EB-2009-0063

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

AND IN THE MATTER OF an Application by Brantford Power Inc. to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of May 1, 2008 (EB-2007-0698);

AND IN THE MATTER OF a Motion by Brant County Power Inc. to review and vary the implementation of the Board's Interim Order dated April 21, 2008 in the rates proceeding;

AND IN THE MATTER OF a Motion by Brant County Power Inc. to review and vary the implementation of the Board's Decision dated July 18, 2008 and the Board's Order dated August 29, 2008 in the rates proceeding

BRANTFORD POWER INC.

RESPONSES TO BOARD STAFF INTERROGATORIES

DELIVERED DECEMBER 17, 2009

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1 GENERAL

Issue 1.1 Embedded distributor

1 Ref: Exhibit(s) Distribution System Code
Motion Record of Brantford Power Inc.

The Distribution System Code defines embedded distributors as "a distributor who is not a wholesale market participant and that is provided electricity by a host distributor."

a) Please explain why BPI has considered BCPI as an embedded distributor, when they are a market participant.

RESPONSE:

As discussed in Brantford Power Inc.'s ("BPI") Response to Amended Evidence of Brant County Power Inc. ("BCPI") November 5, 2009, Page 19, Paragraphs 39 to 41, as of October 15, 2005, BCP has been embedded to and a customer of BPI at three points:

Colborne Street West. 64M25. BCP was previously embedded to Hydro One through a section of line owned by Hydro One. That line was purchased by BPI and ownership transferred on October 15, 2005.

Colborne Street East. 64M27. BCP was previously embedded to Hydro One through a section of line owned by Hydro One. That line was purchased by BPI and ownership transferred on October 15, 2005.

Powerline Road. Formerly 12M13, now PM1. BCP was previously embedded to Hydro One through a section of line that was metered and registered to BPI. Numerous BPI customers and lines were connected to the Hydro One-owned section of the line. That line section was purchased by BPI and ownership was transferred to BPI on October 15, 2005.

In the Board's Distribution System Code (the "DSC"), an "embedded distributor" means a distributor who is not a wholesale market participant. An "embedded wholesale consumer" means a consumer who is a wholesale market participant whose facility is not directly connected to the IESO-controlled grid but is connected to a distribution system; and that is provided electricity by a host distributor.

BPI acknowledges that for the purposes of the DSC, distinctions are drawn between embedded distributors and embedded wholesale consumers. However, for the purposes of establishing distribution and other charges, "embedded distributor" and "embedded wholesale consumer" are not service classifications

defined in BPI's Schedule of Rates and Charges effective September 1, 2008 or the current Schedule of Rates and Charges effective May 1, 2009. In accordance with the Board's Decision on BPI's 2008 EDR Application, BCP should be considered to be a member of BPI's General Service > 50 kW service classification and should pay the rates associated with this classification.

b) Please explain why they are charged under the General Service 50 to 4,999 kW ("GS>50 kW") rate and not a large user rate, or a customer specific rate.

RESPONSE:

BPI explained the circumstances related to the use of the GS>50 kW rate in both the 2008 EDR Application and interrogatory responses, and in its motion materials. At paragraphs 44 to 47 in its motion materials, BPI stated:

The transfer of distribution assets from Hydro One to BPI that resulted in BCP being embedded in relation to BPI, mentioned above, was taking place at the same time as BPI was seeking approval of its 2006 EDR Application. That application was based on the Board's 2006 Electricity Distribution Rate Handbook. At that time, distributors had the choice to prepare a 2006 test year rate application based on 2004 historical data or forecasted 2006 test data. Since this type of a rate application was new to distributors, in almost all cases, the distributors chose to use 2004 historical data for the 2006 test year as it was somewhat simpler to prepare and support than a 2006 forecast. However, when the 2006 test year was based on 2004 historical data the 2006 Rate Handbook limited the opportunities to update the 2004 data for 2006 conditions. In its 2006 EDR Application, BPI used 2004 historical data for the 2006 test year. BCP, as an embedded distributor was not included in the 2004 historical data, which resulted in not including BCP in the 2006 EDR Application

In the following year, 2007 rates were based on the 2nd Generation Incentive Regulation Mechanism. This mechanism used the approved 2006 rates as a starting point and did not allow rates to be updated for items such as BCP as an embedded distributor.

BPI could have charged BCP the approved GS>50 kW rate once BCP became embedded to BPI in October 2005. However, this would have been "windfall" revenue to BPI which BPI chose not to take advantage of.

BPI rectified this situation with its 2008 EDR Application and began charging BCP for services rendered beginning May 1, 2008. Until that point, and for a period of approximately two and half years, BCP enjoyed a period of free

ridership for distribution services, receiving distribution service from BPI at no charge.

In its 2008 EDR Application BPI stated that:

Brantford Power Inc. further notes that having not adjusted rate design and rates to reflect the outcomes of the Cost Allocation Information Filing and absent sufficient cost allocation information to support the establishment of a large user class, the General Service greater than 50 kW rates would be applied to its current customer with demand greater than 5000 kW. Brantford Power Inc. will undertake a cost allocation study using OEB approved methodologies for its next forward test year rate rebasing application to support the establishment of a large user class. Exhibit 9, Tab 1, Schedule 6, Page 1.

Subsequently in response to Board Staff Interrogatories in its 2008 EDR Application, BPI confirmed its intention to charge Brant County Power Inc as an embedded distributor at the GS>50kW rate:

After the 2008 Rate Order, BPI intends to charge the Embedded Distributor the GS>50kW distribution rate to ensure that BPI's customers are treated fairly. [Board Staff Interrogatory 10.3b, Page 116 of 132]

At page 16 of the Board's July 18, 2008 Decision, the treatment of BPI's embedded distributor was explicitly addressed. The Board stated that:

Rate Classes

The Company is a host to one embedded distributor, Brant County Power, and also serves one large customer with demand greater than 5000 kW.

Board staff noted that the Company did not propose separate rate classifications for these loads; rather, they are being served within the GS>50 kW rate class.

With respect to the large customer, the Company noted that the customer is new in this size range and the Company did not want to jeopardize the timing of its application for 2008 rates by designing and implementing a new rate class. The Company proposed that it would undertake a cost allocation study to support the establishment of a large user rate class for its next rate rebasing.

With respect to the embedded distributor, Brantford clarified in response to an interrogatory that it intends to begin billing the embedded distributor in the 2008 rate year, and will do so by using the GS>50 kW rate classification. Board staff submitted that host distributors should be proposing a rate for embedded distributors, but noted that the practice of using the General Service rate is not unusual.

Board Findings

The Board accepts as reasonable the Company's proposal to defer the rate classification matter for the time of its next rebasing application. The Board notes that the issue of rates for embedded distributors is in the scope of a study currently underway at the Board (EB-2007-0031), the Rate Design study. The Board expects Brantford to keep itself informed as to potential developments through that process."

In summary, BPI is charging BCPI using the GS>50kW rate in accordance with the Board's findings as set out in its Decision in its 2008 EDR Application.

Issue 1.2 Retailer definition

2 Ref: Exhibit(s) Retail Settlement Code

The Retail Settlement Code defines retailer as "a person who retails electricity." Please state with reasons whether a distributor is a retailer of electricity. If distributors are not retailers, please provide your reasons.

RESPONSE:

Section 56 of the *Ontario Energy Board Act*, *1998* (the "OEB Act") defines "retail" in part as "to sell or offer to sell electricity to a "consumer", and "retailer" as "a person who retails electricity". Section 71 of the OEB Act prohibits distributors and transmitters from carrying on any business activities other than distributing and transmitting electricity (and those activities addressed in the balance of section 71 and applicable regulations) except through an affiliate. Distributors are not permitted to act as retailers with the exception that distributors are the providers of standard supply service to their customers. They have an obligation under Section 29 of the *Electricity Act, 1998* (the "Electricity Act") to sell electricity "to every person connected to the distributor's distribution system, except a person who advises the distributor in writing that the person does not wish to purchase electricity from the distributor", or in circumstances where the consumer is purchasing electricity from a retailer other than the distributor and the retailer is unable to sell electricity to that person. Under subsection 70(9) of the OEB Act, the licence of the distributor shall specify whether the distributor will comply with section 29 of the Electricity Act directly, through an affiliate, through another person with whom the distributor or affiliate has a contract, or through a combination of these methods. The typical distributor licence includes a requirement on the part of the distributor to fulfill its obligation under Section 29 of the *Electricity Act* to sell electricity "in accordance with the requirements established in the *Standard Supply Service Code*, the *Retail Settlement Code* and the licensee's rate order as approved by the Board." Section 8.1 of BPI's distribution licence (ED-2003-0060) states that:

8.1 The Licensee shall fulfill its obligation under section 29 of the Electricity Act to sell electricity in accordance with the requirements established in the Standard Supply Code, the Retail Settlement Code and the Licensee' Rate Order as approved by the Board.

As is clear from the definition of "distribution activity" in the Board's form of distributor licence, the OEB considers the sale of electricity under section 29 of the Electricity Act to be a distribution service. As retailing is defined in terms of the sale of electricity, and as a distributor must sell electricity to its customers, then a distributor retails electricity, but only to the limited degree set out in the legislation and its licence. Distributors are not licensed by the OEB as retailers

and a distributor is not a “competitive retailer” as that term is defined in the *Retail Settlement Code.*

Finally, the fact in this case is that BPI does not sell electricity to BCPI, as BCPI is a wholesale market participant, but BCPI does receive distribution and retail transmission services from BPI.

Issue 1.3 Physical Relationships

3 Ref: Exhibit(s) Motion Record of Brant County Power Inc.
Motion Record of Brantford Power Inc.

The Motion Record of BPI appears to mention three transformer stations in Table 1 which are providing service to BCPI by BPI; the Colborne Street East, the Colborne Street West, and the Powerline Road. However, the Motion Record of BCPI states that there are only 2 stations. Staff is interested in clarifying this matter and in the physical proximities to BCPI's service territory of the stations, as well as the means of transmitting the power to BCPI.

a) Please clarify whether there are three transformer stations or two.

RESPONSE:

There are three transformer stations that provide services to BPI and BCPI. These are the Brant TS; the Powerline Municipal TS at Powerline Road; and the Brantford TS at Colborne Street. There is one BCPI connection point from the Powerline Station and two connection points from the Brantford Transformer Station being Colborne Street East and Colborne Street West. BPI owns the main feeders, M27 at Colborne Street East, M25 at Colborne Street West and PM1 at Powerline Road as well as alternate feeders to which load is switched to deliver electricity to BCPI. These three feeders are not express feeders, and they serve numerous BPI customers including BCPI.

b) For each transformer station please provide the following information:

I. The voltage of the lines serving BCPI.

RESPONSE:

The three (3) phase voltage of the lines serving BCPI is 27.6kV.

II. The length of each line to the BCPI territory, and the total length of each line in i. In providing the lengths, use km of roads as defined and used in the informational cost allocation.

RESPONSE:

The feeders serving BCPI are not express feeders and are used to deliver distribution services to many other BPI customers. As well, BPI is required from

time to time when there is a fault on the main feeders serving BCPI to switch load to other feeders. Load switching configurations are discussed in more detail below in response to Issue 2.1, Interrogatory 4.

The lengths of the main feeders BCPI expressed as km. of roads as used in the informational cost allocation are:

Colborne Street East connection point [M27]: 3.76 km;
Colborne Street West connection point [M25]: 7.18 km; and
Powerline Road connection point [PM1]: 5.44 km.

III. The kW and kWh loads for BCPI and for BPI on each line in a).

RESPONSE:

As set out on the schematic of BPI's distribution system provided as a response to Board Staff interrogatory, Issue 1.3, Question 3(b)(iv), BPI meters the energy delivered to the transformer stations as it enters the stations and does not meter specific feeders out of the transformer stations. Given the integrated nature of BPI's distribution system, it is not possible to 1) determine all the customers connected to a specific feeder and therefore 2) sum the energy consumed by those customers who are not BCPI in order to determine the BPI portion of the load. As a result, BPI cannot determine the BPI or BCPI portions of the load on any specific feeder and BPI does not have the historical data available to provide a response.

To provide a response on a going forward basis only, BPI would need to install primary metering on the distribution feeders at the point where the lines leave the transformer stations. The estimated cost of this metering configuration is approximately $45,000 per feeder for a total of $135,000 for the three main feeders delivering energy to BCPI. As BPI does not carry sufficient spares in inventory to install the equipment on all three distribution feeders, this metering equipment would be a special order with a delivery time of 18 to 26 weeks. If the metering equipment were purchased and installed providing BPI the metered usage for total usage on any particular line, BPI would subtract BCPI's usage (measured at their meter associated with that particular feeder) from the total usage to determine the BPI portion of the total usage on that feeder.

