premises	0		0	0	0		0	0	0
1980	System Supervisory Equipment	0		0	0	0		0	0	0
1985	Sentinel Lighting Rental Units	0		0	0	0		0	0	0
1990	Other Tangible Property	0		0	0	0		0	0	0
1995	Contributions and Grants - Credit	0		0	0	0		0	0	0
2005	Property Under Capital Leases	0		0	0	0		0	0	0
2010	Electric Plant Purchased or Sold	0		0	0	0		0	0	0
2020	Experimental Electric Plant Unclassified	0		0	0	0		0	0	0

**EDR 2006 MODEL (ver. 1.1)****Dutton Hydro Limited**

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-4 ADJUSTED ACCOUNTING DATA

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
2030	Electric Plant and Equipment Leased to Others	0		0	0	0		0	0	0
2040	Electric Plant Held for Future Use	0		0	0	0		0	0	0
2050	Completed Construction Not Classified--Electric	0		0	0	0		0	0	0
2055	Construction Work in Progress--Electric	0		0	0	0		0	0	0
2060	Electric Plant Acquisition Adjustment	0		0	0	0		0	0	0
2065	Other Electric Plant Adjustment	0		0	0	0		0	0	0
2070	Other Utility Plant	0		0	0	0		0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	0		0	0	0		0	0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipm	-313,923		0	0	0		0	0	-304,050
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0		0	0	0		0	0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0		0	0	0		0	0	0
2160	Accumulated Amortization of Other Utility Plant	0		0	0	0		0	0	0
2180	Accumulated Amortization of Non-Utility Property	0		0	0	0		0	0	0
2205	Accounts Payable	0		0	0	0		0	0	0
2208	Customer Credit Balances	0		0	0	0		0	0	0
2210	Current Portion of Customer Deposits	0		0	0	0		0	0	0
2215	Dividends Declared	0		0	0	0		0	0	0
2220	Miscellaneous Current and Accrued Liabilities	0		0	0	0		0	0	0
2225	Notes and Loans Payable	0		0	0	0		0	0	0
2240	Accounts Payable to Associated Companies	0		0	0	0		0	0	0
2242	Notes Payable to Associated Companies	0		0	0	0		0	0	0
2250	Debt Retirement Charges(DRC) Payable	0		0	0	0		0	0	0
2252	Transmission Charges Payable	0		0	0	0		0	0	0
2254	Electrical Safety Authority Fees Payable	0		0	0	0		0	0	0
2256	Independent Market Operator Fees and Penalties Payable	0		0	0	0		0	0	0
2260	Current Portion of Long Term Debt	0		0	0	0		0	0	0
2262	Ontario Hydro Debt - Current Portion	0		0	0	0		0	0	0
2264	Pensions and Employee Benefits - Current Portion	0		0	0	0		0	0	0
2268	Accrued Interest on Long Term Debt	0		0	0	0		0	0	0
2270	Matured Long Term Debt	0		0	0	0		0	0	0
2272	Matured Interest on Long Term Debt	0		0	0	0		0	0	0
2285	Obligations Under Capital Leases--Current	0		0	0	0		0	0	0
2290	Commodity Taxes	0		0	0	0		0	0	0
2292	Payroll Deductions / Expenses Payable	0		0	0	0		0	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0		0	0	0		0	0	0
2296	Future Income Taxes - Current	0		0	0	0		0	0	0
2305	Accumulated Provision for Injuries and Damages	0		0	0	0		0	0	0
2306	Employee Future Benefits	0		0	0	0		0	0	0
2308	Other Pensions - Past Service Liability	0		0	0	0		0	0	0
2310	Vested Sick Leave Liability	0		0	0	0		0	0	0
2315	Accumulated Provision for Rate Refunds	0		0	0	0		0	0	0
2320	Other Miscellaneous Non-Current Liabilities	0		0	0	0		0	0	0
2325	Obligations Under Capital Lease--Non-Current	0		0	0	0		0	0	0
2330	Development Charge Fund	0		0	0	0		0	0	0
2335	Long Term Customer Deposits	0		0	0	0		0	0	0
2340	Collateral Funds Liability	0		0	0	0		0	0	0

**EDR 2006 MODEL (ver. 1.1)****Dutton Hydro Limited**

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-4 ADJUSTED ACCOUNTING DATA

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Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
2345	Unamortized Premium on Long Term Debt	0		0	0	0		0	0	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0		0	0	0		0	0	0
2350	Future Income Tax - Non-Current	0		0	0	0		0	0	0
2405	Other Regulatory Liabilities	0		0	0	0		0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0		0	0	0		0	0	0
2415	Unamortized Gain on Reacquired Debt	0		0	0	0		0	0	0
2425	Other Deferred Credits	0		0	0	0		0	0	0
2435	Accrued Rate-Payer Benefit	0		0	0	0		0	0	0
2505	Debentures Outstanding - Long Term Portion	0		0	0	0		0	0	0
2510	Debenture Advances	0		0	0	0		0	0	0
2515	Reacquired Bonds	0		0	0	0		0	0	0
2520	Other Long Term Debt	0		0	0	0		0	0	0
2525	Term Bank Loans - Long Term Portion	0		0	0	0		0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0		0	0	0		0	0	0
2550	Advances from Associated Companies	0		0	0	0		0	0	0
3005	Common Shares Issued	0		0	0	0		0	0	0
3008	Preference Shares Issued	0		0	0	0		0	0	0
3010	Contributed Surplus	0		0	0	0		0	0	0
3020	Donations Received	0		0	0	0		0	0	0
3022	Development Charges Transferred to Equity	0		0	0	0		0	0	0
3026	Capital Stock Held in Treasury	0		0	0	0		0	0	0
3030	Miscellaneous Paid-In Capital	0		0	0	0		0	0	0
3035	Installments Received on Capital Stock	0		0	0	0		0	0	0
3040	Appropriated Retained Earnings	0		0	0	0		0	0	0
3045	Unappropriated Retained Earnings	0		0	0	0		0	0	0
3046	Balance Transferred From Income	0		0	0	0		0	0	0
3047	Appropriations of Retained Earnings - Current Period	0		0	0	0		0	0	0
3048	Dividends Payable-Preference Shares	0		0	0	0		0	0	0
3049	Dividends Payable-Common Shares	0		0	0	0		0	0	0
3055	Adjustment to Retained Earnings	0		0	0	0		0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0		0	0	0		0	0	0
4006	Residential Energy Sales	-247,106		0	0	0		0	0	-247,106
4010	Commercial Energy Sales	0		0	0	0		0	0	0
4015	Industrial Energy Sales	0		0	0	0		0	0	0
4020	Energy Sales to Large Users	0		0	0	0		0	0	0
4025	Street Lighting Energy Sales	-1,735		0	0	0		0	0	-1,735
4030	Sentinel Lighting Energy Sales	-44		0	0	0		0	0	-44
4035	General Energy Sales	-167,562		0	0	0		0	0	-167,562
4040	Other Energy Sales to Public Authorities	0		0	0	0		0	0	0
4045	Energy Sales to Railroads and Railways	0		0	0	0		0	0	0
4050	Revenue Adjustment	-45,507		0	0	0		0	0	-45,507
4055	Energy Sales for Resale	0		0	0	0		0	0	0
4060	Interdepartmental Energy Sales	0		0	0	0		0	0	0
4062	Billed WMS	-52,110		0	0	0		0	0	-52,110
4064	Billed-One-Time	0		0	0	0		0	0	0
4066	Billed NW	-86,002		0	0	0		0	0	-86,002



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-4 ADJUSTED ACCOUNTING DATA

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ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
4068	Billed CN	0		0	0	0		0	0	0
4080	Distribution Services Revenue	-114,861		0	0	0		0	0	-114,861
4082	Retail Services Revenues	-9,312		0	0	0		0	0	-9,312
4084	Service Transaction Requests (STR) Revenues	0		0	0	0		0	0	0
4090	Electric Services Incidental to Energy Sales	0		0	0	0		0	0	0
4105	Transmission Charges Revenue	0		0	0	0		0	0	0
4110	Transmission Services Revenue	0		0	0	0		0	0	0
4205	Interdepartmental Rents	0		0	0	0		0	0	0
4210	Rent from Electric Property	0		0	0	0		0	0	0
4215	Other Utility Operating Income	-4,050		0	0	0		0	0	-4,050
4220	Other Electric Revenues	0		0	0	0		0	0	0
4225	Late Payment Charges	-2,909		0	0	0		0	0	-2,909
4230	Sales of Water and Water Power	0		0	0	0		0	0	0
4235	Miscellaneous Service Revenues	-7,134		0	0	0		0	0	-7,134
4240	Provision for Rate Refunds	0		0	0	0		0	0	0
4245	Government Assistance Directly Credited to Income	0		0	0	0		0	0	0
4305	Regulatory Debits	0		0	0	0		0	0	0
4310	Regulatory Credits	0		0	0	0		0	0	0
4315	Revenues from Electric Plant Leased to Others	0		0	0	0		0	0	0
4320	Expenses of Electric Plant Leased to Others	0		0	0	0		0	0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0		0	0	0		0	0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0		0	0	0		0	0	0
4335	Profits and Losses from Financial Instrument Hedges	0		0	0	0		0	0	0
4340	Profits and Losses from Financial Instrument Investments	0		0	0	0		0	0	0
4345	Gains from Disposition of Future Use Utility Plant	0		0	0	0		0	0	0
4350	Losses from Disposition of Future Use Utility Plant	0		0	0	0		0	0	0
4355	Gain on Disposition of Utility and Other Property	0		0	0	0		0	0	0
4360	Loss on Disposition of Utility and Other Property	0		0	0	0		0	0	0
4365	Gains from Disposition of Allowances for Emission	0		0	0	0		0	0	0
4370	Losses from Disposition of Allowances for Emission	0		0	0	0		0	0	0
4375	Revenues from Non-Utility Operations	0		0	0	0		0	0	0
4380	Expenses of Non-Utility Operations	0		0	0	0		0	0	0
4385	Non-Utility Rental Income	0		0	0	0		0	0	0
4390	Miscellaneous Non-Operating Income	0		0	0	0		0	0	0
4395	Rate-Payer Benefit Including Interest	0		0	0	0		0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0		0	0	0		0	0	0
4405	Interest and Dividend Income	-333		0	0	0		0	0	-333
4415	Equity in Earnings of Subsidiary Companies	0		0	0	0		0	0	0
4505	Operation Supervision and Engineering	0		0	0	0		0	0	0
4510	Fuel	0		0	0	0		0	0	0
4515	Steam Expense	0		0	0	0		0	0	0
4520	Steam From Other Sources	0		0	0	0		0	0	0
4525	Steam Transferred--Credit	0		0	0	0		0	0	0
4530	Electric Expense	0		0	0	0		0	0	0
4535	Water For Power	0		0	0	0		0	0	0
4540	Water Power Taxes	0		0	0	0		0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

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		(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
4545	Hydraulic Expenses	0		0	0	0		0	0	0
4550	Generation Expense	0		0	0	0		0	0	0
4555	Miscellaneous Power Generation Expenses	0		0	0	0		0	0	0
4560	Rents	0		0	0	0		0	0	0
4565	Allowances for Emissions	0		0	0	0		0	0	0
4605	Maintenance Supervision and Engineering	0		0	0	0		0	0	0
4610	Maintenance of Structures	0		0	0	0		0	0	0
4615	Maintenance of Boiler Plant	0		0	0	0		0	0	0
4620	Maintenance of Electric Plant	0		0	0	0		0	0	0
4625	Maintenance of Reservoirs, Dams and Waterways	0		0	0	0		0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0		0	0	0		0	0	0
4635	Maintenance of Generating and Electric Plant	0		0	0	0		0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0		0	0	0		0	0	0
4705	Power Purchased	476,716		0	0	0		0	0	476,716
4708	Charges-WMS	42,778		0	0	0		0	0	42,778
4710	Cost of Power Adjustments	0		0	0	0		0	-2,212	-2,212
4712	Charges-One-Time	0		0	0	0		0	0	0
4714	Charges-NW	0		0	0	0		0	0	0
4715	System Control and Load Dispatching	0		0	0	0		0	0	0
4716	Charges-CN	0		0	0	0		0	0	0
4720	Other Expenses	0		0	0	0		0	0	0
4725	Competition Transition Expense	0		0	0	0		0	0	0
4730	Rural Rate Assistance Expense	8,663		0	0	0		0	0	8,663
4805	Operation Supervision and Engineering	0		0	0	0		0	0	0
4810	Load Dispatching	0		0	0	0		0	0	0
4815	Station Buildings and Fixtures Expenses	0		0	0	0		0	0	0
4820	Transformer Station Equipment - Operating Labour	0		0	0	0		0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0		0	0	0		0	0	0
4830	Overhead Line Expenses	0		0	0	0		0	0	0
4835	Underground Line Expenses	0		0	0	0		0	0	0
4840	Transmission of Electricity by Others	0		0	0	0		0	0	0
4845	Miscellaneous Transmission Expense	0		0	0	0		0	0	0
4850	Rents	0		0	0	0		0	0	0
4905	Maintenance Supervision and Engineering	0		0	0	0		0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0		0	0	0		0	0	0
4916	Maintenance of Transformer Station Equipment	0		0	0	0		0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0		0	0	0		0	0	0
4935	Maintenance of Overhead Conductors and Devices	0		0	0	0		0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0		0	0	0		0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0		0	0	0		0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trail	0		0	0	0		0	0	0
4960	Maintenance of Underground Lines	0		0	0	0		0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0		0	0	0		0	0	0
5005	Operation Supervision and Engineering	0		0	0	0		0	0	0
5010	Load Dispatching	0		0	0	0		0	0	0
5012	Station Buildings and Fixtures Expense	0		0	0	0		0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

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Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
5014	Transformer Station Equipment - Operation Labour	0		0	0	0		0	0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0		0	0	0		0	0	0
5016	Distribution Station Equipment - Operation Labour	0		0	0	0		0	0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0		0	0	0		0	0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		0	0	0		0	0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0		0	0	0		0	0	0
5030	Overhead Subtransmission Feeders - Operation	0		0	0	0		0	0	0
5035	Overhead Distribution Transformers - Operation	0		0	0	0		0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0		0	0	0		0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies and Expenses	0		0	0	0		0	0	0
5050	Underground Subtransmission Feeders - Operation	0		0	0	0		0	0	0
5055	Underground Distribution Transformers - Operation	0		0	0	0		0	0	0
5060	Street Lighting and Signal System Expense	0		0	0	0		0	0	0
5065	Meter Expense	0		0	0	0		0	0	0
5070	Customer Premises - Operation Labour	0		0	0	0		0	0	0
5075	Customer Premises - Materials and Expenses	0		0	0	0		0	0	0
5085	Miscellaneous Distribution Expense	0		0	0	0		0	0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0		0	0	0		0	0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		0	0	0		0	0	0
5096	Other Rent	0		0	0	0		0	0	0
5105	Maintenance Supervision and Engineering	0		0	0	0		0	0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0		0	0	0		0	0	0
5112	Maintenance of Transformer Station Equipment	0		0	0	0		0	0	0
5114	Maintenance of Distribution Station Equipment	0		0	0	0		0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0		0	0	0		0	0	0
5125	Maintenance of Overhead Conductors and Devices	0		0	3,500	0		0	3,500	3,500
5130	Maintenance of Overhead Services	13,476		0	0	0		0	0	13,476
5135	Overhead Distribution Lines and Feeders - Right of Way	0		0	0	0		0	0	0
5145	Maintenance of Underground Conduit	0		0	0	0		0	0	0
5150	Maintenance of Underground Conductors and Devices	0		0	0	0		0	0	0
5155	Maintenance of Underground Services	1,390		0	0	0		0	0	1,390
5160	Maintenance of Line Transformers	411		0	0	0		0	0	411
5165	Maintenance of Street Lighting and Signal Systems	0		0	0	0		0	0	0
5170	Sentinel Lights - Labour	0		0	0	0		0	0	0
5172	Sentinel Lights - Materials and Expenses	0		0	0	0		0	0	0
5175	Maintenance of Meters	512		0	0	0		0	0	512
5178	Customer Installations Expenses- Leased Property	0		0	0	0		0	0	0
5185	Water Heater Rentals - Labour	0		0	0	0		0	0	0
5186	Water Heater Rentals - Materials and Expenses	0		0	0	0		0	0	0
5190	Water Heater Controls - Labour	0		0	0	0		0	0	0
5192	Water Heater Controls - Materials and Expenses	0		0	0	0		0	0	0
5195	Maintenance of Other Installations on Customer Premises	0		0	0	0		0	0	0
5205	Purchase of Transmission and System Services	0		0	0	0		0	0	0
5210	Transmission Charges	0		0	0	0		0	0	0
5215	Transmission Charges Recovered	0		0	0	0		0	0	0
5305	Supervision	27,058		0	0	0		0	0	27,058



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-4 ADJUSTED ACCOUNTING DATA

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
5310	Meter Reading Expense	8,521		0	0	0		0	0	8,521
5315	Customer Billing	19,881		0	0	0		0	0	19,881
5320	Collecting	944		0	0	0		0	0	944
5325	Collecting- Cash Over and Short	0		0	0	0		0	0	0
5330	Collection Charges	0		0	0	0		0	0	0
5335	Bad Debt Expense	1,660		0	0	0	0	0	0	1,660
5340	Miscellaneous Customer Accounts Expenses	0		0	0	0		0	0	0
5405	Supervision	0		0	0	0		0	0	0
5410	Community Relations - Sundry	0		0	0	0		0	0	0
5415	Energy Conservation	0		0	0	0		0	0	0
5420	Community Safety Program	0		0	0	0		0	0	0
5425	Miscellaneous Customer Service and Informational Expenses	0		0	0	0		0	0	0
5505	Supervision	0		0	0	0		0	0	0
5510	Demonstrating and Selling Expense	0		0	0	0		0	0	0
5515	Advertising Expense	0		0	0	0	0	0	0	0
5520	Miscellaneous Sales Expense	0		0	0	0		0	0	0
5605	Executive Salaries and Expenses	3,750		0	0	0	0	0	0	3,750
5610	Management Salaries and Expenses	0		0	0	0	0	0	0	0
5615	General Administrative Salaries and Expenses	21,000		0	0	0		0	0	21,000
5620	Office Supplies and Expenses	10,822		0	0	0		0	0	10,822
5625	Administrative Expense Transferred Credit	0		0	0	0		0	0	0
5630	Outside Services Employed	5,899		0	0	0		0	0	5,899
5635	Property Insurance	1,000		0	0	0		0	0	1,000
5640	Injuries and Damages	0		0	0	0		0	0	0
5645	Employee Pensions and Benefits	0		0	0	0		0	0	0
5650	Franchise Requirements	0		0	0	0		0	0	0
5655	Regulatory Expenses	0		0	0	0		0	0	0
5660	General Advertising Expenses	0		0	0	0		0	0	0
5665	Miscellaneous General Expenses	4,330		0	15,000	0	0	0	15,000	19,330
5670	Rent	3,000		0	0	0		0	0	3,000
5675	Maintenance of General Plant	10,413		0	0	0		0	0	10,413
5680	Electrical Safety Authority Fees	0		0	0	0		0	0	0
5685	Independent Market Operator Fees and Penalties	0		0	0	0		0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	24,538		0	0	0		0	0	24,538
5710	Amortization of Limited Term Electric Plant	0		0	0	0		0	0	0
5715	Amortization of Intangibles and Other Electric Plant	0		0	0	0		0	0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0		0	0	0		0	0	0
5725	Miscellaneous Amortization	0		0	0	0		0	0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0		0	0	0		0	0	0
5735	Amortization of Deferred Development Costs	0		0	0	0		0	0	0
5740	Amortization of Deferred Charges	0		0	0	0		0	0	0
6005	Interest on Long Term Debt	0		0	0	0		0	0	0
6010	Amortization of Debt Discount and Expense	0		0	0	0		0	0	0
6015	Amortization of Premium on Debt Credit	0		0	0	0		0	0	0
6020	Amortization of Loss on Reacquired Debt	0		0	0	0		0	0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0		0	0	0		0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-4 ADJUSTED ACCOUNTING DATA

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
6030	Interest on Debt to Associated Companies	0		0	0	0		0	0	0
6035	Other Interest Expense	0		0	0	0		0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0		0	0	0		0	0	0
6042	Allowance For Other Funds Used During Construction	0		0	0	0		0	0	0
6045	Interest Expense on Capital Lease Obligations	0		0	0	0		0	0	0
6105	Taxes Other Than Income Taxes	0		0	0	0		0	0	0
6110	Income Taxes	0		0	0	0		0	0	0
6115	Provision for Future Income Taxes	0		0	0	0		0	0	0
6205	Donations	0		0	0	0	0	0	0	0
6210	Life Insurance	0		0	0	0	0	0	0	0
6215	Penalties	0		0	0	0		0	0	0
6225	Other Deductions	0		0	0	0		0	0	0
6305	Extraordinary Income	0		0	0	0		0	0	0
6310	Extraordinary Deductions	0		0	0	0		0	0	0
6315	Income Taxes, Extraordinary Items	0		0	0	0		0	0	0
6405	Discontinues Operations - Income/ Gains	0		0	0	0		0	0	0
6410	Discontinued Operations - Deductions/ Losses	0		0	0	0		0	0	0
6415	Income Taxes, Discontinued Operations	0		0	0	0		0	0	0
	Total (\$) Value	234,869	0	0	18,500	0	0	0	64,788	285,049



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-4 ADJUSTED ACCOUNTING DATA

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)										
	Land and Buildings	-0	0	0	0	0	0	0	0	0
	TS Primary Above 50	-0	0	0	0	0	0	0	0	0
	DS	-0	0	0	0	0	0	0	0	0
	Poles, Wires	349,975	0	0	0	0	0	0	40,000	369,975
	Line Transformers	123,329	0	0	0	0	0	0	8,500	127,579
	Services and Meters	65,632	0	0	0	0	0	0	0	65,401
	General Plant	-0	0	0	0	0	0	0	0	0
	Equipment	34,517	0	0	0	0	0	0	0	34,517
	IT Assets	2,126	0	0	0	0	0	0	0	2,126
	CDM Expenditures and Recoveries	-0	0	0	0	0	0	0	0	0
	Other Distribution Assets	25,116	0	0	0	0	0	0	0	25,116
	Contributions and Grants	-0	0	0	0	0	0	0	0	0
	Accumulated Amortization	-313,923	0	0	0	0	0	0	0	-304,050
	Non-Distribution Asset	-0	0	0	0	0	0	0	0	-0
	Unclassified Asset	-0	0	0	0	0	0	0	0	-0
	Liability	-0	0	0	0	0	0	0	0	-0
	Equity	-0	0	0	0	0	0	0	0	-0
	Sales of Electricity	-600,067	0	0	0	0	0	0	0	-600,067
	Distribution Services Revenue	-114,861	0	0	0	0	0	0	0	-114,861
	Late Payment Charges	-2,909	0	0	0	0	0	0	0	-2,909
	Specific Service Charges	-7,134	0	0	0	0	0	0	0	-7,134
	Other Distribution Revenue	-13,362	0	0	0	0	0	0	0	-13,362
	Other Revenue - Unclassified	-0	0	0	0	0	0	0	0	-0
	Other Income & Deductions	-0	0	0	0	0	0	0	0	-0
	Power Supply Expenses (Working Capital)	528,157	0	0	0	0	0	0	-2,212	525,945



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-4 ADJUSTED ACCOUNTING DATA

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
	Other Power Supply Expenses	-0	0	0	0	0	0	0	0	-0
	Operation (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Maintenance (Working Capital)	15,789	0	0	3,500	0	0	0	3,500	19,289
	Billing and Collection (Working Capital)	56,404	0	0	0	0	0	0	0	56,404
	Community Relations (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Community Relations - CDM (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Administrative and General Expenses (Working Capital)	59,214	0	0	15,000	0	0	0	15,000	74,214
	Insurance Expense (Working Capital)	1,000	0	0	0	0	0	0	0	1,000
	Bad Debt Expense (Working Capital)	1,660	0	0	0	0	0	0	0	1,660
	Advertising Expenses	-0	0	0	0	0	0	0	0	-0
	Charitable Contributions	-0	0	0	0	0	0	0	0	0
	Amortization of Assets	24,538	0	0	0	0	0	0	0	24,538
	Other Amortization - Unclassified	-0	0	0	0	0	0	0	0	-0
	Interest Expense - Unclassified	-0	0	0	0	0	0	0	0	-0
	Income Tax Expense - Unclassified	-0	0	0	0	0	0	0	0	-0
	Other Distribution Expenses	-0	0	0	0	0	0	0	0	-0
	Non-Distribution Expenses	-0	0	0	0	0	0	0	0	-0
	Unclassified Expenses	-0	0	0	0	0	0	0	0	-0
		235,201	0	0	18,500	0	0	0	64,788	285,382



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-4 ADJUSTED ACCOUNTING DATA

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

Acct. No.	Account Description	2004 Distribution (Before Adjustments) (from INPUT 2)	Adjust Amt. Assigned to Distribution by the Model enter amount of the adjustment	Tier 2 Adjustments - Rate Base (from ADJ 2)	Tier 1 Adjustments - Distribution Expenses (from ADJ 3 and 3a)	Tier 2 Adjustments - Distribution Expenses (from ADJ 4)	Specific Distribution Expense Adjustments (from ADJ 5)	Tier 1 Adjustments - Revenue Amounts (from ADJ 6)	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation [and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$

SUMMARY FINANCIAL INFORMATION

DISTRIBUTION ASSETS:

Land and Buildings	-0	0	0	0	0	0	0	0	0	0
TS Primary Above 50	-0	0	0	0	0	0	0	0	0	0
DS	-0	0	0	0	0	0	0	0	0	0
Poles, Wires	349,975	0	0	0	0	0	0	0	40,000	369,975
Line Transformers	123,329	0	0	0	0	0	0	0	8,500	127,579
Services and Meters	65,632	0	0	0	0	0	0	0	0	65,401
General Plant	-0	0	0	0	0	0	0	0	0	0
Equipment	34,517	0	0	0	0	0	0	0	0	34,517
IT Assets	2,126	0	0	0	0	0	0	0	0	2,126
CDM Assets	-0	0	0	0	0	0	0	0	0	0
Other Distribution Assets	25,116	0	0	0	0	0	0	0	0	25,116
Contributions and Grants	-0	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION ASSETS	600,694	0	0	0	0	0	0	0	48,500	624,713

NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets (as above) - LESS:										
Accumulated Amortization	-313,923	0	0	0	0	0	0	0	0	-304,050
NET FIXED DISTRIBUTION ASSETS	286,772	0	0	0	0	0	0	0	48,500	320,664

NET SALES REVENUE

Sales of Electricity	-600,067	0	0	0	0	0	0	0	0	-600,067
Power Supply Expenses (Working Capital)	528,157	0	0	0	0	0	0	0	-2,212	525,945
SALES OF ELECTRICITY NET OF COST OF POWER	-71,910	0	0	0	0	0	0	0	-2,212	-74,122

DISTRIBUTION REVENUE

Distribution Services Revenue	-114,861	0	0	0	0	0	0	0	0	-114,861
Late Payment Charges	-2,909	0	0	0	0	0	0	0	0	-2,909
Specific Service Charges	-7,134	0	0	0	0	0	0	0	0	-7,134
Other Distribution Revenue	-13,362	0	0	0	0	0	0	0	0	-13,362
TOTAL DISTRIBUTION REVENUE	-138,265	0	0	0	0	0	0	0	0	-138,265



2-4 ADJUSTED ACCOUNTING DATA

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
DISTRIBUTION EXPENSES (before PILS):										
	Operation (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Maintenance (Working Capital)	15,789	0	0	3,500	0	0	0	3,500	19,289
	Billing and Collection (Working Capital)	56,404	0	0	0	0	0	0	0	56,404
	Community Relations (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Community Relations - CDM (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Administrative and General Expenses (Working Capital)	59,214	0	0	15,000	0	0	0	15,000	74,214
	Insurance Expense (Working Capital)	1,000	0	0	0	0	0	0	0	1,000
	Bad Debt Expense (Working Capital)	1,660	0	0	0	0	0	0	0	1,660
	Advertising Expenses	-0	0	0	0	0	0	0	0	-0
	Charitable Contributions	-0	0	0	0	0	0	0	0	0
	Amortization of Assets	24,538	0	0	0	0	0	0	0	24,538
	Other Distribution Expenses	-0	0	0	0	0	0	0	0	-0
	TOTAL DISTRIBUTION EXPENSES (before PILS)	158,605	0	0	18,500	0	0	0	18,500	177,105
PILS AMOUNT										
WORKING CAPITAL CALCULATION										
Cost of Power										
	Power Supply Expenses (Working Capital)	528,157	0	0	0	0	0	0	-2,212	525,945
	TOTAL COST OF POWER	528,157	0	0	0	0	0	0	-2,212	525,945
Expenses										
	Operation (Working Capital)	0	0	0	0	0	0	0	0	-0
	Maintenance (Working Capital)	15,789	0	0	3,500	0	0	0	3,500	19,289
	Billing and Collection (Working Capital)	56,404	0	0	0	0	0	0	0	56,404
	Community Relations (Working Capital)	0	0	0	0	0	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	0	0	0	0	0	-0
	Administrative and General Expenses (Working Capital)	59,214	0	0	15,000	0	0	0	15,000	74,214
	Insurance Expense (Working Capital)	1,000	0	0	0	0	0	0	0	1,000
	Bad Debt Expense (Working Capital)	1,660	0	0	0	0	0	0	0	1,660
	Advertising Expenses	0	0	0	0	0	0	0	0	-0
	Charitable Contributions	0	0	0	0	0	0	0	0	0
	Other Distribution Expenses	0	0	0	0	0	0	0	0	-0
	TOTAL EXPENSES	134,068	0	0	18,500	0	0	0	18,500	152,568



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-5 CAPITAL EXPENDITURES

This schedule is provided to assist with completion of Schedule 4-1 by identifying accounts which may have projects in scope.

Account Number	Account Description	2003 Before Adjustments ("Utility Only" from Sheet 2)	2004 Before Adjustments ("Utility Only" from Sheet 2)	Change from 2003 to 2004	Grouping
		\$	\$	\$	
1565	Conservation and Demand Management Expenditures and	0	0	0	CDM Expenditures and Recoveries
1608	Franchises and Consents	0	0	0	Other Distribution Assets
1805	Land	0	0	0	Land and Buildings
1806	Land Rights	0	0	0	Land and Buildings
1808	Buildings and Fixtures	0	0	0	Land and Buildings
1810	Leasehold Improvements	0	0	0	Land and Buildings
1815	Transformer Station Equipment - Normally Primary above	0	0	0	TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below	0	0	0	DS
1825	Storage Battery Equipment	0	0	0	Other Distribution Assets
1830	Poles, Towers and Fixtures	222,771	222,771	-0	Poles, Wires
1835	Overhead Conductors and Devices	0	0	0	Poles, Wires
1840	Underground Conduit	127,204	127,204	0	Poles, Wires
1845	Underground Conductors and Devices	0	0	0	Poles, Wires
1850	Line Transformers	123,329	123,329	0	Line Transformers
1855	Services	0	0	0	Services and Meters
1860	Meters	65,632	65,632	-0	Services and Meters
1905	Land	0	0	0	Land and Buildings
1906	Land Rights	0	0	0	Land and Buildings
1908	Buildings and Fixtures	0	0	0	General Plant
1910	Leasehold Improvements	0	0	0	General Plant
1915	Office Furniture and Equipment	0	0	0	Equipment
1920	Computer Equipment - Hardware	2,126	2,126	-0	IT Assets
1925	Computer Software	0	0	0	IT Assets
1930	Transportation Equipment	0	0	0	Equipment
1935	Stores Equipment	0	0	0	Equipment
1940	Tools, Shop and Garage Equipment	34,517	34,517	-0	Equipment
1945	Measurement and Testing Equipment	0	0	0	Equipment
1950	Power Operated Equipment	0	0	0	Equipment
1955	Communication Equipment	0	0	0	Equipment
1960	Miscellaneous Equipment	0	0	0	Equipment
1970	Load Management Controls - Customer Premises	25,116	25,116	0	Other Distribution Assets
1975	Load Management Controls - Utility Premises	0	0	0	Other Distribution Assets
1980	System Supervisory Equipment	0	0	0	Other Distribution Assets
1990	Other Tangible Property	0	0	0	Other Distribution Assets
1995	Contributions and Grants - Credit	0	0	0	Contributions and Grants
2005	Property Under Capital Leases	0	0	0	Other Distribution Assets
2010	Electric Plant Purchased or Sold	0	0	0	Other Distribution Assets
2050	Completed Construction Not Classified--Electric	0	0	0	Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, P	-294,176	-313,923	-19,747	Accumulated Amortization
		252,736	235,201	-17,534	



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

2-5 CAPITAL EXPENDITURES

This schedule is provided to assist with completion of Schedule 4-1 by identifying accounts which may have projects in scope.

GROUPED

Land and Buildings	-0	-0	0 1805, 1806, 1808, 1810, 1905, 1906
TS Primary Above 50	-0	-0	0 1815
DS	-0	-0	0 1820
Poles, Wires	349,975	349,975	-0 1830, 1835, 1840, 1845
Line Transformers	123,329	123,329	0 1850
Services and Meters	65,170	65,632	-0 1855, 1860
General Plant	-0	-0	0 1908, 1910
Equipment	34,517	34,517	-0 1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
IT Assets	2,126	2,126	-0 1920, 1925
Other Distribution Assets	25,116	25,116	0 1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010,
Contributions and Grants	-0	-0	0 1995
	600,232	600,694	-1

MATERIALITY CALCULATION:

Materiality Threshold 1:

Net Fixed Assets (Before Adjustment) from Sheet 2-2	286,772
Materiality Factor	0.2%
	574

Materiality Threshold 2:

Rate Base	422,441
under \$100 million	75,000
\$100 million - \$250 million	150,000
\$250 million - \$1 billion	300,000
greater than \$1 billion	500,000

Materiality (lesser of Threshold 1 and 2)	574
--	------------



3.4.8 - Employee Total Compensation

EXECUTIVE CATEGORY

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
0.0				
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
0.0				
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
0.0				

MANAGEMENT CATEGORY

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
				\$ -
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
				\$ -
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
				\$ -

NON-UNIONIZED CATEGORY

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits

UNIONIZED CATEGORY

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
0.0	\$ -	\$ -	\$ -	\$ -
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
0.0	\$ -	\$ -	\$ -	\$ -
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
0.0	\$ -	\$ -	\$ -	\$ -



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

3-1 RATE BASE

Net Fixed Assets

320,664

Working Capital Allowance

Working Capital (*from Sheet "2-4 ADJUSTED ACCOUNTING DATA"*) 678,513

Working Capital Allowance @ 15% 101,777 **101,777**

RATE BASE

422,441

Fixed Assets for Conservation and Demand Management¹

0

Smart Meters

0

¹ Include reference to Board-Approved CDM Application



3-2 COST OF CAPITAL (Input)

Cost of Capital

Deemed Debt Rate and D/E Structures

Rate Base: (from Sheet <i>Ratebase Calc.</i>)	\$422,441
Size of LDC (based on Rate Base)	Small
Debt Rate (based on Size)	6.25%
Deemed Debt (based on Size)	58%
Deemed Equity (based on Size)	43%

Table 3-1 Deemed Common Equity and Debt Ratios and Debt Cost Rates			
Size of Utility Rate Base	Descriptor	Equity	Debt
		CER %	(1-CER)%
Greater than \$1.0 Billion	Large	35%	65%
Between \$250 Million and \$1.0 Billion	Medium-Large	40%	60%
Between \$100 Million and \$250 Million	Medium-Small	45%	55%
Under \$100 Million	Small	43%	58%

Debt Rate (DR)

Deemed or proposed Debt Rate for Revenue Requirement calculation.	6.25%
---	-------

Weighted debt rate calculated on Weighted Debt Cost (%)	0.00%
---	-------

Return on Equity

Utility's Proposed ROE	9.00%
Allowed ROE for Revenue Requirement Calculation	9.00%
Target ROE per Board	9.00%

Cost of Capital

Cost of Capital	7.50%
-----------------	-------



DR
5.80%
5.90%
6.00%
6.25%





EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

3-3 CAPITAL STRUCTURE (Input)

Schedule 5-2

Actual Capital Structure of the Distributor

Line	Particulars				Deemed Structure (from 3-2)	Cost Rate
			(\$000)	(%)		
(1)	Long Term Debt	(from Sheet 3-4)	\$0	0.0%		
(2)	Unfunded Short Term Debt			0.0%		
(3)	Total Debt	(3) = (1) + (2)	\$0	0.0%	57.7%	
(4)	Preferred Shares		\$0	0.0%		
(5)	Common Equity		\$475,885	100.0%		
(6)	Total Equity	(6) = (4) + (5)	\$475,885	100.0%	43.3%	
(7)	Total Rate Base	(6) = (3) + (6)	\$475,885	100.0%		

Absolute difference between actual and size-related deemed debt ratio:

57.7%

The utility must provide an explanation in its Summary of the Application on the reason why its actual D/E structure deviates significantly from the deemed D/E for a utility of its rate base size.



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

3-4 WEIGHTED DEBT COST (Input)

Schedule 5-1: Weighted Debt Cost

Size of Utility	Small	Small	Medium-Small	Medium-Large	Large
<u>Deemed Debt Rate</u>					
prior to 2000	actual rate	<i>actual rate</i>	<i>actual rate</i>	<i>actual rate</i>	<i>actual rate</i>
2000 to 2005	7.25%	7.25%	7.00%	6.90%	6.80%
2006	6.25%	6.25%	6.00%	5.90%	5.80%

No.	Description	Debt Holder	Is the Debt Holder Affiliated with the LDC? (Y/N)	Date of Issuance of Debt (Date)	Principal (\$)	Term (Years)	Actual Rate (%)	Debt Rate Used for Weighted Debt Rate Cost
1								
Total					\$ 0			
Weighted Average Debt Cost							0.00%	0.00%



4-1 DATA for PILS MODEL

Item	Source	\$ Amount as Adjusted
------	--------	--------------------------

Net Income before consideration of PILS

Revenue Requirement other than PILS	Sheet 5-1	208,802
Distribution Expenses other than PILS and interest (Note: "Book" interest expense and "book" income tax expense are not included in Distribution Expenses above)	Sheet 2-4	177,105 to detail
		<hr/> 31,697

Calculated Interest

<u>Rate Base</u>	Sheet 3-1	422,441	
x <u>Debt Component</u>	Sheet 3-2	57.70%	
x <u>Debt Rate reflected in Revenue Requirement</u>	Sheet 3-2	6.25%	15,234
		<hr/>	

Target Net Income before consideration of PILS (= Target Net Income reflecting PILS)	<hr/> 16,463
---	--------------

Specific Distribution Expenses from Sheet ADJ5 (non-recoverable portion)

Insurance	0
Bad Debt	0
Advertising	0
Political Contributions	0
Employee Dues	0
Charitable Contributions	-0

* "disclaimer" re. financial statements



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

4-2 OUTPUT from PILS MODEL

PILS Amount from PILS Model

\$

-

PLACE HOLDER = 2004 TRIAL
BALANCE AMOUNT -- PLEASE
UPDATED WITH AMOUNT FROM
PILS MODEL



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

5-1 SERVICE REVENUE REQUIREMENT

This sheet calculates the Revenue Requirement using adjusted information from previous sheets and brings in the income tax amount from the PILS Model.

	\$	\$
<u>Rate Base</u> (from sheet 3-1)	422,441	
x <u>Cost of Capital</u> (from sheet 3-2)	7.50%	
Return on Ratebase		31,697
Distribution Expenses (from sheet "2-4 ADJUSTED ACCOUNTING DATA")		177,105
Revenue Requirement Before Income Taxes		208,802
Income Taxes - from PILS Model		0
SERVICE REVENUE REQUIREMENT		208,802





EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
1	Arrears certificate	15.00	N					0	0.00		Standard	0.00
2	Statement of account	15.00	N					0	0.00		Standard	0.00
3	Pulling post dated cheques	15.00	N					0	0.00		Standard	0.00
4	Duplicate invoices for previous billing	15.00	N					0	0.00		Standard	0.00
5	Request for other billing information	15.00	N					0	0.00		Standard	0.00
6	Easement letter	15.00	N					0	0.00		Standard	0.00
7	Income tax letter	15.00	N					0	0.00		Standard	0.00
8	Notification charge	15.00	N					0	0.00		Standard	0.00
9	Account history	15.00	N					0	0.00		Standard	0.00
10	Credit reference/credit check (plus credit agency costs)	15.00	N					0	0.00		Standard	0.00
11	Returned cheque charge (plus bank charges)	15.00	Y		5	6	8	6	95.00		Standard	95.00
12	Charge to certify cheque	15.00	N					0	0.00		Standard	0.00
13	Legal letter charge	15.00	Y		21	25	30	25	380.00		Standard	380.00
14	Account set up charge/change of occupancy charge (plus credit agency costs if	30.00	Y		12	19	21	17	520.00		Standard	520.00
15	Special meter reads	30.00	Y		9	11	12	11	320.00		Standard	320.00



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
16	Collection of account charge - no disconnection	30.00	N					0	0.00		Standard	0.00
17	Collection of account charge - no disconnection - after regular hours	165.00	N					0	0.00		Standard	0.00
18	Disconnect/Reconnect at meter - during regular hours	65.00	N					0	0.00		Standard	0.00
19	Install/Remove load control device - during regular hours	65.00	N					0	0.00		Standard	0.00
20	Disconnect/Reconnect at meter - after regular hours	185.00	N					0	0.00		Standard	0.00
21	Install/Remove load control device - after regular hours	185.00	N					0	0.00		Standard	0.00
22	Disconnect/Reconnect at pole - during regular hours	185.00	N					0	0.00		Standard	0.00
23	Disconnect/Reconnect at pole - after regular hours	415.00	N					0	0.00		Standard	0.00
24	Meter dispute charge plus Measurement Canada fees (if meter found correct)	30.00	N					0	0.00		Standard	0.00
25	Service call - customer-owned equipment	30.00	N					0	0.00		Standard	0.00
26	Service call - after regular hours	165.00	N					0	0.00		Standard	0.00
27	Temporary service install & remove - overhead - no transformer	500.00	N					0	0.00		Standard	0.00
28	Temporary service install & remove - underground - no transformer	300.00	N					0	0.00		Standard	0.00
29	Temporary service install & remove - overhead - with transformer	1,000.00	N					0	0.00		Standard	0.00
30	Specific Charge for Access to the Power Poles \$/pole/year	22.35	Y		175	175	175	175	3,911.25		Standard	3,911.25



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
Additional Charges - Please be Specific												
31	First Additional Charge	N/A	N					0	0.00		addnl. chrg	0.00
32	Second Additonal Charge	N/A	N					0	0.00		addnl. chrg	0.00
33		N/A	N					0	0.00		addnl. chrg	0.00
34		N/A	N					0	0.00		addnl. chrg	0.00
35		N/A	N					0	0.00		addnl. chrg	0.00
36		N/A	N					0	0.00		addnl. chrg	0.00
37		N/A	N					0	0.00		addnl. chrg	0.00
38		N/A	N					0	0.00		addnl. chrg	0.00
39		N/A	N					0	0.00		addnl. chrg	0.00
40		N/A	N					0	0.00		addnl. chrg	0.00
41		N/A	N					0	0.00		addnl. chrg	0.00
42		N/A	N					0	0.00		addnl. chrg	0.00
43		N/A	N					0	0.00		addnl. chrg	0.00
44		N/A	N					0	0.00		addnl. chrg	0.00
45		N/A	N					0	0.00		addnl. chrg	0.00
46		N/A	N					0	0.00		addnl. chrg	0.00



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
47		N/A	N					0	0.00		addnl. chrg	0.00
48		N/A	N					0	0.00		addnl. chrg	0.00
49		N/A	N					0	0.00		addnl. chrg	0.00
50		N/A	N					0	0.00		addnl. chrg	0.00
Total Specific Service Charge Revenue									5,226.25			5,226.25



5-3 OTHER REGULATED CHARGES (Input)

Description	HANDBOOK REF.	Charge Determinant		Total \$	Comments
RETAIL SERVICES REVENUE					
Establishing Service Agreements	12.2.1	}			
Distributor-Consolidated Billing	12.2.2			9,312	account 4082
Retailer-Consolidated Billing	12.2.3				
SERVICE TRANSACTION REQUEST REVENUES	12.2.4			0	account 4084
RPP (formerly SSS)ADMINISTRATION CHARGE REVENUE	12.1				account 4080b
DISTRIBUTION WHEELING SERVICE REVENUE	10.7				account 4080c, if applicable in 2004
OTHER COMPONENTS OF "OTHER DISTRIBUTION REVENUE"				4,050	accounts 4090, 4205-4215, 4220, 4240-5
OTHER DISTRIBUTION REVENUE				13,362	
Other Rate Information (Optional)					
NON-COMPETITIVE ELECTRICITY CHARGES					
Wholesale Market Service Rate	12.3.1	kWh for customers who are not wholesale market participants	account 4062 -	52,110	
Retail Transmission Service Rates	12.3.2	existing rates			
Network Service Rate			account 4066 -	86,002	
Connection Service Rate			account 4068 -	0	
Charges Levied by the Government of Ontario	12.3.3		Volume	Rate \$	
Rural and Remote Rate Protection (RRRP)		kWh	0	0.0010	0
Debt Retirement Charge		kWh	0	0.0070	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

5-4 CDM (Input)

\$

Trial Balance account 5415-Energy Conservation	0
Tier 1 Adjustment	<u>0</u>
Adjusted amount	<u><u>0</u></u>

Portion attributed to specific classes	
--	--



**5-5 BASE REVENUE REQUIREMENT**

	<u>\$</u>	<u>\$</u>
Service Revenue Requirement <i>(from Sheet 5-1)</i>		208,802
LESS:		
Revenue Offsets:		
Board Approved Charges		
Specific Service Charges <i>(from Sheet 5-2)</i>	5,226	
Late Payment Charges <i>(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)</i>	2,909	
Other Distribution Revenue <i>(from Sheet 5-3)</i>	13,362	
Other Income & Deductions <i>(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)</i>	0	
	<hr/>	
TOTAL REVENUE OFFSETS	21,497	21,497
Base Revenue Requirement		<hr/> 187,305 <hr/>
<i>(defined as SERVICE REVENUE REQUIREMENT NET OF REVENUE OFFSETS)</i>		

Base Revenue Requirement is allocated to classes in three portions:

B.R.R. #1: Base Revenue Requirement net of B.R.R. #2 and #3 (below)	172,305
B.R.R. #2: Low Voltage Wheeling Costs (Embedded Distributors only) <i>(from Sheet ADJ3, item 5)</i>	15,000
B.R.R. #3: Directly assigned CDM <i>(from Sheet 5-4)</i>	0
Base Revenue Requirement (as above)	<hr/> 187,305 <hr/>



6-1 CUSTOMER CLASSES (Input)

Enter current and proposed customer classes

Customer Classification

Current

Proposed

Please update: "X" if applicable (delete if not applicable)

RESIDENTIAL

Regular		X	X
Time of Use			
Urban			
Suburban			
Other (specify)			
Other (specify)			
Other (specify)			
Other (specify)			
Other (specify)			

GENERAL SERVICE

Less than 50 kW		X	X
Less than 50 kW Time of Use			
Other < 50 kW (specify) .			
Greater than 50 kW (to 3000 kW)			
Greater than 50 kW Time of Use			
Other > 50 kW (specify) .			
Other > 50 kW (specify) .			
Other > 50 kW (specify) .			
Intermediate Use (3000 - 5000 kW)			
Large Use (> 5000 kW)			
Unmetered Scattered Load			
Sentinel Lighting		X	X
Street Lighting		X	X
Back-up/Standby Power			
Other (specify)			
Other (specify)			



6-2 DEMAND, RATES (Input)

Enter customer numbers and demand data
for 2002, 2003 and 2004

Enter 2004 and 2005 rates

	Number of Customers (Connections)			Demand Data - kWh			Demand Data - kW		
	2002	2003	2004	2002	2003	2004	2002	2003	2004
	#	#	#	kWh	kWh	kWh	kW	kW	kW
RESIDENTIAL									
Regular	465	478	484	4,342,163	4,526,949	4,641,323	0	0	0
GENERAL SERVICE									
Less than 50 kW	82	82	82	3,721,153	3,727,715	3,733,376	2,785	2,670	2,774
Sentinel Lighting	1	1	1	940	940	940	1	1	1
Street Lighting	1	1	1	90,333	137,576	138,310	232	342	341
TOTALS	549	562	568	8,154,589	8,393,180	8,513,949	3,018	3,013	3,116



6-2 DEMAND, RATES (Input)

Enter customer numbers and demand data
for 2002, 2003 and 2004

Enter 2004 and 2005 rates

		2004 Rates "Sheet 2"			2005 Rates "Sheet 5"			2005 Rates "Sheet 9"		
		Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)	Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)	Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)
<u>RESIDENTIAL</u>										
Regular	kWh	0.0080		8.45	0.0080		8.45	0.0080		8.45
GENERAL SERVICE										
Less than 50 kW	kWh	0.0038		17.26	0.0038		17.26	0.0038		17.26
Sentinel Lighting	kW	3.2841		0.62	3.2841		0.62	3.2841		0.62
Street Lighting	kW	1.9467		0.42	1.9467		0.42	1.9467		0.42
TOTALS										



6-3 Transformer Ownership (Input)

	2002			2003			2004		
	kW	\$/kW	\$	kW	\$/kW	\$	kW	\$/kW	\$
RESIDENTIAL									
Regular			0.00			0.00			0.00
GENERAL SERVICE									
Less than 50 kW			0.00			0.00			0.00
Sentinel Lighting			0.00			0.00			0.00
Street Lighting			0.00			0.00			0.00
TOTALS	0		0.00	0		0.00	0		0.00

**7-1 ALLOCATION - Base Revenue Requirement***B.R.R. #1 from Sheet 5-5**(not including amounts related to Low
Voltage Wheeling Costs and CDM)*

	Number of Customers (Connections)	kWh per Customer			Calculated kWh per Customer	Calculated kWh	kW per Customer			Calculated kW per Customer	Calculated kW
		2002	2003	2004			2002	2003	2004		
	2004 Customer count				3 yr average per customer	2004 cust. count x 3 yr average per cust.				3 yr average per customer	2004 cust. count x 3 yr average per cust.
RESIDENTIAL											
Regular	484	9,338.0	9,470.6	9,589.5	9,466.0	4,581,560	0.0	0.0	0.0	0.0	0
Less than 50 kW	82	45,379.9	45,459.9	45,529.0	45,456.3	3,727,415	34.0	32.6	33.8	33.5	2,743
Sentinel Lighting	1	940.0	940.0	940.0	940.0	940	1.0	1.0	1.0	1.0	1
Street Lighting	1	90,333.0	137,576.0	138,310.0	122,073.0	122,073	232.0	342.0	341.0	305.0	305
TOTALS	568					8,431,988					3,049

Amount allocated on this sheet:--
Base Revenue Requirement B.R.R. #1
\$172,305



7-1 ALLOCATION - Base Revenue Requirer

B.R.R. #1 from Sheet 5-5

(not including amounts related to Low
Voltage Wheeling Costs and CDM)

	Calculated Revenue for Allocation to Customer Classes: Consumption determinants x Rates for 2004 test year "Sheet 2"				Allocation to Customer Classes %
	Volumetric kWh (\$)	Volumetric kW (\$)	Monthly Fixed Charges (\$)	Total (\$)	Total for customer class as % of Total for all classes
Amount allocated on this sheet:-- Base Revenue Requirement B.R.R. #1 \$172,305					
RESIDENTIAL					
Regular	36,652	0	49,078	85,730	72.97%
Less than 50 kW	14,164	0	16,984	31,148	26.51%
Sentinel Lighting	0	3	7	11	0.01%
Street Lighting	0	594	5	599	0.51%
TOTALS	50,817	597	66,074	117,488	100.00%

