



CANADIAN NIAGARA POWER INC.

A **FORTIS** ONTARIO  
Company

November 10, 2009

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON M4P 1E4

Dear Ms. Walli:

**RE: 2010 IRM3 ELECTRICITY DISTRIBUTION RATE APPLICATION CNPI  
PORT COLBORNE (EB-2009-0215)**

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Please accept the attached 2010 IRM3 Electricity Distribution Rate Application for CNPI's service territory in Port Colborne. This Application has been prepared utilizing the Board's Amended Decision in the matter of EB-2008-0224 and the various IRM3 models provided by the Board.

If you have any questions in connection with the above matter, please do not hesitate to contact the undersigned at (905) 994 3634.

Yours truly,

Doug Bradbury  
Director, Regulatory Affairs

## ONTARIO ENERGY BOARD

**IN THE MATTER OF** the *Ontario Energy Board Act*,  
1998, C. S.O. 1998, c.15 (Sched. B);

**AND IN THE MATTER OF** an Application by Canadian  
Niagara Power Inc. for an Order or Orders pursuant to  
Section 78 of the *Ontario Energy Board Act, 1998*  
approving or fixing just and reasonable rates and other  
service charges for the distribution of electricity.

### Application

1. The applicant is Canadian Niagara Power Inc. (“CNPI” or the “Applicant”), a wholly-owned subsidiary of FortisOntario Inc. (“FortisOntario”). The Applicant, an Ontario corporation with its head office in Fort Erie, Ontario carries on the business, among other things, of owning and operating electricity distribution facilities within Ontario. The Applicant carries on its distribution business in the following three service territories: Fort Erie, Port Colborne and Gananoque. This Application is for CNPI’s service territory located in Port Colborne.
2. Effective May 1, 2009 in the matter of EB-2008-0224, the Board approved electricity distribution rates for CNPI’s electricity distribution customers in its Port Colborne service territory.
3. CNPI hereby applies to the Ontario Energy Board (the “Board” or the “OEB”), pursuant to section 78 of the *Ontario Energy Board Act, 1998* as amended (the “OEB Act”) for an Order or Orders approving its proposed electricity distribution rates and other charges, effective May 1, 2010.

The Tariff of Rates and Charges, Effective May 1, 2010 is provided in Exhibit 1 of the Manager's Summary. The Calculation of Bill Impacts for the proposed Tariff of Rates and Charges is provided in Exhibit 2 of the Manager's Summary.

4. CNPI has followed Chapter 3 of the Filing Requirements for Electricity Transmission and Distribution Applications dated July 22, 2009 (the "Filing Requirements") in preparing this Application.
5. The Ontario Energy Board issued file number EB-2009-0215 to CNPI – Port Colborne for the 3rd Generation IRM adjustment. To achieve a revenue adjustment, CNPI is seeking approval for electricity distribution rates using the 3rd Generation 2010 IRM Rate Generator and Supplementary Model and the Deferral and Variance Account Workform for electricity distribution companies.
6. This application for 3rd Generation IRM Electricity Distribution Rates effective May 1, 2010 is comprised of the following:
  - The Manager's Summary;
  - A completed 2010 IRM3 Rate Generator Model;
  - A completed 2010 IRM3 Supplementary Model;
  - A Completed 2010 - 3 GIRM Deferral and Variance Account Workform.
7. The persons affected by this Application are the ratepayers of CNPI's Port Colborne service territory. It is impractical to set out their names and addresses because they are too numerous.

8. CNPI's contact information for this Application is as follows:

The Applicant:

Mr. Douglas R. Bradbury  
Director – Regulatory Affairs  
Canadian Niagara Power Inc.

Mailing Address: 1130 Bertie Street  
P. O. Box 1218  
Fort Erie, Ontario L2A 5Y2  
Telephone: (905) 994-3634  
Fax: (905) 994-2207  
Email Address: doug.bradbury@cnpower.com

The Applicant's counsel:

Mr. R. Scott Hawkes  
Vice President, Corporate Services and General Counsel  
Canadian Niagara Power Inc.

Mailing Address: 1130 Bertie Street  
P. O. Box 1218  
Fort Erie, Ontario L2A 5Y2  
Telephone: (905) 994-3642  
Fax: (905) 994-2211  
Email Address: scott.hawkes@cnpower.com

DATED at Fort Erie, Ontario this 10<sup>th</sup> day of November, 2009.

CANADIAN NIAGARA POWER INC.

By its counsel,



R. Scott Hawkes

## Manager's Summary

### 1.0 Preamble

1.1 CNPI has used the Board's Amended Decision in the matter of EB-2008-0224 as the basis for the 2010 electricity distribution rates, service classifications and rate classifications for inputs to the various 2010 IRM3 models.

1.2 Effective May 1, 2009 in the matter of EB-2008-0224, the Board approved electricity distribution rates for CNPI's electricity distribution customers in Port Colborne.

### 1.3 Deferral and Variance Accounts

In the 2009 EDR, EB-2008-0224, the Board approved a Deferral Account Rate Rider associated with the disposition of Account 1508, Other Regulatory Assets. This Rate Rider is effective until October 31, 2010. CNPI – Port Colborne has continued the Deferral Account Rate Rider in this 2010 IRM 3 Application.

CNPI – Port Colborne has completed the Deferral Variance Account Workform and it is submitted as part of this Application. The determinations of the Workform have been inputted to the 2010 Incentive Regulation Mechanism Rate Generator model on Tab J2.5 DeferralAccount RateRider2. The Workform for the Port Colborne service territory is provided in Exhibit 5.

CNPI – Port Colborne has reservations, as referenced in the Board's Update #3 dated October 15, 2009 with respect to the completion of the Workform and is reserving the right to review the accounts and, if necessary, will file revised evidence prior to the Board's disposition of the matter.

#### 1.4 Foregone Revenue Rate Rider

In the matter of EB-2002-0224, the Board approved a Foregone Rate Rider effective from November 1, 2009 until April 30, 2011. CNPI – Port Colborne erred in the determination of the fixed and volumetric rate riders associated with the General Service 50 to 4,999 kW, Sentinel and Street Lighting classes. The determination of the foregone revenue omitted the revenue associated with the volumetric component of revenue for those classes. This error resulted in an understatement of the foregone revenue by approximately \$96,000.

CNPI has recalculated the Foregone Revenue Rate Riders for these classes, effective from May 1, 2010 to April 30, 2011, to fully recover the foregone revenue. The details of this calculation are shown in Exhibit 7 of this Manger's Summary.

The corrected Foregone Revenue Rate Riders have been included in this Application and are stated here.

Class	Metric	2009 EDR		2010 IRM3	
		Fixed	Volumetric	Fixed	Volumetric
Residential	kWh	0.73	0.001	0.73	0.001
GS < 50	kWh	1.87	0.0009	1.87	0.0009
GS > 50	kW	(6.43)	(0.0277)	26.83	0.1155
USL	kWh	6.66	0.0034	6.66	0.0034
Sentinel	kW	0.48	0.7813	0.48	0.7808
St. Lights	kW	0.16	0.4618	0.40	1.1539

#### 2.0 IRM3 Adjustments

##### 2.1 Price Cap Adjustment

The price cap adjustment has been determined in the 2010 IRM3 Supplementary Filing Module on Tab G1.1 Threshold Parameters using the Board's default metrics for the Price Escalator (GDP-IPI), the Productivity Factor and the Stretch Factor. CNPI acknowledges that the Board will use the GDP-

IPI as published by Statistics Canada in the first quarter of 2010.

The Board has used a proxy stretch factor of 0.4% in the 2010 IRM3 Supplementary Filing Module and intends to adjust the stretch factor in each distributor's individual rate application model when data becomes available.

During the review of CNPI's 2009 EDR Applications (EB-2008-0222, EB-2008-0223 and EB-2008-0224) there were interrogatories and discussions regarding the appropriateness of the PEG Benchmarking ranking of CNPI's individual service territories. In the particular, the School Energy Coalition in its Interrogatory No. 4, asked. *Please calculate the combined PEG Benchmarking ranking of Canadian Niagara Power including all three franchise areas, first on the basis of the OM&A treatment used by the Applicant, and then on the basis that the lease payments to Port Colborne are not included in OM&A.*

This was recognition that CNPI, due to its unique arrangement of a single utility with multiple service territories managed through a system of shared services and assets, required a more comprehensive understanding. The response, provided in Exhibit 6, to the interrogatory placed CNPI in the middle cohort.

Later in the review of its Applications, CNPI provided Supplementary Evidence which was examined by Board Staff and intervenors. This evidence, marked Exhibit K.5 in that proceeding and included here in Exhibit 6, provides further evidence that the Operations, Maintenance and Administration costs for CNPI's service territories is not indicative of CNPI's ranking with respect to its cohorts.

Based on the Board's default metrics used in Tab G1.1 Threshold Parameters, CNPI has transferred a price cap adjustment value of 1.18% to the 2010 IRM3 Rate Generator model at Tab F1.2 Price Cap Adjustment.

## 2.2 K-factor Adjustments

In the Board approved 2009 EDR (EB-2008-0224), CNPI used a capital structure of 56.7% debt (4% short term debt and 52.7% long term debt) and 43.3% equity. The approved interest on short term debt was 1.33% and on long term debt was 6.88%. The approved return on equity was 8.01%. In the 2010 IRM3 Supplementary Filing Module on Tab B1.4 Re-Based Rev Req, CNPI has revised the capital structure to 60% debt (4% short term debt and 56% long term debt) and 40% equity as determined in *Report of the Board on the Cost of Capital and 2<sup>nd</sup> Generation Incentive Regulation for Ontario's Distributors* issued December 20, 2006.

The resulting change is a 0.09% reduction in the revenue requirement from distribution rates. CNPI has transferred this K-factor adjustment to the 2010 IRM3 Rate Generator model at Tab D2.2 K-Factor Adjustment.

## 2.3 2009 EDR Revenue to Cost Ratio Adjustments

In its Amended Decision in the matter of EB-2008-0224, the Board established the starting points and targets for specific class revenue to cost ratios. These were:

- USL class R/C ratio from the new starting point of 59.80% to 69.90%
- Sentinel Lights class R/C ratio from the new starting point of 53.41% to 61.70%, and
- Street Lights class R/C ratio from the new starting point of 31.99% to 51.00%

CNPI – Port Colborne was directed to apply the net of the revenue responsibility increase related to the USL, Sentinel Lights and Street Lights classes to reduce the revenue responsibility related to the GS>50 class by moving the R/C ratio from the current starting point of 160.16% to a lower point. This was justified by



the fact that the GS>50 class is the only class with a R/C ratio greater than 100%.

CNPI – Port Colborne was directed to maintain:

- Residential class R/C ratio at the new starting point of 94.70%
- GS<50 R/C ratio at the new starting point of 91.16%

For 2010 and 2011, CNPI – Port Colborne was directed to further move the R/C ratios for the USL, Sentinel Lights and Street Lights classes to the closest boundary of the Board's policy range in two equal steps. As stated above, CNPI – Port Colborne is required to apply the net of the revenue responsibility increase to move the R/C ratio for the GS>50 class to a lower point.

CNPI has used the stated revenue to cost ratios as the starting point for revenue to cost adjustment in the 2010 IRM3 Supplementary Filing Module at Tab C1.1 Decision Cost Revenue Adj, Column F Rebased Year 2009.

CNPI has complied with the Board's Amended Decision and has implemented movement toward the nearest boundary of the Board's Policy Range by moving the effected revenue to cost ratios by 50% of the difference and applying the benefit to the GS > 50 class.

Class	Starting Point	Guideline	2010 Allocation
Residential	94.70%	85% -115%	94.70%
GS < 50	91.16%	80% – 120%	91.16%
GS > 50	128.61%	80% – 180%	127%
USL	69.93%	80% – 120%	74.97%
Sentinel Lights	61.69%	70% – 120%	65.85%
Street Lights	50.99%	70% – 120%	60.50%

The proposed revenue to cost ratios has been inputted in the 2010 IRM3 Supplementary Filing Module on Tab C1.5 Proposed R C Ratio Adj. The resultant rate adjustments from Tab C1.10 Adjust to Proposed Rates have

been transferred to the on Tab 1.2 Revenue Cost ratio Adj. in the 2010 IRM3 Rate Generator model.

#### **2.4 Z-factor Tax Change**

CNPI has inputted the appropriate tax information in the 2010 IRM3 Supplementary Filing Module on Tab F1.1 Z-Factor Tax Changes. The output found on Tab F1.3 Calc Tax Chg RRider Var has been transferred to Tab J2.1 Tax Change Rate Rider in the 2010 IRM3 Rate Generator model.

#### **2.5 Current and Applied for Rate Classes**

The current and applied for rate classes, consistent with the Board's Amended Decision in the matter of EB-2008-0224, have been specified in Tab B1.1.

#### **2.6 Current Smart Meter Funding Adder**

CNPI has a Smart Meter Funding Adder of \$0.27 per metered customer in Port Colborne. This amount has been entered on Tab C1.1 to allow it to be removed from the 2009 distribution rates for the purpose of applying incentive regulation adjustment.

CNPI has proposed a Smart Meter Funding Adder of \$1.00 per metered customer in this Application and this amount has been inputted on Tab J1.1 Smart Meter Funding Adder of the 2010 IRM3 Rate Generator model.

In the 2010 Rate Year, CNPI will have completed installation of the entire fleet of Smart Meters, approximately 10,000 meters for the Port Colborne service territory.

CNPI has estimated that the capital cost of the total project will be \$1 million or

approximately \$106 per meter. The meters purchased are compliant with the minimum functionality adopted in O. Reg. 425/06. CNPI is not incurring SME costs associated with functions for which the IESO has exclusive authority in O. Reg. 393/07.

## **2.7 Low Voltage Cost Recovery**

The 2009 Low Voltage costs were approved in the Board's Amended Decision in the matter of EB-2008-0224. These charge amounts have been inputted on Tab C3.1 of the 2010 IRM3 Rate Generator model.

## **2.8 Retail Transmission Service Rates**

The 2009 Retail Transmission Service Rates were approved by the Board in the matter of EB-2008-0224.

CNPI has applied the uniform percentage increase specified in G-2008-0001 Guideline Electricity Distribution Retail Transmission Service Rates, amended July 15, 2009. CNPI has applied for a Transmission Network uniform percentage increase of 3.5% and a Transmission Connection uniform percentage decrease of 2.2%.

These percentages have been inputted on Tabs L1.1 and L1.2 of the 2010 IRM3 Rate Generator model.

## **2.9 Loss Factors, Allowances and Specific Service Charges**

CNPI has inputted the current loss factors, allowances and specific service charges that are consistent with the Board's Amended Decision and Rate Order in the matter of EB-2008-0224. CNPI has not applied any adjustment to these items.

**3.0 Lost Revenue Adjustment Mechanism (LRM) and/or Shared Savings Mechanism (SSM) Cost Claims**

CNPI is not submitting a claim(s) for either the LRM or SSM.

**4.0 IRM3 Specific Claims**

CNPI is not applying for incremental capital or a Z-factor claim.

**5.0 Listing of Exhibits**

The following exhibits are appended to and form part of this Application:

<b>Exhibit</b>	<b>Title</b>
1	Applied for Tariff of Rates and Charges
2	Calculation of Bill Impacts
3	2010 OEB IRM3 Rate Generator Model
4	2010 OEB 2010 IRM3 Supplemental Model
5	Deferral and Variance Account Workform
6	Evidence Presented in the 2009 EDR, EB-2008-0222, EB-2008-0223 and EB-2008-0224
7	Determination of Foregone Rate Riders

**ALL OF WHICH IS RESPECTFULLY SUBMITTED**

# **EXHIBIT 1**

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## **APPLIED FOR TARIFF OF RATES AND CHARGES**

**Canadian Niagara Power Inc. - Port Colborne**  
**TARIFF OF RATES AND CHARGES**  
**Effective Saturday, May 01, 2010**

EB-2009-0215

**MONTHLY RATES AND CHARGES**

**Applied For Monthly Rates and Charges General**

**Residential**

Service Charge	\$	15.65
Service Charge Smart Meter Funding Adder	\$	1.00
Service Charge Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$	0.73000
Distribution Volumetric Rate	\$/kWh	0.0221
Low Voltage Volumetric Rate	\$/kWh	0.0001
Distribution Volumetric Tax Change Rate Rider – effective until Saturday, April 30, 2011	\$/kWh	(0.00010)
Distribution Volumetric Deferral Account Rate Rider One – effective until Sunday, October 31, 2010	\$/kWh	0.00020
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$/kWh	0.00100
Distribution Volumetric Deferral Account Rate Rider Two – effective until Saturday, April 30, 2011	\$/kWh	0.00200
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0039
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

**General Service Less Than 50 kW**

Service Charge	\$	31.05
Service Charge Smart Meter Funding Adder	\$	1.00
Service Charge Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$	1.87000
Distribution Volumetric Rate	\$/kWh	0.0146
Low Voltage Volumetric Rate	\$/kWh	0.0001
Distribution Volumetric Tax Change Rate Rider – effective until Saturday, April 30, 2011	\$/kWh	(0.00010)
Distribution Volumetric Deferral Account Rate Rider One – effective until Sunday, October 31, 2010	\$/kWh	0.00010
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$/kWh	0.00090
Distribution Volumetric Deferral Account Rate Rider Two – effective until Saturday, April 30, 2011	\$/kWh	0.00502
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0039
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0035
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

**General Service 50 to 4,999 kW**

Service Charge	\$	567.65
Service Charge Smart Meter Funding Adder	\$	1.00
Service Charge Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$	26.83000
Distribution Volumetric Rate	\$/kW	2.8185
Low Voltage Volumetric Rate	\$/kW	0.0335
Distribution Volumetric Tax Change Rate Rider – effective until Saturday, April 30, 2011	\$/kW	(0.01080)
Distribution Volumetric Deferral Account Rate Rider One – effective until Sunday, October 31, 2010	\$/kW	0.02210
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$/kW	0.11551
Distribution Volumetric Deferral Account Rate Rider Two – effective until Saturday, April 30, 2011	\$/kW	2.56359
Retail Transmission Rate – Network Service Rate	\$/kW	1.5734
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3974
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

**Unmetered Scattered Load**

Service Charge (per Customer)	\$	48.12
Service Charge Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$	6.66000
Distribution Volumetric Rate	\$/kWh	0.0245
Low Voltage Volumetric Rate	\$/kWh	0.0001
Distribution Volumetric Tax Change Rate Rider – effective until Saturday, April 30, 2011	\$/kWh	(0.00011)
Distribution Volumetric Deferral Account Rate Rider One – effective until Sunday, October 31, 2010	\$/kWh	0.00010
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$/kWh	0.00340
Distribution Volumetric Deferral Account Rate Rider Two – effective until Saturday, April 30, 2011	\$/kWh	0.00433
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0039
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0035

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Sentinel Lighting

Service Charge (per connection)	\$	4.04
Service Charge Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$	0.48000
Distribution Volumetric Rate	\$/kW	6.6204
Low Voltage Volumetric Rate	\$/kW	0.0104
Distribution Volumetric Tax Change Rate Rider – effective until Saturday, April 30, 2011	\$/kW	(0.13610)
Distribution Volumetric Deferral Account Rate Rider One – effective until Sunday, October 31, 2010	\$/kW	0.16910
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$/kW	0.78079
Distribution Volumetric Deferral Account Rate Rider Two – effective until Saturday, April 30, 2011	\$/kW	(18.47215)
Retail Transmission Rate – Network Service Rate	\$/kW	1.1925
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1012
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Street Lighting

Service Charge (per connection)	\$	2.65
Service Charge Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$	0.40000
Distribution Volumetric Rate	\$/kW	7.5756
Low Voltage Volumetric Rate	\$/kW	0.0086
Distribution Volumetric Tax Change Rate Rider – effective until Saturday, April 30, 2011	\$/kW	(0.04860)
Distribution Volumetric Deferral Account Rate Rider One – effective until Sunday, October 31, 2010	\$/kW	0.04910
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$/kW	1.15394
Distribution Volumetric Deferral Account Rate Rider Two – effective until Saturday, April 30, 2011	\$/kW	2.92398
Retail Transmission Rate – Network Service Rate	\$/kW	1.1492
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1028
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Specific Service Charges

#### Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque charge (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

#### Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00
Disconnect/Reconnect at pole - after regular hours	\$	415.00

#### Other

Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00
Service Call - Customer-owned Equipment - During Regular Hours	\$	30.00
Service Call - Customer-owned Equipment - After Regular Hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35

### Allowances

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses - applied to measured demand and energy	%	(1.00)

**Retail Service Charges (if applicable)**

**Retail Service Charges (if applicable)**

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)

**Service Transaction Requests (STR)**

Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50

Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party

Up to twice a year		no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

**LOSS FACTORS**

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0382
Total Loss Factor - Secondary Metered Customer > 5,000 kW	
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0278
Total Loss Factor - Primary Metered Customer > 5,000 kW	



## **EXHIBIT 2**

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### **CALCULATION OF BILL IMPACTS**

Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

**Residential**

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	15.75	15.65
Service Charge Rate Adder(s)	\$	-	1.00
Service Charge Rate Rider(s)	\$	0.73	0.73
Distribution Volumetric Rate	\$/kWh	0.0220	0.0221
Distribution Volumetric Rate Adder(s)	\$/kWh	-	-
Low Voltage Volumetric Rate	\$/kWh	-	0.0001
Distribution Volumetric Rate Rider(s)	\$/kWh	0.0012	0.0031
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0045	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0040	0.0039
Retail Transmission Rate – Low Voltage Service Rate	\$/kWh	-	-
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>800 kWh</b>	<b>0 kW</b>
<b>RPP Tier One</b>	<b>600 kWh</b>	<b>Load Factor</b>

**Loss Factor 1.0382**

Residential	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	600	0.0570	34.20	600	0.0570	34.20	0.00	0.0%	30.88%
Energy Second Tier (kWh)	231	0.0660	15.25	231	0.0660	15.25	0.00	0.0%	13.77%
<b>Sub-Total: Energy</b>			<b>49.45</b>			<b>49.45</b>	<b>0.00</b>	<b>0.0%</b>	<b>44.65%</b>
Service Charge	1	15.75	15.75	1	15.65	15.65	-0.10	(0.6)%	14.13%
Service Charge Rate Adder(s)	1	0.00	0.00	1	1.00	1.00	1.00	0.0%	0.90%
Distribution Volumetric Rate	800	0.0220	17.60	800	0.0221	17.68	0.08	0.5%	15.97%
Distribution Volumetric Rate Adder(s)	800	0.0000	0.00	800	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	800	0.0000	0.00	800	0.0001	0.08	0.08	0.0%	0.07%
Distribution Volumetric Rate Rider(s)	800	0.0012	0.96	800	0.0031	2.48	1.52	158.3%	2.24%
<b>Total: Distribution</b>			<b>35.04</b>			<b>37.62</b>	<b>2.58</b>	<b>7.4%</b>	<b>33.97%</b>
Retail Transmission Rate – Network Service Rate	831	0.0045	3.74	831	0.0047	3.91	0.17	4.5%	3.53%
Retail Transmission Rate – Line and Transformation Connection Service Rate	831	0.0040	3.32	831	0.0039	3.24	-0.08	(2.4)%	2.93%
Retail Transmission Rate – Low Voltage Volumetric Rate	831	0.0000	0.00	831	0.0000	0.00	0.00	0.0%	0.00%
<b>Total: Retail Transmission</b>			<b>7.06</b>			<b>7.15</b>	<b>0.09</b>	<b>1.3%</b>	<b>6.46%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>42.10</b>			<b>44.77</b>	<b>2.67</b>	<b>6.3%</b>	<b>40.43%</b>
Wholesale Market Service Rate	831	0.0052	4.32	831	0.0052	4.32	0.00	0.0%	3.90%
Rural Rate Protection Charge	831	0.0013	1.08	831	0.0013	1.08	0.00	0.0%	0.98%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.23%
<b>Sub-Total: Regulatory</b>			<b>5.65</b>			<b>5.65</b>	<b>0.00</b>	<b>0.0%</b>	<b>5.10%</b>
<b>Debt Retirement Charge (DRC)</b>	800	0.00700	5.60	800	0.00700	5.60	0.00	0.0%	5.06%
<b>Total Bill before Taxes</b>			<b>102.80</b>			<b>105.47</b>	<b>2.67</b>	<b>2.6%</b>	<b>95.24%</b>
GST	102.80	5%	5.14	105.47	5%	5.27	0.13	2.5%	4.76%
<b>Total Bill</b>			<b>107.94</b>			<b>110.74</b>	<b>2.80</b>	<b>2.6%</b>	<b>100.00%</b>

**Residential**

kWh	250	600	800	1,400	2,250
Loss Factor Adjusted kWh	260	623	831	1,454	2,336
kW					
Load Factor					

**Energy**

Applied For Bill	\$ 14.82	\$ 35.72	\$ 49.45	\$ 90.56	\$ 148.78
Current Bill	\$ 14.82	\$ 35.72	\$ 49.45	\$ 90.56	\$ 148.78
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	31.8%	41.4%	44.7%	49.2%	51.7%

**Distribution**

Applied For Bill	\$ 23.69	\$ 32.55	\$ 37.61	\$ 52.78	\$ 74.26
Current Bill	\$ 22.28	\$ 30.40	\$ 35.04	\$ 48.96	\$ 68.68
\$ Impact	\$ 1.41	\$ 2.15	\$ 2.57	\$ 3.82	\$ 5.58
% Impact	6.3%	7.1%	7.3%	7.8%	8.1%
% of Total Bill	50.8%	37.7%	34.0%	28.7%	25.8%

**Retail Transmission**

Applied For Bill	\$ 2.23	\$ 5.36	\$ 7.15	\$ 12.50	\$ 20.09
Current Bill	\$ 2.21	\$ 5.29	\$ 7.06	\$ 12.36	\$ 19.85
\$ Impact	\$ 0.02	\$ 0.07	\$ 0.09	\$ 0.14	\$ 0.24
% Impact	0.9%	1.3%	1.3%	1.1%	1.2%
% of Total Bill	4.8%	6.2%	6.5%	6.8%	7.0%

**Delivery (Distribution and Retail Transmission)**

Applied For Bill	\$ 25.92	\$ 37.91	\$ 44.76	\$ 65.28	\$ 94.35
Current Bill	\$ 24.49	\$ 35.69	\$ 42.10	\$ 61.32	\$ 88.53
\$ Impact	\$ 1.43	\$ 2.22	\$ 2.66	\$ 3.96	\$ 5.82
% Impact	5.8%	6.2%	6.3%	6.5%	6.6%
% of Total Bill	55.6%	44.0%	40.4%	35.5%	32.8%

**Regulatory**

Applied For Bill	\$ 1.94	\$ 4.30	\$ 5.65	\$ 9.70	\$ 15.44
Current Bill	\$ 1.94	\$ 4.30	\$ 5.65	\$ 9.70	\$ 15.44
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.2%	5.0%	5.1%	5.3%	5.4%

**Debt Retirement Charge**

Applied For Bill	\$ 1.75	\$ 4.20	\$ 5.60	\$ 9.80	\$ 15.75
Current Bill	\$ 1.75	\$ 4.20	\$ 5.60	\$ 9.80	\$ 15.75
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	3.8%	4.9%	5.1%	5.3%	5.5%

**GST**

Applied For Bill	\$ 2.22	\$ 4.11	\$ 5.27	\$ 8.77	\$ 13.72
Current Bill	\$ 2.15	\$ 4.00	\$ 5.14	\$ 8.57	\$ 13.43
\$ Impact	\$ 0.07	\$ 0.11	\$ 0.13	\$ 0.20	\$ 0.29
% Impact	3.3%	2.8%	2.5%	2.3%	2.2%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