BPI further notes that, as discussed further in response to Board Staff Interrogatory, Issue 2.1, Question 4, the Colborne Street East M27, Colborne Street West M25 and Powerline Road PM1 feeders are the thee main feeders delivering electricity to BCPI. From time to time, however, service is provided through alternate feeders. That is, BPI would need to install meters on all feeders

from the transformer stations in order to accurately determine the BPI and BCPI portions of load through BPI's distribution system.

IV. Please provide a schematic drawing showing the location of the stations and the utility boundaries.

RESPONSE:

A schematic drawing showing the location of the stations and the utility boundaries as well as feeders and wholesale metering points is included in Attachment A to these responses.

V. Please state the legal entity that owns each transformer station, the shareholders of any transformer station that is not owned by BPI, the percentage ownership of the shareholders, and first date of ownership.

RESPONSE:

The Brantford TS and the Brant TS are owned by Hydro One Networks Inc ("HONI"), whose shareholder is the Government of Ontario.

The Powerline Municipal TS is owned jointly by BPI and BCPI. BPI owns 62.5% of the PMTS and BCPI owns 37.5% of the PMTS. BPI's shareholder is Brantford Energy Corporation which in turn is wholly owned by the Corporation of the City of Brantford; and BCPI's shareholder is the County of Brant. The first date of ownership is December 6, 2004 [date of co-ownership agreement between BPI and BCPI] and the station went into service on December 21, 2005.

Notwithstanding the joint ownership of the Powerline Municipal TS, BPI owns the main feeder, PM1 at Powerline Road (connected to the Powerline Station) as well as alternate feeders to which load is switched to deliver electricity to BCPI. BPI also owns the main feeders M27 at Colborne Street East and M25 at Colborne Street West (both of which are connected to the Brantford Transformer Station) as well as alternate feeders to which load is switched to deliver electricity to BCPI.

2 COSTS TO SERVE BRANT COUNTY POWER

Board staff is interested in determining what might be the appropriate costs that are incurred by Brantford to serve BCPI, based on the approved 2008 costs of service found in the Board's Decisions, EB-2007-0698 (the "BPI Decision").

Issue 2.1 Service Characteristics

4 Ref: Exhibit(s) Motion Record of Brantford Power Inc.

At paragraph 49 of the Motion Record of BPI, it states that BCPI was grouped with customers of similar size. Staff is interested in customer characteristics other than demand.

QUESTION:

Please describe the services being provided to Brant County, and the assets/costs used to provide these services.

RESPONSE:

BPI delivers electricity to BCPI from three connection points:

- At Colborne Street East from the Brantford Transformer Station;
- At Colborne Street West from the Brantford Transformer Station; and
- At Powerline Road from the Powerline Municipal Transformer Station.

The costs related to this service include the costs to build and maintain distribution assets as well upstream costs related to transmission services. In order to deliver electricity to BCPI, BPI provides the distribution assets including alternative delivery arrangements, capital upgrades to those assets, which include engineering and design services, routine operational and maintenance services, settlement services, billing and customer care services as well as the administrative services to support those activities.

The BPI distribution system has been designed and built as an integrated system. The feeders delivering electricity to BCPI are not express feeders and are used to provide electricity distribution services to other customers within BPI's service territory.

The main feeders used to provide service to BCPI are:

- At Colborne Street East, the M27 feeder comprising 27.6 voltage, 3-phase, overhead assets measuring 3.76 km [in km of road];

- At Colborne Street West, the M25 feeder comprising 27.6 voltage, 3-phase, overhead assets measuring 7.18 km [in km of road]; and
- At Powerline Road, the PM1 feeder comprising 27.6 voltage, 3-phase, overhead assets measuring 5.44 km [in km of road].

The numbers of transformers on each feeder are as follows:

- At Colborne Street East (M27), 172 transformers;
- At Colborne Street West (M25), 382 transformers; and
- At Powerline Road (PM1), 376 transformers.

Along the main feeders, underground assets used to deliver electricity to BCPI include underground assets from at the Powerline Road connection point from the Powerline Municipal Transformer Station to the overhead system at a length of approximately 60 meters.

In order that BPI and BCPI can isolate their respective distribution systems, BPI has installed reclosers at the boundary of BPI's service territory on the Colborne Street East and West feeders at a cost of approximately $56,000 per recloser or a total of $112,000. It is necessary for BCPI to isolate its distribution system from BPI's system from time to time so that BCPI's maintenance on its system does not interrupt distribution services to BPI's other customers.

With respect to capital upgrades to the main feeders, a section of the M27 feeder [Colborne Street East] at Cainsville was rebuilt in late 2005. In addition to accommodating a new subdivision, Grand Valley Trails, between Johnson Road and County Road 18 north of Colborne Street, the assets were rebuilt to replace outdated facilities and, in order to improve access for maintenance purposes, to relocate those lines from a field to along Colborne Street East.

As well, a section of the PM1 feeder [at the Powerline Road connection point] was rebuilt along Powerline Road from Francis Street to BCPI's MS2 station during the summer of 2009. PM1 had a section with a smaller conductor, which limited BPI's capacity to transfer load, including load to BCPI. The rebuild resulted in increased capacity of the conductor required, in part, to provide services to BCPI.

Because the main feeders serving BCPI are not express feeders dedicated to BCPI, BPI is required from time to time to switch load from the main feeders to alternate feeders because of faults on the main feeders. In order to maintain one circuit feeding BCPI and to not exceed voltage levels on alternate feeders, the procedure to switch load delivered to BCPI and other customers is more complex than for other GS>50kW customers and involves the following two-step process:

1. Load required by other customers is shifted to another feeder to free up capacity on the feeder to which BCPI would be switched; and
2. BCPI load is switched from main feeder to alternate feeder.

Because BPI's distribution system is an integrated system, load can be switched and delivered from virtually any point in the distribution system. The most typical alternative delivery configurations to provide service to BCPI are:

- At Colborne Street East, load on the M28 feeder would be switched to M30 and PM1 and then load on M27 would be switched to M28; and
- At Colborne Street West, load on M26 would be switched to M24 and PM8 and then load would be switched from M25 to PM8.

The main and alternate feeders serving BPI are subject to BPI's regular maintenance and inspection procedures.

There are seven wholesale meters owned and maintained by BPI serving the BPI service territory. BCPI owns three wholesale meters at the boundary of BPI's service territory, servicing the BCPI service territory.

The fact that BCPI is a wholesale market participant does not eliminate BPI's obligation to include BCPI's energy consumption at its wholesale metering points as part of BPI's settlement processes. As a prudent business practice and for an appropriate due diligence review of the IESO invoice, which is the most significant invoice paid by BPI each month [ranging from $4 million to $7 million per month], BPI independently verifies the energy totals on the totalization tables at each wholesale connection point including the three BCPI connection points on a daily basis. As an IESO wholesale market participant, BPI is entitled to access meters and data that directly affect its volumes and wholesale cost for electricity. Therefore, BPI interrogates the three BCPI-owned wholesale meters as part of BPI's daily settlement process. As well, this reconciliation is required to complete the monthly reconciliation of wholesale purchases, purchases from the embedded generator and BCPI required by the IESO for the Form 1598 monthly filing ("Embedded Generation and Regulated Price Information").

BPI's documented daily settlement business practice is as follows:

1. IESO reads the meter;
2. IESO calculates the billing quantity and dollar quantity each day in one-hour increments;
3. IESO sends a daily statement to BPI of the quantities and charges on all wholesale connection points including the BCPI connection points. For independent verification, BPI reads the BPI meters and reads all meters including BCPI's wholesale meters, that are subtracted from BPI's totalization tables to independently recreate and verify the IESO statement;

4. If the results are equal or within an acceptable range of tolerance, the results on the IESO statement are accepted; if the results are not within an acceptable range of tolerance, BPI undertakes an investigation of all exceptions that exceed 1%. In BPI's experience, BPI identifies an issue requiring investigation approximately once every quarter.

Because BPI does not include cost of power, loss factor, wholesale market service charges, deferral and variance account rate riders, the debt retirement charge and SSS administration fee on BCPI's three accounts and invoices, BPI has created a rate set-up that is unique to BCPI in the BPI Customer Information System (CIS). This unique rate set-up needs to be updated each time that new rates are implemented. Apart from this unique rate set-up, the resources required to bill BCPI, and process its payments are no different from billing services provided for another GS>50 customer.

Customer care services for BCPI are comparable to those for another GS>50kW customer. A review of CIS records for the period of February 2007 to May 2008 (that is, prior to the introduction of BPI's Board-Approved 2008 distribution rates), indicates 4 contacts with BCPI with respect to its accounts, which is consistent with new customers in the GS>50kW class.

During the period of February 2007 to May 2008, BPI issued 2 late payment notices to BCPI in accordance with its standard operating practice that would be followed with any GS>50kW customer. Since August 2008, BPI notes that issues that would normally be handled by a Customer Service Representative or Settlement Officer have been escalated to a higher level within the organization involving management and senior management staff up to the CEO and the Board of Directors.

With respect to the costs to provide services to BCPI, BPI notes that the Ontario Energy Board initiated its Cost Allocation Review consultation and proceeding [EB-2005-0317] in September 2003. That proceeding was conducted in three phases:

Phase 1. OEB cost allocation principles and methodologies;
Phase 2. Priority rate design and rate classification matters; and
Phase 3. OEB model design, data inputs and filing requirements.

The Board issued its report setting out its Directions on Cost Allocation Methodology for Electricity Distributors on September 29, 2006 and its Cost Allocation Informational Filing Guidelines for Electricity Distributors on November 15, 2006. The Board's directions and guidelines were incorporated into its Cost Allocation [CA] Model issued on November 24, 2006 with a revised version issued on December 8, 2006.

That proceeding ended on November 28, 2007 when the Board issued its report entitled Application of Cost Allocation for Electricity Distributors.

On January 29, 2009 a Staff Discussion Paper for Rate Classification for Electricity Distribution Customers (EB-2007-0031) was released to stakeholders for comment. In order to fulfill the direction of Board, BPI is keeping itself informed as to potential developments of EB-2007-0031. In particular, BPI notes the following comment at page 19 of the Staff Discussion Paper:

> **"Embedded Distributors**
>
> Staff proposes that embedded distributors be treated as customers of similar size. Both distributors and customer groups suggested in consultation that there is essentially no difference in demand drivers. It is not clear that the differences in customer-related costs (e.g. customer service, collection and bad debts) is sufficiently different from other large customers for a separate class.**"**

Given the lengthy nature and extensive industry consultation that resulted the development of the Board's cost allocation policies and its Cost Allocation Model, BPI submits that the costs allocated to the embedded distributor and GS>50kW classes through the cost allocation model are appropriate.

QUESTION:

How do these services and underlying costs compare to other customers in the GS>50 kW class.

RESPONSE:

Except for ownership and maintenance of the wholesale meters, the reclosers, load switching and collection for non-payment discussed below, and as indicated in the outputs of BPI's response to the OEB'S Cost Allocation Model, provided in response the Board Staff Interrogatory Issue 2.6, Question 9(a) and (b), the services and underlying costs to provide services to BCPI are in the main the same as those services and costs for other customers in the GS>50kW class.

QUESTION:

Please state what services to serve BCPI would be different from other customers in the GS>50 class.

RESPONSE:

BPI is of the view that there are primarily four services to BCPI that are different from other customers in the GS>50 kW class:

- Wholesale rather than retail metering;
- Recloser assets to isolate the BCPI and BPI distribution systems;
- Load switching; and
- Collection for non-payment.

BPI has the following comments on each of these items:

- WHOLESALE RATHER THAN RETAIL METERING:

As discussed above, BCPI owns and maintains the assets related to the three wholesale delivery points at the boundaries of the BPI/BCPI service territories and these are costs not incurred by BPI. In comparison, other customers in the GS>50kW class would be supplied with a retail meter owned and maintained by BPI.

BPI estimates the cost of a wholesale meter required at each wholesale delivery point to be between $2500 to $4500 for a main meter and between $1000 to $4500 for an alternate meter with an estimated installed cost of $50,000 per meter point. Amortized over a 25 year period, the annual value of the three wholesale meters is $6,000. As well, BCPI would pay to maintain the

Measurement Canada seal on the meters at an approximate cost of $50 per meter every 6 years and to maintain the required telephone lines to read the meters.

For a similarly sized customer, a retail meter point requires one meter only and would cost between $800 to $2500 with an installed cost of $45,000 or $5,400 annually if amortized over a 25-year period. That is, the estimated difference in installed cost between the three wholesale meters and three retail meters for similarly sized customers is $5,000 or $600 annually if amortized over a 25-year period.

- RECLOSER ASSETS:

The cost of the reclosers of approximately $112,000 at the boundaries of the distribution system is a cost unique to providing services to BCPI; that is, this is not a cost that BPI would incur with another GS>50kw customer. Amortized over 25 years, the annual cost of the reclosers is $4,480.