Calculated Revenue for Allocation between Fixed and Variable: Consumption determinants x Rates for 2005 "Sheet 5"				Allocation between Fixed and Variable %		
Volumetric kWh (\$)	Volumetric kW (\$)	Monthly Fixed Charges (\$)	Total (\$)	Volumetric as percent of Total for customer class	Fixed charges as percent of total for customer class	
36,652	0	49,078	85,730	42.75%	57.25%	100.00%
14,164	0	16,984	31,148	45.47%	54.53%	100.00%
0	3	7	11	30.62%	69.38%	100.00%
0	594	5	599	99.16%	0.84%	100.00%
50,817	597	66,074	117,488	43.76%	56.24%	100.00%



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Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

7-1 ALLOCATION - Base Revenue Requirer

B.R.R. #1 from Sheet 5-5

*(not including amounts related to Low
Voltage Wheeling Costs and CDM)*

Amount allocated on this sheet:--
Base Revenue Requirement B.R.R. #1
\$172,305

RESIDENTIAL

Regular
Less than 50 kW
Sentinel Lighting
Street Lighting

TOTALS

Base Revenue Requirement Allocated (adjusted for Transformer Credit)		
Overall Allocation to Classes	Variable Component	Fixed Component
125,730	53,754	71,976
45,681	20,773	24,908
16	5	11
878	871	7
172,305	75,402	96,903
0 << Less Transformer Credit		
172,305 << Base Revenue Req. B.R.R.#1		



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

7-2 ALLOCATION - Low Voltage Wheeling Costs

B.R.R. #2 from Sheet 5-5

Amount allocated on this sheet:--
Low Voltage Wheeling Costs B.R.R. #2
\$15,000

Retail Transmission Connection Rate (\$)		Basis for Allocation (\$) (rate x volume from 6-2)	Allocation Percentages	Allocated \$
per KWh	per kW			

RESIDENTIAL

Regular	0.0050	23,206.62	57.33%	8,599
---------	--------	-----------	--------	-------

GENERAL SERVICE

Less than 50 kW	0.0045	16,800.19	41.50%	6,225
-----------------	--------	-----------	--------	-------

Sentinel Lighting	1.6083	1.61	0.00%	1
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Street Lighting	1.3824	471.40	1.16%	175
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TOTALS		40,479.81	100.00%	15,000
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Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

7-3 ALLOCATION - CDM (Input)

B.R.R. #3 from Sheet 5-5

Amount allocated on this sheet:--
Directly Attributed CDM *B.R.R. #3*
\$0

CDM
Requirement
Allocated
\$

RESIDENTIAL

Regular

GENERAL SERVICE

Less than 50 kW

Sentinel Lighting

Street Lighting

TOTAL

0

Directly Attributed CDM per 5-4 and 5-5

0

Difference

0

8-1 RATES - BASE REVENUE REQUIREMENT

Number of Customers (Connections)	kWh	kW	Base Revenue Requirement Allocated from Sheet 7-1		Base Rates - Requirement <i>divided by</i> consumption for test yr.			
2004 Customer count	2004 cust. count x 3 yr per cust. avg. kWh	2004 cust. count x 3 yr per cust. avg. kW	Variable Component	Fixed Component	Volumetric Rate Type	Rate per kWh \$	Rate per kW \$	Fixed service charge \$
484	4,581,560	0	53,754	71,976	kWh	0.0117	0.0000	12.39
82	3,727,415	2,743	20,773	24,908	kWh	0.0056	0.0000	25.31
1	940	1	5	11	kW	0.0000	4.8164	0.91
1	122,073	305	871	7	kW	0.0000	2.8550	0.62
568	8,431,988	3,049	75,402	96,903				



(ver. 1.1)

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-2009-0117)

June 11, 2009

8-2 RATES - Low Voltage/ Wheeling Adjustments

LV/ Wheeling Adj. Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	LV/ Wheeling Adj. Rates (\$) per kWh	LV/ Wheeling Adj. Rates (\$) per kW
from Sheet 7-2	from Sheet 7-1	from Sheet 7-1	from Sheet 6-2		

RESIDENTIAL

Regular	8,599	4,581,560	kWh	0.0019
---------	-------	-----------	-----	--------

GENERAL SERVICE

Less than 50 kW	6,225	3,727,415	2,743	kWh	0.0017
-----------------	-------	-----------	-------	-----	--------

Sentinel Lighting	1	940	1	kW	0.5960
-------------------	---	-----	---	----	--------

Street Lighting	175	122,073	305	kW	0.5727
-----------------	-----	---------	-----	----	--------

TOTALS	15,000	8,431,988	3,049		
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Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

8-3 RATES - CDM

CDM Requirement Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	CDM Rates (\$) per kWh	CDM Rates (\$) per kW
from Sheet 7-3	from Sheet 7-1	from Sheet 7-1	from Sheet 6-2		

RESIDENTIAL

Regular	4,581,560		kWh
---------	-----------	--	-----

GENERAL SERVICE

Less than 50 kW	3,727,415	2,743	kWh
-----------------	-----------	-------	-----

Sentinel Lighting	940	1	kW
-------------------	-----	---	----

Street Lighting	122,073	305	kW
-----------------	---------	-----	----

TOTALS	8,431,988	3,049	
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8-4 RATE RIDERS - Regulatory Assets

Regulatory Assets Rate Riders (\$) per kWh	Regulatory Assets Rate Riders (\$) per kW
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RESIDENTIAL

Regular	0.0176
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GENERAL SERVICE

Less than 50 kW	0.0176
Sentinel Lighting	16.5798
Street Lighting	7.1540



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Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

8-5 DISTRIBUTION RATES

Volumetric Rate Type	Calculated Rates (\$)								
	Rate per kWh				Rate per kWh				Fixed Service Charge
	Base (from 8-1)	LV/ Wheeling (from 8-2)	CDM (from 8-3)	Combined	Base (from 8-1)	LV/ Wheeling (from 8-2)	CDM (from 8-3)	Combined	Base (from 8-1)

RESIDENTIAL

Regular	kWh	0.0117	0.0019	0.0136	12.39
---------	-----	--------	--------	--------	-------

GENERAL SERVICE

Less than 50 kW	kWh	0.0056	0.0017	0.0072	25.31		
Sentinel Lighting	kW			4.8164	0.5960	5.4124	0.91
Street Lighting	kW			2.8550	0.5727	3.4277	0.62

TOTALS

**8-5 DISTRIBUTION RATES**

Direct Rate Mitigation (\$)			Rate Application (\$)			Regulatory Assets per kWh (from 8-4)
Rate per kWh	Rate per kW	Fixed Service Charge	Rate per kWh	Rate per kW	Fixed Service Charge	
<i>Enter only as applicable to override a calculated rate.</i>						

RESIDENTIAL

Regular		0.0136	12.39	0.0176
---------	--	--------	-------	--------

GENERAL SERVICE

Less than 50 kW		0.0072	25.31	0.0176
Sentinel Lighting			5.4124	0.91
Street Lighting			3.4277	0.62

TOTALS



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Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

8-6 RETAIL TRANSMISSION RATES (Input)

	Retail Transmission Rate per kWh					
	Retail Transmission Rate \$/kWh			Increment \$/kWh		Adjusted Retail Transmission Rate \$
	Network	Connection	Total	Network	Connection	per kWh
RESIDENTIAL						
Regular	0.0057	0.0050	0.0107			0.0107
GENERAL SERVICE						
Less than 50 kW	0.0052	0.0045	0.0097			0.0097
Sentinel Lighting						
Street Lighting						



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

8-6 RETAIL TRANSMISSION RATES (Input)

	Retail Transmission Rate per kW					
	Retail Transmission Rate \$/kW			Increment \$		Adjusted Retail Transmission Rate \$
	Network	Connection	Total	Network	Connection	per KW
RESIDENTIAL						
Regular						
GENERAL SERVICE						
Less than 50 kW						
Sentinel Lighting	1.4113	1.6083	3.0196			3.0196
Street Lighting	1.6002	1.3824	2.9826			2.9826



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

8-7 OTHER CHGS, COMMOD (Input)

Rates assumed - Please update if you have more accurate estimates for your utility.

	Other Charges per kWh					Other Charges per kW					Cost of Power Commodity per kWh		Lost Adjustment Factor	
	Retail Transmission Rate (from 8-6)	Wholesale Market Service Rate	Debt Reduction Charge	Total	Total with Adjusted RTR	Retail Transmission Rate (from 8-6)	Wholesale Market Service Rate	Debt Reduction Charge	Total	Total with Adjusted RTR	up to 1000 kWh	over 1000 kWh	2005	Updated
	per kWh	per kWh	per kWh	per kWh	per kWh	per kW	per kW	per kW	per kW	per kW	per kWh	per kWh		
RESIDENTIAL														
Regular	0.0107			0.0107	0.0107								1.0500	1.0951
GENERAL SERVICE														
Less than 50 kW	0.0097			0.0097	0.0097								1.0500	1.0951
Sentinel Lighting						3.0196			3.0196	3.0196			1.0000	1.0951
Street Lighting						2.9826			2.9826	2.9826			1.0500	1.0951



8-7 OTHER CHGS, COMMOD (Input)

Rates assumed - Please update if you have more accurate estimates for your utility.

	2005 Rates "Sheet 9 (from 6-2)			Rates for Application from Sheet 8-5			Reg. Assets Riders from Sheet 8-4
	Rate per kWh	Rate per kW	Fixed service charge	Rate per kWh	Rate per kW	Fixed service charge	
RESIDENTIAL							
Regular	0.0080	-	8.45	0.0136	-	12.39	0.0176
GENERAL SERVICE							
Less than 50 kW	0.0038	-	17.26	0.0072	-	25.31	0.0176
Sentinel Lighting	-	3.2841	0.62	-	5.4124	0.91	16.5798
Street Lighting	-	1.9467	0.42	-	3.4277	0.62	7.1540



9-1 BILL IMPACTS (Monthly Consumptions)

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge		8.45			12.39	3.94	46.658	0.236
100 kWh	Distribution (kWh)	100	0.0080	100	0.0136	1.36	0.56	70.120	0.034
	Sub-Total		9.25			15.51	6.26	67.714	0.375
	Other Charges (kWh)	105	0.0107	110	0.0107	1.17	0.05	4.290	0.003
	Cost of Power Commodity (kWh)	105	0.0000	110	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill		10.37			16.69	6.31	60.845	0.378

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		8.45			12.39	3.94	46.658	0.170
250 kWh	Distribution (kWh)	250	0.0080	250	0.0136	3.40	1.40	70.120	0.061
	Sub-Total		10.45			20.20	9.75	93.254	0.421
	Other Charges (kWh)	263	0.0107	274	0.0107	2.93	0.12	4.290	0.005
	Cost of Power Commodity (kWh)	263	0.0000	274	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill		13.26			23.12	9.87	74.408	0.427

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		8.45			12.39	3.94	46.658	0.116
500 kWh	Distribution (kWh)	500	0.0080	500	0.0136	6.80	2.80	70.120	0.083
	Sub-Total		12.45			28.00	15.55	124.879	0.459
	Other Charges (kWh)	525	0.0107	548	0.0107	5.86	0.24	4.290	0.007
	Cost of Power Commodity (kWh)	525	0.0000	548	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill		18.07			33.86	15.79	87.386	0.466



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

9-1 BILL IMPACTS (Monthly Consumptions)

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		8.45			12.39	3.94	46.658	0.088
750 kWh	Distribution (kWh)	750	0.0080	750	0.0136	10.21	4.21	70.120	0.094
	Sub-Total		14.45			35.80	21.35	147.750	0.479
	Other Charges (kWh)	788	0.0107	821	0.0107	8.79	0.36	4.290	0.008
	Cost of Power Commodity (kWh)	788	0.0000	821	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill		22.88			44.59	21.71	94.908	0.487

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		8.45			12.39	3.94	46.658	0.071
1,000 kWh	Distribution (kWh)	1,000	0.0080	1,000	0.0136	13.61	5.61	70.120	0.101
	Sub-Total		16.45			43.60	27.15	165.059	0.491
	Other Charges (kWh)	1,050	0.0107	1,095	0.0107	11.72	0.48	4.290	0.009
	Cost of Power Commodity (kWh)	1,000	0.0000	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill		27.69			55.32	27.63	99.817	0.500

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		8.45			12.39	3.94	46.658	0.051
1,500 kWh	Distribution (kWh)	1,500	0.0080	1,500	0.0136	20.41	8.41	70.120	0.110
	Sub-Total		20.45			59.21	38.76	189.521	0.505
	Other Charges (kWh)	1,575	0.0107	1,643	0.0107	17.58	0.72	4.290	0.009
	Cost of Power Commodity (kWh)	1,000	0.0000	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	575	0.0000	643	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill		37.30			76.78	39.48	105.838	0.514



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

9-1 BILL IMPACTS *(Monthly Consumptions)*

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		8.45			12.39	3.94	46.658	0.040
2,000 kWh	Distribution (kWh)	2,000	0.0080	2,000	0.0136	27.22	11.22	70.120	0.114
	Sub-Total		24.45			74.81	50.36	205.979	0.513
	Other Charges (kWh)	2,100	0.0107	2,190	0.0107	23.43	0.96	4.290	0.010
	Cost of Power Commodity (kWh)	1,000	0.0000	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	1,100	0.0000	1,190	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill		46.92			98.25	51.33	109.390	0.522



9-2 BILL IMPACTS %

	Volume		Change %				Volume		Change %				Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL																	
Regular	100		67.7	60.8	60.7		250		93.3	74.4	74.2		500		124.9	87.4	87.3
GENERAL SERVICE					#DIV/0!												
Less than 50 kW	1,000		138.2	94.6	94.6		2,000		201.7	113.3	113.3		5,000		312.4	133.6	133.6
Sentinel Lighting	150	1	426.3	255.7	255.7		200	1	486.6	274.4	274.4				46.7	46.7	46.7
Street Lighting	150	1	323.9	156.5	156.5				46.7	46.7	46.7				46.7	46.7	46.7



9-2 BILL IMPACTS %

	Volume		Change %				Volume		Change %				Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL																	
Regular	750		147.7	94.9	95.0		1,000		165.1	99.8	100.0		1,500		189.5	105.8	106.2
GENERAL SERVICE																	
Less than 50 kW	10,000		395.4	143.5	143.5		15,000		435.9	147.3	147.3				46.7	46.7	46.7
Sentinel Lighting			46.7	46.7	46.7				46.7	46.7	46.7				46.7	46.7	46.7
Street Lighting			46.7	46.7	46.7				46.7	46.7	46.7				46.7	46.7	46.7



9-2 BILL IMPACTS %

	Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL					
Regular	2,000		206.0	109.4	109.8
GENERAL SERVICE					
Less than 50 kW			46.7	46.7	46.7
Sentinel Lighting			46.7	46.7	46.7
Street Lighting			46.7	46.7	46.7



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 100 kWh	Monthly Service Charge			8.45			12.39	3.94	46.658	0.238
	Distribution (kWh)	100	0.0080	0.80	100	0.0136	1.36	0.56	70.120	0.034
	Sub-Total			9.25			15.51	6.26	67.714	0.378
	Other Charges (kWh)	100	0.0107	1.07	100	0.0107	1.07	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	100	0.0000	0.00	100	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			10.32			16.58	6.26	60.694	0.378

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 250 kWh	Monthly Service Charge			8.45			12.39	3.94	46.658	0.172
	Distribution (kWh)	250	0.0080	2.00	250	0.0136	3.40	1.40	70.120	0.061
	Sub-Total			10.45			20.20	9.75	93.254	0.426
	Other Charges (kWh)	250	0.0107	2.68	250	0.0107	2.68	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	250	0.0000	0.00	250	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			13.13			22.87	9.75	74.248	0.426

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 500 kWh	Monthly Service Charge			8.45			12.39	3.94	46.658	0.118
	Distribution (kWh)	500	0.0080	4.00	500	0.0136	6.80	2.80	70.120	0.084
	Sub-Total			12.45			28.00	15.55	124.879	0.466
	Other Charges (kWh)	500	0.0107	5.35	500	0.0107	5.35	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			17.80			33.35	15.55	87.345	0.466



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 750 kWh	Monthly Service Charge			8.45			12.39	3.94	46.658	0.090
	Distribution (kWh)	750	0.0080	6.00	750	0.0136	10.21	4.21	70.120	0.096
	Sub-Total			14.45			35.80	21.35	147.750	0.487
	Other Charges (kWh)	750	0.0107	8.03	750	0.0107	8.03	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	750	0.0000	0.00	750	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			22.48			43.82	21.35	94.994	0.487

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			8.45			12.39	3.94	46.658	0.073
	Distribution (kWh)	1,000	0.0080	8.00	1,000	0.0136	13.61	5.61	70.120	0.103
	Sub-Total			16.45			43.60	27.15	165.059	0.500
	Other Charges (kWh)	1,000	0.0107	10.70	1,000	0.0107	10.70	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			27.15			54.30	27.15	100.008	0.500

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,500 kWh	Monthly Service Charge			8.45			12.39	3.94	46.658	0.052
	Distribution (kWh)	1,500	0.0080	12.00	1,500	0.0136	20.41	8.41	70.120	0.112
	Sub-Total			20.45			59.21	38.76	189.521	0.515
	Other Charges (kWh)	1,500	0.0107	16.05	1,500	0.0107	16.05	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			36.50			75.26	38.76	106.184	0.515



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 2,000 kWh	Monthly Service Charge			8.45			12.39	3.94	46.658	0.041
	Distribution (kWh)	2,000	0.0080	16.00	2,000	0.0136	27.22	11.22	70.120	0.117
	Sub-Total			24.45			74.81	50.36	205.979	0.523
	Other Charges (kWh)	2,000	0.0107	21.40	2,000	0.0107	21.40	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			45.85			96.21	50.36	109.840	0.523



9-2ALT BILL IMPACTS %
constant RTSR and Cost of Power Commodity

	Volume		Change %			Volume		Change %			Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL															
Regular	100		67.7	60.7	60.7	250		93.3	74.2	74.2	500		124.9	87.3	87.3
GENERAL SERVICE															
Less than 50 kW	1,000		138.2	94.6	94.6	2,000		201.7	113.3	113.3	5,000		312.4	133.6	133.6
Sentinel Lighting	150	1	426.3	255.7	255.7	200	1	486.6	274.4	274.4			46.7	46.7	46.7
Street Lighting	150	1	323.9	156.5	156.5			46.7	46.7	46.7			46.7	46.7	46.7



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Volume		Change %				Volume		Change %				Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL																	
Regular	750		147.7	95.0	95.0		1,000		165.1	100.0	100.0		1,500		189.5	106.2	106.2
GENERAL SERVICE																	
Less than 50 kW	10,000		395.4	143.5	143.5		15,000		435.9	147.3	147.3				46.7	46.7	46.7
Sentinel Lighting			46.7	46.7	46.7				46.7	46.7	46.7				46.7	46.7	46.7
Street Lighting			46.7	46.7	46.7				46.7	46.7	46.7				46.7	46.7	46.7



9-2ALT BILL IMPACTS %
constant RTSR and Cost of Power Commodity

	Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL					
Regular	2,000		206.0	109.8	109.8
GENERAL SERVICE					
Less than 50 kW			46.7	46.7	46.7
Sentinel Lighting			46.7	46.7	46.7
Street Lighting			46.7	46.7	46.7



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

10-1 RATES SCHEDULE (Part 1)

*Schedule of Distribution Rates and Charges
Effective May 1, 2006*

Customer Class	Item Description	Unit	Rate \$
<u>RESIDENTIAL Regular</u>	Monthly Service Charge	per month	12.39
	Distribution Volumetric Rate	per kWh	0.0136
<u>GENERAL SERVICE Less than 50 kW</u>	Monthly Service Charge	per month	25.31
	Distribution Volumetric Rate	per kWh	0.0072
<u>Sentinel Lighting</u>			
<u>Street Lighting</u>	Distribution Volumetric Rate	per kW	3.4277



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

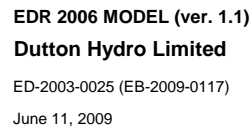
ED-2003-0025 (EB-2009-0117)

June 11, 2009

10-2 RATES SCHEDULE (Part 2)

Schedule of Distribution Rates and Charges
Effective May 1, 2006

Item Description (Rate Code)	Caclulation Basis	Rate \$
Distribution Loss Adjustment Factor		1.0951



10-3 DISTR. RATES - RECONCILED

Volumes from 7-1			Rates from 8-5			Calculated Revenue		Allocations			Revenue Requirement including CDM & LV/Wheeling \$	Difference	
Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh (\$)	Rate per kW (\$)	Fixed Service Charge (\$)	Full Precision \$	Pro-forma Billing Rates \$	Base Revenue Requirement - B.R.R. #1 (from 7-1) \$	LV Wheeling Requirement - B.R.R. #2 (from 7-2) \$	CDM Requirement - B.R.R. #3 (from 7-3) \$		Full Precision \$	Pro-forma Billing \$

RESIDENTIAL[illegible]



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

10-3 DISTR. RATES - RECONCILED

Volumes from 7-1			Rates from 8-5			Calculated Revenue		Allocations			Revenue Requirement including CDM & LV/Wheeling \$	Difference	
Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh (\$)	Rate per kW (\$)	Fixed Service Charge (\$)	Full Precision \$	Pro-forma Billing Rates \$	Base Revenue Requirement - B.R.R. #1 (from 7-1) \$	LV Wheeling Requirement - B.R.R. #2 (from 7-2) \$	CDM Requirement - B.R.R. #3 (from 7-3) \$		Full Precision \$	Pro-forma Billing \$

GENERAL SERVICE

Less than 50 kW	82	45,456	33	0.0072	0.0000	25.31	51,907	51,742	45,681	6,225	0	51,907	0	164
Less than 50 kW	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Less than 50 kW	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Less than 50 kW	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Greater than 50 kW (to 3000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Greater than 50 kW (to 3000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Greater than 50 kW (to 3000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Greater than 50 kW (to 3000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Intermediate Use (3000 - 5000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Intermediate Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Intermediate Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Intermediate Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Large Use (> 5000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Large Use (> 5000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Large Use (> 5000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

10-3 DISTR. RATES - RECONCILED

Volumes from 7-1			Rates from 8-5			Calculated Revenue		Allocations			Revenue Requirement including CDM & LV/Wheeling	Difference	
Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh (\$)	Rate per kW (\$)	Fixed Service Charge (\$)	Full Precision \$	Pro-forma Billing Rates \$	Base Revenue Requirement - B.R.R. #1 (from 7-1) \$	LV Wheeling Requirement - B.R.R. #2 (from 7-2) \$	CDM Requirement - B.R.R. #3 (from 7-3) \$	\$	Full Precision \$	Pro-forma Billing \$

Large Use (> 5000 kW)

0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
---	---	---	--------	--------	------	---	---	---	---	---	---	---	---



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0117)

June 11, 2009

10-3 DISTR. RATES - RECONCILED

	Volumes from 7-1			Rates from 8-5			Calculated Revenue		Allocations			Revenue Requirement including CDM & LV/Wheeling \$	Difference	
	Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh (\$)	Rate per kW (\$)	Fixed Service Charge (\$)	Full Precision \$	Pro-forma Billing Rates \$	Base Revenue Requirement - B.R.R. #1 (from 7-1) \$	LV Wheeling Requirement - B.R.R. #2 (from 7-2) \$	CDM Requirement - B.R.R. #3 (from 7-3) \$		Full Precision \$	Pro-forma Billing \$
Unmetered Scattered Load	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Unmetered Scattered Load	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Unmetered Scattered Load	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Unmetered Scattered Load	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Sentinel Lighting	1	940	1	0.0000	5.4124	0.91	16	16	16	1	0	16	0	-0
Sentinel Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Sentinel Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Sentinel Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Street Lighting	1	122,073	305	0.0000	3.4277	0.62	1,053	1,053	878	175	0	1,053	0	-0
Street Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Street Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Street Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Transformer Allowance (from 6-3)							0	0	0			0		
TOTALS	568						187,305	187,082	172,305	15,000	0	187,305	0	223



USoA Accounts and Minimum Groupings in the EDR 2006 Model

Appendix A.1

Minimum Groupings with Account Numbers

[Overview](#)

Minimum Group

Account Numbers



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group

**USoA
Account #**

Account

Functionalization





Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
10	INTRO	This Step	vbInfo		The THIS STEP Button is the starting point for each sheet, giving instruction relevant to the particular sheet .	2006 EDR MODEL(10)
11	INTRO	Next	vbYesNoCancel		The Next Button will navigate to the next applicable sheet after selected verification on the current sheet. The THIS STEP Button on the new sheet will be automatically invoked as the new sheet is activated.	2006 EDR MODEL(11)
					Continue to Model Overview (i.e., the Next Sheet)?	
11.1				Yes		2006 EDR MODEL(11.1)
11.2				No		2006 EDR MODEL(11.2)
20	MODEL OVERVIEW	This Step	vbInfo		MODEL OVERVIEW:	2006 EDR MODEL(20)
					This Model Overview contains links to each sheet in the Model. Click a shaded areas to navigate directly to sheet. Use the Next Button to start at the beginning with sheet "INPUT 1 (General)".	
21	MODEL OVERVIEW	Next	vbYesNoCancel		Continue to Next Sheet.	2006 EDR MODEL(21)
21.1				Yes		2006 EDR MODEL(21.1)
21.2				No		2006 EDR MODEL(21.2)
103	1-1 GENERAL (Input)	Input	vbYesNoCancel		You can use this Model to enter the various adjustments as set out in the Handbook . In particular your can:	2006 EDR MODEL(103)
					1. Enter all Tier 1 adjustments that are applicable.	
					OR	
					2. Enter all Tier 1 adjustments that are applicable and enter Tier 2 adjustments.	
					OR	
					3. Enter no adjustments.	
					Use YES if you will be submitting your application with UNADJUSTED amounts.	
					(Use NO if you will be making Tier 1 and possibly Tier 2 adjustments.)	
103.1				Yes	The ADJ sheets will continue to appear in the Model but the input columns/rows have been hidden that are not applicable to an unadjusted application.	2006 EDR MODEL(103.1)
					Please note, however, that the adjustments in sheet "ADJ 5 (Specific Distrib Exp)" are applicable to every application and must be made. In addition item 6 of ADJ1 (Normalized Cost of Power) and item 5 of ADJ3 (LowVoltage Wheeling) should be made as applicable.	
103.2				No		2006 EDR MODEL(103.2)
103.9	macros ADJ 1a and ADJ2 and 2-2		vbYesNoCancel		Sheet "1-1 GENERAL (Input)" indicates that the Option to use unadjusted amounts in the application was selected.	2006 EDR MODEL(103.9)
					Please confirm that UNADJUSTED amounts will be used for this Application?	
					Use "YES" to continue and use UNADJUSTED amounts.	
					Use "NO" to update the response on Sheet "1-1 GENERAL (Input)" -- you will then need to return to this sheet	
					(Note that if you select to enter adjustments you must enter all applicable Tier 1 Adjustments. Amounts cannot be adjusted selectively.)	
103.91				Yes		2006 EDR MODEL(103.91)
103.92				No		2006 EDR MODEL(103.92)
105	1-1 GENERAL (Input)	Input	vbYesNoCancel		Tier 2 Adjustments are not mandatory. However, all applicable Tier 1 Adjustments must be made if Tier 2 Adjustment are also being made.	2006 EDR MODEL(105)
					Are there any Tier 2 Adjustments for this application?	
105.1				Yes		2006 EDR MODEL(105.1)
105.2				No		2006 EDR MODEL(105.2)
105.9	macros INPUT 1a and INPUT 2		vbYesNoCancel		Sheet "1-1 GENERAL (Input)" indicates that Tier 2 Adjustments are not applicable to this Application ...	2006 EDR MODEL(105.9)
					Please confirm - are there any TIER 2 ADJUSTMENTS for this Application?	
					Use "YES" to update the response on Sheet "1-1 GENERAL (Input)" -- you will then need to return to this sheet	
					Use "NO" to continue to the Next Sheet without making any Tier 2 Adjustments	
105.91				Yes		2006 EDR MODEL(105.91)
105.92				No		2006 EDR MODEL(105.92)
110	1-1 GENERAL (Input)	Input	vbYesNoCancel		Are you required to change your rate structure for Unmetered Scattered Loads? (Handbook 10.2)	2006 EDR MODEL(110)
					(for information only - answer given does not impact Model)	

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
110.1	1-1 GENERAL (Input)	Input	vbYesNoCancel	Yes	Do you give an allowance for Transformer Ownership? (Handbook 10.4) (for information only - answer given does not impact Model)	2006 EDR MODEL(110.1)
110.2				No		2006 EDR MODEL(110.2)
115						2006 EDR MODEL(115)
115.1	1-1 GENERAL (Input)	Input	vbYesNoCancel	Yes	Does this application involve different rates for similar customers in different services territories? (The Model can accommodate up to four within a class description.)	2006 EDR MODEL(115.1)
115.2				No		2006 EDR MODEL(115.2)
120						2006 EDR MODEL(120)
120.1	1-1 GENERAL (Input)	Input	vbYesNoCancel	Yes	Does the application request harmonization? Please refer to the Model instructions for explanation of how to use the Model to assist with harmonization of rates across service territories.	2006 EDR MODEL(120.1)
120.2				No		2006 EDR MODEL(120.2)
121						2006 EDR MODEL(121)
121.1	1-1 GENERAL (Input)	Input	vbYesNoCancel	Yes	Warning: You are reducing the number of service territories. Before continuing, please ensure to clear any classes marked on Sheet 6-1 that will no longer be relevant.	2006 EDR MODEL(121.1)
121.2				No		2006 EDR MODEL(121.2)
122						2006 EDR MODEL(122)
122.1	1-1 GENERAL (Input)	This Step	vblInfo	Yes	Continue?	2006 EDR MODEL(122.1)
122.2				No		2006 EDR MODEL(122.2)
1010						2006 EDR MODEL(1010)
1020	1-1 GENERAL (Input)	Next	vblInfo		Please complete all shaded areas. Please complete all shaded areas before continuing. (Note that you will be able to update the information at any time.)	2006 EDR MODEL(1020)
2010	2-1 TRIAL BALANCE DATA (Input)	This Step	vbYesNoCancel		2-1 TRIAL BALANCE DATA (Input): Do you want to enter detailed account balances? (Minimum information groupings and summary data will be calculated in the sections below the detail area.) You have two OPTIONS: 1a. ENTER DETAIL Enter account balances at the USofA level of detail. Please note that detailed account information is not required and can be cleared before submitting the application. 1b. CLEAR DETAIL BEFORE SUBMITTING (Optional) Enter the detailed information then use the special procedure to clear the detail before submitting the application and automatically replace the formulas that calculate and display the summary information with "values". 2. ENTER DIRECTLY TO SUMMARY Enter summary information directly as values, overwriting the spreadsheet formulas on Sheet "2-2 UNADJUSTED ACCOUNTING DATA" (Not Recommended) Do you want to enter detailed trial balance accounts (Recommended)?	2006 EDR MODEL(2010)
2011	2-1 TRIAL BALANCE DATA (Input)	Next	vbYesNoCancel	Yes	Summary range has been unprotected to allow values entered directly as groupings. Repeat this command to enter detailed information instead. WARNING: Any amount you enter directly as a grouped amount will be permanent (i.e., grouping formula will be lost) Are you finished entering trial balance amounts?	2006 EDR MODEL(2011)
2012				No		2006 EDR MODEL(2012)
2020						2006 EDR MODEL(2020)
2021	2-1 TRIAL BALANCE DATA (Input)	Next	vbYesNoCancel	Yes		2006 EDR MODEL(2021)
2022				No		2006 EDR MODEL(2022)

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
2030	2-2 UNADJUSTED ACCOUNTING DATA	This Step	vbInfo		<p>2-2 UNADJUSTED ACCOUNTING DATA:</p> <p>The top of this Sheet reflects the detailed account information entered on Sheet (i.e., "2-1 TRIAL BALANCE DATA (Input)").</p> <p>PLEASE NOTE, the Model automatically assigns a USoA account to "Unclassified", "Non-Distribution" or "Distribution". Only those assigned to "Distribution" affect the Revenue Requirement and rate calculations. However, if necessary, adjustments to the "Distribution" split can be achieved by entries in Column C on the subsequent sheet "2-4 ADJUSTED ACCOUNTING DATA". Please pay particular attention to accounts 5030, 5050, 5120, 5125, 5145, and 5150, which have been defaulted to be eligible "Utility Only" expense and may need to be reassigned (e.g., for amounts related to greater than 50 kV).</p> <p>(Contd ...)</p>	2006 EDR MODEL(2030)
2031	2-2 UNADJUSTED ACCOUNTING DATA	This Step	vbInfo		<p>2-2 UNADJUSTED ACCOUNTING DATA:</p> <p>Below the detail is a roll-up of the detailed account information into "Minimum Reporting Requirement" granules (YELLOW area). Use the Show Groups button to highlight the groupings used.</p> <p>(Contd ...)</p>	2006 EDR MODEL(2031)
2032	2-2 UNADJUSTED ACCOUNTING DATA	This Step	vbInfo		<p>2-2 UNADJUSTED ACCOUNTING DATA:</p> <p>The bottom section of this sheet (BLUE area) provides the Summary Financial Information, which is used in subsequent rate calculations.</p>	2006 EDR MODEL(2032)
2040	2-2 UNADJUSTED ACCOUNTING DATA	Next	vbYesNoCancel		<p>The next series of sheets capture the various adjustments to the Rate Base and to Distribution Expenses.</p> <p>Proceed to enter these adjustments?</p>	2006 EDR MODEL(2040)
2041				Yes		2006 EDR MODEL(2041)
2042				No		2006 EDR MODEL(2042)
3010	ADJ 1 (RateBase -Tier 1)	This Step	vbInfo		<p>ADJ 1 (RateBase -Tier 1):</p> <p>This Sheet summaries all Tier 1 and other adjustments related to the Rate Base.</p> <p>Adjustments related to "Retirements without replacement" and "Non-routine/unusual adjustments" will be entered as a Next Step on Sheet ADJ 1a. All other Tier Adjustments to the Rate Base are entered directly on this sheet.</p> <p>Note that adjustments to Amortization expense that are directly related to adjustments to the Rate Base can be entered on sheet ADJ 3a (Distribution Expenses -Tier 1)</p>	2006 EDR MODEL(3010)
3020	ADJ 1 (RateBase -Tier 1)	Next	vbYesNoCancel		<p>Do you have any "Retirements without replacement" or "Non-routine/ unusual adjustments" to be entered (Sheet ADJ 1a)?</p>	2006 EDR MODEL(3020)
3021			vbInfo	Yes		2006 EDR MODEL(3021)
3022			vbInfo	No		2006 EDR MODEL(3022)
3022.1			vbYesNoCancel		Are you finished entering Tier 1 Adjustments to the Rate Base?	2006 EDR MODEL(3022.1)
3022.11				Yes		2006 EDR MODEL(3022.11)
3022.12				No		2006 EDR MODEL(3022.12)
3030	ADJ 1a (RateBase - Tier 1)	This Step	vbInfo		<p>ADJ 1a (RateBase -Tier 1):</p> <p>Enter adjustments to the Rate Base related to "Retirements without replacement" and "Non-routine/unusual adjustments".</p> <p>Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed.</p>	2006 EDR MODEL(3030)
3040	ADJ 1a (RateBase - Tier 1)	Next	vbYesNoCancel		<p>Continue to next sheet?</p> <p>Hit "No" to return to ADJ 1a to review all Tier 1 Adjustments to the Rate Base.</p>	2006 EDR MODEL(3040)
3041				Yes		2006 EDR MODEL(3041)
3042				No		2006 EDR MODEL(3042)
3050	ADJ 2 (RateBase Tier 2)	This Step	vbInfo		<p>ADJ 2 (RateBase Tier 2):</p> <p>This sheet records Tier 2 adjustments to the Rate Base.</p> <p>Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed.</p>	2006 EDR MODEL(3050)
3051				Yes		2006 EDR MODEL(3051)
3052				No		2006 EDR MODEL(3052)

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
3060	ADJ 2 (RateBase Tier 2)	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(3060)
3061				Yes		2006 EDR MODEL(3061)
3062				No		2006 EDR MODEL(3062)
4010	ADJ 3 (Distrib Exp - Tier 1)	This Step	vbInfo		ADJ 3 (Distrib Exp -Tier 1): This Sheet summaries all Tier 1 adjustments related to Distribution Expenses. Adjustments related to "Non-routine/unusual adjustments" will be entered as a Next Step on Sheet ADJ 3a. Adjstments to Amortization related Tier 1 adjustments to the Rate Base (ADJ 1) will be entered on ADJ 3b. All other Tier Adjustments to Distribution Expenses are entered directly on this sheet. Do you have any "Non-routine/ unusual adjustments" to be entered (Sheet ADJ 3a)?	2006 EDR MODEL(4010)
4020	ADJ 3 (Distrib Exp - Tier 1)	Next	vbYesNoCancel			2006 EDR MODEL(4020)
4021				Yes		2006 EDR MODEL(4021)
4022				No		2006 EDR MODEL(4022)
4022.1			vbYesNoCancel		Are you finished entering Tier 1 Adjustments to Distribution Expenses?	2006 EDR MODEL(4022.1)
4022.11				Yes		2006 EDR MODEL(4022.11)
4022.12				No		2006 EDR MODEL(4022.12)
4030	ADJ 3a (Distrib Exp Tier 1)	This Step	vbInfo		ADJ 3a (Distrib Exp Tier 1): Enter Distribution Expense adjustments related to "Non-routine/unusual adjustments". Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed.	2006 EDR MODEL(4030)
4040	ADJ 3a (Distrib Exp Tier 1)	Next	vbYesNoCancel		Continue to next sheet (Amortization adjustments related to Tier1 adjustments)? Hit "No" to return to Sheet ADJ3 to review all Tier 1 Adjustments to Distribution Expenses.	2006 EDR MODEL(4040)
4041				Yes		2006 EDR MODEL(4041)
4042				No		2006 EDR MODEL(4042)
4043	ADJ 3b (Distrib Exp Tier 1)	This Step	vbInfo		ADJ 3b (Tier 1 Amortization)	2006 EDR MODEL(4043)
4046	ADJ 3b (Distrib Exp Tier 1)	Next	vbYesNoCancel		Continue to next sheet? Hit "No" to return to Sheet ADJ 3 to review all Tier 1 Adjustments to Distribution Expenses.	2006 EDR MODEL(4046)
4047				Yes		2006 EDR MODEL(4047)
4048				No		2006 EDR MODEL(4048)
4050	ADJ 4 (Distrib Exp - Tier 2)	This Step	vbInfo		ADJ 4 (Distrib Exp -Tier 2): This sheet records Tier 2 adjustments to Distribution Expenses. Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed.	2006 EDR MODEL(4050)
4051				Yes		2006 EDR MODEL(4051)
4052				No		2006 EDR MODEL(4052)
4060	ADJ 4 (Distrib Exp - Tier 2)	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(4060)
4061				Yes		2006 EDR MODEL(4061)
4062				No		2006 EDR MODEL(4062)
5010	ADJ 5 (Specific Distrib Exp)	This Step			ADJ 5 (Specific Distrib Exp)	2006 EDR MODEL(5010)
5020	ADJ 5 (Specific Distrib Exp)	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(5020)
5021				Yes		2006 EDR MODEL(5021)
5022				No		2006 EDR MODEL(5022)
6010	ADJ 6 (Revenue -Tier 1)	This Step	vbInfo		ADJ 6 (Revenue -Tier 1): This sheet records Tier 1 adjustments to Revenue Amounts. Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed.	2006 EDR MODEL(6010)
6020	ADJ 6 (Revenue -Tier 1)	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(6020)
6021				Yes		2006 EDR MODEL(6021)
6022				No		2006 EDR MODEL(6022)

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
7010	2-4 ADJUSTED ACCOUNTING DATA	This Step	vbInfo		<p>2-4 ADJUSTED ACCOUNTING DATA:</p> <p>This sheet summarizes the various adjustments to accounting data for purpose of the rate calculations. Use the All Columns button on the left side of the screen to view the individual adjustments.</p> <p>If the automatic split between utility and Non-Distribution from sheet "2-2 UNADJUSTED ACCOUNTING DATA" needs to be corrected, enter the adjustment directly on this sheet using column E and provide an explanation with the application. The total of the adjustment column must add to zero with an increase/decrease in a distribution account offset by a decrease/increase in a Non-Distribution account of the same amount.</p> <p>(Contd ...)</p>	2006 EDR MODEL(7010)
7011	2-4 ADJUSTED ACCOUNTING DATA	This Step	vbInfo		<p>2-4 ADJUSTED ACCOUNTING DATA:</p> <p>Examples of adjusting Distribution/Non-Distribution split:</p> <p>The Model defaults USoA account "5725-Miscellaneous Amortization" as Non-Distribution. If the trial balance amount includes \$10,000 that is a distribution expense, then in column "E" type \$10,000 against account "5705-Amortization Expense - Property Plant and Equipment" to increase distribution expenses and type "minus" \$10,000 against accounts "5725-Miscellaneous Amortization" to reduce Non-Distribution expenses.</p> <p>The Model defaults USoA account "1990-Other Tangible Property" as a distribution asset. If the trial balance amounts includes \$1,000,000 that are are not distribution assets, then correct the split using column "E" - type "minus" \$1,000,000 in distribution account "1990-Other Tangible Property" and type \$1,000,000 "2070-Other Utility Plant", distribution assets account, to balance the entry.</p>	2006 EDR MODEL(7011)
7020	2-4 ADJUSTED ACCOUNTING DATA	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(7020)
7021				Yes		2006 EDR MODEL(7021)
7022				No		2006 EDR MODEL(7022)
7030	2-5 Capital Expenditures Sch 4-1	This Step	vbInfo		<p>2-5 Capital Expenditures Sch 4-1:</p> <p>To assist with identifying material items, year over year changes in asset accounts which are over materiality are highlighted in the "detail" area at the top of the sheet.</p>	2006 EDR MODEL(7030)
7035		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(7035)
7036				Yes		2006 EDR MODEL(7036)
7037				No		2006 EDR MODEL(7037)
7040	2-6 OTH (Employee Compensation	This Step	vbInfo		2-6 OTH (Employee Compensation	2006 EDR MODEL(7040)
7045		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(7045)
7046				Yes		2006 EDR MODEL(7046)
7047				No		2006 EDR MODEL(7047)
8010	3-1 RATE BASE	This Step	vbInfo		3-1 RATE BASE	2006 EDR MODEL(8010)
8020		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(8020)
8021				Yes		2006 EDR MODEL(8021)
8022				No		2006 EDR MODEL(8022)
8030	3-2 COST OF CAPITAL (Input)	This Step	vbInfo		3-2 COST OF CAPITAL (Input)	2006 EDR MODEL(8030)
8040		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(8040)
8041				Yes		2006 EDR MODEL(8041)
8042				No		2006 EDR MODEL(8042)
8050	3-3 CAPITAL STRUCTURE (Input)	This Step	vbInfo		3-3 CAPITAL STRUCTURE (Input)	2006 EDR MODEL(8050)
8060		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(8060)
8061				Yes		2006 EDR MODEL(8061)
8062				No		2006 EDR MODEL(8062)
8070	3-4 WEIGHTED DEBT COST (Input)	This Step	vbInfo		3-4 WEIGHTED DEBT COST (Input)	2006 EDR MODEL(8070)
8080		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(8080)
8081				Yes		2006 EDR MODEL(8081)
8082				No		2006 EDR MODEL(8082)
9010	4-1 DATA for PILS MODEL	This Step	vbInfo		4-1 DATA for PILS MODEL	2006 EDR MODEL(9010)
9020		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(9020)
9021				Yes		2006 EDR MODEL(9021)
9022				No		2006 EDR MODEL(9022)
9030	4-2 OUTPUT from PILS MODEL	This Step	vbInfo		4-2 OUTPUT from PILS MODEL	2006 EDR MODEL(9030)
9040		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(9040)
9041				Yes		2006 EDR MODEL(9041)
9042				No		2006 EDR MODEL(9042)
10010	5-1 SERVICE REVENUE REQUIREMENT	This Step	vbInfo		5-1 SERVICE REVENUE REQUIREMENT	2006 EDR MODEL(10010)
10020		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(10020)

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
10021				Yes		2006 EDR MODEL(10021)
10022				No		2006 EDR MODEL(10022)
10030	5-2 SPECIFIC SERV CHRGs (Input)	This Step	vbInfo		5-2 SPECIFIC SERV CHRGs (Input)	2006 EDR MODEL(10030)
10040		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(10040)
10041				Yes		2006 EDR MODEL(10041)
10042				No		2006 EDR MODEL(10042)
10050	5-3 OTHER REGULTD CHRGs (Input)	This Step	vbInfo		5-3 OTHER REGULTD CHRGs (Input)	2006 EDR MODEL(10050)
10060		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(10060)
10061				Yes		2006 EDR MODEL(10061)
10062				No		2006 EDR MODEL(10062)
10070	5-4 CDM (Input)	This Step	vbInfo		5-4 CDM (Input)	2006 EDR MODEL(10070)
10080		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(10080)
10081				Yes		2006 EDR MODEL(10081)
10082				No		2006 EDR MODEL(10082)
10090	5-5 BASE REVENUE REQUIREMENT	This Step	vbInfo		5-5 BASE REVENUE REQUIREMENT	2006 EDR MODEL(10090)
11000		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(11000)
11001				Yes		2006 EDR MODEL(11001)
11002				No		2006 EDR MODEL(11002)
50010	6-1 CUSTOMER CLASSES (Input)	This Step	vbInfo		6-1 CUSTOMER CLASSES (Input):	2006 EDR MODEL(50010)
50020	6-1 CUSTOMER CLASSES (Input)	Next	vbYesNoCancel		Subsequent sheets will display only customer classes as indicated on this sheet. (If you need to update the customer classes at a later time, return to this sheet and use Next button again to update which customer classes appear on subsequent sheets.)	2006 EDR MODEL(50020)
50021				Yes	Continue to next sheet?	2006 EDR MODEL(50021)
50022				No		2006 EDR MODEL(50022)
50030	6-2 DEMAND, RATES (Input)	This Step	vbInfo		6-2 DEMAND, RATES (Input)	2006 EDR MODEL(50030)
50040		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(50040)
50041				Yes		2006 EDR MODEL(50041)
50042				No		2006 EDR MODEL(50042)
50050	6-3 Trfmr Ownership (Input)	This Step	vbInfo		6-3 Trfmr Ownership (Input)	2006 EDR MODEL(50050)
50060		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(50060)
50061				Yes		2006 EDR MODEL(50061)
50062				No		2006 EDR MODEL(50062)
70010	7-1 ALLOCATION - Base Rev. Req.	This Step	vbInfo		7-1 ALLOCATION - Base Rev. Req.	2006 EDR MODEL(70010)
70020		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(70020)
70021				Yes		2006 EDR MODEL(70021)
70022				No		2006 EDR MODEL(70022)
70030	7-2 ALLOCATION - LV-Wheeling	This Step	vbInfo		7-2 ALLOCATION - LV-Wheeling	2006 EDR MODEL(70030)
70040		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(70040)
70041				Yes		2006 EDR MODEL(70041)
70042				No		2006 EDR MODEL(70042)
70050	7-3 ALLOCATION - CDM (Input)	This Step	vbInfo		7-3 ALLOCATION - CDM (Input)	2006 EDR MODEL(70050)
70060		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(70060)
70061				Yes		2006 EDR MODEL(70061)
70062				No		2006 EDR MODEL(70062)
70070	7-4 ALLOCATION - Reg A. (Input)	This Step	vbInfo		7-4 ALLOCATION - Reg A. (Input)	2006 EDR MODEL(70070)
70080		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(70080)
70081				Yes		2006 EDR MODEL(70081)
70082				No		2006 EDR MODEL(70082)
80010	8-1 RATES - BASE REV. REQ.	This Step	vbInfo		8-1 RATES - BASE REV. REQ.	2006 EDR MODEL(80010)
80015		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(80015)
80016				Yes		2006 EDR MODEL(80016)
80017				No		2006 EDR MODEL(80017)
80020	8-2 RATES - LV-Wheeling	This Step	vbInfo		8-2 RATES - LV-Wheeling	2006 EDR MODEL(80020)
80025		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(80025)
80026				Yes		2006 EDR MODEL(80026)
80027				No		2006 EDR MODEL(80027)
80030	8-3 RATES - CDM	This Step	vbInfo		8-3 RATES - CDM	2006 EDR MODEL(80030)
80040		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(80040)
80041				Yes		2006 EDR MODEL(80041)
80042				No		2006 EDR MODEL(80042)
80050	8-4 RATE RIDERS - Reg. Assets	This Step	vbInfo		8-4 RATE RIDERS -Reg. Assets	2006 EDR MODEL(80050)
80060		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(80060)
80061				Yes		2006 EDR MODEL(80061)
80062				No		2006 EDR MODEL(80062)

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
80070	8-5 DISTRIBUTION RATES	This Step	vbInfo		8-5 DISTRIBUTION RATES This Sheet summarizes distribution rates calculated by the Model. Enter amounts in columns R, S and T to override the calculated rates. Direct mitigation can also be accomplished by changing (i.e., lowering) the proposed Return on Equity percentage entered in cell E30 of Sheet 3-2. Continue to next sheet?	2006 EDR MODEL(80070)
80080		Next	vbYesNoCancel	Yes		2006 EDR MODEL(80080)
80081				No		2006 EDR MODEL(80081)
80082						2006 EDR MODEL(80082)
80090	8-6 RETAIL TRANSM RATES (Input)	This Step	vbInfo		8-6 RETAIL TRANSM RATES (Input)	2006 EDR MODEL(80090)
80100		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(80100)
80101				No		2006 EDR MODEL(80101)
80102						2006 EDR MODEL(80102)
81010	8-7 OTHER CHGS, COMMOD (Input)	This Step	vbInfo		8-7 OTHER CHGS, COMMOD (Input)	2006 EDR MODEL(81010)
81020		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(81020)
81021				No		2006 EDR MODEL(81021)
81022						2006 EDR MODEL(81022)
90010	9-1 BILL IMPACTS	This Step	vbYesNoCancel		9-1 BILL IMPACTS It will take a few moments to set up the impacts for each class, apply filters, and recalculate. The view will return to the first customer class after all calculations are complete. Continue?	2006 EDR MODEL(90010)
90011				Yes		2006 EDR MODEL(90011)
90012				No		2006 EDR MODEL(90012)
90020		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(90020)
90021				No		2006 EDR MODEL(90021)
90022						2006 EDR MODEL(90022)
90030	9-2 BILL IMPACTS %	This Step	vbInfo		9-2 BILL IMPACTS %	2006 EDR MODEL(90030)
90040		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(90040)
90041				No		2006 EDR MODEL(90041)
90042						2006 EDR MODEL(90042)
90045	9-1ALT BILL IMPACTS	This Step	vbYesNoCancel		9-1ALT BILL IMPACTS It will take a few moments to set up the impacts for each class, apply filters, and recalculate. The view will return to the first customer class after all calculations are complete. Continue?	2006 EDR MODEL(90045)
90045.1				Yes		2006 EDR MODEL(90045.1)
90045.2				No		2006 EDR MODEL(90045.2)
90046		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(90046)
90046.1				No		2006 EDR MODEL(90046.1)
90046.2						2006 EDR MODEL(90046.2)
90047	9-2ALT BILL IMPACTS %	This Step	vbInfo		9-2ALT BILL IMPACTS %	2006 EDR MODEL(90047)
90048		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(90048)
90048.1				No		2006 EDR MODEL(90048.1)
90048.2						2006 EDR MODEL(90048.2)
90050	10-1 RATES SCHEDULE (Part 1)	This Step	vbInfo		10-1 RATES SCHEDULE (Part 1)	2006 EDR MODEL(90050)
90060		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(90060)
90061				No		2006 EDR MODEL(90061)
90062						2006 EDR MODEL(90062)
90070	10-2 RATES SCHEDULE (Part 2)	This Step	vbInfo		10-2 RATES SCHEDULE (Part 2)	2006 EDR MODEL(90070)
90080		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(90080)
90081				No		2006 EDR MODEL(90081)
90082						2006 EDR MODEL(90082)
90090	10-3 DISTR. RATES - RECONCILED	This Step	vbInfo		10-3 DISTR. RATES - RECONCILED	2006 EDR MODEL(90090)
90100		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(90100)
90101				No	This is the last sheet.	2006 EDR MODEL(90101)
90102						2006 EDR MODEL(90102)
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Button Control Number	Sheet	Button (as displayed)	Message Type	Message Displayed	Title Displayed
99910	Ctl-Shift-X		vBYesNoCancel	<p>THIS MACRO SHOULD ONLY BE RUN AS THE FINAL STEP BEFORE SUBMITTING THE APPLICATION.</p> <p>Before proceeding to clear the detail:</p> <ol style="list-style-type: none"> 1. save the Model (File-Save) 2. save the model again using a different name (File SaveAs) - e.g., EDR2006with_detail_cleared.xls" <p>Use "Yes" if Model is saved and you are ready to proceed.</p>	2006 EDR MODEL(99910)
99911				Confirm, are you ready to proceed to permanently clear the detailed data from this file?	2006 EDR MODEL(99911)
99912				skip message	2006 EDR MODEL(99912)

ADJ 1a (Rate Base -Tier 1)
ADJ 2 (Rate Base -Tier 2)

SHEET 1 - December 31, 2004 Regulatory Assets

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

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:

(These amounts should correspond to your December 31, 2004 Regulatory Asset filings with the OEB.)