**Total Bill**

Applied For Bill	\$ 46.65	\$ 86.24	\$ 110.73	\$ 184.11	\$ 288.04
Current Bill	\$ 45.94	\$ 83.91	\$ 107.94	\$ 179.95	\$ 281.93
\$ Impact	\$ 0.71	\$ 2.33	\$ 2.79	\$ 4.16	\$ 6.11
% Impact	3.3%	2.8%	2.6%	2.3%	2.2%

Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

**General Service Less Than 50 kW**

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	30.99	31.05
Service Charge Rate Adder(s)	\$	-	1.00
Service Charge Rate Rider(s)	\$	1.87	1.87
Distribution Volumetric Rate	\$/kWh	0.0145	0.0146
Distribution Volumetric Rate Adder(s)	\$/kWh	-	-
Low Voltage Volumetric Rate	\$/kWh	-	0.0001
Distribution Volumetric Rate Rider(s)	\$/kWh	0.0010	0.0059
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0038	0.0039
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036	0.0035
Retail Transmission Rate – Low Voltage Service Rate	\$/kWh	-	-
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>2,000 kWh</b>	<b>0 kW</b>
<b>RPP Tier One</b>	<b>750 kWh</b>	<b>Load Factor</b>

**Loss Factor 1.0382**

General Service Less Than 50 kW	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0570	42.75	750	0.0570	42.75	0.00	0.0%	16.38%
Energy Second Tier (kWh)	1,327	0.0660	87.58	1,327	0.0660	87.58	0.00	0.0%	33.56%
<b>Sub-Total: Energy</b>			<b>130.33</b>			<b>130.33</b>	<b>0.00</b>	<b>0.0%</b>	<b>49.93%</b>
Service Charge	1	30.99	30.99	1	31.05	31.05	0.06	0.2%	11.90%
Service Charge Rate Adder(s)	1	0.00	0.00	1	1.00	1.00	1.00	0.0%	0.38%
Distribution Volumetric Rate	2,000	0.0145	29.00	2,000	0.0146	29.20	0.20	0.7%	11.19%
Distribution Volumetric Rate Adder(s)	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	2,000	0.0000	0.00	2,000	0.0001	0.20	0.20	0.0%	0.08%
Distribution Volumetric Rate Rider(s)	2,000	0.0010	2.00	2,000	0.0059	11.80	9.80	490.0%	4.52%
<b>Total: Distribution</b>			<b>63.86</b>			<b>75.12</b>	<b>11.26</b>	<b>17.6%</b>	<b>28.78%</b>
Retail Transmission Rate – Network Service Rate	2,077	0.0038	7.89	2,077	0.0039	8.10	0.21	2.7%	3.10%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,077	0.0036	7.48	2,077	0.0035	7.27	-0.21	(2.8)	2.79%
Retail Transmission Rate – Low Voltage Volumetric Rate	2,077	0.0000	0.00	2,077	0.0000	0.00	0.00	0.0%	0.00%
<b>Total: Retail Transmission</b>			<b>15.37</b>			<b>15.37</b>	<b>-0.00</b>	<b>(0.0)%</b>	<b>5.89%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>79.23</b>			<b>90.49</b>	<b>11.26</b>	<b>14.2%</b>	<b>34.67%</b>
Wholesale Market Service Rate	2,077	0.0052	10.80	2,077	0.0052	10.80	0.00	0.0%	4.14%
Rural Rate Protection Charge	2,077	0.0013	2.70	2,077	0.0013	2.70	0.00	0.0%	1.03%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.10%
<b>Sub-Total: Regulatory</b>			<b>13.75</b>			<b>13.75</b>	<b>0.00</b>	<b>0.0%</b>	<b>5.27%</b>
<b>Sub-Total: Debt Retirement Charge (DRC)</b>			<b>14.00</b>			<b>14.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>5.36%</b>
<b>Total Bill before Taxes</b>			<b>237.31</b>			<b>248.57</b>	<b>11.26</b>	<b>4.7%</b>	<b>95.24%</b>
GST	237.31	5%	11.87	248.57	5%	12.43	0.56	4.7%	4.76%
<b>Total Bill</b>			<b>249.18</b>			<b>261.00</b>	<b>11.82</b>	<b>4.7%</b>	<b>100.00%</b>

**General Service Less Than 50 kW**

kWh	1,000	2,000	7,500	15,000	20,000
Loss Factor Adjusted kWh	1,039	2,077	7,787	15,574	20,765
kW					
Load Factor					

**Energy**

Applied For Bill	\$ 61.82	\$ 130.33	\$ 507.19	\$ 1,021.13	\$ 1,363.74
Current Bill	\$ 61.82	\$ 130.33	\$ 507.19	\$ 1,021.13	\$ 1,363.74
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	42.6%	49.9%	56.4%	57.7%	58.0%

**Distribution**

Applied For Bill	\$ 54.57	\$ 75.22	\$ 188.79	\$ 343.65	\$ 446.90
Current Bill	\$ 48.36	\$ 63.86	\$ 149.11	\$ 265.36	\$ 342.86
\$ Impact	\$ 6.21	\$ 11.36	\$ 39.68	\$ 78.29	\$ 104.04
% Impact	12.8%	17.8%	26.6%	29.5%	30.3%
% of Total Bill	37.6%	28.8%	21.0%	19.4%	19.0%

**Retail Transmission**

Applied For Bill	\$ 7.69	\$ 15.37	\$ 57.62	\$ 115.25	\$ 153.66
Current Bill	\$ 7.69	\$ 15.37	\$ 57.62	\$ 115.25	\$ 153.66
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	5.3%	5.9%	6.4%	6.5%	6.5%

**Delivery (Distribution and Retail Transmission)**

Applied For Bill	\$ 62.26	\$ 90.59	\$ 246.41	\$ 458.90	\$ 600.56
Current Bill	\$ 56.05	\$ 79.23	\$ 206.73	\$ 380.61	\$ 496.52
\$ Impact	\$ 6.21	\$ 11.36	\$ 39.68	\$ 78.29	\$ 104.04
% Impact	11.1%	14.3%	19.2%	20.6%	21.0%
% of Total Bill	42.9%	34.7%	27.4%	25.9%	25.5%

**Regulatory**

Applied For Bill	\$ 7.00	\$ 13.75	\$ 50.86	\$ 101.48	\$ 135.22
Current Bill	\$ 7.00	\$ 13.75	\$ 50.86	\$ 101.48	\$ 135.22
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.8%	5.3%	5.7%	5.7%	5.8%

**Debt Retirement Charge**

Applied For Bill	\$ 7.00	\$ 14.00	\$ 52.50	\$ 105.00	\$ 140.00
Current Bill	\$ 7.00	\$ 14.00	\$ 52.50	\$ 105.00	\$ 140.00
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.8%	5.4%	5.8%	5.9%	6.0%

**GST**

Applied For Bill	\$ 6.90	\$ 12.43	\$ 42.85	\$ 84.33	\$ 111.98
Current Bill	\$ 6.59	\$ 11.87	\$ 40.86	\$ 80.41	\$ 106.77
\$ Impact	\$ 0.31	\$ 0.56	\$ 1.99	\$ 3.92	\$ 5.21
% Impact	4.7%	4.7%	4.9%	4.9%	4.9%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

**Total Bill**

Applied For Bill	\$ 144.98	\$ 261.10	\$ 899.81	\$ 1,770.84	\$ 2,351.50
Current Bill	\$ 138.46	\$ 249.18	\$ 858.14	\$ 1,688.53	\$ 2,242.25
\$ Impact	\$ 6.52	\$ 11.92	\$ 41.67	\$ 82.31	\$ 109.25
% Impact	4.7%	4.8%	4.9%	4.9%	4.9%

Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

**General Service 50 to 4,999 kW**

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	568.48	567.65
Service Charge Rate Adder(s)	\$	-	1.00
Service Charge Rate Rider(s)	\$	(6.43)	26.83
Distribution Volumetric Rate	\$/kW	2.8548	2.8185
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	-	0.0335
Distribution Volumetric Rate Rider(s)	\$/kW	-0.0056	2.6904
Retail Transmission Rate – Network Service Rate	\$/kW	1.5202	1.5734
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4288	1.3974
Retail Transmission Rate – Low Voltage Service Rate	\$/kW	-	-
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>995,000 kWh</b>	<b>2,480 kW</b>
<b>RPP Tier One</b>	<b>750 kWh</b>	<b>Load Factor 55.0%</b>

**Loss Factor 1.0382**

**General Service 50 to 4,999 kW**

	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0570	42.75	750	0.0570	42.75	0.00	0.0%	0.04%
Energy Second Tier (kWh)	1,032,260	0.0660	68,129.16	1,032,260	0.0660	68,129.16	0.00	0.0%	62.65%
<b>Sub-Total: Energy</b>			<b>68,171.91</b>			<b>68,171.91</b>	<b>0.00</b>	<b>0.0%</b>	<b>62.69%</b>
Service Charge	1	568.48	568.48	1	567.65	567.65	-0.83	0.1%	0.52%
Service Charge Rate Adder(s)	1	0.00	0.00	1	1.00	1.00	1.00	0.0%	0.00%
Distribution Volumetric Rate	2,480	2.8548	7,079.90	2,480	2.8185	6,989.88	-90.02	(1.3%)	6.43%
Distribution Volumetric Rate Adder(s)	2,480	0.0000	0.00	2,480	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	2,480	0.0000	0.00	2,480	0.0335	83.08	83.08	0.0%	0.08%
Distribution Volumetric Rate Rider(s)	2,480	-0.0056	-13.89	2,480	2.6904	6,672.19	6,686.08	(48135.9%)	6.14%
<b>Total: Distribution</b>			<b>7,628.06</b>			<b>14,340.63</b>	<b>6,712.57</b>	<b>88.0%</b>	<b>13.19%</b>
Retail Transmission Rate – Network Service Rate	2,480	1.5202	3,770.10	2,480	1.5734	3,902.03	131.93	3.5%	3.59%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,480	1.4288	3,543.42	2,480	1.3974	3,465.55	-77.87	(2.2%)	3.19%
Retail Transmission Rate – Low Voltage Service Rate	2,480	0.0000	0.00	2,480	0.0000	0.00	0.00	0.0%	0.00%
<b>Total: Retail Transmission</b>			<b>7,313.52</b>			<b>7,367.58</b>	<b>54.06</b>	<b>0.7%</b>	<b>6.78%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>14,941.58</b>			<b>21,708.21</b>	<b>6,766.63</b>	<b>45.3%</b>	<b>19.96%</b>
Wholesale Market Service Rate	1,033,010	0.0052	5,371.65	1,033,010	0.0052	5,371.65	0.00	0.0%	4.94%
Rural Rate Protection Charge	1,033,010	0.0013	1,342.91	1,033,010	0.0013	1,342.91	0.00	0.0%	1.23%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.00%
<b>Sub-Total: Regulatory</b>			<b>6,714.81</b>			<b>6,714.81</b>	<b>0.00</b>	<b>0.0%</b>	<b>6.18%</b>
<b>Debt Retirement Charge (DRC)</b>	995,000	0.00700	6,965.00	995,000	0.00700	6,965.00	0.00	0.0%	6.41%
<b>Total Bill before Taxes</b>			<b>96,793.30</b>			<b>103,559.93</b>	<b>6,766.63</b>	<b>7.0%</b>	<b>95.24%</b>
<b>GST</b>	96,793.30	5%	4,839.67	103,559.93	5%	5,178.00	338.33	7.0%	4.76%
<b>Total Bill</b>			<b>101,632.97</b>			<b>108,737.93</b>	<b>7,104.96</b>	<b>7.0%</b>	<b>100.00%</b>

**General Service 50 to 4,999 kW**

kWh	20,000	510,000	995,000	1,501,000	2,006,000
Loss Factor Adjusted kWh	20,765	529,483	1,033,010	1,558,339	2,082,630
kW	50	1,270	2,480	3,740	5,000
Load Factor	54.8%	55.0%	55.0%	55.0%	55.0%

**Energy**

Applied For Bill	\$ 1,363.74	\$ 34,939.13	\$ 68,171.91	\$ 102,843.62	\$ 137,446.83
Current Bill	\$ 1,363.74	\$ 34,939.13	\$ 68,171.91	\$ 102,843.62	\$ 137,446.83
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	49.3%	62.4%	62.7%	62.8%	62.9%

**Distribution**

Applied For Bill	\$ 872.61	\$ 7,634.31	\$ 14,340.63	\$ 21,323.97	\$ 28,307.36
Current Bill	\$ 704.51	\$ 4,180.54	\$ 7,628.06	\$ 11,218.06	\$ 14,808.05
\$ Impact	\$ 168.10	\$ 3,453.77	\$ 6,712.57	\$ 10,105.91	\$ 13,499.31
% Impact	23.9%	82.6%	88.0%	90.1%	91.2%
% of Total Bill	31.6%	13.6%	13.2%	13.0%	13.0%

**Retail Transmission**

Applied For Bill	\$ 148.54	\$ 3,772.92	\$ 7,367.58	\$ 11,110.80	\$ 14,854.00
Current Bill	\$ 147.45	\$ 3,745.23	\$ 7,313.52	\$ 11,029.26	\$ 14,745.00
\$ Impact	\$ 1.09	\$ 27.69	\$ 54.06	\$ 81.54	\$ 109.00
% Impact	0.7%	0.7%	0.7%	0.7%	0.7%
% of Total Bill	5.4%	6.7%	6.8%	6.8%	6.8%

**Delivery (Distribution and Retail Transmission)**

Applied For Bill	\$ 994.32	\$ 11,380.40	\$ 21,681.32	\$ 32,407.94	\$ 43,134.53
Current Bill	\$ 858.99	\$ 7,932.20	\$ 14,948.01	\$ 22,253.75	\$ 29,553.05
\$ Impact	\$ 135.93	\$ 3,448.20	\$ 6,733.31	\$ 10,154.19	\$ 13,575.05
% Impact	15.8%	43.5%	45.0%	45.6%	45.9%
% of Total Bill	36.0%	20.3%	19.9%	19.8%	19.7%

**Regulatory**

Applied For Bill	\$ 135.22	\$ 3,441.89	\$ 6,714.81	\$ 10,129.45	\$ 13,537.35
Current Bill	\$ 135.22	\$ 3,441.89	\$ 6,714.81	\$ 10,129.45	\$ 13,537.35
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.9%	6.1%	6.2%	6.2%	6.2%

**Debt Retirement Charge**

Applied For Bill	\$ 140.00	\$ 3,570.00	\$ 6,965.00	\$ 10,507.00	\$ 14,042.00
Current Bill	\$ 140.00	\$ 3,570.00	\$ 6,965.00	\$ 10,507.00	\$ 14,042.00
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	5.1%	6.4%	6.4%	6.4%	6.4%

**GST**

Applied For Bill	\$ 131.66	\$ 2,666.57	\$ 5,176.65	\$ 7,794.40	\$ 10,408.04
Current Bill	\$ 124.87	\$ 2,494.16	\$ 4,839.99	\$ 7,286.69	\$ 9,729.28
\$ Impact	\$ 6.79	\$ 172.41	\$ 336.66	\$ 507.71	\$ 678.76
% Impact	5.4%	6.9%	7.0%	7.0%	7.0%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

**Total Bill**

Applied For Bill	\$ 2,764.94	\$ 55,997.99	\$ 108,709.69	\$ 163,682.41	\$ 218,568.75
Current Bill	\$ 2,622.22	\$ 52,377.38	\$ 101,639.72	\$ 153,020.51	\$ 204,314.94
\$ Impact	\$ 142.72	\$ 3,620.61	\$ 7,069.97	\$ 10,661.90	\$ 14,253.81
% Impact	5.4%	6.9%	7.0%	7.0%	7.0%

Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

**Unmetered Scattered Load**

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	43.85	48.12
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	6.66	6.66
Distribution Volumetric Rate	\$/kWh	0.0224	0.0245
Distribution Volumetric Rate Adder(s)	\$/kWh	-	-
Low Voltage Volumetric Rate	\$/kWh	-	0.0001
Distribution Volumetric Rate Rider(s)	\$/kWh	0.0035	0.0077
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0038	0.0039
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036	0.0035
Retail Transmission Rate – Low Voltage Service Rate	\$/kWh	-	-
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>2,000 kWh</b>	<b>0 kW</b>
<b>RPP Tier One</b>	<b>750 kWh</b>	<b>Load Factor</b>

**Loss Factor 1.0382**

Unmetered Scattered Load	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0570	42.75	750	0.0570	42.75	0.00	0.0%	13.90%
Energy Second Tier (kWh)	1,327	0.0660	87.58	1,327	0.0660	87.58	0.00	0.0%	28.48%
<b>Sub-Total: Energy</b>			<b>130.33</b>			<b>130.33</b>	<b>0.00</b>	<b>0.0%</b>	<b>42.39%</b>
Service Charge	1	43.85	43.85	1	48.12	48.12	4.27	9.7%	15.65%
Service Charge Rate Adder(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	2,000	0.0224	44.80	2,000	0.0245	49.00	4.20	9.4%	15.94%
Distribution Volumetric Rate Adder(s)	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	2,000	0.0000	0.00	2,000	0.0001	0.20	0.20	0.0%	0.07%
Distribution Volumetric Rate Rider(s)	2,000	0.0035	7.00	2,000	0.0077	15.40	8.40	120.0%	5.01%
<b>Total: Distribution</b>			<b>102.31</b>			<b>119.38</b>	<b>17.07</b>	<b>16.7%</b>	<b>38.83%</b>
Retail Transmission Rate – Network Service Rate	2,077	0.0038	7.89	2,077	0.0039	8.10	0.21	2.7%	2.63%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,077	0.0036	7.48	2,077	0.0035	7.27	-0.21	(2.8)	2.36%
Retail Transmission Rate – Low Voltage Volumetric Rate	2,077	0.0000	0.00	2,077	0.0000	0.00	0.00	0.0%	0.00%
<b>Total: Retail Transmission</b>			<b>15.37</b>			<b>15.37</b>	<b>-0.00</b>	<b>(0.0)%</b>	<b>5.00%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>117.68</b>			<b>134.75</b>	<b>17.07</b>	<b>14.5%</b>	<b>43.83%</b>
Wholesale Market Service Rate	2,077	0.0052	10.80	2,077	0.0052	10.80	0.00	0.0%	3.51%
Rural Rate Protection Charge	2,077	0.0013	2.70	2,077	0.0013	2.70	0.00	0.0%	0.88%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.08%
<b>Sub-Total: Regulatory</b>			<b>13.75</b>			<b>13.75</b>	<b>0.00</b>	<b>0.0%</b>	<b>4.47%</b>
<b>Debt Retirement Charge (DRC)</b>	2,000	0.00700	14.00	2,000	0.00700	14.00	0.00	0.0%	4.55%
<b>Total Bill before Taxes</b>			<b>275.76</b>			<b>292.83</b>	<b>17.07</b>	<b>6.2%</b>	<b>95.24%</b>
GST	275.76	5%	13.79	292.83	5%	14.64	0.85	6.2%	4.76%
<b>Total Bill</b>			<b>289.55</b>			<b>307.47</b>	<b>17.92</b>	<b>6.2%</b>	<b>100.00%</b>

**Unmetered Scattered Load**

kWh	500	2,000	7,500	15,000	20,000
Loss Factor Adjusted kWh	520	2,077	7,787	15,574	20,765
kW					
Load Factor					

**Energy**

Applied For Bill	\$ 29.64	\$ 130.33	\$ 507.19	\$ 1,021.13	\$ 1,363.74
Current Bill	\$ 29.64	\$ 130.33	\$ 507.19	\$ 1,021.13	\$ 1,363.74
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	25.3%	42.4%	50.0%	51.7%	52.1%

**Distribution**

Applied For Bill	\$ 70.94	\$ 119.42	\$ 297.18	\$ 539.58	\$ 701.18
Current Bill	\$ 63.46	\$ 102.31	\$ 244.76	\$ 439.01	\$ 568.51
\$ Impact	\$ 7.48	\$ 17.11	\$ 52.42	\$ 100.57	\$ 132.67
% Impact	11.8%	16.7%	21.4%	22.9%	23.3%
% of Total Bill	60.6%	38.8%	29.3%	27.3%	26.8%

**Retail Transmission**

Applied For Bill	\$ 3.85	\$ 15.37	\$ 57.62	\$ 115.25	\$ 153.66
Current Bill	\$ 3.85	\$ 15.37	\$ 57.62	\$ 115.25	\$ 153.66
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	3.3%	5.0%	5.7%	5.8%	5.9%

**Delivery (Distribution and Retail Transmission)**

Applied For Bill	\$ 74.79	\$ 134.79	\$ 354.80	\$ 654.83	\$ 854.84
Current Bill	\$ 67.31	\$ 117.68	\$ 302.38	\$ 554.26	\$ 722.17
\$ Impact	\$ 7.48	\$ 17.11	\$ 52.42	\$ 100.57	\$ 132.67
% Impact	11.1%	14.5%	17.3%	18.1%	18.4%
% of Total Bill	63.8%	43.8%	35.0%	33.1%	32.6%

**Regulatory**

Applied For Bill	\$ 3.63	\$ 13.75	\$ 50.86	\$ 101.48	\$ 135.22
Current Bill	\$ 3.63	\$ 13.75	\$ 50.86	\$ 101.48	\$ 135.22
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	3.1%	4.5%	5.0%	5.1%	5.2%

**Debt Retirement Charge**

Applied For Bill	\$ 3.50	\$ 14.00	\$ 52.50	\$ 105.00	\$ 140.00
Current Bill	\$ 3.50	\$ 14.00	\$ 52.50	\$ 105.00	\$ 140.00
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	3.0%	4.6%	5.2%	5.3%	5.3%

**GST**

Applied For Bill	\$ 5.58	\$ 14.64	\$ 48.27	\$ 94.12	\$ 124.69
Current Bill	\$ 5.20	\$ 13.79	\$ 45.65	\$ 89.09	\$ 118.06
\$ Impact	\$ 0.38	\$ 0.85	\$ 2.62	\$ 5.03	\$ 6.63
% Impact	7.3%	6.2%	5.7%	5.6%	5.6%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

**Total Bill**

Applied For Bill	\$ 117.14	\$ 307.51	\$ 1,013.62	\$ 1,976.56	\$ 2,618.49
Current Bill	\$ 109.28	\$ 289.55	\$ 958.58	\$ 1,870.96	\$ 2,479.19
\$ Impact	\$ 7.86	\$ 17.96	\$ 55.04	\$ 105.60	\$ 139.30
% Impact	7.2%	6.2%	5.7%	5.6%	5.6%

Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

**Sentinel Lighting**

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	3.73	4.04
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	0.48	0.48
Distribution Volumetric Rate	\$/kW	6.1238	6.6204
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	-	0.0104
Distribution Volumetric Rate Rider(s)	\$/kW	0.9504	17.6584
Retail Transmission Rate – Network Service Rate	\$/kW	1.1522	1.1925
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1260	1.1012
Retail Transmission Rate – Low Voltage Service Rate	\$/kW	-	-
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>180 kWh</b>	<b>0.50 kW</b>
<b>RPP Tier One</b>	<b>750 kWh</b>	<b>Load Factor 49.3%</b>

**Loss Factor 1.0382**

Sentinel Lighting	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	187	0.0570	10.66	187	0.0570	10.66	0.00	0.0%	74.96%
Energy Second Tier (kWh)	0	0.0660	0.00	0	0.0660	0.00	0.00	0.0%	0.00%
<b>Sub-Total: Energy</b>			<b>10.66</b>			<b>10.66</b>	<b>0.00</b>	<b>0.0%</b>	<b>74.96%</b>
Service Charge	1	3.73	3.73	1	4.04	4.04	0.31	8.3%	28.41%
Service Charge Rate Adder(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	0.50	6.1238	3.06	0.50	6.6204	3.31	0.25	8.2%	23.28%
Distribution Volumetric Rate Adder(s)	0.50	0.0000	0.00	0.50	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	0.50	0.0000	0.00	0.50	0.0104	0.01	0.01	0.0%	0.07%
Distribution Volumetric Rate Rider(s)	0.50	0.9504	0.48	0.50	17.6584	-8.83	-9.31	(1939.6)%	-62.10%
<b>Total: Distribution</b>			<b>7.75</b>			<b>-0.99</b>	<b>-8.74</b>	<b>(112.8)%</b>	<b>-5.95%</b>
Retail Transmission Rate – Network Service Rate	0.50	1.1522	0.58	0.50	1.1925	0.60	0.02	3.4%	4.22%
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.50	1.1260	0.56	0.50	1.1012	0.55	-0.01	(1.8)%	3.87%
Retail Transmission Rate – Low Voltage Volumetric Rate	0.50	0.0000	0.00	0.50	0.0000	0.00	0.00	0.0%	0.00%
<b>Total: Retail Transmission</b>			<b>1.14</b>			<b>1.15</b>	<b>0.01</b>	<b>0.9%</b>	<b>8.09%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>8.89</b>			<b>0.16</b>	<b>-8.73</b>	<b>(98.2)%</b>	<b>1.13%</b>
Wholesale Market Service Rate	187	0.0052	0.97	187	0.0052	0.97	0.00	0.0%	6.82%
Rural Rate Protection Charge	187	0.0013	0.24	187	0.0013	0.24	0.00	0.0%	1.69%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	1.76%
<b>Sub-Total: Regulatory</b>			<b>1.46</b>			<b>1.46</b>	<b>0.00</b>	<b>0.0%</b>	<b>10.27%</b>
<b>Debt Retirement Charge (DRC)</b>	180	0.00700	1.26	180	0.00700	1.26	0.00	0.0%	8.86%
<b>Total Bill before Taxes</b>			<b>22.27</b>			<b>13.54</b>	<b>-8.73</b>	<b>(39.2)%</b>	<b>95.22%</b>
GST	22.27	5%	1.11	13.54	5%	0.68	-0.43	(38.7)%	4.78%
<b>Total Bill</b>			<b>23.38</b>			<b>14.22</b>	<b>-9.16</b>	<b>(39.2)%</b>	<b>100.00%</b>

**Sentinel Lighting**

kWh	70	130	180	270	360
Loss Factor Adjusted kWh	73	135	187	281	374
kW	0.20	0.35	0.50	0.75	1.00
Load Factor	48.0%	50.9%	49.3%	49.3%	49.3%

**Energy**

Applied For Bill	\$ 4.16	\$ 7.70	\$ 10.66	\$ 16.02	\$ 21.32
Current Bill	\$ 4.16	\$ 7.70	\$ 10.66	\$ 16.02	\$ 21.32
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	51.7%	68.3%	77.8%	87.3%	93.1%

**Distribution**

Applied For Bill	\$ 2.31	\$ 0.66	\$ (0.99)	\$ (3.74)	\$ (6.51)
Current Bill	\$ 5.62	\$ 6.68	\$ 7.75	\$ 9.51	\$ 11.28
\$ Impact	\$ -3.31	\$ -6.02	\$ 8.74	\$ -13.25	\$ -17.79
% Impact	-58.9%	-90.1%	-112.8%	-139.3%	-157.7%
% of Total Bill	28.7%	5.9%	-7.2%	-20.4%	-28.4%

**Retail Transmission**

Applied For Bill	\$ 0.46	\$ 0.81	\$ 1.15	\$ 1.72	\$ 2.29
Current Bill	\$ 0.46	\$ 0.79	\$ 1.14	\$ 1.70	\$ 2.28
\$ Impact	\$ -	\$ 0.02	\$ 0.01	\$ 0.02	\$ 0.01
% Impact	0.0%	2.5%	0.9%	1.2%	0.4%
% of Total Bill	5.7%	7.2%	8.4%	9.4%	10.0%