- LOAD SWITCHING:

Because the processes to switch loads on the M25 and M27 feeders are more complex, the related costs are higher for BCPI than for another GS>50kW customer.

- COLLECTION FOR NON-PAYMENT:

The remedies and costs to collect for non-payment of a GS>50kW customer's account differ significantly from the costs that have been incurred to resolve the issues around non-payment of BCPI's account; that is, it has been more costly to address BCPI's non-payment of its accounts. BPI notes that under Section 31 of the Electricity Act:

> **Termination of Service**
>
> **31.** (1) A distributor may shut off the distribution of electricity to a property if any amount payable by a person for the distribution or retail of electricity to the property pursuant to section 29 is overdue.
>
> **Notice**
>
> (2) A distributor shall provide reasonable notice of the proposed shut-off to the person who is responsible for the overdue amount by personal service or prepaid mail or by posting the notice on the property in a conspicuous place.

Recovery of amount

(3) A distributor may recover all amounts payable despite shutting off the distribution of electricity.

In circumstances similar to those involving BCPI, BPI would have disconnected another GS>50kW customer for non-payment for services and BPI would have applied its specific service charges for collection, disconnection and reconnection of services.

As there are no specific rules for treating an embedded distributor that does not pay its account, the remedies and specifically an approach to the OEB are much more costly than the treatment of another GS>50kW Customer.

Of the four services discussed and in comparison with other customers in the GS>50kW class, the payment by BCPI of costs related to wholesale metering decrease the cost of services to BCPI while the costs related to the recloser assets, load switching and collection for non-payment of BCPI's accounts increase the cost of service to BCPI.

Issue 2.2 Rate Base

5 Ref: Exhibit(s) EB-2007-0698, Exhibit 2, Tab 2, Schedule 2

On this exhibit, BPI submitted in its 2008 COS rates application the variances in gross assets on an account by account bases.

Please provide a schedule on the same account by account basis that contains:

I. **the Board approved net approved rate base,**

RESPONSE:

The net approved rate base accompanies these responses as Attachment B.

II. **the net approved rate base for which BCPI should be responsible, and**

RESPONSE:

According to the Cost Allocation Information Filing model which was updated with 2008 Board Approved data, the portion of rate base for which BCPI should be responsible is $1,500,923.

III. **the basis for the allocation.**

RESPONSE:

The basis for the allocation was the Cost Allocation Information Filing model which used the Board-approved methodology for cost allocation.

Issue 2.3 OM&A

6 Ref: Exhibit(s) EB-2007-0698, Exhibit 4, Tab2, Schedule 1

On this exhibit, BPI submitted in its 2008 COS rates application the OM&A variances on an account by account bases.

Please provide a schedule on the same account by account basis that contains:

I. the Board approved OM&A,

RESPONSE:

The Board Approved OM&A reflected a reduction of $693,303 from the amount requested in BPI's application in accordance with the Board's Decision dated July 18, 2009. The requested schedule is provided as Attachment C. In the BPI Decision, the Board used an envelope approach for setting the 2008 Board Approved OM&A. For the purposes of this question, the reduction of $693,303 was applied proportionately over all of the affected accounts.

II. the approved OM&A for which BCPI should be responsible, and

RESPONSE:

According to the Cost Allocation Information Filing model which was updated with 2008 Board Approved data, the portion of OM&A that BCPI should be responsible for is $86,193.

III. the basis for the allocation.

RESPONSE:

The basis for the allocation of OM&A to BCPI was the Cost Allocation Information Filing model which used the Board-approved methodology for cost allocation.

Issue 2.4 Other Distribution Revenues

7 Ref: Exhibit(s) EB-2007-0698, Exhibit 3 Tab 3 Schedule 1

On this exhibit, BPI submitted in its 2008 COS rates application the other distribution revenues on an account by account bases.

Please provide a schedule on the same account by account basis that contains:

I. **the Board approved net approved other distribution revenue,**

RESPONSE:

Board approved other distribution revenues remained unchanged from the other distribution revenues proposed in the application. The requested schedule of other distribution revenues accompanies these responses as Attachment D.

II. **the other distribution revenue for which BCPI should be responsible, and**

RESPONSE:

According to the Cost Allocation Information Filing model, which was updated with 2008 Board Approved data, the portion of other distribution revenues for which BCPI should be responsible is $12,885

III. **the basis for the allocation.**

RESPONSE:

The basis for the allocation of OM&A to BCPI was the Cost Allocation Information Filing model which used the Board-approved methodology for cost allocation.

Issue 2.5 Rate Return and Taxes

8 Ref: Exhibit(s) EB-2007-0698, Exhibit 7 Tab1 Schedule 1

On this exhibit, BPI submitted in its 2008 COS rates application the requested utility income. Please restate this table using the 2008 Board approved numbers.

RESPONSE:

The requested utility income table using 2008 Board-approved numbers accompanies these responses as Attachment E.

Issue 2.6 Cost Allocation

9 Ref: Exhibit(s) EB-2007-0001 Informational Filing

a) Please update Run 2 of BPI's cost allocation informational filing with the forecasted 2008 approved costs, revenues, customer counts and volumes. Make any appropriate adjustments to classifications and allocations and explain the adjustments. Please include the correction for transformer ownership allowance as stated in the revised Chapter 2 Filing Requirements, May 27, 2009.

b) Please file the 2006 informational filing Run 2 cost allocation as originally filed in EB-2007-0001 with no adjustments. Please ensure that there are no hidden columns on any worksheet.

RESPONSE:

The items requested in a) and b) above accompany these responses as Attachment F(a) and F(b).

3 VOLUMES AND LOSS FACTORS

Issue 3.1 Brant County Forecast Volumes for 2008

10 Ref: Exhibit(s) Motion Record of Brant County Power Inc.

BCPI assert that the volumes were understated for the 2008 forecast year.

a) What was the basis for developing the 2008 BCPI forecast?

RESPONSE:

BCPI load was forecast using weather-normalized Embedded Distributor kWh calculated by Hydro One for BPI's cost allocation filing in response to the OEB's Cost Allocation Review. BPI did not forecast individual connection points. BPI used actual data that aggregated the energy and non-coincident peak demand of the three connection points related to BCPI. BPI calculated a BCPI-specific load factor using this data. BPI used the calculated load factor to determine the forecast kW based on the normalized energy for the forecast year.

b) Was BCI consulted?

RESPONSE:

BPI did not consult with either BCPI or other BPI customers in the development of the 2008 load forecast.

Issue 3.2 Loss Factors

11 Ref: Exhibit(s) Motion Record of Brant County Power Inc.
EB-2007-0698 Rate Schedules

The Loss Factors ascribed to BCPI are those for < 5,000 kW. Given that BPI does not have a loss factor for customers > 5,000 kW, what would the engineering estimate for loss factor be for loads > 5,000 kW on the facilities serving BCPI?

RESPONSE:

As background to this response, BPI provides the following information:

- As a standard engineering methodology, loss factor is computed based on the energy purchased and energy sold by a utility and is a measure of energy loss in the distribution system of the utility. As such, it is computed for all energy customers of BPI. Since BCPI is not an energy customer to BPI, BPI does not bill BCPI for its commodity and does not apply a loss factor to BCPI's accounts;
- Of BCPI's three connection points, BCPI's demand is greater than 5000kW on only the Colborne Street East connection. At the remaining two connection points at Colborne Street West and Powerline Road, BCPI's demand is less than 5000 kW;
- The main feeders used to deliver electricity to BCPI are:

  64M27 [Colborne Street East];
  64M25 [Colborne Street West]; and
  PM1 [Powerline Road].

  These facilities that deliver electricity to BCPI and other BPI customers are integral components of BPI's integrated distribution system. That is, these facilities are not express feeders providing services exclusively to BCPI, and many additional customers are connected to the feeders. The number of transformers on these feeders is set out in the response to Issue 2.1, Question 4 on Page 13;
- The losses on any of these feeders do not change proportionately with load, rather, the losses are added as a square of the current, as the current (and in turn power) on these feeders increases with load (i.e. losses increase by I^2R, with "I" being the current for both existing and new load). As such, the energy delivered to BCPI cannot exclusively be used to determine BCPI's contribution to the feeder losses without taking into consideration the other existing customers on the feeders;
- When there is a fault on any of those feeders, load is shifted to other facilities. The specific details of the most typical load switching configurations are

discussed in response to Board Staff Interrogatory Issue 2.1 Question 4, above; however load could be shifted to any BPI feeder to service BCPI.

The methodology used to calculate an engineering estimate of the loss factor for the load greater than 5000 kW on the Colborne Street East Feeder [M27] is described below.

In the absence of kWhs purchased and sold for the 64M27 feeder to calculate the actual Loss Factor, BPI used the "Load Loss Module" available in DESS (Distribution Engineering Simulation Software) to calculate the engineering estimate. DESS is an engineering analysis software and its Load Loss Module calculates the increased loss due to an incremental increase of load as a percentage at a specified location on the feeder called the node. A section from DESS User's Guide explaining the methodology accompanies these responses as Attachment G.

The calculation is based on the following assumptions:

- Calculations are done based on the Peak and Minimum loads only, both for BPI and BCPI;
- Calculations are done both for the normal and the best alternate feed scenarios;
- BPI loads are considered as base loads and BCPI loads are considered as incremental loads; and
- The loads assumed for these calculations are 2008 peak and minimum loads and not the future forecasted loads. Any future load additions will change the loss calculations.

Further, BPI notes that this engineering estimate is Percent Load Loss for any incremental load and not a Loss Factor as calculated from the kWhs purchased and sold, although that methodology would likely yield similar results. This module can perform calculations for a specific load only. These calculations are done only for two specific loads: peak and minimum. These do not reflect the changes in load losses for load variations over a period of time, for example, one year. On the contrary, kWhs purchased and sold for one year would have all these variations accounted for. The system losses that BPI uses in its billings are calculated by a very different process which uses metered information and balances all the energy used in the distribution system. Calculated losses are at best an estimate of what the losses could be but does not take into account all the losses that may occur in the distribution system. Some of the losses that are not taken into consideration when performing calculated losses are: transformer losses, connector losses, impedance losses, unmetered load, power theft, and energy lost through power faults.

Based on the methodology and assumptions discussed above, the resultant ranges of loss factors are:

Main Feed

Peak Load Losses = 1.733%
Minimum Load Losses= 0.334%
Average Load Losses = (1.733+0.334)/2 = 1.03%

Alternate Feed

Peak Load Losses = 3.196%
Minimum Load Losses= 0.64%
Average Load Losses = (3.196+0.64)/2 = 1.92%

The outputs from the model for both scenarios accompany these responses as Attachments H and I.

4 DEFERRAL AND VARIANCE ACCOUNTS

Issue 4.1 Appropriateness of any DVA Charges to BCPI from BPI

12 Ref: Exhibit(s) EB-2007-0698, Approved Rate Schedules

a) Board staff's understanding is that the clearing of the deferral accounts resulting in the credits on the rate schedule was over an 8 month period and are no longer in place. Please state if this understanding is correct, and the reasons it is incorrect.

RESPONSE:

Board staff's understanding is correct that the clearing of the deferral accounts resulting in the credits on the rate schedule was over an 8 month period and are no longer in place. BPI has proposed a negative (credit) DVA rider for the 2010 rate year as part of its 2010 IRM rate adjustment application.

b) Conceptually staff is interested in whether any deferral and variance accounts should be collected from another utility receiving only delivery service from an electricity distributor. Please state the cost causality and if there is no cost causality the reasons for making a levy.

RESPONSE:

BPI does not currently make a levy on the BCPI bill for recovery or disposition of any deferral and variance accounts.

On a conceptual basis, cost causality related to deferral and variance accounts would be determined by the nature of the services provided by the host distributor to the embedded distributor. For example, if the host distributor billed the embedded distributor for the cost of power, the wholesale market service charge would be added to the account and variances between revenues and costs would be tracked in DVA 1580 – RSVA – Wholesale Market Service Charges. As BPI does not bill BCPI for energy consumed, because BCPI purchases its power through and settles directly with the IESO, wholesale market service charges are not assessed on the BCPI accounts. As a result, any variances tracked through DVA 1580 – RSVA – Wholesale Market Service Charges should not be levied on BCPI's accounts.

Table 1 below summarizes:

- The deferral and variance accounts that BPI tracks at the present time;

- The deferral and variance accounts to which BCPI, upon resolution of the retail transmission issue under consideration in this proceeding, would contribute; and
- BPI's assessment of cost causality.