Account Description	Account Number	Principal Amounts as of Dec-31 2004	Interest to Dec31-04	Interest Jan-1 to Dec31-05	Interest Jan1-06 to Apr 30-06	Hydro One charges (if applicable) to Dec31-03	Interest on Hydro One charges - Apr1-05 to Apr 30-06	Hydro One charges (if applicable) Jan 1-04 to Feb 28-07	Total Claim
RSVA - Wholesale Market Service Charge	1580	\$ 24,812	\$ 2,434	\$ 1,799	\$ 600				\$ 29,645
RSVA - One-time Wholesale Market Service	1582	\$ 432	\$ 25	\$ 31	\$ 10			\$ 586	\$ 1,085
RSVA - Retail Transmission Network Charge	1584	\$ 4,765	\$ 889	\$ 345	\$ 115			\$ (2,532)	\$ 3,583
RSVA - Retail Transmission Connection Charge	1586	\$ (2,473)	\$ 136	\$ (179)	\$ (60)	\$ 51,156	\$ 4,018	\$ 63,260	\$ 115,858
RSVA - Power	1588	\$ -		\$ -	\$ -				\$ -
Sub-Totals		\$ 27,536	\$ 3,484	\$ 1,996	\$ 665	\$ 51,156	\$ 4,018	\$ 61,314	\$ 150,170
Other Regulatory Assets	1508							\$ 3,355	\$ -
Retail Cost Variance Account - Retail	1518								\$ -
Retail Cost Variance Account - STR	1548								\$ -
Misc. Deferred Debits - incl. Rebate Cheques	1525								\$ -
Pre-Market Opening Energy Variances Total	1571								\$ -
Extra-Ordinary Event Losses	1572								\$ -
Deferred Rate Impact Amounts	1574								\$ -
Other Deferred Credits	2425								\$ -
Sub-Totals		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,355	\$ -
Qualifying Transition Costs	1570								\$ -
Totals per column		\$ 27,536	\$ 3,484	\$ 1,996	\$ 665	\$ 51,156	\$ 4,018	\$ 64,669	\$ 150,170

Transition Cost Calculation						
Please indicate choice of review:	minimum	Lesser of 10 % off or \$60 per customer			⇒	revised total \$ -
2004 customer numbers	189	Original \$/customer	\$ -			Revised \$/customer \$ -

Annual interest rate: 7.25%
Monthly interest rate: 0.60%

Grand Total Claimed--Minimum Review \$ 150,170

Grand Total Claimed--Comprehensive Review N/A

SHEET 1 - December 31, 2004 Regulatory Assets

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Enter the appropriate 2004 data in the cells below.

Once the data in the yellow fields on Sheet 1 has been entered, the relevant allocations will appear on Sheet 2.

Go to Sheets 3, 4 and 5 and enter the appropriate data in the yellow cells.

2004 Data By Class	kW	kWhs	Cust. Num.'s	Dx Revenue	Cust. #'s w/ Rebate Cheques
RESIDENTIAL CLASS		4,641,323	484	\$ 247,106	
GENERAL SERVICE <50 KW CLASS		3,733,376	82	\$ 167,562	
GENERAL SERVICE >50 KW NON TIME OF USE					
GENERAL SERVICE >50 KW TIME OF USE					
INTERMEDIATE CLASS					
LARGE USER CLASS					
SMALL SCATTERED LOADS					
SENTINEL LIGHTS	1	940	1	\$ 44	
STREET LIGHTING	341	138,310	1	\$ 1,735	
Totals	342	8,513,949	568	\$ 416,447	-

Allocators	kW	kWhs	Cust. Num.'s	Dx Revenue	Cust. #'s w/ Rebate Cheques	kWhs for Non TOU Customers
RESIDENTIAL CLASS	0.0%	54.5%	85.2%	59.3%		55.42%
GENERAL SERVICE <50 KW CLASS	0.0%	43.9%	14.4%	40.2%		44.58%
GENERAL SERVICE >50 KW NON TIME OF USE	0.0%	0.0%	0.0%	0.0%		0.00%
GENERAL SERVICE >50 KW TIME OF USE	0.0%	0.0%	0.0%	0.0%		
INTERMEDIATE CLASS	0.0%	0.0%	0.0%	0.0%		
LARGE USER CLASS	0.0%	0.0%	0.0%	0.0%		
SMALL SCATTERED LOADS	0.0%	0.0%	0.0%	0.0%		0.00%
SENTINEL LIGHTS	0.3%	0.0%	0.2%	0.0%		
STREET LIGHTING	99.7%	1.6%	0.2%	0.4%		
Totals	100%	100%	100%	100%	0%	100%

Sheet 2 - Rate Riders Calculation

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Regulatory Asset Accounts:	Decision	Amount	ALLOCATOR	GS > 50 Non							Small	Sentinel Lighting	Street Lighting	Total
	Ref.#			Residential	GS < 50 KW	TOU	GS > 50 TOU	Intermediate	Large Users	Scattered Load				
WMSC - Account 1580	2.0.35	\$ 29,645	kWh	\$ 16,161	\$ 12,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ 482	\$ 29,645	
One-Time WMSC - Account 1582	2.0.35	\$ 1,085	kWh	\$ 591	\$ 476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 18	\$ 1,085	
Network - Account 1584	2.0.35	\$ 3,583	kWh	\$ 1,953	\$ 1,571	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 58	\$ 3,583	
Connection - Account 1586	2.0.35	\$ 115,858	kWh	\$ 63,159	\$ 50,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13	\$ 1,882	\$ 115,858	
Power - Account 1588	2.0.35	\$ -	kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal - RSVA		\$ 150,170		\$ 81,864	\$ 65,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ 2,440	\$ 150,170	
Other Regulatory Assets - Account 1508		\$ -											\$ -	
Retail Cost Variance Account - Acct 1518		\$ -	# of Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Retail Cost Variance Account (STR) Acct 1548		\$ -	# of Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rebate Cheques - Acct 1525	5.0.19	\$ -	# cust. w/ Rebate Cheq										\$ -	
Hydro One's Environmental Costs - Acct 1525	5.0.25	\$ -	Dx Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Pre Market Opening Energy - Acct 1571	3.0.27	\$ -	kWh for Non TOU Cust.	\$ -	\$ -	\$ -	\$ -			\$ -			\$ -	
Extraordinary Event Losses - Acct 1572		\$ -											\$ -	
Deferred Rate Impact Amounts - Acct 1574		\$ -											\$ -	
Other Deferred Credits - Acct 2425		\$ -											\$ -	
Transition Costs - Acct 1570	7.0.67	\$ -	# of Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Subtotal - Non RSVA		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total to be Recovered		\$ 150,170		\$ 81,864	\$ 65,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ 2,440	\$ 150,170	

Interim Transition Cost Recoveries (if applicable)	10.0.19													
Recoveries - Mar 1-02 to Mar 31-04		\$ -	Actual	\$ -										
Recoveries - Mar 1-02 to Mar 31-04 (Interest)		\$ -												
Recoveries - Apr 1-04 to Apr 30-06 (Interest)		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Recoveries - Interim Transition Costs - Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reg. Assets Interim Recoveries:	10.0.19													
Phase 1 Recoveries - Apr 1-04 to Mar 31-05		\$ -	Actual											
Phase 1 Recoveries - Apr 1-04 to Mar 31-05 (Interest)		\$ -												
Phase 1 Recoveries - Apr 1-05 to Apr 30-06 (Interest)		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Phase 1 (1st Interim) Recoveries - Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phase 1 Recoveries - Apr 1-05 to Apr 30-06		\$ -	=stimate-Actual to Jun.05											
Phase 1 Recoveries - Apr 1-05 to Apr 30-06 (Interest)		\$ -												
Phase 1 (2nd Interim) Recoveries - Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Recoveries to April 30-06		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Balance to be collected or refunded in the next 3 years	\$ 150,170	\$ 81,864	\$ 65,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ 2,440	\$ 150,170
Balance to be collected or refunded per year	\$ 37,542	\$ 20,466	\$ 16,462	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 610	\$ 37,542

Class	Residential	GS < 50 KW	GS > 50 Non TOU	GS > 50 TOU	Intermediate	Large Users	Scattered Load	Sentinel Lighting	Street Lighting
Regulatory Asset Rate Riders	\$ 0.0044	\$ 0.0044						\$ 4.1449	\$ 1.7885
Billing Determinants	kWh	kWh	kW	kW	kW	kW	kWh	kW	kW

Sheet 3 - Interim Transition Cost Recovery

Actual Recovery Calculations for the period March 1, 2002 to March 31, 2004

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), including the volumetric and fixed charge rate adders for each class approved on **Sheet 13 in the 2002 RAM**.

Within each class, the two rate adders should be the same for the entire recovery period.

Residential Class March 1, 2002 - December 31, 2002

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kWh)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
March						\$ -	\$ -	
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						<u>\$ -</u>		<u>\$ -</u>

Residential Class January 1, 2003 - December 31, 2003

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kWh)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						<u>\$ -</u>		<u>\$ -</u>

Residential Class January 1, 2004 - March 31, 2004

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kWh)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
						<u>\$ -</u>		<u>\$ -</u>

Sheet 3 - Interim Transition Cost Recovery

Actual Recovery Calculations for the period March 1, 2002 to March 31, 2004

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), including the volumetric and fixed charge rate adders for each class approved on **Sheet 13 in the 2002 RAM**.

Within each class, the two rate adders should be the same for the entire recovery period.

GS < 50 kW Class

March 1, 2002 - December 31, 2002

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kWh)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
March						\$ -	\$ -	
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						<u>\$ -</u>		<u>\$ -</u>

GS < 50 kW Class

January 1, 2003 - December 31, 2003

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kWh)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						<u>\$ -</u>		<u>\$ -</u>

GS < 50 kW Class

January 1, 2004 - March 31, 2004

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kWh)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
						<u>\$ -</u>		<u>\$ -</u>

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004.

Sheet 3 - Interim Transition Cost Recovery

Actual Recovery Calculations for the period March 1, 2002 to March 31, 2004

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), including the volumetric and fixed charge rate adders for each class approved on **Sheet 13 in the 2002 RAM**.

Within each class, the two rate adders should be the same for the entire recovery period.

GS > 50 Non-TOU Class

March 1, 2002 - December 31, 2002

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
March						\$ -	\$ -	
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

GS > 50 Non-TOU Class

January 1, 2003 - December 31, 2003

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

GS > 50 Non-TOU Class

January 1, 2004 - March 31, 2004

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
						\$ -		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004.

These amounts should be entered on Sheet 2 cells G32 and G33 respectively

\$ -

\$ -

Sheet 3 - Interim Transition Cost Recovery

Actual Recovery Calculations for the period March 1, 2002 to March 31, 2004

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), including the volumetric and fixed charge rate adders for each class approved on **Sheet 13 in the 2002 RAM**.

Within each class, the two rate adders should be the same for the entire recovery period.

GS > 50 TOU Class

March 1, 2002 - December 31, 2002

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
March						\$ -	\$ -	
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

GS > 50 TOU Class

January 1, 2003 - December 31, 2003

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

GS > 50 TOU Class

January 1, 2004 - March 31, 2004

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
						\$ -		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004.

These amounts should be entered on Sheet 2 cells H32 and H33 respectively

\$ -

\$ -

Sheet 3 - Interim Transition Cost Recovery

Actual Recovery Calculations for the period March 1, 2002 to March 31, 2004

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), including the volumetric and fixed charge rate adders for each class approved on **Sheet 13 in the 2002 RAM**.

Within each class, the two rate adders should be the same for the entire recovery period.

Intermediate Class

March 1, 2002 - December 31, 2002

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
March						\$ -	\$ -	
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

Intermediate Class

January 1, 2003 - December 31, 2003

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

Intermediate Class

January 1, 2004 - March 31, 2004

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
						\$ -		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004.

These amounts should be entered on Sheet 2 cells I32 and I33 respectively

\$ -

\$ -

Sheet 3 - Interim Transition Cost Recovery

Actual Recovery Calculations for the period March 1, 2002 to March 31, 2004

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), including the volumetric and fixed charge rate adders for each class approved on **Sheet 13 in the 2002 RAM**.

Within each class, the two rate adders should be the same for the entire recovery period.

Large User Class

March 1, 2002 - December 31, 2002

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
March						\$ -	\$ -	
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

Large User Class

January 1, 2003 - December 31, 2003

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

Large User Class

January 1, 2004 - March 31, 2004

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
						\$ -		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004.

These amounts should be entered on Sheet 2 cells .I32 and .I33 respectively

\$ -

\$ -

Sheet 3 - Interim Transition Cost Recovery

Actual Recovery Calculations for the period March 1, 2002 to March 31, 2004

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), including the volumetric and fixed charge rate adders for each class approved on **Sheet 13 in the 2002 RAM**.

Within each class, the two rate adders should be the same for the entire recovery period.

Small Scattered Load Class

March 1, 2002 - December 31, 2002

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kWh or kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
March						\$ -	\$ -	
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

Small Scattered Load Class

January 1, 2003 - December 31, 2003

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kWh or kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

Small Scattered Load Class

January 1, 2004 - March 31, 2004

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kWh or kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
						\$ -		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004.

These amounts should be entered on Sheet 2 cells K32 and K33 respectively

\$ -

\$ -

Sheet 3 - Interim Transition Cost Recovery

Actual Recovery Calculations for the period March 1, 2002 to March 31, 2004

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), including the volumetric and fixed charge rate adders for each class approved on **Sheet 13 in the 2002 RAM**.

Within each class, the two rate adders should be the same for the entire recovery period.

Sentinel Lighting Class

March 1, 2002 - December 31, 2002

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
March						\$ -	\$ -	
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

Sentinel Lighting Class

January 1, 2003 - December 31, 2003

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

Sentinel Lighting Class

January 1, 2004 - March 31, 2004

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
						\$ -		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004.

These amounts should be entered on Sheet 2 cells I 32 and I 33 respectively

\$ -

\$ -

Sheet 3 - Interim Transition Cost Recovery

Actual Recovery Calculations for the period March 1, 2002 to March 31, 2004

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), including the volumetric and fixed charge rate adders for each class approved on **Sheet 13 in the 2002 RAM**.

Within each class, the two rate adders should be the same for the entire recovery period.

Street Lighting Class

March 1, 2002 - December 31, 2002

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
March						\$ -	\$ -	
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

Street Lighting Class

January 1, 2003 - December 31, 2003

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

Street Lighting Class

January 1, 2004 - March 31, 2004

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
						\$ -		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004.

These amounts should be entered on Sheet 2 cells M32 and M33 respectively

\$ -

\$ -

Sheet 4 - First Interim Regulatory Asset Recovery
Actual Recovery Calculations for the period April 1, 2004 - March 31, 2005

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2004 and 2005 data (actuals), including the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period

Residential Class
April 1, 2004 - December 31, 2004

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kWh)	Sheet 5 Volumetric Rate Adder (per kWh)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

Residential Class
January 1, 2005 - March 31, 2005

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kWh)	Sheet 5 Volumetric Rate Adder (per kWh)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells E38 and E39 respectively.

\$ -

Sheet 4 - First Interim Regulatory Asset Recovery
Actual Recovery Calculations for the period April 1, 2004 - March 31, 2005

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2004 and 2005 data (actuals), including the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period

GS < 50 kW
April 1, 2004 - December 31, 2004

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kWh)	Sheet 5 Volumetric Rate Adder (per kWh)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

GS < 50 kW
January 1, 2005 - March 31, 2005

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kWh)	Sheet 5 Volumetric Rate Adder (per kWh)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells F38 and F39 respectively.

\$ -

Sheet 4 - First Interim Regulatory Asset Recovery
Actual Recovery Calculations for the period April 1, 2004 - March 31, 2005

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2004 and 2005 data (actuals), including the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period

GS > 50 Non-TOU
April 1, 2004 - December 31, 2004

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

GS > 50 Non-TOU
January 1, 2005 - March 31, 2005

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells G38 and G39 respectively.

\$ -

Sheet 4 - First Interim Regulatory Asset Recovery
Actual Recovery Calculations for the period April 1, 2004 - March 31, 2005

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2004 and 2005 data (actuals), including the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM**.
 From each Sheet and within each class, the rate adder should be the same for the entire recovery period

GS > 50 TOU
April 1, 2004 - December 31, 2004

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

GS > 50 TOU
January 1, 2005 - March 31, 2005

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amount recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells H38 and H39 respectively.

\$ -

Sheet 4 - First Interim Regulatory Asset Recovery
Actual Recovery Calculations for the period April 1, 2004 - March 31, 2005

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2004 and 2005 data (actuals), including the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period

Intermediate Class
April 1, 2004 - December 31, 2004

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

Intermediate Class
January 1, 2005 - March 31, 2005

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells I38 and I39 respectively.

\$ -

Sheet 4 - First Interim Regulatory Asset Recovery
Actual Recovery Calculations for the period April 1, 2004 - March 31, 2005

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2004 and 2005 data (actuals), including the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM**.
 From each Sheet and within each class, the rate adder should be the same for the entire recovery period

Large User Class
April 1, 2004 - December 31, 2004

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

Large User Class
January 1, 2005 - March 31, 2005

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells J38 and J39 respectively.

\$ -

Sheet 4 - First Interim Regulatory Asset Recovery
Actual Recovery Calculations for the period April 1, 2004 - March 31, 2005

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2004 and 2005 data (actuals), including the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period

Small Scattered Load
April 1, 2004 - December 31, 2004

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

Small Scattered Load
January 1, 2005 - March 31, 2005

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells K38 and K39 respectively.

\$ -

Sheet 4 - First Interim Regulatory Asset Recovery
Actual Recovery Calculations for the period April 1, 2004 - March 31, 2005

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2004 and 2005 data (actuals), including the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period

Sentinel Lighting
April 1, 2004 - December 31, 2004

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

Sentinel Lighting
January 1, 2005 - March 31, 2005

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells L38 and L39 respectively.

\$ -

Sheet 4 - First Interim Regulatory Asset Recovery
Actual Recovery Calculations for the period April 1, 2004 - March 31, 2005

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	RP-2005-0020
E-mail Address	cheryldecaire@ckenergy.com		EB-2005-0357
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2004 and 2005 data (actuals), including the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM**.
 From each Sheet and within each class, the rate adder should be the same for the entire recovery period

Street Lighting
April 1, 2004 - December 31, 2004

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

Street Lighting
January 1, 2005 - March 31, 2005

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells M38 and M39 respectively.

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Interest Applied

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Interest Applied

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Sheet 5 - Second Interim Regulatory Asset Recovery
Actual and Forecast Recovery Calculations for the period April 1, 2005 - April 30, 2006

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	EB-2009-0177
E-mail Address	cheryldecaire@ckenergy.com		
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), including the volumetric charge rate adders for each class approved on **Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

Residential Class
April 1, 2005 - December 31, 2005

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

Residential Class
January 1, 2006 - April 30, 2006

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
April					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells E43 and E44 respectively.

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Sheet 5 - Second Interim Regulatory Asset Recovery
Actual and Forecast Recovery Calculations for the period April 1, 2005 - April 30, 2006

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	EB-2009-0177
E-mail Address	cheryldecaire@ckenergy.com		
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), including the volumetric charge rate adders for each class approved on **Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

GS < 50 kW
April 1, 2005 - December 31, 2005

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

GS < 50 kW
January 1, 2006 - April 30, 2006

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
April					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells F43 and F44 respectively.

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Sheet 5 - Second Interim Regulatory Asset Recovery

Actual and Forecast Recovery Calculations for the period April 1, 2005 - April 30, 2006

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	EB-2009-0177
E-mail Address	cheryldecaire@ckenergy.com		
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), including the volumetric charge rate adders for each class approved on **Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

GS > 50 Non-TOU April 1, 2005 - December 31, 2005

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

GS > 50 Non-TOU January 1, 2006 - April 30, 2006

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
April					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells G43 and G44 respectively.

\$ -

Sheet 5 - Second Interim Regulatory Asset Recovery

Actual and Forecast Recovery Calculations for the period April 1, 2005 - April 30, 2006

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	EB-2009-0177
E-mail Address	cheryldecaire@ckenergy.com		
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), including the volumetric charge rate adders for each class approved on **Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

GS > 50 TOU April 1, 2005 - December 31, 2005

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

GS > 50 TOU January 1, 2006 - April 30, 2006

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
April					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells H43 and H44 respectively.

\$ -

Sheet 5 - Second Interim Regulatory Asset Recovery
Actual and Forecast Recovery Calculations for the period April 1, 2005 - April 30, 2006

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	EB-2009-0177
E-mail Address	cheryldecaire@ckenergy.com		
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), including the volumetric charge rate adders for each class approved on **Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

Intermediate Class
April 1, 2005 - December 31, 2005

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

Intermediate Class
January 1, 2006 - April 30, 2006

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
April					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells I43 and I44 respectively.

\$ -

Sheet 5 - Second Interim Regulatory Asset Recovery
Actual and Forecast Recovery Calculations for the period April 1, 2005 - April 30, 2006

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	EB-2009-0177
E-mail Address	cheryldecaire@ckenergy.com		
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), including the volumetric charge rate adders for each class approved on **Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

Large User Class
April 1, 2005 - December 31, 2005

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

Large User Class
January 1, 2006 - April 30, 2006

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
April					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells J43 and J44 respectively.

\$ -

Sheet 5 - Second Interim Regulatory Asset Recovery

Actual and Forecast Recovery Calculations for the period April 1, 2005 - April 30, 2006

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	EB-2009-0177
E-mail Address	cheryldecaire@ckenergy.com		
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), including the volumetric charge rate adders for each class approved on **Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

Small Scattered load Class April 1, 2005 - December 31, 2005

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

Small Scattered load Class January 1, 2006 - April 30, 2006

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
April					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells K43 and K44 respectively.

\$ -

Sheet 5 - Second Interim Regulatory Asset Recovery
Actual and Forecast Recovery Calculations for the period April 1, 2005 - April 30, 2006

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	EB-2009-0177
E-mail Address	cheryldecaire@ckenergy.com		
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), including the volumetric charge rate adders for each class approved on **Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

Sentinel Lighting Class
April 1, 2005 - December 31, 2005

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

Sentinel Lighting Class
January 1, 2006 - April 30, 2006

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
April					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells L43 and L44 respectively.

\$ -

Sheet 5 - Second Interim Regulatory Asset Recovery
Actual and Forecast Recovery Calculations for the period April 1, 2005 - April 30, 2006

NAME OF UTILITY	Dutton Hydro Limited	LICENCE NUMBER	
NAME OF CONTACT	Cheryl Decaire	DOCID NUMBER	EB-2009-0177
E-mail Address	cheryldecaire@ckenergy.com		
VERSION NUMBER	v2.0	PHONE NUMBER	519-352-6300
Date	31-May-09	(extension)	405

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), including the volumetric charge rate adders for each class approved on **Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

Street Lighting Class
April 1, 2005 - December 31, 2005

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

Street Lighting Class
January 1, 2006 - April 30, 2006

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
April					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells M43 and M44 respectively.

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Interest Applied

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Residential

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	8.45	13.80
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kWh	0.0080	0.0140
Distribution Volumetric Rate Rider(s)	\$/kWh	-	0.0176
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0057	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0050	0.0050
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$	0.25	0.25

Consumption	1,000	kWh	-	kW
RPP Tier One	600	kWh	Load Factor	

Current Loss Factor	1.0662
Proposed Loss Factor	1.0951

	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	600	0.0500	30.00	600	0.0500	30.00	0.00	0.0%	22.22%
Energy Second Tier (kWh)	467	0.0590	27.55	467	0.0590	27.55	0.00	0.0%	20.41%
Sub-Total: Energy			57.55			57.55	0.00	0.0%	42.63%
Service Charge	1	8.45	8.45	1	13.80	13.80	5.35	63.3%	10.22%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1,000	0.0080	8.00	1,000	0.0140	14.00	6.00	75.0%	10.37%
Distribution Volumetric Rate Rider(s)	1,000	0.0000	0.00	1,000	0.0176	17.60	17.60	0.0%	13.04%
Total: Distribution			16.45			45.40	28.95	176.0%	33.63%
Retail Transmission Rate – Network Service Rate	1,067	0.0057	6.08	1,067	0.0057	6.08	0.00	0.0%	4.50%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1,067	0.0050	5.34	1,067	0.0050	5.34	0.00	0.0%	3.96%
Total: Retail Transmission			11.42			11.42	0.00	0.0%	8.46%
Sub-Total: Delivery (Distribution and Retail Transmission)			27.87			56.82	28.95	103.9%	42.09%
Wholesale Market Service Rate	1,067	0.0052	5.55	1,067	0.0052	5.55	0.00	0.0%	4.11%
Rural Rate Protection Charge	1,067	0.0010	1.07	1,067	0.0013	1.39	0.32	29.9%	1.03%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.19%
Sub-Total: Regulatory			6.87			7.19	0.32	4.7%	5.33%
Debt Retirement Charge (DRC)	1,000	0.00700	7.00	1,000	0.00700	7.00	0.00	0.0%	5.19%
Total Bill before Taxes			99.29			128.56	29.27	29.5%	95.24%
GST	99.29	5%	4.96	128.56	5%	6.43	1.47	29.6%	4.76%
			104.25			134.99	30.74	29.5%	100.00%

Rate Class Threshold Test

Residential

kWh	250	600	1,000	1,600	2,250
Loss Factor Adjusted kWh	267	640	1,067	1,706	2,399
kW					
Load Factor					

Energy

Applied For Bill	\$ 13.35	\$ 32.36	\$ 57.55	\$ 95.25	\$ 136.14
Current Bill	\$ 13.35	\$ 32.36	\$ 57.55	\$ 95.25	\$ 136.14
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	30.5%	38.2%	42.6%	45.3%	46.6%

Distribution

Applied For Bill	\$ 21.70	\$ 32.76	\$ 45.40	\$ 64.36	\$ 84.90
Current Bill	\$ 10.45	\$ 13.25	\$ 16.45	\$ 21.25	\$ 26.45
\$ Impact	\$ 11.25	\$ 19.51	\$ 28.95	\$ 43.11	\$ 58.45
% Impact	107.7%	147.2%	176.0%	202.9%	221.0%
% of Total Bill	49.6%	38.7%	33.6%	30.6%	29.1%

Retail Transmission

Applied For Bill	\$ 2.85	\$ 6.85	\$ 11.41	\$ 18.25	\$ 25.66
Current Bill	\$ 2.85	\$ 6.85	\$ 11.41	\$ 18.25	\$ 25.66
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	6.5%	8.1%	8.5%	8.7%	8.8%

Delivery (Distribution and Retail Transmission)

Applied For Bill	\$ 24.55	\$ 39.61	\$ 56.81	\$ 82.61	\$ 110.56
Current Bill	\$ 13.30	\$ 20.10	\$ 27.86	\$ 39.50	\$ 52.11
\$ Impact	\$ 11.25	\$ 19.51	\$ 28.95	\$ 43.11	\$ 58.45
% Impact	84.6%	97.1%	103.9%	109.1%	112.2%
% of Total Bill	56.2%	46.8%	42.1%	39.3%	37.8%

Regulatory

Applied For Bill	\$ 1.99	\$ 4.41	\$ 7.19	\$ 11.34	\$ 15.84
Current Bill	\$ 1.91	\$ 4.22	\$ 6.87	\$ 10.83	\$ 15.12
\$ Impact	\$ 0.08	\$ 0.19	\$ 0.32	\$ 0.51	\$ 0.72
% Impact	4.2%	4.5%	4.7%	4.7%	4.8%
% of Total Bill	4.6%	5.2%	5.3%	5.4%	5.4%

Debt Retirement Charge

Applied For Bill	\$ 1.75	\$ 4.20	\$ 7.00	\$ 11.20	\$ 15.75
Current Bill	\$ 1.75	\$ 4.20	\$ 7.00	\$ 11.20	\$ 15.75
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.0%	5.0%	5.2%	5.3%	5.4%

GST

Applied For Bill	\$ 2.08	\$ 4.03	\$ 6.43	\$ 10.02	\$ 13.91
Current Bill	\$ 1.52	\$ 3.04	\$ 4.96	\$ 7.84	\$ 10.96
\$ Impact	\$ 0.56	\$ 0.99	\$ 1.47	\$ 2.18	\$ 2.95
% Impact	36.8%	32.6%	29.6%	27.8%	26.9%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

Total Bill

Applied For Bill	\$ 43.72	\$ 84.61	\$ 134.98	\$ 210.42	\$ 292.20
Current Bill	\$ 31.83	\$ 63.92	\$ 104.24	\$ 164.62	\$ 230.08
\$ Impact	\$ 11.89	\$ 20.69	\$ 30.74	\$ 45.80	\$ 62.12

General Service Less Than 50 kW

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	17.26	27.15
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kWh	0.0038	0.0074
Distribution Volumetric Rate Rider(s)	\$/kWh	-	0.0176
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0045	0.0045
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$	0.25	0.25

Consumption	2,000	kWh	-	kW
RPP Tier One	750	kWh	Load Factor	

Current Loss Factor	1.0662
Proposed Loss Factor	1.0951

	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0500	37.50	750	0.0500	37.50	0.00	0.0%	3.13%
Energy Second Tier (kWh)	9,913	0.0590	584.87	9,913	0.0590	584.87	0.00	0.0%	48.75%
Sub-Total: Energy			622.37			622.37	0.00	0.0%	51.88%
Service Charge	1	17.26	17.26	1	27.15	27.15	9.89	57.3%	2.26%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	10,000	0.0038	38.00	10,000	0.0074	74.00	36.00	94.7%	6.17%
Distribution Volumetric Rate Rider(s)	10,000	0.0000	0.00	10,000	0.0176	176.00	176.00	0.0%	14.67%
Total: Distribution			55.26			277.15	221.89	401.5%	23.10%
Retail Transmission Rate – Network Service Rate	10,663	0.0052	55.45	10,663	0.0052	55.45	0.00	0.0%	4.62%
Retail Transmission Rate – Line and Transformation Connection Service Rate	10,663	0.0045	47.98	10,663	0.0045	47.98	0.00	0.0%	4.00%
Total: Retail Transmission			103.43			103.43	0.00	0.0%	8.62%
Sub-Total: Delivery (Distribution and Retail Transmission)			158.69			380.58	221.89	139.8%	31.72%
Wholesale Market Service Rate	10,663	0.0052	55.45	10,663	0.0052	55.45	0.00	0.0%	4.62%
Rural Rate Protection Charge	10,663	0.0010	10.66	10,663	0.0013	13.86	3.20	30.0%	1.16%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.02%
Sub-Total: Regulatory			66.36			69.56	3.20	4.8%	5.80%
Debt Retirement Charge (DRC)	10,000	0.00700	70.00	10,000	0.00700	70.00	0.00	0.0%	5.84%
Total Bill before Taxes			917.42			1,142.51	225.09	24.5%	95.24%
GST	917.42	5%	45.87	1,142.51	5%	57.13	11.26	24.5%	4.76%
			963.29			1,199.64	236.35	24.5%	100.00%

Rate Class Threshold Test

General Service Less Than 50 kW

	kWh	1,000	5,000	10,000	15,000	20,000
Loss Factor Adjusted kWh		1,067	5,332	10,663	15,994	21,325
kW						
Load Factor						

Energy

Applied For Bill	\$	56.20	\$	307.84	\$	622.37	\$	936.90	\$	1,251.43
Current Bill	\$	56.20	\$	307.84	\$	622.37	\$	936.90	\$	1,251.43
\$ Impact	\$	-	\$	-	\$	-	\$	-	\$	-
% Impact		0.0%		0.0%		0.0%		0.0%		0.0%
% of Total Bill		40.3%		50.4%		51.9%		52.4%		52.6%

Distribution

Applied For Bill	\$	52.15	\$	152.15	\$	277.15	\$	402.15	\$	527.15
Current Bill	\$	21.06	\$	36.26	\$	55.26	\$	74.26	\$	93.26
\$ Impact	\$	31.09	\$	115.89	\$	221.89	\$	327.89	\$	433.89
% Impact		147.6%		319.6%		401.5%		441.5%		465.2%
% of Total Bill		37.4%		24.9%		23.1%		22.5%		22.2%

Retail Transmission

Applied For Bill	\$	10.35	\$	51.72	\$	103.43	\$	155.14	\$	206.85
Current Bill	\$	10.35	\$	51.72	\$	103.43	\$	155.14	\$	206.85
\$ Impact	\$	-	\$	-	\$	-	\$	-	\$	-
% Impact		0.0%		0.0%		0.0%		0.0%		0.0%
% of Total Bill		7.4%		8.5%		8.6%		8.7%		8.7%

Delivery (Distribution and Retail Transmission)

Applied For Bill	\$	62.50	\$	203.87	\$	380.58	\$	557.29	\$	734.00
Current Bill	\$	31.41	\$	87.98	\$	158.69	\$	229.40	\$	300.11
\$ Impact	\$	31.09	\$	115.89	\$	221.89	\$	327.89	\$	433.89
% Impact		99.0%		131.7%		139.8%		142.9%		144.6%
% of Total Bill		44.8%		33.4%		31.7%		31.2%		30.9%

Regulatory

Applied For Bill	\$	7.19	\$	34.91	\$	69.56	\$	104.21	\$	138.86
Current Bill	\$	6.87	\$	33.31	\$	66.36	\$	99.41	\$	132.47
\$ Impact	\$	0.32	\$	1.60	\$	3.20	\$	4.80	\$	6.39
% Impact		4.7%		4.8%		4.8%		4.8%		4.8%
% of Total Bill		5.2%		5.7%		5.8%		5.8%		5.8%

Debt Retirement Charge

Applied For Bill	\$	7.00	\$	35.00	\$	70.00	\$	105.00	\$	140.00
Current Bill	\$	7.00	\$	35.00	\$	70.00	\$	105.00	\$	140.00
\$ Impact	\$	-	\$	-	\$	-	\$	-	\$	-
% Impact		0.0%		0.0%		0.0%		0.0%		0.0%
% of Total Bill		5.0%		5.7%		5.8%		5.9%		5.9%

GST

Applied For Bill	\$	6.64	\$	29.08	\$	57.13	\$	85.17	\$	113.21
Current Bill	\$	5.07	\$	23.21	\$	45.87	\$	68.54	\$	91.20
\$ Impact	\$	1.57	\$	5.87	\$	11.26	\$	16.63	\$	22.01
% Impact		31.0%		25.3%		24.5%		24.3%		24.1%
% of Total Bill		4.8%		4.8%		4.8%		4.8%		4.8%

Total Bill

Applied For Bill	\$	139.53	\$	610.70	\$	1,199.64	\$	1,788.57	\$	2,377.50
Current Bill	\$	106.55	\$	487.34	\$	963.29	\$	1,439.25	\$	1,915.21
\$ Impact	\$	32.98	\$	123.36	\$	236.35	\$	349.32	\$	462.29

Sentinel Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	0.62	0.94
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	3.2841	5.5910
Distribution Volumetric Rate Rider(s)	\$/kW	-	16.5798
Retail Transmission Rate – Network Service Rate	\$/kW	1.4113	1.4113
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6083	1.6083
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$	0.25	0.25

Consumption	180	kWh	0.50	kW
RPP Tier One	750	kWh	Load Factor	49.3%

Current Loss Factor	1.0662
Proposed Loss Factor	1.0951

	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	192	0.0500	9.60	192	0.0500	9.60	0.00	0.0%	23.76%
Energy Second Tier (kWh)	0	0.0590	0.00	0	0.0590	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			9.60			9.60	0.00	0.0%	23.76%
Service Charge	1	0.62	0.62	1	0.94	0.94	0.32	51.6%	2.33%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1	3.2841	3.28	1	5.5910	5.59	2.31	70.4%	13.83%
Distribution Volumetric Rate Rider(s)	1	0.0000	0.00	1	16.5798	16.58	16.58	0.0%	41.03%
Total: Distribution			3.90			23.11	19.21	492.6%	57.19%
Retail Transmission Rate – Network Service Rate	1	1.4113	1.41	1	1.4113	1.41	0.00	0.0%	3.49%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1	1.6083	1.61	1	1.6083	1.61	0.00	0.0%	3.98%
Total: Retail Transmission			3.02			3.02	0.00	0.0%	7.47%
Sub-Total: Delivery (Distribution and Retail Transmission)			6.92			26.13	19.21	277.6%	64.66%
Wholesale Market Service Rate	192	0.0052	1.00	192	0.0052	1.00	0.00	0.0%	2.47%
Rural Rate Protection Charge	192	0.0010	0.19	192	0.0013	0.25	0.06	31.6%	0.62%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.62%
Sub-Total: Regulatory			1.44			1.50	0.06	4.2%	3.71%
Debt Retirement Charge (DRC)	180	0.00700	1.26	180	0.00700	1.26	0.00	0.0%	3.12%
Total Bill before Taxes			19.22			38.49	19.27	100.3%	95.25%
GST	19.22	5%	0.96	38.49	5%	1.92	0.96	100.0%	4.75%
			20.18			40.41	20.23	100.2%	100.00%

Rate Class Threshold Test

Sentinel Lighting

	kWh	70	130	180	270	360
Loss Factor Adjusted kWh		75	139	192	288	384
	kW	0.20	0.35	0.50	0.75	1.00
Load Factor		0.48	0.51	0.49	0.49	0.49

Energy

Applied For Bill	\$ 3.75	\$ 6.95	\$ 9.60	\$ 14.40	\$ 19.20
Current Bill	\$ 3.75	\$ 6.95	\$ 9.60	\$ 14.40	\$ 19.20
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	11.5%	18.8%	23.8%	30.8%	36.1%

Distribution

Applied For Bill	\$ 23.11	\$ 23.11	\$ 23.11	\$ 23.11	\$ 23.11
Current Bill	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90
\$ Impact	\$ 19.21	\$ 19.21	\$ 19.21	\$ 19.21	\$ 19.21
% Impact	492.6%	492.6%	492.6%	492.6%	492.6%
% of Total Bill	70.7%	62.6%	57.2%	49.4%	43.5%

Retail Transmission

Applied For Bill	\$ 3.02	\$ 3.02	\$ 3.02	\$ 3.02	\$ 3.02
Current Bill	\$ 3.02	\$ 3.02	\$ 3.02	\$ 3.02	\$ 3.02
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	9.2%	8.2%	7.5%	6.5%	5.7%

Delivery (Distribution and Retail Transmission)

Applied For Bill	\$ 26.13	\$ 26.13	\$ 26.13	\$ 26.13	\$ 26.13
Current Bill	\$ 6.92	\$ 6.92	\$ 6.92	\$ 6.92	\$ 6.92
\$ Impact	\$ 19.21	\$ 19.21	\$ 19.21	\$ 19.21	\$ 19.21
% Impact	277.6%	277.6%	277.6%	277.6%	277.6%
% of Total Bill	80.0%	70.8%	64.7%	55.9%	49.2%

Regulatory

Applied For Bill	\$ 0.74	\$ 1.15	\$ 1.50	\$ 2.12	\$ 2.75
Current Bill	\$ 0.72	\$ 1.11	\$ 1.44	\$ 2.04	\$ 2.63
\$ Impact	\$ 0.02	\$ 0.04	\$ 0.06	\$ 0.08	\$ 0.12
% Impact	2.8%	3.6%	4.2%	3.9%	4.6%
% of Total Bill	2.3%	3.1%	3.7%	4.5%	5.2%

Debt Retirement Charge

Applied For Bill	\$ 0.49	\$ 0.91	\$ 1.26	\$ 1.89	\$ 2.52
Current Bill	\$ 0.49	\$ 0.91	\$ 1.26	\$ 1.89	\$ 2.52
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	1.5%	2.5%	3.1%	4.0%	4.7%

GST

Applied For Bill	\$ 1.56	\$ 1.76	\$ 1.92	\$ 2.23	\$ 2.53
Current Bill	\$ 0.59	\$ 0.79	\$ 0.96	\$ 1.26	\$ 1.56
\$ Impact	\$ 0.97	\$ 0.97	\$ 0.96	\$ 0.97	\$ 0.97
% Impact	164.4%	122.8%	100.0%	77.0%	62.2%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

Total Bill

Applied For Bill	\$ 32.67	\$ 36.90	\$ 40.41	\$ 46.77	\$ 53.13
Current Bill	\$ 12.47	\$ 16.68	\$ 20.18	\$ 26.51	\$ 32.83
\$ Impact	\$ 20.20	\$ 20.22	\$ 20.23	\$ 20.26	\$ 20.30

Street Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	0.42	0.64
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	1.9467	3.5408
Distribution Volumetric Rate Rider(s)	\$/kW	-	7.1540
Retail Transmission Rate – Network Service Rate	\$/kW	1.6002	1.6002
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3824	1.3824
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$	0.25	0.25

Consumption	180	kWh	0.50	kW
RPP Tier One	750	kWh	Load Factor	49.3%

Current Loss Factor	1.0662
Proposed Loss Factor	1.0951

	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	192	0.0500	9.60	192	0.0500	9.60	0.00	0.0%	34.29%
Energy Second Tier (kWh)	0	0.0590	0.00	0	0.0590	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			9.60			9.60	0.00	0.0%	34.29%
Service Charge	1	0.42	0.42	1	0.64	0.64	0.22	52.4%	2.29%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1	1.9467	1.95	1	3.5408	3.54	1.59	81.5%	12.64%
Distribution Volumetric Rate Rider(s)	1	0.0000	0.00	1	7.1540	7.15	7.15	0.0%	25.54%
Total: Distribution			2.37			11.33	8.96	378.1%	40.46%
Retail Transmission Rate – Network Service Rate	1	1.6002	1.60	1	1.6002	1.60	0.00	0.0%	5.71%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1	1.3824	1.38	1	1.3824	1.38	0.00	0.0%	4.93%
Total: Retail Transmission			2.98			2.98	0.00	0.0%	10.64%
Sub-Total: Delivery (Distribution and Retail Transmission)			5.35			14.31	8.96	167.5%	51.11%
Wholesale Market Service Rate	192	0.0052	1.00	192	0.0052	1.00	0.00	0.0%	3.57%
Rural Rate Protection Charge	192	0.0010	0.19	192	0.0013	0.25	0.06	31.6%	0.89%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.89%
Sub-Total: Regulatory			1.44			1.50	0.06	4.2%	5.36%
Debt Retirement Charge (DRC)	180	0.00700	1.26	180	0.00700	1.26	0.00	0.0%	4.50%
Total Bill before Taxes			17.65			26.67	9.02	51.1%	95.25%
GST	17.65	5%	0.88	26.67	5%	1.33	0.45	51.1%	4.75%
			18.53			28.00	9.47	51.1%	100.00%

Rate Class Threshold Test

Street Lighting

	kWh	70	130	180	270	360
Loss Factor Adjusted kWh		75	139	192	288	384
	kW	0.20	0.35	0.50	0.75	1.00
Load Factor		0.48	0.51	0.49	0.49	0.49

Energy

Applied For Bill	\$ 3.75	\$ 6.95	\$ 9.60	\$ 14.40	\$ 19.20
Current Bill	\$ 3.75	\$ 6.95	\$ 9.60	\$ 14.40	\$ 19.20
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	18.5%	28.4%	34.3%	41.9%	47.2%

Distribution

Applied For Bill	\$ 11.33	\$ 11.33	\$ 11.33	\$ 11.33	\$ 11.33
Current Bill	\$ 2.37	\$ 2.37	\$ 2.37	\$ 2.37	\$ 2.37
\$ Impact	\$ 8.96	\$ 8.96	\$ 8.96	\$ 8.96	\$ 8.96
% Impact	378.1%	378.1%	378.1%	378.1%	378.1%
% of Total Bill	56.0%	46.3%	40.5%	33.0%	27.8%

Retail Transmission

Applied For Bill	\$ 2.98	\$ 2.98	\$ 2.98	\$ 2.98	\$ 2.98
Current Bill	\$ 2.98	\$ 2.98	\$ 2.98	\$ 2.98	\$ 2.98
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	14.7%	12.2%	10.6%	8.7%	7.3%

Delivery (Distribution and Retail Transmission)

Applied For Bill	\$ 14.31	\$ 14.31	\$ 14.31	\$ 14.31	\$ 14.31
Current Bill	\$ 5.35	\$ 5.35	\$ 5.35	\$ 5.35	\$ 5.35
\$ Impact	\$ 8.96	\$ 8.96	\$ 8.96	\$ 8.96	\$ 8.96
% Impact	167.5%	167.5%	167.5%	167.5%	167.5%
% of Total Bill	70.7%	58.4%	51.1%	41.6%	35.1%

Regulatory

Applied For Bill	\$ 0.74	\$ 1.15	\$ 1.50	\$ 2.12	\$ 2.75
Current Bill	\$ 0.72	\$ 1.11	\$ 1.44	\$ 2.04	\$ 2.63
\$ Impact	\$ 0.02	\$ 0.04	\$ 0.06	\$ 0.08	\$ 0.12
% Impact	2.8%	3.6%	4.2%	3.9%	4.6%
% of Total Bill	3.7%	4.7%	5.4%	6.2%	6.8%

Debt Retirement Charge

Applied For Bill	\$ 0.49	\$ 0.91	\$ 1.26	\$ 1.89	\$ 2.52
Current Bill	\$ 0.49	\$ 0.91	\$ 1.26	\$ 1.89	\$ 2.52
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	2.4%	3.7%	4.5%	5.5%	6.2%

GST

Applied For Bill	\$ 0.96	\$ 1.17	\$ 1.33	\$ 1.64	\$ 1.94
Current Bill	\$ 0.52	\$ 0.72	\$ 0.88	\$ 1.18	\$ 1.49
\$ Impact	\$ 0.44	\$ 0.45	\$ 0.45	\$ 0.46	\$ 0.45
% Impact	84.6%	62.5%	51.1%	39.0%	30.2%
% of Total Bill	4.7%	4.8%	4.8%	4.8%	4.8%

Total Bill

Applied For Bill	\$ 20.25	\$ 24.49	\$ 28.00	\$ 34.36	\$ 40.72
Current Bill	\$ 10.83	\$ 15.04	\$ 18.53	\$ 24.86	\$ 31.19
\$ Impact	\$ 9.42	\$ 9.45	\$ 9.47	\$ 9.50	\$ 9.53

Dutton Hydro Limited

2006 Electricity Distribution Rates Application

June 11, 2009

Rate Mitigation Plan

Dutton Hydro Limited (“DHL”) had applied for a rate change for the first time in approximately 5 years. The focus for DHL is to maintain low rates to the customers and provide a safe and reliable service. Having some of the lowest rates in the province has made it difficult for DHL to earn a reasonable profit; therefore it is necessary to have a larger rate increase this year.

Rate Mitigation Plan

DHL must reduce the revenue requirement in order to meet the 10% customer impact threshold. Therefore DHL is proposing to defer the recovery of Low Voltage charges and the Regulatory Assets. This will reduce the service revenue requirement to \$172,136 and will result in rate increases for each class of;

Residential	9.8%
General Service < 50 kW	7.5%

Variance Accounts

The low voltage and regulatory assets will remain on the balance sheet as variances. The low voltage variance account will increase each month by the monthly charges from Hydro One and the carrying costs. The regulatory asset variance will increase only for the carrying costs. The balances for the variance accounts on May 2008 are estimated to be (Schedule 1);

Low Voltage	\$15,000
Regulatory Asset	\$150,170

Low Voltage

Included in the 2006 EDR was a request for recovery of the low voltage charges from Hydro One Networks Inc. The total annual amount of the low voltage charges was expected to be \$15,000.

DHL is requesting that these charges be deferred for recovery in the application due to the impact will be higher than the OEB maximum threshold of 10%.

DHL is requesting that the recovery of the Low voltage of 15,000 be approved to recover at the next rate incentive mechanism application.

Regulatory Asset Recovery Rate

DHL is not implementing the rate change to the customers in the 2006EDR due to the total impact to the customers being higher than the OEB maximum threshold of 10%.

DHL is proposing to begin the recovery of the regulatory assets:

Recovered over 4 years \$ 37,542.50

Rate Classes	Amount	Rate
Residential	20,466	0.0044
GS less than 50 kW	16,462	0.0044
Sentinel Light	4	4.1449
Streetlight	610	1.7885
	<u>37,542</u>	

Retail Transmission/Connection

DHL has stated that the uniform adjustment of the Retail Transmission Network adjustment of 11.3% and the Retail Transmission Connection Adjustment of 5.5% has been deferred in the 2006EDR and 2007 to 2009 rate application has been deferred in order to meet the 10% threshold for the rate change. DHL is proposing to increase the rate in the next rate application.



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

INTRODUCTION

*This Sheet provides selected information to assist with the completion of the **EDR 2006 Model**.*

General:

The various worksheets in this Excel file comprise the 2006 EDR Model ("the Model").

This sheet provides some introductory comments and basic instructions for using and navigating the Model. Please also see the detailed instructions.

Please refer to the 2006 Electricity Distribution Rates Handbook ("the Handbook") for authoritative information on filing requirements. **References to the Handbook** are provided throughout the Model and are **highlighted in pink**.

Navigation Buttons:

On any sheet use the **This Step** button before beginning to complete the sheet. Instructions/help with the sheet will be provided.

On any sheet use the **Next** button to move on to the next sheet. After performing selected verification of the current sheet, the new sheet will be activated with the THIS STEP automatically invoked.

On any sheet toggle the **Hide Top (Show Top)** button to hide (reveal) title rows at the top of the sheet to allow more data to be viewed on the screen.

Navigation Links:

In addition to the Navigation Buttons each sheet has [hyperlinks](#) which move between sections of the Model. The "Model Overview" sheet has a link to each sheet within the model and each sheet has a link back to the Overview.

Colour Coding:

Generally, the following colour coding has been used within the Model:

input (green background)

optional input (shaded and green background)

input with validation control (lime background)

Handbook reference (pink)

Warning message (orange)

Printing:



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

INTRODUCTION

*This Sheet provides selected information to assist with the completion of the **EDR 2006 Model**.*

Page setups have been established for most sheets to enable printing by simply using Print or Print-Preview commands in Excel. On some sheets you will find a **Print** button which will invoke a macro to properly print selected pages.

Customization:

To the extent possible, flexibility was built into the Model. Additional customization is not recommended.

Please note, you must disclose the nature of any customization changes to the model. This may impact the timeliness of file review by the OEB.