**Delivery (Distribution and Retail Transmission)**

Applied For Bill	\$ 2.29	\$ 0.99	\$ (0.32)	\$ (2.50)	\$ (4.70)
Current Bill	\$ 5.60	\$ 6.99	\$ 8.41	\$ 10.73	\$ 13.08
\$ Impact	\$ -3.31	\$ -6.00	\$ 8.73	\$ -13.23	\$ -17.78
% Impact	-59.1%	-85.8%	-103.8%	-123.3%	-135.9%
% of Total Bill	28.5%	8.8%	-2.3%	-13.6%	-20.5%

**Regulatory**

Applied For Bill	\$ 0.72	\$ 1.13	\$ 1.46	\$ 2.08	\$ 2.68
Current Bill	\$ 0.72	\$ 1.13	\$ 1.46	\$ 2.08	\$ 2.68
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	9.0%	10.0%	10.6%	11.3%	11.7%

**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	6.1%	8.1%	9.2%	10.3%	11.0%

**GST**

Applied For Bill	\$ 0.38	\$ 0.54	\$ 0.65	\$ 0.87	\$ 1.09
Current Bill	\$ 0.55	\$ 0.84	\$ 1.09	\$ 1.54	\$ 1.98
\$ Impact	\$ -0.17	\$ -0.30	\$ -0.44	\$ -0.67	\$ -0.89
% Impact	-30.9%	-35.7%	-40.4%	-43.5%	-44.9%
% of Total Bill	4.7%	4.8%	4.7%	4.7%	4.8%

**Total Bill**

Applied For Bill	\$ 8.04	\$ 11.27	\$ 13.71	\$ 18.36	\$ 22.91
Current Bill	\$ 11.52	\$ 17.57	\$ 22.88	\$ 32.26	\$ 41.58
\$ Impact	\$ -3.48	\$ -6.30	\$ -9.17	\$ -13.90	\$ -18.67
% Impact	-30.2%	-35.9%	-40.1%	-43.1%	-44.9%

Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

**Street Lighting**

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	2.19	2.65
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	0.16	0.40
Distribution Volumetric Rate	\$/kW	6.2733	7.5756
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	-	0.0086
Distribution Volumetric Rate Rider(s)	\$/kW	0.5109	4.0785
Retail Transmission Rate – Network Service Rate	\$/kW	1.1103	1.1492
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1276	1.1028
Retail Transmission Rate – Low Voltage Service Rate	\$/kW	-	-
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>37 kWh</b>	<b>0.10 kW</b>
<b>RPP Tier One</b>	<b>750 kWh</b>	<b>Load Factor 50.7%</b>

**Loss Factor 1.0382**

Street Lighting	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	39	0.0570	2.22	39	0.0570	2.22	0.00	0.0%	28.50%
Energy Second Tier (kWh)	0	0.0660	0.00	0	0.0660	0.00	0.00	0.0%	0.00%
<b>Sub-Total: Energy</b>			<b>2.22</b>			<b>2.22</b>	<b>0.00</b>	<b>0.0%</b>	<b>28.50%</b>
Service Charge	1	2.19	2.19	1	2.65	2.65	0.46	21.0%	34.02%
Service Charge Rate Adder(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	0.10	6.2733	0.63	0.10	7.5756	0.76	0.13	20.6%	9.76%
Distribution Volumetric Rate Adder(s)	0.10	0.0000	0.00	0.10	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	0.10	0.0000	0.00	0.10	0.0086	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate Rider(s)	0.10	0.5109	0.05	0.10	4.0785	0.41	0.36	720.0%	5.26%
<b>Total: Distribution</b>			<b>3.03</b>			<b>4.22</b>	<b>1.19</b>	<b>39.3%</b>	<b>54.17%</b>
Retail Transmission Rate – Network Service Rate	0.10	1.1103	0.11	0.10	1.1492	0.11	0.00	0.0%	1.41%
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.10	1.1276	0.11	0.10	1.1028	0.11	0.00	0.0%	1.41%
Retail Transmission Rate – Low Voltage Volumetric Rate	0.10	0.0000	0.00	0.10	0.0000	0.00	0.00	0.0%	0.00%
<b>Total: Retail Transmission</b>			<b>0.22</b>			<b>0.22</b>	<b>0.00</b>	<b>0.0%</b>	<b>2.82%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>3.25</b>			<b>4.44</b>	<b>1.19</b>	<b>36.6%</b>	<b>57.00%</b>
Wholesale Market Service Rate	39	0.0052	0.20	39	0.0052	0.20	0.00	0.0%	2.57%
Rural Rate Protection Charge	39	0.0013	0.05	39	0.0013	0.05	0.00	0.0%	0.64%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	3.21%
<b>Sub-Total: Regulatory</b>			<b>0.50</b>			<b>0.50</b>	<b>0.00</b>	<b>0.0%</b>	<b>6.42%</b>
<b>Debt Retirement Charge (DRC)</b>	37	0.00700	0.26	37	0.00700	0.26	0.00	0.0%	3.34%
<b>Total Bill before Taxes</b>			<b>6.23</b>			<b>7.42</b>	<b>1.19</b>	<b>19.1%</b>	<b>95.25%</b>
GST	6.23	5%	0.31	7.42	5%	0.37	0.06	19.4%	4.75%
<b>Total Bill</b>			<b>6.54</b>			<b>7.79</b>	<b>1.25</b>	<b>19.1%</b>	<b>100.00%</b>

**Street Lighting**

kWh	37	73	110	146	183
Loss Factor Adjusted kWh	39	76	115	152	190
kW	0.10	0.20	0.30	0.40	0.50
Load Factor	50.7%	50.0%	50.3%	50.0%	50.2%

**Energy**

Applied For Bill	\$ 2.22	\$ 4.33	\$ 6.56	\$ 8.66	\$ 10.83
Current Bill	\$ 2.22	\$ 4.33	\$ 6.56	\$ 8.66	\$ 10.83
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	30.1%	37.4%	41.3%	43.1%	44.5%

**Distribution**

Applied For Bill	\$ 4.22	\$ 5.39	\$ 6.54	\$ 7.71	\$ 8.88
Current Bill	\$ 3.03	\$ 3.70	\$ 4.38	\$ 5.06	\$ 5.75
\$ Impact	\$ 1.19	\$ 1.69	\$ 2.16	\$ 2.65	\$ 3.13
% Impact	39.3%	45.7%	49.3%	52.4%	54.4%
% of Total Bill	57.3%	46.5%	41.1%	38.4%	36.5%

**Retail Transmission**

Applied For Bill	\$ 0.22	\$ 0.45	\$ 0.67	\$ 0.90	\$ 1.12
Current Bill	\$ 0.22	\$ 0.45	\$ 0.67	\$ 0.89	\$ 1.12
\$ Impact	\$ -	\$ -	\$ -	\$ 0.01	\$ -
% Impact	0.0%	0.0%	0.0%	1.1%	0.0%
% of Total Bill	3.0%	3.9%	4.2%	4.5%	4.6%

**Delivery (Distribution and Retail Transmission)**

Applied For Bill	\$ 4.04	\$ 5.44	\$ 6.81	\$ 8.21	\$ 9.60
Current Bill	\$ 3.09	\$ 3.99	\$ 4.89	\$ 5.79	\$ 6.71
\$ Impact	\$ 0.95	\$ 1.45	\$ 1.92	\$ 2.42	\$ 2.89
% Impact	30.7%	36.3%	39.3%	41.8%	43.1%
% of Total Bill	54.8%	47.0%	42.8%	40.9%	39.4%

**Regulatory**

Applied For Bill	\$ 0.50	\$ 0.75	\$ 1.00	\$ 1.24	\$ 1.49
Current Bill	\$ 0.50	\$ 0.75	\$ 1.00	\$ 1.24	\$ 1.49
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	6.8%	6.5%	6.3%	6.2%	6.1%

**Debt Retirement Charge**

Applied For Bill	\$ 0.26	\$ 0.51	\$ 0.77	\$ 1.02	\$ 1.28
Current Bill	\$ 0.26	\$ 0.51	\$ 0.77	\$ 1.02	\$ 1.28
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	3.5%	4.4%	4.8%	5.1%	5.3%

**GST**

Applied For Bill	\$ 0.35	\$ 0.55	\$ 0.76	\$ 0.96	\$ 1.16
Current Bill	\$ 0.30	\$ 0.48	\$ 0.66	\$ 0.84	\$ 1.02
\$ Impact	\$ 0.05	\$ 0.07	\$ 0.10	\$ 0.12	\$ 0.14
% Impact	16.7%	14.6%	15.2%	14.3%	13.7%
% of Total Bill	4.7%	4.7%	4.8%	4.8%	4.8%

**Total Bill**

Applied For Bill	\$ 7.37	\$ 11.58	\$ 15.90	\$ 20.09	\$ 24.36
Current Bill	\$ 6.37	\$ 10.06	\$ 13.88	\$ 17.55	\$ 21.33
\$ Impact	\$ 1.00	\$ 1.52	\$ 2.02	\$ 2.54	\$ 3.03
% Impact	15.7%	15.1%	14.6%	14.5%	14.2%

## **EXHIBIT 3**

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**2010 OEB IRM3 RATE  
GENERATOR MODEL  
COMPLETED FOR THE  
PORT COLBORNE  
SERVICE TERRITORY**





Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
File Number: EB-2009-0215  
Effective Date: Saturday, May 01, 2010

## LDC Information

Applicant Name	Canadian Niagara Power Inc. - Port Colborne
Application Type	IRM3
OEB Application Number	EB-2009-0215
Tariff Effective Date	May 1, 2010
LDC Licence Number	ED-2002-0572
Notice Publication Language	French
DRC Rate	0.00700
Customer Bills	12 per year
Distribution Demand Bill Determinant	kW

### Contact Information

Name:	Doug Bradbury
Title:	Director Regulator Affairs
Phone Number:	905 994 3634
E-Mail Address:	doug.bradbury@cnpower.com

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**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Table of Contents

Sheet Name	Purpose of Sheet
<a href="#">A1.1 LDC Information</a>	Enter LDC Data
<a href="#">A2.1 Table of Contents</a>	Table of Contents
<a href="#">B1.1 Curr&amp;Appl Rt Class General</a>	Set up Tariff Sheet Rate Classes - General
<a href="#">C1.1 Smart Meter Funding Adder</a>	Enter Current Tariff Sheet Smart Meter Funding Adder
<a href="#">C2.2 Deferral Account RateRider</a>	Deferral Account Rate Rider
<a href="#">C2.3 ForegoneRevenue Rate Rider</a>	Foregone Distribution Revenue Rate Rider
<a href="#">C2.4 Tax Change Rate Rider</a>	Tax Change Rate Rider
<a href="#">C3.1 Curr Low Voltage Vol Rt</a>	Current Low Voltage Volumetric Rate
<a href="#">C4.1 Curr Rates &amp; Chgs General</a>	Enter Current Tariff Sheet Rates - General Rate Classes
<a href="#">C7.1 Base Dist Rates Gen</a>	Calculation of Base Distribution Rates - General Rate Classes
<a href="#">D1.2 Revenue Cost Ratio Adj</a>	Revenue Cost Ratio Adjustment from Supplemental Model
<a href="#">D2.2 K-Factor Adjustment</a>	K-Factor Adjustment from Supplemental Model
<a href="#">E1.1 Rate Reb Base Dist Rts Gen</a>	Rate Rebalanced Base Distribution Rates General
<a href="#">F1.2 Price Cap Adjustment</a>	Price Cap Adjustment
<a href="#">G1.1 Aft PrcCp Base Dst Rts Gen</a>	Base Distribution Rates after Price Cap Adjustment - General Rate Class
<a href="#">H1.2 Rationalization of Rates</a>	Rationalization of Rates
<a href="#">I1.1 PstPrcCp Bse Dist Rts Gen</a>	Post Price Cap Base Distribution Rates General
<a href="#">J1.1 Smart Meter Funding Adder</a>	Enter Proposed Tariff Sheet Smart Meter Rate Adder
<a href="#">J2.1 Tax Change Rate Rider</a>	Tax Change Rate Rider
<a href="#">J2.3 DeferralAccount RateRider1</a>	Deferral Account Rate Rider One
<a href="#">J2.4 ForegoneRevenue Rate Rider</a>	Foregone Distribution Revenue Rate Rider
<a href="#">J2.5 DeferralAccount RateRider2</a>	Deferral Account Rate Rider Two
<a href="#">J3.1 App For Low Voltage Vol Rt</a>	Applied for Low Voltage Volumetric Rate
<a href="#">K1.1 App For Dist Rates Gen</a>	Calculation of Proposed Distribution Rates - General Rate Classes
<a href="#">L1.1 Appl For TX Network</a>	Applied For TX Network General
<a href="#">L2.1 Appl For TX Connect</a>	Applied For TX Connection General
<a href="#">N1.1 Appl For Mthly R&amp;C General</a>	Monthly Rates and Charges - General Rate Classes
<a href="#">N3.1 Curr&amp;Appl For Loss Factor</a>	Enter Loss Factors From Current Tariff Sheet
<a href="#">O1.1 Sum of Chgs To MSC&amp;DX Gen</a>	Shows Summary of Changes To General Service Charge and Distribution Volumetric Charge
<a href="#">O1.2 Sum of Tariff Rate Adders</a>	Shows Summary of Changes To Tariff Rate Adders
<a href="#">O1.3 Sum of Tariff Rate Rider</a>	Shows Summary of Changes To Tariff Rate Riders
<a href="#">O2.1 Calculation of Bill Impact</a>	Bill Impact Calculations
<a href="#">P1.1 Curr&amp;Appl For Allowances</a>	Enter Allowances from Current Tariff Sheets
<a href="#">P2.1 Curr&amp;Appl For Spc Srv Chg</a>	Enter Specific Service Charges from Current Tariff Sheets
<a href="#">P3.1 Curr&amp;Appl For Rtl Srv Chg</a>	Enter Retail Service Charges from Current Tariff Sheets



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
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**Effective Date:** Saturday, May 01, 2010

## Current and Applied For Rate Classes General

Rate Group	Rate Class	Fixed Metric	Vol Metric
RES	Residential	Customer - 12 per year	kWh
GSLT50	General Service Less Than 50 kW	Customer - 12 per year	kWh
GSGT50	General Service 50 to 4,999 kW	Customer - 12 per year	kWh
USL	Unmetered Scattered Load	Customer - 12 per year	kWh
Sen	Sentinel Lighting	Connection - 12 per year	kW
SL	Street Lighting	Connection - 12 per year	kW
NA	Rate Class 7	NA	NA
NA	Rate Class 8	NA	NA



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

## Current Smart Meter Funding Adder

Rate Adder	Smart Meter Funding Adder					
Tariff Sheet Disclosure	No					
Metric Applied To	Metered Customers					
Method of Application	Uniform Service Charge					
Uniform Service Charge Amount	0.270000					
	Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
	Residential	Yes	0.270000	Customer - 12 per year	0.000000	kWh
	General Service Less Than 50 kW	Yes	0.270000	Customer - 12 per year	0.000000	kWh
	General Service 50 to 4,999 kW	Yes	0.270000	Customer - 12 per year	0.000000	kWh



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

## Deferral Account Rate Rider

Rate Rider	Deferral Account Rate Rider
Sunset Date	31/10/2010
Metric Applied To	DOMMYYYY All Customers
Method of Application	Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.000000	Customer - 12 per year	0.000200	kWh
General Service Less Than 50 kW	Yes	0.000000	Customer - 12 per year	0.000100	kWh
General Service 50 to 4,999 kW	Yes	0.000000	Customer - 12 per year	0.022100	kW
Unmetered Scattered Load	Yes	0.000000	Customer - 12 per year	0.000100	kWh
Sentinel Lighting	Yes	0.000000	Connection - 12 per year	0.169100	kW
Street Lighting	Yes	0.000000	Connection - 12 per year	0.049100	kW



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## Foregone Distribution Revenue Rate Rider

Rate Rider	Foregone Distribution Revenue Rate Rider
Sunset Date	30/04/2011 DDMMYYYY
Metric Applied To	All Customers
Method of Application	Both Distinct

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.730000	Customer - 12 per year	0.001000	kWh
General Service Less Than 50 kW	Yes	1.870000	Customer - 12 per year	0.000900	kWh
General Service 50 to 4,999 kW	Yes	-6.430000	Customer - 12 per year	-0.027700	kW
Unmetered Scattered Load	Yes	6.660000	Customer - 12 per year	0.003400	kWh
Sentinel Lighting	Yes	0.480000	Connection - 12 per year	0.781300	kW
Street Lighting	Yes	0.160000	Connection - 12 per year	0.461800	kW



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Tax Change Rate Rider

Rate Rider	Tax Change Rate Rider
Sunset Date	DD/MM/YYYY
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	No	0.000000	Customer - 12 per year	0.000000	kWh
General Service Less Than 50 kW	No	0.000000	Customer - 12 per year	0.000000	kWh
General Service 50 to 4,999 kW	No	0.000000	Customer - 12 per year	0.000000	kW
Unmetered Scattered Load	No	0.000000	Customer - 12 per year	0.000000	kWh
Sentinel Lighting	No	0.000000	Connection - 12 per year	0.000000	kW
Street Lighting	No	0.000000	Connection - 12 per year	0.000000	kW



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
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**Effective Date:** Saturday, May 01, 2010

## Current Low Voltage Volumetric Rate

Rate Description	Low Voltage Volumetric Rate
Select Tariff Sheet Disclosure	No - Embedded in Vol Rate
Metric Applied To	All Customers
Method of Application	Distinct Volumetric
Select Type of Re-Basing	2006 EDR
Price Cap Index Applied	1.033360

Rate Class		Re-Based Low Voltage	Applied PCI	Current Low Voltage
Residential	kWh	0.000100	1.033360	0.000100
General Service Less Than 50 kW	kWh	0.000100	1.033360	0.000100
General Service 50 to 4,999 kW	kW	0.032400	1.033360	0.033500
Unmetered Scattered Load	kWh	0.000100	1.033360	0.000100
Sentinel Lighting	kW	0.010100	1.033360	0.010400
Street Lighting	kW	0.008300	1.033360	0.008600





**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Current Rates and Charges General

Rate Class

### Residential

Rate Description	Metric	Rate
Service Charge	\$	15.75
Service Charge Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$	0.73
Distribution Volumetric Rate	\$/kWh	0.0220
Distribution Volumetric Deferral Account Rate Rider – effective until Sunday, October 31, 2010	\$/kWh	0.00020
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$/kWh	0.00100
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0045
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0040
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Rate Class

### General Service Less Than 50 kW

Rate Description	Metric	Rate
Service Charge	\$	30.99
Service Charge Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$	1.87
Distribution Volumetric Rate	\$/kWh	0.0145
Distribution Volumetric Deferral Account Rate Rider – effective until Sunday, October 31, 2010	\$/kWh	0.00010
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$/kWh	0.00090
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0038
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Rate Class

### General Service 50 to 4,999 kW

Rate Description	Metric	Rate
Service Charge	\$	568.48
Service Charge Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$	(06.43)
Distribution Volumetric Rate	\$/kW	2.8548
	\$/kW	

Distribution Volumetric Deferral Account Rate Rider – effective until Sunday, October 31, 2010	\$/kW	0.02210
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$/kW	(0.02770)
Retail Transmission Rate – Network Service Rate	\$/kW	1.5202
	\$/kW	0.0000
	\$/kW	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4288
	\$/kW	0.0000
	\$/kW	0.0000
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Rate Class

**Unmetered Scattered Load**

Rate Description	Metric	Rate
Service Charge (per Customer)	\$	43.85
Service Charge Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$	6.66
Distribution Volumetric Rate	\$/kWh	0.0224
Distribution Volumetric Deferral Account Rate Rider – effective until Sunday, October 31, 2010	\$/kWh	0.00010
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$/kWh	0.00340
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0038
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Rate Class

**Sentinel Lighting**

Rate Description	Metric	Rate
Service Charge (per connection)	\$	3.73
Service Charge Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$	0.48
Distribution Volumetric Rate	\$/kW	6.1238
Distribution Volumetric Deferral Account Rate Rider – effective until Sunday, October 31, 2010	\$/kW	0.16910
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$/kW	0.78130
Retail Transmission Rate – Network Service Rate	\$/kW	1.1522
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1260
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Rate Class

**Street Lighting**

Rate Description	Metric	Rate
Service Charge (per connection)	\$	2.19
Service Charge Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$	0.16
Distribution Volumetric Rate	\$/kW	6.2733
Distribution Volumetric Deferral Account Rate Rider – effective until Sunday, October 31, 2010	\$/kW	0.04910
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$/kW	0.46180
Retail Transmission Rate – Network Service Rate	\$/kW	1.1103
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1276
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Base Distribution Rates General

### Service Charge

Class	Metric	Current Rates	Smart Meter Funding Adder	Current Low Voltage	Current Base Rates
Residential	Customer - 12 per year	15.750000	-0.270000	0.000000	15.480000
General Service Less Than 50 kW	Customer - 12 per year	30.990000	-0.270000	0.000000	30.720000
General Service 50 to 4.999 kW	Customer - 12 per year	568.480000	-0.270000	0.000000	568.210000
Unmetered Scattered Load	Customer -12 per year	43.850000	0.000000	0.000000	43.850000
Sentinel Lighting	Connection - 12 per year	3.730000	0.000000	0.000000	3.730000
Street Lighting	Connection - 12 per year	2.190000	0.000000	0.000000	2.190000

### Distribution Volumetric Rate

Class	Metric	Current Rates	Smart Meter Funding Adder	Current Low Voltage	Current Base Rates
Residential	kWh	0.022000	0.000000	-0.000100	0.021900
General Service Less Than 50 kW	kWh	0.014500	0.000000	-0.000100	0.014400
General Service 50 to 4.999 kW	kW	2.854800	0.000000	-0.033500	2.821300
Unmetered Scattered Load	kWh	0.022400	0.000000	-0.000100	0.022300
Sentinel Lighting	kW	6.123800	0.000000	-0.010400	6.113400
Street Lighting	kW	6.273300	0.000000	-0.008600	6.264700



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

## Revenue Cost Ratio Adjustment from Supplemental Model

Rate Rebalancing Adjustment

Revenue Cost Ratio Adjustment

Metric Applied To

All Customers

Method of Application

Both Distinct\$

### Monthly Service Charge

Class	Metric	Base Rate	To This Class	\$ Adjustment	Adj To Base
Residential	Customer - 12 per year	15.480000	Yes	0.000000	0.000000
General Service Less Than 50 kW	Customer - 12 per year	30.720000	Yes	0.000000	0.000000
General Service 50 to 4,999 kW	Customer - 12 per year	568.210000	Yes	- 6.670000	6.670000
Unmetered Scattered Load	Customer - 12 per year	43.850000	Yes	3.750000	3.750000
Sentinel Lighting	Connection - 12 per year	3.730000	Yes	0.270000	0.270000
Street Lighting	Connection - 12 per year	2.190000	Yes	0.430000	0.430000

### Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	\$ Adjustment	Adj To Base
Residential	kWh	0.021900	Yes	0.000000	0.000000
General Service Less Than 50 kW	kWh	0.014400	Yes	0.000000	0.000000
General Service 50 to 4,999 kW	kWh	2.821300	Yes	- 0.033100	0.033100
Unmetered Scattered Load	kWh	0.022300	Yes	0.001900	0.001900
Sentinel Lighting	kWh	6.113400	Yes	0.435300	0.435300
Street Lighting	kWh	6.264700	Yes	1.228200	1.228200



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## K-Factor Adjustment from Supplemental Model

Rate Rebalancing Adjustment	K-Factor Adjustment	
Metric Applied To	All Customers	
Method of Application	Both Uniform%	
Uniform Service Charge Percent	-0.090%	Uniform Volumetric Charge Percent
		-0.090% kWh -0.090% kW

### Monthly Service Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	Customer - 12 per year	15.480000	Yes	-0.090%	0.013932
General Service Less Than 50 kW	Customer - 12 per year	30.720000	Yes	-0.090%	0.027648
General Service 50 to 4,999 kW	Customer - 12 per year	568.210000	Yes	-0.090%	0.511389
Unmetered Scattered Load	Customer - 12 per year	43.850000	Yes	-0.090%	0.039465
Sentinel Lighting	Connection - 12 per year	3.730000	Yes	-0.090%	0.003357
Street Lighting	Connection - 12 per year	2.190000	Yes	-0.090%	0.001971

### Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	kWh	0.021900	Yes	-0.090%	0.000020
General Service Less Than 50 kW	kWh	0.014400	Yes	-0.090%	0.000013
General Service 50 to 4,999 kW	kW	2.821300	Yes	-0.090%	0.002539
Unmetered Scattered Load	kWh	0.022300	Yes	-0.090%	0.000020
Sentinel Lighting	kW	6.113400	Yes	-0.090%	0.005502
Street Lighting	kW	6.264700	Yes	-0.090%	0.005638



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
File Number: EB-2009-0215  
Effective Date: Saturday, May 01, 2010

## Rate Rebalanced Base Distribution Rates General

### Monthly Service Charge

Class	Metric	Base Rate	Revenue Cost Ratio Adjustment	K-Factor Adjustment
Residential	Customer - 12 per year	15.480000	0.000000	-0.013932
General Service Less Than 50 kW	Customer - 12 per year	30.720000	0.000000	-0.027648
General Service 50 to 4,999 kW	Customer - 12 per year	568.210000	-6.670000	-0.511389
Unmetered Scattered Load	Customer - 12 per year	43.850000	3.750000	-0.039465
Sentinel Lighting	Connection - 12 per year	3.730000	0.270000	-0.003357
Street Lighting	Connection - 12 per year	2.190000	0.430000	-0.001971

### Volumetric Distribution Charge

Class	Metric	Base Rate	Revenue Cost Ratio Adjustment	K-Factor Adjustment
Residential	kWh	0.021900	0.000000	-0.000020
General Service Less Than 50 kW	kWh	0.014400	0.000000	-0.000013
General Service 50 to 4,999 kW	kW	2.821300	-0.033100	-0.002539
Unmetered Scattered Load	kWh	0.022300	0.001900	-0.000020
Sentinel Lighting	kW	6.113400	0.435300	-0.005502
Street Lighting	kW	6.264700	1.228200	-0.005638



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Price Cap Adjustment

Price Cap Adjustment	Price Cap Adjustment	
Metric Applied To	All Customers	
Method of Application	Both Uniform%	
Uniform Service Charge Percent	1.180%	Uniform Volumetric Charge Percent 1.180% kWh 1.180% kW

### Monthly Service Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	Customer - 12 per year	15.466068	Yes	1.180%	0.182500
General Service Less Than 50 kW	Customer - 12 per year	30.692352	Yes	1.180%	0.362170
General Service 50 to 4,999 kW	Customer - 12 per year	561.028611	Yes	1.180%	6.620138
Unmetered Scattered Load	Customer - 12 per year	47.560535	Yes	1.180%	0.561214
Sentinel Lighting	Connection - 12 per year	3.996643	Yes	1.180%	0.047160
Street Lighting	Connection - 12 per year	2.618029	Yes	1.180%	0.030893

### Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	kWh	0.021880	Yes	1.180%	0.000258
General Service Less Than 50 kW	kWh	0.014387	Yes	1.180%	0.000170
General Service 50 to 4,999 kW	kW	2.785661	Yes	1.180%	0.032871
Unmetered Scattered Load	kWh	0.024180	Yes	1.180%	0.000285
Sentinel Lighting	kW	6.543198	Yes	1.180%	0.077210
Street Lighting	kW	7.487262	Yes	1.180%	0.088350