TABLE 1

DVAs	BPI has DVA	BCPI "contributes" to DVA	Cost causality
1508 Other Regulatory Assets	Yes	No	No
1518 RCVA – Retail	Yes	No	No
1525 Miscellaneous Deferred Debits	Yes	No	No
1531 Renewable Connection Capital	No	No	No
1532 Renewable Connection OM&A	No	No	No
1534 Smart Grid Capital	No	No	No
1535 Smart Grid OM&A	No	No	No
1548 RCVA – Service Transaction Request	Yes	No	No
1550 Low Voltage Variance Account	Yes	No	No
1555 Smart Meter Capital and Recovery Offset	Yes	No	No
1556 Smart Meter Operation, Maintenance and Administration	Yes	No	No
1562 Deferred Payment-in-Lieu of Taxes ("PILs")	Yes	No	Yes*
1563 Contra Account – Deferred PILs	Yes	No	Yes*
1565 Conservation and Demand Management Expenditures and Recoveries	Yes	No	No
1566 Conservation and Demand Management Contra Account	Yes	No	No
1570 Qualifying transition costs	No	No	No
1571 Pre-Market Opening Energy Variances	No	No	No
1572 Extraordinary Event Costs	No	No	Yes**
1574 Deferred Rate Impact Amounts	No	No	Yes**
1580 RSVA – Wholesale Market	Yes	No	No

Service Charges			
1582 RSVA – One-time Wholesale Market Service	Yes	No	No
1584 RSVA – Retail Transmission Network Charges	Yes	Yes	Yes
1586 RSVA – Retail Transmission Connection Charges	Yes	Yes	Yes
1588 RSVA – Power (including the Global Adjustment Sub-account)	Yes	No	No
1590 Recovery of Regulatory Asset Balances	Yes	No	No
1592 PILs and Tax Variances for 2006 and Subsequent Years	Yes	No	No
1595 Disposition and Recovery of Regulatory Balances Control Account	Yes	No	No
2425 Other Deferred Credits	No	No	Yes**

NOTES TO TABLE 1:

*At the present time, there is no cost causality affecting BCPI for the amounts booked in these accounts. However, on a going forward basis there may be cost causality.

**Because there are no amounts booked in BPI's accounts, BPI's rate riders would not include these DVAs. As discussed below, there would be cost causality impacting BCPI if there were amounts booked to these accounts.

BPI believes that if the other utility contributed to the balance in the deferral and variance account they should be included in the disposition of the balances in those accounts. BPI is billing retail transmission charges to BCPI because retail transmission services are provided by BPI to BCPI. Those charges contribute to the balances in 1584 RSVA – Retail Transmission Network Charges and 1586 RSVA – Retail Transmission Connection Charges. When BCPI pays amounts owing for retail transmission services, BCPI will have contributed to the balances in these DVAs. When disposition of these accounts subsequently occurs, the proportionate share should be returned to or collected from BCPI. On a going forward basis and if amounts were booked to DVA 1572 – Extraordinary Event Costs, DVA 1574 – Deferred Rate Impact Amounts and DVA 2425 – Other Deferred Credits, there would be cost causality for making a levy to BCPI.

Current DVA models accumulate all RSVA accounts for disposition among the various customer classes. The models would have to be adapted if certain deferral and variance accounts were only attributable to certain customers.

5 RATE IMPACTS

Board staff is interested in the effects on rates if the Board finds that a specific rate for BCPI is warranted.

Issue 5.1 Rebalanced 2008 Rates

13 Ref: Exhibit(s) EB-2007-0001 Informational Filing
EB-2007-0698 Exhibit 9, Tab 1, Schedule 9, Appendix A

As a result of the developing of any rate for BCPI, adjustments to distribution revenue levels may be needed to the remaining rate classes to ensure that the revenue requirement is met. Please:

I. **redesign the rates, and provide the revenue to cost ratios that will produce the revised revenue levels, and**

RESPONSE:

BPI has determined that it is not necessary to redesign rates. As a result of updating the Cost Allocation Information Filing with 2008 Board Approved data (costs, revenues, customer counts and volumes with appropriate adjustments to classifications and allocations and the correction for transformer ownership allowance as stated in the revised Chapter 2 Filing Requirements, May 27, 2009) BCPI has a revenue to cost ratio of 140%. The revenue requirement to be recovered from BCPI is $303,456 of a total BPI revenue requirement of $16,879,874. Since the 140% revenue to cost ratio falls within the Board Approved range of acceptable revenue to cost ratios for the GS>50kW class (80% to 180%) as outlined in the Board's Report on Application of Cost Allocation for Electricity Distributors (EB-2007-0667) dated November 28, 2007, BPI has determined that no adjustments to other rate classes are required. Please note however, in BPIs 2010 IRM rate application, BPI has applied for upward shifts in revenue to cost ratios for the Residential and GS<50kW class in order to move closer to unity, with the revenues to move into the GS>50kW class. This should result in a reduction in the revenue to cost ratio for the GS>50kW class to 124%.

BPI does not have a Large user rate class and therefore does not have a Large user rate to adjust. In addition to this, the Large User, GS>50kW and Embedded Distributor rate classes modeled in the updated Run 2 Cost Allocation Informational filing model have similar revenue to cost ratios – this indicates that their cost structures are similar. This indicates, further, that the GS>50kW rate to which BCPI is subject is appropriate, and that the rate would be similar even if an Embedded Distributor class were to be created.

II. provide impacts compared to the approved 2008 rates similar to the comparisons found in EB-2007-0698 Exhibit 9 Tab 1 Schedule 9 Appendix A.

RESPONSE:

As BPI did not redesign rates for the reasons outlined above in part (i), BPI has not provided a comparison of the rate impacts.

6 RTS

Issue 6.1 Appropriate Settlements for RTS Costs

14 Ref: Exhibit(s) Motion Record of Brant County Power Inc.
EB-2007-0698, Approved Rate Schedules

It appears that a billing error occurred and that BPI was not charging BCPI for the RTS charges, Network and Connect, which they were incurring on behalf of BCPI. This error began in February 2006. However, as of May 1, 2008, BPI started to collect for RTS Network and RTS Connect from BCPI under the GS>50 rate.

The costs for RTS Network should be recorded in Account 4714, and for RTS Connect in Account 4716. Associated revenues are recorded in Account 4066 RTS Network and 4068 RTS Connect. Any differences by year end should be recorded in Account 1584 RSVA Network and 1586 RSVA Connect.

a) For the period from February 2006 to April 2008 were there any revenues recorded from BCPI in the revenue accounts 4066 and 4068?

RESPONSE:

As clarification, BPI advises that:

- BPI has billed BCPI at the Powerline Road connection point for the period commencing December 2005. BCPI has paid for retail transmission services at the Powerline Road connection at the GS>50kW rate for the period from December 2005 to August 2008;
- BPI had not billed BCPI for retail transmission services at the Colborne Street East and Colborne Street West connection points for services from February 2006 to the present. BPI has issued an invoice to BCPI for retail transmission services at the Colborne Street East and West connections as of September 2008.

BPI advises that for the period from February 2006 to April 2008, revenues from BCPI were recorded in the revenue accounts 4066 and 4068 and are set out in Table 2. These revenues related to metering point Powerline MS2 only as the two connection points at Colborne Street East and Colborne Street West were not billed until December 2009.

TABLE 2

Period: Feb/06 to Apr/08	Network - 4066	Connection - 4068	Total
Revenue Recorded	$ 122,390.81	$ 103,069.47	$ 225,460.28
Collected	$ 122,390.81	$ 103,069.47	$ 225,460.28
Owing	$ -	$ -	$ -

b) For the period from May 2008 to October 2009 were there any revenues recorded from BCPI in the revenue accounts 4066 and 4068?

RESPONSE:

BPI advises that for the period from May 2008 to October 2009, revenues from BCPI were recorded in the revenue accounts 4066 and 4068 and are set out in Table 3. These revenues related to metering point Powerline MS2 only as the two connection points at Colborne Street East and Colborne Street West were not billed until December 2009.

TABLE 3

Period: Feb/06 to Apr/08	Network - 4066	Connection - 4068	Total
Revenue Recorded	$ 122,390.81	$ 103,069.47	$ 225,460.28
Collected	$ 122,390.81	$ 103,069.47	$ 225,460.28
Owing	$ -	$ -	$ -

c) If the answer to b) is yes, for what month and please state the amounts collected from BCPI?

RESPONSE:

For the period from May 2008 to October 2009, the revenues recorded in the revenue accounts 4066 and 4068 that were collected from BCPI are set out in Table 4 below:

TABLE 4

Usage Month	Date Billed	Date Collected	Network (4066)	Connection (4068)	Total
April-08	15-May-08	30-May-08	$ 3,893.44	$ 3,293.31	$ 7,186.75
May-08	16-Jun-08	7-Jul-08	$ 3,259.33	$ 2,756.94	$ 6,016.27
			$ 7,152.77	$ 6,050.25	$ 13,203.02

d) Are the differences between the costs and revenues for RTS Network and Connect for BCPI recorded in Accounts 1584 and 1586 for the period mentioned above?

RESPONSE:

BPI confirms that the differences between the costs and revenues for RTS Network and Connection for BCPI are recorded in Accounts 1584 and 1586 for the periods mentioned above.

7 IMPLEMENTATION

Issue 7.1 Implementing any new rates

It is possible that new rates could result from this Motion. Board staff is interested in finding an appropriate means of implementing the Board's findings if rates change. The current rates for both utilities are final. BPI has been charging BCPI for service under GS >50 to BCPI since 2008.

Currently, BCPI has ceased making payments and state that they will make the required payments, if any, as directed by the Board.

If the Board were to find that the changes to the existing rates are appropriate, does BPI have a view as the whether these changes should be applied prospectively only or retroactively as well? Please state specifically how BPI would propose to effect these changes were they to be required.

RESPONSE:

BPI reiterates that there should be no change to the rates payable by BCPI as determined in the Board's Decision on BPI's 2008 EDR Application. However, if the OEB were to find that changes to the existing rates are appropriate, BPI submits that the changes should be applied in a manner that allows BPI to recover the revenue requirements approved by the OEB in BPI's 2008 rates case and as that revenue requirement has been adjusted through the Board's 3rd generation IRM.

BPI proposes that, for the period of May 1, 2008 to August 31, 2008, BCPI would pay BPI's approved GS>50kW rates that were in effect at that time. For the period of September 1, 2008 to the implementation date of the Board's Decision in this review proceeding (the "Review Decision Implementation Date"), BCPI and all other BPI customers would be subject to the rates set out in BPI's Board-approved Schedule of Rates and Charges that took effect September 1, 2008. There would be no changes to those rates until the Review Decision Implementation Date. In this way, other BPI customers would not be subject to rate increases for the period dating back to September 1, 2008. Any new rates would only take effect as of the Review Decision Implementation Date.

Alternatively, if the Board were to determine that BCPI should have the benefit of a reduced distribution rate dating back to September 1, 2008, then BPI would propose that the difference between the then-approved GS>50 kW rate and the new BCPI rate times the BCPI volumes for the period between September 1, 2008 and the Review Decision Implementation Date would be tracked in a variance account for recovery, with carrying charges, at BPI's next rebasing. BPI

suggests that Account 1574 – Deferred Rate Impacts Amounts – could be used for this purpose.

BPI may have further comments in this regard in its final submissions.