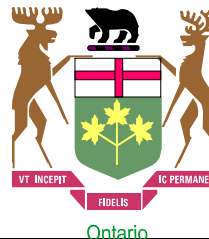
Detail Account Data May be Cleared Before Submitting Application

The Model uses account balances at the USofA level of detail. Please note that detailed account information is not required and can be cleared before submitting the application.

Use Ctl-Shift-X to clear detail before submitting Application

Contact Information at the Ontario Energy Board:

Ontario Energy Board
PO Box 2319
2300 Yonge Street
26th. Floor
Toronto ON M4P 1E4
Telephone: (416) 481-1967
Facsimile: (416) 440-7656



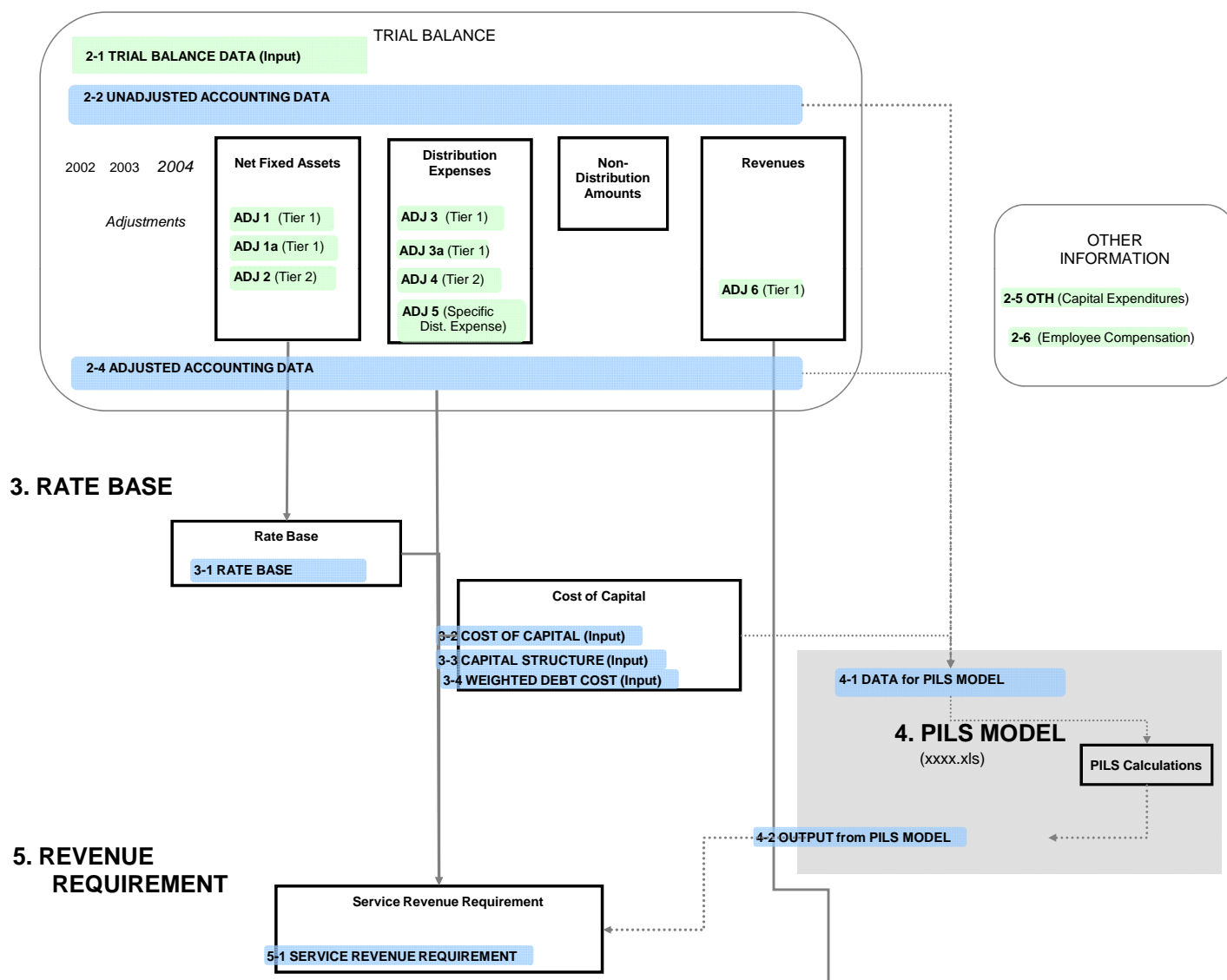
2006 EDR MODEL OVERVIEW

Click on Shaded Areas to follow link to corresponding Sheet

1. GENERAL

1-1 GENERAL (Input)

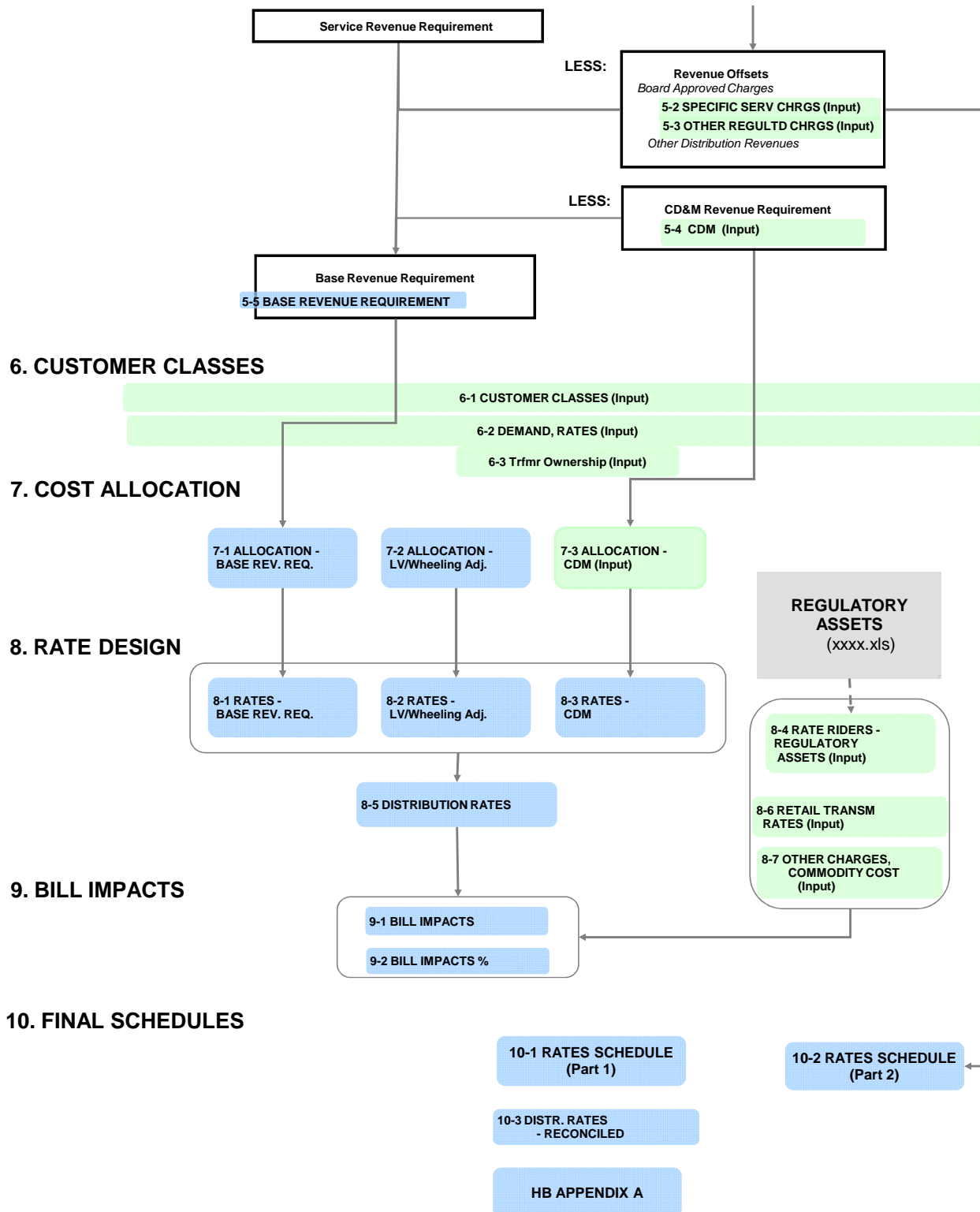
2. FINANCIAL DATA





2006 EDR MODEL OVERVIEW

Click on Shaded Areas to follow link to corresponding Sheet





EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

1-1 GENERAL (Input)

Enter general information related to the Application

Version: 1.1

Name of Applicant Dutton Hydro Limited

License Number ED-2003-0025

File Number(s) EB-2009-0177

Contact:

Name Cheryl Decaire
e-mail cheryldecaire@ckenergy.com
telephone 519-352-6300 ext 405

Date of Application: June 11 2009

The following questions relate to the applicability of the EDR 2006 Model's components and will help define the Model Navigation. Although, the answers can be updated at any time it will be more efficient to determine the correct responses before proceeding to use the Model.

PLEASE ANSWER EACH QUESTION USING THE "INPUT" BUTTONS ON THE LEFT.

	Yes/No	
Unadjusted Option: Will you be submitting your application using unadjusted amounts?	No	
Tier 2 Adjustments: Will the application include Tier 2 adjustments.?	Yes	to Sheet ADJ 2 to Sheet ADJ 4
Are you required to change your rate structure for Unmetered Scattered Loads? (Handbook 10.2)	No	
Do you give an allowance for Transformer Ownership? (Handbook 10.4)	NO	
Service Territories with Differerent Rates for Similar Customers? Enter the Number of Services Territories for Similar Customers.	No 1	to Sheet 6-1



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

ok

Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
DETAILED INPUT:				
1005	Cash	12266.44	48,305.81	-10601.53
1010	Cash Advances and Working Funds	0	50.00	50
1020	Interest Special Deposits	0	0.00	0.00
1030	Dividend Special Deposits	0	0.00	0.00
1040	Other Special Deposits	0	0.00	0.00
1060	Term Deposits	0	0.00	0.00
1070	Current Investments	0	0.00	0.00
1100	Customer Accounts Receivable	93194.21	86,454.44	85620.45
1102	Accounts Receivable - Services	0	0.00	177.21
1104	Accounts Receivable - Recoverable Work	0	3,917.85	1548.34
1105	Accounts Receivable - Merchandise, Jobbing, etc.	137985.32	3,734.36	0.00
1110	Other Accounts Receivable	0	0.00	4377.57
1120	Accrued Utility Revenues	16880.9	35,418.00	34805
1130	Accumulated Provision for Uncollectible Accounts--Credit	0	-1,200.00	-1200
1140	Interest and Dividends Receivable	0	0.00	0.00
1150	Rents Receivable	0	0.00	0.00
1170	Notes Receivable	0	0.00	0.00
1180	Prepayments	0	6,897.87	8943.52
1190	Miscellaneous Current and Accrued Assets	0	0.00	0.00
1200	Accounts Receivable from Associated Companies	0	28,497.67	16856.54
1210	Notes Receivable from Associated Companies	0	0.00	0.00
1305	Fuel Stock	0	0.00	0.00
1330	Plant Materials and Operating Supplies	0	0.00	0.00
1340	Merchandise	0	0.00	0.00
1350	Other Materials and Supplies	15986	18,486.00	15885
1405	Long Term Investments in Non-Associated Companies	0	0.00	0.00
1408	Long Term Receivable - Street Lighting Transfer	0	0.00	0.00
1410	Other Special or Collateral Funds	0	0.00	0.00
1415	Sinking Funds	0	0.00	0.00
1425	Unamortized Debt Expense	0	0.00	0.00
1445	Unamortized Discount on Long-Term Debt--Debit	0	0.00	0.00
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0.00	0.00
1460	Other Non-Current Assets	0	0.00	0.00
1465	O.M.E.R.S. Past Service Costs	0	0.00	0.00
1470	Past Service Costs - Employee Future Benefits	0	0.00	0.00
1475	Past Service Costs - Other Pension Plans	0	0.00	0.00
1480	Portfolio Investments - Associated Companies	0	0.00	0.00
1485	Investment in Associated Companies - Significant Influence	0	0.00	0.00
1490	Investment in Subsidiary Companies	0	0.00	0.00
1505	Unrecovered Plant and Regulatory Study Costs	0	0.00	0.00
1508	Other Regulatory Assets	0	0.00	0.00
1510	Preliminary Survey and Investigation Charges	0	0.00	0.00
1515	Emission Allowance Inventory	0	0.00	0.00
1516	Emission Allowances Withheld	0	0.00	0.00
1518	RCVARetail	0	0.00	0.00
1520	Power Purchase Variance Account	0	0.00	0.00
1525	Miscellaneous Deferred Debits	0	0.00	0.00
1530	Deferred Losses from Disposition of Utility Plant	0	0.00	0.00
1540	Unamortized Loss on Reacquired Debt	0	0.00	0.00
1545	Development Charge Deposits/ Receivables	0	0.00	0.00
1548	RCVASTR	0	0.00	0.00



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

ok

Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
1560	Deferred Development Costs	0	0.00	0.00
1562	Deferred Payments in Lieu of Taxes	0	0.00	0.00
1563	Account 1563 - Deferred PILs Contra Account	0	0.00	0.00
1565	1565-Conservation and Demand Management Expenditures and Recoveries	0	0.00	0.00
1570	Qualifying Transition Costs	0	0.00	0.00
1571	Pre-market Opening Energy Variance	0	0.00	0.00
1572	Extraordinary Event Costs	0	0.00	0.00
1574	Deferred Rate Impact Amounts	0	0.00	0.00
1580	RSVAWMS	0	0.00	-1434.26
1582	RSVAONE-TIME	0	0.00	-3070.8
1584	RSVANW	0	0.00	0.00
1586	RSVACN	0	0.00	0.00
1588	RSVAPOWER	0	0.00	1632.18
1590	1590-Recovery of regulatory asset balances	0	0.00	0.00
1605	Electric Plant in Service - Control Account	609364.64	615,730.04	616192.04
1606	Organization	0	0.00	0.00
1608	Franchises and Consents	0	0.00	0.00
1610	Miscellaneous Intangible Plant	0	0.00	0.00
1615	Land	0	0.00	0.00
1616	Land Rights	0	0.00	0.00
1620	Buildings and Fixtures	0	0.00	0.00
1630	Leasehold Improvements	0	0.00	0.00
1635	Boiler Plant Equipment	0	0.00	0.00
1640	Engines and Engine-Driven Generators	0	0.00	0.00
1645	Turbogenerator Units	0	0.00	0.00
1650	Reservoirs, Dams and Waterways	0	0.00	0.00
1655	Water Wheels, Turbines and Generators	0	0.00	0.00
1660	Roads, Railroads and Bridges	0	0.00	0.00
1665	Fuel Holders, Producers and Accessories	0	0.00	0.00
1670	Prime Movers	0	0.00	0.00
1675	Generators	0	0.00	0.00
1680	Accessory Electric Equipment	0	0.00	0.00
1685	Miscellaneous Power Plant Equipment	0	0.00	0.00
1705	Land	0	0.00	0.00
1706	Land Rights	0	0.00	0.00
1708	Buildings and Fixtures	0	0.00	0.00
1710	Leasehold Improvements	0	0.00	0.00
1715	Station Equipment	0	0.00	0.00
1720	Towers and Fixtures	0	0.00	0.00
1725	Poles and Fixtures	0	0.00	0.00
1730	Overhead Conductors and Devices	0	0.00	0.00
1735	Underground Conduit	0	0.00	0.00
1740	Underground Conductors and Devices	0	0.00	0.00
1745	Roads and Trails	0	0.00	0.00
1805	Land	0	0.00	0.00
1806	Land Rights	0	0.00	0.00
1808	Buildings and Fixtures	0	0.00	0.00
1810	Leasehold Improvements	0	0.00	0.00
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0.00	0.00
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0.00	0.00
1825	Storage Battery Equipment	0	0.00	0.00
1830	Poles, Towers and Fixtures	221031.78	222,770.58	222770.58
1835	Overhead Conductors and Devices	0	0.00	0.00
1840	Underground Conduit	124562.27	127,204.01	127204.01
1845	Underground Conductors and Devices	0	0.00	0.00



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

ok

Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
1850	Line Transformers	123329.19	123,329.19	123329.19
1855	Services	0	0.00	0.00
1860	Meters	65310.65	65,169.90	65631.9
1865	Other Installations on Customer?s Premises	0	0.00	0.00
1870	Leased Property on Customer Premises	0	0.00	0.00
1875	Street Lighting and Signal Systems	0	0.00	0.00
1905	Land	0	0.00	0.00
1906	Land Rights	0	0.00	0.00
1908	Buildings and Fixtures	0	0.00	0.00
1910	Leasehold Improvements	0	0.00	0.00
1915	Office Furniture and Equipment	0	0.00	0.00
1920	Computer Equipment - Hardware	0	2,125.61	2125.61
1925	Computer Software	0	0.00	0.00
1930	Transportation Equipment	0	0.00	0.00
1935	Stores Equipment	0	0.00	0.00
1940	Tools, Shop and Garage Equipment	34516.67	34,516.67	34516.67
1945	Measurement and Testing Equipment	0	0.00	0.00
1950	Power Operated Equipment	0	0.00	0.00
1955	Communication Equipment	0	0.00	0.00
1960	Miscellaneous Equipment	0	0.00	0.00
1965	Water Heater Rental Units	15497.79	15,497.79	15497.79
1970	Load Management Controls - Customer Premises	25116.29	25,116.29	25116.29
1975	Load Management Controls - Utility Premises	0	0.00	0.00
1980	System Supervisory Equipment	0	0.00	0.00
1985	Sentinel Lighting Rental Units	0	0.00	0.00
1990	Other Tangible Property	0	0.00	0.00
1995	Contributions and Grants - Credit	0	0.00	0.00
2005	Property Under Capital Leases	0	0.00	0.00
2010	Electric Plant Purchased or Sold	0	0.00	0.00
2020	Experimental Electric Plant Unclassified	0	0.00	0.00
2030	Electric Plant and Equipment Leased to Others	0	0.00	0.00
2040	Electric Plant Held for Future Use	0	0.00	0.00
2050	Completed Construction Not Classified--Electric	0	0.00	0.00
2055	Construction Work in Progress--Electric	0	0.00	0.00
2060	Electric Plant Acquisition Adjustment	0	0.00	0.00
2065	Other Electric Plant Adjustment	0	0.00	0.00
2070	Other Utility Plant	0	0.00	0.00
2075	Non-Utility Property Owned or Under Capital Leases	0	0.00	0.00
2105	Accumulated Amortization of Electric Utility Plant - Property, Plant, and Equipm	-287022.41	-294,176.53	-313922.51
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	0.00	0.00
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	0.00	0.00
2160	Accumulated Amortization of Other Utility Plant	0	-65,768.06	-70559.86
2180	Accumulated Amortization of Non-Utility Property	0	0.00	0.00
2205	Accounts Payable	-35270.65	-147,532.67	-73492.37
2208	Customer Credit Balances	-4906.1	0.00	0.00
2210	Current Portion of Customer Deposits	0	0.00	0.00
2215	Dividends Declared	0	0.00	0.00
2220	Miscellaneous Current and Accrued Liabilities	0	0.00	-6195
2225	Notes and Loans Payable	0	0.00	0.00
2240	Accounts Payable to Associated Companies	0	0.00	-4700
2242	Notes Payable to Associated Companies	0	0.00	1481.54
2250	Debt Retirement Charges(DRC) Payable	0	0.00	0.00
2252	Transmission Charges Payable	0	0.00	0.00
2254	Electrical Safety Authority Fees Payable	0	0.00	0.00
2256	Independent Market Operator Fees and Penalties Payable	0	0.00	0.00



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
2260	Current Portion of Long Term Debt	0	0.00	0.00
2262	Ontario Hydro Debt - Current Portion	0	0.00	0.00
2264	Pensions and Employee Benefits - Current Portion	0	0.00	0.00
2268	Accrued Interest on Long Term Debt	0	0.00	0.00
2270	Matured Long Term Debt	0	0.00	0.00
2272	Matured Interest on Long Term Debt	0	0.00	0.00
2285	Obligations Under Capital Leases--Current	0	0.00	0.00
2290	Commodity Taxes	0	0.00	0.00
2292	Payroll Deductions / Expenses Payable	0	0.00	0.00
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0.00	0.00
2296	Future Income Taxes - Current	0	0.00	0.00
2305	Accumulated Provision for Injuries and Damages	0	0.00	0.00
2306	Employee Future Benefits	0	0.00	0.00
2308	Other Pensions - Past Service Liability	0	0.00	0.00
2310	Vested Sick Leave Liability	0	0.00	0.00
2315	Accumulated Provision for Rate Refunds	0	0.00	0.00
2320	Other Miscellaneous Non-Current Liabilities	0	0.00	0.00
2325	Obligations Under Capital Lease--Non-Current	0	0.00	0.00
2330	Development Charge Fund	0	0.00	0.00
2335	Long Term Customer Deposits	0	-13,424.68	-12550.3
2340	Collateral Funds Liability	0	0.00	0.00
2345	Unamortized Premium on Long Term Debt	0	0.00	0.00
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0	0.00	0.00
2350	Future Income Tax - Non-Current	0	0.00	0.00
2405	Other Regulatory Liabilities	0	0.00	0.00
2410	Deferred Gains from Disposition of Utility Plant	0	0.00	0.00
2415	Unamortized Gain on Reacquired Debt	0	0.00	0.00
2425	Other Deferred Credits	0	0.00	0.00
2435	Accrued Rate-Payer Benefit	0	0.00	0.00
2505	Debentures Outstanding - Long Term Portion	0	0.00	0.00
2510	Debenture Advances	0	0.00	0.00
2515	Reacquired Bonds	0	0.00	0.00
2520	Other Long Term Debt	0	0.00	0.00
2525	Term Bank Loans - Long Term Portion	0	0.00	0.00
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0.00	0.00
2550	Advances from Associated Companies	0	0.00	0.00
3005	Common Shares Issued	-475885	-475,885.00	-475885
3008	Preference Shares Issued	0	0.00	0.00
3010	Contributed Surplus	0	0.00	0.00
3020	Donations Received	0	0.00	0.00
3022	Development Charges Transferred to Equity	0	0.00	0.00
3026	Capital Stock Held in Treasury	0	0.00	0.00
3030	Miscellaneous Paid-In Capital	0	0.00	0.00
3035	Installments Received on Capital Stock	0	0.00	0.00
3040	Appropriated Retained Earnings	0	0.00	0.00
3045	Unappropriated Retained Earnings	-58732.17	119,272.71	150494.9
3046	Balance Transferred From Income	-23861.18	31,222.19	35547.34
3047	Appropriations of Retained Earnings - Current Period	0	0.00	0.00
3048	Dividends Payable-Preference Shares	0	0.00	0.00
3049	Dividends Payable-Common Shares	0	0.00	0.00
3055	Adjustment to Retained Earnings	0	0.00	0.00
3065	Unappropriated Undistributed Subsidiary Earnings	0	0.00	0.00
4006	Residential Energy Sales	-324478.26	-207,458.44	-247105.72
4010	Commercial Energy Sales	0	0.00	0.00
4015	Industrial Energy Sales	0	0.00	0.00



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
4020	Energy Sales to Large Users	0	0.00	0.00
4025	Street Lighting Energy Sales	-8757.9	-4,533.57	-1735.41
4030	Sentinel Lighting Energy Sales	-55.9	-27.08	-44.12
4035	General Energy Sales	-244781.86	-138,543.83	-167562.07
4040	Other Energy Sales to Public Authorities	0	0.00	0.00
4045	Energy Sales to Railroads and Railways	0	0.00	0.00
4050	Revenue Adjustment	0	-20,685.38	-45507.29
4055	Energy Sales for Resale	0	0.00	0.00
4060	Interdepartmental Energy Sales	0	0.00	0.00
4062	Billed WMS	0	-54,400.37	-52110.37
4064	4064-Billed One-Time	0	0.00	0.00
4066	Billed NW	0	-82,659.03	-86002.46
4068	Billed CN	0	0.00	0.00
4080	Distribution Services Revenue	0	-116,921.79	-114860.75
4082	Retail Services Revenues	0	-9,032.12	-9311.79
4084	Service Transaction Requests (STR) Revenues	0	0.00	0.00
4090	Electric Services Incidental to Energy Sales	0	0.00	0.00
4105	Transmission Charges Revenue	0	0.00	0
4110	Transmission Services Revenue	0	0.00	0.00
4205	Interdepartmental Rents	0	0.00	0.00
4210	Rent from Electric Property	0	0.00	0.00
4215	Other Utility Operating Income	0	0.00	-4049.95
4220	Other Electric Revenues	0	0.00	0.00
4225	Late Payment Charges	-2825.94	-867.50	-2908.84
4230	Sales of Water and Water Power	0	0.00	0.00
4235	Miscellaneous Service Revenues	-666.92	-5,449.97	-7134
4240	Provision for Rate Refunds	0	0.00	0.00
4245	Government Assistance Directly Credited to Income	0	0.00	0.00
4305	Regulatory Debits	0	0.00	0.00
4310	Regulatory Credits	0	0.00	0.00
4315	Revenues from Electric Plant Leased to Others	0	0.00	0.00
4320	Expenses of Electric Plant Leased to Others	0	0.00	0.00
4325	Revenues from Merchandise, Jobbing, Etc.	0	0.00	0.00
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0.00	0.00
4335	Profits and Losses from Financial Instrument Hedges	0	0.00	0.00
4340	Profits and Losses from Financial Instrument Investments	0	0.00	0.00
4345	Gains from Disposition of Future Use Utility Plant	0	0.00	0.00
4350	Losses from Disposition of Future Use Utility Plant	0	0.00	0.00
4355	Gain on Disposition of Utility and Other Property	0	0.00	0.00
4360	Loss on Disposition of Utility and Other Property	0	0.00	0.00
4365	Gains from Disposition of Allowances for Emission	0	0.00	0.00
4370	Losses from Disposition of Allowances for Emission	0	0.00	0.00
4375	Revenues from Non-Utility Operations	0	0.00	0.00
4380	Expenses of Non-Utility Operations	0	0.00	0.00
4385	Non-Utility Rental Income	0	0.00	0.00
4390	Miscellaneous Non-Operating Income	0	0.00	0.00
4395	Rate-Payer Benefit Including Interest	0	0.00	0.00
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0.00	0.00
4405	Interest and Dividend Income	0	0.00	-332.83
4415	Equity in Earnings of Subsidiary Companies	0	0.00	0.00
4505	Operation Supervision and Engineering	0	0.00	0.00
4510	Fuel	0	0.00	0.00
4515	Steam Expense	0	0.00	0.00
4520	Steam From Other Sources	0	0.00	0.00
4525	Steam Transferred--Credit	0	0.00	0.00



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

ok

Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
4530	Electric Expense	0	0.00	0.00
4535	Water For Power	0	0.00	0.00
4540	Water Power Taxes	0	0.00	0.00
4545	Hydraulic Expenses	0	0.00	0.00
4550	Generation Expense	0	0.00	0.00
4555	Miscellaneous Power Generation Expenses	0	0.00	0.00
4560	Rents	0	0.00	0.00
4565	Allowances for Emissions	0	0.00	0.00
4605	Maintenance Supervision and Engineering	0	0.00	0.00
4610	Maintenance of Structures	0	0.00	0.00
4615	Maintenance of Boiler Plant	0	0.00	0.00
4620	Maintenance of Electric Plant	0	0.00	0.00
4625	Maintenance of Reservoirs, Dams and Waterways	0	0.00	0.00
4630	Maintenance of Water Wheels, Turbines and Generators	0	0.00	0.00
4635	Maintenance of Generating and Electric Plant	0	0.00	0.00
4640	Maintenance of Miscellaneous Power Generation Plant	0	0.00	0.00
4705	Power Purchased	438399.83	372,962.55	476716.33
4708	Charges-WMS	0	57,256.25	42778.3
4710	Cost of Power Adjustments	0	0.00	0.00
4712	Charges-One-Time	0	0.00	0.00
4714	Charges-NW	0	0.00	0.00
4715	System Control and Load Dispatching	0	0.00	0.00
4716	Charges-CN	0	0.00	0.00
4720	Other Expenses	1278.22	0.00	0.00
4725	Competition Transition Expense	0	0.00	0.00
4730	Rural Rate Assistance Expense	0	0.00	8662.52
4805	Operation Supervision and Engineering	0	0.00	0.00
4810	Load Dispatching	0	0.00	0.00
4815	Station Buildings and Fixtures Expenses	0	0.00	0.00
4820	Transformer Station Equipment - Operating Labour	0	0.00	0.00
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0.00	0.00
4830	Overhead Line Expenses	0	0.00	0.00
4835	Underground Line Expenses	0	0.00	0.00
4840	Transmission of Electricity by Others	0	0.00	0.00
4845	Miscellaneous Transmission Expense	0	0.00	0.00
4850	Rents	0	0.00	0.00
4905	Maintenance Supervision and Engineering	0	0.00	0.00
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0.00	0.00
4916	Maintenance of Transformer Station Equipment	0	0.00	0.00
4930	Maintenance of Towers, Poles and Fixtures	0	0.00	0.00
4935	Maintenance of Overhead Conductors and Devices	0	0.00	0.00
4940	Maintenance of Overhead Lines - Right of Way	0	0.00	0.00
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0.00	0.00
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0.00	0.00
4960	Maintenance of Underground Lines	0	0.00	0.00
4965	Maintenance of Miscellaneous Transmission Plant	0	0.00	0.00
5005	Operation Supervision and Engineering	0	0.00	0.00
5010	Load Dispatching	0	0.00	0.00
5012	Station Buildings and Fixtures Expense	6402	0.00	0.00
5014	Transformer Station Equipment - Operation Labour	0	0.00	0.00
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0.00	0.00
5016	Distribution Station Equipment - Operation Labour	0	0.00	0.00
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0.00	0.00
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0.00	0.00
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	0	0.00	0.00



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

ok

Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
5030	Overhead Subtransmission Feeders - Operation	0	0.00	0.00
5035	Overhead Distribution Transformers- Operation	0	0.00	0.00
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0.00	0.00
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expense	0	0.00	0.00
5050	Underground Subtransmission Feeders - Operation	0	0.00	0.00
5055	Underground Distribution Transformers - Operation	0	0.00	0.00
5060	Street Lighting and Signal System Expense	0	0.00	0.00
5065	Meter Expense	0	0.00	0.00
5070	Customer Premises - Operation Labour	0	0.00	0.00
5075	Customer Premises - Materials and Expenses	0	0.00	0.00
5085	Miscellaneous Distribution Expense	0	0.00	0.00
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0.00	0.00
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0.00	0.00
5096	Other Rent	0	0.00	0.00
5105	Maintenance Supervision and Engineering	0	0.00	0.00
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0.00	0.00
5112	Maintenance of Transformer Station Equipment	0	0.00	0.00
5114	Maintenance of Distribution Station Equipment	0	0.00	0.00
5120	Maintenance of Poles, Towers and Fixtures	0	0.00	0.00
5125	Maintenance of Overhead Conductors and Devices	0	0.00	0.00
5130	Maintenance of Overhead Services	17937.02	22,990.56	13475.81
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0.00	0.00
5145	Maintenance of Underground Conduit	0	0.00	0.00
5150	Maintenance of Underground Conductors and Devices	0	0.00	0.00
5155	Maintenance of Underground Services	236.38	938.34	1390.28
5160	Maintenance of Line Transformers	0	317.40	411.47
5165	Maintenance of Street Lighting and Signal Systems	0	0.00	0.00
5170	Sentinel Lights - Labour	0	0.00	0.00
5172	Sentinel Lights - Materials and Expenses	0	0.00	0.00
5175	Maintenance of Meters	1522.1	760.73	511.72
5178	Customer Installations Expenses- Leased Property	0	0.00	0.00
5185	Water Heater Rentals - Labour	31.15	0.00	2754.62
5186	Water Heater Rentals - Materials and Expenses	0	0.00	0.00
5190	Water Heater Controls - Labour	0	0.00	0.00
5192	Water Heater Controls - Materials and Expenses	0	0.00	0.00
5195	Maintenance of Other Installations on Customer Premises	0	0.00	0.00
5205	Purchase of Transmission and System Services	0	0.00	0.00
5210	Transmission Charges	0	85,005.39	84695.81
5215	Transmission Charges Recovered	0	0.00	0.00
5305	Supervision	0	0.00	27057.77
5310	Meter Reading Expense	16224.51	19,100.98	8520.6
5315	Customer Billing	41610.11	23,500.87	19881.39
5320	Collecting	667.5	9,348.90	944.12
5325	Collecting- Cash Over and Short	0	0.00	0.00
5330	Collection Charges	0	0.00	0.00
5335	Bad Debt Expense	0	-11.14	1660.45
5340	Miscellaneous Customer Accounts Expenses	0	0.00	0.00
5405	Supervision	0	0.00	0.00
5410	Community Relations - Sundry	0	0.00	0.00
5415	Energy Conservation	0	0.00	0.00
5420	Community Safety Program	0	0.00	0.00
5425	Miscellaneous Customer Service and Informational Expenses	0	0.00	0.00
5505	Supervision	0	0.00	0.00
5510	Demonstrating and Selling Expense	0	0.00	0.00
5515	Advertising Expense	0	0.00	0.00



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

ok

Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
5520	Miscellaneous Sales Expense	0	0.00	0.00
5605	Executive Salaries and Expenses	3750	3,750.00	3750
5610	Management Salaries and Expenses	6952.53	0.00	0.00
5615	General Administrative Salaries and Expenses	21921.71	18,828.64	20999.84
5620	Office Supplies and Expenses	772.54	0.00	10822.12
5625	Administrative Expense Transferred?Credit	0	0.00	0.00
5630	Outside Services Employed	0	3,500.00	5899.4
5635	Property Insurance	0	1,080.00	1000
5640	Injuries and Damages	0	0.00	0.00
5645	Employee Pensions and Benefits	0	0.00	0.00
5650	Franchise Requirements	0	0.00	0.00
5655	Regulatory Expenses	0	0.00	0.00
5660	General Advertising Expenses	0	0.00	0.00
5665	Miscellaneous General Expenses	0	6,879.23	4329.71
5670	Rent	0	3,000.00	3000
5675	Maintenance of General Plant	0	18,074.26	10412.9
5680	Electrical Safety Authority Fees	0	0.00	0.00
5685	Independent Market Operator Fees and Penalties	0	0.00	0.00
5705	Amortization Expense ? Property, Plant, and Equipment	0	24,518.31	24537.78
5710	Amortization of Limited Term Electric Plant	0	0.00	0.00
5715	Amortization of Intangibles and Other Electric Plant	0	0.00	0.00
5720	Amortization of Electric Plant Acquisition Adjustments	0	0.00	0.00
5725	Miscellaneous Amortization	0	0.00	0.00
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0.00	0.00
5735	Amortization of Deferred Development Costs	0	0.00	0.00
5740	Amortization of Deferred Charges	0	0.00	0.00
6005	Interest on Long Term Debt	0	0.00	0.00
6010	Amortization of Debt Discount and Expense	0	0.00	0.00
6015	Amortization of Premium on Debt?Credit	0	0.00	0.00
6020	Amortization of Loss on Reacquired Debt	0	0.00	0.00
6025	Amortization of Gain on Reacquired Debt--Credit	0	0.00	0.00
6030	Interest on Debt to Associated Companies	0	0.00	0.00
6035	Other Interest Expense	0	0.00	0.00
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0.00	0.00
6042	Allowance For Other Funds Used During Construction	0	0.00	0.00
6045	Interest Expense on Capital Lease Obligations	0	0.00	0.00
6105	Taxes Other Than Income Taxes	0	0.00	0.00
6110	Income Taxes	0	0.00	0.00
6115	Provision for Future Income Taxes	0	0.00	0.00
6205	Donations	0	0.00	0.00
6210	Life Insurance	0	0.00	0.00
6215	Penalties	0	0.00	0.00
6225	Other Deductions	0	0.00	0.00
6305	Extraordinary Income	0	0.00	0.00
6310	Extraordinary Deductions	0	0.00	0.00
6315	Income Taxes, Extraordinary Items	0	0.00	0.00
6405	Discontinues Operations - Income/ Gains	0	0.00	0.00
6410	Discontinued Operations - Deductions/ Losses	0	0.00	0.00
6415	Income Taxes, Discontinued Operations	0	0.00	0.00
	Total (\$) Value	585,503.46	646,952.23	651,739.38



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
DETAILED ACCOUNTS:					
1005	Cash	12,266	12,266	0	0
1010	Cash Advances and Working Funds	0	0	0	0
1020	Interest Special Deposits	0	0	0	0
1030	Dividend Special Deposits	0	0	0	0
1040	Other Special Deposits	0	0	0	0
1060	Term Deposits	0	0	0	0
1070	Current Investments	0	0	0	0
1100	Customer Accounts Receivable	93,194	93,194	0	0
1102	Accounts Receivable - Services	0	0	0	0
1104	Accounts Receivable - Recoverable Work	0	0	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	137,985	137,985	0	0
1110	Other Accounts Receivable	0	0	0	0
1120	Accrued Utility Revenues	16,881	16,881	0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	0	0	0	0
1140	Interest and Dividends Receivable	0	0	0	0
1150	Rents Receivable	0	0	0	0
1170	Notes Receivable	0	0	0	0
1180	Prepayments	0	0	0	0
1190	Miscellaneous Current and Accrued Assets	0	0	0	0
1200	Accounts Receivable from Associated Companies	0	0	0	0
1210	Notes Receivable from Associated Companies	0	0	0	0
1305	Fuel Stock	0	0	0	0
1330	Plant Materials and Operating Supplies	0	0	0	0
1340	Merchandise	0	0	0	0
1350	Other Materials and Supplies	15,986	15,986	0	0
1405	Long Term Investments in Non-Associated Companies	0	0	0	0
1408	Long Term Receivable - Street Lighting Transfer	0	0	0	0
1410	Other Special or Collateral Funds	0	0	0	0
1415	Sinking Funds	0	0	0	0
1425	Unamortized Debt Expense	0	0	0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0	0	0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0	0
1460	Other Non-Current Assets	0	0	0	0
1465	O.M.E.R.S. Past Service Costs	0	0	0	0
1470	Past Service Costs - Employee Future Benefits	0	0	0	0
1475	Past Service Costs - Other Pension Plans	0	0	0	0
1480	Portfolio Investments - Associated Companies	0	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0	0
1490	Investment in Subsidiary Companies	0	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0	0
1508	Other Regulatory Assets	0	0	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0	0
1515	Emission Allowance Inventory	0	0	0	0
1516	Emission Allowances Withheld	0	0	0	0
1518	RCVARetail	0	0	0	0
1520	Power Purchase Variance Account	0	0	0	0
1525	Miscellaneous Deferred Debits	0	0	0	0
1530	Deferred Losses from Disposition of Utility Plant	0	0	0	0
1540	Unamortized Loss on Reacquired Debt	0	0	0	0
1545	Development Charge Deposits/ Receivables	0	0	0	0
1548	RCVASTR	0	0	0	0
1560	Deferred Development Costs	0	0	0	0
1562	Deferred Payments in Lieu of Taxes	0	0	0	0
1563	Account 1563 - Deferred PILs Contra Account	0	0	0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0	0	0



2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
1570	Qualifying Transition Costs	0	0	0	0
1571	Pre-market Opening Energy Variance	0	0	0	0
1572	Extraordinary Event Costs	0	0	0	0
1574	Deferred Rate Impact Amounts	0	0	0	0
1580	RSVAWMS	0	0	0	0
1582	RSVAONE-TIME	0	0	0	0
1584	RSVANW	0	0	0	0
1586	RSVACN	0	0	0	0
1588	RSVAPOWER	0	0	0	0
1590	Recovery of Regulatory Asset Balances	0	0	0	0
1605	Electric Plant in Service - Control Account	609,365	609,365	0	0
1606	Organization	0	0	0	0
1608	Franchises and Consents	0	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0	0
1615	Land	0	0	0	0
1616	Land Rights	0	0	0	0
1620	Buildings and Fixtures	0	0	0	0
1630	Leasehold Improvements	0	0	0	0
1635	Boiler Plant Equipment	0	0	0	0
1640	Engines and Engine-Driven Generators	0	0	0	0
1645	Turbogenerator Units	0	0	0	0
1650	Reservoirs, Dams and Waterways	0	0	0	0
1655	Water Wheels, Turbines and Generators	0	0	0	0
1660	Roads, Railroads and Bridges	0	0	0	0
1665	Fuel Holders, Producers and Accessories	0	0	0	0
1670	Prime Movers	0	0	0	0
1675	Generators	0	0	0	0
1680	Accessory Electric Equipment	0	0	0	0
1685	Miscellaneous Power Plant Equipment	0	0	0	0
1705	Land	0	0	0	0
1706	Land Rights	0	0	0	0
1708	Buildings and Fixtures	0	0	0	0
1710	Leasehold Improvements	0	0	0	0
1715	Station Equipment	0	0	0	0
1720	Towers and Fixtures	0	0	0	0
1725	Poles and Fixtures	0	0	0	0
1730	Overhead Conductors and Devices	0	0	0	0
1735	Underground Conduit	0	0	0	0
1740	Underground Conductors and Devices	0	0	0	0
1745	Roads and Trails	0	0	0	0
1805	Land	0	0	0	0
1806	Land Rights	0	0	0	0
1808	Buildings and Fixtures	0	0	0	0
1810	Leasehold Improvements	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0	0	0
1825	Storage Battery Equipment	0	0	0	0
1830	Poles, Towers and Fixtures	221,032	0	0	221,032
1835	Overhead Conductors and Devices	0	0	0	0
1840	Underground Conduit	124,562	0	0	124,562
1845	Underground Conductors and Devices	0	0	0	0
1850	Line Transformers	123,329	0	0	123,329
1855	Services	0	0	0	0
1860	Meters	65,311	0	0	65,311
1865	Other Installations on Customer's Premises	0	0	0	0
1870	Leased Property on Customer Premises	0	0	0	0
1875	Street Lighting and Signal Systems	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
1905	Land	0	0	0	0
1906	Land Rights	0	0	0	0
1908	Buildings and Fixtures	0	0	0	0
1910	Leasehold Improvements	0	0	0	0
1915	Office Furniture and Equipment	0	0	0	0
1920	Computer Equipment - Hardware	0	0	0	0
1925	Computer Software	0	0	0	0
1930	Transportation Equipment	0	0	0	0
1935	Stores Equipment	0	0	0	0
1940	Tools, Shop and Garage Equipment	34,517	0	0	34,517
1945	Measurement and Testing Equipment	0	0	0	0
1950	Power Operated Equipment	0	0	0	0
1955	Communication Equipment	0	0	0	0
1960	Miscellaneous Equipment	0	0	0	0
1965	Water Heater Rental Units	15,498	0	15,498	0
1970	Load Management Controls - Customer Premises	25,116	0	0	25,116
1975	Load Management Controls - Utility Premises	0	0	0	0
1980	System Supervisory Equipment	0	0	0	0
1985	Sentinel Lighting Rental Units	0	0	0	0
1990	Other Tangible Property	0	0	0	0
1995	Contributions and Grants - Credit	0	0	0	0
2005	Property Under Capital Leases	0	0	0	0
2010	Electric Plant Purchased or Sold	0	0	0	0
2020	Experimental Electric Plant Unclassified	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	0	0	0	0
2040	Electric Plant Held for Future Use	0	0	0	0
2050	Completed Construction Not Classified--Electric	0	0	0	0
2055	Construction Work in Progress--Electric	0	0	0	0
2060	Electric Plant Acquisition Adjustment	0	0	0	0
2065	Other Electric Plant Adjustment	0	0	0	0
2070	Other Utility Plant	0	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	0	0	0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-287,022	0	0	-287,022
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	0	0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	0	0	0
2160	Accumulated Amortization of Other Utility Plant	0	0	0	0
2180	Accumulated Amortization of Non-Utility Property	0	0	0	0
2205	Accounts Payable	-35,271	-35,271	0	0
2208	Customer Credit Balances	-4,906	-4,906	0	0
2210	Current Portion of Customer Deposits	0	0	0	0
2215	Dividends Declared	0	0	0	0
2220	Miscellaneous Current and Accrued Liabilities	0	0	0	0
2225	Notes and Loans Payable	0	0	0	0
2240	Accounts Payable to Associated Companies	0	0	0	0
2242	Notes Payable to Associated Companies	0	0	0	0
2250	Debt Retirement Charges(DRC) Payable	0	0	0	0
2252	Transmission Charges Payable	0	0	0	0
2254	Electrical Safety Authority Fees Payable	0	0	0	0
2256	Independent Market Operator Fees and Penalties Payable	0	0	0	0
2260	Current Portion of Long Term Debt	0	0	0	0
2262	Ontario Hydro Debt - Current Portion	0	0	0	0
2264	Pensions and Employee Benefits - Current Portion	0	0	0	0
2268	Accrued Interest on Long Term Debt	0	0	0	0
2270	Matured Long Term Debt	0	0	0	0
2272	Matured Interest on Long Term Debt	0	0	0	0
2285	Obligations Under Capital Leases--Current	0	0	0	0
2290	Commodity Taxes	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
2292	Payroll Deductions / Expenses Payable	0	0	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0	0	0
2296	Future Income Taxes - Current	0	0	0	0
2305	Accumulated Provision for Injuries and Damages	0	0	0	0
2306	Employee Future Benefits	0	0	0	0
2308	Other Pensions - Past Service Liability	0	0	0	0
2310	Vested Sick Leave Liability	0	0	0	0
2315	Accumulated Provision for Rate Refunds	0	0	0	0
2320	Other Miscellaneous Non-Current Liabilities	0	0	0	0
2325	Obligations Under Capital Lease--Non-Current	0	0	0	0
2330	Development Charge Fund	0	0	0	0
2335	Long Term Customer Deposits	0	0	0	0
2340	Collateral Funds Liability	0	0	0	0
2345	Unamortized Premium on Long Term Debt	0	0	0	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0	0	0	0
2350	Future Income Tax - Non-Current	0	0	0	0
2405	Other Regulatory Liabilities	0	0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	0	0	0
2415	Unamortized Gain on Reacquired Debt	0	0	0	0
2425	Other Deferred Credits	0	0	0	0
2435	Accrued Rate-Payer Benefit	0	0	0	0
2505	Debentures Outstanding - Long Term Portion	0	0	0	0
2510	Debenture Advances	0	0	0	0
2515	Reacquired Bonds	0	0	0	0
2520	Other Long Term Debt	0	0	0	0
2525	Term Bank Loans - Long Term Portion	0	0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0	0	0
2550	Advances from Associated Companies	0	0	0	0
3005	Common Shares Issued	-475,885	-475,885	0	0
3008	Preference Shares Issued	0	0	0	0
3010	Contributed Surplus	0	0	0	0
3020	Donations Received	0	0	0	0
3022	Development Charges Transferred to Equity	0	0	0	0
3026	Capital Stock Held in Treasury	0	0	0	0
3030	Miscellaneous Paid-In Capital	0	0	0	0
3035	Installments Received on Capital Stock	0	0	0	0
3040	Appropriated Retained Earnings	0	0	0	0
3045	Unappropriated Retained Earnings	-58,732	-58,732	0	0
3046	Balance Transferred From Income	-23,861	-23,861	0	0
3047	Appropriations of Retained Earnings - Current Period	0	0	0	0
3048	Dividends Payable-Preference Shares	0	0	0	0
3049	Dividends Payable-Common Shares	0	0	0	0
3055	Adjustment to Retained Earnings	0	0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	0	0	0
4006	Residential Energy Sales	-324,478	0	0	-324,478
4010	Commercial Energy Sales	0	0	0	0
4015	Industrial Energy Sales	0	0	0	0
4020	Energy Sales to Large Users	0	0	0	0
4025	Street Lighting Energy Sales	-8,758	0	0	-8,758
4030	Sentinel Lighting Energy Sales	-56	0	0	-56
4035	General Energy Sales	-244,782	0	0	-244,782
4040	Other Energy Sales to Public Authorities	0	0	0	0
4045	Energy Sales to Railroads and Railways	0	0	0	0
4050	Revenue Adjustment	0	0	0	0
4055	Energy Sales for Resale	0	0	0	0
4060	Interdepartmental Energy Sales	0	0	0	0
4062	Billed WMS	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
4064	Billed-One-Time	0	0	0	0
4066	Billed NW	0	0	0	0
4068	Billed CN	0	0	0	0
4080	Distribution Services Revenue	0	0	0	0
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	0	0	0	0
4105	Transmission Charges Revenue	0	0	0	0
4110	Transmission Services Revenue	0	0	0	0
4205	Interdepartmental Rents	0	0	0	0
4210	Rent from Electric Property	0	0	0	0
4215	Other Utility Operating Income	0	0	0	0
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	-2,826	0	0	-2,826
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	-667	0	0	-667
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	0	0	0	0
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	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	0	0	0	0
4395	Rate-Payer Benefit Including Interest	0	0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	0
4405	Interest and Dividend Income	0	0	0	0
4415	Equity in Earnings of Subsidiary Companies	0	0	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4510	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam Transferred--Credit	0	0	0	0
4530	Electric Expense	0	0	0	0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	0
4705	Power Purchased	438,400	0	0	438,400
4708	Charges-WMS	0	0	0	0
4710	Cost of Power Adjustments	0	0	0	0
4712	Charges-One-Time	0	0	0	0
4714	Charges-NW	0	0	0	0
4715	System Control and Load Dispatching	0	0	0	0
4716	Charges-CN	0	0	0	0
4720	Other Expenses	1,278	1,278	0	0
4725	Competition Transition Expense	0	0	0	0
4730	Rural Rate Assistance Expense	0	0	0	0
4805	Operation Supervision and Engineering	0	0	0	0
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	0
4820	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
5010	Load Dispatching	0	0	0	0
5012	Station Buildings and Fixtures Expense	6,402	0	0	6,402
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	0	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers- Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	0	0	0	0
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
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



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
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	0	0	0	0
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	17,937	0	0	17,937
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
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	236	0	0	236
5160	Maintenance of Line Transformers	0	0	0	0
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	1,522	0	0	1,522
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	31	0	31	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	0	0	0	0
5215	Transmission Charges Recovered	0	0	0	0
5305	Supervision	0	0	0	0
5310	Meter Reading Expense	16,225	0	0	16,225
5315	Customer Billing	41,610	0	0	41,610
5320	Collecting	668	0	0	668
5325	Collecting- Cash Over and Short	0	0	0	0
5330	Collection Charges	0	0	0	0
5335	Bad Debt Expense	0	0	0	0
5340	Miscellaneous Customer Accounts Expenses	0	0	0	0
5405	Supervision	0	0	0	0
5410	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420	Community Safety Program	0	0	0	0
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	3,750	0	0	3,750
5610	Management Salaries and Expenses	6,953	0	0	6,953
5615	General Administrative Salaries and Expenses	21,922	0	0	21,922
5620	Office Supplies and Expenses	773	0	0	773
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	0	0	0	0
5635	Property Insurance	0	0	0	0
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	0	0	0	0
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	0	0	0	0
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	0	0	0	0
5670	Rent	0	0	0	0
5675	Maintenance of General Plant	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	0	0	0	0
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
5725	Miscellaneous Amortization	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	0	0	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0
6020	Amortization of Loss on Reacquired Debt	0	0	0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	0	0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	0	0	0	0
6115	Provision for Future Income Taxes	0	0	0	0
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
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
	Total (\$) Value	585,503	288,301	15,529	281,674

GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

Land and Buildings	0	0	0	-0
TS Primary Above 50	0	0	0	-0
DS	0	0	0	-0
Poles, Wires	345,594	0	0	345,594
Line Transformers	123,329	0	0	123,329
Services and Meters	65,311	0	0	65,311
General Plant	0	0	0	-0
Equipment	34,517	0	0	34,517
IT Assets	0	0	0	-0
CDM Expenditures and Recoveries	0	0	0	-0
Other Distribution Assets	25,116	0	0	25,116
Contributions and Grants	0	0	0	-0
Accumulated Amortization	-287,022	0	0	-287,022
Non-Distribution Asset	15,498	0	15,498	-0