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
File Number: EB-2009-0215  
Effective Date: Saturday, May 01, 2010

## After Price Cap Base Distribution Rates General

### Monthly Service Charge

Class	Metric	Base Rate	Price Cap Adjustment
Residential	Customer - 12 per year	15.466068	0.182500
General Service Less Than 50 kW	Customer - 12 per year	30.692352	0.362170
General Service 50 to 4,999 kW	Customer - 12 per year	561.028611	6.620138
Unmetered Scattered Load	Customer -12 per year	47.560535	0.561214
Sentinel Lighting	Connection - 12 per year	3.996643	0.047160
Street Lighting	Connection - 12 per year	2.618029	0.030893

### Volumetric Distribution Charge

Class	Metric	Base Rate	Price Cap Adjustment
Residential	kWh	0.021880	0.000258
General Service Less Than 50 kW	kWh	0.014387	0.000170
General Service 50 to 4,999 kW	kW	2.785661	0.032871
Unmetered Scattered Load	kWh	0.024180	0.000285
Sentinel Lighting	kW	6.543198	0.077210
Street Lighting	kW	7.487262	0.088350





**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Rationalization of Rates

Post Price Cap Adjustment

Rationalization of Rates

Metric Applied To

All Customers

Uniform Percentage Rate

Both Distinct\$

### Monthly Service Charge

Class	Metric	Base Rate	To This Class	\$ Adjustment	Adj To Base
Residential	Customer - 12 per year	15.648568	Yes	0.000000	0.000000
General Service Less Than 50 kW	Customer - 12 per year	31.054522	Yes	0.000000	0.000000
General Service 50 to 4,999 kW	Customer - 12 per year	567.648749	Yes	0.000000	0.000000
Unmetered Scattered Load	Customer -12 per year	48.121749	Yes	0.000000	0.000000
Sentinel Lighting	Connection - 12 per year	4.043803	Yes	0.000000	0.000000
Street Lighting	Connection - 12 per year	2.648922	Yes	0.000000	0.000000

### Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	\$ Adjustment	Adj To Base
Residential	kWh	0.022138	Yes	0.000000	0.000000
General Service Less Than 50 kW	kWh	0.014557	Yes	0.000000	0.000000
General Service 50 to 4,999 kW	kWh	2.818532	Yes	0.000000	0.000000
Unmetered Scattered Load	kWh	0.024465	Yes	0.000000	0.000000
Sentinel Lighting	kW	6.620408	Yes	0.000000	0.000000
Street Lighting	kW	7.575612	Yes	0.000000	0.000000



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Post Price Cap Base Distribution Rates General

### Monthly Service Charge

Class	Metric	Base Rate	Rationalization of Rates
Residential	Customer - 12 per year	15.648568	0.000000
General Service Less Than 50 kW	Customer - 12 per year	31.054522	0.000000
General Service 50 to 4,999 kW	Customer - 12 per year	567.648749	0.000000
Unmetered Scattered Load	Customer - 12 per year	48.121749	0.000000
Sentinel Lighting	Connection - 12 per year	4.043803	0.000000
Street Lighting	Connection - 12 per year	2.648922	0.000000

### Volumetric Distribution Charge

Class	Metric	Base Rate	Rationalization of Rates
Residential	kWh	0.022138	0.000000
General Service Less Than 50 kW	kWh	0.014557	0.000000
General Service 50 to 4,999 kW	kW	2.818532	0.000000
Unmetered Scattered Load	kWh	0.024465	0.000000
Sentinel Lighting	kW	6.620408	0.000000
Street Lighting	kW	7.575612	0.000000



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Applied for Smart Meter Funding Adder

Rate Adder	Smart Meter Funding Adder					
Tariff Sheet Disclosure	Yes					
Metric Applied To	Metered Customers					
Method of Application	Uniform Service Charge					
Uniform Service Charge Amount	1.000000					
	Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
	Residential	Yes	1.000000	Customer - 12 per year	0.000000	kWh
	General Service Less Than 50 kW	Yes	1.000000	Customer - 12 per year	0.000000	kWh
	General Service 50 to 4,999 kW	Yes	1.000000	Customer - 12 per year	0.000000	kW



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Tax Change Rate Rider

Rate Rider	Tax Change Rate Rider
Sunset Date	30/04/2011 <small>DD/MM/YYYY</small>
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.000000	Customer - 12 per year	-0.000116	kWh
General Service Less Than 50 kW	Yes	0.000000	Customer - 12 per year	-0.000071	kWh
General Service 50 to 4,999 kW	Yes	0.000000	Customer - 12 per year	-0.010824	kW
Unmetered Scattered Load	Yes	0.000000	Customer - 12 per year	-0.000110	kWh
Sentinel Lighting	Yes	0.000000	Connection - 12 per year	-0.136114	kW
Street Lighting	Yes	0.000000	Connection - 12 per year	-0.048567	kW



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Deferral Account Rate Rider One

Rate Rider: Deferral Account Rate Rider One  
 Sunset Date: 31/10/2010  
DDMMYYYY  
 Metric Applied To: All Customers  
 Method of Application: Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.000000	Customer - 12 per year	0.000200	kWh
General Service Less Than 50 kW	Yes	0.000000	Customer - 12 per year	0.000100	kWh
General Service 50 to 4.999 kW	Yes	0.000000	Customer - 12 per year	0.022100	kW
Unmetered Scattered Load	Yes	0.000000	Customer - 12 per year	0.000100	kWh
Sentinel Lighting	Yes	0.000000	Connection - 12 per year	0.169100	kW
Street Lighting	Yes	0.000000	Connection - 12 per year	0.049100	kW



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Foregone Distribution Revenue Rate Rider

Rate Rider	Foregone Distribution Revenue Rate Rider
Sunset Date	30/04/2011 <small>DDMMYYYY</small>
Metric Applied To	All Customers
Method of Application	Both Distinct

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.730000	Customer - 12 per year	0.001000	kWh
General Service Less Than 50 kW	Yes	1.870000	Customer - 12 per year	0.000900	kWh
General Service 50 to 4,999 kW	Yes	26.830000	Customer - 12 per year	0.115510	kW
Unmetered Scattered Load	Yes	6.660000	Customer - 12 per year	0.003400	kWh
Sentinel Lighting	Yes	0.480000	Connection - 12 per year	0.780790	kW
Street Lighting	Yes	0.400000	Connection - 12 per year	1.153940	kW



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Deferral Account Rate Rider Two

Rate Rider	Deferral Account Rate Rider Two
Sunset Date	30/04/2011 <small>DDMMYYYY</small>
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.000000	Customer - 12 per year	0.002000	kWh
General Service Less Than 50 kW	Yes	0.000000	Customer - 12 per year	0.005020	kWh
General Service 50 to 4.999 kW	Yes	0.000000	Customer - 12 per year	2.563590	kW
Unmetered Scattered Load	Yes	0.000000	Customer - 12 per year	0.004330	kWh
Sentinel Lighting	Yes	0.000000	Connection - 12 per year	-18.472150	kW
Street Lighting	Yes	0.000000	Connection - 12 per year	2.923980	kW



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Applied For Low Voltage Volumetric Rate

Rate Description	Low Voltage Volumetric Rate	
Select Tariff Sheet Disclosure	Shown on Tariff Sheet	
Metric Applied To	All Customers	
Method of Application	Distinct Volumetric	
Rate Class		Applied for Low Voltage
Residential	kWh	0.000100
General Service Less Than 50 kW	kWh	0.000100
General Service 50 to 4,999 kW	kW	0.033500
Unmetered Scattered Load	kWh	0.000100
Sentinel Lighting	kW	0.010400
Street Lighting	kW	0.008600





Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
File Number: EB-2009-0215  
Effective Date: Saturday, May 01, 2010

## Applied For Distribution Rates General

### Monthly Service Charge

Class	Metric	Base Rate	Final Base
Residential	Customer - 12 per year	15.648568	15.648568
General Service Less Than 50 kW	Customer - 12 per year	31.054522	31.054522
General Service 50 to 4,999 kW	Customer - 12 per year	567.648749	567.648749
Unmetered Scattered Load	Customer -12 per year	48.121749	48.121749
Sentinel Lighting	Connection - 12 per year	4.043803	4.043803
Street Lighting	Connection - 12 per year	2.648922	2.648922

### Volumetric Distribution Charge

Class	Metric	Base Rate	Final Base
Residential	kWh	0.022138	0.022138
General Service Less Than 50 kW	kWh	0.014557	0.014557
General Service 50 to 4,999 kW	kW	2.818532	2.818532
Unmetered Scattered Load	kWh	0.024465	0.024465
Sentinel Lighting	kW	6.620408	6.620408
Street Lighting	kW	7.575612	7.575612



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Applied For TX Network General

Method of Application	Uniform Percentage				
Uniform Percentage	3.500%				
Rate Class	Applied to Class				
<b>Residential</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Network Service Rate	\$/kWh	0.004500	3.500%	0.000158	0.004658
Rate Class	Applied to Class				
<b>General Service Less Than 50 kW</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Network Service Rate	\$/kWh	0.003800	3.500%	0.000133	0.003933
Rate Class	Applied to Class				
<b>General Service 50 to 4,999 kW</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Network Service Rate	\$/kW	1.520200	3.500%	0.053207	1.573407
Rate Class	Applied to Class				
<b>Unmetered Scattered Load</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Network Service Rate	\$/kWh	0.003800	3.500%	0.000133	0.003933
Rate Class	Applied to Class				
<b>Sentinel Lighting</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Network Service Rate	\$/kW	1.152200	3.500%	0.040327	1.192527
Rate Class	Applied to Class				
<b>Street Lighting</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Network Service Rate	\$/kW	1.110300	3.500%	0.038861	1.149161



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Applied For TX Connection General

Method of Application	Uniform Percentage				
Uniform Percentage	-2.200%				
Rate Class	Applied to Class				
<b>Residential</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.004000	-2.200%	-0.000088	0.003912
Rate Class	Applied to Class				
<b>General Service Less Than 50 kW</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.003600	-2.200%	-0.000079	0.003521
Rate Class	Applied to Class				
<b>General Service 50 to 4,999 kW</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.428800	-2.200%	-0.031434	1.397366
Rate Class	Applied to Class				
<b>Unmetered Scattered Load</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.003600	-2.200%	-0.000079	0.003521
Rate Class	Applied to Class				
<b>Sentinel Lighting</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.126000	-2.200%	-0.024772	1.101228
Rate Class	Applied to Class				
<b>Street Lighting</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.127600	-2.200%	-0.024807	1.102793



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Applied For Monthly Rates and Charges General

### Rate Class

#### Residential

Rate Description	Metric	Rate
Service Charge	\$	15.65
Service Charge Smart Meter Funding Adder	\$	1.00
Service Charge Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$	0.73
Distribution Volumetric Rate	\$/kWh	0.0221
Low Voltage Volumetric Rate	\$/kWh	0.0001
Distribution Volumetric Tax Change Rate Rider – effective until Saturday, April 30, 2011	\$/kWh	(0.00012)
Distribution Volumetric Deferral Account Rate Rider One – effective until Sunday, October 31, 2010	\$/kWh	0.00020
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$/kWh	0.00100
Distribution Volumetric Deferral Account Rate Rider Two – effective until Saturday, April 30, 2011	\$/kWh	0.00200
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0039
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Rate Class

#### General Service Less Than 50 kW

Rate Description	Metric	Rate
Service Charge	\$	31.05
Service Charge Smart Meter Funding Adder	\$	1.00
Service Charge Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$	1.87
Distribution Volumetric Rate	\$/kWh	0.0146
Low Voltage Volumetric Rate	\$/kWh	0.0001
Distribution Volumetric Tax Change Rate Rider – effective until Saturday, April 30, 2011	\$/kWh	(0.00007)
Distribution Volumetric Deferral Account Rate Rider One – effective until Sunday, October 31, 2010	\$/kWh	0.00010
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$/kWh	0.00090
Distribution Volumetric Deferral Account Rate Rider Two – effective until Saturday, April 30, 2011	\$/kWh	0.00502
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0039
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0035
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Rate Class

#### General Service 50 to 4,999 kW

Rate Description	Metric	Rate
Service Charge	\$	567.65
Service Charge Smart Meter Funding Adder	\$	1.00
Service Charge Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$	26.83

Distribution Volumetric Rate	\$/kW	2.8185
Low Voltage Volumetric Rate	\$/kW	0.0335
Distribution Volumetric Tax Change Rate Rider – effective until Saturday, April 30, 2011	\$/kW	(0.01082)
Distribution Volumetric Deferral Account Rate Rider One – effective until Sunday, October 31, 2010	\$/kW	0.02210
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$/kW	0.11551
Distribution Volumetric Deferral Account Rate Rider Two – effective until Saturday, April 30, 2011	\$/kW	2.56359
Retail Transmission Rate – Network Service Rate	\$/kW	1.5734
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3974
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Rate Class

**Unmetered Scattered Load**

Rate Description	Metric	Rate
Service Charge (per Customer)	\$	48.12
Service Charge Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$	6.66
Distribution Volumetric Rate	\$/kWh	0.0245
Low Voltage Volumetric Rate	\$/kWh	0.0001
Distribution Volumetric Tax Change Rate Rider – effective until Saturday, April 30, 2011	\$/kWh	(0.00011)
Distribution Volumetric Deferral Account Rate Rider One – effective until Sunday, October 31, 2010	\$/kWh	0.00010
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$/kWh	0.00340
Distribution Volumetric Deferral Account Rate Rider Two – effective until Saturday, April 30, 2011	\$/kWh	0.00433
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0039
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0035
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Rate Class

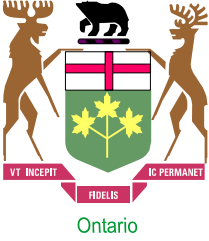
**Sentinel Lighting**

Rate Description	Metric	Rate
Service Charge (per connection)	\$	4.04
Service Charge Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$	0.48
Distribution Volumetric Rate	\$/kW	6.6204
Low Voltage Volumetric Rate	\$/kW	0.0104
Distribution Volumetric Tax Change Rate Rider – effective until Saturday, April 30, 2011	\$/kW	(0.13611)
Distribution Volumetric Deferral Account Rate Rider One – effective until Sunday, October 31, 2010	\$/kW	0.16910
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$/kW	0.78079
Distribution Volumetric Deferral Account Rate Rider Two – effective until Saturday, April 30, 2011	\$/kW	(18.47215)
Retail Transmission Rate – Network Service Rate	\$/kW	1.1925
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1012
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Rate Class

**Street Lighting**

Rate Description	Metric	Rate
Service Charge (per connection)	\$	2.65
Service Charge Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$	0.40
Distribution Volumetric Rate	\$/kW	7.5756
Low Voltage Volumetric Rate	\$/kW	0.0086
Distribution Volumetric Tax Change Rate Rider – effective until Saturday, April 30, 2011	\$/kW	(0.04857)
Distribution Volumetric Deferral Account Rate Rider One – effective until Sunday, October 31, 2010	\$/kW	0.04910
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until Saturday, April 30, 2011	\$/kW	1.15394
Distribution Volumetric Deferral Account Rate Rider Two – effective until Saturday, April 30, 2011	\$/kW	2.92398
Retail Transmission Rate – Network Service Rate	\$/kW	1.1492
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1028
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborr  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Current and Applied For Loss Factors

### LOSS FACTORS

Current

Total Loss Factor - Secondary Metered Customer < 5,000 kW  
Total Loss Factor - Secondary Metered Customer > 5,000 kW  
Total Loss Factor - Primary Metered Customer < 5,000 kW  
Total Loss Factor - Primary Metered Customer > 5,000 kW

1.0382

1.0278



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Summary of Changes To General Service Cha Distribution Volumetric Charge

	Fixed (\$)	Volumetric \$/kWh
<b>Residential</b>		
<b>Current Tariff Distribution Rates</b>	<b>15.75</b>	<b>0.0220</b>
Less: Rate Adders Embedded in Tariff Rates		
Smart Meter Funding Adder	-0.27	0.0000
Low Voltage Volumetric Charge	0.00	-0.0001
<b>Total: Rate Adders Embedded in Tariff Rates</b>	<b>-0.27</b>	<b>-0.0001</b>
<b>Current Base Distribution Rates</b>	<b>15.48</b>	<b>0.0219</b>
Rate Rebalancing Adjustments		
K-Factor Adjustment	-0.01	0.0000
<b>Total Rate Rebalancing Adjustments</b>	<b>-0.01</b>	<b>0.0000</b>
Price Cap Adjustments		
Price Cap Adjustment	0.18	0.0003
<b>Total Price Cap Adjustments</b>	<b>0.18</b>	<b>0.0003</b>
<b>Applied For Base Distribution Rates</b>	<b>15.65</b>	<b>0.0221</b>
<b>Applied For Tariff Distribution Rates</b>	<b>15.65</b>	<b>0.0221</b>
	0.00	0.0000

	Fixed (\$)	Volumetric \$/kWh
<b>General Service Less Than 50 kW</b>		
<b>Current Tariff Rates</b>	<b>30.99</b>	<b>0.0145</b>
Less: Rate Adders Embedded in Tariff Rates		
Smart Meter Funding Adder	-0.27	0.0000
Low Voltage Volumetric Charge	0.00	-0.0001
<b>Total: Rate Adders Embedded in Tariff Rates</b>	<b>-0.27</b>	<b>-0.0001</b>
<b>Current Base Distribution Rates</b>	<b>30.72</b>	<b>0.01</b>
Rate Rebalancing Adjustments		
K-Factor Adjustment	-0.03	0.0000
<b>Total Rate Rebalancing Adjustments</b>	<b>-0.03</b>	<b>0.0000</b>
Price Cap Adjustments		
Price Cap Adjustment	0.36	0.0002
<b>Total Price Cap Adjustments</b>	<b>0.36</b>	<b>0.0002</b>
<b>Applied For Base Distribution Rates</b>	<b>31.05</b>	<b>0.0146</b>
<b>Applied For Tariff Distribution Rates</b>	<b>31.05</b>	<b>0.0146</b>
	0.00	0.0000

	Fixed (\$)	Volumetric \$/kW
<b>General Service 50 to 4,999 kW</b>		
<b>Current Tariff Rates</b>	<b>568.48</b>	<b>2.8548</b>
Less: Rate Adders Embedded in Tariff Rates		
Smart Meter Funding Adder	-0.27	0.0000
Low Voltage Volumetric Charge	0.00	-0.0335
<b>Total: Rate Adders Embedded in Tariff Rates</b>	<b>-0.27</b>	<b>-0.0335</b>

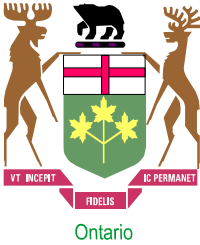
<b>Current Base Distribution Rates</b>	<b>568.21</b>	<b>2.82</b>
Rate Rebalancing Adjustments		
Revenue Cost Ratio Adjustment	-6.67	-0.0331
K-Factor Adjustment	-0.51	-0.0025
<b>Total Rate Rebalancing Adjustments</b>	<b>-7.18</b>	<b>-0.0356</b>
Price Cap Adjustments		
Price Cap Adjustment	6.62	0.0329
<b>Total Price Cap Adjustments</b>	<b>6.62</b>	<b>0.0329</b>
<b>Applied For Base Distribution Rates</b>	<b>567.65</b>	<b>2.8185</b>
<b>Applied For Tariff Distribution Rates</b>	<b>567.65</b>	<b>2.8185</b>
	0.00	0.0000

	Fixed	Volumetric
	(\$)	\$/kWh
<b>Unmetered Scattered Load</b>		
<b>Current Tariff Rates</b>	<b>43.85</b>	<b>0.0224</b>
Less: Rate Adders Embedded in Tariff Rates		
Low Voltage Volumetric Charge	0.00	-0.0001
<b>Total: Rate Adders Embedded in Tariff Rates</b>	<b>0.00</b>	<b>-0.0001</b>
<b>Current Base Distribution Rates</b>	<b>43.85</b>	<b>0.02</b>
Rate Rebalancing Adjustments		
Revenue Cost Ratio Adjustment	3.75	0.0019
K-Factor Adjustment	-0.04	0.0000
<b>Total Rate Rebalancing Adjustments</b>	<b>3.71</b>	<b>0.0019</b>
Price Cap Adjustments		
Price Cap Adjustment	0.56	0.0003
<b>Total Price Cap Adjustments</b>	<b>0.56</b>	<b>0.0003</b>
<b>Applied For Base Distribution Rates</b>	<b>48.12</b>	<b>0.0245</b>
<b>Applied For Tariff Distribution Rates</b>	<b>48.12</b>	<b>0.0245</b>
	0.00	0.0000

	Fixed	Volumetric
	(\$)	\$/kW
<b>Sentinel Lighting</b>		
<b>Current Tariff Rates</b>	<b>3.73</b>	<b>6.1238</b>
Less: Rate Adders Embedded in Tariff Rates		
Low Voltage Volumetric Charge	0.00	-0.0104
<b>Total: Rate Adders Embedded in Tariff Rates</b>	<b>0.00</b>	<b>-0.0104</b>
<b>Current Base Distribution Rates</b>	<b>3.73</b>	<b>6.11</b>
Rate Rebalancing Adjustments		
Revenue Cost Ratio Adjustment	0.27	0.4353
K-Factor Adjustment	0.00	-0.0055
<b>Total Rate Rebalancing Adjustments</b>	<b>0.27</b>	<b>0.4298</b>
Price Cap Adjustments		
Price Cap Adjustment	0.05	0.0772
<b>Total Price Cap Adjustments</b>	<b>0.05</b>	<b>0.0772</b>
<b>Applied For Base Distribution Rates</b>	<b>4.04</b>	<b>6.6204</b>
<b>Applied For Tariff Distribution Rates</b>	<b>4.04</b>	<b>6.6204</b>
	0.00	0.0000

	Fixed	Volumetric
	(\$)	\$/kW
<b>Street Lighting</b>		
<b>Current Tariff Rates</b>	<b>2.19</b>	<b>6.2733</b>
Less: Rate Adders Embedded in Tariff Rates		
Low Voltage Volumetric Charge	0.00	-0.0086
<b>Total: Rate Adders Embedded in Tariff Rates</b>	<b>0.00</b>	<b>-0.0086</b>
<b>Current Base Distribution Rates</b>	<b>2.19</b>	<b>6.26</b>
Rate Rebalancing Adjustments		
Revenue Cost Ratio Adjustment	0.43	1.2282
K-Factor Adjustment	0.00	-0.0056
<b>Total Rate Rebalancing Adjustments</b>	<b>0.43</b>	<b>1.2226</b>
Price Cap Adjustments		
Price Cap Adjustment	0.03	0.0884
<b>Total Price Cap Adjustments</b>	<b>0.03</b>	<b>0.0884</b>
<b>Applied For Base Distribution Rates</b>	<b>2.62</b>	<b>7.4873</b>
<b>Applied For Tariff Distribution Rates</b>	<b>2.65</b>	<b>7.5756</b>
	0.00	0.0000





**Name of LDC:** Canadian Niagara Power Inc. - Port C  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Summary of Changes To Tariff Rate Adders

	Fixed	Volumetric
<b>Residential</b>	(\$)	\$/kWh

	Fixed	Volumetric
<b>Residential</b>	(\$)	\$/kWh
<b>Proposed Tariff Rates Adders</b>		
Smart Meter Funding Adder	1.00	0.0000
<b>Total Proposed Tariff Rates Adders</b>	<b>1.00</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>General Service Less Than 50 kW</b>	(\$)	\$/kWh

	Fixed	Volumetric
<b>General Service Less Than 50 kW</b>	(\$)	\$
<b>Proposed Tariff Rates Adders</b>		
Smart Meter Funding Adder	1.00	0.0000
<b>Total Proposed Tariff Rates Adders</b>	<b>1.00</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>General Service 50 to 4,999 kW</b>	(\$)	\$

	Fixed	Volumetric
<b>General Service 50 to 4,999 kW</b>	(\$)	\$
<b>Proposed Tariff Rates Adders</b>		

Smart Meter Funding Adder	1.00	0.0000
<b>Total Proposed Tariff Rates Adders</b>	<b>1.00</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>Unmetered Scattered Load</b>	(\$)	\$/kWh

	Fixed	Volumetric
<b>Unmetered Scattered Load</b>	(\$)	0
<b>Proposed Tariff Rates Adders</b>		
<b>Total Proposed Tariff Rates Adders</b>	<b>0.00</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>Sentinel Lighting</b>	(\$)	\$/kWh

	Fixed	Volumetric
<b>Sentinel Lighting</b>	(\$)	0
<b>Proposed Tariff Rates Adders</b>		
<b>Total Proposed Tariff Rates Adders</b>	<b>0.00</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>Street Lighting</b>	(\$)	0

	Fixed	Volumetric
<b>Street Lighting</b>	(\$)	\$/kW
<b>Proposed Tariff Rates Adders</b>		
<b>Total Proposed Tariff Rates Adders</b>	<b>0.00</b>	<b>0.0000</b>



Ontario

Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

## Summary of Changes To Tariff Rate Riders

	Fixed
<b>Residential</b>	(\$)
<b>Current Tariff Rates Riders</b>	
Deferral Account Rate Rider	0.00
Foregone Distribution Revenue Rate Rider	0.73
<b>Total Current Tariff Rates Riders</b>	<b>0.73</b>

	Fixed
<b>Residential</b>	(\$)
<b>Proposed Tariff Rates Riders</b>	
Tax Change Rate Rider	0.00
Deferral Account Rate Rider One	0.00
Foregone Distribution Revenue Rate Rider	0.73
Deferral Account Rate Rider Two	0.00
<b>Total Proposed Tariff Rates Riders</b>	<b>0.73</b>

	Fixed
<b>General Service Less Than 50 kW</b>	(\$)
<b>Current Tariff Rates Riders</b>	
Deferral Account Rate Rider	0.00
Foregone Distribution Revenue Rate Rider	1.87
<b>Total Current Tariff Rates Riders</b>	<b>1.87</b>

	Fixed
<b>General Service Less Than 50 kW</b>	(\$)
<b>Proposed Tariff Rates Riders</b>	
Tax Change Rate Rider	0.00
Deferral Account Rate Rider One	0.00
Foregone Distribution Revenue Rate Rider	1.87
Deferral Account Rate Rider Two	0.00
<b>Total Proposed Tariff Rates Riders</b>	<b>1.87</b>

	Fixed
<b>General Service 50 to 4,999 kW</b>	(\$)
<b>Current Tariff Rates Riders</b>	
Deferral Account Rate Rider	0.00
Foregone Distribution Revenue Rate Rider	-6.43
<b>Total Current Tariff Rates Riders</b>	<b>-6.43</b>

	Fixed
<b>General Service 50 to 4,999 kW</b>	(\$)
<b>Proposed Tariff Rates Riders</b>	
Tax Change Rate Rider	0.00
Deferral Account Rate Rider One	0.00
Foregone Distribution Revenue Rate Rider	26.83
Deferral Account Rate Rider Two	0.00
<b>Total Proposed Tariff Rates Riders</b>	<b>26.83</b>

Fixed

<b>Unmetered Scattered Load</b>	Fixed
<b>Current Tariff Rates Riders</b>	(\$)
Deferral Account Rate Rider	0.00
Foregone Distribution Revenue Rate Rider	6.66
<b>Total Current Tariff Rates Riders</b>	<b>6.66</b>