Issue 7.2 Implementing the RTS finding

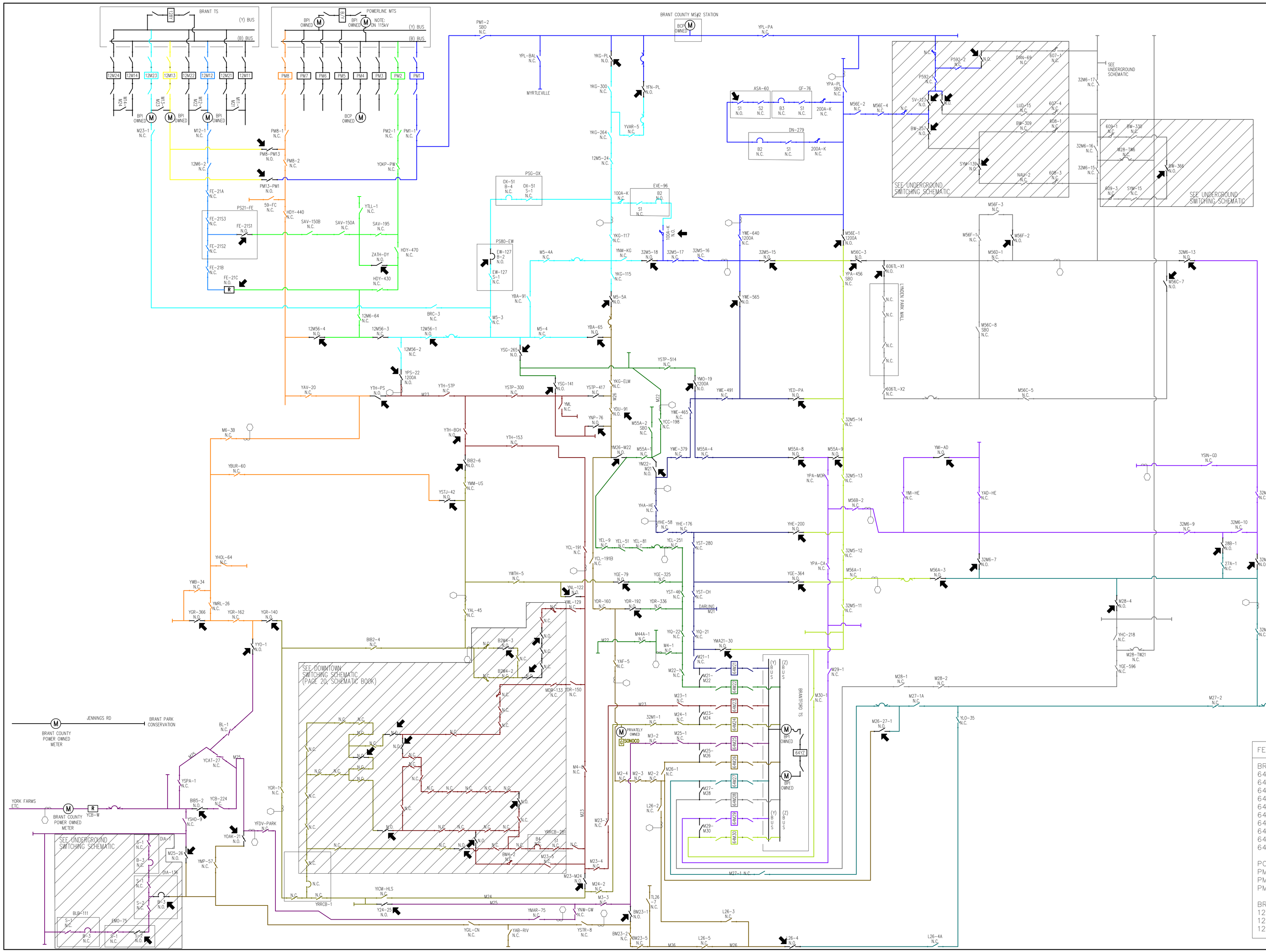
Upon resolution of the issues around the RTS billing error, does BPI have a view on the methodology for settling the amount?

RESPONSE:

The methodology for settling the amount owed by BCPI for Retail Transmission Services depends upon BCPI's response to BPI's interrogatories and whether BCPI has collected amounts from its customers. BPI believes that BCPI has collected amounts from its customers on account of retail transmission services for several years. If BCPI has collected the full amounts owing for retail transmission services from its customers, BPI submits that the amount owed to BPI should be paid in full upon resolution of the issues. If BCPI has collected from its customers a portion of the amounts owed to BPI, BPI submits that the amount collected should be paid to BPI and then, BPI would accept a payment plan under which BCPI would pay the remaining amount owing in equal monthly installments over a one-year period. If BCPI has not collected the amounts from its customers, BPI would accept a payment plan under which BCPI would pay the amount owed in equal monthly installments over a one-year period.

ATTACHMENT A

REFERENCE: ISSUE 1.3 (b) (IV)



LEGEND

SYMBOL	DESCRIPTION
N.O.	NORMALLY OPEN
N.C.	NORMALLY CLOSED
	BREAKER
M	BRANT COUNTY METERING UNIT
	FUSED CUTOUT
R	RECLOSURE
	LOAD BREAK SWITCH
	LINE DISCONNECT (SBO)
	OPENER
	SHOWS N.O. POINT
	FAULT INDICATORS
M5192ZY 1-5000	TRANSFORMER (DIST. # & RATED kVA)

NO.	DATE	BY	CHKD.	APRVD.	REVISIONS
1	01/87	CB	GW	BB	REVISED TO EXISTING CONDITIONS AS OF 87-01-23
2	12/87	CB			DUNSDON ST. ADDED
3	02/89	LGW	TK	GM	POWERLINE RD., PLANT RD., GARDEN AVE., M29, ALL ADDED. 12M5-24 CHANGED FROM N.C. TO N.O. BIB2-6 ADDED BIB2-0 REMOVED
4	03/93	LGW	TK	GM	STATIONS #7, #4, & #14 (GREENWICH, NELSON, & ST. MARY ST.) & SWITCHES M4-5, BIB2-2, BIB2-3, 32M5-M4, M4-2 REMOVED. BL-1, YQR-140, M24-25, YML-YCU-KG, YEL-9, M2526-1, M23-24, YGE-364, YAD-HE ALL NEW SWITCHES THAT ARE N.O. YYQ-1, YQR-162, M5-1, M5-2, YSTP-300, YSTP-417, YKG-PL, YDD-DU, YEN-PL, YCR-W, MOR-133, YMM-US, YEL-251, YPA-CA, YHE-200, YMI-HE ALL SWITCHES THAT ARE N.C. M5-5, M2-4, 32M6-9 CHANGED FROM N.O. TO N.C. M5-4, 32M6-11, BIB2-6 CHANGED FROM N.C. TO N.O.
5	12/95	JB	TK	GM	ALTERED BRANT TS AREA, MOHAWK, KING GEORGE, FRANCIS, LYNDEN HILLS, & BRANTWOOD DOWNTOWN AREA REVISED VARIOUS OPEN POINTS
6	12/96	CB	TK	GM	VARIOUS L.B. SWITCHES ADDED. 3 PH. LINES ADDED ON ST. GEORGE, TERRACE HILL, POWERLINE, WEST ST., QUEENSWAY, CHARING CROSS, NORTH PARK, DUBLIN, & CLARENCE.
7	11/00	MA	TK	TK	REVISED BRANT TS AREA REVISED VARIOUS OPEN POINTS ALTERED MORTON AVE AREA
8	07/06	DS	SC	AH	DRAWING # H-85-20 TRANSFERRED TO ELECTRONIC FORMAT
9	08/06	DS	SC	AH	ADDED POWERLINE ROAD TS REVISED VARIOUS OPEN POINTS
10	01/08	LGW			REVISED OPEN POINT AT 32M6-10 TO CLOSED POSITION AS PER SC.
11	01/08	LGW			REMOVED 4KV STATIONS, N.W. & S.W. AREAS REVISED EX. & ADDED NEW SWITCHES
12	04/09	LGW			ADDED SWITCHES & CUTOUTS FOR ASHGROVE, EVELYN, GREENFIELD & DUNSDON
13	05/09	LGW			SWITCHES YDU-91, YTH-BGH & 12M56-1 CHANGED FROM N.C. TO N.O. SWITCHES 12M56-3 & YSTP-417 CHANGED FROM N.O.TO N.C.
14	12/09	LGW			METER OWNERSHIP ADDED

CAUTION

THE POSITION OF POLE LINES, CONDUITS, WATERMAINS, SEWERS AND OTHER UNDERGROUND AND OVERGROUND UTILITIES AND STRUCTURES IS NOT NECESSARILY SHOWN ON THE CONTRACT DRAWINGS, AND, WHERE SHOWN, THE ACCURACY OF THE POSITION OF SUCH UTILITIES AND STRUCTURES IS NOT GUARANTEED. BEFORE STARTING WORK, THE CONTRACTOR SHALL INFORM HIMSELF OF THE EXACT LOCATION OF ALL SUCH UTILITIES AND STRUCTURES, AND SHALL ASSUME ALL LIABILITY FOR DAMAGE TO THEM.

BRANTFORD POWER INC.
Your delivery company

27.6kV – 3 PHASE SWITCHING SCHEMATIC

DESIGN		SCALE	HORIZ. VERT.
DRAWN	DWAYNE SHEPHERD	PROJECT NUMBER	H06034
CHKD.	SC	APRVD.	AH
SHEET	1 OF 1	DRAWING NUMBER	H-SC-06034
DATE	JULY 18, 2006		

ATTACHMENT B

REFERENCE: ISSUE 2.2 (I)

RATE BASE SUMMARY	2006 Board Approved	2006 Actual	Variance from 2006 Board Approved	2006 Actual	2007 Bridge	Variance from 2006 Actual	2007 Bridge	2008 Test	Variance from 2007 Bridge	2008 Board Approved
	($'s)	($'s)	($'s)	($'s)	($'s)	($'s)	($'s)	($'s)	($'s)	
Gross Asset										
Asset Values at Cost	52,875,117	64,875,909	12,000,792	64,875,909	70,629,396	5,753,487	70,629,396	76,174,005	5,544,609	76,095,042
Accumulated Depreciation										
Depreciation	(7,319,534)	(12,626,782)	(5,307,248)	(12,626,782)	(15,439,621)	(2,812,839)	(15,439,621)	(18,592,399)	(3,152,778)	(18,589,241)
Net Fixed Asset	45,555,583	52,249,127	6,693,544	52,249,127	55,189,775	2,940,648	55,189,775	57,581,606	2,391,831	57,505,801
Allowance for Working Capital	10,672,751	11,887,584	1,214,833	11,887,584	12,520,084	632,499	12,520,084	12,597,425	77,342	12,096,131
Utility Rate Base	56,228,334	64,136,712	7,908,378	64,136,712	67,709,859	3,573,147	67,709,859	70,179,031	2,469,173	69,601,932

Note: used average balances for Gross assets, Accumulated Depreciation and Net Fixed Assets

ATTACHMENT C

REFERENCE: ISSUE 2.3 (l)

OM&A COSTS	2006 Board Approved	2006 Actual	Variance from 2006 Board Approved	2006 Actual	2007 Bridge	Variance from 2006 Actual	2007 Bridge	2008 Test	Variance from 2007 Bridge	2008 Board Approved
Operation (Working Capital)										
5005-Operation Supervision and Engineering	149,475	205,800	56,325	205,800	284,763	78,963	284,763	266,919	(17,844)	244,352
5010-Load Dispatching	8,647	9,292	645	9,292	57,747	48,455	57,747	17,887	(39,860)	16,375
5012-Station Buildings and Fixtures Expense	36,949	28,746	(8,203)	28,746	36,656	7,910	36,656	39,832	3,176	36,464
5014-Transformer Station Equipment - Operation Labour	2,684	591	(2,093)	591	3,092	2,501	3,092	6,778	3,686	6,205
5015-Transformer Station Equipment - Operation Supplies and Expenses	790	51,541	50,751	51,541	31,246	(20,295)	31,246	55,950	24,704	51,220
5016-Distribution Station Equipment - Operation Labour	0	1,548	1,548	1,548	2,275	727	2,275	2,140	(135)	1,959
5017-Distribution Station Equipment - Operation Supplies and Expenses	0	3,376	3,376	3,376	3,426	50	3,426	3,946	520	3,612
5020-Overhead Distribution Lines and Feeders - Operation Labour	618	3,023	2,405	3,023	3,676	653	3,676	3,298	(378)	3,019
5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	13,854	8,145	(5,709)	8,145	19,562	11,417	19,562	15,081	(4,481)	13,806
5030-Overhead Subtransmission Feeders - Operation	0	0	0	0	0	0	0	0	0	0
5035-Overhead Distribution Transformers- Operation	22,827	4,625	(18,202)	4,625	16,334	11,709	16,334	16,167	(167)	14,800
5040-Underground Distribution Lines and Feeders - Operation Labour	1,840	3,455	1,615	3,455	2,950	(505)	2,950	1,139	(1,811)	1,043
5045-Underground Distribution Lines & Feeders - Operation Supplies & Expenses	8,828	11,471	2,643	11,471	19,228	7,757	19,228	20,669	1,441	18,921
5050-Underground Subtransmission Feeders - Operation	0	0	0	0	0	0	0	0	0	0
5055-Underground Distribution Transformers - Operation	565	4,610	4,045	4,610	3,641	(969)	3,641	3,594	(47)	3,290
5060-Street Lighting and Signal System Expense	0	0	0	0	0	0	0	0	0	0
5065-Meter Expense	187,306	359,201	171,895	359,201	545,927	186,726	545,927	494,376	(51,551)	452,578
5070-Customer Premises - Operation Labour	695	806	111	806	1,541	735	1,541	6,531	4,990	5,979
5075-Customer Premises - Materials and Expenses	0	0	0	0	0	0	0	0	0	0
5085-Miscellaneous Distribution Expense	145,851	96,962	(48,889)	96,962	130,949	33,987	130,949	129,239	(1,710)	118,312
5090-Underground Distribution Lines and Feeders - Rental Paid	0	0	0	0	13,913	13,913	13,913	0	(13,913)	0
5095-Overhead Distribution Lines and Feeders - Rental Paid	0	0	0	0	0	0	0	6,866	6,866	6,285
5096-Other Rent	0	0	0	0	0	0	0	0	0	0
Distribution Expenses - Operation Total	580,929	793,192	212,263	793,192	1,176,926	383,734	1,176,926	1,090,412	(86,514)	998,220
Maintenance (Working Capital)										
5105-Maintenance Supervision and Engineering	382,063	245,710	(136,353)	245,710	302,980	57,270	302,980	306,914	3,934	280,966
5110-Maintenance of Buildings and Fixtures - Distribution Stations	1,003	745	(258)	745	4,394	3,649	4,394	4,337	(57)	3,970
5112-Maintenance of Transformer Station Equipment	0	0	0	0	0	0	0	0	0	0
5114-Maintenance of Distribution Station Equipment	13,660	8,864	(4,796)	8,864	14,587	5,723	14,587	17,703	3,116	16,206
5120-Maintenance of Poles, Towers and Fixtures	177,641	161,281	(16,360)	161,281	169,121	7,840	169,121	167,336	(1,785)	153,188
5125-Maintenance of Overhead Conductors and Devices	336,004	190,931	(145,073)	190,931	209,803	18,872	209,803	212,429	2,626	194,468
5130-Maintenance of Overhead Services	186,444	196,674	10,230	196,674	215,368	18,694	215,368	219,810	4,442	201,225
5135-Overhead Distribution Lines and Feeders - Right of Way	328,552	328,908	356	328,908	355,047	26,139	355,047	364,402	9,355	333,592
5145-Maintenance of Underground Conduit	94,368	51,871	(42,497)	51,871	60,364	8,493	60,364	72,896	12,532	66,733
5150-Maintenance of Underground Conductors and Devices	101,959	82,796	(19,163)	82,796	127,553	44,757	127,553	121,982	(5,571)	111,669
5155-Maintenance of Underground Services	223,190	171,741	(51,449)	171,741	238,880	67,139	238,880	222,899	(15,981)	204,053
5160-Maintenance of Line Transformers	198,023	71,971	(126,052)	71,971	171,919	99,948	171,919	173,973	2,054	159,264
5165-Maintenance of Street Lighting and Signal Systems	0	0	0	0	0	0	0	0	0	0
5170-Sentinel Lights - Labour	0	0	0	0	0	0	0	0	0	0
5172-Sentinel Lights - Materials and Expenses	0	0	0	0	0	0	0	0	0	0
5175-Maintenance of Meters	685	0	(685)	0	0	0	0	0	0	0
5178-Customer Installations Expenses- Leased Property	0	0	0	0	0	0	0	0	0	0
5185-Water Heater Rentals - Labour	0	0	0	0	0	0	0	0	0	0
5186-Water Heater Rentals - Materials and Expenses	0	0	0	0	0	0	0	0	0	0
5190-Water Heater Controls - Labour	0	0	0	0	0	0	0	0	0	0
5192-Water Heater Controls - Materials and Expenses	0	0	0	0	0	0	0	0	0	0
5195-Maintenance of Other Installations on Customer Premises	(37,456)	9,597	47,053	9,597	0	(9,597)	0	0	0	0
Distribution Expenses - Maintenance Total	2,006,136	1,521,089	(485,047)	1,521,089	1,870,016	348,927	1,870,016	1,884,681	14,665	1,725,334
Billing and Collections										
5305-Supervision	82,500	127,741	45,241	127,741	146,974	19,233	146,974	147,522	548	135,049
5310-Meter Reading Expense	122,000	383,430	261,430	383,430	424,086	40,656	424,086	405,512	(18,574)	371,227
5315-Customer Billing	270,800	443,457	172,657	443,457	509,230	65,773	509,230	509,848	618	466,741
5320-Collecting	170,800	283,868	113,068	283,868	326,610	42,742	326,610	327,828	1,218	300,111
5325-Collecting- Cash Over and Short	0	0	0	0	0	0	0	0	0	0
5330-Collection Charges	16,277	666	(15,611)	666	2,450	1,784	2,450	2,459	9	2,251