2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
	<i>Unclassified Asset</i>	885,678	885,678	0	-0
	Liability	-40,177	-40,177	0	-0
	Equity	-558,478	-558,478	0	-0
	Sales of Electricity	-578,074	0	0	-578,074
	Distribution Services Revenue	0	0	0	-0
	Late Payment Charges	-2,826	0	0	-2,826
	Specific Service Charges	-667	0	0	-667
	Other Distribution Revenue	0	0	0	-0
	<i>Other Revenue - Unclassified</i>	0	0	0	-0
	<i>Other Income & Deductions</i>	0	0	0	-0
	Power Supply Expenses (Working Capital)	438,400	0	0	438,400
	<i>Other Power Supply Expenses</i>	1,278	1,278	0	-0
	Operation (Working Capital)	6,402	0	0	6,402
	Maintenance (Working Capital)	19,696	0	0	19,695
	Billing and Collection (Working Capital)	58,502	0	0	58,502
	Community Relations (Working Capital)	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	-0
	Administrative and General Expenses (Working Capital)	33,397	0	0	33,397
	Insurance Expense (Working Capital)	0	0	0	-0
	Bad Debt Expense (Working Capital)	0	0	0	-0
	Advertising Expenses	0	0	0	-0
	Charitable Contributions	0	0	0	-0
	Amortization of Assets	0	0	0	-0
	<i>Other Amortization - Unclassified</i>	0	0	0	-0
	<i>Interest Expense - Unclassified</i>	0	0	0	-0
	<i>Income Tax Expense - Unclassified</i>	0	0	0	-0
	Other Distribution Expenses	0	0	0	-0
	<i>Non-Distribution Expenses</i>	31	0	31	-0
	<i>Unclassified Expenses</i>	0	0	0	-0
		585,504	288,301	15,529	281,674



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$

SUMMARY FINANCIAL INFORMATION

(Before Adjustments)

DISTRIBUTION ASSETS:

Land and Buildings	0	0	0	-0
TS Primary Above 50	0	0	0	-0
DS	0	0	0	-0
Poles, Wires	345,594	0	0	345,594
Line Transformers	123,329	0	0	123,329
Services and Meters	65,311	0	0	65,311
General Plant	0	0	0	-0
Equipment	34,517	0	0	34,517
IT Assets	0	0	0	-0
CDM Assets		0	0	-0
Other Distribution Assets	25,116	0	0	25,116
Contributions and Grants	0	0	0	-0
TOTAL DISTRIBUTION ASSETS	593,867	0	0	593,867

NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets (as above) - LESS:				
Accumulated Amortization	-287,022	0	0	-287,022
NET FIXED DISTRIBUTION ASSETS	306,844	0	0	306,844



2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
NET SALES REVENUE					
	Sales of Electricity	-578,074	0	0	-578,074
	Power Supply Expenses (Working Capital)	438,400	0	0	438,400
	SALES OF ELECTRICITY NET OF COST OF POWER	-139,674	0	0	-139,674
DISTRIBUTION REVENUE					
	Distribution Services Revenue	0	0	0	-0
	Late Payment Charges	-2,826	0	0	-2,826
	Specific Service Charges	-667	0	0	-667
	Other Distribution Revenue	0	0	0	-0
	TOTAL DISTRIBUTION REVENUE	-3,493	0	0	-3,493
DISTRIBUTION EXPENSES (before PILS):					
	Operation (Working Capital)	6,402	0	0	6,402
	Maintenance (Working Capital)	19,696	0	0	19,696
	Billing and Collection (Working Capital)	58,502	0	0	58,502
	Community Relations (Working Capital)	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	-0
	Administrative and General Expenses (Working Capital)	33,397	0	0	33,397
	Insurance Expense (Working Capital)	0	0	0	-0
	Bad Debt Expense (Working Capital)	0	0	0	-0
	Advertising Expenses	0	0	0	-0
	Charitable Contributions	0	0	0	-0
	Amortization of Assets	0	0	0	-0
	Other Distribution Expenses	0	0	0	-0
	TOTAL DISTRIBUTION EXPENSES (before PILs)	117,996	0	0	117,996



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
WORKING CAPITAL CALCULATION					
Cost of Power					
	Power Supply Expenses (Working Capital)	438,400			
	TOTAL COST OF POWER	438,400			
Expenses					
	Operation (Working Capital)	6,402			
	Maintenance (Working Capital)	19,696			
	Billing and Collection (Working Capital)	58,502			
	Community Relations (Working Capital)	0			
	Community Relations - CDM (Working Capital)	0			
	Administrative and General Expenses (Working Capital)	33,397			
	Insurance Expense (Working Capital)	0			
	Bad Debt Expense (Working Capital)	0			
	Advertising Expenses	0			
	Charitable Contributions	0			
	Other Distribution Expenses	0			
	TOTAL EXPENSES	117,996			
	TOTAL FOR WORKING CAPITAL CALCULATION	556,396			



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
DETAILED ACCOUNTS:					
1005	Cash	48,306	48,306	0	0
1010	Cash Advances and Working Funds	50	50	0	0
1020	Interest Special Deposits	0	0	0	0
1030	Dividend Special Deposits	0	0	0	0
1040	Other Special Deposits	0	0	0	0
1060	Term Deposits	0	0	0	0
1070	Current Investments	0	0	0	0
1100	Customer Accounts Receivable	86,454	86,454	0	0
1102	Accounts Receivable - Services	0	0	0	0
1104	Accounts Receivable - Recoverable Work	3,918	3,918	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	3,734	3,734	0	0
1110	Other Accounts Receivable	0	0	0	0
1120	Accrued Utility Revenues	35,418	35,418	0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	-1,200	-1,200	0	0
1140	Interest and Dividends Receivable	0	0	0	0
1150	Rents Receivable	0	0	0	0
1170	Notes Receivable	0	0	0	0
1180	Prepayments	6,898	6,898	0	0
1190	Miscellaneous Current and Accrued Assets	0	0	0	0
1200	Accounts Receivable from Associated Companies	28,498	28,498	0	0
1210	Notes Receivable from Associated Companies	0	0	0	0
1305	Fuel Stock	0	0	0	0
1330	Plant Materials and Operating Supplies	0	0	0	0
1340	Merchandise	0	0	0	0
1350	Other Materials and Supplies	18,486	18,486	0	0
1405	Long Term Investments in Non-Associated Companies	0	0	0	0
1408	Long Term Receivable - Street Lighting Transfer	0	0	0	0
1410	Other Special or Collateral Funds	0	0	0	0
1415	Sinking Funds	0	0	0	0
1425	Unamortized Debt Expense	0	0	0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0	0	0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0	0
1460	Other Non-Current Assets	0	0	0	0
1465	O.M.E.R.S. Past Service Costs	0	0	0	0
1470	Past Service Costs - Employee Future Benefits	0	0	0	0
1475	Past Service Costs - Other Pension Plans	0	0	0	0
1480	Portfolio Investments - Associated Companies	0	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0	0
1490	Investment in Subsidiary Companies	0	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0	0
1508	Other Regulatory Assets	0	0	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0	0
1515	Emission Allowance Inventory	0	0	0	0
1516	Emission Allowances Withheld	0	0	0	0
1518	RCVARetail	0	0	0	0
1520	Power Purchase Variance Account	0	0	0	0
1525	Miscellaneous Deferred Debits	0	0	0	0
1530	Deferred Losses from Disposition of Utility Plant	0	0	0	0
1540	Unamortized Loss on Reacquired Debt	0	0	0	0
1545	Development Charge Deposits/ Receivables	0	0	0	0
1548	RCVASTR	0	0	0	0
1560	Deferred Development Costs	0	0	0	0
1562	Deferred Payments in Lieu of Taxes	0	0	0	0
1563	Account 1563 - Deferred PILs Contra Account	0	0	0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
1570	Qualifying Transition Costs	0	0	0	0
1571	Pre-market Opening Energy Variance	0	0	0	0
1572	Extraordinary Event Costs	0	0	0	0
1574	Deferred Rate Impact Amounts	0	0	0	0
1580	RSVAWMS	0	0	0	0
1582	RSVAONE-TIME	0	0	0	0
1584	RSVANW	0	0	0	0
1586	RSVACN	0	0	0	0
1588	RSVAPOWER	0	0	0	0
1590	Recovery of Regulatory Asset Balances	0	0	0	0
1605	Electric Plant in Service - Control Account	615,730	615,730	0	0
1606	Organization	0	0	0	0
1608	Franchises and Consents	0	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0	0
1615	Land	0	0	0	0
1616	Land Rights	0	0	0	0
1620	Buildings and Fixtures	0	0	0	0
1630	Leasehold Improvements	0	0	0	0
1635	Boiler Plant Equipment	0	0	0	0
1640	Engines and Engine-Driven Generators	0	0	0	0
1645	Turbogenerator Units	0	0	0	0
1650	Reservoirs, Dams and Waterways	0	0	0	0
1655	Water Wheels, Turbines and Generators	0	0	0	0
1660	Roads, Railroads and Bridges	0	0	0	0
1665	Fuel Holders, Producers and Accessories	0	0	0	0
1670	Prime Movers	0	0	0	0
1675	Generators	0	0	0	0
1680	Accessory Electric Equipment	0	0	0	0
1685	Miscellaneous Power Plant Equipment	0	0	0	0
1705	Land	0	0	0	0
1706	Land Rights	0	0	0	0
1708	Buildings and Fixtures	0	0	0	0
1710	Leasehold Improvements	0	0	0	0
1715	Station Equipment	0	0	0	0
1720	Towers and Fixtures	0	0	0	0
1725	Poles and Fixtures	0	0	0	0
1730	Overhead Conductors and Devices	0	0	0	0
1735	Underground Conduit	0	0	0	0
1740	Underground Conductors and Devices	0	0	0	0
1745	Roads and Trails	0	0	0	0
1805	Land	0	0	0	0
1806	Land Rights	0	0	0	0
1808	Buildings and Fixtures	0	0	0	0
1810	Leasehold Improvements	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0	0	0
1825	Storage Battery Equipment	0	0	0	0
1830	Poles, Towers and Fixtures	222,771	0	0	222,771
1835	Overhead Conductors and Devices	0	0	0	0
1840	Underground Conduit	127,204	0	0	127,204
1845	Underground Conductors and Devices	0	0	0	0
1850	Line Transformers	123,329	0	0	123,329
1855	Services	0	0	0	0
1860	Meters	65,170	0	0	65,170
1865	Other Installations on Customer's Premises	0	0	0	0
1870	Leased Property on Customer Premises	0	0	0	0
1875	Street Lighting and Signal Systems	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
1905	Land	0	0	0	0
1906	Land Rights	0	0	0	0
1908	Buildings and Fixtures	0	0	0	0
1910	Leasehold Improvements	0	0	0	0
1915	Office Furniture and Equipment	0	0	0	0
1920	Computer Equipment - Hardware	2,126	0	0	2,126
1925	Computer Software	0	0	0	0
1930	Transportation Equipment	0	0	0	0
1935	Stores Equipment	0	0	0	0
1940	Tools, Shop and Garage Equipment	34,517	0	0	34,517
1945	Measurement and Testing Equipment	0	0	0	0
1950	Power Operated Equipment	0	0	0	0
1955	Communication Equipment	0	0	0	0
1960	Miscellaneous Equipment	0	0	0	0
1965	Water Heater Rental Units	15,498	0	15,498	0
1970	Load Management Controls - Customer Premises	25,116	0	0	25,116
1975	Load Management Controls - Utility Premises	0	0	0	0
1980	System Supervisory Equipment	0	0	0	0
1985	Sentinel Lighting Rental Units	0	0	0	0
1990	Other Tangible Property	0	0	0	0
1995	Contributions and Grants - Credit	0	0	0	0
2005	Property Under Capital Leases	0	0	0	0
2010	Electric Plant Purchased or Sold	0	0	0	0
2020	Experimental Electric Plant Unclassified	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	0	0	0	0
2040	Electric Plant Held for Future Use	0	0	0	0
2050	Completed Construction Not Classified--Electric	0	0	0	0
2055	Construction Work in Progress--Electric	0	0	0	0
2060	Electric Plant Acquisition Adjustment	0	0	0	0
2065	Other Electric Plant Adjustment	0	0	0	0
2070	Other Utility Plant	0	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	0	0	0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-294,177	0	0	-294,177
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	0	0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	0	0	0
2160	Accumulated Amortization of Other Utility Plant	-65,768	0	-65,768	0
2180	Accumulated Amortization of Non-Utility Property	0	0	0	0
2205	Accounts Payable	-147,533	-147,533	0	0
2208	Customer Credit Balances	0	0	0	0
2210	Current Portion of Customer Deposits	0	0	0	0
2215	Dividends Declared	0	0	0	0
2220	Miscellaneous Current and Accrued Liabilities	0	0	0	0
2225	Notes and Loans Payable	0	0	0	0
2240	Accounts Payable to Associated Companies	0	0	0	0
2242	Notes Payable to Associated Companies	0	0	0	0
2250	Debt Retirement Charges(DRC) Payable	0	0	0	0
2252	Transmission Charges Payable	0	0	0	0
2254	Electrical Safety Authority Fees Payable	0	0	0	0
2256	Independent Market Operator Fees and Penalties Payable	0	0	0	0
2260	Current Portion of Long Term Debt	0	0	0	0
2262	Ontario Hydro Debt - Current Portion	0	0	0	0
2264	Pensions and Employee Benefits - Current Portion	0	0	0	0
2268	Accrued Interest on Long Term Debt	0	0	0	0
2270	Matured Long Term Debt	0	0	0	0
2272	Matured Interest on Long Term Debt	0	0	0	0
2285	Obligations Under Capital Leases--Current	0	0	0	0
2290	Commodity Taxes	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
2292	Payroll Deductions / Expenses Payable	0	0	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0	0	0
2296	Future Income Taxes - Current	0	0	0	0
2305	Accumulated Provision for Injuries and Damages	0	0	0	0
2306	Employee Future Benefits	0	0	0	0
2308	Other Pensions - Past Service Liability	0	0	0	0
2310	Vested Sick Leave Liability	0	0	0	0
2315	Accumulated Provision for Rate Refunds	0	0	0	0
2320	Other Miscellaneous Non-Current Liabilities	0	0	0	0
2325	Obligations Under Capital Lease--Non-Current	0	0	0	0
2330	Development Charge Fund	0	0	0	0
2335	Long Term Customer Deposits	-13,425	-13,425	0	0
2340	Collateral Funds Liability	0	0	0	0
2345	Unamortized Premium on Long Term Debt	0	0	0	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0	0	0	0
2350	Future Income Tax - Non-Current	0	0	0	0
2405	Other Regulatory Liabilities	0	0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	0	0	0
2415	Unamortized Gain on Reacquired Debt	0	0	0	0
2425	Other Deferred Credits	0	0	0	0
2435	Accrued Rate-Payer Benefit	0	0	0	0
2505	Debentures Outstanding - Long Term Portion	0	0	0	0
2510	Debenture Advances	0	0	0	0
2515	Reacquired Bonds	0	0	0	0
2520	Other Long Term Debt	0	0	0	0
2525	Term Bank Loans - Long Term Portion	0	0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0	0	0
2550	Advances from Associated Companies	0	0	0	0
3005	Common Shares Issued	-475,885	-475,885	0	0
3008	Preference Shares Issued	0	0	0	0
3010	Contributed Surplus	0	0	0	0
3020	Donations Received	0	0	0	0
3022	Development Charges Transferred to Equity	0	0	0	0
3026	Capital Stock Held in Treasury	0	0	0	0
3030	Miscellaneous Paid-In Capital	0	0	0	0
3035	Installments Received on Capital Stock	0	0	0	0
3040	Appropriated Retained Earnings	0	0	0	0
3045	Unappropriated Retained Earnings	119,273	119,273	0	0
3046	Balance Transferred From Income	31,222	31,222	0	0
3047	Appropriations of Retained Earnings - Current Period	0	0	0	0
3048	Dividends Payable-Preference Shares	0	0	0	0
3049	Dividends Payable-Common Shares	0	0	0	0
3055	Adjustment to Retained Earnings	0	0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	0	0	0
4006	Residential Energy Sales	-207,458	0	0	-207,458
4010	Commercial Energy Sales	0	0	0	0
4015	Industrial Energy Sales	0	0	0	0
4020	Energy Sales to Large Users	0	0	0	0
4025	Street Lighting Energy Sales	-4,534	0	0	-4,534
4030	Sentinel Lighting Energy Sales	-27	0	0	-27
4035	General Energy Sales	-138,544	0	0	-138,544
4040	Other Energy Sales to Public Authorities	0	0	0	0
4045	Energy Sales to Railroads and Railways	0	0	0	0
4050	Revenue Adjustment	-20,685	0	0	-20,685
4055	Energy Sales for Resale	0	0	0	0
4060	Interdepartmental Energy Sales	0	0	0	0
4062	Billed WMS	-54,400	0	0	-54,400



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
4064	Billed-One-Time	0	0	0	0
4066	Billed NW	-82,659	0	0	-82,659
4068	Billed CN	0	0	0	0
4080	Distribution Services Revenue	-116,922	0	0	-116,922
4082	Retail Services Revenues	-9,032	0	0	-9,032
4084	Service Transaction Requests (STR) Revenues	0	0	0	0
4090	Electric Services Incidental to Energy Sales	0	0	0	0
4105	Transmission Charges Revenue	0	0	0	0
4110	Transmission Services Revenue	0	0	0	0
4205	Interdepartmental Rents	0	0	0	0
4210	Rent from Electric Property	0	0	0	0
4215	Other Utility Operating Income	0	0	0	0
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	-868	0	0	-868
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	-5,450	0	0	-5,450
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	0	0	0	0
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	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	0	0	0	0
4395	Rate-Payer Benefit Including Interest	0	0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	0
4405	Interest and Dividend Income	0	0	0	0
4415	Equity in Earnings of Subsidiary Companies	0	0	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4510	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam Transferred--Credit	0	0	0	0
4530	Electric Expense	0	0	0	0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	0
4705	Power Purchased	372,963	0	0	372,963
4708	Charges-WMS	57,256	0	0	57,256
4710	Cost of Power Adjustments	0	0	0	0
4712	Charges-One-Time	0	0	0	0
4714	Charges-NW	0	0	0	0
4715	System Control and Load Dispatching	0	0	0	0
4716	Charges-CN	0	0	0	0
4720	Other Expenses	0	0	0	0
4725	Competition Transition Expense	0	0	0	0
4730	Rural Rate Assistance Expense	0	0	0	0
4805	Operation Supervision and Engineering	0	0	0	0
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	0
4820	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
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	0	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers- Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	0	0	0	0
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
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



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
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	0	0	0	0
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	22,991	0	0	22,991
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
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	938	0	0	938
5160	Maintenance of Line Transformers	317	0	0	317
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	761	0	0	761
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	0	0	0	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	85,005	85,005	0	0
5215	Transmission Charges Recovered	0	0	0	0
5305	Supervision	0	0	0	0
5310	Meter Reading Expense	19,101	0	0	19,101
5315	Customer Billing	23,501	0	0	23,501
5320	Collecting	9,349	0	0	9,349
5325	Collecting- Cash Over and Short	0	0	0	0
5330	Collection Charges	0	0	0	0
5335	Bad Debt Expense	-11	0	0	-11
5340	Miscellaneous Customer Accounts Expenses	0	0	0	0
5405	Supervision	0	0	0	0
5410	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420	Community Safety Program	0	0	0	0
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	3,750	0	0	3,750
5610	Management Salaries and Expenses	0	0	0	0
5615	General Administrative Salaries and Expenses	18,829	0	0	18,829
5620	Office Supplies and Expenses	0	0	0	0
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	3,500	0	0	3,500
5635	Property Insurance	1,080	0	0	1,080
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	0	0	0	0
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	0	0	0	0
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	6,879	0	0	6,879
5670	Rent	3,000	0	0	3,000
5675	Maintenance of General Plant	18,074	0	0	18,074



2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	24,518	0	0	24,518
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
5725	Miscellaneous Amortization	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	0	0	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0
6020	Amortization of Loss on Reacquired Debt	0	0	0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	0	0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	0	0	0	0
6115	Provision for Future Income Taxes	0	0	0	0
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
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
	Total (\$) Value	646,952	444,950	-50,270	252,273

GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

Land and Buildings	0	0	0	-0
TS Primary Above 50	0	0	0	-0
DS	0	0	0	-0
Poles, Wires	349,975	0	0	349,975
Line Transformers	123,329	0	0	123,329
Services and Meters	65,170	0	0	65,170
General Plant	0	0	0	-0
Equipment	34,517	0	0	34,517
IT Assets	2,126	0	0	2,126
CDM Expenditures and Recoveries	0	0	0	-0
Other Distribution Assets	25,116	0	0	25,116
Contributions and Grants	0	0	0	-0
Accumulated Amortization	-294,177	0	0	-294,177
Non-Distribution Asset	-50,270	0	-50,270	-0



2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
	<i>Unclassified Asset</i>	846,292	846,292	0	-0
	<i>Liability</i>	-160,957	-160,957	0	-0
	<i>Equity</i>	-325,390	-325,390	0	-0
	Sales of Electricity	-508,308	0	0	-508,308
	Distribution Services Revenue	-116,922	0	0	-116,922
	Late Payment Charges	-867	0	0	-868
	Specific Service Charges	-5,450	0	0	-5,450
	Other Distribution Revenue	-9,032	0	0	-9,032
	<i>Other Revenue - Unclassified</i>	0	0	0	-0
	<i>Other Income & Deductions</i>	0	0	0	-0
	Power Supply Expenses (Working Capital)	430,219	0	0	430,219
	<i>Other Power Supply Expenses</i>	85,005	85,005	0	-0
	Operation (Working Capital)	0	0	0	-0
	Maintenance (Working Capital)	25,007	0	0	25,007
	Billing and Collection (Working Capital)	51,951	0	0	51,951
	Community Relations (Working Capital)	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	-0
	Administrative and General Expenses (Working Capital)	54,032	0	0	54,032
	Insurance Expense (Working Capital)	1,080	0	0	1,080
	Bad Debt Expense (Working Capital)	-11	0	0	-11
	Advertising Expenses	0	0	0	-0
	Charitable Contributions	0	0	0	-0
	Amortization of Assets	24,518	0	0	24,518
	<i>Other Amortization - Unclassified</i>	0	0	0	-0
	<i>Interest Expense - Unclassified</i>	0	0	0	-0
	<i>Income Tax Expense - Unclassified</i>	0	0	0	-0
	Other Distribution Expenses	0	0	0	-0
	<i>Non-Distribution Expenses</i>	0	0	0	-0
	<i>Unclassified Expenses</i>	0	0	0	-0
		646,952	444,950	-50,270	252,272



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
SUMMARY FINANCIAL INFORMATION					
(Before Adjustments)					
DISTRIBUTION ASSETS:					
	Land and Buildings	0	0	0	-0
	TS Primary Above 50	0	0	0	-0
	DS	0	0	0	-0
	Poles, Wires	349,975	0	0	349,975
	Line Transformers	123,329	0	0	123,329
	Services and Meters	65,170	0	0	65,170
	General Plant	0	0	0	-0
	Equipment	34,517	0	0	34,517
	IT Assets	2,126	0	0	2,126
	CDM Assets	0	0	0	-0
	Other Distribution Assets	25,116	0	0	25,116
	Contributions and Grants	0	0	0	-0
	TOTAL DISTRIBUTION ASSETS	600,232	0	0	600,232
NET FIXED DISTRIBUTION ASSETS:					
	Total Distribution Assets (as above) - LESS:				
	Accumulated Amortization	-294,177	0	0	-294,177
	NET FIXED DISTRIBUTION ASSETS	306,056	0	0	306,056



2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
NET SALES REVENUE					
	Sales of Electricity	-508,308	0	0	-508,308
	Power Supply Expenses (Working Capital)	430,219	0	0	430,219
	SALES OF ELECTRICITY NET OF COST OF POWER	-78,089	0	0	-78,089
DISTRIBUTION REVENUE					
	Distribution Services Revenue	-116,922	0	0	-116,922
	Late Payment Charges	-867	0	0	-868
	Specific Service Charges	-5,450	0	0	-5,450
	Other Distribution Revenue	-9,032	0	0	-9,032
	TOTAL DISTRIBUTION REVENUE	-132,271	0	0	-132,271
DISTRIBUTION EXPENSES (before PILS):					
	Operation (Working Capital)	0	0	0	-0
	Maintenance (Working Capital)	25,007	0	0	25,007
	Billing and Collection (Working Capital)	51,951	0	0	51,951
	Community Relations (Working Capital)	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	-0
	Administrative and General Expenses (Working Capital)	54,032	0	0	54,032
	Insurance Expense (Working Capital)	1,080	0	0	1,080
	Bad Debt Expense (Working Capital)	-11	0	0	-11
	Advertising Expenses	0	0	0	-0
	Charitable Contributions	0	0	0	-0
	Amortization of Assets	24,518	0	0	24,518
	Other Distribution Expenses	0	0	0	-0
	TOTAL DISTRIBUTION EXPENSES (before PILs)	156,577	0	0	156,577



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
WORKING CAPITAL CALCULATION					
Cost of Power					
	Power Supply Expenses (Working Capital)	430,219			
	TOTAL COST OF POWER	430,219			
Expenses					
	Operation (Working Capital)	0			
	Maintenance (Working Capital)	25,007			
	Billing and Collection (Working Capital)	51,951			
	Community Relations (Working Capital)	0			
	Community Relations - CDM (Working Capital)	0			
	Administrative and General Expenses (Working Capital)	54,032			
	Insurance Expense (Working Capital)	1,080			
	Bad Debt Expense (Working Capital)	-11			
	Advertising Expenses	0			
	Charitable Contributions	0			
	Other Distribution Expenses	0			
	TOTAL EXPENSES	132,059			
	TOTAL FOR WORKING CAPITAL CALCULATION	562,278			



2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
DETAILED ACCOUNTS:					
1005	Cash	-10,602	-10,602	0	0
1010	Cash Advances and Working Funds	50	50	0	0
1020	Interest Special Deposits	0	0	0	0
1030	Dividend Special Deposits	0	0	0	0
1040	Other Special Deposits	0	0	0	0
1060	Term Deposits	0	0	0	0
1070	Current Investments	0	0	0	0
1100	Customer Accounts Receivable	85,620	85,620	0	0
1102	Accounts Receivable - Services	177	177	0	0
1104	Accounts Receivable - Recoverable Work	1,548	1,548	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0	0	0	0
1110	Other Accounts Receivable	4,378	4,378	0	0
1120	Accrued Utility Revenues	34,805	34,805	0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	-1,200	-1,200	0	0
1140	Interest and Dividends Receivable	0	0	0	0
1150	Rents Receivable	0	0	0	0
1170	Notes Receivable	0	0	0	0
1180	Prepayments	8,944	8,944	0	0
1190	Miscellaneous Current and Accrued Assets	0	0	0	0
1200	Accounts Receivable from Associated Companies	16,857	16,857	0	0
1210	Notes Receivable from Associated Companies	0	0	0	0
1305	Fuel Stock	0	0	0	0
1330	Plant Materials and Operating Supplies	0	0	0	0
1340	Merchandise	0	0	0	0
1350	Other Materials and Supplies	15,885	15,885	0	0
1405	Long Term Investments in Non-Associated Companies	0	0	0	0
1408	Long Term Receivable - Street Lighting Transfer	0	0	0	0
1410	Other Special or Collateral Funds	0	0	0	0
1415	Sinking Funds	0	0	0	0
1425	Unamortized Debt Expense	0	0	0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0	0	0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0	0
1460	Other Non-Current Assets	0	0	0	0
1465	O.M.E.R.S. Past Service Costs	0	0	0	0
1470	Past Service Costs - Employee Future Benefits	0	0	0	0
1475	Past Service Costs - Other Pension Plans	0	0	0	0
1480	Portfolio Investments - Associated Companies	0	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0	0
1490	Investment in Subsidiary Companies	0	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0	0
1508	Other Regulatory Assets	0	0	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0	0
1515	Emission Allowance Inventory	0	0	0	0
1516	Emission Allowances Withheld	0	0	0	0
1518	RCVARetail	0	0	0	0
1520	Power Purchase Variance Account	0	0	0	0
1525	Miscellaneous Deferred Debits	0	0	0	0
1530	Deferred Losses from Disposition of Utility Plant	0	0	0	0
1540	Unamortized Loss on Reacquired Debt	0	0	0	0
1545	Development Charge Deposits/ Receivables	0	0	0	0
1548	RCVASTR	0	0	0	0
1560	Deferred Development Costs	0	0	0	0
1562	Deferred Payments in Lieu of Taxes	0	0	0	0
1563	Account 1563 - Deferred PILs Contra Account	0	0	0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
1570	Qualifying Transition Costs	0	0	0	0
1571	Pre-market Opening Energy Variance	0	0	0	0
1572	Extraordinary Event Costs	0	0	0	0
1574	Deferred Rate Impact Amounts	0	0	0	0
1580	RSVAWMS	-1,434	-1,434	0	0
1582	RSVAONE-TIME	-3,071	-3,071	0	0
1584	RSVANW	0	0	0	0
1586	RSVACN	0	0	0	0
1588	RSVAPOWER	1,632	1,632	0	0
1590	Recovery of Regulatory Asset Balances	0	0	0	0
1605	Electric Plant in Service - Control Account	616,192	616,192	0	0
1606	Organization	0	0	0	0
1608	Franchises and Consents	0	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0	0
1615	Land	0	0	0	0
1616	Land Rights	0	0	0	0
1620	Buildings and Fixtures	0	0	0	0
1630	Leasehold Improvements	0	0	0	0
1635	Boiler Plant Equipment	0	0	0	0
1640	Engines and Engine-Driven Generators	0	0	0	0
1645	Turbogenerator Units	0	0	0	0
1650	Reservoirs, Dams and Waterways	0	0	0	0
1655	Water Wheels, Turbines and Generators	0	0	0	0
1660	Roads, Railroads and Bridges	0	0	0	0
1665	Fuel Holders, Producers and Accessories	0	0	0	0
1670	Prime Movers	0	0	0	0
1675	Generators	0	0	0	0
1680	Accessory Electric Equipment	0	0	0	0
1685	Miscellaneous Power Plant Equipment	0	0	0	0
1705	Land	0	0	0	0
1706	Land Rights	0	0	0	0
1708	Buildings and Fixtures	0	0	0	0
1710	Leasehold Improvements	0	0	0	0
1715	Station Equipment	0	0	0	0
1720	Towers and Fixtures	0	0	0	0
1725	Poles and Fixtures	0	0	0	0
1730	Overhead Conductors and Devices	0	0	0	0
1735	Underground Conduit	0	0	0	0
1740	Underground Conductors and Devices	0	0	0	0
1745	Roads and Trails	0	0	0	0
1805	Land	0	0	0	0
1806	Land Rights	0	0	0	0
1808	Buildings and Fixtures	0	0	0	0
1810	Leasehold Improvements	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0	0	0
1825	Storage Battery Equipment	0	0	0	0
1830	Poles, Towers and Fixtures	222,771	0	0	222,771
1835	Overhead Conductors and Devices	0	0	0	0
1840	Underground Conduit	127,204	0	0	127,204
1845	Underground Conductors and Devices	0	0	0	0
1850	Line Transformers	123,329	0	0	123,329
1855	Services	0	0	0	0
1860	Meters	65,632	0	0	65,632
1865	Other Installations on Customer's Premises	0	0	0	0
1870	Leased Property on Customer Premises	0	0	0	0
1875	Street Lighting and Signal Systems	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
1905	Land	0	0	0	0
1906	Land Rights	0	0	0	0
1908	Buildings and Fixtures	0	0	0	0
1910	Leasehold Improvements	0	0	0	0
1915	Office Furniture and Equipment	0	0	0	0
1920	Computer Equipment - Hardware	2,126	0	0	2,126
1925	Computer Software	0	0	0	0
1930	Transportation Equipment	0	0	0	0
1935	Stores Equipment	0	0	0	0
1940	Tools, Shop and Garage Equipment	34,517	0	0	34,517
1945	Measurement and Testing Equipment	0	0	0	0
1950	Power Operated Equipment	0	0	0	0
1955	Communication Equipment	0	0	0	0
1960	Miscellaneous Equipment	0	0	0	0
1965	Water Heater Rental Units	15,498	0	15,498	0
1970	Load Management Controls - Customer Premises	25,116	0	0	25,116
1975	Load Management Controls - Utility Premises	0	0	0	0
1980	System Supervisory Equipment	0	0	0	0
1985	Sentinel Lighting Rental Units	0	0	0	0
1990	Other Tangible Property	0	0	0	0
1995	Contributions and Grants - Credit	0	0	0	0
2005	Property Under Capital Leases	0	0	0	0
2010	Electric Plant Purchased or Sold	0	0	0	0
2020	Experimental Electric Plant Unclassified	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	0	0	0	0
2040	Electric Plant Held for Future Use	0	0	0	0
2050	Completed Construction Not Classified--Electric	0	0	0	0
2055	Construction Work in Progress--Electric	0	0	0	0
2060	Electric Plant Acquisition Adjustment	0	0	0	0
2065	Other Electric Plant Adjustment	0	0	0	0
2070	Other Utility Plant	0	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	0	0	0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-313,923	0	0	-313,923
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	0	0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	0	0	0
2160	Accumulated Amortization of Other Utility Plant	-70,560	0	-70,560	0
2180	Accumulated Amortization of Non-Utility Property	0	0	0	0
2205	Accounts Payable	-73,492	-73,492	0	0
2208	Customer Credit Balances	0	0	0	0
2210	Current Portion of Customer Deposits	0	0	0	0
2215	Dividends Declared	0	0	0	0
2220	Miscellaneous Current and Accrued Liabilities	-6,195	-6,195	0	0
2225	Notes and Loans Payable	0	0	0	0
2240	Accounts Payable to Associated Companies	-4,700	-4,700	0	0
2242	Notes Payable to Associated Companies	1,482	1,482	0	0
2250	Debt Retirement Charges(DRC) Payable	0	0	0	0
2252	Transmission Charges Payable	0	0	0	0
2254	Electrical Safety Authority Fees Payable	0	0	0	0
2256	Independent Market Operator Fees and Penalties Payable	0	0	0	0
2260	Current Portion of Long Term Debt	0	0	0	0
2262	Ontario Hydro Debt - Current Portion	0	0	0	0
2264	Pensions and Employee Benefits - Current Portion	0	0	0	0
2268	Accrued Interest on Long Term Debt	0	0	0	0
2270	Matured Long Term Debt	0	0	0	0
2272	Matured Interest on Long Term Debt	0	0	0	0
2285	Obligations Under Capital Leases--Current	0	0	0	0
2290	Commodity Taxes	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
2292	Payroll Deductions / Expenses Payable	0	0	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0	0	0
2296	Future Income Taxes - Current	0	0	0	0
2305	Accumulated Provision for Injuries and Damages	0	0	0	0
2306	Employee Future Benefits	0	0	0	0
2308	Other Pensions - Past Service Liability	0	0	0	0
2310	Vested Sick Leave Liability	0	0	0	0
2315	Accumulated Provision for Rate Refunds	0	0	0	0
2320	Other Miscellaneous Non-Current Liabilities	0	0	0	0
2325	Obligations Under Capital Lease--Non-Current	0	0	0	0
2330	Development Charge Fund	0	0	0	0
2335	Long Term Customer Deposits	-12,550	-12,550	0	0
2340	Collateral Funds Liability	0	0	0	0
2345	Unamortized Premium on Long Term Debt	0	0	0	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0	0	0	0
2350	Future Income Tax - Non-Current	0	0	0	0
2405	Other Regulatory Liabilities	0	0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	0	0	0
2415	Unamortized Gain on Reacquired Debt	0	0	0	0
2425	Other Deferred Credits	0	0	0	0
2435	Accrued Rate-Payer Benefit	0	0	0	0
2505	Debentures Outstanding - Long Term Portion	0	0	0	0
2510	Debenture Advances	0	0	0	0
2515	Reacquired Bonds	0	0	0	0
2520	Other Long Term Debt	0	0	0	0
2525	Term Bank Loans - Long Term Portion	0	0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0	0	0
2550	Advances from Associated Companies	0	0	0	0
3005	Common Shares Issued	-475,885	-475,885	0	0
3008	Preference Shares Issued	0	0	0	0
3010	Contributed Surplus	0	0	0	0
3020	Donations Received	0	0	0	0
3022	Development Charges Transferred to Equity	0	0	0	0
3026	Capital Stock Held in Treasury	0	0	0	0
3030	Miscellaneous Paid-In Capital	0	0	0	0
3035	Installments Received on Capital Stock	0	0	0	0
3040	Appropriated Retained Earnings	0	0	0	0
3045	Unappropriated Retained Earnings	150,495	150,495	0	0
3046	Balance Transferred From Income	35,547	35,547	0	0
3047	Appropriations of Retained Earnings - Current Period	0	0	0	0
3048	Dividends Payable-Preference Shares	0	0	0	0
3049	Dividends Payable-Common Shares	0	0	0	0
3055	Adjustment to Retained Earnings	0	0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	0	0	0
4006	Residential Energy Sales	-247,106	0	0	-247,106
4010	Commercial Energy Sales	0	0	0	0
4015	Industrial Energy Sales	0	0	0	0
4020	Energy Sales to Large Users	0	0	0	0
4025	Street Lighting Energy Sales	-1,735	0	0	-1,735
4030	Sentinel Lighting Energy Sales	-44	0	0	-44
4035	General Energy Sales	-167,562	0	0	-167,562
4040	Other Energy Sales to Public Authorities	0	0	0	0
4045	Energy Sales to Railroads and Railways	0	0	0	0
4050	Revenue Adjustment	-45,507	0	0	-45,507
4055	Energy Sales for Resale	0	0	0	0
4060	Interdepartmental Energy Sales	0	0	0	0
4062	Billed WMS	-52,110	0	0	-52,110



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
4064	Billed-One-Time	0	0	0	0
4066	Billed NW	-86,002	0	0	-86,002
4068	Billed CN	0	0	0	0
4080	Distribution Services Revenue	-114,861	0	0	-114,861
4082	Retail Services Revenues	-9,312	0	0	-9,312
4084	Service Transaction Requests (STR) Revenues	0	0	0	0
4090	Electric Services Incidental to Energy Sales	0	0	0	0
4105	Transmission Charges Revenue	0	0	0	0
4110	Transmission Services Revenue	0	0	0	0
4205	Interdepartmental Rents	0	0	0	0
4210	Rent from Electric Property	0	0	0	0
4215	Other Utility Operating Income	-4,050	0	0	-4,050
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	-2,909	0	0	-2,909
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	-7,134	0	0	-7,134
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	0	0	0	0
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	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	0	0	0	0
4395	Rate-Payer Benefit Including Interest	0	0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	0
4405	Interest and Dividend Income	-333	-333	0	0
4415	Equity in Earnings of Subsidiary Companies	0	0	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4510	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam Transferred--Credit	0	0	0	0
4530	Electric Expense	0	0	0	0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	0
4705	Power Purchased	476,716	0	0	476,716
4708	Charges-WMS	42,778	0	0	42,778
4710	Cost of Power Adjustments	0	0	0	0
4712	Charges-One-Time	0	0	0	0
4714	Charges-NW	0	0	0	0
4715	System Control and Load Dispatching	0	0	0	0
4716	Charges-CN	0	0	0	0
4720	Other Expenses	0	0	0	0
4725	Competition Transition Expense	0	0	0	0
4730	Rural Rate Assistance Expense	8,663	0	0	8,663
4805	Operation Supervision and Engineering	0	0	0	0
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	0
4820	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
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	0	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers- Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	0	0	0	0
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
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



2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
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	0	0	0	0
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	13,476	0	0	13,476
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
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	1,390	0	0	1,390
5160	Maintenance of Line Transformers	411	0	0	411
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	512	0	0	512
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	2,755	0	2,755	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	84,696	84,696	0	0
5215	Transmission Charges Recovered	0	0	0	0
5305	Supervision	27,058	0	0	27,058
5310	Meter Reading Expense	8,521	0	0	8,521
5315	Customer Billing	19,881	0	0	19,881
5320	Collecting	944	0	0	944
5325	Collecting- Cash Over and Short	0	0	0	0
5330	Collection Charges	0	0	0	0
5335	Bad Debt Expense	1,660	0	0	1,660
5340	Miscellaneous Customer Accounts Expenses	0	0	0	0
5405	Supervision	0	0	0	0
5410	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420	Community Safety Program	0	0	0	0
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	3,750	0	0	3,750
5610	Management Salaries and Expenses	0	0	0	0
5615	General Administrative Salaries and Expenses	21,000	0	0	21,000
5620	Office Supplies and Expenses	10,822	0	0	10,822
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	5,899	0	0	5,899
5635	Property Insurance	1,000	0	0	1,000
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	0	0	0	0
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	0	0	0	0
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	4,330	0	0	4,330
5670	Rent	3,000	0	0	3,000
5675	Maintenance of General Plant	10,413	0	0	10,413



2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	24,538	0	0	24,538
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
5725	Miscellaneous Amortization	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	0	0	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0
6020	Amortization of Loss on Reacquired Debt	0	0	0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	0	0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	0	0	0	0
6115	Provision for Future Income Taxes	0	0	0	0
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
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
	Total (\$) Value	651,739	468,845	-52,307	235,201

GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

Land and Buildings	0	0	0	-0
TS Primary Above 50	0	0	0	-0
DS	0	0	0	-0
Poles, Wires	349,975	0	0	349,975
Line Transformers	123,329	0	0	123,329
Services and Meters	65,632	0	0	65,632
General Plant	0	0	0	-0
Equipment	34,517	0	0	34,517
IT Assets	2,126	0	0	2,126
CDM Expenditures and Recoveries	0	0	0	-0
Other Distribution Assets	25,116	0	0	25,116
Contributions and Grants	0	0	0	-0
Accumulated Amortization	-313,923	0	0	-313,923
Non-Distribution Asset	-55,062	0	-55,062	-0



2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total \$	2004 Unclassified \$	2004 Non-Distribution \$	2004 Distribution \$
	<i>Unclassified Asset</i>	769,781	769,781	0	-0
	<i>Liability</i>	-95,456	-95,456	0	-0
	<i>Equity</i>	-289,843	-289,843	0	-0
	Sales of Electricity	-600,067	0	0	-600,067
	Distribution Services Revenue	-114,861	0	0	-114,861
	Late Payment Charges	-2,909	0	0	-2,909
	Specific Service Charges	-7,134	0	0	-7,134
	Other Distribution Revenue	-13,362	0	0	-13,362
	<i>Other Revenue - Unclassified</i>	0	0	0	-0
	<i>Other Income & Deductions</i>	-333	-333	0	-0
	Power Supply Expenses (Working Capital)	528,157	0	0	528,157
	<i>Other Power Supply Expenses</i>	84,696	84,696	0	-0
	Operation (Working Capital)	0	0	0	-0
	Maintenance (Working Capital)	15,789	0	0	15,789
	Billing and Collection (Working Capital)	56,404	0	0	56,404
	Community Relations (Working Capital)	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	-0
	Administrative and General Expenses (Working Capital)	59,214	0	0	59,214
	Insurance Expense (Working Capital)	1,000	0	0	1,000
	Bad Debt Expense (Working Capital)	1,660	0	0	1,660
	Advertising Expenses	0	0	0	-0
	Charitable Contributions	0	0	0	-0
	Amortization of Assets	24,538	0	0	24,538
	<i>Other Amortization - Unclassified</i>	0	0	0	-0
	<i>Interest Expense - Unclassified</i>	0	0	0	-0
	<i>Income Tax Expense - Unclassified</i>	0	0	0	-0
	Other Distribution Expenses	0	0	0	-0
	<i>Non-Distribution Expenses</i>	2,755	0	2,755	-0
	<i>Unclassified Expenses</i>	0	0	0	-0
		651,739	468,845	-52,307	235,201



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
SUMMARY FINANCIAL INFORMATION					
(Before Adjustments)					
DISTRIBUTION ASSETS:					
	Land and Buildings	0	0	0	-0
	TS Primary Above 50	0	0	0	-0
	DS	0	0	0	-0
	Poles, Wires	349,975	0	0	349,975
	Line Transformers	123,329	0	0	123,329
	Services and Meters	65,632	0	0	65,632
	General Plant	0	0	0	-0
	Equipment	34,517	0	0	34,517
	IT Assets	2,126	0	0	2,126
	CDM Assets	0	0	0	-0
	Other Distribution Assets	25,116	0	0	25,116
	Contributions and Grants	0	0	0	-0
	TOTAL DISTRIBUTION ASSETS	600,694	0	0	600,694
NET FIXED DISTRIBUTION ASSETS:					
	Total Distribution Assets (as above) - LESS:				
	Accumulated Amortization	-313,923	0	0	-313,923
	NET FIXED DISTRIBUTION ASSETS	286,772	0	0	286,772



2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
NET SALES REVENUE					
	Sales of Electricity	-600,067	0	0	-600,067
	Power Supply Expenses (Working Capital)	528,157	0	0	528,157
	SALES OF ELECTRICITY NET OF COST OF POWER	-71,910	0	0	-71,910
DISTRIBUTION REVENUE					
	Distribution Services Revenue	-114,861	0	0	-114,861
	Late Payment Charges	-2,909	0	0	-2,909
	Specific Service Charges	-7,134	0	0	-7,134
	Other Distribution Revenue	-13,362	0	0	-13,362
	TOTAL DISTRIBUTION REVENUE	-138,265	0	0	-138,265
DISTRIBUTION EXPENSES (before PILS):					
	Operation (Working Capital)	0	0	0	-0
	Maintenance (Working Capital)	15,789	0	0	15,789
	Billing and Collection (Working Capital)	56,404	0	0	56,404
	Community Relations (Working Capital)	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	-0
	Administrative and General Expenses (Working Capital)	59,214	0	0	59,214
	Insurance Expense (Working Capital)	1,000	0	0	1,000
	Bad Debt Expense (Working Capital)	1,660	0	0	1,660
	Advertising Expenses	0	0	0	-0
	Charitable Contributions	0	0	0	-0
	Amortization of Assets	24,538	0	0	24,538
	Other Distribution Expenses	0	0	0	-0
	TOTAL DISTRIBUTION EXPENSES (before PILs)	158,605	0	0	158,605



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
WORKING CAPITAL CALCULATION					
Cost of Power					
	Power Supply Expenses (Working Capital)	528,157			
	TOTAL COST OF POWER	528,157			
Expenses					
	Operation (Working Capital)	0			
	Maintenance (Working Capital)	15,789			
	Billing and Collection (Working Capital)	56,404			
	Community Relations (Working Capital)	0			
	Community Relations - CDM (Working Capital)	0			
	Administrative and General Expenses (Working Capital)	59,214			
	Insurance Expense (Working Capital)	1,000			
	Bad Debt Expense (Working Capital)	1,660			
	Advertising Expenses	0			
	Charitable Contributions	0			
	Other Distribution Expenses	0			
	TOTAL EXPENSES	134,068			
	TOTAL FOR WORKING CAPITAL CALCULATION	662,225			



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account
Number

Account Description

Grouping for Minimum Reporting
(Note that Groups are not sequential blocks of accounts.
Use "Show Groups" to highlight.)