<b>Unmetered Scattered Load</b>	Fixed
<b>Proposed Tariff Rates Riders</b>	(\$)
Tax Change Rate Rider	0.00
Deferral Account Rate Rider One	0.00
Foregone Distribution Revenue Rate Rider	6.66
Deferral Account Rate Rider Two	0.00
<b>Total Proposed Tariff Rates Riders</b>	<b>6.66</b>

<b>Sentinel Lighting</b>	Fixed
<b>Current Tariff Rates Riders</b>	(\$)
Deferral Account Rate Rider	0.00
Foregone Distribution Revenue Rate Rider	0.48
<b>Total Current Tariff Rates Riders</b>	<b>0.48</b>

<b>Sentinel Lighting</b>	Fixed
<b>Proposed Tariff Rates Riders</b>	(\$)
Tax Change Rate Rider	0.00
Deferral Account Rate Rider One	0.00
Foregone Distribution Revenue Rate Rider	0.48
Deferral Account Rate Rider Two	0.00
<b>Total Proposed Tariff Rates Riders</b>	<b>0.48</b>

<b>Street Lighting</b>	Fixed
<b>Current Tariff Rates Riders</b>	(\$)
Deferral Account Rate Rider	0.00
Foregone Distribution Revenue Rate Rider	0.16
<b>Total Current Tariff Rates Riders</b>	<b>0.16</b>

<b>Street Lighting</b>	Fixed
<b>Proposed Tariff Rates Riders</b>	(\$)
Tax Change Rate Rider	0.00
Deferral Account Rate Rider One	0.00
Foregone Distribution Revenue Rate Rider	0.40
Deferral Account Rate Rider Two	0.00
<b>Total Proposed Tariff Rates Riders</b>	<b>0.40</b>



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

## Calculation of Bill Impacts

### Residential

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	15.75	15.65
Service Charge Rate Adder(s)	\$	-	1.00
Service Charge Rate Rider(s)	\$	0.73	0.73
Distribution Volumetric Rate	\$/kWh	0.0220	0.0221
Distribution Volumetric Rate Adder(s)	\$/kWh	-	-
Low Voltage Volumetric Rate	\$/kWh	-	0.0001
Distribution Volumetric Rate Rider(s)	\$/kWh	0.0012	0.0031
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0045	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0040	0.0039
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>800 kWh</b>	<b>0 kW</b>
<b>RPP Tier One</b>	<b>600 kWh</b>	<b>Load Factor</b>

**Loss Factor 1.0382**

Residential	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	600	0.0570	34.20	600	0.0570	34.20	0.00	0.0%	30.88%
Energy Second Tier (kWh)	231	0.0660	15.25	231	0.0660	15.25	0.00	0.0%	13.77%
<b>Sub-Total: Energy</b>			<b>49.45</b>			<b>49.45</b>	<b>0.00</b>	<b>0.0%</b>	<b>44.65%</b>
Service Charge	1	15.75	15.75	1	15.65	15.65	-0.10	(0.6)%	14.13%
Service Charge Rate Adder(s)	1	0.00	0.00	1	1.00	1.00	1.00	0.0%	0.90%
Service Charge Rate Rider(s)	1	0.73	0.73	1	0.73	0.73	0.00	0.0%	0.66%
Distribution Volumetric Rate	800	0.0220	17.60	800	0.0221	17.68	0.08	0.5%	15.97%
Distribution Volumetric Rate Adder(s)	800	0.0000	0.00	800	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	800	0.0000	0.00	800	0.0001	0.08	0.08	0.0%	0.07%
Distribution Volumetric Rate Rider(s)	800	0.0012	0.96	800	0.0031	2.48	1.52	158.3%	2.24%
<b>Total: Distribution</b>			<b>35.04</b>			<b>37.62</b>	<b>2.58</b>	<b>7.4%</b>	<b>33.97%</b>
Retail Transmission Rate – Network Service Rate	831	0.0045	3.74	831	0.0047	3.91	0.17	4.5%	3.53%
Retail Transmission Rate – Line and Transformation Connection Service Rate	831	0.0040	3.32	831	0.0039	3.24	-0.08	(2.4)%	2.93%
<b>Total: Retail Transmission</b>			<b>7.06</b>			<b>7.15</b>	<b>0.09</b>	<b>1.3%</b>	<b>6.46%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>42.10</b>			<b>44.77</b>	<b>2.67</b>	<b>6.3%</b>	<b>40.43%</b>
Wholesale Market Service Rate	831	0.0052	4.32	831	0.0052	4.32	0.00	0.0%	3.90%
Rural Rate Protection Charge	831	0.0013	1.08	831	0.0013	1.08	0.00	0.0%	0.98%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.23%
<b>Sub-Total: Regulatory</b>			<b>5.65</b>			<b>5.65</b>	<b>0.00</b>	<b>0.0%</b>	<b>5.10%</b>
Debt Retirement Charge (DRC)	800	0.00700	5.60	800	0.00700	5.60	0.00	0.0%	5.06%
<b>Total Bill before Taxes</b>			<b>102.80</b>			<b>105.47</b>	<b>2.67</b>	<b>2.6%</b>	<b>95.24%</b>
GST	102.80	5%	5.14	105.47	5%	5.27	0.13	2.5%	4.76%
<b>Total Bill</b>			<b>107.94</b>			<b>110.74</b>	<b>2.80</b>	<b>2.6%</b>	<b>100.00%</b>

**Rate Class Threshold Test****Residential**

kWh	250	600	800	1,400	2,250
Loss Factor Adjusted kWh	260	623	831	1,454	2,336
kW					
Load Factor					

**Energy**

Applied For Bill	\$ 14.82	\$ 35.72	\$ 49.45	\$ 90.56	\$ 148.78
Current Bill	\$ 14.82	\$ 35.72	\$ 49.45	\$ 90.56	\$ 148.78
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	31.8%	41.4%	44.7%	49.2%	51.7%

**Distribution**

Applied For Bill	\$ 23.69	\$ 32.55	\$ 37.61	\$ 52.78	\$ 74.26
Current Bill	\$ 22.28	\$ 30.40	\$ 35.04	\$ 48.96	\$ 68.68
\$ Impact	\$ 1.41	\$ 2.15	\$ 2.57	\$ 3.82	\$ 5.58
% Impact	6.3%	7.1%	7.3%	7.8%	8.1%
% of Total Bill	50.8%	37.7%	34.0%	28.7%	25.8%

**Retail Transmission**

Applied For Bill	\$ 2.23	\$ 5.36	\$ 7.15	\$ 12.50	\$ 20.09
Current Bill	\$ 2.21	\$ 5.29	\$ 7.06	\$ 12.36	\$ 19.85
\$ Impact	\$ 0.02	\$ 0.07	\$ 0.09	\$ 0.14	\$ 0.24
% Impact	0.9%	1.3%	1.3%	1.1%	1.2%
% of Total Bill	4.8%	6.2%	6.5%	6.8%	7.0%

**Delivery (Distribution and Retail Transmission)**

Applied For Bill	\$ 25.92	\$ 37.91	\$ 44.76	\$ 65.28	\$ 94.35
Current Bill	\$ 24.49	\$ 35.69	\$ 42.10	\$ 61.32	\$ 88.53
\$ Impact	\$ 1.43	\$ 2.22	\$ 2.66	\$ 3.96	\$ 5.82
% Impact	5.8%	6.2%	6.3%	6.5%	6.6%
% of Total Bill	55.6%	44.0%	40.4%	35.5%	32.8%

**Regulatory**

Applied For Bill	\$ 1.94	\$ 4.30	\$ 5.65	\$ 9.70	\$ 15.44
Current Bill	\$ 1.94	\$ 4.30	\$ 5.65	\$ 9.70	\$ 15.44
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.2%	5.0%	5.1%	5.3%	5.4%

**Debt Retirement Charge**

Applied For Bill	\$ 1.75	\$ 4.20	\$ 5.60	\$ 9.80	\$ 15.75
Current Bill	\$ 1.75	\$ 4.20	\$ 5.60	\$ 9.80	\$ 15.75
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	3.8%	4.9%	5.1%	5.3%	5.5%

**GST**

Applied For Bill	\$ 2.22	\$ 4.11	\$ 5.27	\$ 8.77	\$ 13.72
Current Bill	\$ 2.15	\$ 4.00	\$ 5.14	\$ 8.57	\$ 13.43
\$ Impact	\$ 0.07	\$ 0.11	\$ 0.13	\$ 0.20	\$ 0.29
% Impact	3.3%	2.8%	2.5%	2.3%	2.2%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

**Total Bill**

Applied For Bill	\$ 46.65	\$ 86.24	\$ 110.73	\$ 184.11	\$ 288.04
Current Bill	\$ 45.15	\$ 83.91	\$ 107.94	\$ 179.95	\$ 281.93
\$ Impact	\$ 1.50	\$ 2.33	\$ 2.79	\$ 4.16	\$ 6.11
% Impact	3.3%	2.8%	2.6%	2.3%	2.2%



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
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## Current and Applied For Allowances

Allowances	Metric	Current
Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses - applied to measured demand and energy	%	(1.00)
	\$/kW	



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
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 Effective Date: Saturday, May 01, 2010

## Current and Applied For Specific Service Charges

<b>Customer Administration</b>	Metric	Current
Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque charge (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
<b>Non-Payment of Account</b>	Metric	Current
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00
Disconnect/Reconnect at pole - after regular hours	\$	415.00
	\$	
	\$	
<b>Other</b>	Metric	Current
Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00
Service Call - Customer-owned Equipment - During Regular Hours	\$	30.00
Service Call - Customer-owned Equipment - After Regular Hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1000.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35





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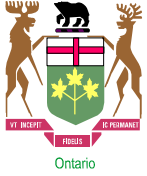
## Current and Applied For Retail Service Charges

<b>Retail Service Charges (if applicable)</b>	Metric	Current
Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity		
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)
<b>Service Transaction Requests (STR)</b>		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year		no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

# **EXHIBIT 4**

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## **2010 OEB IRM3 SUPPLEMENTAL MODEL COMPLETED FOR THE PORT COLBORNE SERVICE TERRITORY**



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
File Number: EB-2009-0215  
Effective Date: Saturday, May 01, 2010

## LDC Information

Applicant Name	<b>Canadian Niagara Power Inc. - Port Colborne</b>
OEB Application Number	<b>EB-2009-0215</b>
LDC Licence Number	<b>ED-2002-0572</b>
Applied for Effective Date	<b>May 1, 2010</b>
Stretch Factor Group	<b>II</b>
Stretch Factor Value	<b>0.4%</b>
Re-based Year	<b>2009</b>
Most Recent Year Reported	<b>2008</b>



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Table of Contents

### Sheet Name

- [A1.1 LDC Information](#)
- [A2.1 Table of Contents](#)
- [A3.1 WS Completion Guide](#)
- [B1.1 Re-Based Bill Det & Rates](#)
- [B1.2 Removal of Rate Adders](#)
- [B1.3 Re-Based Rev From Rates](#)
- [B1.4 Re-Based Rev Req](#)
- [C1.1 Decision Cost Revenue Adj](#)
- [C1.2 Revenue Offsets Allocation](#)
- [C1.3 Transformer Allowance](#)
- [C1.4 R C Ratio Revenue](#)
- [C1.5 Proposed R C Ratio Adj](#)
- [C1.6 Proposed Revenue](#)
- [C1.7 Proposed Curr Rev Alloc](#)
- [C1.8 Proposed F V Rev Alloc](#)
- [C1.9 Proposed F V Rates](#)
- [C1.10 Adjust To Proposed Rates](#)
- [D1.1 Ld Act-Mst Rcent Yr](#)
- [E1.1 CapitalStructureTransition](#)
- [E1.2 K-Factor Adjustment](#)
- [F1.1 Z-Factor Tax Changes](#)
- [F1.3 Calc Tax Chg RRider Var](#)
- [G1.1 Threshold Parameters](#)
- [G2.1 Threshold Test](#)
- [G3.1 Summary of I C Projects](#)
- [G4.1 IncrementalCapitalAdjust](#)
- [G4.2 Incr Cap RRider Opt A FV](#)
- [G4.3 Incr Cap RRider Opt B Var](#)



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
File Number: EB-2009-0215  
Effective Date: Saturday, May 01, 2010

## Worksheet Completion Guide

<b>1 Price Cap Index</b>	<a href="#">G1.1 Threshold Parameters</a>
<b>2 Z Factor Tax Changes</b>	<a href="#">F1.1 Z-Factor Tax Changes</a> <a href="#">F1.3 Calc Tax Chg RRider Var</a>
<b>3 K-Factor Adjustment</b>	<a href="#">B1.4 Re-Based Rev Req</a> <a href="#">E1.1 CapitalStructureTransition</a> <a href="#">E1.2 K-Factor Adjustment</a>
<b>4 2008 Revenue Cost Ratio Adjustment</b>	<a href="#">B2.1 2009 Base Dist Rates</a> <a href="#">B2.2 CA Information</a> <a href="#">B2.3 New Starting Point</a>
<b>5 2009 Revenue Cost Ratio Adjustment</b>	<a href="#">B1.1 Re-Based Bill Det &amp; Rates</a> <a href="#">B1.2 Removal of Rate Adders</a> <a href="#">B1.3 Re-Based Rev From Rates</a> <a href="#">B1.4 Re-Based Rev Req</a> <a href="#">C1.1 Decision Cost Revenue Ad</a> <a href="#">C1.2 Revenue Offsets Allocator</a> <a href="#">C1.3 Transformer Allowance</a> <a href="#">C1.4 R C Ratio Revenue</a> <a href="#">C1.5 Proposed R C Ratio Adj</a> <a href="#">C1.6 Proposed Revenue</a> <a href="#">C1.7 Proposed Curr Rev Alloc</a> <a href="#">C1.8 Proposed F V Rev Alloc</a> <a href="#">C1.9 Proposed F V Rates</a> <a href="#">C1.10 Adjust To Proposed Rate</a>
<b>6 Incremental Capital Module</b>	<a href="#">B1.1 Re-Based Bill Det &amp; Rates</a> <a href="#">B1.2 Removal of Rate Adders</a> <a href="#">B1.3 Re-Based Rev From Rates</a> <a href="#">B1.4 Re-Based Rev Req</a> <a href="#">D1.1 Ld Act-Mst Rcent Yr</a> <a href="#">G1.1 Threshold Parameters</a> <a href="#">G2.1 Threshold Test</a> <a href="#">G3.1 Summary of I C Projects</a> <a href="#">G4.1 IncrementalCapitalAdjust</a> <a href="#">G4.2 Incr Cap RRider Opt A FV</a> <a href="#">G4.3 Incr Cap RRider Opt B Var</a>



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

## Rate Class and Re-Based Billing Determinants & Rates

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed Customers or Connections			Re-based Tariff Service Charge D	Re-based Tariff Distribution Volumetric Rate kWh E	Re-based Tariff Distribution Volumetric Rate kW F
				A	B	C			
RES	Residential	Customer	kWh	8,144	64,972,406		15.75	0.0220	
GSLT50	General Service Less Than 50 kW	Customer	kWh	933	25,831,151		30.99	0.0145	
GSGT50	General Service 50 to 4,999 kW	Customer	kW	81	99,392,250	377,959	568.48		2.8548
USL	Unmetered Scattered Load	Customer	kWh	19	581,173		43.85	0.0224	
Sen	Sentinel Lighting	Connection	kW	37	12,725	38	3.73		6.1238
SL	Street Lighting	Connection	kW	1,988	1,792,552	5,433	2.19		6.2733
NA	Rate Class 7	NA	NA						
NA	Rate Class 8	NA	NA						
NA	Rate Class 9	NA	NA						
NA	Rate Class 10	NA	NA						
NA	Rate Class 11	NA	NA						
NA	Rate Class 12	NA	NA						
NA	Rate Class 13	NA	NA						
NA	Rate Class 14	NA	NA						
NA	Rate Class 15	NA	NA						
NA	Rate Class 16	NA	NA						
NA	Rate Class 17	NA	NA						
NA	Rate Class 18	NA	NA						
NA	Rate Class 19	NA	NA						
NA	Rate Class 20	NA	NA						
NA	Rate Class 21	NA	NA						
NA	Rate Class 22	NA	NA						
NA	Rate Class 23	NA	NA						
NA	Rate Class 24	NA	NA						
NA	Rate Class 25	NA	NA						



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Removal of Rate Adders

Rate Class	Re-based Tariff	Re-based Tariff Distribution	Re-based Tariff Distribution	Service Charge	Distribution Volumetric	Distribution Volumetric
	Service Charge A	Volumetric Rate kWh B	Volumetric Rate kW C	Rate Adders D	kWh Rate Adders E	kW Rate Adders F
Residential	15.75	0.0220	0.0000	0.27	0.0001	0.0000
General Service Less Than 50 kW	30.99	0.0145	0.0000	0.27	0.0001	0.0000
General Service 50 to 4,999 kW	568.48	0.0000	2.8548	0.27	0.0000	0.0324
Unmetered Scattered Load	43.85	0.0224	0.0000	0.00	0.0001	0.0000
Sentinel Lighting	3.73	0.0000	6.1238	0.00	0.0000	0.0101
Street Lighting	2.19	0.0000	6.2733	0.00	0.0000	0.0083



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

### Calculated Re-Based Revenue From Rates

Rate Class	Re-based Billed	Re-based Billed kWh	Re-based Billed kW	Re-based Base Service Charge	Re-based Base Distribution	Re-based Base Distribution	Service Charge Revenue	Distribution Volumetric	Distribution Volumetric	Revenue Requirement from Rates
	Customers or Connections				Rate kWh	Rate kW		Rate kWh	Rate kW	
	A	B	C	D	E	F	G = A * D * 12	H = B * E	I = C * F	J = G + H + I
Residential	8,144	64,972,406	0	15.48	0.0219	0.0000	1,512,829	1,422,896	0	2,935,725
General Service Less Than 50 kW	933	25,831,151	0	30.72	0.0144	0.0000	343,941	371,969	0	715,910
General Service 50 to 4,999 kW	81	99,392,250	377,959	568.21	0.0000	2.8224	552,300	0	1,066,751	1,619,052
Unmetered Scattered Load	19	581,173	0	43.85	0.0223	0.0000	9,998	12,960	0	22,958
Sentinel Lighting	37	12,725	38	3.73	0.0000	6.1137	1,656	0	232	1,888
Street Lighting	1,988	1,792,552	5,433	2.19	0.0000	6.2650	52,245	0	34,038	86,282
							2,472,969	1,807,824	1,101,022	5,381,815

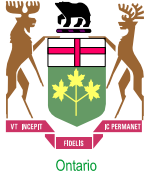




Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

## Detailed Re-Based Revenue From Rates

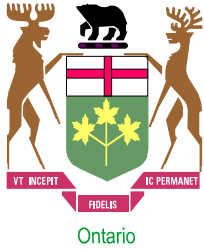
Applicants Rate Base	Last Rate Re-based Amount		
<b>Average Net Fixed Assets</b>			
Gross Fixed Assets - Re-based Opening	\$ 12,927,999	A	
Add: CWIP Re-based Opening	\$ 890,127	B	
Re-based Capital Additions	\$ 1,725,017	C	
Re-based Capital Disposals		D	
Re-based Capital Retirements		E	
Deduct: CWIP Re-based Closing	-\$ 143,560	F	
Gross Fixed Assets - Re-based Closing	\$ 15,399,583	G	
Average Gross Fixed Assets			\$ 14,163,791 H = ( A + G ) / 2
Accumulated Depreciation - Re-based Opening	\$ 3,364,590	I	
Re-based Depreciation Expense	\$ 640,027	J	
Re-based Disposals		K	
Re-based Retirements		L	
Accumulated Depreciation - Re-based Closing	\$ 4,004,617	M	
Average Accumulated Depreciation			\$ 3,684,604 N = ( I + M ) / 2
<b>Average Net Fixed Assets</b>			\$ 10,479,188 O = H - N
<b>Working Capital Allowance</b>			
Working Capital Allowance Base	\$ 18,134,580	P	
Working Capital Allowance Rate	15.0%	Q	
<b>Working Capital Allowance</b>			\$ 2,720,187 R = P * Q
<b>Rate Base</b>			\$ 13,199,375 S = O + R
<b>Return on Rate Base</b>			
Deemed ShortTerm Debt %	4.00%	T	\$ 527,975 W = S * T
Deemed Long Term Debt %	52.70%	U	\$ 6,956,070 X = S * U
Deemed Equity %	43.30%	V	\$ 5,715,329 Y = S * V
Short Term Interest	1.33%	Z	\$ 7,022 AC = W * Z
Long Term Interest	6.88%	AA	\$ 478,578 AD = X * AA
Return on Equity	8.01%	AB	\$ 457,798 AE = Y * AB
<b>Return on Rate Base</b>			\$ 943,398 AF = AC + AD + AE
<b>Distribution Expenses</b>			
OM&A Expenses	\$ 3,679,224	AG	
Amortization	\$ 640,028	AH	
Ontario Capital Tax (F1.1 Z-Factor Tax Changes)	\$ 28,187	AI	
Grossed Up PILS (F1.1 Z-Factor Tax Changes)	\$ 163,399	AJ	
Low Voltage	\$ 20,783	AK	
Transformer Allowance	\$ 142,119	AL	
Property taxes	\$ 70,000	AM	
		AN	
		AO	
			\$ 4,743,740 AP = SUM ( AG : AO )
<b>Revenue Offsets</b>			
Specific Service Charges	-\$ 186,000	AQ	
Late Payment Charges	-\$ 100,000	AR	
Other Distribution Income		AS	
Other Income and Deductions	-\$ 20,783	AT	-\$ 306,783 AU = SUM ( AQ : AT )
<b>Revenue Requirement from Distribution Rates</b>			\$ 5,380,355 AV = AF + AP + AU
<b>Rate Classes Revenue</b>			
<b>Rate Classes Revenue - Total (B1.1 Re-based Revenue - Gen)</b>			\$ 5,381,815 AW



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Decision - Cost Revenue Adjustments by Rate Class

Rate Class	Group	Pre -Rebased	Rebased	Transition	Transition	Transition	Transition
		Year 2008	Year 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013
Residential	No Change	94.70%	94.70%	94.70%	94.70%	94.70%	94.70%
General Service Less Than 50 kW	No Change	91.16%	91.16%	91.16%	91.16%	91.16%	91.16%
General Service 50 to 4,999 kW	Rebalance	160.16%	128.61%	tbd	tbd	tbd	tbd
Unmetered Scattered Load	Change	59.80%	69.93%	74.97%	80.00%	0.00%	0.00%
Sentinel Lighting	Change	53.41%	61.69%	65.85%	70.00%	0.00%	0.00%
Street Lighting	Change	31.99%	50.99%	60.50%	70.00%	0.00%	0.00%



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Revenue Offsets Allocation

Rate Class	Informational Filing		Allocated Revenue
	Revenue Offsets A	Percentage Split C = A / B	Offsets E = D * C
Residential	292,622	64.71%	198,510
General Service Less Than 50 kW	71,649	15.84%	48,605
General Service 50 to 4,999 kW	74,876	16.56%	50,795
Unmetered Scattered Load	6,350	1.40%	4,308
Sentinel Lighting	159	0.04%	108
Street Lighting	6,571	1.45%	4,458
	<b>452,227</b>	<b>100.00%</b>	<b>306,783</b>
	<b>B</b>		<b>D</b>



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Transformer Allowance

Rate Class	Transformer Allowance In Rate	Transformer Allowance	Transformer Allowance	Transformer Allowance	Volumetric Distribution	Billed kW's G	Adjusted Volumetric
		A	kW's C	Rate E	Rate F		Distribution Rate
Residential	No						$I = (F * (G - C) + (F - E) * C) / G$
General Service Less Than 50 kW	No						
General Service 50 to 4,999 kW	Yes	142,119	236,865	0.6000	2.8224	377,959	2.4464
Unmetered Scattered Load	No						
Sentinel Lighting	No						
Street Lighting	No						
		<u>142,119</u>	<u>236,865</u>			<u>377,959</u>	
		<b>B</b>	<b>D</b>			<b>H</b>	



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Revenue / Cost Ratio Revenue

Rate Class	Billed Customers or		Billed kWh	Billed kW	Base Service Charge	Base Distribution	Base Distribution	Service Charge	Distribution	Distribution	Revenue
	Connections	Billed kWh				Volumetric Rate kWh	Volumetric Rate kW		Volumetric Rate kWh	Volumetric Rate kW	Requirement from Rates
	A	B	C	D	E	F	G = A * D * 12	H = B * E	I = C * F	J = G + H + I	
Residential	8,144	64,972,406	0	0	15.48	0.0219	0.0000	1,512,829	1,422,896	0	2,935,725
General Service Less Than 50 kW	933	25,831,151	0	0	30.72	0.0144	0.0000	343,941	371,969	0	715,910
General Service 50 to 4,999 kW	81	99,392,250	377,959	0	568.21	0.0000	2.4464	552,300	0	924,632	1,476,933
Unmetered Scattered Load	19	581,173	0	0	43.85	0.0223	0.0000	9,998	12,960	0	22,958
Sentinel Lighting	37	12,725	38	0	3.73	0.0000	6.1137	1,656	0	232	1,888
Street Lighting	1,988	1,792,552	5,433	0	2.19	0.0000	6.2650	52,245	0	34,038	86,282
								2,472,969	1,807,824	958,903	5,239,696



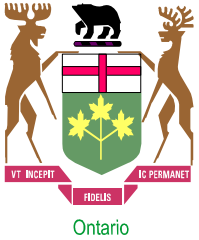
**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Proposed Revenue / Cost Ratio Adjustment

Rate Class	Adjusted Revenue	Current Revenue	Re-Allocated Cost	Proposed	Final Adjusted	Dollar Change	Percentage Change
	A	Cost Ratio		Ratio	Revenue		
	A	B	C = A / B	D	E = C * D	F = E - C	G = (E / C) - 1
Residential	\$ 3,134,235	0.95	\$ 3,309,646	0.95	\$ 3,134,235	\$ 0	0.0%
General Service Less Than 50 kW	\$ 764,515	0.91	\$ 838,652	0.91	\$ 764,515	-\$ 0	0.0%
General Service 50 to 4,999 kW	\$ 1,527,727	1.29	\$ 1,187,876	1.27	\$ 1,508,715	-\$ 19,012	-1.2%
Unmetered Scattered Load	\$ 27,266	0.70	\$ 38,990	0.75	\$ 29,229	\$ 1,963	7.2%
Sentinel Lighting	\$ 1,996	0.62	\$ 3,236	0.66	\$ 2,131	\$ 134	6.7%
Street Lighting	\$ 90,740	0.51	\$ 177,957	0.60	\$ 107,655	\$ 16,915	18.6%
	<u>\$ 5,546,479</u>		<u>\$ 5,556,356</u>		<u>\$ 5,546,479</u>	<u>\$ 0</u>	<u>0.0%</u>

Out of Balance

Final ?