5335-Bad Debt Expense	118,968	157,089	38,121	157,089	200,000	42,911	200,000	200,000	0	183,090
5340-Miscellaneous Customer Accounts Expenses	124,472	503,980	379,508	503,980	536,497	32,517	536,497	709,340	172,843	649,367
Billing and Collections Total	905,817	1,900,231	994,414	1,900,231	2,145,847	245,616	2,145,847	2,302,509	156,662	2,107,836
Community Relations										
5405-Supervision	35,515	0	(35,515)	0	0	0	0	0	0	0
5410-Community Relations - Sundry	82,268	86,475	4,207	86,475	123,966	37,491	123,966	125,171	1,205	114,588
5415-Energy Conservation	313,392	230,901	(82,491)	230,901	51,150	(179,751)	51,150	0	(51,150)	0
5420-Community Safety Program	15,574	9,046	(6,528)	9,046	15,024	5,978	15,024	13,920	(1,104)	12,743
5425-Miscellaneous Customer Service and Informational Expenses	0	0	0	0	0	0	0	0	0	0
5505-Supervision	0	0	0	0	0	0	0	0	0	0
5510-Demonstrating and Selling Expense	0	0	0	0	0	0	0	0	0	0
5515-Advertising Expense	(200)	0	200	0	0	0	0	0	0	0
5520-Miscellaneous Sales Expense	0	0	0	0	0	0	0	0	0	0
Community Relations Total	446,549	326,422	(120,127)	326,422	190,140	(136,282)	190,140	139,091	(51,049)	127,331
Administrative and General Expenses										
5605-Executive Salaries and Expenses	291,801	377,446	85,645	377,446	410,353	32,907	410,353	429,070	18,717	392,793
5610-Management Salaries and Expenses	231,860	598,244	366,384	598,244	684,152	85,908	684,152	723,218	39,066	662,071
5615-General Administrative Salaries and Expenses	659,863	764,260	104,397	764,260	725,408	(38,852)	725,408	726,087	679	664,697
5620-Office Supplies and Expenses	282,277	36,138	(246,139)	36,138	75,746	39,608	75,746	52,654	(23,092)	48,202
5625-Administrative Expense Transferred Credit	0	0	0	0	0	0	0	0	0	0
5630-Outside Services Employed	49,888	44,693	(5,195)	44,693	79,000	34,307	79,000	179,500	100,500	164,324
5635-Property Insurance	16,657	0	(16,657)	0	0	0	0	0	0	0
5640-Injuries and Damages	0	0	0	0	0	0	0	0	0	0
5645-Employee Pensions and Benefits	156,243	49,204	(107,039)	49,204	111,389	62,185	111,389	110,367	(1,022)	101,036
5650-Franchise Requirements	80,852	50,444	(30,408)	50,444	54,247	3,803	54,247	53,871	(376)	49,316
5655-Regulatory Expenses	156,617	88,064	(68,553)	88,064	207,954	119,890	207,954	215,000	7,046	196,822
5660-General Advertising Expenses	25,383	24,860	(523)	24,860	25,500	640	25,500	26,000	500	23,802
5665-Miscellaneous General Expenses	1,036,833	(112,105)	(1,148,938)	(112,105)	172,618	284,723	172,618	187,617	14,999	171,754
5670-Rent	336,082	0	(336,082)	0	0	0	0	0	0	0
5675-Maintenance of General Plant	38,759	0	(38,759)	0	0	0	0	0	0	0
5680-Electrical Safety Authority Fees	5,633	13,714	8,081	13,714	18,000	4,286	18,000	20,000	2,000	18,309
5685-Independent Market Operator Fees and Penalties	68,813	49,125	(19,688)	49,125	70,000	20,875	70,000	60,000	(10,000)	54,927
Administrative and General Expenses Total	3,437,561	1,984,087	(1,453,474)	1,984,087	2,634,367	650,280	2,634,367	2,783,384	149,017	2,548,053
Amortization Expenses										7,506,774
5705-Amortization Expense - Property, Plant, and Equipment	2,357,112	2,549,995	192,883	2,549,995	2,793,368	243,373	2,793,368	3,027,657	234,289	
5710-Amortization of Limited Term Electric Plant	119,101	0	(119,101)	0	0	0	0	0	0	
5715-Amortization of Intangibles and Other Electric Plant	0	6,012	6,012	6,012	(12,023)	(18,035)	(12,023)	0	12,023	3,021,342
5720-Amortization of Electric Plant Acquisition Adjustments	0	0	0	0	0	0	0	0	0	0
5725-Miscellaneous Amortization	0	0	0	0	0	0	0	0	0	0
5730-Amortization of Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0	0	0	0	0
5735-Amortization of Deferred Development Costs	0	0	0	0	0	0	0	0	0	0
5740-Amortization of Deferred Charges	0	0	0	0	0	0	0	0	0	0
Amortization Expenses Total	2,476,213	2,556,007	79,794	2,556,007	2,781,345	225,338	2,781,345	3,027,657	246,312	3,021,342
Taxes Other Than Income Taxes										
6105-Taxes Other Than Income Taxes	162,777	9,635	(153,142)	9,635	12,459	2,824	12,459	12,298	(161)	12,298
Taxes Other Than Income Taxes Total	162,777	9,635	(153,142)	9,635	12,459	2,824	12,459	12,298	(161)	12,298
Income Taxes									0	
6110-Income Taxes	1,676,871	2,690,785	1,013,914	2,690,785	2,571,188	(119,597)	2,571,188	1,889,507	(681,681)	1,889,507
Income Taxes Total	1,676,871	2,690,785	1,013,914	2,690,785	2,571,188	(119,597)	2,571,188	1,889,507	(681,681)	1,889,507
									0	
Total Operating Costs	11,692,852	11,781,448	88,596	11,781,448	13,382,288	1,600,840	13,382,288	13,129,539	(252,749)	12,429,921

ATTACHMENT D

REFERENCE: ISSUE 2.4 (I)

OTHER DISTRIBUTION REVENUE	2006 Board Approved ($'s)	2006 Actual ($'s)	Variance from 2006 Board Approved ($'s)	2006 Actual ($'s)	2007 Bridge ($'s)	Variance from 2006 Actual	2007 Bridge	2008 Test	Variance from 2007 Actual	2008 Board Approved
Other Distribution Revenue										
4082 Retail Services Revenues	1,680	64,290	62,610	64,290	73,859	9,569	73,859	63,000	(10,859)	63,000
4084 Service Transaction Requests (STR) Revenues	52,779	32,467	(20,312)	32,467	48,778	16,311	48,778	49,000	222	49,000
4090 Electric Services Incidental to Energy Sales	0	0	0	0	0	0	0	0	0	0
4105 Transmission Charges Revenue	0	0	0	0	0	0	0	0	0	0
4110 Transmission Services Revenue	0	0	0	0	0	0	0	0	0	0
4205 Interdepartmental Rents	0	0	0	0	0	0	0	0	0	0
4210 Rent from Electric Property	115,785	78,141	(37,644)	78,141	102,626	24,485	102,626	91,925	(10,701)	91,925
4215 Other Utility Operating Income	0	0	0	0	0	0	0	0	0	0
4220 Other Electric Revenues	0	9,956	9,956	9,956	5,784	(4,172)	5,784	5,000	(784)	5,000
4225 Late Payment Charges	140,729	98,253	(42,476)	98,253	107,332	9,079	107,332	95,172	(12,160)	95,172
4230 Sales of Water and Water Power	0	0	0	0	0	0	0	0	0	0
4235 Miscellaneous Service Revenues	439,085	467,584	28,499	467,584	664,592	197,008	664,592	679,232	14,640	679,232
4240 Provision for Rate Refunds	0	0	0	0	0	0	0	0	0	0
4355 Gain on Disposition of Utility and Other Property	58,694	24,441	(34,253)	24,441		(24,441)				
4375 Revenues from Non-Utility Operations	0	0	0	0	585,883	585,883	585,883	0	(585,883)	0
4380 Expenses of Non-Utility Operations	0	0	0	0	(532,576)	(532,576)	(532,576)	0	532,576	0
4390 Miscellaneous Non-Operating Income	27,979	0	(27,979)	0		0	0	0	0	0
4405 Interest and Dividend Income	541,754	479,721	(62,033)	479,721	283,954	(195,767)	283,954	439,000	155,046	439,000
TOTAL	1,378,485	1,254,853	(123,632)	1,254,853	1,340,232	85,379	1,340,232	1,422,329	82,097	1,422,329

ATTACHMENT E

REFERENCE: ISSUE 2.5

Calculation of Revenue Deficiency or Surplus

	2008 Test Existing Rates	2008 Test Proposed Rates
Revenue		
Suff/ Def From Below.		-$7,362
Distribution Revenue	$15,464,796	$15,464,796
Other Operating Revenue (Net)	$1,422,329	$1,422,329
Total Revenue	$16,887,125	$16,879,763
Distribution Costs		
Operation, Maintenance, and Administration	$7,519,072	$7,519,072
Depreciation & Amortization	$3,021,342	$3,021,342
Property & Capital Taxes	$122,854	$122,854
Interest- Deemed Interest	$2,196,796	$2,196,796
Total Costs and Expenses	$12,860,064	$12,860,064
Utility Income Before Income Taxes	$4,027,061	$4,019,699
Net Adjustments per 2008 Pils	-$326,762	-$326,762
Taxable Income	$3,700,299	$3,692,937
Income Tax (Tax Rate 33.5%)	$1,239,600	$1,237,134
Utility Income	$2,787,461	$2,782,565
Rate Base	$69,601,931	$69,601,931
Equity	46.67%	46.67%
Equity Component Rate Base	$32,480,901	$32,480,901
Income / Equity Rate Base %	8.58%	8.57%
Target Return -Equity on Rate Base	8.57%	8.57%
Return- Equity on Rate Base	$2,782,639	$2,782,639
Revenue Deficiency	-$4,822	
Revenue Deficiency (Gross-up)	-$7,362	