DETAILED ACCOUNTS:

1005	Cash	Unclassified Asset
1010	Cash Advances and Working Funds	Unclassified Asset
1020	Interest Special Deposits	Unclassified Asset
1030	Dividend Special Deposits	Unclassified Asset
1040	Other Special Deposits	Unclassified Asset
1060	Term Deposits	Unclassified Asset
1070	Current Investments	Unclassified Asset
1100	Customer Accounts Receivable	Unclassified Asset
1102	Accounts Receivable - Services	Unclassified Asset
1104	Accounts Receivable - Recoverable Work	Unclassified Asset
1105	Accounts Receivable - Merchandise, Jobbing, etc.	Unclassified Asset
1110	Other Accounts Receivable	Unclassified Asset
1120	Accrued Utility Revenues	Unclassified Asset
1130	Accumulated Provision for Uncollectible Accounts--Credit	Unclassified Asset
1140	Interest and Dividends Receivable	Unclassified Asset
1150	Rents Receivable	Unclassified Asset
1170	Notes Receivable	Unclassified Asset
1180	Prepayments	Unclassified Asset
1190	Miscellaneous Current and Accrued Assets	Unclassified Asset
1200	Accounts Receivable from Associated Companies	Unclassified Asset
1210	Notes Receivable from Associated Companies	Unclassified Asset
1305	Fuel Stock	Unclassified Asset
1330	Plant Materials and Operating Supplies	Unclassified Asset
1340	Merchandise	Unclassified Asset
1350	Other Materials and Supplies	Unclassified Asset
1405	Long Term Investments in Non-Associated Companies	Unclassified Asset
1408	Long Term Receivable - Street Lighting Transfer	Unclassified Asset
1410	Other Special or Collateral Funds	Unclassified Asset
1415	Sinking Funds	Unclassified Asset
1425	Unamortized Debt Expense	Unclassified Asset
1445	Unamortized Discount on Long-Term Debt--Debit	Unclassified Asset
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	Unclassified Asset
1460	Other Non-Current Assets	Unclassified Asset
1465	O.M.E.R.S. Past Service Costs	Unclassified Asset
1470	Past Service Costs - Employee Future Benefits	Unclassified Asset
1475	Past Service Costs - Other Pension Plans	Unclassified Asset
1480	Portfolio Investments - Associated Companies	Unclassified Asset
1485	Investment in Associated Companies - Significant Influence	Unclassified Asset
1490	Investment in Subsidiary Companies	Unclassified Asset
1505	Unrecovered Plant and Regulatory Study Costs	Unclassified Asset
1508	Other Regulatory Assets	Unclassified Asset
1510	Preliminary Survey and Investigation Charges	Unclassified Asset
1515	Emission Allowance Inventory	Unclassified Asset
1516	Emission Allowances Withheld	Unclassified Asset
1518	RCVARetail	Unclassified Asset
1520	Power Purchase Variance Account	Unclassified Asset
1525	Miscellaneous Deferred Debits	Unclassified Asset
1530	Deferred Losses from Disposition of Utility Plant	Unclassified Asset
1540	Unamortized Loss on Reacquired Debt	Unclassified Asset
1545	Development Charge Deposits/ Receivables	Unclassified Asset
1548	RCVASTR	Unclassified Asset
1560	Deferred Development Costs	Unclassified Asset
1562	Deferred Payments in Lieu of Taxes	Unclassified Asset
1563	Account 1563 - Deferred PILs Contra Account	Unclassified Asset
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
1570	Qualifying Transition Costs	Unclassified Asset
1571	Pre-market Opening Energy Variance	Unclassified Asset
1572	Extraordinary Event Costs	Unclassified Asset
1574	Deferred Rate Impact Amounts	Unclassified Asset
1580	RSVAWMS	Unclassified Asset
1582	RSVAONE-TIME	Unclassified Asset
1584	RSVANW	Unclassified Asset
1586	RSVACN	Unclassified Asset
1588	RSVAPOWER	Unclassified Asset
1590	Recovery of Regulatory Asset Balances	Unclassified Asset
1605	Electric Plant in Service - Control Account	Unclassified Asset
1606	Organization	Non-Distribution Asset
1608	Franchises and Consents	Other Distribution Assets
1610	Miscellaneous Intangible Plant	Non-Distribution Asset
1615	Land	Non-Distribution Asset
1616	Land Rights	Non-Distribution Asset
1620	Buildings and Fixtures	Non-Distribution Asset
1630	Leasehold Improvements	Non-Distribution Asset
1635	Boiler Plant Equipment	Non-Distribution Asset
1640	Engines and Engine-Driven Generators	Non-Distribution Asset
1645	Turbogenerator Units	Non-Distribution Asset
1650	Reservoirs, Dams and Waterways	Non-Distribution Asset
1655	Water Wheels, Turbines and Generators	Non-Distribution Asset
1660	Roads, Railroads and Bridges	Non-Distribution Asset
1665	Fuel Holders, Producers and Accessories	Non-Distribution Asset
1670	Prime Movers	Non-Distribution Asset
1675	Generators	Non-Distribution Asset
1680	Accessory Electric Equipment	Non-Distribution Asset
1685	Miscellaneous Power Plant Equipment	Non-Distribution Asset
1705	Land	Non-Distribution Asset
1706	Land Rights	Non-Distribution Asset
1708	Buildings and Fixtures	Non-Distribution Asset
1710	Leasehold Improvements	Non-Distribution Asset
1715	Station Equipment	Non-Distribution Asset
1720	Towers and Fixtures	Non-Distribution Asset
1725	Poles and Fixtures	Non-Distribution Asset
1730	Overhead Conductors and Devices	Non-Distribution Asset
1735	Underground Conduit	Non-Distribution Asset
1740	Underground Conductors and Devices	Non-Distribution Asset
1745	Roads and Trails	Non-Distribution Asset
1805	Land	Land and Buildings
1806	Land Rights	Land and Buildings
1808	Buildings and Fixtures	Land and Buildings
1810	Leasehold Improvements	Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV	TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	DS
1825	Storage Battery Equipment	Other Distribution Assets
1830	Poles, Towers and Fixtures	Poles, Wires
1835	Overhead Conductors and Devices	Poles, Wires
1840	Underground Conduit	Poles, Wires
1845	Underground Conductors and Devices	Poles, Wires
1850	Line Transformers	Line Transformers
1855	Services	Services and Meters
1860	Meters	Services and Meters
1865	Other Installations on Customer's Premises	Non-Distribution Asset
1870	Leased Property on Customer Premises	Non-Distribution Asset
1875	Street Lighting and Signal Systems	Non-Distribution Asset



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
1905	Land	Land and Buildings
1906	Land Rights	Land and Buildings
1908	Buildings and Fixtures	General Plant
1910	Leasehold Improvements	General Plant
1915	Office Furniture and Equipment	Equipment
1920	Computer Equipment - Hardware	IT Assets
1925	Computer Software	IT Assets
1930	Transportation Equipment	Equipment
1935	Stores Equipment	Equipment
1940	Tools, Shop and Garage Equipment	Equipment
1945	Measurement and Testing Equipment	Equipment
1950	Power Operated Equipment	Equipment
1955	Communication Equipment	Equipment
1960	Miscellaneous Equipment	Equipment
1965	Water Heater Rental Units	Non-Distribution Asset
1970	Load Management Controls - Customer Premises	Other Distribution Assets
1975	Load Management Controls - Utility Premises	Other Distribution Assets
1980	System Supervisory Equipment	Other Distribution Assets
1985	Sentinel Lighting Rental Units	Non-Distribution Asset
1990	Other Tangible Property	Other Distribution Assets
1995	Contributions and Grants - Credit	Contributions and Grants
2005	Property Under Capital Leases	Other Distribution Assets
2010	Electric Plant Purchased or Sold	Other Distribution Assets
2020	Experimental Electric Plant Unclassified	Non-Distribution Asset
2030	Electric Plant and Equipment Leased to Others	Non-Distribution Asset
2040	Electric Plant Held for Future Use	Non-Distribution Asset
2050	Completed Construction Not Classified--Electric	Other Distribution Assets
2055	Construction Work in Progress--Electric	Non-Distribution Asset
2060	Electric Plant Acquisition Adjustment	Unclassified Asset
2065	Other Electric Plant Adjustment	Non-Distribution Asset
2070	Other Utility Plant	Non-Distribution Asset
2075	Non-Utility Property Owned or Under Capital Leases	Non-Distribution Asset
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Non-Distribution Asset
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	Unclassified Asset
2160	Accumulated Amortization of Other Utility Plant	Non-Distribution Asset
2180	Accumulated Amortization of Non-Utility Property	Non-Distribution Asset
2205	Accounts Payable	Liability
2208	Customer Credit Balances	Liability
2210	Current Portion of Customer Deposits	Liability
2215	Dividends Declared	Liability
2220	Miscellaneous Current and Accrued Liabilities	Liability
2225	Notes and Loans Payable	Liability
2240	Accounts Payable to Associated Companies	Liability
2242	Notes Payable to Associated Companies	Liability
2250	Debt Retirement Charges(DRC) Payable	Liability
2252	Transmission Charges Payable	Liability
2254	Electrical Safety Authority Fees Payable	Liability
2256	Independent Market Operator Fees and Penalties Payable	Liability
2260	Current Portion of Long Term Debt	Liability
2262	Ontario Hydro Debt - Current Portion	Liability
2264	Pensions and Employee Benefits - Current Portion	Liability
2268	Accrued Interest on Long Term Debt	Liability
2270	Matured Long Term Debt	Liability
2272	Matured Interest on Long Term Debt	Liability
2285	Obligations Under Capital Leases--Current	Liability
2290	Commodity Taxes	Liability



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

**Account
Number**

Account Description

Grouping for Minimum Reporting
(Note that Groups are not sequential blocks of accounts.
Use "Show Groups" to highlight.)

2292	Payroll Deductions / Expenses Payable	Liability
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	Liability
2296	Future Income Taxes - Current	Liability
2305	Accumulated Provision for Injuries and Damages	Liability
2306	Employee Future Benefits	Liability
2308	Other Pensions - Past Service Liability	Liability
2310	Vested Sick Leave Liability	Liability
2315	Accumulated Provision for Rate Refunds	Liability
2320	Other Miscellaneous Non-Current Liabilities	Liability
2325	Obligations Under Capital Lease--Non-Current	Liability
2330	Development Charge Fund	Liability
2335	Long Term Customer Deposits	Liability
2340	Collateral Funds Liability	Liability
2345	Unamortized Premium on Long Term Debt	Liability
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	Liability
2350	Future Income Tax - Non-Current	Liability
2405	Other Regulatory Liabilities	Liability
2410	Deferred Gains from Disposition of Utility Plant	Liability
2415	Unamortized Gain on Reacquired Debt	Liability
2425	Other Deferred Credits	Liability
2435	Accrued Rate-Payer Benefit	Liability
2505	Debentures Outstanding - Long Term Portion	Liability
2510	Debenture Advances	Liability
2515	Reacquired Bonds	Liability
2520	Other Long Term Debt	Liability
2525	Term Bank Loans - Long Term Portion	Liability
2530	Ontario Hydro Debt Outstanding - Long Term Portion	Liability
2550	Advances from Associated Companies	Liability
3005	Common Shares Issued	Equity
3008	Preference Shares Issued	Equity
3010	Contributed Surplus	Equity
3020	Donations Received	Equity
3022	Development Charges Transferred to Equity	Equity
3026	Capital Stock Held in Treasury	Equity
3030	Miscellaneous Paid-In Capital	Equity
3035	Installments Received on Capital Stock	Equity
3040	Appropriated Retained Earnings	Equity
3045	Unappropriated Retained Earnings	Equity
3046	Balance Transferred From Income	Equity
3047	Appropriations of Retained Earnings - Current Period	Equity
3048	Dividends Payable-Preference Shares	Equity
3049	Dividends Payable-Common Shares	Equity
3055	Adjustment to Retained Earnings	Equity
3065	Unappropriated Undistributed Subsidiary Earnings	Equity
4006	Residential Energy Sales	Sales of Electricity
4010	Commercial Energy Sales	Sales of Electricity
4015	Industrial Energy Sales	Sales of Electricity
4020	Energy Sales to Large Users	Sales of Electricity
4025	Street Lighting Energy Sales	Sales of Electricity
4030	Sentinel Lighting Energy Sales	Sales of Electricity
4035	General Energy Sales	Sales of Electricity
4040	Other Energy Sales to Public Authorities	Sales of Electricity
4045	Energy Sales to Railroads and Railways	Sales of Electricity
4050	Revenue Adjustment	Sales of Electricity
4055	Energy Sales for Resale	Sales of Electricity
4060	Interdepartmental Energy Sales	Sales of Electricity
4062	Billed WMS	Sales of Electricity



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
4064	Billed-One-Time	Sales of Electricity
4066	Billed NW	Sales of Electricity
4068	Billed CN	Sales of Electricity
4080	Distribution Services Revenue	Distribution Services Revenue
4082	Retail Services Revenues	Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue
4105	Transmission Charges Revenue	Other Revenue - Unclassified
4110	Transmission Services Revenue	Other Revenue - Unclassified
4205	Interdepartmental Rents	Other Distribution Revenue
4210	Rent from Electric Property	Other Distribution Revenue
4215	Other Utility Operating Income	Other Distribution Revenue
4220	Other Electric Revenues	Other Distribution Revenue
4225	Late Payment Charges	Late Payment Charges
4230	Sales of Water and Water Power	Other Revenue - Unclassified
4235	Miscellaneous Service Revenues	Specific Service Charges
4240	Provision for Rate Refunds	Other Distribution Revenue
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue
4305	Regulatory Debits	Other Income & Deductions
4310	Regulatory Credits	Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions
4375	Revenues from Non-Utility Operations	Other Revenue - Unclassified
4380	Expenses of Non-Utility Operations	Other Revenue - Unclassified
4385	Non-Utility Rental Income	Other Revenue - Unclassified
4390	Miscellaneous Non-Operating Income	Other Income & Deductions
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions
4405	Interest and Dividend Income	Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions
4505	Operation Supervision and Engineering	Non-Distribution Expenses
4510	Fuel	Non-Distribution Expenses
4515	Steam Expense	Non-Distribution Expenses
4520	Steam From Other Sources	Non-Distribution Expenses
4525	Steam Transferred--Credit	Non-Distribution Expenses
4530	Electric Expense	Non-Distribution Expenses
4535	Water For Power	Non-Distribution Expenses
4540	Water Power Taxes	Non-Distribution Expenses
4545	Hydraulic Expenses	Non-Distribution Expenses
4550	Generation Expense	Non-Distribution Expenses
4555	Miscellaneous Power Generation Expenses	Non-Distribution Expenses
4560	Rents	Non-Distribution Expenses
4565	Allowances for Emissions	Non-Distribution Expenses
4605	Maintenance Supervision and Engineering	Non-Distribution Expenses
4610	Maintenance of Structures	Non-Distribution Expenses
4615	Maintenance of Boiler Plant	Non-Distribution Expenses
4620	Maintenance of Electric Plant	Non-Distribution Expenses



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
4625	Maintenance of Reservoirs, Dams and Waterways	Non-Distribution Expenses
4630	Maintenance of Water Wheels, Turbines and Generators	Non-Distribution Expenses
4635	Maintenance of Generating and Electric Plant	Non-Distribution Expenses
4640	Maintenance of Miscellaneous Power Generation Plant	Non-Distribution Expenses
4705	Power Purchased	Power Supply Expenses (Working Capital)
4708	Charges-WMS	Power Supply Expenses (Working Capital)
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)
4712	Charges-One-Time	Power Supply Expenses (Working Capital)
4714	Charges-NW	Power Supply Expenses (Working Capital)
4715	System Control and Load Dispatching	Other Power Supply Expenses
4716	Charges-CN	Power Supply Expenses (Working Capital)
4720	Other Expenses	Other Power Supply Expenses
4725	Competition Transition Expense	Other Power Supply Expenses
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)
4805	Operation Supervision and Engineering	Non-Distribution Expenses
4810	Load Dispatching	Non-Distribution Expenses
4815	Station Buildings and Fixtures Expenses	Non-Distribution Expenses
4820	Transformer Station Equipment - Operating Labour	Non-Distribution Expenses
4825	Transformer Station Equipment - Operating Supplies and Expense	Non-Distribution Expenses
4830	Overhead Line Expenses	Non-Distribution Expenses
4835	Underground Line Expenses	Non-Distribution Expenses
4840	Transmission of Electricity by Others	Non-Distribution Expenses
4845	Miscellaneous Transmission Expense	Non-Distribution Expenses
4850	Rents	Non-Distribution Expenses
4905	Maintenance Supervision and Engineering	Non-Distribution Expenses
4910	Maintenance of Transformer Station Buildings and Fixtures	Non-Distribution Expenses
4916	Maintenance of Transformer Station Equipment	Non-Distribution Expenses
4930	Maintenance of Towers, Poles and Fixtures	Non-Distribution Expenses
4935	Maintenance of Overhead Conductors and Devices	Non-Distribution Expenses
4940	Maintenance of Overhead Lines - Right of Way	Non-Distribution Expenses
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	Non-Distribution Expenses
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	Non-Distribution Expenses
4960	Maintenance of Underground Lines	Non-Distribution Expenses
4965	Maintenance of Miscellaneous Transmission Plant	Non-Distribution Expenses
5005	Operation Supervision and Engineering	Operation (Working Capital)
5010	Load Dispatching	Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)
5060	Street Lighting and Signal System Expense	Non-Distribution Expenses
5065	Meter Expense	Operation (Working Capital)
5070	Customer Premises - Operation Labour	Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)
5085	Miscellaneous Distribution Expense	Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)
5096	Other Rent	Operation (Working Capital)

**2-2 UNADJUSTED ACCOUNTING DATA***All adjustment are entered on subsequent sheets.*

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)
5130	Maintenance of Overhead Services	Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)
5155	Maintenance of Underground Services	Maintenance (Working Capital)
5160	Maintenance of Line Transformers	Maintenance (Working Capital)
5165	Maintenance of Street Lighting and Signal Systems	Non-Distribution Expenses
5170	Sentinel Lights - Labour	Non-Distribution Expenses
5172	Sentinel Lights - Materials and Expenses	Non-Distribution Expenses
5175	Maintenance of Meters	Maintenance (Working Capital)
5178	Customer Installations Expenses- Leased Property	Non-Distribution Expenses
5185	Water Heater Rentals - Labour	Non-Distribution Expenses
5186	Water Heater Rentals - Materials and Expenses	Non-Distribution Expenses
5190	Water Heater Controls - Labour	Non-Distribution Expenses
5192	Water Heater Controls - Materials and Expenses	Non-Distribution Expenses
5195	Maintenance of Other Installations on Customer Premises	Non-Distribution Expenses
5205	Purchase of Transmission and System Services	Other Power Supply Expenses
5210	Transmission Charges	Other Power Supply Expenses
5215	Transmission Charges Recovered	Other Power Supply Expenses
5305	Supervision	Billing and Collection (Working Capital)
5310	Meter Reading Expense	Billing and Collection (Working Capital)
5315	Customer Billing	Billing and Collection (Working Capital)
5320	Collecting	Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)
5330	Collection Charges	Billing and Collection (Working Capital)
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)
5405	Supervision	Community Relations (Working Capital)
5410	Community Relations - Sundry	Community Relations (Working Capital)
5415	Energy Conservation	Community Relations - CDM (Working Capital)
5420	Community Safety Program	Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)
5505	Supervision	Other Distribution Expenses
5510	Demonstrating and Selling Expense	Other Distribution Expenses
5515	Advertising Expense	Advertising Expenses
5520	Miscellaneous Sales Expense	Other Distribution Expenses
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)
5635	Property Insurance	Insurance Expense (Working Capital)
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)
5660	General Advertising Expenses	Advertising Expenses
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)
5670	Rent	Administrative and General Expenses (Working Capital)
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets
5710	Amortization of Limited Term Electric Plant	Amortization of Assets
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified
5725	Miscellaneous Amortization	Other Amortization - Unclassified
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets
5735	Amortization of Deferred Development Costs	Amortization of Assets
5740	Amortization of Deferred Charges	Amortization of Assets
6005	Interest on Long Term Debt	Interest Expense - Unclassified
6010	Amortization of Debt Discount and Expense	Interest Expense - Unclassified
6015	Amortization of Premium on Debt Credit	Interest Expense - Unclassified
6020	Amortization of Loss on Reacquired Debt	Interest Expense - Unclassified
6025	Amortization of Gain on Reacquired Debt--Credit	Interest Expense - Unclassified
6030	Interest on Debt to Associated Companies	Interest Expense - Unclassified
6035	Other Interest Expense	Interest Expense - Unclassified
6040	Allowance for Borrowed Funds Used During Construction--Credit	Interest Expense - Unclassified
6042	Allowance For Other Funds Used During Construction	Interest Expense - Unclassified
6045	Interest Expense on Capital Lease Obligations	Interest Expense - Unclassified
6105	Taxes Other Than Income Taxes	Other Distribution Expenses
6110	Income Taxes	Income Tax Expense - Unclassified
6115	Provision for Future Income Taxes	Income Tax Expense - Unclassified
6205	Donations	Charitable Contributions
6210	Life Insurance	Insurance Expense (Working Capital)
6215	Penalties	Other Distribution Expenses
6225	Other Deductions	Other Distribution Expenses
6305	Extraordinary Income	Unclassified Expenses
6310	Extraordinary Deductions	Unclassified Expenses
6315	Income Taxes, Extraordinary Items	Unclassified Expenses
6405	Discontinues Operations - Income/ Gains	Unclassified Expenses
6410	Discontinued Operations - Deductions/ Losses	Unclassified Expenses
6415	Income Taxes, Discontinued Operations	Unclassified Expenses
	Total (\$) Value	

GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

Land and Buildings	1805, 1806, 1808, 1810, 1905, 1906
TS Primary Above 50	1815
DS	1820
Poles, Wires	1830, 1835, 1840, 1845
Line Transformers	1850
Services and Meters	1855, 1860
General Plant	1908, 1910
Equipment	1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
IT Assets	1920, 1925
CDM Expenditures and Recoveries	1565 (new account)
Other Distribution Assets	1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010, 2050
Contributions and Grants	1995
Accumulated Amortization	2105, 2120
<i>Non-Distribution Asset</i>	1606, 1610, 1615, 1616, 1620, 1630, 1635, 1640, 1645, 1650, 1655, 1660, 1665, 1670, 1675, 1680, 1685, 1705, 1706, 1708, 1710, 1715, 1720, 1725, 1730, 1735, 1740, 1745, 1865, 1870, 1875, 1965, 1985, 2020, 2030, 2040, 2055, 2065, 2070, 2075, 2160, 2180



2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
	<i>Unclassified Asset</i>	1005, 1010, 1020, 1030, 1040, 1060, 1070, 1100, 1102, 1104, 1105, 1110, 1120, 1130, 1140, 1150, 1170, 1180, 1190, 1200, 1210, 1305, 1330, 1340, 1350, 1405, 1408, 1410, 1415, 1425, 1445, 1455, 1460, 1465, 1470, 1475, 1480, 1485, 1490, 1505, 1508, 1510, 1515, 1516, 1518, 1520, 1525, 1530, 1540, 1545, 1548, 1560, 1562, 1563, 1570, 1571, 1572, 1574, 1580, 1582, 1584, 1586, 1588, 1605, 2060, 2140
	<i>Liability</i>	2205, 2208, 2210, 2215, 2220, 2225, 2240, 2242, 2250, 2252, 2254, 2256, 2260, 2262, 2264, 2268, 2270, 2272, 2285, 2290, 2292, 2294, 2296, 2305, 2306, 2308, 2310, 2315, 2320, 2325, 2330, 2335, 2340, 2345, 2348, 2350, 2405, 2410, 2415, 2425, 2435, 2505, 2510, 2515, 2520, 2525, 2530, 2550
	<i>Equity</i>	3005, 3008, 3010, 3020, 3022, 3026, 3030, 3035, 3040, 3045, 3046, 3047, 3048, 3049, 3055, 3065
	<i>Sales of Electricity</i>	4006, 4010, 4015, 4020, 4025, 4030, 4035, 4040, 4045, 4050, 4055, 4060, 4062, 4064 (new account), 4066, 4068
	<i>Distribution Services Revenue</i>	4080
	<i>Late Payment Charges</i>	4225
	<i>Specific Service Charges</i>	4235
	<i>Other Distribution Revenue</i>	4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245
	<i>Other Revenue - Unclassified</i>	4105, 4110, 4230, 4375, 4380, 4385
	<i>Other Income & Deductions</i>	4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4390, 4395, 4398, 4405, 4415
	Power Supply Expenses (Working Capital)	4705, 4708, 4710, 4712, 4714, 4716, 4730, 5685
	<i>Other Power Supply Expenses</i>	4715, 4720, 4725, 5205, 5210, 5215
	Operation (Working Capital)	5005, 5010, 5012, 5014, 5015, 5016, 5017, 5020, 5025, 5030, 5035, 5040, 5045, 5050, 5055, 5065, 5070, 5075, 5085, 5090, 5095, 5096
	Maintenance (Working Capital)	5105, 5110, 5112, 5114, 5120, 5125, 5130, 5135, 5145, 5150, 5155, 5160, 517
	Billing and Collection (Working Capital)	5305, 5310, 5315, 5320, 5325, 5330, 5340
	Community Relations (Working Capital)	5405, 5410, 5420, 5425
	Community Relations - CDM (Working Capital)	5415
	Administrative and General Expenses (Working Capital)	5605, 5610, 5615, 5620, 5625, 5630, 5640, 5645, 5650, 5655, 5665, 5670, 5675, 5680
	Insurance Expense (Working Capital)	5635, 6210
	Bad Debt Expense (Working Capital)	5335
	Advertising Expenses	5515, 5660
	Charitable Contributions	6205
	Amortization of Assets	5705, 5710, 5715, 5730, 5735, 5740
	<i>Other Amortization - Unclassified</i>	5720, 5725
	<i>Interest Expense - Unclassified</i>	6005, 6010, 6015, 6020, 6025, 6030, 6035, 6040, 6042, 6045
	<i>Income Tax Expense - Unclassified</i>	6110, 6115
	Other Distribution Expenses	5505, 5510, 5520, 6105, 6215, 6225
	<i>Non-Distribution Expenses</i>	4505, 4510, 4515, 4520, 4525, 4530, 4535, 4540, 4545, 4550, 4555, 4560, 4565, 4605, 4610, 4615, 4620, 4625, 4630, 4635, 4640, 4805, 4810, 4815, 4820, 4825, 4830, 4835, 4840, 4845, 4850, 4905, 4910, 4946, 4930, 4935, 4940, 4945, 4950, 4960, 4965, 5060, 5165, 5170, 5172, 5178, 5185, 5190, 5192, 5195
	<i>Unclassified Expenses</i>	6305, 6310, 6315, 6405, 6410, 6415
		Total



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account
Number

Account Description

Grouping for Minimum Reporting
(Note that Groups are not sequential blocks of accounts.
Use "Show Groups" to highlight.)

SUMMARY FINANCIAL INFORMATION

(Before Adjustments)

DISTRIBUTION ASSETS:

Land and Buildings
TS Primary Above 50
DS
Poles, Wires
Line Transformers
Services and Meters
General Plant
Equipment
IT Assets
CDM Assets
Other Distribution Assets
Contributions and Grants

TOTAL DISTRIBUTION ASSETS

NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets (as above) - LESS:
Accumulated Amortization

NET FIXED DISTRIBUTION ASSETS



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account
Number

Account Description

Grouping for Minimum Reporting
(Note that Groups are not sequential blocks of accounts.
Use "Show Groups" to highlight.)

NET SALES REVENUE

Sales of Electricity

Power Supply Expenses (Working Capital)

SALES OF ELECTRICITY NET OF COST OF POWER

DISTRIBUTION REVENUE

Distribution Services Revenue

Late Payment Charges

Specific Service Charges

Other Distribution Revenue

TOTAL DISTRIBUTION REVENUE

DISTRIBUTION EXPENSES (before PILS):

Operation (Working Capital)

Maintenance (Working Capital)

Billing and Collection (Working Capital)

Community Relations (Working Capital)

Community Relations - CDM (Working Capital)

Administrative and General Expenses (Working Capital)

Insurance Expense (Working Capital)

Bad Debt Expense (Working Capital)

Advertising Expenses

Charitable Contributions

Amortization of Assets

Other Distribution Expenses

TOTAL DISTRIBUTION EXPENSES (before PILS)



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account
Number

Account Description

Grouping for Minimum Reporting
(Note that Groups are not sequential blocks of accounts.
Use "Show Groups" to highlight.)

WORKING CAPITAL CALCULATION

Cost of Power

Power Supply Expenses (Working Capital)

TOTAL COST OF POWER

Expenses

Operation (Working Capital)

Maintenance (Working Capital)

Billing and Collection (Working Capital)

Community Relations (Working Capital)

Community Relations - CDM (Working Capital)

Administrative and General Expenses (Working Capital)

Insurance Expense (Working Capital)

Bad Debt Expense (Working Capital)

Advertising Expenses

Charitable Contributions

Other Distribution Expenses

TOTAL EXPENSES

TOTAL FOR WORKING CAPITAL CALCULATION

ADJ 1 (RATE BASE -TIER 1)

		posted to account
1) New Transformer Stations - 2005 In Service Date	0	1010 - Transformer Sta. Equip - Primary above 50 kV
2) Retirements Without Replacement Total from Sheet ADJ 1a	0	various
3) Wholesale Meters 2004 amount 0 2005 amount 0 Adjustment (Increase) 0		1860 - Meters
4) CDM Qualifying Investment and Smart Meter Investment <u>CDM</u> capital amount - 3rd tranche (incl. smart meters) capital amount - post 3rd tranche (Handbook p.15) <u>Smart Meters</u> post 3rd tranche (Handbook p.16) 0		1565 - Conservation & Demand Mgmt 1860 - Meters
5) Non Routine/Unusual Adjustments Total from Sheet ADJ 1a	48,500	various

Subtotal - Tier 1 Adjustments to the Rate Base

48,500

6) Adjustment to Cost of Power as Recorded in Trial Balance <u>Adjustment for "Normalized" Cost of Power</u> (Handbook 5.4) Cost of Power - 2004 Amount 528,157 Consumption per customer: Ratio of three year average vs. 2004 (calculated from figures in Sheet 6-2) 0.9958 Adjustment Factor (0.0042) -2,212 <u>Accounting Adjustment</u> Normalized Cost of Power (re. above) 525,945 Additional Adjustment (with explanation) Total Adjustment to Cost of Power -2,212		4710 - Cost of Power Adjustments
--	--	-------------------------------------

Total Tier 1 and Other Adjustments to the Rate Base

46,288



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

ADJ 1a (RATE BASE -TIER 1)

Tier 1 Adjustments related to the Rate Base (Sheet 2 of 2).

"Retirements without replacement" and "non-routine/unusual adjustments"

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet INPUT 2)	2) Retirements Without Replacement (total to Sheet ADJ 1)	5) Non Routine/ Unusual Adjustments (total to Sheet ADJ 1)	Grouping
		\$	\$	\$	
1565	Conservation and Demand Management Expenditures and Recoveries	0			CDM Expenditures and Recoveries
1608	Franchises and Consents	0			Other Distribution Assets
1805	Land	0			Land and Buildings
1806	Land Rights	0			Land and Buildings
1808	Buildings and Fixtures	0			Land and Buildings
1810	Leasehold Improvements	0			Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV	0			TS Primary Above 50 DS
1820	Distribution Station Equipment - Normally Primary below 50 kV	0			Other Distribution Assets
1825	Storage Battery Equipment	0			
1830	Poles, Towers and Fixtures	222,771		40,000	Poles, Wires
1835	Overhead Conductors and Devices	0			Poles, Wires
1840	Underground Conduit	127,204			Poles, Wires
1845	Underground Conductors and Devices	0			Poles, Wires
1850	Line Transformers	123,329		8,500	Line Transformers
1855	Services	0			Services and Meters
1860	Meters	65,632			Services and Meters
1905	Land	0			Land and Buildings
1906	Land Rights	0			Land and Buildings
1908	Buildings and Fixtures	0			General Plant
1910	Leasehold Improvements	0			General Plant
1915	Office Furniture and Equipment	0			Equipment
1920	Computer Equipment - Hardware	2,126			IT Assets
1925	Computer Software	0			IT Assets
1930	Transportation Equipment	0			Equipment
1935	Stores Equipment	0			Equipment
1940	Tools, Shop and Garage Equipment	34,517			Equipment
1945	Measurement and Testing Equipment	0			Equipment
1950	Power Operated Equipment	0			Equipment
1955	Communication Equipment	0			Equipment
1960	Miscellaneous Equipment	0			Equipment
1970	Load Management Controls - Customer Premises	25,116			Other Distribution Assets
1975	Load Management Controls - Utility Premises	0			Other Distribution Assets
1980	System Supervisory Equipment	0			Other Distribution Assets
1990	Other Tangible Property	0			Other Distribution Assets
1995	Contributions and Grants - Credit	0			Contributions and Grants
2005	Property Under Capital Leases	0			Other Distribution Assets
2010	Electric Plant Purchased or Sold	0			Other Distribution Assets
2050	Completed Construction Not Classified--Electric	0			Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-313,923			Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0			Non-Distribution Asset
Total Retirements Without Replacement			0		
Total Non-Routine/ Unusual Adjustments				48,500	

\$

Materiality Calculation:

Net Fixed Assets (Before Adjustment) from Sheet '2-2	286,772
Materiality Factor	0.2%
Materiality Threshold for Adjustments	574



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

ADJ 2 (TIER 2 - RATE BASE)

Enter Tier 2 Adjustments related to the Rate Base.

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2) \$	Tier 2 Adjustments \$	Grouping
1565	Conservation and Demand Management Expenditures and Recoveries	0		CDM Expenditures and Recoveries
1608	Franchises and Consents	0		Other Distribution Assets
1805	Land	0		Land and Buildings
1806	Land Rights	0		Land and Buildings
1808	Buildings and Fixtures	0		Land and Buildings
1810	Leasehold Improvements	0		Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV	0		TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	0		DS
1825	Storage Battery Equipment	0		Other Distribution Assets
1830	Poles, Towers and Fixtures	222,771		Poles, Wires
1835	Overhead Conductors and Devices	0		Poles, Wires
1840	Underground Conduit	127,204		Poles, Wires
1845	Underground Conductors and Devices	0		Poles, Wires
1850	Line Transformers	123,329		Line Transformers
1855	Services	0		Services and Meters
1860	Meters	65,632		Services and Meters
1905	Land	0		Land and Buildings
1906	Land Rights	0		Land and Buildings
1908	Buildings and Fixtures	0		General Plant
1910	Leasehold Improvements	0		General Plant
1915	Office Furniture and Equipment	0		Equipment
1920	Computer Equipment - Hardware	2,126		IT Assets
1925	Computer Software	0		IT Assets
1930	Transportation Equipment	0		Equipment
1935	Stores Equipment	0		Equipment
1940	Tools, Shop and Garage Equipment	34,517		Equipment
1945	Measurement and Testing Equipment	0		Equipment
1950	Power Operated Equipment	0		Equipment
1955	Communication Equipment	0		Equipment
1960	Miscellaneous Equipment	0		Equipment
1970	Load Management Controls - Customer Premises	25,116		Other Distribution Assets
1975	Load Management Controls - Utility Premises	0		Other Distribution Assets
1980	System Supervisory Equipment	0		Other Distribution Assets
1990	Other Tangible Property	0		Other Distribution Assets
1995	Contributions and Grants - Credit	0		Contributions and Grants
2005	Property Under Capital Leases	0		Other Distribution Assets
2010	Electric Plant Purchased or Sold	0		Other Distribution Assets
2050	Completed Construction Not Classified--Electric	0		Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	-313,923		Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0		Non-Distribution Asset
Total Tier 2 Adjustments to the Rate Base		235,201	0	



ADJ 3 (DISTRIBUTION EXPENSES -TIER 1)

Tier 1 Adjustments related to Distribution Expenses (Sheet 1 of 3).

		posted to account
1) OEB Annual Dues and Other Regulatory Agency Costs		
2004 amount (from Accounting Data Input, account 5655)	0	
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE)	0	
Adjustment (Increment)	0	5655 - Regulatory Expenses
2) Pensions		
2004 OMERS amount (from ADJ 5)	0	
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE)	0	
Adjustment (Increment)	0	5645 - Employee Pensions and Benefits
3) Insurance		
2004 amount (from ADJ 5)	1,000	
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE)	1,000	
Adjustment	0	5635 - Property Insurance
4) Non Routine/Unusual Adjustments		
Total from Sheet 3a	3,500	various
5) Low Voltage/Wheeling Adjustments (Handbook p.13)		
(Embedded Distributors only)		
Amount included in 2004 Trial Balance data, if any	0	
Incremental Amount per section A (Handbook, p. 13)		
Amount per section C (Handbook, p. 13)		
[above items to Sheet 5-5 B.R.R. #2]		
Adjustment	0	5665 - Miscellaneous General Expenses
6) Amortization Related to Tier 1 Adjustment to the Rate Base		
Total from Sheet 3b	1,940	various
7) CDM (and Smart Meters) (Handbook p.14)		
<u>CDM</u>		
Adjustment		5415 - Energy Conservation
<u>Smart Meters</u>		
Adjustment		5065 - Meter Expense

		posted to account
Net Tier 1 Adjustments to Distribution Expenses	<u><u>5,440</u></u>	

**ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)****Tier 1 Adjustments to Distribution Expenses (Sheet 2 of 3).**

"Non-routine/unusual adjustments" and adjustment to amortization expense resulting for Tier 1 adjustment to the Rate Base

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2-2) \$	4) Non Routine/ Unusual Adjustments (to Sheet 3 and 2-4) \$	Grouping
5005	Operation Supervision and Engineering	0		Operation (Working Capital)
5010	Load Dispatching	0		Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	0		Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour	0		Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour	0		Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0		Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	0		Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	0		Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0		Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	0		Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	0		Operation (Working Capital)
5065	Meter Expense	0		Operation (Working Capital)
5070	Customer Premises - Operation Labour	0		Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	0		Operation (Working Capital)
5085	Miscellaneous Distribution Expense	0		Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5096	Other Rent	0		Operation (Working Capital)
5105	Maintenance Supervision and Engineering	0		Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0		Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment	0		Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	0		Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	0		Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	0	3,500	Maintenance (Working Capital)
5130	Maintenance of Overhead Services	13,476		Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	0		Maintenance (Working Capital)
5145	Maintenance of Underground Conduit	0		Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	0		Maintenance (Working Capital)
5155	Maintenance of Underground Services	1,390		Maintenance (Working Capital)
5160	Maintenance of Line Transformers	411		Maintenance (Working Capital)
5175	Maintenance of Meters	512		Maintenance (Working Capital)
5305	Supervision	27,058		Billing and Collection (Working Capital)
5310	Meter Reading Expense	8,521		Billing and Collection (Working Capital)
5315	Customer Billing	19,881	0	Billing and Collection (Working Capital)
5320	Collecting	944		Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short	0		Billing and Collection (Working Capital)
5330	Collection Charges	0		Billing and Collection (Working Capital)
5335	Bad Debt Expense	1,660		Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	0		Billing and Collection (Working Capital)
5405	Supervision	0		Community Relations (Working Capital)
5410	Community Relations - Sundry	0		Community Relations (Working Capital)
5415	Energy Conservation	0		Community Relations - CDM (Working Capital)
5420	Community Safety Program	0		Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses	0		Community Relations (Working Capital)
5505	Supervision	0		Other Distribution Expenses
5510	Demonstrating and Selling Expense	0		Other Distribution Expenses
5520	Miscellaneous Sales Expense	0		Other Distribution Expenses
5605	Executive Salaries and Expenses	3,750		Administrative and General Expenses
5610	Management Salaries and Expenses	0		Administrative and General Expenses (Working Capital)
5615	General Administrative Salaries and Expenses	21,000		Administrative and General Expenses (Working Capital)
5620	Office Supplies and Expenses	10,822		Administrative and General Expenses (Working Capital)
5625	Administrative Expense Transferred Credit	0		Administrative and General Expenses (Working Capital)
5630	Outside Services Employed	5,899		Administrative and General Expenses (Working Capital)
5635	Property Insurance	1,000		Insurance Expense (Working Capital)
5640	Injuries and Damages	0		Administrative and General Expenses (Working Capital)
5645	Employee Pensions and Benefits	0		Administrative and General Expenses (Working Capital)
5650	Franchise Requirements	0		Administrative and General Expenses (Working Capital)
5655	Regulatory Expenses	0		Administrative and General Expenses (Working Capital)
5665	Miscellaneous General Expenses	4,330		Administrative and General Expenses (Working Capital)
5670	Rent	3,000		Administrative and General Expenses (Working Capital)
5675	Maintenance of General Plant	10,413		Administrative and General Expenses (Working Capital)
5680	Electrical Safety Authority Fees	0		Administrative and General Expenses (Working Capital)

**ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)***Tier 1 Adjustments to Distribution Expenses (Sheet 2 of 3).*

"Non-routine/unusual adjustments" and adjustment to amortization expense resulting for Tier 1 adjustment to the Rate Base

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2-2) \$	4) Non Routine/ Unusual Adjustments (to Sheet 3 and 2-4) \$	Grouping
5705	Amortization Expense - Property, Plant, and Equipment	24,538		Amortization of Assets
5710	Amortization of Limited Term Electric Plant	0		Amortization of Assets
5715	Amortization of Intangibles and Other Electric Plant	0		Amortization of Assets
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0		Amortization of Assets
5735	Amortization of Deferred Development Costs	0		Amortization of Assets
5740	Amortization of Deferred Charges	0		Amortization of Assets
6105	Taxes Other Than Income Taxes	0		Other Distribution Expenses
6210	Life Insurance	0		Insurance Expense (Working Capital)
6215	Penalties	0		Other Distribution Expenses
6225	Other Deductions	0		Other Distribution Expenses
Total Non-Routine/ Unusual Adjustments			3,500	

MATERIALITY CALCULATION:

Distribution Expenses (Before Adjustment) from Sheet 2-2	158,605
Materiality Factor	0.2%
Materiality Threshold for Adjustments	317



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

ADJ 3b (TIER 1 AMORTIZATION)

Adjustments to Amortization related to Tier 1 Adjustment to the Rate Base (Sheet 3 of 3)

	1) Tier 1 Adjustments from Worksheet ADJ1 (items 1, 3, 4) \$	2) Retirements Without Replacement \$	5) Non Routine/ Unusual Adjustments \$	Total Adjustments \$	Amortization Rate (If more than one rate, or different than Appendix B, explain in Schedule 3-1) %	Adjustment to Amortization \$
1565 Conservation and Demand Management Expenditures and Recoveries	0			0		0
1808 Buildings and Fixtures		0	0	0		0
1810 Leasehold Improvements		0	0	0		0
1815 Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0		0
1820 Distribution Station Equipment - Normally Primary below 50 kV		0	0	0		0
1825 Storage Battery Equipment		0	0	0		0
1830 Poles, Towers and Fixtures		0	40,000	40,000	0	1,600
1835 Overhead Conductors and Devices		0	0	0		0
1840 Underground Conduit		0	0	0		0
1845 Underground Conductors and Devices		0	0	0		0
1850 Line Transformers		0	8,500	8,500	0	340
1855 Services		0	0	0		0
1860 Meters	0	0	0	0		0
1908 Buildings and Fixtures		0	0	0		0
1910 Leasehold Improvements		0	0	0		0
1915 Office Furniture and Equipment		0	0	0		0
1920 Computer Equipment - Hardware		0	0	0		0
1925 Computer Software		0	0	0		0
1930 Transportation Equipment		0	0	0		0
1935 Stores Equipment		0	0	0		0
1940 Tools, Shop and Garage Equipment		0	0	0		0
1945 Measurement and Testing Equipment		0	0	0		0
1950 Power Operated Equipment		0	0	0		0
1955 Communication Equipment		0	0	0		0
1960 Miscellaneous Equipment		0	0	0		0
1970 Load Management Controls - Customer Premises		0	0	0		0
1975 Load Management Controls - Utility Premises		0	0	0		0
1980 System Supervisory Equipment		0	0	0		0
1990 Other Tangible Property		0	0	0		0
1995 Contributions and Grants - Credit		0	0	0		0
2005 Property Under Capital Leases		0	0	0		0
2010 Electric Plant Purchased or Sold		0	0	0		0

1,940



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

ADJ 4 (DISTRIBUTION EXPENSES -TIER 2)

Enter Tier 2 Adjustments related to the Rate Base.

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2) \$	Tier 2 Adjustments \$	Grouping
5005	Operation Supervision and Engineering	0		Operation (Working Capital)
5010	Load Dispatching	0		Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	0		Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour	0		Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour	0		Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0		Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	0		Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	0		Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0		Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	0		Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	0		Operation (Working Capital)
5065	Meter Expense	0		Operation (Working Capital)
5070	Customer Premises - Operation Labour	0		Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	0		Operation (Working Capital)
5085	Miscellaneous Distribution Expense	0		Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5096	Other Rent	0		Operation (Working Capital)
5105	Maintenance Supervision and Engineering	0		Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0		Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment	0		Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	0		Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	0		Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	0		Maintenance (Working Capital)
5130	Maintenance of Overhead Services	13,476		Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	0		Maintenance (Working Capital)
5145	Maintenance of Underground Conduit	0		Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	0		Maintenance (Working Capital)
5155	Maintenance of Underground Services	1,390		Maintenance (Working Capital)
5160	Maintenance of Line Transformers	411		Maintenance (Working Capital)
5175	Maintenance of Meters	512		Maintenance (Working Capital)
5305	Supervision	27,058		Billing and Collection (Working Capital)
5310	Meter Reading Expense	8,521		Billing and Collection (Working Capital)
5315	Customer Billing	19,881		Billing and Collection (Working Capital)
5320	Collecting	944		Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short	0		Billing and Collection (Working Capital)
5330	Collection Charges	0		Billing and Collection (Working Capital)
5335	Bad Debt Expense	1,660		Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	0		Billing and Collection (Working Capital)
5405	Supervision	0		Community Relations (Working Capital)
5410	Community Relations - Sundry	0		Community Relations (Working Capital)
5415	Energy Conservation	0		Community Relations - CDM
5420	Community Safety Program	0		Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses	0		Community Relations (Working Capital)
5605	Executive Salaries and Expenses	3,750		Administrative and General
5610	Management Salaries and Expenses	0		Administrative and General Expenses
5615	General Administrative Salaries and Expenses	21,000		Administrative and General Expenses
5620	Office Supplies and Expenses	10,822		Administrative and General Expenses
5625	Administrative Expense Transferred Credit	0		Administrative and General Expenses
5630	Outside Services Employed	5,899		Administrative and General Expenses
5635	Property Insurance	1,000		Insurance Expense (Working Capital)
5640	Injuries and Damages	0		Administrative and General Expenses
5645	Employee Pensions and Benefits	0		Administrative and General Expenses
5650	Franchise Requirements	0		Administrative and General Expenses
5655	Regulatory Expenses	0		Administrative and General Expenses
5665	Miscellaneous General Expenses	4,330		Administrative and General Expenses
5670	Rent	3,000		Administrative and General Expenses
5675	Maintenance of General Plant	10,413		Administrative and General Expenses
5680	Electrical Safety Authority Fees	0		Administrative and General Expenses
6210	Life Insurance	0		Insurance Expense (Working Capital)



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

ADJ 4 (DISTRIBUTION EXPENSES -TIER 2)

Enter Tier 2 Adjustments related to the Rate Base.

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2) \$	Tier 2 Adjustments \$	Grouping
Total Tier 2 Adjustments to Distribution Expenses			<u>0</u>	



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

ADJ 5 (SPECIFIC DISTRIBUTION EXPENSES)

Enter Adjustments for Specific Distribution Expenses.

Description	HANDBOOK REF.	2002 Expenses \$	2003 Expenses \$	2004 Expenses \$	Non- Recoverable 2004 Amounts \$
INSURANCE EXPENSE	6.2.1	-0	1,080	1,000	
3rd Party Insurance					
Type & Number of Insurers					
Total - 3rd Party Insurance		0	0	0	0
BAD DEBT EXPENSE	6.2.2	-0	-11	1,660	
Residential					
GS<50					
GS>50					
Intermediate					
Large Use					
Street Lighting					
Sentinel Lighting					
Total Bad Debt		0	0	0	0
Material Bad Debt Occurrences					
Materiality (0.2% x Distribtn. Expenses) =		317			



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

ADJ 5 (SPECIFIC DISTRIBUTION EXPENSES)

Enter Adjustments for Specific Distribution Expenses.

Description	HANDBOOK REF.	2002 Expenses \$	2003 Expenses \$	2004 Expenses \$	Non- Recoverable 2004 Amounts \$
ADVERTISING, ETC. 6.2.4					
Advertising Expenses		-0	-0	-0	
Political Contributions					
Employee Dues					0
Charitable Contributions		-0	-0	-0	
Amount of recoverable contributions (details to be put in Schedule 6-3)				0	
Other Contributions (non-recoverable)					-0
PENSION AND POST-RETIREMENT BENEFITS 6.2.6					
OMERS Members		0	0	0	
Total of OMERS Pension Premiums and Adjustments		0	0	0	0

TOTAL NON-RECOVERABLE AMOUNT

-0



ADJ 6 (REVENUE AMOUNTS -TIER 1)

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2) \$	Tier 1 Adjustments \$	Adjust Board Approved Charges (Sheet 5-2 and Sheet 5-3) \$	Grouping
4080	Distribution Services Revenue	-114,861			Distribution Services Revenue
4082	Retail Services Revenues	-9,312			Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues	0			Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales	0			Other Distribution Revenue
4205	Interdepartmental Rents	0			Other Distribution Revenue
4210	Rent from Electric Property	0			Other Distribution Revenue
4215	Other Utility Operating Income	-4,050			Other Distribution Revenue
4220	Other Electric Revenues	0			Other Distribution Revenue
4225	Late Payment Charges	-2,909			Late Payment Charges
4235	Miscellaneous Service Revenues	-7,134			Specific Service Charges
4240	Provision for Rate Refunds	0			Other Distribution Revenue
4245	Government Assistance Directly Credited to Income	0			Other Distribution Revenue
4305	Regulatory Debits	0			Other Income & Deductions
4310	Regulatory Credits	0			Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others	0			Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others	0			Other Income & Deductions
4325	Revenues from Merchandise, Jobbing, Etc.	0			Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0			Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges	0			Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments	0			Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant	0			Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant	0			Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property	0			Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property	0			Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission	0			Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission	0			Other Income & Deductions
4390	Miscellaneous Non-Operating Income	0			Other Income & Deductions
4395	Rate-Payer Benefit Including Interest	0			Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization	0			Other Income & Deductions
4405	Interest and Dividend Income	0			Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies	0			Other Income & Deductions
Total Tier 1 Adjustments to Revenue Amounts			0	0	

MATERIALITY CALCULATION:

Revenue Offsets (Before Adjustment) from Sheet 2-2	23,405
Materiality Factor	3.0%
Materiality Threshold for Adjustments	702



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-4 ADJUSTED ACCOUNTING DATA

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
1005	Cash	0		0	0	0		0	0	0
1010	Cash Advances and Working Funds	0		0	0	0		0	0	0
1020	Interest Special Deposits	0		0	0	0		0	0	0
1030	Dividend Special Deposits	0		0	0	0		0	0	0
1040	Other Special Deposits	0		0	0	0		0	0	0
1060	Term Deposits	0		0	0	0		0	0	0
1070	Current Investments	0		0	0	0		0	0	0
1100	Customer Accounts Receivable	0		0	0	0		0	0	0
1102	Accounts Receivable - Services	0		0	0	0		0	0	0
1104	Accounts Receivable - Recoverable Work	0		0	0	0		0	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0		0	0	0		0	0	0
1110	Other Accounts Receivable	0		0	0	0		0	0	0
1120	Accrued Utility Revenues	0		0	0	0		0	0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	0		0	0	0		0	0	0
1140	Interest and Dividends Receivable	0		0	0	0		0	0	0
1150	Rents Receivable	0		0	0	0		0	0	0
1170	Notes Receivable	0		0	0	0		0	0	0
1180	Prepayments	0		0	0	0		0	0	0
1190	Miscellaneous Current and Accrued Assets	0		0	0	0		0	0	0
1200	Accounts Receivable from Associated Companies	0		0	0	0		0	0	0
1210	Notes Receivable from Associated Companies	0		0	0	0		0	0	0
1305	Fuel Stock	0		0	0	0		0	0	0
1330	Plant Materials and Operating Supplies	0		0	0	0		0	0	0
1340	Merchandise	0		0	0	0		0	0	0
1350	Other Materials and Supplies	0		0	0	0		0	0	0
1405	Long Term Investments in Non-Associated Companies	0		0	0	0		0	0	0
1408	Long Term Receivable - Street Lighting Transfer	0		0	0	0		0	0	0
1410	Other Special or Collateral Funds	0		0	0	0		0	0	0
1415	Sinking Funds	0		0	0	0		0	0	0
1425	Unamortized Debt Expense	0		0	0	0		0	0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0		0	0	0		0	0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0		0	0	0		0	0	0
1460	Other Non-Current Assets	0		0	0	0		0	0	0
1465	O.M.E.R.S. Past Service Costs	0		0	0	0		0	0	0
1470	Past Service Costs - Employee Future Benefits	0		0	0	0		0	0	0
1475	Past Service Costs - Other Pension Plans	0		0	0	0		0	0	0
1480	Portfolio Investments - Associated Companies	0		0	0	0		0	0	0
1485	Investment in Associated Companies - Significant Influence	0		0	0	0		0	0	0
1490	Investment in Subsidiary Companies	0		0	0	0		0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0		0	0	0		0	0	0
1508	Other Regulatory Assets	0		0	0	0		0	0	0
1510	Preliminary Survey and Investigation Charges	0		0	0	0		0	0	0
1515	Emission Allowance Inventory	0		0	0	0		0	0	0
1516	Emission Allowances Withheld	0		0	0	0		0	0	0

DETAILED ACCOUNTS:



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-4 ADJUSTED ACCOUNTING DATA

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
1518	RCVARetail	0		0	0	0		0	0	0
1520	Power Purchase Variance Account	0		0	0	0		0	0	0
1525	Miscellaneous Deferred Debits	0		0	0	0		0	0	0
1530	Deferred Losses from Disposition of Utility Plant	0		0	0	0		0	0	0
1540	Unamortized Loss on Reacquired Debt	0		0	0	0		0	0	0
1545	Development Charge Deposits/ Receivables	0		0	0	0		0	0	0
1548	RCVASTR	0		0	0	0		0	0	0
1560	Deferred Development Costs	0		0	0	0		0	0	0
1562	Deferred Payments in Lieu of Taxes	0		0	0	0		0	0	0
1563	Account 1563 - Deferred PILs Contra Account	0		0	0	0		0	0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0		0	0	0		0	0	0
1570	Qualifying Transition Costs	0		0	0	0		0	0	0
1571	Pre-market Opening Energy Variance	0		0	0	0		0	0	0
1572	Extraordinary Event Costs	0		0	0	0		0	0	0
1574	Deferred Rate Impact Amounts	0		0	0	0		0	0	0
1580	RSVAWMS	0		0	0	0		0	0	0
1582	RSVAONE-TIME	0		0	0	0		0	0	0
1584	RSVANW	0		0	0	0		0	0	0
1586	RSVACN	0		0	0	0		0	0	0
1588	RSVAPOWER	0		0	0	0		0	0	0
1590	Recovery of Regulatory Asset Balances	0		0	0	0		0	0	0
1605	Electric Plant in Service - Control Account	0		0	0	0		0	0	0
1606	Organization	0		0	0	0		0	0	0
1608	Franchises and Consents	0		0	0	0		0	0	0
1610	Miscellaneous Intangible Plant	0		0	0	0		0	0	0
1615	Land	0		0	0	0		0	0	0
1616	Land Rights	0		0	0	0		0	0	0
1620	Buildings and Fixtures	0		0	0	0		0	0	0
1630	Leasehold Improvements	0		0	0	0		0	0	0
1635	Boiler Plant Equipment	0		0	0	0		0	0	0
1640	Engines and Engine-Driven Generators	0		0	0	0		0	0	0
1645	Turbogenerator Units	0		0	0	0		0	0	0
1650	Reservoirs, Dams and Waterways	0		0	0	0		0	0	0
1655	Water Wheels, Turbines and Generators	0		0	0	0		0	0	0
1660	Roads, Railroads and Bridges	0		0	0	0		0	0	0
1665	Fuel Holders, Producers and Accessories	0		0	0	0		0	0	0
1670	Prime Movers	0		0	0	0		0	0	0
1675	Generators	0		0	0	0		0	0	0
1680	Accessory Electric Equipment	0		0	0	0		0	0	0
1685	Miscellaneous Power Plant Equipment	0		0	0	0		0	0	0
1705	Land	0		0	0	0		0	0	0
1706	Land Rights	0		0	0	0		0	0	0
1708	Buildings and Fixtures	0		0	0	0		0	0	0
1710	Leasehold Improvements	0		0	0	0		0	0	0
1715	Station Equipment	0		0	0	0		0	0	0
1720	Towers and Fixtures	0		0	0	0		0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-4 ADJUSTED ACCOUNTING DATA