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Proposed Revenue from Revenue / Cost Ratio Adjustment

Rate Class	Adjusted	Allocated Re- Based Revenue Offsets	Revenue	Re-based Transformer Allowance	Revenue Requirement from Rates
	Revenue By Revenue Cost Ratio		Requirement from Rates Before Transformer Allowance		
	A	B	C = A - B	D	E = C + D
Residential	\$ 3,134,235	\$ 198,510	\$ 2,935,725	\$ -	\$ 2,935,725
General Service Less Than 50 kW	\$ 764,515	\$ 48,605	\$ 715,910	\$ -	\$ 715,910
General Service 50 to 4,999 kW	\$ 1,508,715	\$ 50,795	\$ 1,457,920	\$ 142,119	\$ 1,600,039
Unmetered Scattered Load	\$ 29,229	\$ 4,308	\$ 24,921	\$ -	\$ 24,921
Sentinel Lighting	\$ 2,131	\$ 108	\$ 2,023	\$ -	\$ 2,023
Street Lighting	\$ 107,655	\$ 4,458	\$ 103,197	\$ -	\$ 103,197
	<b>\$ 5,546,479</b>	<b>\$ 306,783</b>	<b>\$ 5,239,696</b>	<b>\$ 142,119</b>	<b>\$ 5,381,815</b>



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Proposed Fixed Variable Revenue Allocation

Rate Class	Revenue Requirement from Rates A	Service Charge % Revenue C = A / B	Revenue Requirement from Rates E = F * C
Residential	\$ 2,935,725	54.5%	\$ 2,935,725
General Service Less Than 50 kW	\$ 715,910	13.3%	\$ 715,910
General Service 50 to 4,999 kW	\$ 1,600,039	29.7%	\$ 1,600,039
Unmetered Scattered Load	\$ 24,921	0.5%	\$ 24,921
Sentinel Lighting	\$ 2,023	0.0%	\$ 2,023
Street Lighting	\$ 103,197	1.9%	\$ 103,197
	<u>\$ 5,381,815</u> B		<u>\$ 5,381,815</u> -





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**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

### Proposed Fixed Variable Revenue Allocation

Rate Class	Revenue Requirement from Rates A	Service Charge % Revenue B	Distribution Volumetric		Service Charge Revenue E = A * B	Distribution Volumetric		Revenue Requirement from Rates by Rate Class H = E + F + G
			Rate % Revenue kWh C	Rate % Revenue kW D		Rate Revenue kWh F = A * C	Rate Revenue kW G = A * D	
Residential	\$ 2,935,725	51.5%	48.5%	0.0%	\$ 1,512,829	\$ 1,422,896	\$ -	\$ 2,935,725
General Service Less Than 50 kW	\$ 715,910	48.0%	52.0%	0.0%	\$ 343,941	\$ 371,969	\$ -	\$ 715,910
General Service 50 to 4,999 kW	\$ 1,600,039	34.1%	0.0%	65.9%	\$ 545,814	\$ -	\$ 1,054,225	\$ 1,600,039
Unmetered Scattered Load	\$ 24,921	43.5%	56.5%	0.0%	\$ 10,853	\$ 14,068	\$ -	\$ 24,921
Sentinel Lighting	\$ 2,023	87.7%	0.0%	12.3%	\$ 1,774	\$ -	\$ 249	\$ 2,023
Street Lighting	\$ 103,197	60.6%	0.0%	39.4%	\$ 62,487	\$ -	\$ 40,710	\$ 103,197
	<u>\$ 5,381,815</u>				<u>\$ 2,477,698</u>	<u>\$ 1,808,933</u>	<u>\$ 1,095,184</u>	<u>\$ 5,381,815</u>



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Proposed Fixed and Variable Rates

Rate Class	Service Charge	Distribution	Distribution	Re-based	Re-based	Re-based	Proposed Base	Proposed Base	Proposed Base
	Revenue	Volumetric Rate	Volumetric Rate	Customers or			Billed kWh	Billed kWh	Service Charge
	A	Revenue kWh	Revenue kW	Connections	E	F	G = A / D / 12	H = B / E	I = C / F
Residential	\$ 1,512,829	\$ 1,422,896	\$ -	8,144	64,972,406	0	15.48	0.0219	-
General Service Less Than 50 kW	\$ 343,941	\$ 371,969	\$ -	933	25,831,151	0	30.72	0.0144	-
General Service 50 to 4,999 kW	\$ 545,814	\$ -	\$ 1,054,225	81	99,392,250	377,959	561.54	-	2.7893
Unmetered Scattered Load	\$ 10,853	\$ 14,068	\$ -	19	581,173	0	47.60	0.0242	-
Sentinel Lighting	\$ 1,774	\$ -	\$ 249	37	12,725	38	4.00	-	6.5490
Street Lighting	\$ 62,487	\$ -	\$ 40,710	1,988	1,792,552	5,433	2.62	-	7.4932



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

### Adjustment required to Proposed Rates

Rate Class	Proposed Base			Current Base			Adjustment Required Base Service Charge	Adjustment Required Base Distribution Volumetric Rate kWh	Adjustment Required Base Distribution Volumetric Rate kW
	Proposed Base Service Charge A	Proposed Base Distribution Volumetric Rate kWh B	Proposed Base Distribution Volumetric Rate kW C	Current Base Service Charge D	Current Base Distribution Volumetric Rate kWh E	Current Base Distribution Volumetric Rate kW F			
Residential	\$ 15.48	\$ 0.0219	\$ -	\$ 15.48	\$ 0.0219	\$ -	\$ 0.00	\$ 0.0000	\$ -
General Service Less Than 50 kW	\$ 30.72	\$ 0.0144	\$ -	\$ 30.72	\$ 0.0144	\$ -	-\$ 0.00	\$ 0.0000	\$ -
General Service 50 to 4,999 kW	\$ 561.54	\$ -	\$ 2.7893	\$ 568.21	\$ -	\$ 2.8224	-\$ 6.67	\$ -	-\$ 0.0331
Unmetered Scattered Load	\$ 47.60	\$ 0.0242	\$ -	\$ 43.85	\$ 0.0223	\$ -	\$ 3.75	\$ 0.0019	\$ -
Sentinel Lighting	\$ 4.00	\$ -	\$ 6.5490	\$ 3.73	\$ -	\$ 6.1137	\$ 0.27	\$ -	\$ 0.4353
Street Lighting	\$ 2.62	\$ -	\$ 7.4932	\$ 2.19	\$ -	\$ 6.2650	\$ 0.43	\$ -	\$ 1.2282

Enter the above values onto Sheet  
 "D1.2 Revenue Cost Ratio Adj"  
 of the 2010 OEB IRM3 Rate Generator.



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

## Load Actual - Most Recent Year

Most Recent Year Reported - 2008

Rate Class	Fixed Metric Vol Metric		Billed Customers or Connections			Billed kWh Billed kW	Base Service Charge D	Base Distribution Volumetric Rate kWh E	Base Distribution Volumetric Rate kW F	Service Charge Revenue G = A * D * 12	Distribution Volumetric Rate Revenue kWh H = B * E	Distribution Volumetric Rate Revenue kW I = C * F	Total Revenue by Rate Class J = G + H + I
	A	B	C										
Residential	Customer	kWh	0	0	0	\$15.48	\$0.0219	\$0.0000	\$0	\$0	\$0	\$0	
General Service Less Than 50 kW	Customer	kWh	0	0	0	\$30.72	\$0.0144	\$0.0000	\$0	\$0	\$0	\$0	
General Service 50 to 4,999 kW	Customer	kW	0	0	0	\$568.21	\$0.0000	\$2.8224	\$0	\$0	\$0	\$0	
Unmetered Scattered Load	Customer	kWh	0	0	0	\$43.85	\$0.0223	\$0.0000	\$0	\$0	\$0	\$0	
Sentinel Lighting	Connection	kW	0	0	0	\$3.73	\$0.0000	\$6.1137	\$0	\$0	\$0	\$0	
Street Lighting	Connection	kW	0	0	0	\$2.19	\$0.0000	\$6.2650	\$0	\$0	\$0	\$0	
<b>\$0</b>										<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

## Capital Structure Transition

### Capital Structure Transition

Size of Utility (Rate Base)

Year	Small [\$0, \$100M)			Med-Small [\$100M, \$250M)			Med-Large [\$250M, \$1B)			Large >=\$1B		
	Short Term Debt	Long Term Debt	Equity	Short Term Debt	Long Term Debt	Equity	Short Term Debt	Long Term Debt	Equity	Short Term Debt	Long Term Debt	Equity
2007	4.0%	46.0%	50.0%	4.0%	51.0%	45.0%	4.0%	56.0%	40.0%	4.0%	61.0%	35.0%
2008	4.0%	49.3%	46.7%	4.0%	53.5%	42.5%	4.0%	56.0%	40.0%	4.0%	58.5%	37.5%
2009	4.0%	52.7%	43.3%	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%
2010	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%

Rate Base	A	\$13,199,375
Size of Utility	B	Small

Deemed Capital Structure

	Short Term	Long Term	Equity
	Debt	Debt	
2008	4.0%	49.3%	46.7%
2009	4.0%	52.7%	43.3%
2010	4.0%	56.0%	40.0%



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

## K-Factor Adjustment

Applicants Rate Base			Last Rate Re-Basing Amount
<b>Average Net Fixed Assets</b>			
Gross Fixed Assets - Re-Basing Opening	\$ 12,927,999	A	
Add: CWIP Re-Basing Opening	\$ 890,127	B	
Re-Basing Capital Additions	\$ 1,725,017	C	
Re-Basing Capital Disposals	\$ -	D	
Re-Basing Capital Retirements	\$ -	E	
Deduct: CWIP Re-Basing Closing	-\$ 143,560	F	
Gross Fixed Assets - Re-Basing Closing	\$ 15,399,583	G	
Average Gross Fixed Assets			\$ 14,163,791 H
Accumulated Depreciation - Re-Basing Opening	\$ 3,364,590	I	
Re-Basing Depreciation Expense	\$ 640,027	J	
Re-Basing Disposals	\$ -	K	
Re-Basing Retirements	\$ -	L	
Accumulated Depreciation - Re-Basing Closing	\$ 4,004,617	M	
Average Accumulated Depreciation			\$ 3,684,604 N
<b>Average Net Fixed Assets</b>			\$ 10,479,188 O
<b>Working Capital Allowance</b>			
Working Capital Allowance Base	\$ 18,134,580	P	
Working Capital Allowance Rate	15.0%	Q	
<b>Working Capital Allowance</b>			\$ 2,720,187 R
<b>Rate Base</b>			\$ 13,199,375 S
<b>Return on Rate Base</b>			
Deemed Short Term Debt %	4.00%	T	\$ 527,975 W
Deemed Long Term Debt %	56.00%	U	\$ 7,391,650 X
Deemed Equity %	40.00%	V	\$ 5,279,750 Y
Short Term Interest	1.33%	Z	\$ 7,022 AC
Long Term Interest	6.88%	AA	\$ 508,546 AD
Return on Equity	8.01%	AB	\$ 422,908 AE
<b>Return on Rate Base</b>			\$ 938,476 AF
<b>Distribution Expenses</b>			
OM&A Expenses	\$ 3,679,224	AG	
Amortization	\$ 640,028	AH	
Ontario Capital Tax	\$ 28,187	AI	
Grossed Up PILs	\$ 163,399	AJ	
Low Voltage	\$ 20,783	AK	
Transformer Allowance	\$ 142,119	AL	
Property taxes	\$ 70,000	AM	
	\$ -	AN	
	\$ -	AO	
			\$ 4,743,740 AP
<b>Revenue Offsets</b>			
Specific Service Charges	-\$ 186,000	AQ	
Late Payment Charges	-\$ 100,000	AR	
Other Distribution Income	\$ -	AS	
Other Income and Deductions	-\$ 20,783	AT	-\$ 306,783 AU
<b>Revenue Requirement from Distribution Rates</b> (after Capital Structure Transition)			\$ 5,375,433 AV
<b>Revenue Requirement from Distribution Rates</b> (Before Capital Structure Transition)			\$ 5,380,355 AW
<b>K-factor Adjustment</b>			-0.09% AX

Enter the above value onto Sheet  
 "D2.2 K-Factor Adjustment"  
 of the 2010 OEB IRM3 Rate Generator.



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

## Z-Factor Tax Changes

### Summary - Sharing of Tax Change Forecast Amounts

#### 1. Tax Related Amounts Forecast from Capital Tax Rate Changes

	2009	2010	2011	2012
Taxable Capital	\$13,198,714	\$13,198,714	\$13,198,714	\$13,198,714
Deduction from taxable capital up to \$15,000,000	\$ 671,693	\$ 671,693	\$ 671,693	\$ 671,693
Net Taxable Capital	\$12,527,021	\$12,527,021	\$12,527,021	\$12,527,021
Rate	0.225%	0.150%	0.000%	0.000%
Ontario Capital Tax (Deductible, not grossed-up)	\$ 28,186	\$ 9,370	\$ -	\$ -

#### 2. Tax Related Amounts Forecast from Income Tax Rate Changes

	2009	2010	2011	2012
Regulatory Taxable Income	\$ 502,090	\$ 502,090	\$ 502,090	\$ 502,090
Corporate Tax Rate	24.6%	23.6%	22.1%	20.6%
Tax Impact	\$ 123,279	\$ 118,258	\$ 110,726	\$ 103,195
<b>Grossed-up Tax Amount</b>	<b>\$ 163,398</b>	<b>\$ 154,692</b>	<b>\$ 142,053</b>	<b>\$ 129,892</b>
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ 28,186	\$ 9,370	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 163,398	\$ 154,692	\$ 142,053	\$ 129,892
<b>Total Tax Related Amounts</b>	<b>\$ 191,583</b>	<b>\$ 164,062</b>	<b>\$ 142,053</b>	<b>\$ 129,892</b>
Incremental Tax Savings		-\$ 27,521	-\$ 49,530	-\$ 61,692
Total Tax Savings (2009 - 2012)				-\$ 138,743
Sharing of Tax Savings (50%)		-\$ 13,761	-\$ 24,765	-\$ 30,846
Total Sharing of Tax Savings (50%)				-\$ 69,372



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

### Calculate Tax Change Rate Rider Option B Volumetric

Rate Class	Total Revenue \$ by Rate Class A	Total Revenue % by Rate Class B = A / \$H	Total Z-Factor Tax Change\$ by Rate Class C = \$I * B	Billed kWh D	Billed kW E	Distribution Volumetric Rate kWh Rate Rider F = C / D	Distribution Volumetric Rate kW Rate Rider G = C / E
Residential	\$2,935,725	54.55%	-\$7,506	64,972,406	0	-\$0.000116	
General Service Less Than 50 kW	\$715,910	13.30%	-\$1,831	25,831,151	0	-\$0.000071	
General Service 50 to 4,999 kW	\$1,600,039	29.73%	-\$4,091	99,392,250	377,959		-\$0.010824
Unmetered Scattered Load	\$24,921	0.46%	-\$64	581,173	0	-\$0.000110	
Sentinel Lighting	\$2,023	0.04%	-\$5	12,725	38		-\$0.136114
Street Lighting	\$103,197	1.92%	-\$264	1,792,552	5,433		-\$0.048567
	<b>\$5,381,815</b> H	<b>100.00%</b>	<b>-\$13,761</b> I				

Enter the above value onto Sheet "J2.1 Tax Change Rate Rider" of the 2010 OEB IRM3 Rate





Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
File Number: EB-2009-0215  
Effective Date: Saturday, May 01, 2010

## Threshold Parameters

### Price Cap Index

Price Escalator (GDP-IPI)	2.30%
Less Productivity Factor	-0.72%
Less Stretch Factor	-0.40%

### Price Cap Index

1.18%

Enter the above value onto Sheet  
"F1.2 Price Cap Adjustment"  
of the 2010 OEB IRM3 Rate Generator.

### Growth

Re-Based Revenue Requirement From Rates	<u>\$5,381,815</u>	A
Most Recent Year Reported Revenue Requirement From Rates	<u>\$ -</u>	B

### Growth

0.00% C



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Threshold Test

Year	2009	
Status	Re-Basing	
<b>Price Cap Index</b>	1.18%	<b>A</b>
<b>Growth</b>	0.00%	<b>B</b>
<b>Dead Band</b>	20%	<b>C</b>
<b>Average Net Fixed Assets</b>		
Gross Fixed Assets Opening	\$12,927,999	
Add: CWIP Opening	\$ 890,127	
Capital Additions	\$ 1,725,017	
Capital Disposals	\$ -	
Capital Retirements	\$ -	
Deduct: CWIP Closing	-\$ 143,560	
Gross Fixed Assets - Closing	\$15,399,583	
Average Gross Fixed Assets	<u>\$14,163,791</u>	
Accumulated Depreciation - Opening	\$ 3,364,590	
Depreciation Expense	\$ 640,027	<b>D</b>
Disposals	\$ -	
Retirements	\$ -	
Accumulated Depreciation - Closing	\$ 4,004,617	
Average Accumulated Depreciation	<u>\$ 3,684,604</u>	
<b>Average Net Fixed Assets</b>	<u>\$10,479,188</u>	<b>E</b>
<b>Working Capital Allowance</b>		
Working Capital Allowance Base	\$18,134,580	
Working Capital Allowance Rate	15%	
<b>Working Capital Allowance</b>	<u>\$ 2,720,187</u>	<b>F</b>
<b>Rate Base</b>	<u>\$13,199,375</u>	<b>G = E + F</b>
<b>Depreciation</b>	<b>D \$ 640,027</b>	<b>H</b>
<b>Threshold Test</b>	<b>144.34%</b>	<b>I = 1 + ( G / H ) * ( B + A * ( 1 + B ) ) + C</b>
<b>Threshold CAPEX</b>	<b>\$ 923,785</b>	<b>J = H * I</b>



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Summary of Incremental Capital Projects

Number of ICP's  
**6**

Project ID #	Incremental Capital Non-Discretionary Project Description	Incremental Capital CAPEX	Amortization Expense	CCA
ICP 1				
ICP 2				
ICP 3				
ICP 4				
ICP 5				
ICP 6				
		<u>0</u>	<u>0</u>	<u>0</u>



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

## Incremental Capital Adjustment

### Current Revenue Requirement

Current Revenue Requirement - Total	\$ 5,380,355	A
-------------------------------------	--------------	---

### Return on Rate Base

Incremental Capital CAPEX			\$ -	B
Depreciation Expense			\$ -	C
Incremental Capital CAPEX to be included in Rate Base			\$ -	D = B - C
Deemed ShortTerm Debt %	4.0%	E	\$ -	G = D * E
Deemed Long Term Debt %	56.0%	F	\$ -	H = D * F
Short Term Interest	1.33%	I	\$ -	K = G * I
Long Term Interest	6.88%	J	\$ -	L = H * J
Return on Rate Base - Interest			\$ -	M = K + L
Deemed Equity %	40.0%	N	\$ -	P = D * N
Return on Rate Base -Equity	8.01%	O	\$ -	Q = P * O
Return on Rate Base - Total			\$ -	R = M + Q

### Amortization Expense

Amortization Expense - Incremental	C	\$ -	S
------------------------------------	---	------	---

### Grossed up PIL's

Regulatory Taxable Income	O	\$ -	T
Add Back Amortization Expense	S	\$ -	U
Deduct CCA		\$ -	V
Incremental Taxable Income		\$ -	W = T + U - V
Current Tax Rate (F1.1 Z-Factor Tax Changes)	24.6%	X	
PIL's Before Gross Up		\$ -	Y = W * X
Incremental Grossed Up PIL's		\$ -	Z = Y / (1 - X)

### Ontario Capital Tax

Incremental Capital CAPEX			\$ -	AA
Less : Available Capital Exemption (if any)			\$ -	AB
Incremental Capital CAPEX subject to OCT			\$ -	AC = AA - AB
Ontario Capital Tax Rate (F1.1 Z-Factor Tax Changes)	0.225%	AD		
Incremental Ontario Capital Tax			\$ -	AE = AC * AD

### Incremental Revenue Requirement

Return on Rate Base - Total	Q	\$ -	AF
Amortization Expense - Total	S	\$ -	AG
Incremental Grossed Up PIL's	Z	\$ -	AH
Incremental Ontario Capital Tax	AE	\$ -	AI
Incremental Revenue Requirement		\$ -	AJ = AF + AG + AH + AI



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

### Calculation of Incremental Capital Rate Adder - Option A Fixed and Variable

Rate Class	Distribution Volumetric			Service Charge Revenue	Distribution Volumetric		Total Revenue by Rate Class	Billed Customers or Connections			Service Charge Rate Rider	Distribution Volumetric	
	Charge % Revenue	Rate % kWh	Rate % Revenue kW		Rate Revenue kWh	Rate Revenue kW		Connections	Billed kWh	Billed kW		Rate kWh	Rate kW
	A	B	C	D = \$N * A	E = \$N * B	F = \$N * C	F	H	I	J	K = D / H / 12	L = E / I	M = F / J
Residential	29.8%	0.0%	160140811.8%	\$ -	\$ -	\$ -	\$ -	8,144	64,972,406	0	\$0.000000	\$0.000000	
General Service Less Than 50 kW	1.8%	0.0%	9523305.1%	\$ -	\$ -	\$ -	\$ -	933	25,831,151	0	\$0.000000	\$0.000000	
General Service 50 to 4,999 kW	8.8%	0.0%	47569921.6%	\$ -	\$ -	\$ -	\$ -	81	99,392,250	377,959	\$0.000000	\$0.000000	\$0.000000
Unmetered Scattered Load	0.0%	0.0%	11540.0%	\$ -	\$ -	\$ -	\$ -	19	581,173	0	\$0.000000	\$0.000000	
Sentinel Lighting	0.0%	0.0%	76.0%	\$ -	\$ -	\$ -	\$ -	37	12,725	38	\$0.000000	\$0.000000	\$0.000000
Street Lighting	0.0%	0.0%	197882.2%	\$ -	\$ -	\$ -	\$ -	1,988	1,792,552	5,433	\$0.000000	\$0.000000	\$0.000000
	40.4%	0.0%	217443536.6%	\$ -	\$ -	\$ -	\$ -						

N

Enter the above value onto Sheet "J1.2 Incremental Cap Fund Adder" of the 2010 OEB IRM3 Rate Generator.



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Calculation of Incremental Capital Rate Adder - Option B Variable

Rate Class	Total Revenue \$ by Rate Class A	Total Revenue % by Rate Class B = A / \$H	Total Incremental Capital \$ by Rate Class C = \$I * B	Billed kWh D	Billed kW E	Distribution Volumetric Rate kWh Rate Rider F = C / D	Distribution Volumetric Rate kW Rate Rider G = C / E
Residential	\$2,935,725	54.55%	\$0	64,972,406	0	\$0.000000	
General Service Less Than 50 kW	\$715,910	13.30%	\$0	25,831,151	0	\$0.000000	
General Service 50 to 4,999 kW	\$1,600,039	29.73%	\$0	99,392,250	377,959		\$0.000000
Unmetered Scattered Load	\$24,921	0.46%	\$0	581,173	0	\$0.000000	
Sentinel Lighting	\$2,023	0.04%	\$0	12,725	38		\$0.000000
Street Lighting	\$103,197	1.92%	\$0	1,792,552	5,433		\$0.000000
	<b>\$5,381,815</b>	<b>100.00%</b>	<b>\$0</b>				

H

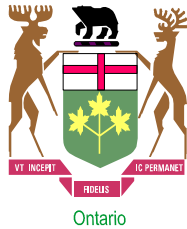
I

Enter the above value onto Sheet "J1.2 Incremental Cap Fund Adder" of the 2010 OEB IRM3 Rate Generator.

## **EXHIBIT 5**

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### **DEFERRAL AND VARIANCE ACCOUNT WORKFORM COMPLETED FOR THE PORT COLBORNE SERVICE TERRITORY**



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
File Number: EB-2009-0215  
Effective Date: Saturday, May 01, 2010

## LDC Information

Applicant Name	<b>Canadian Niagara Power Inc. - Port Colborne</b>
OEB Application Number	<b>EB-2009-0215</b>
LDC Licence Number	<b>ED-2002-0572</b>
Applied for Effective Date	<b>May 1, 2010</b>





**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Table of Contents

Sheet Name	Purpose of Sheet
<a href="#">A1.1 LDC Information</a>	Enter LDC Data
<a href="#">A2.1 Table of Contents</a>	Table of Contents
<a href="#">B1.1 2006 Reg Assets</a>	2006 Regulatory Asset Recovery
<a href="#">B1.2 2006 Reg Ass Prop Shr</a>	2006 Regulatory Asset Recovery Proportionate Share
<a href="#">B1.3 Rate Class And Bill Det</a>	Rate Class and 2008 Billing Determinants
<a href="#">C1.1 Reg Assets - Cont Sch 2005</a>	Regulatory Assets - Continuity Schedule 2005
<a href="#">C1.2 Reg Assets - Cont Sch 2006</a>	Regulatory Assets - Continuity Schedule 2006
<a href="#">C1.3 Reg Assets - Cont Sch 2007</a>	Regulatory Assets - Continuity Schedule 2007
<a href="#">C1.4 Reg Assets - Cont Sch 2008</a>	Regulatory Assets - Continuity Schedule 2008
<a href="#">C1.5 Reg Assets - Con Sch Final</a>	Regulatory Assets - Continuity Schedule Final
<a href="#">D1.1 Threshold Test</a>	Threshold Test
<a href="#">E1.1 Cost Allocation kWh</a>	Cost Allocation - kWh
<a href="#">E1.2 Cost Allocation Non-RPPkWh</a>	Cost Allocation - Non-RPP kWh
<a href="#">E1.3 Cost Allocation 1590</a>	Cost Allocation - 1590
<a href="#">E1.4 Cost Allocation 1595</a>	Cost Allocation - 1595
<a href="#">F1.1 Calculation Rate Rider</a>	Calculation of Regulatory Asset Recovery Rate Rider



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

## 2006 Regulatory Asset Recovery

Account Description	Account Number	Principal	Interest, Low	Total	Transfer of
		Amounts as	Voltage and		
		of Dec-31	Recoveries	per 2006 Reg	approved
		2004	Assets	Assets	amounts to
		A	C = B - A	B	1590 as per
					2006 EDR
					D = -B
1. Dec. 31, 2004 Reg. Assets					
		Column G		Column N	
RSVA - Wholesale Market Service Charge	1580	254,517	56,696	311,213	(311,213)
RSVA - One-time Wholesale Market Service	1582	24,782	4,223	29,005	(29,005)
RSVA - Retail Transmission Network Charge	1584	(646,051)	(99,909)	(745,960)	745,960
RSVA - Retail Transmission Connection Charge	1586	(414,186)	(48,552)	(462,738)	462,738
RSVA - Power	1588	(463,724)	(142,338)	(606,062)	606,062
<b>Sub-Totals</b>		<b>(1,244,662)</b>	<b>(229,880)</b>	<b>(1,474,542)</b>	<b>1,474,542</b>
Other Regulatory Assets	1508	18,171	2,193	20,364	(20,364)
Retail Cost Variance Account - Retail	1518	(8,710)	(1,711)	(10,421)	10,421
Retail Cost Variance Account - STR	1548	38,062	7,182	45,244	(45,244)
Misc. Deferred Debits - incl. Rebate Cheques	1525	13,819	3,892	17,711	(17,711)
Pre-Market Opening Energy Variances Total	1571	396,356	128,290	524,646	(524,646)
Extra-Ordinary Event Losses	1572	107,452	32,200	139,652	(139,652)
Deferred Rate Impact Amounts	1574		0		0
Other Deferred Credits	2425		0		0
<b>Sub-Totals</b>		<b>565,150</b>	<b>172,046</b>	<b>737,196</b>	<b>(737,196)</b>
Qualifying Transition Costs	1570	813,782	263,022	1,076,804	(1,076,804)
Transition Cost Adjustment	1570		0		0
<b>Sub-Totals</b>		<b>813,782</b>	<b>263,022</b>	<b>1,076,804</b>	<b>(1,076,804)</b>
<b>Total Regulatory Assets</b>		<b>134,270</b>	<b>205,188</b>	<b>339,458</b>	<b>(339,458)</b>
<b>Total Recoveries to April 30-06</b>	2. Rate Riders Calculation	Cell C48	<b>(905,113)</b>	<b>(905,113)</b>	<b>905,113</b>
<b>Balance to be collected or refunded</b>	2. Rate Riders Calculation	Cell N51			<b>565,655</b>