ATTACHMENT F(a)

REFERENCE: ISSUE 2.6

Ontario Energy Board

2006 COST ALLOCATION INFORMATION FILING

Sheet I1 Utility Information Sheet

Name of LDC:	Brantford Power Inc.
License Number:	EB-2003-0060
EDR 2006 EB Number:	EB-2005-0342
Cost Allocation EB Number:	EB-2007-0001 ← drop-down menu
Date of Submission:	Tuesday, January 30, 2007
Version:	1.2

Contact Information

Name:	Heather Wyatt
Title:	Manager, Regulatory Compliance and Corporate Governa
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****Please Note: Colour Coding Legend ****

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

Brief Description of Each Worksheet's Function

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

1. GENERAL

I1
General

2. LDC INPUT - Rate Classes

I2
Rate Classes
Declaration

3. LDC INPUT - Financial Data

I3
Trial Balance Data

I4
Break Out Assets

Load
Shapes

4. LDC INPUT - Customer Data and Operating Stats

I5
Misc. Data

I6
Rate Class
Stats

I7.1
Meter
Capital

I7.2
Meter
Reading

I8
Demand Data

I9
Direct
Allocation

5. MODEL PROCESS - Categorization - OEB Defaults

E1
Categorization

6. MODEL PROCESS - Allocators calculated from 4.

E2
Allocators

E3
PLCC

7. MODEL PROCESS - Detail Cost Elements by Rate Class

E4
Trial Balance
Allocation Details

E5
Reconciliation

8. MODEL OUTPUT- Summaries by Rate Class

O1
Rev - Cost
Ratios

O2
Fixed Charges
Floor &
Ceiling

O2.1
Line
Transformer
PLCC
Adjustment

O2.2
Primary Cost PLCC
Adjustment

O2.3
Secondary Cost
PLCC
Adjustment

O3.1
Line Tran Unit
Cost

O3.2
Substat Tran
Unit Cost

O3.3
Primary Cost
Pool

O3.4
Secondary Cost
Pool

O3.5
USL Metering
Credit

O4
Summary by
Class &
Accounts

O5
Details by
Class &
Accounts

06
Source Data
for E2

O7
Amortization

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet I2 Class Selection - Second Run

Instructions:

Step 1: Pleae input your existing classes

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

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

Click for Drop-Down Menu →

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

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

Update

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

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet I3 Trial Balance Data - Second Run

Instructions:

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

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

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

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

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

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

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

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

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

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

Step 11: Enter Directly Allocated amounts into column G

Approved Target Net Income ($)	$2,782,639			
Approved PILs ($)	$1,360,025			
Approved Interest ($)	$2,196,796			
Approved Specific Service Charges ($)	$679,232			
Approved Transformer Ownership Allowance ($)				
Approved Low Voltage Wheeling Adjustment ($)				
Approved Revenue Requirement ($)	$16,879,874	**From this Sheet**	**Differences?**	
Revenue Requirement to be Used in this model ($)	$16,879,874	**$16,879,874**	**Rev Req Matches**	
Approved Rate Base ($)	$69,601,931			
Rate Base to be Used in this model ($)	$69,601,931	**$69,601,931**	**Rate Base Matches**	

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Financial Statement (EDR Sheet 2.4, Column P)	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
1005	Cash	$0				$0
1010	Cash Advances and Working Funds	$0				$0
1020	Interest Special Deposits	$0				$0
1030	Dividend Special Deposits	$0				$0
1040	Other Special Deposits	$0				$0
1060	Term Deposits	$0				$0
1070	Current Investments	$0				$0
1100	Customer Accounts Receivable	$0				$0
1102	Accounts Receivable - Services	$0				$0
1104	Accounts Receivable - Recoverable Work	$0				$0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	$0				$0
1110	Other Accounts Receivable	$0				$0
1120	Accrued Utility Revenues	$0				$0
1130	Accumulated Provision for Uncollectible Accounts--Credit	$0				$0
1140	Interest and Dividends Receivable	$0				$0
1150	Rents Receivable	$0				$0
1170	Notes Receivable	$0				$0
1180	Prepayments	$0				$0
1190	Miscellaneous Current and Accrued Assets	$0				$0
1200	Accounts Receivable from Associated Companies	$0				$0
1210	Notes Receivable from Associated Companies	$0				$0
1305	Fuel Stock	$0				$0
1330	Plant Materials and Operating Supplies	$0				$0
1340	Merchandise	$0				$0
1350	Other Materials and Supplies	$0				$0
1405	Long Term Investments in Non-Associated Companies	$0				$0
1408	Long Term Receivable - Street Lighting Transfer	$0				$0
1410	Other Special or Collateral Funds	$0				$0
1415	Sinking Funds	$0				$0
1425	Unamortized Debt Expense	$0				$0
1445	Unamortized Discount on Long-Term Debt--Debit	$0				$0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	$0				$0
1460	Other Non-Current Assets	$0				$0
1465	O.M.E.R.S. Past Service Costs	$0				$0
1470	Past Service Costs - Employee Future Benefits	$0				$0
1475	Past Service Costs - Other Pension Plans	$0				$0
1480	Portfolio Investments - Associated Companies	$0				$0

1485	Investment in Associated Companies - Significant Influence	$0			$0
1490	Investment in Subsidiary Companies	$0			$0
1505	Unrecovered Plant and Regulatory Study Costs	$0			$0
1508	Other Regulatory Assets	$0			$0
1510	Preliminary Survey and Investigation Charges	$0			$0
1515	Emission Allowance Inventory	$0			$0
1516	Emission Allowances Withheld	$0			$0
1518	RCVARetail	$0			$0
1520	Power Purchase Variance Account	$0			$0
1525	Miscellaneous Deferred Debits	$0			$0
1530	Deferred Losses from Disposition of Utility Plant	$0			$0
1540	Unamortized Loss on Reacquired Debt	$0			$0
1545	Development Charge Deposits/ Receivables	$0			$0
1548	RCVASTR	$0			$0
1560	Deferred Development Costs	$0			$0
1562	Deferred Payments in Lieu of Taxes	$0			$0
1563	Account 1563 - Deferred PILs Contra Account	$0			$0
1565	Conservation and Demand Management Expenditures and Recoveries	$0			$0
1570	Qualifying Transition Costs	$0			$0
1571	Pre-market Opening Energy Variance	$0			$0
1572	Extraordinary Event Costs	$0			$0
1574	Deferred Rate Impact Amounts	$0			$0
1580	RSVAWMS	$0			$0
1582	RSVAONE-TIME	$0			$0
1584	RSVANW	$0			$0
1586	RSVACN	$0			$0
1588	RSVAPOWER	$0			$0
1590	Recovery of Regulatory Asset Balances	$0			$0
1605	Electric Plant in Service - Control Account	$0			$0
1606	Organization	$0			$0
1608	Franchises and Consents	$0			$0
1610	Miscellaneous Intangible Plant	$0			$0
1615	Land	$0			$0
1616	Land Rights	$0			$0
1620	Buildings and Fixtures	$0			$0
1630	Leasehold Improvements	$0			$0
1635	Boiler Plant Equipment	$0			$0
1640	Engines and Engine-Driven Generators	$0			$0
1645	Turbogenerator Units	$0			$0
1650	Reservoirs, Dams and Waterways	$0			$0
1655	Water Wheels, Turbines and Generators	$0			$0
1660	Roads, Railroads and Bridges	$0			$0
1665	Fuel Holders, Producers and Accessories	$0			$0
1670	Prime Movers	$0			$0
1675	Generators	$0			$0
1680	Accessory Electric Equipment	$0			$0
1685	Miscellaneous Power Plant Equipment	$0			$0
1705	Land	$0			$0
1706	Land Rights	$0			$0
1708	Buildings and Fixtures	$0			$0
1710	Leasehold Improvements	$0			$0
1715	Station Equipment	$0			$0
1720	Towers and Fixtures	$0			$0
1725	Poles and Fixtures	$0			$0
1730	Overhead Conductors and Devices	$0			$0
1735	Underground Conduit	$0			$0
1740	Underground Conductors and Devices	$0			$0
1745	Roads and Trails	$0			$0
1805	Land	$208,241			$208,241
1806	Land Rights	$0			$0
1808	Buildings and Fixtures	$1,192,568			$1,192,568
1810	Leasehold Improvements	$0			$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$4,469,541			$4,469,541
1820	Distribution Station Equipment - Normally Primary below 50 kV	$140,683			$140,683
1825	Storage Battery Equipment	$0			$0
1830	Poles, Towers and Fixtures	$11,970,494			$11,970,494
1835	Overhead Conductors and Devices	$11,339,034			$11,339,034
1840	Underground Conduit	$10,519,300			$10,519,300
1845	Underground Conductors and Devices	$12,343,058			$12,343,058
1850	Line Transformers	$13,600,977			$13,600,977
1855	Services	$982,923			$982,923
1860	Meters	$7,118,641			$7,118,641
1865	Other Installations on Customer's Premises	$0			$0
1870	Leased Property on Customer Premises	$0			$0
1875	Street Lighting and Signal Systems	$0			$0
1905	Land	$0			$0
1906	Land Rights	$0			$0
1908	Buildings and Fixtures	$0			$0
1910	Leasehold Improvements	$0			$0
1915	Office Furniture and Equipment	$0			$0
1920	Computer Equipment - Hardware	$0			$0
1925	Computer Software	$110,000			$110,000
1930	Transportation Equipment	$2,700,274			$2,700,274
1935	Stores Equipment	$0			$0
1940	Tools, Shop and Garage Equipment	$120,073			$120,073
1945	Measurement and Testing Equipment	$0			$0
1950	Power Operated Equipment	$0			$0
1955	Communication Equipment	$1,176			$1,176
1960	Miscellaneous Equipment	$0			$0
1965	Water Heater Rental Units	$0			$0
1970	Load Management Controls - Customer Premises	$547,972			$547,972
1975	Load Management Controls - Utility Premises	$0			$0
1980	System Supervisory Equipment	$295,000			$295,000
1985	Sentinel Lighting Rental Units	$0			$0
1990	Other Tangible Property	$0			$0
1995	Contributions and Grants - Credit	($1,564,914)			($1,564,914)
2005	Property Under Capital Leases	$0			$0
2010	Electric Plant Purchased or Sold	$0			$0
2020	Experimental Electric Plant Unclassified	$0			$0