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Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
1725	Poles and Fixtures	0		0	0	0		0	0	0
1730	Overhead Conductors and Devices	0		0	0	0		0	0	0
1735	Underground Conduit	0		0	0	0		0	0	0
1740	Underground Conductors and Devices	0		0	0	0		0	0	0
1745	Roads and Trails	0		0	0	0		0	0	0
1805	Land	0		0	0	0		0	0	0
1806	Land Rights	0		0	0	0		0	0	0
1808	Buildings and Fixtures	0		0	0	0		0	0	0
1810	Leasehold Improvements	0		0	0	0		0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0		0	0	0		0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0		0	0	0		0	0	0
1825	Storage Battery Equipment	0		0	0	0		0	0	0
1830	Poles, Towers and Fixtures	222,771		0	0	0		0	40,000	242,771
1835	Overhead Conductors and Devices	0		0	0	0		0	0	0
1840	Underground Conduit	127,204		0	0	0		0	0	127,204
1845	Underground Conductors and Devices	0		0	0	0		0	0	0
1850	Line Transformers	123,329		0	0	0		0	8,500	127,579
1855	Services	0		0	0	0		0	0	0
1860	Meters	65,632		0	0	0		0	0	65,401
1865	Other Installations on Customer's Premises	0		0	0	0		0	0	0
1870	Leased Property on Customer Premises	0		0	0	0		0	0	0
1875	Street Lighting and Signal Systems	0		0	0	0		0	0	0
1905	Land	0		0	0	0		0	0	0
1906	Land Rights	0		0	0	0		0	0	0
1908	Buildings and Fixtures	0		0	0	0		0	0	0
1910	Leasehold Improvements	0		0	0	0		0	0	0
1915	Office Furniture and Equipment	0		0	0	0		0	0	0
1920	Computer Equipment - Hardware	2,126		0	0	0		0	0	2,126
1925	Computer Software	0		0	0	0		0	0	0
1930	Transportation Equipment	0		0	0	0		0	0	0
1935	Stores Equipment	0		0	0	0		0	0	0
1940	Tools, Shop and Garage Equipment	34,517		0	0	0		0	0	34,517
1945	Measurement and Testing Equipment	0		0	0	0		0	0	0
1950	Power Operated Equipment	0		0	0	0		0	0	0
1955	Communication Equipment	0		0	0	0		0	0	0
1960	Miscellaneous Equipment	0		0	0	0		0	0	0
1965	Water Heater Rental Units	0		0	0	0		0	0	0
1970	Load Management Controls - Customer Premises	25,116		0	0	0		0	0	25,116
1975	Load Management Controls - Utility Premises	0		0	0	0		0	0	0
1980	System Supervisory Equipment	0		0	0	0		0	0	0
1985	Sentinel Lighting Rental Units	0		0	0	0		0	0	0
1990	Other Tangible Property	0		0	0	0		0	0	0
1995	Contributions and Grants - Credit	0		0	0	0		0	0	0
2005	Property Under Capital Leases	0		0	0	0		0	0	0
2010	Electric Plant Purchased or Sold	0		0	0	0		0	0	0
2020	Experimental Electric Plant Unclassified	0		0	0	0		0	0	0

**EDR 2006 MODEL (ver. 1.1)****Dutton Hydro Limited**

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-4 ADJUSTED ACCOUNTING DATA

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		(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
2030	Electric Plant and Equipment Leased to Others	0		0	0	0		0	0	0
2040	Electric Plant Held for Future Use	0		0	0	0		0	0	0
2050	Completed Construction Not Classified--Electric	0		0	0	0		0	0	0
2055	Construction Work in Progress--Electric	0		0	0	0		0	0	0
2060	Electric Plant Acquisition Adjustment	0		0	0	0		0	0	0
2065	Other Electric Plant Adjustment	0		0	0	0		0	0	0
2070	Other Utility Plant	0		0	0	0		0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	0		0	0	0		0	0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipm	-313,923		0	0	0		0	0	-304,050
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0		0	0	0		0	0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0		0	0	0		0	0	0
2160	Accumulated Amortization of Other Utility Plant	0		0	0	0		0	0	0
2180	Accumulated Amortization of Non-Utility Property	0		0	0	0		0	0	0
2205	Accounts Payable	0		0	0	0		0	0	0
2208	Customer Credit Balances	0		0	0	0		0	0	0
2210	Current Portion of Customer Deposits	0		0	0	0		0	0	0
2215	Dividends Declared	0		0	0	0		0	0	0
2220	Miscellaneous Current and Accrued Liabilities	0		0	0	0		0	0	0
2225	Notes and Loans Payable	0		0	0	0		0	0	0
2240	Accounts Payable to Associated Companies	0		0	0	0		0	0	0
2242	Notes Payable to Associated Companies	0		0	0	0		0	0	0
2250	Debt Retirement Charges(DRC) Payable	0		0	0	0		0	0	0
2252	Transmission Charges Payable	0		0	0	0		0	0	0
2254	Electrical Safety Authority Fees Payable	0		0	0	0		0	0	0
2256	Independent Market Operator Fees and Penalties Payable	0		0	0	0		0	0	0
2260	Current Portion of Long Term Debt	0		0	0	0		0	0	0
2262	Ontario Hydro Debt - Current Portion	0		0	0	0		0	0	0
2264	Pensions and Employee Benefits - Current Portion	0		0	0	0		0	0	0
2268	Accrued Interest on Long Term Debt	0		0	0	0		0	0	0
2270	Matured Long Term Debt	0		0	0	0		0	0	0
2272	Matured Interest on Long Term Debt	0		0	0	0		0	0	0
2285	Obligations Under Capital Leases--Current	0		0	0	0		0	0	0
2290	Commodity Taxes	0		0	0	0		0	0	0
2292	Payroll Deductions / Expenses Payable	0		0	0	0		0	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0		0	0	0		0	0	0
2296	Future Income Taxes - Current	0		0	0	0		0	0	0
2305	Accumulated Provision for Injuries and Damages	0		0	0	0		0	0	0
2306	Employee Future Benefits	0		0	0	0		0	0	0
2308	Other Pensions - Past Service Liability	0		0	0	0		0	0	0
2310	Vested Sick Leave Liability	0		0	0	0		0	0	0
2315	Accumulated Provision for Rate Refunds	0		0	0	0		0	0	0
2320	Other Miscellaneous Non-Current Liabilities	0		0	0	0		0	0	0
2325	Obligations Under Capital Lease--Non-Current	0		0	0	0		0	0	0
2330	Development Charge Fund	0		0	0	0		0	0	0
2335	Long Term Customer Deposits	0		0	0	0		0	0	0
2340	Collateral Funds Liability	0		0	0	0		0	0	0

**EDR 2006 MODEL (ver. 1.1)****Dutton Hydro Limited**

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-4 ADJUSTED ACCOUNTING DATA

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Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
2345	Unamortized Premium on Long Term Debt	0		0	0	0	0	0	0	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0		0	0	0		0	0	0
2350	Future Income Tax - Non-Current	0		0	0	0		0	0	0
2405	Other Regulatory Liabilities	0		0	0	0		0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0		0	0	0		0	0	0
2415	Unamortized Gain on Reacquired Debt	0		0	0	0		0	0	0
2425	Other Deferred Credits	0		0	0	0		0	0	0
2435	Accrued Rate-Payer Benefit	0		0	0	0		0	0	0
2505	Debentures Outstanding - Long Term Portion	0		0	0	0		0	0	0
2510	Debenture Advances	0		0	0	0		0	0	0
2515	Reacquired Bonds	0		0	0	0		0	0	0
2520	Other Long Term Debt	0		0	0	0		0	0	0
2525	Term Bank Loans - Long Term Portion	0		0	0	0		0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0		0	0	0		0	0	0
2550	Advances from Associated Companies	0		0	0	0		0	0	0
3005	Common Shares Issued	0		0	0	0		0	0	0
3008	Preference Shares Issued	0		0	0	0		0	0	0
3010	Contributed Surplus	0		0	0	0		0	0	0
3020	Donations Received	0		0	0	0		0	0	0
3022	Development Charges Transferred to Equity	0		0	0	0		0	0	0
3026	Capital Stock Held in Treasury	0		0	0	0		0	0	0
3030	Miscellaneous Paid-In Capital	0		0	0	0		0	0	0
3035	Installments Received on Capital Stock	0		0	0	0		0	0	0
3040	Appropriated Retained Earnings	0		0	0	0		0	0	0
3045	Unappropriated Retained Earnings	0		0	0	0		0	0	0
3046	Balance Transferred From Income	0		0	0	0		0	0	0
3047	Appropriations of Retained Earnings - Current Period	0		0	0	0		0	0	0
3048	Dividends Payable-Preference Shares	0		0	0	0		0	0	0
3049	Dividends Payable-Common Shares	0		0	0	0		0	0	0
3055	Adjustment to Retained Earnings	0		0	0	0		0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0		0	0	0		0	0	0
4006	Residential Energy Sales	-247,106		0	0	0		0	0	-247,106
4010	Commercial Energy Sales	0		0	0	0		0	0	0
4015	Industrial Energy Sales	0		0	0	0		0	0	0
4020	Energy Sales to Large Users	0		0	0	0		0	0	0
4025	Street Lighting Energy Sales	-1,735		0	0	0		0	0	-1,735
4030	Sentinel Lighting Energy Sales	-44		0	0	0		0	0	-44
4035	General Energy Sales	-167,562		0	0	0		0	0	-167,562
4040	Other Energy Sales to Public Authorities	0		0	0	0		0	0	0
4045	Energy Sales to Railroads and Railways	0		0	0	0		0	0	0
4050	Revenue Adjustment	-45,507		0	0	0		0	0	-45,507
4055	Energy Sales for Resale	0		0	0	0		0	0	0
4060	Interdepartmental Energy Sales	0		0	0	0		0	0	0
4062	Billed WMS	-52,110		0	0	0		0	0	-52,110
4064	Billed-One-Time	0		0	0	0		0	0	0
4066	Billed NW	-86,002		0	0	0		0	0	-86,002



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-4 ADJUSTED ACCOUNTING DATA

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ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
4068	Billed CN	0		0	0	0		0	0	0
4080	Distribution Services Revenue	-114,861		0	0	0		0	0	-114,861
4082	Retail Services Revenues	-9,312		0	0	0		0	0	-9,312
4084	Service Transaction Requests (STR) Revenues	0		0	0	0		0	0	0
4090	Electric Services Incidental to Energy Sales	0		0	0	0		0	0	0
4105	Transmission Charges Revenue	0		0	0	0		0	0	0
4110	Transmission Services Revenue	0		0	0	0		0	0	0
4205	Interdepartmental Rents	0		0	0	0		0	0	0
4210	Rent from Electric Property	0		0	0	0		0	0	0
4215	Other Utility Operating Income	-4,050		0	0	0		0	0	-4,050
4220	Other Electric Revenues	0		0	0	0		0	0	0
4225	Late Payment Charges	-2,909		0	0	0		0	0	-2,909
4230	Sales of Water and Water Power	0		0	0	0		0	0	0
4235	Miscellaneous Service Revenues	-7,134		0	0	0		0	0	-7,134
4240	Provision for Rate Refunds	0		0	0	0		0	0	0
4245	Government Assistance Directly Credited to Income	0		0	0	0		0	0	0
4305	Regulatory Debits	0		0	0	0		0	0	0
4310	Regulatory Credits	0		0	0	0		0	0	0
4315	Revenues from Electric Plant Leased to Others	0		0	0	0		0	0	0
4320	Expenses of Electric Plant Leased to Others	0		0	0	0		0	0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0		0	0	0		0	0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0		0	0	0		0	0	0
4335	Profits and Losses from Financial Instrument Hedges	0		0	0	0		0	0	0
4340	Profits and Losses from Financial Instrument Investments	0		0	0	0		0	0	0
4345	Gains from Disposition of Future Use Utility Plant	0		0	0	0		0	0	0
4350	Losses from Disposition of Future Use Utility Plant	0		0	0	0		0	0	0
4355	Gain on Disposition of Utility and Other Property	0		0	0	0		0	0	0
4360	Loss on Disposition of Utility and Other Property	0		0	0	0		0	0	0
4365	Gains from Disposition of Allowances for Emission	0		0	0	0		0	0	0
4370	Losses from Disposition of Allowances for Emission	0		0	0	0		0	0	0
4375	Revenues from Non-Utility Operations	0		0	0	0		0	0	0
4380	Expenses of Non-Utility Operations	0		0	0	0		0	0	0
4385	Non-Utility Rental Income	0		0	0	0		0	0	0
4390	Miscellaneous Non-Operating Income	0		0	0	0		0	0	0
4395	Rate-Payer Benefit Including Interest	0		0	0	0		0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0		0	0	0		0	0	0
4405	Interest and Dividend Income	-333		0	0	0		0	0	-333
4415	Equity in Earnings of Subsidiary Companies	0		0	0	0		0	0	0
4505	Operation Supervision and Engineering	0		0	0	0		0	0	0
4510	Fuel	0		0	0	0		0	0	0
4515	Steam Expense	0		0	0	0		0	0	0
4520	Steam From Other Sources	0		0	0	0		0	0	0
4525	Steam Transferred--Credit	0		0	0	0		0	0	0
4530	Electric Expense	0		0	0	0		0	0	0
4535	Water For Power	0		0	0	0		0	0	0
4540	Water Power Taxes	0		0	0	0		0	0	0

**EDR 2006 MODEL (ver. 1.1)****Dutton Hydro Limited**

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-4 ADJUSTED ACCOUNTING DATA

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Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
4545	Hydraulic Expenses	0		0	0	0		0	0	0
4550	Generation Expense	0		0	0	0		0	0	0
4555	Miscellaneous Power Generation Expenses	0		0	0	0		0	0	0
4560	Rents	0		0	0	0		0	0	0
4565	Allowances for Emissions	0		0	0	0		0	0	0
4605	Maintenance Supervision and Engineering	0		0	0	0		0	0	0
4610	Maintenance of Structures	0		0	0	0		0	0	0
4615	Maintenance of Boiler Plant	0		0	0	0		0	0	0
4620	Maintenance of Electric Plant	0		0	0	0		0	0	0
4625	Maintenance of Reservoirs, Dams and Waterways	0		0	0	0		0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0		0	0	0		0	0	0
4635	Maintenance of Generating and Electric Plant	0		0	0	0		0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0		0	0	0		0	0	0
4705	Power Purchased	476,716		0	0	0		0	0	476,716
4708	Charges-WMS	42,778		0	0	0		0	0	42,778
4710	Cost of Power Adjustments	0		0	0	0		0	-2,212	-2,212
4712	Charges-One-Time	0		0	0	0		0	0	0
4714	Charges-NW	0		0	0	0		0	0	0
4715	System Control and Load Dispatching	0		0	0	0		0	0	0
4716	Charges-CN	0		0	0	0		0	0	0
4720	Other Expenses	0		0	0	0		0	0	0
4725	Competition Transition Expense	0		0	0	0		0	0	0
4730	Rural Rate Assistance Expense	8,663		0	0	0		0	0	8,663
4805	Operation Supervision and Engineering	0		0	0	0		0	0	0
4810	Load Dispatching	0		0	0	0		0	0	0
4815	Station Buildings and Fixtures Expenses	0		0	0	0		0	0	0
4820	Transformer Station Equipment - Operating Labour	0		0	0	0		0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0		0	0	0		0	0	0
4830	Overhead Line Expenses	0		0	0	0		0	0	0
4835	Underground Line Expenses	0		0	0	0		0	0	0
4840	Transmission of Electricity by Others	0		0	0	0		0	0	0
4845	Miscellaneous Transmission Expense	0		0	0	0		0	0	0
4850	Rents	0		0	0	0		0	0	0
4905	Maintenance Supervision and Engineering	0		0	0	0		0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0		0	0	0		0	0	0
4916	Maintenance of Transformer Station Equipment	0		0	0	0		0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0		0	0	0		0	0	0
4935	Maintenance of Overhead Conductors and Devices	0		0	0	0		0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0		0	0	0		0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0		0	0	0		0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trail	0		0	0	0		0	0	0
4960	Maintenance of Underground Lines	0		0	0	0		0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0		0	0	0		0	0	0
5005	Operation Supervision and Engineering	0		0	0	0		0	0	0
5010	Load Dispatching	0		0	0	0		0	0	0
5012	Station Buildings and Fixtures Expense	0		0	0	0		0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-4 ADJUSTED ACCOUNTING DATA

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		(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
5014	Transformer Station Equipment - Operation Labour	0		0	0	0		0	0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0		0	0	0		0	0	0
5016	Distribution Station Equipment - Operation Labour	0		0	0	0		0	0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0		0	0	0		0	0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		0	0	0		0	0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0		0	0	0		0	0	0
5030	Overhead Subtransmission Feeders - Operation	0		0	0	0		0	0	0
5035	Overhead Distribution Transformers - Operation	0		0	0	0		0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0		0	0	0		0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies and Expenses	0		0	0	0		0	0	0
5050	Underground Subtransmission Feeders - Operation	0		0	0	0		0	0	0
5055	Underground Distribution Transformers - Operation	0		0	0	0		0	0	0
5060	Street Lighting and Signal System Expense	0		0	0	0		0	0	0
5065	Meter Expense	0		0	0	0		0	0	0
5070	Customer Premises - Operation Labour	0		0	0	0		0	0	0
5075	Customer Premises - Materials and Expenses	0		0	0	0		0	0	0
5085	Miscellaneous Distribution Expense	0		0	0	0		0	0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0		0	0	0		0	0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		0	0	0		0	0	0
5096	Other Rent	0		0	0	0		0	0	0
5105	Maintenance Supervision and Engineering	0		0	0	0		0	0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0		0	0	0		0	0	0
5112	Maintenance of Transformer Station Equipment	0		0	0	0		0	0	0
5114	Maintenance of Distribution Station Equipment	0		0	0	0		0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0		0	0	0		0	0	0
5125	Maintenance of Overhead Conductors and Devices	0		0	3,500	0		0	3,500	3,500
5130	Maintenance of Overhead Services	13,476		0	0	0		0	0	13,476
5135	Overhead Distribution Lines and Feeders - Right of Way	0		0	0	0		0	0	0
5145	Maintenance of Underground Conduit	0		0	0	0		0	0	0
5150	Maintenance of Underground Conductors and Devices	0		0	0	0		0	0	0
5155	Maintenance of Underground Services	1,390		0	0	0		0	0	1,390
5160	Maintenance of Line Transformers	411		0	0	0		0	0	411
5165	Maintenance of Street Lighting and Signal Systems	0		0	0	0		0	0	0
5170	Sentinel Lights - Labour	0		0	0	0		0	0	0
5172	Sentinel Lights - Materials and Expenses	0		0	0	0		0	0	0
5175	Maintenance of Meters	512		0	0	0		0	0	512
5178	Customer Installations Expenses- Leased Property	0		0	0	0		0	0	0
5185	Water Heater Rentals - Labour	0		0	0	0		0	0	0
5186	Water Heater Rentals - Materials and Expenses	0		0	0	0		0	0	0
5190	Water Heater Controls - Labour	0		0	0	0		0	0	0
5192	Water Heater Controls - Materials and Expenses	0		0	0	0		0	0	0
5195	Maintenance of Other Installations on Customer Premises	0		0	0	0		0	0	0
5205	Purchase of Transmission and System Services	0		0	0	0		0	0	0
5210	Transmission Charges	0		0	0	0		0	0	0
5215	Transmission Charges Recovered	0		0	0	0		0	0	0
5305	Supervision	27,058		0	0	0		0	0	27,058



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

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		(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
5310	Meter Reading Expense	8,521		0	0	0		0	0	8,521
5315	Customer Billing	19,881		0	0	0		0	0	19,881
5320	Collecting	944		0	0	0		0	0	944
5325	Collecting- Cash Over and Short	0		0	0	0		0	0	0
5330	Collection Charges	0		0	0	0		0	0	0
5335	Bad Debt Expense	1,660		0	0	0	0	0	0	1,660
5340	Miscellaneous Customer Accounts Expenses	0		0	0	0		0	0	0
5405	Supervision	0		0	0	0		0	0	0
5410	Community Relations - Sundry	0		0	0	0		0	0	0
5415	Energy Conservation	0		0	0	0		0	0	0
5420	Community Safety Program	0		0	0	0		0	0	0
5425	Miscellaneous Customer Service and Informational Expenses	0		0	0	0		0	0	0
5505	Supervision	0		0	0	0		0	0	0
5510	Demonstrating and Selling Expense	0		0	0	0		0	0	0
5515	Advertising Expense	0		0	0	0	0	0	0	0
5520	Miscellaneous Sales Expense	0		0	0	0		0	0	0
5605	Executive Salaries and Expenses	3,750		0	0	0	0	0	0	3,750
5610	Management Salaries and Expenses	0		0	0	0	0	0	0	0
5615	General Administrative Salaries and Expenses	21,000		0	0	0		0	0	21,000
5620	Office Supplies and Expenses	10,822		0	0	0		0	0	10,822
5625	Administrative Expense Transferred Credit	0		0	0	0		0	0	0
5630	Outside Services Employed	5,899		0	0	0		0	0	5,899
5635	Property Insurance	1,000		0	0	0		0	0	1,000
5640	Injuries and Damages	0		0	0	0		0	0	0
5645	Employee Pensions and Benefits	0		0	0	0		0	0	0
5650	Franchise Requirements	0		0	0	0		0	0	0
5655	Regulatory Expenses	0		0	0	0		0	0	0
5660	General Advertising Expenses	0		0	0	0		0	0	0
5665	Miscellaneous General Expenses	4,330		0	0	0	0	0	0	4,330
5670	Rent	3,000		0	0	0		0	0	3,000
5675	Maintenance of General Plant	10,413		0	0	0		0	0	10,413
5680	Electrical Safety Authority Fees	0		0	0	0		0	0	0
5685	Independent Market Operator Fees and Penalties	0		0	0	0		0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	24,538		0	0	0		0	0	24,538
5710	Amortization of Limited Term Electric Plant	0		0	0	0		0	0	0
5715	Amortization of Intangibles and Other Electric Plant	0		0	0	0		0	0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0		0	0	0		0	0	0
5725	Miscellaneous Amortization	0		0	0	0		0	0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0		0	0	0		0	0	0
5735	Amortization of Deferred Development Costs	0		0	0	0		0	0	0
5740	Amortization of Deferred Charges	0		0	0	0		0	0	0
6005	Interest on Long Term Debt	0		0	0	0		0	0	0
6010	Amortization of Debt Discount and Expense	0		0	0	0		0	0	0
6015	Amortization of Premium on Debt Credit	0		0	0	0		0	0	0
6020	Amortization of Loss on Reacquired Debt	0		0	0	0		0	0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0		0	0	0		0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

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		(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
6030	Interest on Debt to Associated Companies	0		0	0	0		0	0	0
6035	Other Interest Expense	0		0	0	0		0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0		0	0	0		0	0	0
6042	Allowance For Other Funds Used During Construction	0		0	0	0		0	0	0
6045	Interest Expense on Capital Lease Obligations	0		0	0	0		0	0	0
6105	Taxes Other Than Income Taxes	0		0	0	0		0	0	0
6110	Income Taxes	0		0	0	0		0	0	0
6115	Provision for Future Income Taxes	0		0	0	0		0	0	0
6205	Donations	0		0	0	0	0	0	0	0
6210	Life Insurance	0		0	0	0	0	0	0	0
6215	Penalties	0		0	0	0		0	0	0
6225	Other Deductions	0		0	0	0		0	0	0
6305	Extraordinary Income	0		0	0	0		0	0	0
6310	Extraordinary Deductions	0		0	0	0		0	0	0
6315	Income Taxes, Extraordinary Items	0		0	0	0		0	0	0
6405	Discontinues Operations - Income/ Gains	0		0	0	0		0	0	0
6410	Discontinued Operations - Deductions/ Losses	0		0	0	0		0	0	0
6415	Income Taxes, Discontinued Operations	0		0	0	0		0	0	0
	Total (\$) Value	234,869	0	0	3,500	0	0	0	49,788	270,049



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Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)										
	Land and Buildings	-0	0	0	0	0	0	0	0	0
	TS Primary Above 50	-0	0	0	0	0	0	0	0	0
	DS	-0	0	0	0	0	0	0	0	0
	Poles, Wires	349,975	0	0	0	0	0	0	40,000	369,975
	Line Transformers	123,329	0	0	0	0	0	0	8,500	127,579
	Services and Meters	65,632	0	0	0	0	0	0	0	65,401
	General Plant	-0	0	0	0	0	0	0	0	0
	Equipment	34,517	0	0	0	0	0	0	0	34,517
	IT Assets	2,126	0	0	0	0	0	0	0	2,126
	CDM Expenditures and Recoveries	-0	0	0	0	0	0	0	0	0
	Other Distribution Assets	25,116	0	0	0	0	0	0	0	25,116
	Contributions and Grants	-0	0	0	0	0	0	0	0	0
	Accumulated Amortization	-313,923	0	0	0	0	0	0	0	-304,050
	Non-Distribution Asset	-0	0	0	0	0	0	0	0	-0
	Unclassified Asset	-0	0	0	0	0	0	0	0	-0
	Liability	-0	0	0	0	0	0	0	0	-0
	Equity	-0	0	0	0	0	0	0	0	-0
	Sales of Electricity	-600,067	0	0	0	0	0	0	0	-600,067
	Distribution Services Revenue	-114,861	0	0	0	0	0	0	0	-114,861
	Late Payment Charges	-2,909	0	0	0	0	0	0	0	-2,909
	Specific Service Charges	-7,134	0	0	0	0	0	0	0	-7,134
	Other Distribution Revenue	-13,362	0	0	0	0	0	0	0	-13,362
	Other Revenue - Unclassified	-0	0	0	0	0	0	0	0	-0
	Other Income & Deductions	-0	0	0	0	0	0	0	0	-0
	Power Supply Expenses (Working Capital)	528,157	0	0	0	0	0	0	-2,212	525,945



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-4 ADJUSTED ACCOUNTING DATA

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
	Other Power Supply Expenses	-0	0	0	0	0	0	0	0	-0
	Operation (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Maintenance (Working Capital)	15,789	0	0	3,500	0	0	0	3,500	19,289
	Billing and Collection (Working Capital)	56,404	0	0	0	0	0	0	0	56,404
	Community Relations (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Community Relations - CDM (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Administrative and General Expenses (Working Capital)	59,214	0	0	0	0	0	0	0	59,214
	Insurance Expense (Working Capital)	1,000	0	0	0	0	0	0	0	1,000
	Bad Debt Expense (Working Capital)	1,660	0	0	0	0	0	0	0	1,660
	Advertising Expenses	-0	0	0	0	0	0	0	0	-0
	Charitable Contributions	-0	0	0	0	0	0	0	0	0
	Amortization of Assets	24,538	0	0	0	0	0	0	0	24,538
	Other Amortization - Unclassified	-0	0	0	0	0	0	0	0	-0
	Interest Expense - Unclassified	-0	0	0	0	0	0	0	0	-0
	Income Tax Expense - Unclassified	-0	0	0	0	0	0	0	0	-0
	Other Distribution Expenses	-0	0	0	0	0	0	0	0	-0
	Non-Distribution Expenses	-0	0	0	0	0	0	0	0	-0
	Unclassified Expenses	-0	0	0	0	0	0	0	0	-0
		235,201	0	0	3,500	0	0	0	49,788	270,382

**2-4 ADJUSTED ACCOUNTING DATA**

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$

SUMMARY FINANCIAL INFORMATION**DISTRIBUTION ASSETS:**

Land and Buildings	-0	0	0	0	0	0	0	0	0	0
TS Primary Above 50	-0	0	0	0	0	0	0	0	0	0
DS	-0	0	0	0	0	0	0	0	0	0
Poles, Wires	349,975	0	0	0	0	0	0	0	40,000	369,975
Line Transformers	123,329	0	0	0	0	0	0	0	8,500	127,579
Services and Meters	65,632	0	0	0	0	0	0	0	0	65,401
General Plant	-0	0	0	0	0	0	0	0	0	0
Equipment	34,517	0	0	0	0	0	0	0	0	34,517
IT Assets	2,126	0	0	0	0	0	0	0	0	2,126
CDM Assets	-0	0	0	0	0	0	0	0	0	0
Other Distribution Assets	25,116	0	0	0	0	0	0	0	0	25,116
Contributions and Grants	-0	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION ASSETS	600,694	0	0	0	0	0	0	0	48,500	624,713

NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets (as above) - LESS:										
Accumulated Amortization	-313,923	0	0	0	0	0	0	0	0	-304,050
NET FIXED DISTRIBUTION ASSETS	286,772	0	0	0	0	0	0	0	48,500	320,664

NET SALES REVENUE

Sales of Electricity	-600,067	0	0	0	0	0	0	0	0	-600,067
Power Supply Expenses (Working Capital)	528,157	0	0	0	0	0	0	0	-2,212	525,945
SALES OF ELECTRICITY NET OF COST OF POWER	-71,910	0	0	0	0	0	0	0	-2,212	-74,122

DISTRIBUTION REVENUE

Distribution Services Revenue	-114,861	0	0	0	0	0	0	0	0	-114,861
Late Payment Charges	-2,909	0	0	0	0	0	0	0	0	-2,909
Specific Service Charges	-7,134	0	0	0	0	0	0	0	0	-7,134
Other Distribution Revenue	-13,362	0	0	0	0	0	0	0	0	-13,362
TOTAL DISTRIBUTION REVENUE	-138,265	0	0	0	0	0	0	0	0	-138,265



2-4 ADJUSTED ACCOUNTING DATA

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment	(from ADJ 2)	(from ADJ 3 and 3a)	(from ADJ 4)	(from ADJ 5)	(from ADJ 6)		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$	\$	\$	\$	\$	\$
DISTRIBUTION EXPENSES (before PILS):										
	Operation (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Maintenance (Working Capital)	15,789	0	0	3,500	0	0	0	3,500	19,289
	Billing and Collection (Working Capital)	56,404	0	0	0	0	0	0	0	56,404
	Community Relations (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Community Relations - CDM (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Administrative and General Expenses (Working Capital)	59,214	0	0	0	0	0	0	0	59,214
	Insurance Expense (Working Capital)	1,000	0	0	0	0	0	0	0	1,000
	Bad Debt Expense (Working Capital)	1,660	0	0	0	0	0	0	0	1,660
	Advertising Expenses	-0	0	0	0	0	0	0	0	-0
	Charitable Contributions	-0	0	0	0	0	0	0	0	0
	Amortization of Assets	24,538	0	0	0	0	0	0	0	24,538
	Other Distribution Expenses	-0	0	0	0	0	0	0	0	-0
	TOTAL DISTRIBUTION EXPENSES (before PILS)	158,605	0	0	3,500	0	0	0	3,500	162,105
PILS AMOUNT										
WORKING CAPITAL CALCULATION										
Cost of Power										
	Power Supply Expenses (Working Capital)	528,157	0	0	0	0	0	0	-2,212	525,945
	TOTAL COST OF POWER	528,157	0	0	0	0	0	0	-2,212	525,945
Expenses										
	Operation (Working Capital)	0	0	0	0	0	0	0	0	-0
	Maintenance (Working Capital)	15,789	0	0	3,500	0	0	0	3,500	19,289
	Billing and Collection (Working Capital)	56,404	0	0	0	0	0	0	0	56,404
	Community Relations (Working Capital)	0	0	0	0	0	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	0	0	0	0	0	-0
	Administrative and General Expenses (Working Capital)	59,214	0	0	0	0	0	0	0	59,214
	Insurance Expense (Working Capital)	1,000	0	0	0	0	0	0	0	1,000
	Bad Debt Expense (Working Capital)	1,660	0	0	0	0	0	0	0	1,660
	Advertising Expenses	0	0	0	0	0	0	0	0	-0
	Charitable Contributions	0	0	0	0	0	0	0	0	0
	Other Distribution Expenses	0	0	0	0	0	0	0	0	-0
	TOTAL EXPENSES	134,068	0	0	3,500	0	0	0	3,500	137,568



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-5 CAPITAL EXPENDITURES

This schedule is provided to assist with completion of Schedule 4-1 by identifying accounts which may have projects in scope.

Account Number	Account Description	2003 Before Adjustments ("Utility Only" from Sheet 2)	2004 Before Adjustments ("Utility Only" from Sheet 2)	Change from 2003 to 2004	Grouping
		\$	\$	\$	
1565	Conservation and Demand Management Expenditures and	0	0	0	CDM Expenditures and Recoveries
1608	Franchises and Consents	0	0	0	Other Distribution Assets
1805	Land	0	0	0	Land and Buildings
1806	Land Rights	0	0	0	Land and Buildings
1808	Buildings and Fixtures	0	0	0	Land and Buildings
1810	Leasehold Improvements	0	0	0	Land and Buildings
1815	Transformer Station Equipment - Normally Primary above	0	0	0	TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below	0	0	0	DS
1825	Storage Battery Equipment	0	0	0	Other Distribution Assets
1830	Poles, Towers and Fixtures	222,771	222,771	-0	Poles, Wires
1835	Overhead Conductors and Devices	0	0	0	Poles, Wires
1840	Underground Conduit	127,204	127,204	0	Poles, Wires
1845	Underground Conductors and Devices	0	0	0	Poles, Wires
1850	Line Transformers	123,329	123,329	0	Line Transformers
1855	Services	0	0	0	Services and Meters
1860	Meters	65,632	65,632	-0	Services and Meters
1905	Land	0	0	0	Land and Buildings
1906	Land Rights	0	0	0	Land and Buildings
1908	Buildings and Fixtures	0	0	0	General Plant
1910	Leasehold Improvements	0	0	0	General Plant
1915	Office Furniture and Equipment	0	0	0	Equipment
1920	Computer Equipment - Hardware	2,126	2,126	-0	IT Assets
1925	Computer Software	0	0	0	IT Assets
1930	Transportation Equipment	0	0	0	Equipment
1935	Stores Equipment	0	0	0	Equipment
1940	Tools, Shop and Garage Equipment	34,517	34,517	-0	Equipment
1945	Measurement and Testing Equipment	0	0	0	Equipment
1950	Power Operated Equipment	0	0	0	Equipment
1955	Communication Equipment	0	0	0	Equipment
1960	Miscellaneous Equipment	0	0	0	Equipment
1970	Load Management Controls - Customer Premises	25,116	25,116	0	Other Distribution Assets
1975	Load Management Controls - Utility Premises	0	0	0	Other Distribution Assets
1980	System Supervisory Equipment	0	0	0	Other Distribution Assets
1990	Other Tangible Property	0	0	0	Other Distribution Assets
1995	Contributions and Grants - Credit	0	0	0	Contributions and Grants
2005	Property Under Capital Leases	0	0	0	Other Distribution Assets
2010	Electric Plant Purchased or Sold	0	0	0	Other Distribution Assets
2050	Completed Construction Not Classified--Electric	0	0	0	Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, P	-294,176	-313,923	-19,747	Accumulated Amortization
		252,736	235,201	-17,534	



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

2-5 CAPITAL EXPENDITURES

This schedule is provided to assist with completion of Schedule 4-1 by identifying accounts which may have projects in scope.

GROUPED

Land and Buildings	-0	-0	0 1805, 1806, 1808, 1810, 1905, 1906
TS Primary Above 50	-0	-0	0 1815
DS	-0	-0	0 1820
Poles, Wires	349,975	349,975	-0 1830, 1835, 1840, 1845
Line Transformers	123,329	123,329	0 1850
Services and Meters	65,170	65,632	-0 1855, 1860
General Plant	-0	-0	0 1908, 1910
Equipment	34,517	34,517	-0 1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
IT Assets	2,126	2,126	-0 1920, 1925
Other Distribution Assets	25,116	25,116	0 1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010,
Contributions and Grants	-0	-0	0 1995
	600,232	600,694	-1

MATERIALITY CALCULATION:

Materiality Threshold 1:

Net Fixed Assets (Before Adjustment) from Sheet 2-2	286,772
Materiality Factor	0.2%
	574

Materiality Threshold 2:

Rate Base	420,191
under \$100 million	75,000
\$100 million - \$250 million	150,000
\$250 million - \$1 billion	300,000
greater than \$1 billion	500,000

Materiality (lesser of Threshold 1 and 2)	574
--	------------



3.4.8 - Employee Total Compensation

EXECUTIVE CATEGORY

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
0.0				
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
0.0				
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
0.0				

MANAGEMENT CATEGORY

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
				\$ -
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
				\$ -
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
				\$ -

NON-UNIONIZED CATEGORY

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits

UNIONIZED CATEGORY

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
0.0	\$ -	\$ -	\$ -	\$ -
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
0.0	\$ -	\$ -	\$ -	\$ -
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
0.0	\$ -	\$ -	\$ -	\$ -



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

3-1 RATE BASE

Net Fixed Assets

320,664

Working Capital Allowance

Working Capital (*from Sheet "2-4 ADJUSTED ACCOUNTING DATA"*) 663,513

Working Capital Allowance @ 15% 99,527 **99,527**

RATE BASE

420,191

Fixed Assets for Conservation and Demand Management¹ 0

Smart Meters 0

¹ Include reference to Board-Approved CDM Application



3-2 COST OF CAPITAL (Input)

Cost of Capital

Deemed Debt Rate and D/E Structures

Rate Base: (from Sheet <i>Ratebase Calc.</i>)	\$420,191
Size of LDC (based on Rate Base)	Small
Debt Rate (based on Size)	6.25%
Deemed Debt (based on Size)	58%
Deemed Equity (based on Size)	43%

Table 3-1 Deemed Common Equity and Debt Ratios and Debt Cost Rates			
Size of Utility Rate Base	Descriptor	Equity	Debt
		CER %	(1-CER)%
Greater than \$1.0 Billion	Large	35%	65%
Between \$250 Million and \$1.0 Billion	Medium-Large	40%	60%
Between \$100 Million and \$250 Million	Medium-Small	45%	55%
Under \$100 Million	Small	43%	58%

Debt Rate (DR)

Deemed or proposed Debt Rate for Revenue Requirement calculation.	6.25%
---	-------

Weighted debt rate calculated on Weighted Debt Cost (%)	0.00%
---	-------

Return on Equity

Utility's Proposed ROE	9.00%
Allowed ROE for Revenue Requirement Calculation	9.00%
Target ROE per Board	9.00%

Cost of Capital

Cost of Capital	7.50%
-----------------	-------



DR
5.80%
5.90%
6.00%
6.25%





EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

3-3 CAPITAL STRUCTURE (Input)

Schedule 5-2

Actual Capital Structure of the Distributor

Line	Particulars				Deemed Structure (from 3-2)	Cost Rate
			(\$000)	(%)		
(1)	Long Term Debt	(from Sheet 3-4)	\$0	0.0%		
(2)	Unfunded Short Term Debt			0.0%		
(3)	Total Debt	(3) = (1) + (2)	\$0	0.0%	57.7%	
(4)	Preferred Shares		\$0	0.0%		
(5)	Common Equity		\$475,885	100.0%		
(6)	Total Equity	(6) = (4) + (5)	\$475,885	100.0%	43.3%	
(7)	Total Rate Base	(6) = (3) + (6)	\$475,885	100.0%		

Absolute difference between actual and size-related deemed debt ratio:

57.7%

The utility must provide an explanation in its Summary of the Application on the reason why its actual D/E structure deviates significantly from the deemed D/E for a utility of its rate base size.



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

3-4 WEIGHTED DEBT COST (Input)

Schedule 5-1: Weighted Debt Cost

Size of Utility	Small	Small	Medium-Small	Medium-Large	Large
<u>Deemed Debt Rate</u>					
prior to 2000	actual rate	<i>actual rate</i>	<i>actual rate</i>	<i>actual rate</i>	<i>actual rate</i>
2000 to 2005	7.25%	7.25%	7.00%	6.90%	6.80%
2006	6.25%	6.25%	6.00%	5.90%	5.80%

No.	Description	Debt Holder	Is the Debt Holder Affiliated with the LDC? (Y/N)	Date of Issuance of Debt (Date)	Principal (\$)	Term (Years)	Actual Rate (%)	Debt Rate Used for Weighted Debt Rate Cost
1								
Total					<u>\$</u>	<u>0</u>		
Weighted Average Debt Cost							<u>0.00%</u>	<u>0.00%</u>

**4-1 DATA for PILS MODEL**

Item	Source	\$ Amount as Adjusted
------	--------	--------------------------

Net Income before consideration of PILS

Revenue Requirement other than PILS	Sheet 5-1	193,633
Distribution Expenses other than PILS and interest (Note: "Book" interest expense and "book" income tax expense are not included in Distribution Expenses above)	Sheet 2-4	162,105 to detail
		<hr/> 31,528

Calculated Interest

<u>Rate Base</u>	Sheet 3-1	420,191	
x <u>Debt Component</u>	Sheet 3-2	57.70%	
x <u>Debt Rate reflected in Revenue Requirement</u>	Sheet 3-2	6.25%	15,153
		<hr/>	

Target Net Income before consideration of PILS (= Target Net Income reflecting PILS)	<hr/> 16,375
---	--------------

Specific Distribution Expenses from Sheet ADJ5 (non-recoverable portion)

Insurance	0
Bad Debt	0
Advertising	0
Political Contributions	0
Employee Dues	0
Charitable Contributions	-0

* "disclaimer" re. financial statements



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

4-2 OUTPUT from PILS MODEL

PILS Amount from PILS Model

\$

-

PLACE HOLDER = 2004 TRIAL
BALANCE AMOUNT -- PLEASE
UPDATED WITH AMOUNT FROM
PILS MODEL



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

5-1 SERVICE REVENUE REQUIREMENT

This sheet calculates the Revenue Requirement using adjusted information from previous sheets and brings in the income tax amount from the PILS Model.

	\$	\$
<u>Rate Base</u> (from sheet 3-1)	420,191	
x <u>Cost of Capital</u> (from sheet 3-2)	7.50%	
Return on Ratebase		31,528
Distribution Expenses (from sheet "2-4 ADJUSTED ACCOUNTING DATA")		162,105
Revenue Requirement Before Income Taxes		193,633
Income Taxes - from PILS Model		0
SERVICE REVENUE REQUIREMENT		193,633





EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
1	Arrears certificate	15.00	N					0	0.00		Standard	0.00
2	Statement of account	15.00	N					0	0.00		Standard	0.00
3	Pulling post dated cheques	15.00	N					0	0.00		Standard	0.00
4	Duplicate invoices for previous billing	15.00	N					0	0.00		Standard	0.00
5	Request for other billing information	15.00	N					0	0.00		Standard	0.00
6	Easement letter	15.00	N					0	0.00		Standard	0.00
7	Income tax letter	15.00	N					0	0.00		Standard	0.00
8	Notification charge	15.00	N					0	0.00		Standard	0.00
9	Account history	15.00	N					0	0.00		Standard	0.00
10	Credit reference/credit check (plus credit agency costs)	15.00	N					0	0.00		Standard	0.00
11	Returned cheque charge (plus bank charges)	15.00	Y		5	6	8	6	95.00		Standard	95.00
12	Charge to certify cheque	15.00	N					0	0.00		Standard	0.00
13	Legal letter charge	15.00	Y		21	25	30	25	380.00		Standard	380.00
14	Account set up charge/change of occupancy charge (plus credit agency costs if	30.00	Y		12	19	21	17	520.00		Standard	520.00
15	Special meter reads	30.00	Y		9	11	12	11	320.00		Standard	320.00



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
16	Collection of account charge - no disconnection	30.00	N					0	0.00		Standard	0.00
17	Collection of account charge - no disconnection - after regular hours	165.00	N					0	0.00		Standard	0.00
18	Disconnect/Reconnect at meter - during regular hours	65.00	N					0	0.00		Standard	0.00
19	Install/Remove load control device - during regular hours	65.00	N					0	0.00		Standard	0.00
20	Disconnect/Reconnect at meter - after regular hours	185.00	N					0	0.00		Standard	0.00
21	Install/Remove load control device - after regular hours	185.00	N					0	0.00		Standard	0.00
22	Disconnect/Reconnect at pole - during regular hours	185.00	N					0	0.00		Standard	0.00
23	Disconnect/Reconnect at pole - after regular hours	415.00	N					0	0.00		Standard	0.00
24	Meter dispute charge plus Measurement Canada fees (if meter found correct)	30.00	N					0	0.00		Standard	0.00
25	Service call - customer-owned equipment	30.00	N					0	0.00		Standard	0.00
26	Service call - after regular hours	165.00	N					0	0.00		Standard	0.00
27	Temporary service install & remove - overhead - no transformer	500.00	N					0	0.00		Standard	0.00
28	Temporary service install & remove - underground - no transformer	300.00	N					0	0.00		Standard	0.00
29	Temporary service install & remove - overhead - with transformer	1,000.00	N					0	0.00		Standard	0.00
30	Specific Charge for Access to the Power Poles \$/pole/year	22.35	Y		175	175	175	175	3,911.25		Standard	3,911.25



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
Additional Charges - Please be Specific												
31	First Additional Charge	N/A	N					0	0.00		addnl. chrg	0.00
32	Second Additional Charge	N/A	N					0	0.00		addnl. chrg	0.00
33		N/A	N					0	0.00		addnl. chrg	0.00
34		N/A	N					0	0.00		addnl. chrg	0.00
35		N/A	N					0	0.00		addnl. chrg	0.00
36		N/A	N					0	0.00		addnl. chrg	0.00
37		N/A	N					0	0.00		addnl. chrg	0.00
38		N/A	N					0	0.00		addnl. chrg	0.00
39		N/A	N					0	0.00		addnl. chrg	0.00
40		N/A	N					0	0.00		addnl. chrg	0.00
41		N/A	N					0	0.00		addnl. chrg	0.00
42		N/A	N					0	0.00		addnl. chrg	0.00
43		N/A	N					0	0.00		addnl. chrg	0.00
44		N/A	N					0	0.00		addnl. chrg	0.00
45		N/A	N					0	0.00		addnl. chrg	0.00
46		N/A	N					0	0.00		addnl. chrg	0.00



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
47		N/A	N					0	0.00		addnl. chrg	0.00
48		N/A	N					0	0.00		addnl. chrg	0.00
49		N/A	N					0	0.00		addnl. chrg	0.00
50		N/A	N					0	0.00		addnl. chrg	0.00
Total Specific Service Charge Revenue									5,226.25			5,226.25



5-3 OTHER REGULATED CHARGES (Input)

Description	HANDBOOK REF.	Charge Determinant		Total \$	Comments
RETAIL SERVICES REVENUE					
Establishing Service Agreements	12.2.1	}			
Distributor-Consolidated Billing	12.2.2			9,312	account 4082
Retailer-Consolidated Billing	12.2.3				
SERVICE TRANSACTION REQUEST REVENUES	12.2.4			0	account 4084
RPP (formerly SSS)ADMINISTRATION CHARGE REVENUE	12.1				account 4080b
DISTRIBUTION WHEELING SERVICE REVENUE	10.7				account 4080c, if applicable in 2004
OTHER COMPONENTS OF "OTHER DISTRIBUTION REVENUE"				4,050	accounts 4090, 4205-4215, 4220, 4240-5
OTHER DISTRIBUTION REVENUE				13,362	
Other Rate Information (Optional)					
NON-COMPETITIVE ELECTRICITY CHARGES					
Wholesale Market Service Rate	12.3.1	kWh for customers who are not wholesale market participants	account 4062 -	52,110	
Retail Transmission Service Rates	12.3.2	existing rates			
Network Service Rate			account 4066 -	86,002	
Connection Service Rate			account 4068 -	0	
Charges Levied by the Government of Ontario	12.3.3		Volume	Rate \$	
Rural and Remote Rate Protection (RRRP)		kWh	0	0.0010	0
Debt Retirement Charge		kWh	0	0.0070	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

5-4 CDM (Input)

\$

Trial Balance account 5415-Energy Conservation	0
Tier 1 Adjustment	<u>0</u>
Adjusted amount	<u><u>0</u></u>

Portion attributed to specific classes	
--	--



**5-5 BASE REVENUE REQUIREMENT**

	<u>\$</u>	<u>\$</u>
Service Revenue Requirement <i>(from Sheet 5-1)</i>		193,633
LESS:		
Revenue Offsets:		
Board Approved Charges		
Specific Service Charges <i>(from Sheet 5-2)</i>	5,226	
Late Payment Charges <i>(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)</i>	2,909	
Other Distribution Revenue <i>(from Sheet 5-3)</i>	13,362	
Other Income & Deductions <i>(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)</i>	0	
	<hr/>	
TOTAL REVENUE OFFSETS	21,497	21,497
Base Revenue Requirement		<hr/>
<i>(defined as SERVICE REVENUE REQUIREMENT NET OF REVENUE OFFSETS)</i>		172,136
		<hr/>
<u>Base Revenue Requirement is allocated to classes in three portions:</u>		
B.R.R. #1: Base Revenue Requirement net of B.R.R. #2 and #3 (below)		172,136
B.R.R. #2: Low Voltage Wheeling Costs (Embedded Distributors only) <i>(from Sheet ADJ3, item 5)</i>		0
B.R.R. #3: Directly assigned CDM <i>(from Sheet 5-4)</i>		0
Base Revenue Requirement (as above)		<hr/>
		172,136
		<hr/>



6-1 CUSTOMER CLASSES (Input)

Enter current and proposed customer classes

Customer Classification

Current

Proposed

Please update: "X" if applicable (delete if not applicable)

RESIDENTIAL

Regular		X	X
Time of Use			
Urban			
Suburban			
Other (specify)			
Other (specify)			
Other (specify)			
Other (specify)			
Other (specify)			

GENERAL SERVICE

Less than 50 kW		X	X
Less than 50 kW Time of Use			
Other < 50 kW (specify) .			
Greater than 50 kW (to 3000 kW)			
Greater than 50 kW Time of Use			
Other > 50 kW (specify) .			
Other > 50 kW (specify) .			
Other > 50 kW (specify) .			
Intermediate Use (3000 - 5000 kW)			
Large Use (> 5000 kW)			
Unmetered Scattered Load			
Sentinel Lighting		X	X
Street Lighting		X	X
Back-up/Standby Power			
Other (specify)			
Other (specify)			



6-2 DEMAND, RATES (Input)

Enter customer numbers and demand data
for 2002, 2003 and 2004

Enter 2004 and 2005 rates

	Number of Customers (Connections)			Demand Data - kWh			Demand Data - kW		
	2002	2003	2004	2002	2003	2004	2002	2003	2004
	#	#	#	kWh	kWh	kWh	kW	kW	kW
RESIDENTIAL									
Regular	465	478	484	4,342,163	4,526,949	4,641,323	0	0	0
GENERAL SERVICE									
Less than 50 kW	82	82	82	3,721,153	3,727,715	3,733,376	2,785	2,670	2,774
Sentinel Lighting	1	1	1	940	940	940	1	1	1
Street Lighting	1	1	1	90,333	137,576	138,310	232	342	341
TOTALS	549	562	568	8,154,589	8,393,180	8,513,949	3,018	3,013	3,116



6-2 DEMAND, RATES (Input)