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
File Number: EB-2009-0215  
Effective Date: Saturday, May 01, 2010

## 2006 Regulatory Asset Recovery Proportionate Share

Rate Class	Total Claim	% Total Claim
Residential	825,813	243.3%
GS < 50 KW	(4,216 )	(1.2%)
GS > 50 Non TOU	(485,834 )	(143.1%)
GS > 50 TOU		0.0%
Intermediate		0.0%
Large Users		0.0%
Small Scattered Load		0.0%
Sentinel Lighting	3,117	0.9%
Street Lighting	578	0.2%
Total	<b>339,458</b>	<b>100.0%</b>

2. Rate Riders Calculation  
Row 29



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Rate Class and 2008 Billing Determinants

Rate Group	Rate Class	Fixed Metric	Vol Metric	2008			Billed kWh for Non-RPP customers D	1590 Recovery Share Proportion <sup>1</sup> E
				Billed Customers or Connections				
				A	B	C		
RES	Residential	Customer	kWh	8,155	64,972,406		13,814,944	243.3%
GSLT50	General Service Less Than 50 kW	Customer	kWh	934	25,831,151		3,644,759	(1.2%)
GSGT50	General Service 50 to 4,999 kW	Customer	kW	81	99,392,250	377,959	89,252,703	(143.1%)
USL	Unmetered Scattered Load	Connection	kWh	19	581,173			
Sen	Sentinel Lighting	Connection	kW	36	12,725	38	11,940	0.9%
SL	Street Lighting	Connection	kW	1,985	1,792,552	5,433	1,792,552	0.2%
NA	Rate Class 7	NA	NA					
NA	Rate Class 8	NA	NA					
NA	Rate Class 9	NA	NA					
NA	Rate Class 10	NA	NA					
NA	Rate Class 11	NA	NA					
NA	Rate Class 12	NA	NA					
NA	Rate Class 13	NA	NA					
NA	Rate Class 14	NA	NA					
NA	Rate Class 15	NA	NA					
NA	Rate Class 16	NA	NA					
NA	Rate Class 17	NA	NA					
NA	Rate Class 18	NA	NA					
NA	Rate Class 19	NA	NA					
NA	Rate Class 20	NA	NA					
NA	Rate Class 21	NA	NA					
NA	Rate Class 22	NA	NA					
NA	Rate Class 23	NA	NA					
NA	Rate Class 24	NA	NA					
NA	Rate Class 25	NA	NA					
								100.0%



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

## Regulatory Assets - Continuity Schedule 2005

Account Description	Account Number	Opening Principal Amounts as of Jan-1-05 <sup>1</sup>	Transactions (additions) during 2005, excluding interest and adjustments <sup>2</sup>	Transactions (reductions) during 2005, excluding interest and adjustments <sup>2</sup>	Adjustments during 2005 - instructed by Board <sup>3</sup>	Adjustments during 2005 - other <sup>4</sup>	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec31-05	Closing Interest Amounts as of Dec-31-05
LV Variance Account	1550						0			0
RSVA - Wholesale Market Service Charge	1580	254,517	122,223				376,740	37,797	20,972	58,769
RSVA - Retail Transmission Network Charge	1584	(646,051)		(155,468)			(801,519)	(61,929)	(54,225)	(116,154)
RSVA - Retail Transmission Connection Charge	1586	(414,186)		(124,261)			(538,447)	(36,348)	(35,422)	(71,770)
RSVA - Power (Excluding Global Adjustment)	1588	(463,724)	1,203,911				740,187	(94,892)	(4,752)	(99,644)
RSVA - Power (Global Adjustment Sub-account)				(721,988)			(721,988)		(11,390)	(11,390)
Recovery of Regulatory Asset Balances	1590						0			0
Disposition and recovery of Regulatory Balances Account	1595						0			0
<b>Total</b>		<b>(1,269,444)</b>	<b>1,326,134</b>	<b>(1,001,717)</b>	<b>0</b>	<b>0</b>	<b>(945,027)</b>	<b>(155,372)</b>	<b>(84,817)</b>	<b>(240,189)</b>

<sup>1</sup> As per general ledger, if does not agree to Dec-31-04 balance filed in 2006 EDR then provide supplementary analysis

<sup>2</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

<sup>3</sup> Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board

<sup>4</sup> Provide supporting statements indicating nature of this adjustments and periods they relate to



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

## Regulatory Assets - Continuity Schedule 2006

Account Description	Account Number	Opening Principal Amounts as of Jan-1-06	Transactions (additions) during 2006, excluding interest and adjustments <sup>2</sup>	Transactions (reductions) during 2006, excluding interest and adjustments <sup>2</sup>	Adjustments during 2006 - instructed by Board <sup>3</sup>	Adjustments during 2006 - other <sup>4</sup>	Interest, Low Voltage and Recoveries per 2006 Reg Asset	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec31-06	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Interest Amounts as of Dec-31-06
LV Variance Account	1550	0							0	0			0
RSVA - Wholesale Market Service Charge	1580	376,740		(236,244)			56,696	(311,213)	(114,021)	58,769	8,127	(56,696)	10,200
RSVA - Retail Transmission Network Charge	1584	(801,519)		(74,371)			(99,909)	745,960	(229,839)	(116,154)	(25,445)	92,893	(48,706)
RSVA - Retail Transmission Connection Charge	1586	(538,447)	37,081				(48,552)	462,738	(87,180)	(71,770)	(16,189)	54,523	(33,436)
RSVA - Power (Excluding Global Adjustment)	1588	740,187		(211,775)			(142,338)	606,062	992,136	(99,644)	45,972	142,339	88,667
RSVA - Power (Global Adjustment Sub-account)		(721,988)	858,114						136,126	(11,390)	(13,812)		(25,202)
Recovery of Regulatory Asset Balances	1590	0	331,015	(1,433,065)			905,113	(339,458)	(536,395)	0	(80,989)	215,872	134,883
Disposition and recovery of Regulatory Balances Account	1595	0							0	0			0
<b>Total</b>		<b>(945,027)</b>	<b>1,226,210</b>	<b>(1,955,455)</b>	<b>0</b>	<b>0</b>	<b>671,010</b>	<b>1,164,089</b>	<b>160,827</b>	<b>(240,189)</b>	<b>(82,336)</b>	<b>448,931</b>	<b>126,406</b>

<sup>2</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

<sup>3</sup> Provide supporting evidence i.e. Board Decision, CRO Order, etc.

<sup>4</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

## Regulatory Assets - Continuity Schedule 2007

Account Description	Account Number	Opening Principal Amounts as of Jan-1-07	Transactions (additions) during 2007, excluding interest and adjustments <sup>2</sup>	Transactions (reductions) during 2007, excluding interest and adjustments <sup>2</sup>	Adjustments during 2007 - instructed by Board <sup>3</sup>	Adjustments during 2007 - other <sup>4</sup>	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec31-07	Closing Interest Amounts as of Dec-31-07
LV Variance Account	1550	0					0	0		0
RSVA - Wholesale Market Service Charge	1580	(114,021)		(253,316)			(367,337)	10,200	(9,051)	1,149
RSVA - Retail Transmission Network Charge	1584	(229,839)	45,393				(184,446)	(48,706)	(8,688)	(57,394)
RSVA - Retail Transmission Connection Charge	1586	(87,180)	198,289				111,109	(33,436)	126	(33,310)
RSVA - Power (Excluding Global Adjustment)	1588	992,136	80,380				1,072,516	88,667	51,952	140,619
RSVA - Power (Global Adjustment Sub-account)		136,126	129,454				265,580	(25,202)	8,829	(16,373)
Recovery of Regulatory Asset Balances	1590	(536,395)	469,692	(134,086)			(200,789)	134,883	(18,429)	116,454
Disposition and recovery of Regulatory Balances Account	1595	0					0	0		0
<b>Total</b>		<b>160,827</b>	<b>923,208</b>	<b>(387,402)</b>	<b>0</b>	<b>0</b>	<b>696,633</b>	<b>126,406</b>	<b>24,739</b>	<b>151,145</b>

<sup>2</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

<sup>3</sup> Provide supporting evidence i.e. Board Decision, CRO Order, etc.

<sup>4</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

## Regulatory Assets - Continuity Schedule 2008

Account Description	Account Number	Opening Principal Amounts as of Jan-1-08	Transactions (additions) during 2008, excluding interest and adjustments <sup>2</sup>	Transactions (reductions) during 2008, excluding interest and adjustments <sup>2</sup>	Adjustments during 2008 - instructed by Board <sup>3</sup>	Adjustments during 2008 - other <sup>4</sup>	Transfer of Board-approved amounts to 1595	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec31-08	Transfer of Board-approved amounts to 1595	Closing Interest Amounts as of Dec-31-08
LV Variance Account	1550	0						0	0			0
RSVA - Wholesale Market Service Charge	1580	(367,337)		(84,582)				(451,919)	1,149	(15,625)		(14,476)
RSVA - Retail Transmission Network Charge	1584	(184,446)		(72,449)				(256,895)	(57,394)	(9,745)		(67,139)
RSVA - Retail Transmission Connection Charge	1586	111,109	58,269					169,378	(33,310)	5,019		(28,291)
RSVA - Power (Excluding Global Adjustment)	1588	1,072,516	210,843					1,283,359	140,619	48,689		189,308
RSVA - Power (Global Adjustment Sub-account)		265,580	232,488					498,068	(16,373)	12,962		(3,411)
Recovery of Regulatory Asset Balances	1590	(200,789)	32,323	(21,894)				(190,360)	116,454	(12,004)		104,450
Disposition and recovery of Regulatory Balances Account	1595	0						0	0			0
<b>Total</b>		<b>696,633</b>	<b>533,923</b>	<b>(178,925)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,051,631</b>	<b>151,145</b>	<b>29,296</b>	<b>0</b>	<b>180,441</b>

<sup>2</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

<sup>3</sup> Provide supporting evidence i.e. Board Decision, CRO Order, etc.

<sup>4</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to





**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Regulatory Assets - Continuity Schedule Final

Account Description	Account Number	Opening Principal Amounts as of Jan-1-09	Transfer of Board-approved amounts to 1595	Opening Principal Amounts as of Jan-1-09 After Transfer to 1595	Opening Interest Amounts as of Jan-1-09	Transfer of Board-approved amounts to 1595	Projected Interest on Dec 31 -08 balance from Jan 1, 2009 to Dec 31, 2009 <sup>5</sup>	Projected Interest on Dec 31 -08 balance from Jan 1, 2010 to April 30, 2010 <sup>5</sup>	Total Claim
LV Variance Account	1550	0		0	0				0
RSVA - Wholesale Market Service Charge	1580	(451,919)		(451,919)	(14,476)		(4,519)	(1,506)	(472,421)
RSVA - Retail Transmission Network Charge	1584	(256,895)		(256,895)	(67,139)		(2,569)	(856)	(327,459)
RSVA - Retail Transmission Connection Charge	1586	169,378		169,378	(28,291)		1,694	565	143,345
RSVA - Power (Excluding Global Adjustment)	1588	1,283,359		1,283,359	189,308		12,834	4,278	1,489,778
RSVA - Power (Global Adjustment Sub-account)		498,068		498,068	(3,411)		4,981	1,660	501,298
Recovery of Regulatory Asset Balances	1590	(190,360)		(190,360)	104,450		(1,904)	(635)	(88,448)
Disposition and recovery of Regulatory Balances Account	1595	0		0	0				0
<b>Total</b>		<b>1,051,631</b>	<b>0</b>	<b>1,051,631</b>	<b>180,441</b>	<b>0</b>	<b>10,516</b>	<b>3,505</b>	<b>1,246,094</b>

<sup>5</sup> Interest projected on December 31, 2008 closing principal balance.



**Name of LDC:** Canadian Niagara Power Inc  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Threshold Test

Rate Class	Billed kWh B
Residential	64,972,406
General Service Less Than 50 kW	25,831,151
General Service 50 to 4,999 kW	99,392,250
Unmetered Scattered Load	581,173
Sentinel Lighting	12,725
Street Lighting	1,792,552
	<hr/>
	192,582,257
Total Claim	1,246,094
Total Claim per kWh	0.006470

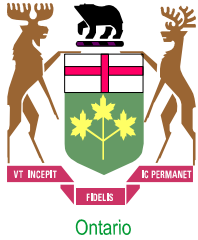


**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Cost Allocation - kWh

Rate Class	Billed kWh	% kWh						Total
			1550	1580	1584	1586	1588 <sup>1</sup>	
Residential	64,972,406	33.7%	0	(159,383)	(110,477)	48,361	502,614	281,116
General Service Less Than 50 kW	25,831,151	13.4%	0	(63,366)	(43,922)	19,227	199,825	111,763
General Service 50 to 4,999 kW	99,392,250	51.6%	0	(243,818)	(169,003)	73,981	768,879	430,040
Unmetered Scattered Load	581,173	0.3%	0	(1,426)	(988)	433	4,496	2,515
Sentinel Lighting	12,725	0.0%	0	(31)	(22)	9	98	55
Street Lighting	1,792,552	0.9%	0	(4,397)	(3,048)	1,334	13,867	7,756
	<u>192,582,257</u>	<u>100.0%</u>	<u>0</u>	<u>(472,421)</u>	<u>(327,459)</u>	<u>143,345</u>	<u>1,489,778</u>	<u>833,244</u>

<sup>1</sup> RSVA - Power (Excluding Global Adjustment)

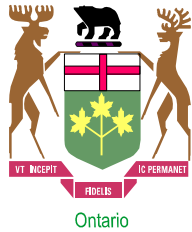


**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Cost Allocation - Non-RPP kWh

Rate Class	Non-RPP kWh	% kWh	
			<b>1588</b> <sup>1</sup>
Residential	13,814,944	12.7%	63,819
General Service Less Than 50 kW	3,644,759	3.4%	16,837
General Service 50 to 4,999 kW	89,252,703	82.2%	412,306
Unmetered Scattered Load	0	0.0%	0
Sentinel Lighting	11,940	0.0%	55
Street Lighting	1,792,552	1.7%	8,281
	<b>108,516,897</b>	<b>100.0%</b>	<b>501,298</b>

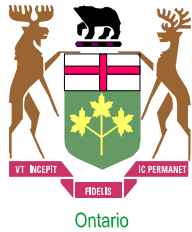
<sup>1</sup> RSVA - Power (Global Adjustment Sub-account)



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
**File Number:** EB-2009-0215  
**Effective Date:** Saturday, May 01, 2010

## Cost Allocation - 1590

Rate Class	1590 Recovery Share Proportion	1590
Residential	243.3%	(215,171 )
General Service Less Than 50 kW	(1.2%)	1,099
General Service 50 to 4,999 kW	(143.1%)	126,587
Unmetered Scattered Load	0.0%	0
Sentinel Lighting	0.9%	(812 )
Street Lighting	0.2%	(151 )
	<b>100.0%</b>	<b>(88,448 )</b>



**Name of LDC:** Canadian Niagara Power Inc. - Port Colborne  
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**Effective Date:** Saturday, May 01, 2010

## Cost Allocation - 1595

Rate Class	1595 Recovery Share Proportion	1595
Residential	0.0%	0
General Service Less Than 50 kW	0.0%	0
General Service 50 to 4,999 kW	0.0%	0
Unmetered Scattered Load	0.0%	0
Sentinel Lighting	0.0%	0
Street Lighting	0.0%	0
	<b>0.0%</b>	<b>0</b>



Name of LDC: Canadian Niagara Power Inc. - Port Colborne  
 File Number: EB-2009-0215  
 Effective Date: Saturday, May 01, 2010

## Calculation of Regulatory Asset Recovery Rate Rider

Rate Rider Recovery Period - Years

One

Rate Rider Effective To Date

Saturday, April 30, 2011

Rate Class	Vol Metric	Billed kWh A	Billed kW B	kWh C	Non-RPP D	1590 E	1595 F	Total G = C + D + E + F	Rate Rider kWh H = G / A (kWh) or H = G / B (kW)
Residential	kWh	64,972,406	0	281,116	63,819	(215,171 )	0	129,763	0.00200
General Service Less Than 50 kW	kWh	25,831,151	0	111,763	16,837	1,099	0	129,699	0.00502
General Service 50 to 4,999 kW	kW	99,392,250	377,959	430,040	412,306	126,587	0	968,933	2.56359
Unmetered Scattered Load	kWh	581,173	0	2,515	0	0	0	2,515	0.00433
Sentinel Lighting	kW	12,725	38	55	55	(812 )	0	(702 )	(18.47215)
Street Lighting	kW	1,792,552	5,433	7,756	8,281	(151 )	0	15,886	2.92398
		<u>192,582,257</u>	<u>383,430</u>	<u>833,244</u>	<u>501,298</u>	<u>(88,448 )</u>	<u>0</u>	<u>1,246,094</u>	

Enter the above value onto Sheet  
 "J2.1 DeferralAccount Rate Rider"  
 of the 2010 OEB IRM2 Rate Generator  
 "J2.5 DeferralAccount Rate Rider2"  
 of the 2010 OEB IRM3 Rate Generator

# **EXHIBIT 6**

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**EVIDENCE PRESENTED IN THE 2009  
EDR, EB-2008-0222, EB-2008-0223  
AND  
EB-2008-0224**



#### **INTERROGATORY # 4**

Ref: [FE-Ex. 1/1/6/page 2]

Please calculate the combined PEG Benchmarking ranking of Canadian Niagara Power including all three franchise areas, first on the basis of the OM&A treatment used by the Applicant, and then on the basis that the lease payments to Port Colborne are not included in OM&A.

#### **RESPONSE:**

Please see the description of the methodology used in SEC Interrogatory #30.

The same methodology was used to respond to this question, with one adaptation. The ranking is dependent on comparison of the statistic (OM&A cost per customer) for each individual LDC with the average statistic for the peer group. The result is therefore affected by the assignment of the LDC to a particular peer group. In the response to SEC Interrogatory #30, CNPI - Port Colborne and CNPI - Eastern Ontario Power were assigned to the peer group "Small Southern Low & Medium Undergrounding", while CNPI - Fort Erie was assigned to the peer group "Mid-Size Southern Low & Medium Undergrounding"<sup>1</sup>. Peer groups are based on size, location and proportion of undergrounding. All three service territories are in southern locations and have low to medium undergrounding. The combination of the three franchise areas, with a total of about 28,000 customers would qualify at least as medium size rather than small, since CNPI - Fort Erie alone was classified as mid-size. Approximately 28,000 customers would make the combined CNPI the largest of the Mid-Size Southern Low & Medium Undergrounding peer group in terms of number of customers. However, since the peer group Mid-Size Southern Medium-High Undergrounding includes LDCs with more than 30,000 customers, it was assumed that if PEG had been asked to treat CNPI on a combined basis, they would have classified it as mid-size. The combined data is therefore included in the Mid-Size Southern Low & Medium Undergrounding peer group, replacing the CNPI - Fort Erie data in that peer group, and CNPI - Eastern Ontario

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<sup>1</sup> These were the peer groups to which the LDCs were assigned by PEG.

Power and CNPI - Port Colborne are deleted from their peer group. Note that the changes in membership in the Small Southern Low & Medium Undergrounding peer group and the Mid-Size Southern Medium-High Undergrounding will change the ratio of individual OM&A per customer to the average OM&A of the peer group for both peer groups, and thus result in changes that affect the ranking of those and other LDCs.

Combining the three service territories as described with the lease payment included in O&MA cost has the effect of placing CNPI 77<sup>th</sup> in rank, based on the methodology used. In the base case (separate ranking for the service territories), Fort Erie ranks 69<sup>th</sup>, Eastern Ontario Power 80<sup>th</sup>, and Port Colborne 82<sup>nd</sup>.

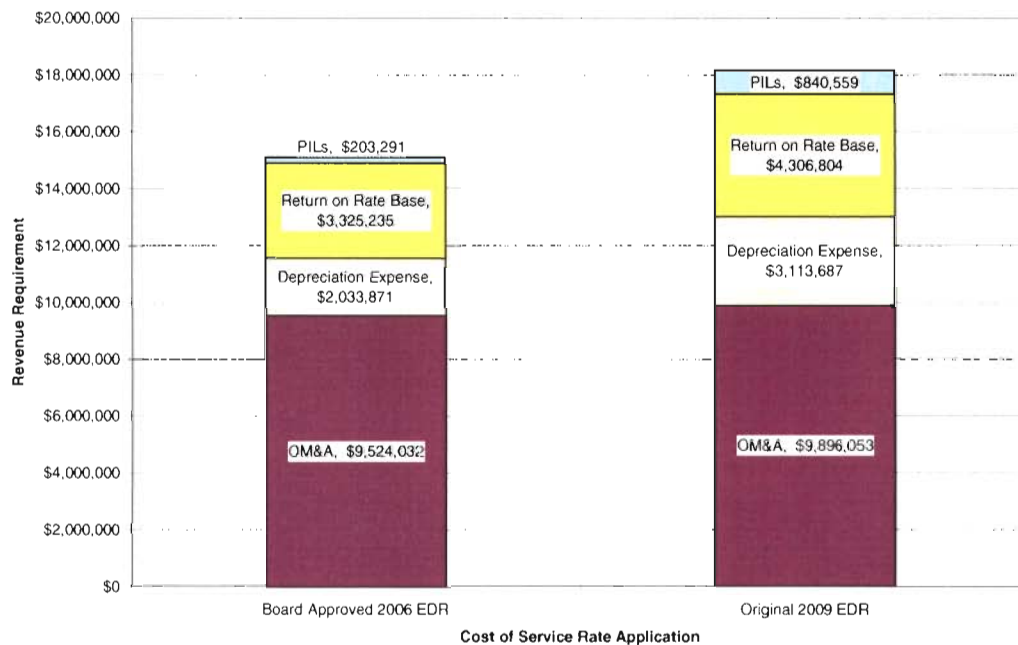
The removal of the Port Colborne leasing cost from the total of O&MA for CNPI combined, results in CNPI moving to 70<sup>th</sup> of 81 LDCs. A ranking of 70<sup>th</sup> would place CNPI in the middle "efficiency cohort".

K-5

### Service Revenue Requirement

In its applications, on a combined basis, CNPI has asked the Board to approve a 2009 service revenue requirement of \$18.2 million. In the Board Approved 2006 EDR, the approved combined service revenue requirement was \$15.1 million. The increase over the 2006 EDR is \$3.1 million over five years or a 4% increase per annum.

Comparison of the 2006 EDR and 2009 EDR Service Revenue Requirements



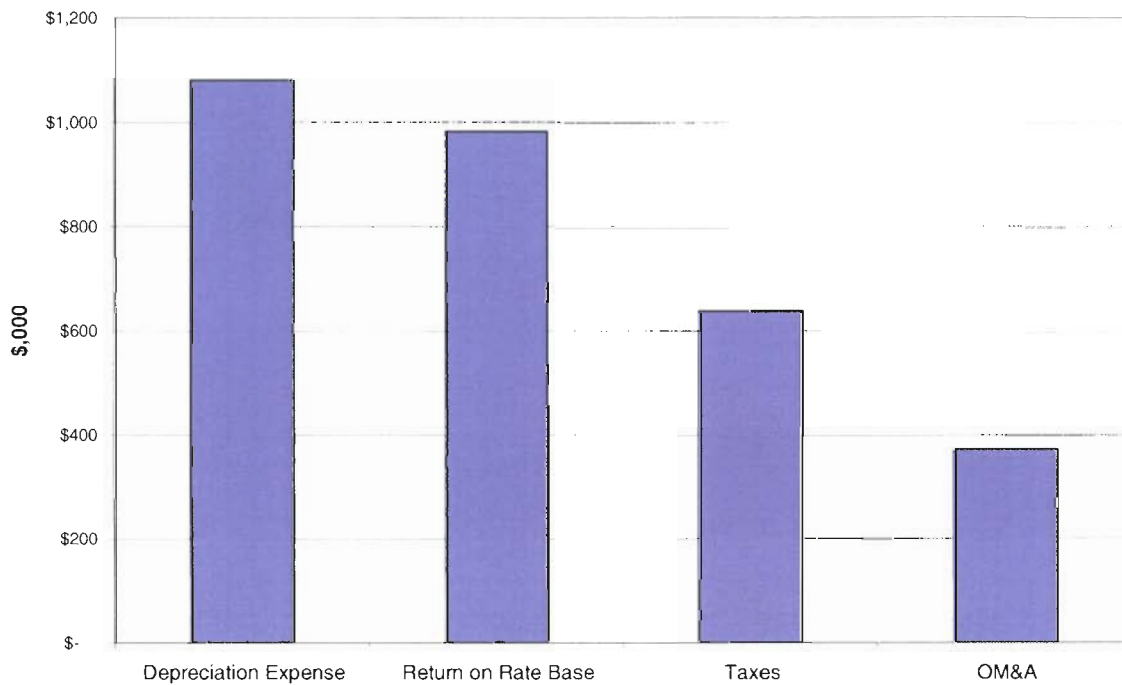
The increase in service revenue requirement is primarily the result of the growth in rate base resulting in an increase in the return on rate base and depreciation expense.

**Components of the Service Revenue Requirement**

Component	2006 Board Approved		2009 Test Year		Contribution to Change	
	\$,000	%	\$,000	%	\$,000	%
Depreciation Expense	2,034	14%	3,114	17%	1,080	35%
Return on Rate Base	3,325	22%	4,307	24%	982	32%
Taxes	204	1%	841	5%	637	21%
OM&A	9,524	63%	9,896	54%	372	12%
<b>Total</b>	<b>15,087</b>	<b>100%</b>	<b>18,158</b>	<b>100%</b>	<b>3,071</b>	<b>100%</b>

The following chart provides a graphical representation of each component's contribution to the change in service revenue requirement from the 2006 Board Approved to the 2009 Test Year.

**Contributions to Change in Service Revenue Requirement**



With depreciation expense and return on rate base comprising 67% of the increase in service revenue requirement from the Board Approved 2006 EDR to the 2009 Test Year, it is evident that the increase is being driven by change in capital investment.

### **Return on Rate Base**

In CNPI's electricity distribution rate applications, the rate base is the sum of the net fixed assets for the test year and the working capital allowance. Both have been determined in a manner consistent with the filing guidelines. The return on rate base is the product of the rate base and the weighted average cost of capital (the "WACC"). The WACC has been calculated in accordance with guidelines and CNPI will comply with Board direction in this matter. The proposed WACC in the 2009 application is 7.36%<sup>1</sup> compared to 8.05% in the 2006 EDR. The decrease in WACC is due to both a reduction in deemed equity and a lower regulated return on equity.

The increase in return on rate base is primarily driven by CNPI's capital investments. The value of net fixed assets has increased from \$33.9 million in the 2006 EDR to \$51.2 million in the 2009 Test Year. This increase of \$17.3 million has been discussed thoroughly in the individual rate applications.

The major contributing factor to the growth in rate base has been the necessary capital investment which was required to maintain integrity of the distribution system and security of supply.

Immediately following execution of the lease arrangement in Port Colborne, CNPI addressed and continues to address weaknesses in the distribution system. The Elm Street substation was at end of life, there was insufficient electrical capacity crossing the Welland Canal, there was insufficient capacity between distribution stations and the Whitem Substation is at end of life. CNPI immediately took steps and invested in a new substation, installed a 1000 MCM submarine cable across the canal and continues to

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<sup>1</sup> The updated WACC based on the OEB's February 24, 2009 *Cost of Capital Parameter Updates for 2009 Cost of Service Applications* is 7.41%.

work of feeder transfer capability. Following the acquisition of the distribution system in Gananoque, CNPI immediately addressed issues of system integrity with the largest project being the replacement of the main 44 kV substation which was nearing end of life. In Fort Erie, the replacement of aging infrastructure associated with the old 4.8 kV delta distribution system has been a major contributing factor.

### **Depreciation Expense**

CNPI is permitted to recover the value of its capital investment over the useful life of the asset by an annual depreciation charge to the service revenue requirement. CNPI follows the Board's direction in this matter. CNPI has been grandfathered to permit continued use of its historical depreciation rates until such time a full depreciation study<sup>2</sup> is performed. A comparison of CNPI's depreciation schedule to that schedule contained within the Accounting Procedures Handbook results in CNPI yielding a lesser depreciation expense. This is evidenced in the response to OEB staff interrogatory # 5.

The depreciation expense has increased by \$1.07 million or 53% for the period from the 2006 EDR to the 2009 Test Year. This increase is primarily due to the ongoing investment in capital during the period of incentive regulation following the 2006 EDR.

### **Taxes**

In the 2006 EDR, CNPI received approval to collect \$233 thousand in tax expense; in the 2009 EDR, CNPI is seeking to collect \$841 thousand, an increase of 313%. This arises from loss carry-forwards that were accounted in the 2006 EDR. There are no loss carry-forwards in 2009.

### **Operations, Maintenance and Administration**

Operations, maintenance and administration ("OM&A") costs are essentially those costs necessary to provide regulated electricity distribution service.

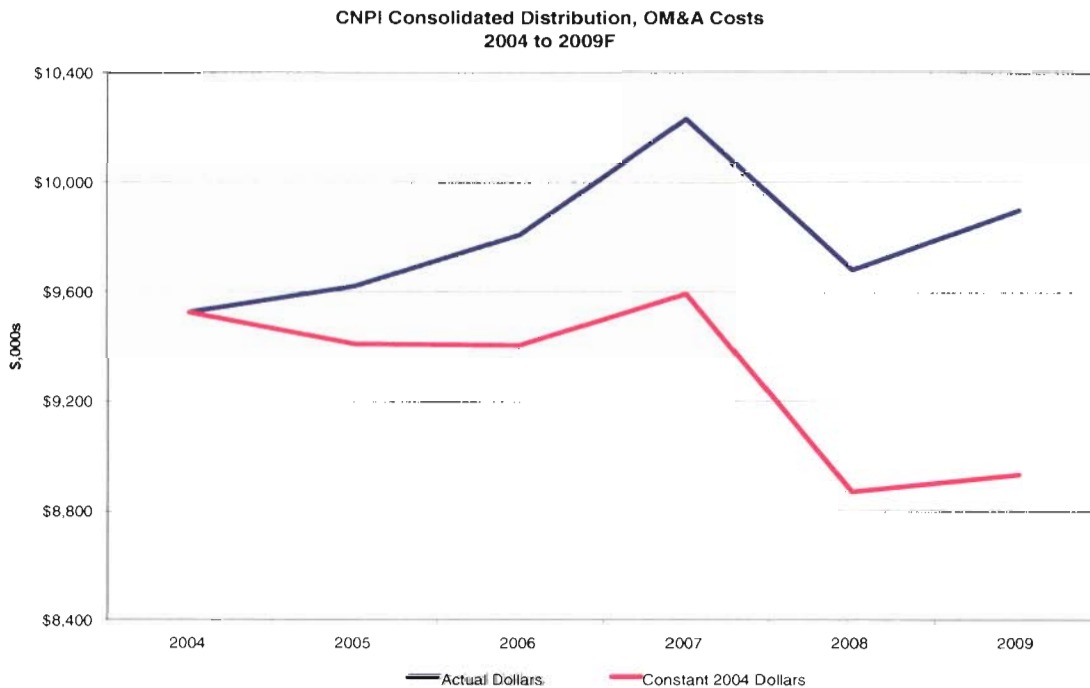
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<sup>2</sup> CNPI expects the OEB to commission a province-wide depreciation study as part of the transition to International Financial Reporting Standards.

CNPI's 2006 EDR cost of service application was based on a 2004 historical test year. The 2009 EDR cost of service application is on a 2009 test year. For the 2009 test year, the 2009 combined OM&A costs are \$9.9 million representing a modest 4% increase over the 2004 combined OM&A costs of \$9.5 million.

In the five year period from 2004 to 2009, the compound effect of the Ontario Consumer Price Index<sup>3</sup> ("CPI") has been forecasted in excess of 11 percent, assuming the 2009 Ontario CPI is approximately 1.5 percent.

On a 2004 constant dollar basis<sup>4</sup>, CNPI's OM&A costs have fallen by 6 percent when compared to the 2006 EDR Board approved amount, shown in the chart below.

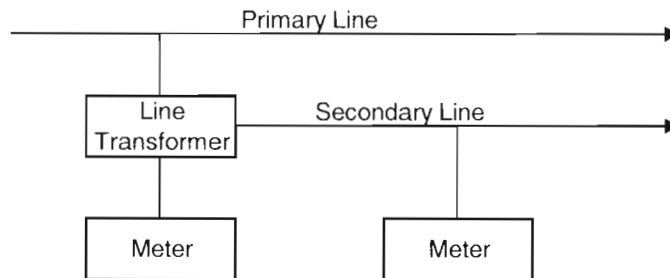


The steepest decline occurs from 2007 to 2008, this decline in OM&A is due to initiatives taken by CNPI to reduce its workforce through an early retirement program.

<sup>3</sup> Statistics Canada, Consumer Price Index, by Province  
<http://www40.statcan.gc.ca/cbin/fl/cstprintflag.cgi> 2/25/2009.

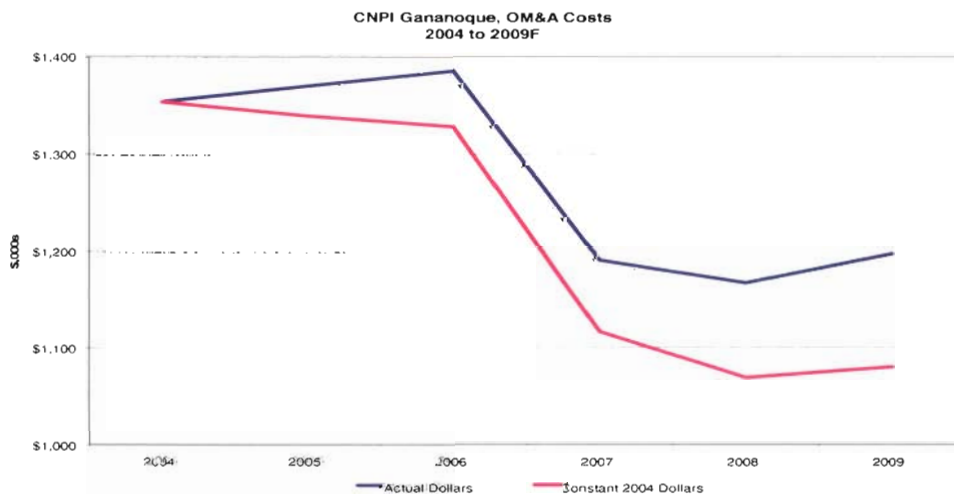
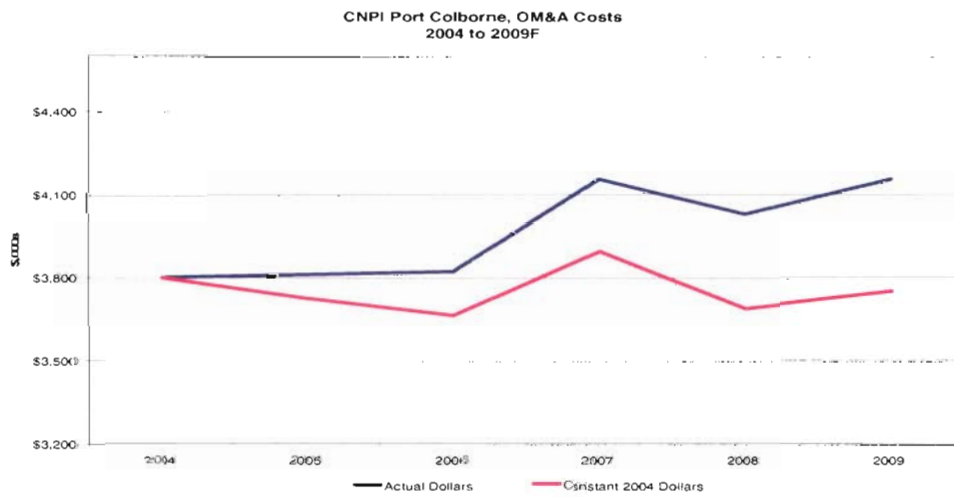
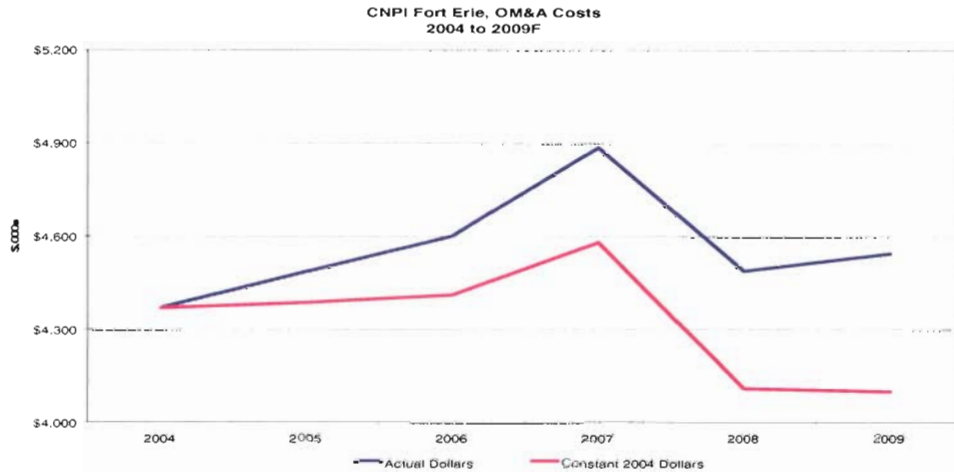
<sup>4</sup> Constant 2004 dollars adjust for the impact of inflation since 2004.

OM&A costs are dependent upon the amount of capital plant in service, and will therefore increase as customers are added to the distribution system. Typically, the addition of customers requires an expansion to the distribution system in the form of primary and secondary lines, line transformers and meters as shown in the pictorial. All of these additional assets will marginally increase the total O&M costs. Over this same time period, on a consolidated basis, CNPI's customer base has increased by 3% or approximately 800 customers, excluding street and sentinel lighting. OM&A costs are marginal costs dependent on the number of customers served; therefore the 6% decrease in costs previously noted, based on 2004 constant dollars, is likely understated.



The following charts provide the same information on a disaggregated basis for CNPI – Fort Erie, CNPI – Port Colborne and CNPI – Gananoque.





The pronounced increase in costs for 2007, particularly evident in CNPI – Fort Erie and CNPI – Port Colborne and in the combined chart, is primarily the result of the costs associated with the early retirement program offered in 2007; with those costs being borne by the shareholder. The resultant decline in costs for 2008 is a result of this initiative along with other cost savings initiatives. Furthermore, the ratepayer was benefitted by lower operating costs in the test year.

During the interrogatory process and in the Technical Hearing the interested parties have drawn attention to CNPI's OM&A costs that have been reported by Board initiatives including the Comparators and Cohorts and in the Electricity Distributor's Yearbook, relative to the costs of other distributors. At the outset, CNPI submits that a comparison of OM&A costs in the context of this proceeding for the purpose of setting rates is inappropriate. CNPI reserves its right to make submissions on this point should the Board be requested to set rates based on costs relative to other distributors. Nevertheless, even if the Board were to consider relative costs for ratemaking purposes, to more clearly articulate the OM&A costs in CNPI's application that are relevant for comparison purposes, CNPI has produced the following illustrations using the information published on the Board's website and the forecast data in CNPI's applications.

The 2007 data submitted to the Board by CNPI as part of its RRR and subsequently used by the Board contain expenses that were borne by CNPI's shareholder and are not relevant OM&A costs for comparison purposes. In 2007, CNPI offered an early retirement program which reduced the workforce by 8%. On a consolidated basis the cost of this program was \$482,998 and was borne entirely by the shareholder.

In the SEC interrogatory # 4, CNPI was asked to evaluate CNPI comparator and cohort positioning on a consolidated basis and then on the basis that the lease payment is not included in OM&A. To further elaborate on this interrogatory, CNPI has reclassified

certain costs contained within its published 2007 amounts to yield the OM&A cost that would be relevant for comparison purposes; that is those costs that are typically borne by distributors in the normal course.

The costs reclassified in the reported 2007 OM&A costs and forecasted OM&A costs are:

	2007 \$	2008 \$	2009 \$
Early Retirement Program	482,998	n/a	n/a
Per customer cost	17	n/a	n/a
The Port Colborne Lease Cost	1,528,200	1,462,834	1,462,834
Per customer cost	54	52	51
Rental of the Fort Erie Service Center	360,000	335,520	342,231
Per customer cost	13	12	12

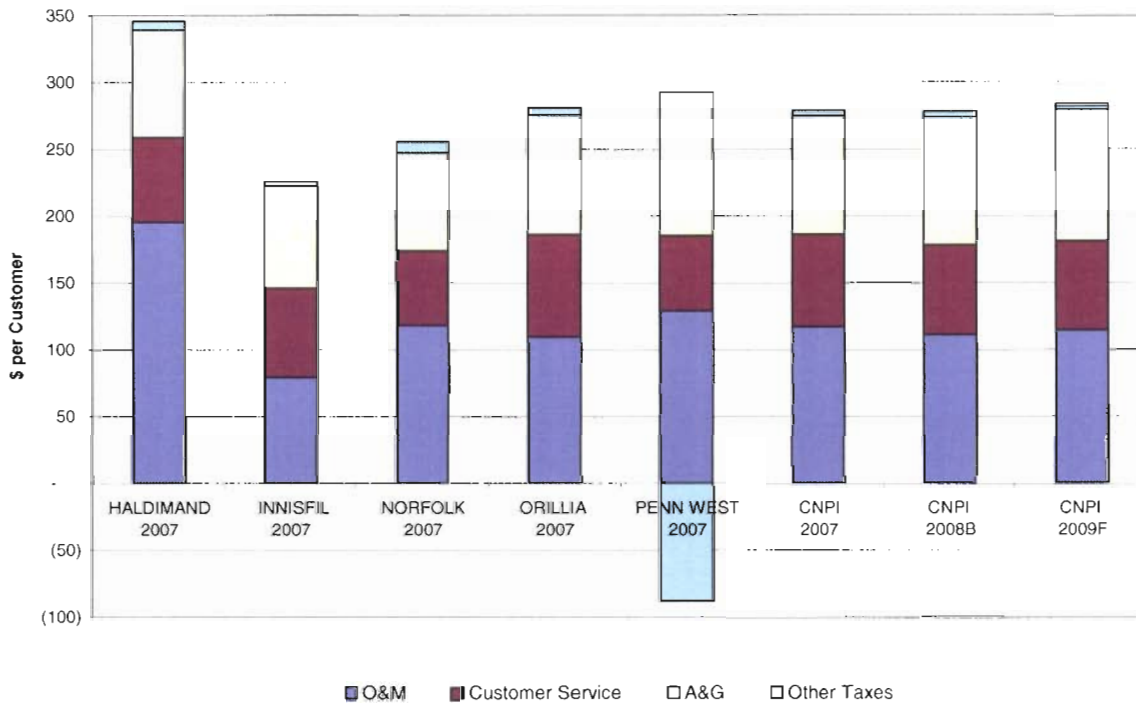
As stated previously, the costs associated with the early retirement program were borne by the shareholder and is not an OM&A cost that should be considered as operation of the electricity distribution system. Likewise the lease payments which are reported as OM&A in the trial balance reported to the OEB is not a relevant OM&A cost for comparison purposes.

The rental of the For Erie Service Center is peculiar to CNPI. In essence it is an alternate for capitalized costs that would be associated with owning the facility and recovering those costs through cost of capital and the depreciation expense. To provide a better comparison of pure electricity distribution system OM&A cost for this exercise CNPI has reclassified this amount.

As indicated in its response to SEC IR # 4, the consolidation of CNPI into a single theoretical LDC would result in CNPI being included in the Mid-Size Southern Low & Medium Undergrounding peer group. Using data extracted from the OEB's 2007 Yearbook of Electricity Distributors, CNPI has compiled the following comparative information.

The chart below provides the total OM&A costs per customer segmented to show the relative proportions of Operation & Maintenance, Billing and Collection, Administrative & General and Other Taxes.

Comparison of OM&A Costs per Customer

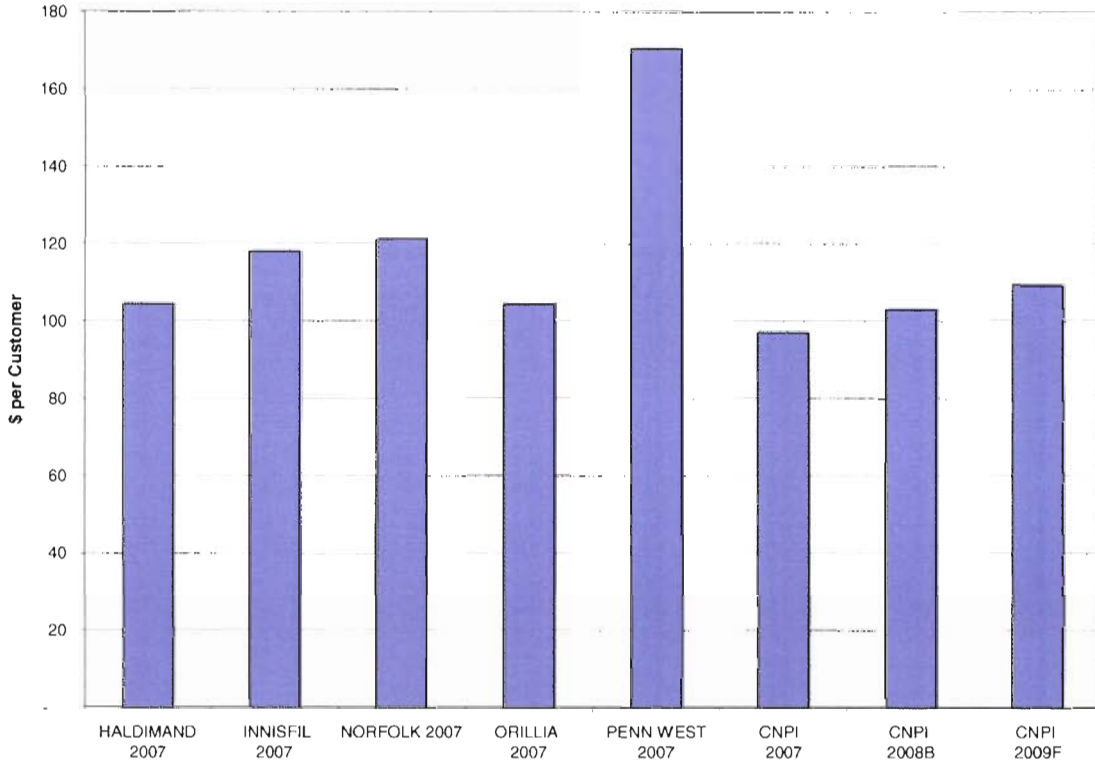


This chart illustrates that based on the information contained in the 2007 Yearbook for Electricity Distributors related OM&A, CNPI costs per customer are comparable to other LDCs in this same cohort.

Furthermore, CNPI's operating costs per customer for the bridge and test year are also comparable the 2007 results.

Likewise, the chart shown below shows the depreciation expense per customer based on the information contained in the 2007 Yearbook for Electricity Distributors. Again CNPI is comparable to the others in the cohort.

Comparison of Depreciation Expense per Customer



# **EXHIBIT 7**

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## **FOREGONE REVENUE RECOVERY WORKSHEET**

**Determination of Foregone Rate Rider for 2010 IRM3  
Calculation of Rate Riders  
Required to Recover Revenue as a Result of November 1, 2009 Rate Implementation**

	Number of Customers (Connections)	KWh	kW	Board Approved 2008 Distribution Rates			Calculated Revenue May to October 2009
				Fixed	per kWh	per kW	
<b>Revenue at Approved 2009 Rates</b>							
Residential	8,144	64,972,406		15.48	0.022		1,471,065
General Service Less Than 50 kW	933	25,831,151		30.72	0.0145		359,246
General Service 50 to 4,999 kW	81	99,392,250	377,959	568.21		2.8548	813,944
Unmetered Scattered Load	19	581,173		43.85	0.0224		11,508
Sentinel Lighting	37	12,725	38	3.73		6.1238	944
Street Lighting	1,988	1,792,552	5,433	2.19		6.2733	43,163
<b>Revenue at Approved 2008 Rates</b>							
Residential	8,144	64,972,406	-	15.59	0.0154		1,262,031
General Service Less Than 50 kW	933	25,831,151	-	31.05	0.0093		293,933
General Service 50 to 4,999 kW	81	99,392,250	377,959	620.00		2.3984	752,708
Unmetered Scattered Load	19	581,173	-	31.32	0.0093		6,273
Sentinel Lighting	37	12,725	38	2.10		6.1316	583
Street Lighting	1,988	1,792,552	5,433	1.39		2.7636	24,087
<b>Revenue Deficit Resulting from November 1, 2009 Rate Implementation</b>							
Residential							209,034
General Service Less Than 50 kW							65,314
General Service 50 to 4,999 kW							61,236
Unmetered Scattered Load							5,235
Sentinel Lighting							362
Street Lighting							19,076
Total							\$ 360,257
<b>Rate Adder Required to Recover Foregone Revenue from November 1, 2009 to April 30, 2011</b>							
Class				Fixed	per kWh	per kW	Balance Check
Residential	8,144	64,972,406	-	0.73	0.0010		209,034
General Service Less Than 50 kW	933	25,831,151	-	1.87	0.0009		65,314
General Service 50 to 4,999 kW	81	99,392,250	377,959	15.74		0.0678	61,236
Unmetered Scattered Load	19	581,173	-	6.66	0.0034		5,235
Sentinel Lighting	37	12,725	38	0.48		0.7809	362
Street Lighting	1,988	1,792,552	5,433	0.32		0.9232	19,076
Number of Months for Recovery	18						\$ 360,257
Percentage of Year for Recovery	150%						

**Original Determination of Foregone Rate Rider for 2009 EDR  
Calculation of Rate Riders  
Required to Recover Revenue as a Result of November 1, 2009 Rate Implementation**

	Number of Customers (Connections)	KWh	kW	Board Approved 2008 Distribution Rates			Calculated Revenue May to October 2009
				Fixed	per kWh	per kW	
<b>Revenue at Approved 2009 Rates</b>							
Residential	8,144	64,972,406		15.48	0.022		1,471,065
General Service Less Than 50 kW	933	25,831,151		30.72	0.0145		359,246
General Service 50 to 4,999 kW	81	99,392,250	377,959	568.21		2.8548	274,445
Unmetered Scattered Load	19	581,173		43.85	0.0224		11,508
Sentinel Lighting	37	12,725	38	3.73		6.1238	828
Street Lighting	1,988	1,792,552	5,433	2.19		6.2733	26,122
<b>Revenue at Approved 2008 Rates</b>							
Residential	8,144	64,972,406	-	15.59	0.0154		1,262,031
General Service Less Than 50 kW	933	25,831,151	-	31.05	0.0093		293,933
General Service 50 to 4,999 kW	81	99,392,250	377,959	620.00		2.3984	299,460
Unmetered Scattered Load	19	581,173	-	31.32	0.0093		6,273
Sentinel Lighting	37	12,725	38	2.10		6.1316	466
Street Lighting	1,988	1,792,552	5,433	1.39		2.7636	16,580
<b>Revenue Deficit Resulting from November 1, 2009 Rate Implementation</b>							
Residential							209,034
General Service Less Than 50 kW							65,314
General Service 50 to 4,999 kW							(25,015)
Unmetered Scattered Load							5,235
Sentinel Lighting							362
Street Lighting							9,542
Total							\$ 264,473

**Rate Adder Required to Recover Foregone Revenue from November 1, 2009 to April 30, 2011**

Class				Fixed	per kWh	per kW	Balance Check
Residential	8,144	64,972,406	-	0.73	0.0010		209,034
General Service Less Than 50 kW	933	25,831,151	-	1.87	0.0009		65,314
General Service 50 to 4,999 kW	81	99,392,250	377,959	(6.43)		(0.0277)	(25,015)
Unmetered Scattered Load	19	581,173	-	6.66	0.0034		5,235
Sentinel Lighting	37	12,725	38	0.48		0.7813	362
Street Lighting	1,988	1,792,552	5,433	0.16		0.4618	9,542
Number of Months for Recovery	18						\$ 264,473
Percentage of Year for Recovery	150%						



**Determination of Foregone Rate Rider for 2010 IRM3  
& Recovery Schedule**

Customer Data and Foregone Revenue Rate Rider							Recovery - Month End Closing Balance																	
							2009		2010				2011											
	Cust.	Volume	Unit	Opening Balance	Fixed	Per Unit	November	December	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April
Residential	8,144	64,972,406	kWh	209,034	0.73	0.0010	197,421	185,808	174,195	162,582	150,969	139,356	127,743	116,130	104,517	92,904	81,291	69,678	58,065	46,452	34,839	23,226	11,613	0
General Service Less Than 50 kW	933	25,831,151	kWh	65,314	1.87	0.0009	61,685	58,057	54,428	50,800	47,171	43,542	39,914	36,285	32,657	29,028	25,400	21,771	18,143	14,514	10,886	7,257	3,629	0
General Service 50 to 4,999 kW	81	377,959	kW	61,236	(6.43)	(0.0277)	62,625	64,015	65,405	66,794	68,184	69,574	63,776	57,978	52,180	46,383	40,585	34,787	28,989	23,191	17,393	11,596	5,798	(0)
Unmetered Scattered Load	19	581,173	kWh	5,235	6.66	0.0034	4,944	4,653	4,363	4,072	3,781	3,490	3,199	2,908	2,618	2,327	2,036	1,745	1,454	1,163	873	582	291	0
Sentinel Lighting	37	38	kW	362	0.48	0.7813	342	322	301	281	261	241	221	201	181	161	141	121	100	80	60	40	20	0
Street Lighting	1,988	5,433	kW	19,076	0.16	0.4618	18,546	18,016	17,486	16,956	16,426	15,895	14,571	13,246	11,922	10,597	9,272	7,948	6,623	5,298	3,974	2,649	1,325	0
				<u>\$360,257</u>			<u>\$ 345,564</u>	<u>\$ 330,871</u>	<u>\$ 316,178</u>	<u>\$ 301,485</u>	<u>\$ 286,792</u>	<u>\$ 272,099</u>	<u>\$ 249,424</u>	<u>\$ 226,749</u>	<u>\$ 204,074</u>	<u>\$ 181,399</u>	<u>\$ 158,724</u>	<u>\$ 136,049</u>	<u>\$ 113,375</u>	<u>\$ 90,700</u>	<u>\$ 68,025</u>	<u>\$ 45,350</u>	<u>\$ 22,675</u>	<u>\$ 0</u>