Enter customer numbers and demand data
for 2002, 2003 and 2004

Enter 2004 and 2005 rates

	Volumetric Rate Type	2004 Rates "Sheet 2"			2005 Rates "Sheet 5"			2005 Rates "Sheet 9"		
		Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)	Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)	Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)
		\$	\$	\$	\$	\$	\$	\$	\$	\$
RESIDENTIAL										
Regular	kWh	0.0080		8.45	0.0080		8.45	0.0080		8.45
GENERAL SERVICE										
Less than 50 kW	kWh	0.0038		17.26	0.0038		17.26	0.0038		17.26
Sentinel Lighting	kW		3.2841	0.62		3.2841	0.62		3.2841	0.62
Street Lighting	kW		1.9467	0.42		1.9467	0.42		1.9467	0.42
TOTALS										



6-3 Transformer Ownership (Input)

	2002			2003			2004		
	kW	\$/kW	\$	kW	\$/kW	\$	kW	\$/kW	\$
RESIDENTIAL									
Regular			0.00			0.00			0.00
GENERAL SERVICE									
Less than 50 kW			0.00			0.00			0.00
Sentinel Lighting			0.00			0.00			0.00
Street Lighting			0.00			0.00			0.00
TOTALS	0		0.00	0		0.00	0		0.00

**7-1 ALLOCATION - Base Revenue Requirement***B.R.R. #1 from Sheet 5-5**(not including amounts related to Low
Voltage Wheeling Costs and CDM)*

	Number of Customers (Connections)	kWh per Customer			Calculated kWh per Customer	Calculated kWh	kW per Customer			Calculated kW per Customer	Calculated kW
		2002	2003	2004			2002	2003	2004		
	2004 Customer count				3 yr average per customer	2004 cust. count x 3 yr average per cust.				3 yr average per customer	2004 cust. count x 3 yr average per cust.
RESIDENTIAL											
Regular	484	9,338.0	9,470.6	9,589.5	9,466.0	4,581,560	0.0	0.0	0.0	0.0	0
Less than 50 kW	82	45,379.9	45,459.9	45,529.0	45,456.3	3,727,415	34.0	32.6	33.8	33.5	2,743
Sentinel Lighting	1	940.0	940.0	940.0	940.0	940	1.0	1.0	1.0	1.0	1
Street Lighting	1	90,333.0	137,576.0	138,310.0	122,073.0	122,073	232.0	342.0	341.0	305.0	305
TOTALS	568					8,431,988					3,049

Amount allocated on this sheet:--
Base Revenue Requirement B.R.R. #1
\$172,136

**7-1 ALLOCATION - Base Revenue Requirer***B.R.R. #1 from Sheet 5-5**(not including amounts related to Low
Voltage Wheeling Costs and CDM)*

Amount allocated on this sheet:-- Base Revenue Requirement B.R.R. #1 \$172,136	Calculated Revenue for Allocation to Customer Classes: Consumption determinants x Rates for 2004 test year "Sheet 2"				Allocation to Customer Classes %	Calculated Revenue for Allocation between Fixed and Variable: Consumption determinants x Rates for 2005 "Sheet 5"				Allocation between Fixed and Variable %		
	Volumetric kWh (\$)	Volumetric kW (\$)	Monthly Fixed Charges (\$)	Total (\$)	Total for customer class as % of Total for all classes	Volumetric kWh (\$)	Volumetric kW (\$)	Monthly Fixed Charges (\$)	Total (\$)	Volumetric as percent of Total for customer class	Fixed charges as percent of total for customer class	
RESIDENTIAL												
Regular	36,652	0	49,078	85,730	72.97%	36,652	0	49,078	85,730	42.75%	57.25%	100.00%
Less than 50 kW	14,164	0	16,984	31,148	26.51%	14,164	0	16,984	31,148	45.47%	54.53%	100.00%
Sentinel Lighting	0	3	7	11	0.01%	0	3	7	11	30.62%	69.38%	100.00%
Street Lighting	0	594	5	599	0.51%	0	594	5	599	99.16%	0.84%	100.00%
TOTALS	50,817	597	66,074	117,488	100.00%	50,817	597	66,074	117,488	43.76%	56.24%	100.00%

Amount allocated on this sheet:--
Base Revenue Requirement B.R.R. #1
\$172,136



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

7-1 ALLOCATION - Base Revenue Requirer

B.R.R. #1 from Sheet 5-5

*(not including amounts related to Low
Voltage Wheeling Costs and CDM)*

Amount allocated on this sheet:--
Base Revenue Requirement B.R.R. #1
\$172,136

RESIDENTIAL

Regular
Less than 50 kW
Sentinel Lighting
Street Lighting

TOTALS

Base Revenue Requirement Allocated (adjusted for Transformer Credit)		
Overall Allocation to Classes	Variable Component	Fixed Component
125,607	53,701	71,906
45,636	20,753	24,884
16	5	11
877	870	7
172,136	75,329	96,808
0 << Less Transformer Credit		
172,136 << Base Revenue Req. B.R.R.#1		



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

7-2 ALLOCATION - Low Voltage Wheeling Costs

B.R.R. #2 from Sheet 5-5

Amount allocated on this sheet:--
Low Voltage Wheeling Costs B.R.R. #2

Retail Transmission Connection Rate (\$)		Basis for Allocation (\$) (rate x volume from 6-2)	Allocation Percentages	Allocated \$
per KWh	per kW			

RESIDENTIAL

Regular	0.0050	23,206.62	57.33%
---------	--------	-----------	--------

GENERAL SERVICE

Less than 50 kW	0.0045	16,800.19	41.50%
-----------------	--------	-----------	--------

Sentinel Lighting	1.6083	1.61	0.00%
-------------------	--------	------	-------

Street Lighting	1.3824	471.40	1.16%
-----------------	--------	--------	-------

TOTALS		40,479.81	100.00%
---------------	--	-----------	---------



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

7-3 ALLOCATION - CDM (Input)

B.R.R. #3 from Sheet 5-5

Amount allocated on this sheet:--
Directly Attributed CDM *B.R.R. #3*
\$0

CDM
Requirement
Allocated
\$

RESIDENTIAL

Regular

GENERAL SERVICE

Less than 50 kW

Sentinel Lighting

Street Lighting

TOTAL

0

Directly Attributed CDM per 5-4 and 5-5

0

Difference

0

8-1 RATES - BASE REVENUE REQUIREMENT

Number of Customers (Connections)	kWh	kW	Base Revenue Requirement Allocated from Sheet 7-1		Base Rates - Requirement <i>divided by</i> consumption for test yr.			
2004 Customer count	2004 cust. count x 3 yr per cust. avg. kWh	2004 cust. count x 3 yr per cust. avg. kW	Variable Component	Fixed Component	Volumetric Rate Type	Rate per kWh \$	Rate per kW \$	Fixed service charge \$
484	4,581,560	0	53,701	71,906	kWh	0.0117	0.0000	12.38
82	3,727,415	2,743	20,753	24,884	kWh	0.0056	0.0000	25.29
1	940	1	5	11	kW	0.0000	4.8117	0.91
1	122,073	305	870	7	kW	0.0000	2.8522	0.62
568	8,431,988	3,049	75,329	96,808				



(ver. 1.1)

ed

-2009-0177)

June 11 2009

8-2 RATES - Low Voltage/ Wheeling Adjustments

LV/ Wheeling Adj. Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	LV/ Wheeling Adj. Rates (\$) per kWh	LV/ Wheeling Adj. Rates (\$) per kW
from Sheet 7-2	from Sheet 7-1	from Sheet 7-1	from Sheet 6-2		

RESIDENTIAL

Regular	4,581,560		kWh
---------	-----------	--	-----

GENERAL SERVICE

Less than 50 kW	3,727,415	2,743	kWh
-----------------	-----------	-------	-----

Sentinel Lighting	940	1	kW
-------------------	-----	---	----

Street Lighting	122,073	305	kW
-----------------	---------	-----	----

TOTALS	8,431,988	3,049	
---------------	-----------	-------	--



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

8-3 RATES - CDM

CDM Requirement Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	CDM Rates (\$) per kWh	CDM Rates (\$) per kW
from Sheet 7-3	from Sheet 7-1	from Sheet 7-1	from Sheet 6-2		

RESIDENTIAL

Regular	4,581,560		kWh
---------	-----------	--	-----

GENERAL SERVICE

Less than 50 kW	3,727,415	2,743	kWh
-----------------	-----------	-------	-----

Sentinel Lighting	940	1	kW
-------------------	-----	---	----

Street Lighting	122,073	305	kW
-----------------	---------	-----	----

TOTALS	8,431,988	3,049	
---------------	-----------	-------	--



8-4 RATE RIDERS - Regulatory Assets

Regulatory Assets Rate Riders (\$) per kWh	Regulatory Assets Rate Riders (\$) per kW
---	--

RESIDENTIAL

Regular	
---------	--

GENERAL SERVICE

Less than 50 kW	
-----------------	--



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

8-5 DISTRIBUTION RATES

Volumetric Rate Type	Calculated Rates (\$)								
	Rate per kWh				Rate per kWh				Fixed Service Charge
	Base (from 8-1)	LV/ Wheeling (from 8-2)	CDM (from 8-3)	Combined	Base (from 8-1)	LV/ Wheeling (from 8-2)	CDM (from 8-3)	Combined	Base (from 8-1)

RESIDENTIAL

Regular	kWh	0.0117	0.0117	12.38
---------	-----	--------	--------	-------

GENERAL SERVICE

Less than 50 kW	kWh	0.0056	0.0056	25.29
-----------------	-----	--------	--------	-------

Sentinel Lighting	kW		4.8117	4.8117	0.91
-------------------	----	--	--------	--------	------

Street Lighting	kW		2.8522	2.8522	0.62
-----------------	----	--	--------	--------	------

TOTALS



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

8-5 DISTRIBUTION RATES

Direct Rate Mitigation (\$)			Rate Application (\$)			Regulatory Assets per kWh (from 8-4)
Rate per kWh	Rate per kW	Fixed Service Charge	Rate per kWh	Rate per kW	Fixed Service Charge	
<i>Enter only as applicable to override a calculated rate.</i>						

RESIDENTIAL

Regular		0.0117	12.38
---------	--	--------	-------

GENERAL SERVICE

Less than 50 kW		0.0056	25.29
-----------------	--	--------	-------

Sentinel Lighting		4.8117	0.91
-------------------	--	--------	------

Street Lighting		2.8522	0.62
-----------------	--	--------	------

TOTALS



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

8-6 RETAIL TRANSMISSION RATES (Input)

	Retail Transmission Rate per kWh					
	Retail Transmission Rate \$/kWh			Increment \$/kWh		Adjusted Retail Transmission Rate \$
	Network	Connection	Total	Network	Connection	per KWh
RESIDENTIAL						
Regular	0.0057	0.0050	0.0107			0.0107
GENERAL SERVICE						
Less than 50 kW	0.0052	0.0045	0.0097			0.0097
Sentinel Lighting						
Street Lighting						



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

8-6 RETAIL TRANSMISSION RATES (Input)

	Retail Transmission Rate per kW					
	Retail Transmission Rate \$/kW			Increment \$		Adjusted Retail Transmission Rate \$
	Network	Connection	Total	Network	Connection	per KW
RESIDENTIAL						
Regular						
GENERAL SERVICE						
Less than 50 kW						
Sentinel Lighting	1.4113	1.6083	3.0196			3.0196
Street Lighting	1.6002	1.3824	2.9826			2.9826



8-7 OTHER CHGS, COMMOD (Input)

Rates assumed - Please update if you have more accurate estimates for your utility.

	Other Charges per kWh					Other Charges per kW					Cost of Power Commodity per kWh		Lost Adj Fac
	Retail Transmission Rate (from 8-6)	Wholesale Market Service Rate	Debt Reduction Charge	Total	Total with Adjusted RTR	Retail Transmission Rate (from 8-6)	Wholesale Market Service Rate	Debt Reduction Charge	Total	Total with Adjusted RTR	up to 1000 kWh	over 1000 kWh	
	per kWh	per kWh	per kWh	per kWh	per kWh	per kW	per kW	per kW	per kW	per kW	per kWh	per kWh	
RESIDENTIAL													
Regular	0.0107			0.0107	0.0107								1.0500
GENERAL SERVICE													
Less than 50 kW	0.0097			0.0097	0.0097								1.0500
Sentinel Lighting						3.0196			3.0196	3.0196			1.0000
Street Lighting						2.9826			2.9826	2.9826			1.0500



8-7 OTHER CHGS, COMMOD (Input)

Rates assumed - Please update if you have more accurate estimates for your utility.

	Adjustment Factor	2005 Rates "Sheet 9 (from 6-2)			Rates for Application from Sheet 8-5			Reg. Assets Riders from Sheet 8-4
		Rate per kWh	Rate per kW	Fixed service charge	Rate per kWh	Rate per kW	Fixed service charge	
RESIDENTIAL								
Regular	1.0951	0.0080	-	8.45	0.0117	-	12.38	
GENERAL SERVICE								
Less than 50 kW	1.0951	0.0038	-	17.26	0.0056	-	25.29	
Sentinel Lighting	1.0951	-	3.2841	0.62	-	4.8117	0.91	
Street Lighting	1.0951	-	1.9467	0.42	-	2.8522	0.62	



9-1 BILL IMPACTS (Monthly Consumptions)

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge		8.45			12.38	3.93	46.515	0.267
100 kWh	Distribution (kWh)	100	0.0080	100	0.0117	1.17	0.37	46.515	0.025
	Sub-Total		9.25			13.55	4.30	46.515	0.292
	Other Charges (kWh)	105	0.0107	110	0.0107	1.17	0.05	4.290	0.003
	Cost of Power Commodity (kWh)	105	0.0000	110	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill		10.37			14.72	4.35	41.942	0.295

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		8.45			12.38	3.93	46.515	0.215
250 kWh	Distribution (kWh)	250	0.0080	250	0.0117	2.93	0.93	46.515	0.051
	Sub-Total		10.45			15.31	4.86	46.515	0.266
	Other Charges (kWh)	263	0.0107	274	0.0107	2.93	0.12	4.290	0.007
	Cost of Power Commodity (kWh)	263	0.0000	274	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill		13.26			18.24	4.98	37.570	0.273

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		8.45			12.38	3.93	46.515	0.163
500 kWh	Distribution (kWh)	500	0.0080	500	0.0117	5.86	1.86	46.515	0.077
	Sub-Total		12.45			18.24	5.79	46.515	0.240
	Other Charges (kWh)	525	0.0107	548	0.0107	5.86	0.24	4.290	0.010
	Cost of Power Commodity (kWh)	525	0.0000	548	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill		18.07			24.10	6.03	33.386	0.250



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

9-1 BILL IMPACTS (Monthly Consumptions)

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		8.45			12.38	3.93	46.515	0.131
750 kWh	Distribution (kWh)	750	0.0080	750	0.0117	8.79	2.79	46.515	0.093
	Sub-Total		14.45			21.17	6.72	46.515	0.224
	Other Charges (kWh)	788	0.0107	821	0.0107	8.79	0.36	4.290	0.012
	Cost of Power Commodity (kWh)	788	0.0000	821	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill		22.88			29.96	7.08	30.962	0.236

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		8.45			12.38	3.93	46.515	0.110
1,000 kWh	Distribution (kWh)	1,000	0.0080	1,000	0.0117	11.72	3.72	46.515	0.104
	Sub-Total		16.45			24.10	7.65	46.515	0.214
	Other Charges (kWh)	1,050	0.0107	1,095	0.0107	11.72	0.48	4.290	0.013
	Cost of Power Commodity (kWh)	1,000	0.0000	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill		27.69			35.82	8.13	29.379	0.227

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		8.45			12.38	3.93	46.515	0.083
1,500 kWh	Distribution (kWh)	1,500	0.0080	1,500	0.0117	17.58	5.58	46.515	0.117
	Sub-Total		20.45			29.96	9.51	46.515	0.200
	Other Charges (kWh)	1,575	0.0107	1,643	0.0107	17.58	0.72	4.290	0.015
	Cost of Power Commodity (kWh)	1,000	0.0000	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	575	0.0000	643	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill		37.30			47.54	10.24	27.439	0.215



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

9-1 BILL IMPACTS (Monthly Consumptions)

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge		8.45			12.38	3.93	46.515	0.066
2,000 kWh	Distribution (kWh)	2,000	0.0080	2,000	0.0117	23.44	7.44	46.515	0.126
	Sub-Total		24.45			35.82	11.37	46.515	0.192
	Other Charges (kWh)	2,100	0.0107	2,190	0.0107	23.43	0.96	4.290	0.016
	Cost of Power Commodity (kWh)	1,000	0.0000	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	1,100	0.0000	1,190	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill		46.92			59.26	12.34	26.293	0.208



9-2 BILL IMPACTS %

	Volume		Change %				Volume		Change %				Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL																	
Regular	100		46.5	41.9	41.7		250		46.5	37.6	37.0		500		46.5	33.4	32.5
GENERAL SERVICE					#DIV/0!												
Less than 50 kW	1,000		46.5	31.8	31.8		2,000		46.5	26.1	26.1		5,000		46.5	19.9	19.9
Sentinel Lighting	150	1	46.5	27.9	27.9		200	1	46.5	26.2	26.2				46.5	46.5	46.5
Street Lighting	150	1	46.5	22.5	22.5				46.5	46.5	46.5				46.5	46.5	46.5



9-2 BILL IMPACTS %

	Volume		Change %				Volume		Change %				Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL																	
Regular	750		46.5	31.0	29.9		1,000		46.5	29.4	28.2		1,500		46.5	27.4	26.1
GENERAL SERVICE																	
Less than 50 kW	10,000		46.5	16.9	16.9		15,000		46.5	15.7	15.7				46.5	46.5	46.5
Sentinel Lighting			46.5	46.5	46.5				46.5	46.5	46.5				46.5	46.5	46.5
Street Lighting			46.5	46.5	46.5				46.5	46.5	46.5				46.5	46.5	46.5



9-2 BILL IMPACTS %

	Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL					
Regular	2,000		46.5	26.3	24.8
GENERAL SERVICE					
Less than 50 kW			46.5	46.5	46.5
Sentinel Lighting			46.5	46.5	46.5
Street Lighting			46.5	46.5	46.5



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 100 kWh	Monthly Service Charge			8.45			12.38	3.93	46.515	0.269
	Distribution (kWh)	100	0.0080	0.80	100	0.0117	1.17	0.37	46.515	0.025
	Sub-Total			9.25			13.55	4.30	46.515	0.294
	Other Charges (kWh)	100	0.0107	1.07	100	0.0107	1.07	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	100	0.0000	0.00	100	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			10.32			14.62	4.30	41.692	0.294

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 250 kWh	Monthly Service Charge			8.45			12.38	3.93	46.515	0.219
	Distribution (kWh)	250	0.0080	2.00	250	0.0117	2.93	0.93	46.515	0.052
	Sub-Total			10.45			15.31	4.86	46.515	0.270
	Other Charges (kWh)	250	0.0107	2.68	250	0.0107	2.68	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	250	0.0000	0.00	250	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			13.13			17.99	4.86	37.034	0.270

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 500 kWh	Monthly Service Charge			8.45			12.38	3.93	46.515	0.167
	Distribution (kWh)	500	0.0080	4.00	500	0.0117	5.86	1.86	46.515	0.079
	Sub-Total			12.45			18.24	5.79	46.515	0.245
	Other Charges (kWh)	500	0.0107	5.35	500	0.0107	5.35	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			17.80			23.59	5.79	32.534	0.245



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 750 kWh	Monthly Service Charge			8.45			12.38	3.93	46.515	0.135
	Distribution (kWh)	750	0.0080	6.00	750	0.0117	8.79	2.79	46.515	0.096
	Sub-Total			14.45			21.17	6.72	46.515	0.230
	Other Charges (kWh)	750	0.0107	8.03	750	0.0107	8.03	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	750	0.0000	0.00	750	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			22.48			29.20	6.72	29.906	0.230

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			8.45			12.38	3.93	46.515	0.113
	Distribution (kWh)	1,000	0.0080	8.00	1,000	0.0117	11.72	3.72	46.515	0.107
	Sub-Total			16.45			24.10	7.65	46.515	0.220
	Other Charges (kWh)	1,000	0.0107	10.70	1,000	0.0107	10.70	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			27.15			34.80	7.65	28.183	0.220

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,500 kWh	Monthly Service Charge			8.45			12.38	3.93	46.515	0.085
	Distribution (kWh)	1,500	0.0080	12.00	1,500	0.0117	17.58	5.58	46.515	0.121
	Sub-Total			20.45			29.96	9.51	46.515	0.207
	Other Charges (kWh)	1,500	0.0107	16.05	1,500	0.0107	16.05	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			36.50			46.01	9.51	26.061	0.207



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 2,000 kWh	Monthly Service Charge			8.45			12.38	3.93	46.515	0.069
	Distribution (kWh)	2,000	0.0080	16.00	2,000	0.0117	23.44	7.44	46.515	0.130
	Sub-Total			24.45			35.82	11.37	46.515	0.199
	Other Charges (kWh)	2,000	0.0107	21.40	2,000	0.0107	21.40	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			45.85			57.22	11.37	24.804	0.199



9-2ALT BILL IMPACTS %
constant RTSR and Cost of Power Commodity

	Volume		Change %				Volume		Change %				Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL																	
Regular	100		46.5	41.7	41.7		250		46.5	37.0	37.0		500		46.5	32.5	32.5
GENERAL SERVICE																	
Less than 50 kW	1,000		46.5	31.8	31.8		2,000		46.5	26.1	26.1		5,000		46.5	19.9	19.9
Sentinel Lighting	150	1	46.5	27.9	27.9		200	1	46.5	26.2	26.2				46.5	46.5	46.5
Street Lighting	150	1	46.5	22.5	22.5				46.5	46.5	46.5				46.5	46.5	46.5



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Volume		Change %				Volume		Change %				Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL																	
Regular	750		46.5	29.9	29.9		1,000		46.5	28.2	28.2		1,500		46.5	26.1	26.1
GENERAL SERVICE																	
Less than 50 kW	10,000		46.5	16.9	16.9		15,000		46.5	15.7	15.7				46.5	46.5	46.5
Sentinel Lighting			46.5	46.5	46.5				46.5	46.5	46.5				46.5	46.5	46.5
Street Lighting			46.5	46.5	46.5				46.5	46.5	46.5				46.5	46.5	46.5



9-2ALT BILL IMPACTS %
constant RTSR and Cost of Power Commodity

	Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL					
Regular	2,000		46.5	24.8	24.8
GENERAL SERVICE					
Less than 50 kW			46.5	46.5	46.5
Sentinel Lighting			46.5	46.5	46.5
Street Lighting			46.5	46.5	46.5



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

10-1 RATES SCHEDULE (Part 1)

*Schedule of Distribution Rates and Charges
Effective May 1, 2006*

Customer Class	Item Description	Unit	Rate \$
<u>RESIDENTIAL Regular</u>	Monthly Service Charge	per month	12.38
	Distribution Volumetric Rate	per kWh	0.0117
<u>GENERAL SERVICE Less than 50 kW</u>	Monthly Service Charge	per month	25.29
	Distribution Volumetric Rate	per kWh	0.0056
<u>Sentinel Lighting</u>			
<u>Street Lighting</u>	Distribution Volumetric Rate	per kW	2.8522



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

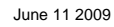
ED-2003-0025 (EB-2009-0177)

June 11 2009

10-2 RATES SCHEDULE (Part 2)

Schedule of Distribution Rates and Charges
Effective May 1, 2006

Item Description (Rate Code)	Caclulation Basis	Rate \$
Distribution Loss Adjustment Factor		1.0951





10-3 DISTR. RATES - RECONCILED

Volumes from 7-1			Rates from 8-5			Calculated Revenue		Allocations			Revenue Requirement including CDM & LV/Wheeling \$	Difference	
Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh (\$)	Rate per kW (\$)	Fixed Service Charge (\$)	Full Precision \$	Pro-forma Billing Rates \$	Base Revenue Requirement - B.R.R. #1 (from 7-1) \$	LV Wheeling Requirement - B.R.R. #2 (from 7-2) \$	CDM Requirement - B.R.R. #3 (from 7-3) \$		Full Precision \$	Pro-forma Billing \$

GENERAL SERVICE

Less than 50 kW	82	45,456	33	0.0056	0.0000	25.29	45,636	45,759	45,636	0	0	45,636	0	-122
Less than 50 kW	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Less than 50 kW	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Less than 50 kW	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Greater than 50 kW (to 3000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Greater than 50 kW (to 3000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Greater than 50 kW (to 3000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Greater than 50 kW (to 3000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Intermediate Use (3000 - 5000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Intermediate Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Intermediate Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Intermediate Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Large Use (> 5000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Large Use (> 5000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Large Use (> 5000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

ED-2003-0025 (EB-2009-0177)

June 11 2009

10-3 DISTR. RATES - RECONCILED

	Volumes from 7-1			Rates from 8-5			Calculated Revenue		Allocations			Revenue Requirement including CDM & LV/Wheeling \$	Difference	
	Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh (\$)	Rate per kW (\$)	Fixed Service Charge (\$)	Full Precision \$	Pro-forma Billing Rates \$	Base Revenue Requirement - B.R.R. #1 (from 7-1) \$	LV Wheeling Requirement - B.R.R. #2 (from 7-2) \$	CDM Requirement - B.R.R. #3 (from 7-3) \$		Full Precision \$	Pro-forma Billing \$
Large Use (> 5000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Unmetered Scattered Load	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Unmetered Scattered Load	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Unmetered Scattered Load	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Unmetered Scattered Load	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Sentinel Lighting	1	940	1	0.0000	4.8117	0.91	16	16	16	0	0	16	0	-0
Sentinel Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Sentinel Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Sentinel Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Street Lighting	1	122,073	305	0.0000	2.8522	0.62	877	877	877	0	0	877	0	-0
Street Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Street Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Street Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Transformer Allowance (from 6-3)							0	0	0			0		
TOTALS	568						172,136	172,159	172,136	0	0	172,136	0	-23



USoA Accounts and Minimum Groupings in the EDR 2006 Model

Appendix A.1

Minimum Groupings with Account Numbers



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Accumulated Amortization	2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Distribution
Accumulated Amortization	2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Distribution
Administrative and General Expenses (Working Capital)	5605	Executive Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5610	Management Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5615	General Administrative Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5620	Office Supplies and Expenses	Distribution



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.3: In Order of Account Number

USoA Account #		Account	Minimum Group	Functionalization
1005		Cash	Unclassified Asset	Unclassified
1010		Cash Advances and Working Funds	Unclassified Asset	Unclassified
1020		Interest Special Deposits	Unclassified Asset	Unclassified
1030		Dividend Special Deposits	Unclassified Asset	Unclassified
1040		Other Special Deposits	Unclassified Asset	Unclassified
1060		Term Deposits	Unclassified Asset	Unclassified



Revenue Requirement Summary in terms of Minimum Groupings

REVENUE MODEL

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
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ADJ 1a (Rate Base -Tier 1) ADJ 2 (Rate Base -Tier 2)	ADJ 3a (Distrib Exp -Tier 1) ADJ 4 (Distrib Exp -Tier 2)	ADJ 6 (Revenue -Tier 1)	for Sheet re. Sch. 4-1		Sheets with Customer Classes (except 7-3a)	6-1				10-1	6-2 +				
grouping1	grouping1	grouping1	amount1	grouping1	criteria_a criteria_b	no	of	subno	of	subno	of	sub	include	line	include
Land and Buildings	Operation (Working Capital)	Distribution Services Revenue	>573.543454	Land and Buildings	X	0	0	0	0				YES		X
TS Primary Above 50	Maintenance (Working Capital)	Late Payment Charges	>573.543454	TS Primary Above 50	X	1	1	1	1						
DS	Billing and Collection (Working Capital)	Specific Service Charges	>573.543454	DS			2	2	2						
Poles, Wires	Community Relations (Working Capital)	Other Distribution Revenue	>573.543454	Poles, Wires				3	3						
Line Transformers	Community Relations - CDM (Working Capital)	Other Income & Deductions	>573.543454	Line Transformers					4						
Services and Meters	Administrative and General Expenses (Working Capital)		>573.543454	Services and Meters											
General Plant	Insurance Expense (Working Capital)		>573.543454	General Plant											
Equipment	Bad Debt Expense (Working Capital)		>573.543454	Equipment											
IT Assets	Advertising Expenses (Working Capital)		>573.543454	IT Assets											
CDM Expenditures and Recoveries	Charitable Contributions (Working Capital)		>573.543454	CDM Expenditures and Recoveries											
Other Distribution Assets	Amortization of Assets		>573.543454	Other Distribution Assets											
Contributions and Grants	Other Distribution Expenses		>573.543454	Contributions and Grants											
Accumulated Amortization			>573.543454	Accumulated Amortization											
34	34	34	34	34											

macros specify the absolute range of the criteria, so need to correct each macros which uses a filter if there are more or less criteria lines

Residential

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	8.45	13.79
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kWh	0.0080	0.0121
Distribution Volumetric Rate Rider(s)	\$/kWh	-	-
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0057	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0050	0.0050
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$	0.25	0.25

Consumption	1,000	kWh	-	kW
RPP Tier One	600	kWh	Load Factor	

Current Loss Factor	1.0662
Proposed Loss Factor	1.0951

	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	600	0.0500	30.00	600	0.0500	30.00	0.00	0.0%	26.20%
Energy Second Tier (kWh)	467	0.0590	27.55	467	0.0590	27.55	0.00	0.0%	24.06%
Sub-Total: Energy			57.55			57.55	0.00	0.0%	50.26%
Service Charge	1	8.45	8.45	1	13.79	13.79	5.34	63.2%	12.04%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1,000	0.0080	8.00	1,000	0.0121	12.10	4.10	51.3%	10.57%
Distribution Volumetric Rate Rider(s)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	0.0%	0.00%
Total: Distribution			16.45			25.89	9.44	57.4%	22.61%
Retail Transmission Rate – Network Service Rate	1,067	0.0057	6.08	1,067	0.0057	6.08	0.00	0.0%	5.31%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1,067	0.0050	5.34	1,067	0.0050	5.34	0.00	0.0%	4.66%
Total: Retail Transmission			11.42			11.42	0.00	0.0%	9.97%
Sub-Total: Delivery (Distribution and Retail Transmission)			27.87			37.31	9.44	33.9%	32.59%
Wholesale Market Service Rate	1,067	0.0052	5.55	1,067	0.0052	5.55	0.00	0.0%	4.85%
Rural Rate Protection Charge	1,067	0.0010	1.07	1,067	0.0013	1.39	0.32	29.9%	1.21%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.22%
Sub-Total: Regulatory			6.87			7.19	0.32	4.7%	6.28%
Debt Retirement Charge (DRC)	1,000	0.00700	7.00	1,000	0.00700	7.00	0.00	0.0%	6.11%
Total Bill before Taxes			99.29			109.05	9.76	9.8%	95.24%
GST	99.29	5%	4.96	109.05	5%	5.45	0.49	9.9%	4.76%
			104.25			114.50	10.25	9.8%	100.00%

Rate Class Threshold Test

Residential

kWh	250	600	1,000	1,600	2,250
Loss Factor Adjusted kWh	267	640	1,067	1,706	2,399
kW					
Load Factor					

Energy

Applied For Bill	\$ 13.35	\$ 32.36	\$ 57.55	\$ 95.25	\$ 136.14
Current Bill	\$ 13.35	\$ 32.36	\$ 57.55	\$ 95.25	\$ 136.14
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	34.6%	44.8%	50.3%	53.6%	55.3%

Distribution

Applied For Bill	\$ 16.81	\$ 21.05	\$ 25.89	\$ 33.15	\$ 41.01
Current Bill	\$ 10.45	\$ 13.25	\$ 16.45	\$ 21.25	\$ 26.45
\$ Impact	\$ 6.36	\$ 7.80	\$ 9.44	\$ 11.90	\$ 14.56
% Impact	60.9%	58.9%	57.4%	56.0%	55.0%
% of Total Bill	43.6%	29.1%	22.6%	18.7%	16.7%

Retail Transmission

Applied For Bill	\$ 2.85	\$ 6.85	\$ 11.41	\$ 18.25	\$ 25.66
Current Bill	\$ 2.85	\$ 6.85	\$ 11.41	\$ 18.25	\$ 25.66
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	7.4%	9.5%	10.0%	10.3%	10.4%

Delivery (Distribution and Retail Transmission)

Applied For Bill	\$ 19.66	\$ 27.90	\$ 37.30	\$ 51.40	\$ 66.67
Current Bill	\$ 13.30	\$ 20.10	\$ 27.86	\$ 39.50	\$ 52.11
\$ Impact	\$ 6.36	\$ 7.80	\$ 9.44	\$ 11.90	\$ 14.56
% Impact	47.8%	38.8%	33.9%	30.1%	27.9%
% of Total Bill	50.9%	38.6%	32.6%	28.9%	27.1%

Regulatory

Applied For Bill	\$ 1.99	\$ 4.41	\$ 7.19	\$ 11.34	\$ 15.84
Current Bill	\$ 1.91	\$ 4.22	\$ 6.87	\$ 10.83	\$ 15.12
\$ Impact	\$ 0.08	\$ 0.19	\$ 0.32	\$ 0.51	\$ 0.72
% Impact	4.2%	4.5%	4.7%	4.7%	4.8%
% of Total Bill	5.2%	6.1%	6.3%	6.4%	6.4%

Debt Retirement Charge

Applied For Bill	\$ 1.75	\$ 4.20	\$ 7.00	\$ 11.20	\$ 15.75
Current Bill	\$ 1.75	\$ 4.20	\$ 7.00	\$ 11.20	\$ 15.75
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.5%	5.8%	6.1%	6.3%	6.4%

GST

Applied For Bill	\$ 1.84	\$ 3.44	\$ 5.45	\$ 8.46	\$ 11.72
Current Bill	\$ 1.52	\$ 3.04	\$ 4.96	\$ 7.84	\$ 10.96
\$ Impact	\$ 0.32	\$ 0.40	\$ 0.49	\$ 0.62	\$ 0.76
% Impact	21.1%	13.2%	9.9%	7.9%	6.9%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

Total Bill

Applied For Bill	\$ 38.59	\$ 72.31	\$ 114.49	\$ 177.65	\$ 246.12
Current Bill	\$ 31.83	\$ 63.92	\$ 104.24	\$ 164.62	\$ 230.08
\$ Impact	\$ 6.76	\$ 8.39	\$ 10.25	\$ 13.03	\$ 16.04

General Service Less Than 50 kW

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	17.26	27.12
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kWh	0.0038	0.0058
Distribution Volumetric Rate Rider(s)	\$/kWh	-	-
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0045	0.0045
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$	0.25	0.25

Consumption	10,000	kWh	-	kW
RPP Tier One	750	kWh	Load Factor	

Current Loss Factor	1.0662
Proposed Loss Factor	1.0951

	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0500	37.50	750	0.0500	37.50	0.00	0.0%	3.76%
Energy Second Tier (kWh)	9,913	0.0590	584.87	9,913	0.0590	584.87	0.00	0.0%	58.60%
Sub-Total: Energy			622.37			622.37	0.00	0.0%	62.36%
Service Charge	1	17.26	17.26	1	27.12	27.12	9.86	57.1%	2.72%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	10,000	0.0038	38.00	10,000	0.0058	58.00	20.00	52.6%	5.81%
Distribution Volumetric Rate Rider(s)	10,000	0.0000	0.00	10,000	0.0000	0.00	0.00	0.0%	0.00%
Total: Distribution			55.26			85.12	29.86	54.0%	8.53%
Retail Transmission Rate – Network Service Rate	10,663	0.0052	55.45	10,663	0.0052	55.45	0.00	0.0%	5.56%
Retail Transmission Rate – Line and Transformation Connection Service Rate	10,663	0.0045	47.98	10,663	0.0045	47.98	0.00	0.0%	4.81%
Total: Retail Transmission			103.43			103.43	0.00	0.0%	10.36%
Sub-Total: Delivery (Distribution and Retail Transmission)			158.69			188.55	29.86	18.8%	18.89%
Wholesale Market Service Rate	10,663	0.0052	55.45	10,663	0.0052	55.45	0.00	0.0%	5.56%
Rural Rate Protection Charge	10,663	0.0010	10.66	10,663	0.0013	13.86	3.20	30.0%	1.39%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.03%
Sub-Total: Regulatory			66.36			69.56	3.20	4.8%	6.97%
Debt Retirement Charge (DRC)	10,000	0.00700	70.00	10,000	0.00700	70.00	0.00	0.0%	7.01%
Total Bill before Taxes			917.42			950.48	33.06	3.6%	95.24%
GST	917.42	5%	45.87	950.48	5%	47.52	1.65	3.6%	4.76%
			963.29			998.00	34.71	3.6%	100.00%

Rate Class Threshold Test

General Service Less Than 50 kW

	kWh	1,000	5,000	10,000	15,000	20,000
Loss Factor Adjusted kWh		1,067	5,332	10,663	15,994	21,325
kW						
Load Factor						

Energy

Applied For Bill	\$	56.20	\$	307.84	\$	622.37	\$	936.90	\$	1,251.43
Current Bill	\$	56.20	\$	307.84	\$	622.37	\$	936.90	\$	1,251.43
\$ Impact	\$	-	\$	-	\$	-	\$	-	\$	-
% Impact		0.0%		0.0%		0.0%		0.0%		0.0%
% of Total Bill		47.1%		60.4%		62.4%		63.0%		63.4%

Distribution

Applied For Bill	\$	32.92	\$	56.12	\$	85.12	\$	114.12	\$	143.12
Current Bill	\$	21.06	\$	36.26	\$	55.26	\$	74.26	\$	93.26
\$ Impact	\$	11.86	\$	19.86	\$	29.86	\$	39.86	\$	49.86
% Impact		56.3%		54.8%		54.0%		53.7%		53.5%
% of Total Bill		27.6%		11.0%		8.5%		7.7%		7.2%

Retail Transmission

Applied For Bill	\$	10.35	\$	51.72	\$	103.43	\$	155.14	\$	206.85
Current Bill	\$	10.35	\$	51.72	\$	103.43	\$	155.14	\$	206.85
\$ Impact	\$	-	\$	-	\$	-	\$	-	\$	-
% Impact		0.0%		0.0%		0.0%		0.0%		0.0%
% of Total Bill		8.7%		10.1%		10.4%		10.4%		10.5%

Delivery (Distribution and Retail Transmission)

Applied For Bill	\$	43.27	\$	107.84	\$	188.55	\$	269.26	\$	349.97
Current Bill	\$	31.41	\$	87.98	\$	158.69	\$	229.40	\$	300.11
\$ Impact	\$	11.86	\$	19.86	\$	29.86	\$	39.86	\$	49.86
% Impact		37.8%		22.6%		18.8%		17.4%		16.6%
% of Total Bill		36.3%		21.2%		18.9%		18.1%		17.7%

Regulatory

Applied For Bill	\$	7.19	\$	34.91	\$	69.56	\$	104.21	\$	138.86
Current Bill	\$	6.87	\$	33.31	\$	66.36	\$	99.41	\$	132.47
\$ Impact	\$	0.32	\$	1.60	\$	3.20	\$	4.80	\$	6.39
% Impact		4.7%		4.8%		4.8%		4.8%		4.8%
% of Total Bill		6.0%		6.8%		7.0%		7.0%		7.0%

Debt Retirement Charge

Applied For Bill	\$	7.00	\$	35.00	\$	70.00	\$	105.00	\$	140.00
Current Bill	\$	7.00	\$	35.00	\$	70.00	\$	105.00	\$	140.00
\$ Impact	\$	-	\$	-	\$	-	\$	-	\$	-
% Impact		0.0%		0.0%		0.0%		0.0%		0.0%
% of Total Bill		5.9%		6.9%		7.0%		7.1%		7.1%

GST

Applied For Bill	\$	5.68	\$	24.28	\$	47.52	\$	70.77	\$	94.01
Current Bill	\$	5.07	\$	23.21	\$	45.87	\$	68.54	\$	91.20
\$ Impact	\$	0.61	\$	1.07	\$	1.65	\$	2.23	\$	2.81
% Impact		12.0%		4.6%		3.6%		3.3%		3.1%
% of Total Bill		4.8%		4.8%		4.8%		4.8%		4.8%

Total Bill

Applied For Bill	\$	119.34	\$	509.87	\$	998.00	\$	1,486.14	\$	1,974.27
Current Bill	\$	106.55	\$	487.34	\$	963.29	\$	1,439.25	\$	1,915.21
\$ Impact	\$	12.79	\$	22.53	\$	34.71	\$	46.89	\$	59.06

Sentinel Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	0.62	0.94
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	3.2841	4.9705
Distribution Volumetric Rate Rider(s)	\$/kW	-	-
Retail Transmission Rate – Network Service Rate	\$/kW	1.4113	1.4113
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6083	1.6083
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$	0.25	0.25

Consumption	180	kWh	0.50	kW
RPP Tier One	750	kWh	Load Factor	49.3%

Current Loss Factor	1.0662
Proposed Loss Factor	1.0951

	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	192	0.0500	9.60	192	0.0500	9.60	0.00	0.0%	42.95%
Energy Second Tier (kWh)	0	0.0590	0.00	0	0.0590	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			9.60			9.60	0.00	0.0%	42.95%
Service Charge	1	0.62	0.62	1	0.94	0.94	0.32	51.6%	4.21%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1	3.2841	3.28	1	4.9705	4.97	1.69	51.5%	22.24%
Distribution Volumetric Rate Rider(s)	1	0.0000	0.00	1	0.0000	0.00	0.00	0.0%	0.00%
Total: Distribution			3.90			5.91	2.01	51.5%	26.44%
Retail Transmission Rate – Network Service Rate	1	1.4113	1.41	1	1.4113	1.41	0.00	0.0%	6.31%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1	1.6083	1.61	1	1.6083	1.61	0.00	0.0%	7.20%
Total: Retail Transmission			3.02			3.02	0.00	0.0%	13.51%
Sub-Total: Delivery (Distribution and Retail Transmission)			6.92			8.93	2.01	29.0%	39.96%
Wholesale Market Service Rate	192	0.0052	1.00	192	0.0052	1.00	0.00	0.0%	4.47%
Rural Rate Protection Charge	192	0.0010	0.19	192	0.0013	0.25	0.06	31.6%	1.12%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	1.12%
Sub-Total: Regulatory			1.44			1.50	0.06	4.2%	6.71%
Debt Retirement Charge (DRC)	180	0.00700	1.26	180	0.00700	1.26	0.00	0.0%	5.64%
Total Bill before Taxes			19.22			21.29	2.07	10.8%	95.26%
GST	19.22	5%	0.96	21.29	5%	1.06	0.10	10.4%	4.74%
			20.18			22.35	2.17	10.8%	100.00%

Rate Class Threshold Test

Sentinel Lighting

	kWh	70	130	180	270	360
Loss Factor Adjusted kWh		75	139	192	288	384
	kW	0.20	0.35	0.50	0.75	1.00
Load Factor		0.48	0.51	0.49	0.49	0.49

Energy

Applied For Bill	\$ 3.75	\$ 6.95	\$ 9.60	\$ 14.40	\$ 19.20
Current Bill	\$ 3.75	\$ 6.95	\$ 9.60	\$ 14.40	\$ 19.20
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	25.7%	36.9%	43.0%	50.2%	54.7%

Distribution

Applied For Bill	\$ 5.91	\$ 5.91	\$ 5.91	\$ 5.91	\$ 5.91
Current Bill	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90
\$ Impact	\$ 2.01	\$ 2.01	\$ 2.01	\$ 2.01	\$ 2.01
% Impact	51.5%	51.5%	51.5%	51.5%	51.5%
% of Total Bill	40.5%	31.4%	26.4%	20.6%	16.9%

Retail Transmission

Applied For Bill	\$ 3.02	\$ 3.02	\$ 3.02	\$ 3.02	\$ 3.02
Current Bill	\$ 3.02	\$ 3.02	\$ 3.02	\$ 3.02	\$ 3.02
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	20.7%	16.0%	13.5%	10.5%	8.6%

Delivery (Distribution and Retail Transmission)

Applied For Bill	\$ 8.93	\$ 8.93	\$ 8.93	\$ 8.93	\$ 8.93
Current Bill	\$ 6.92	\$ 6.92	\$ 6.92	\$ 6.92	\$ 6.92
\$ Impact	\$ 2.01	\$ 2.01	\$ 2.01	\$ 2.01	\$ 2.01
% Impact	29.0%	29.0%	29.0%	29.0%	29.0%
% of Total Bill	61.1%	47.4%	40.0%	31.1%	25.5%

Regulatory

Applied For Bill	\$ 0.74	\$ 1.15	\$ 1.50	\$ 2.12	\$ 2.75
Current Bill	\$ 0.72	\$ 1.11	\$ 1.44	\$ 2.04	\$ 2.63
\$ Impact	\$ 0.02	\$ 0.04	\$ 0.06	\$ 0.08	\$ 0.12
% Impact	2.8%	3.6%	4.2%	3.9%	4.6%
% of Total Bill	5.1%	6.1%	6.7%	7.4%	7.8%

Debt Retirement Charge

Applied For Bill	\$ 0.49	\$ 0.91	\$ 1.26	\$ 1.89	\$ 2.52
Current Bill	\$ 0.49	\$ 0.91	\$ 1.26	\$ 1.89	\$ 2.52
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	3.4%	4.8%	5.6%	6.6%	7.2%

GST

Applied For Bill	\$ 0.70	\$ 0.90	\$ 1.06	\$ 1.37	\$ 1.67
Current Bill	\$ 0.59	\$ 0.79	\$ 0.96	\$ 1.26	\$ 1.56
\$ Impact	\$ 0.11	\$ 0.11	\$ 0.10	\$ 0.11	\$ 0.11
% Impact	18.6%	13.9%	10.4%	8.7%	7.1%
% of Total Bill	4.8%	4.8%	4.7%	4.8%	4.8%

Total Bill

Applied For Bill	\$ 14.61	\$ 18.84	\$ 22.35	\$ 28.71	\$ 35.07
Current Bill	\$ 12.47	\$ 16.68	\$ 20.18	\$ 26.51	\$ 32.83
\$ Impact	\$ 2.14	\$ 2.16	\$ 2.17	\$ 2.20	\$ 2.24

Street Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	0.42	0.64
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	1.9467	2.9463
Distribution Volumetric Rate Rider(s)	\$/kW	-	-
Retail Transmission Rate – Network Service Rate	\$/kW	1.6002	1.6002
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3824	1.3824
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$	0.25	0.25

Consumption	180	kWh	0.50	kW
RPP Tier One	750	kWh	Load Factor	49.3%

Current Loss Factor	1.0662
Proposed Loss Factor	1.0951

	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	192	0.0500	9.60	192	0.0500	9.60	0.00	0.0%	48.29%
Energy Second Tier (kWh)	0	0.0590	0.00	0	0.0590	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			9.60			9.60	0.00	0.0%	48.29%
Service Charge	1	0.42	0.42	1	0.64	0.64	0.22	52.4%	3.22%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1	1.9467	1.95	1	2.9463	2.95	1.00	51.3%	14.84%
Distribution Volumetric Rate Rider(s)	1	0.0000	0.00	1	0.0000	0.00	0.00	0.0%	0.00%
Total: Distribution			2.37			3.59	1.22	51.5%	18.06%
Retail Transmission Rate – Network Service Rate	1	1.6002	1.60	1	1.6002	1.60	0.00	0.0%	8.05%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1	1.3824	1.38	1	1.3824	1.38	0.00	0.0%	6.94%
Total: Retail Transmission			2.98			2.98	0.00	0.0%	14.99%
Sub-Total: Delivery (Distribution and Retail Transmission)			5.35			6.57	1.22	22.8%	33.05%
Wholesale Market Service Rate	192	0.0052	1.00	192	0.0052	1.00	0.00	0.0%	5.03%
Rural Rate Protection Charge	192	0.0010	0.19	192	0.0013	0.25	0.06	31.6%	1.26%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	1.26%
Sub-Total: Regulatory			1.44			1.50	0.06	4.2%	7.55%
Debt Retirement Charge (DRC)	180	0.00700	1.26	180	0.00700	1.26	0.00	0.0%	6.34%
Total Bill before Taxes			17.65			18.93	1.28	7.3%	95.22%
GST	17.65	5%	0.88	18.93	5%	0.95	0.07	8.0%	4.78%
			18.53			19.88	1.35	7.3%	100.00%

Rate Class Threshold Test

Street Lighting

	kWh	70	130	180	270	360
Loss Factor Adjusted kWh		75	139	192	288	384
	kW	0.20	0.35	0.50	0.75	1.00
Load Factor		0.48	0.51	0.49	0.49	0.49

Energy

Applied For Bill	\$ 3.75	\$ 6.95	\$ 9.60	\$ 14.40	\$ 19.20
Current Bill	\$ 3.75	\$ 6.95	\$ 9.60	\$ 14.40	\$ 19.20
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	30.9%	42.5%	48.3%	54.9%	58.9%

Distribution

Applied For Bill	\$ 3.59	\$ 3.59	\$ 3.59	\$ 3.59	\$ 3.59
Current Bill	\$ 2.37	\$ 2.37	\$ 2.37	\$ 2.37	\$ 2.37
\$ Impact	\$ 1.22	\$ 1.22	\$ 1.22	\$ 1.22	\$ 1.22
% Impact	51.5%	51.5%	51.5%	51.5%	51.5%
% of Total Bill	29.6%	21.9%	18.1%	13.7%	11.0%

Retail Transmission

Applied For Bill	\$ 2.98	\$ 2.98	\$ 2.98	\$ 2.98	\$ 2.98
Current Bill	\$ 2.98	\$ 2.98	\$ 2.98	\$ 2.98	\$ 2.98
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	24.6%	18.2%	15.0%	11.4%	9.1%

Delivery (Distribution and Retail Transmission)

Applied For Bill	\$ 6.57	\$ 6.57	\$ 6.57	\$ 6.57	\$ 6.57
Current Bill	\$ 5.35	\$ 5.35	\$ 5.35	\$ 5.35	\$ 5.35
\$ Impact	\$ 1.22	\$ 1.22	\$ 1.22	\$ 1.22	\$ 1.22
% Impact	22.8%	22.8%	22.8%	22.8%	22.8%
% of Total Bill	54.2%	40.2%	33.0%	25.0%	20.2%

Regulatory

Applied For Bill	\$ 0.74	\$ 1.15	\$ 1.50	\$ 2.12	\$ 2.75
Current Bill	\$ 0.72	\$ 1.11	\$ 1.44	\$ 2.04	\$ 2.63
\$ Impact	\$ 0.02	\$ 0.04	\$ 0.06	\$ 0.08	\$ 0.12
% Impact	2.8%	3.6%	4.2%	3.9%	4.6%
% of Total Bill	6.1%	7.0%	7.5%	8.1%	8.4%

Debt Retirement Charge

Applied For Bill	\$ 0.49	\$ 0.91	\$ 1.26	\$ 1.89	\$ 2.52
Current Bill	\$ 0.49	\$ 0.91	\$ 1.26	\$ 1.89	\$ 2.52
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.0%	5.6%	6.3%	7.2%	7.7%

GST

Applied For Bill	\$ 0.58	\$ 0.78	\$ 0.95	\$ 1.25	\$ 1.55
Current Bill	\$ 0.52	\$ 0.72	\$ 0.88	\$ 1.18	\$ 1.49
\$ Impact	\$ 0.06	\$ 0.06	\$ 0.07	\$ 0.07	\$ 0.06
% Impact	11.5%	8.3%	8.0%	5.9%	4.0%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

Total Bill

Applied For Bill	\$ 12.13	\$ 16.36	\$ 19.88	\$ 26.23	\$ 32.59
Current Bill	\$ 10.83	\$ 15.04	\$ 18.53	\$ 24.86	\$ 31.19
\$ Impact	\$ 1.30	\$ 1.32	\$ 1.35	\$ 1.37	\$ 1.40