2030	Electric Plant and Equipment Leased to Others		$0			$0
2040	Electric Plant Held for Future Use		$0			$0
2050	Completed Construction Not Classified--Electric		$0			$0
2055	Construction Work in Progress--Electric		$0			$0
2060	Electric Plant Acquisition Adjustment		$0			$0
2065	Other Electric Plant Adjustment		$0			$0
2070	Other Utility Plant		$0			$0
2075	Non-Utility Property Owned or Under Capital Leases		$0			$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment		($18,589,241)			($18,589,241)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles		$0			$0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment		$0			$0
2160	Accumulated Amortization of Other Utility Plant		$0			$0
2180	Accumulated Amortization of Non-Utility Property		$0			$0
2205	Accounts Payable		$0			$0
2208	Customer Credit Balances		$0			$0
2210	Current Portion of Customer Deposits		$0			$0
2215	Dividends Declared		$0			$0
2220	Miscellaneous Current and Accrued Liabilities		$0			$0
2225	Notes and Loans Payable		$0			$0
2240	Accounts Payable to Associated Companies		$0			$0
2242	Notes Payable to Associated Companies		$0			$0
2250	Debt Retirement Charges(DRC) Payable		$0			$0
2252	Transmission Charges Payable		$0			$0
2254	Electrical Safety Authority Fees Payable		$0			$0
2256	Independent Market Operator Fees and Penalties Payable		$0			$0
2260	Current Portion of Long Term Debt		$0			$0
2262	Ontario Hydro Debt - Current Portion		$0			$0
2264	Pensions and Employee Benefits - Current Portion		$0			$0
2268	Accrued Interest on Long Term Debt		$0			$0
2270	Matured Long Term Debt		$0			$0
2272	Matured Interest on Long Term Debt		$0			$0
2285	Obligations Under Capital Leases--Current		$0			$0
2290	Commodity Taxes		$0			$0
2292	Payroll Deductions / Expenses Payable		$0			$0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.		$0			$0
2296	Future Income Taxes - Current		$0			$0
2305	Accumulated Provision for Injuries and Damages		$0			$0
2306	Employee Future Benefits		$0			$0
2308	Other Pensions - Past Service Liability		$0			$0
2310	Vested Sick Leave Liability		$0			$0
2315	Accumulated Provision for Rate Refunds		$0			$0
2320	Other Miscellaneous Non-Current Liabilities		$0			$0
2325	Obligations Under Capital Lease--Non-Current		$0			$0
2330	Development Charge Fund		$0			$0
2335	Long Term Customer Deposits		$0			$0
2340	Collateral Funds Liability		$0			$0
2345	Unamortized Premium on Long Term Debt		$0			$0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion		$0			$0
2350	Future Income Tax - Non-Current		$0			$0
2405	Other Regulatory Liabilities		$0			$0
2410	Deferred Gains from Disposition of Utility Plant		$0			$0
2415	Unamortized Gain on Reacquired Debt		$0			$0
2425	Other Deferred Credits		$0			$0
2435	Accrued Rate-Payer Benefit		$0			$0
2505	Debentures Outstanding - Long Term Portion		$0			$0
2510	Debenture Advances		$0			$0
2515	Reacquired Bonds		$0			$0
2520	Other Long Term Debt		$0			$0
2525	Term Bank Loans - Long Term Portion		$0			$0
2530	Ontario Hydro Debt Outstanding - Long Term Portion		$0			$0
2550	Advances from Associated Companies		$0			$0
3005	Common Shares Issued		$0			$0
3008	Preference Shares Issued		$0			$0
3010	Contributed Surplus		$0			$0
3020	Donations Received		$0			$0
3022	Development Charges Transferred to Equity		$0			$0
3026	Capital Stock Held in Treasury		$0			$0
3030	Miscellaneous Paid-In Capital		$0			$0
3035	Installments Received on Capital Stock		$0			$0
3040	Appropriated Retained Earnings		$0			$0
3045	Unappropriated Retained Earnings		$0			$0
3046	Balance Transferred From Income		$0	$0	$0	($2,782,639)
3047	Appropriations of Retained Earnings - Current Period		$0			$0
3048	Dividends Payable-Preference Shares		$0			$0
3049	Dividends Payable-Common Shares		$0			$0
3055	Adjustment to Retained Earnings		$0			$0
3065	Unappropriated Undistributed Subsidiary Earnings		$0			$0
4006	Residential Energy Sales		$0			$0
4010	Commercial Energy Sales		$0			$0
4015	Industrial Energy Sales		$0			$0
4020	Energy Sales to Large Users		$0			$0
4025	Street Lighting Energy Sales		$0			$0
4030	Sentinel Lighting Energy Sales		$0			$0
4035	General Energy Sales		$0			$0
4040	Other Energy Sales to Public Authorities		$0			$0
4045	Energy Sales to Railroads and Railways		$0			$0
4050	Revenue Adjustment		$0			$0
4055	Energy Sales for Resale		$0			$0
4060	Interdepartmental Energy Sales		$0			$0
4062	Billed WMS		$0			$0
4064	Billed-One-Time		$0			$0
4066	Billed NW		$0			$0
4068	Billed CN		$0			$0
4080	Distribution Services Revenue		$0	$15,457,545		($15,457,545)
4082	Retail Services Revenues		($63,000)			($63,000)
4084	Service Transaction Requests (STR) Revenues		($49,000)			($49,000)
4090	Electric Services Incidental to Energy Sales		$0			$0
4105	Transmission Charges Revenue		$0			$0

4110	Transmission Services Revenue	$0			$0
4205	Interdepartmental Rents	$0			$0
4210	Rent from Electric Property	($91,925)			($91,925)
4215	Other Utility Operating Income	($0)			($0)
4220	Other Electric Revenues	($5,000)			($5,000)
4225	Late Payment Charges	($95,172)			($95,172)
4230	Sales of Water and Water Power	$0			$0
4235	Miscellaneous Service Revenues	($679,232)	$679,232		($679,232)
4240	Provision for Rate Refunds	$0			$0
4245	Government Assistance Directly Credited to Income	$0			$0
4305	Regulatory Debits	$0			$0
4310	Regulatory Credits	$0			$0
4315	Revenues from Electric Plant Leased to Others	$0			$0
4320	Expenses of Electric Plant Leased to Others	$0			$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0			$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0			$0
4335	Profits and Losses from Financial Instrument Hedges	$0			$0
4340	Profits and Losses from Financial Instrument Investments	$0			$0
4345	Gains from Disposition of Future Use Utility Plant	$0			$0
4350	Losses from Disposition of Future Use Utility Plant	$0			$0
4355	Gain on Disposition of Utility and Other Property	$0			$0
4360	Loss on Disposition of Utility and Other Property	$0			$0
4365	Gains from Disposition of Allowances for Emission	$0			$0
4370	Losses from Disposition of Allowances for Emission	$0			$0
4375	Revenues from Non-Utility Operations	$0			$0
4380	Expenses of Non-Utility Operations	$0			$0
4385	Non-Utility Rental Income	$0			$0
4390	Miscellaneous Non-Operating Income	$0			$0
4395	Rate-Payer Benefit Including Interest	$0			$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0			$0
4405	Interest and Dividend Income	($439,000)			($439,000)
4415	Equity in Earnings of Subsidiary Companies	$0			$0
4505	Operation Supervision and Engineering	$0			$0
4510	Fuel	$0			$0
4515	Steam Expense	$0			$0
4520	Steam From Other Sources	$0			$0
4525	Steam Transferred--Credit	$0			$0
4530	Electric Expense	$0			$0
4535	Water For Power	$0			$0
4540	Water Power Taxes	$0			$0
4545	Hydraulic Expenses	$0			$0
4550	Generation Expense	$0			$0
4555	Miscellaneous Power Generation Expenses	$0			$0
4560	Rents	$0			$0
4565	Allowances for Emissions	$0			$0
4605	Maintenance Supervision and Engineering	$0			$0
4610	Maintenance of Structures	$0			$0
4615	Maintenance of Boiler Plant	$0			$0
4620	Maintenance of Electric Plant	$0			$0
4625	Maintenance of Reservoirs, Dams and Waterways	$0			$0
4630	Maintenance of Water Wheels, Turbines and Generators	$0			$0
4635	Maintenance of Generating and Electric Plant	$0			$0
4640	Maintenance of Miscellaneous Power Generation Plant	$0			$0
4705	Power Purchased	$56,831,506			$56,831,506
4708	Charges-WMS	$6,234,557			$6,234,557
4710	Cost of Power Adjustments	$0			$0
4712	Charges-One-Time	$0			$0
4714	Charges-NW	$10,055,737			$10,055,737
4715	System Control and Load Dispatching				$0
4716	Charges-CN	$0			$0
4720	Other Expenses	$0			$0
4725	Competition Transition Expense	$0			$0
4730	Rural Rate Assistance Expense	$0			$0
4805	Operation Supervision and Engineering	$0			$0
4810	Load Dispatching	$0			$0
4815	Station Buildings and Fixtures Expenses	$0			$0
4820	Transformer Station Equipment - Operating Labour	$0			$0
4825	Transformer Station Equipment - Operating Supplies and Expense	$0			$0
4830	Overhead Line Expenses	$0			$0
4835	Underground Line Expenses	$0			$0
4840	Transmission of Electricity by Others	$0			$0
4845	Miscellaneous Transmission Expense	$0			$0
4850	Rents	$0			$0
4905	Maintenance Supervision and Engineering	$0			$0
4910	Maintenance of Transformer Station Buildings and Fixtures	$0			$0
4916	Maintenance of Transformer Station Equipment	$0			$0
4930	Maintenance of Towers, Poles and Fixtures	$0			$0
4935	Maintenance of Overhead Conductors and Devices	$0			$0
4940	Maintenance of Overhead Lines - Right of Way	$0			$0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	$0			$0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	$0			$0
4960	Maintenance of Underground Lines	$0			$0
4965	Maintenance of Miscellaneous Transmission Plant	$0			$0
5005	Operation Supervision and Engineering	$244,352			$244,352
5010	Load Dispatching	$16,375			$16,375
5012	Station Buildings and Fixtures Expense	$36,464			$36,464
5014	Transformer Station Equipment - Operation Labour	$6,205			$6,205
5015	Transformer Station Equipment - Operation Supplies and Expenses	$51,220			$51,220
5016	Distribution Station Equipment - Operation Labour	$1,959			$1,959
5017	Distribution Station Equipment - Operation Supplies and Expenses	$3,612			$3,612
5020	Overhead Distribution Lines and Feeders - Operation Labour	$3,019			$3,019

5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$13,806				$13,806
5030	Overhead Subtransmission Feeders - Operation	$0				$0
5035	Overhead Distribution Transformers- Operation	$14,800	$0			$14,800
5040	Underground Distribution Lines and Feeders - Operation Labour	$1,043				$1,043
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$18,921				$18,921
5050	Underground Subtransmission Feeders - Operation	$0				$0
5055	Underground Distribution Transformers - Operation	$3,290	$0			$3,290
5060	Street Lighting and Signal System Expense	$0				$0
5065	Meter Expense	$452,578				$452,578
5070	Customer Premises - Operation Labour	$5,979				$5,979
5075	Customer Premises - Materials and Expenses	$0				$0
5085	Miscellaneous Distribution Expense	$118,312				$118,312
5090	Underground Distribution Lines and Feeders - Rental Paid	$0				$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$6,285				$6,285
5096	Other Rent	$0				$0
5105	Maintenance Supervision and Engineering	$280,966				$280,966
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$3,970				$3,970
5112	Maintenance of Transformer Station Equipment	$0				$0
5114	Maintenance of Distribution Station Equipment	$16,206				$16,206
5120	Maintenance of Poles, Towers and Fixtures	$153,188				$153,188
5125	Maintenance of Overhead Conductors and Devices	$194,468				$194,468
5130	Maintenance of Overhead Services	$201,225				$201,225
5135	Overhead Distribution Lines and Feeders - Right of Way	$333,592				$333,592
5145	Maintenance of Underground Conduit	$66,733				$66,733
5150	Maintenance of Underground Conductors and Devices	$111,669				$111,669
5155	Maintenance of Underground Services	$204,053				$204,053
5160	Maintenance of Line Transformers	$159,264	$0			$159,264
5165	Maintenance of Street Lighting and Signal Systems	$0				$0
5170	Sentinel Lights - Labour	$0				$0
5172	Sentinel Lights - Materials and Expenses	$0				$0
5175	Maintenance of Meters	$0				$0
5178	Customer Installations Expenses- Leased Property	$0				$0
5185	Water Heater Rentals - Labour	$0				$0
5186	Water Heater Rentals - Materials and Expenses	$0				$0
5190	Water Heater Controls - Labour	$0				$0
5192	Water Heater Controls - Materials and Expenses	$0				$0
5195	Maintenance of Other Installations on Customer Premises	$0				$0
5205	Purchase of Transmission and System Services	$0				$0
5210	Transmission Charges	$0				$0
5215	Transmission Charges Recovered	$0				$0
5305	Supervision	$135,049				$135,049
5310	Meter Reading Expense	$371,227				$371,227
5315	Customer Billing	$466,741				$466,741
5320	Collecting	$300,111				$300,111
5325	Collecting- Cash Over and Short	$0				$0
5330	Collection Charges	$2,251				$2,251
5335	Bad Debt Expense	$183,090				$183,090
5340	Miscellaneous Customer Accounts Expenses	$649,367				$649,367
5405	Supervision	$0				$0
5410	Community Relations - Sundry	$114,588				$114,588
5415	Energy Conservation	$0				$0
5420	Community Safety Program	$12,743				$12,743
5425	Miscellaneous Customer Service and Informational Expenses	$0				$0
5505	Supervision	$0				$0
5510	Demonstrating and Selling Expense	$0				$0
5515	Advertising Expense	$0				$0
5520	Miscellaneous Sales Expense	$0				$0
5605	Executive Salaries and Expenses	$392,793				$392,793
5610	Management Salaries and Expenses	$662,071				$662,071
5615	General Administrative Salaries and Expenses	$664,697				$664,697
5620	Office Supplies and Expenses	$48,202				$48,202
5625	Administrative Expense Transferred Credit	$0				$0
5630	Outside Services Employed	$164,324				$164,324
5635	Property Insurance	$0				$0
5640	Injuries and Damages	$0				$0
5645	Employee Pensions and Benefits	$101,036				$101,036
5650	Franchise Requirements	$49,316				$49,316
5655	Regulatory Expenses	$196,822				$196,822
5660	General Advertising Expenses	$23,802				$23,802
5665	Miscellaneous General Expenses	$171,754	$0			$171,754
5670	Rent	$0				$0
5675	Maintenance of General Plant	$54,927				$54,927
5680	Electrical Safety Authority Fees	$18,309				$18,309
5685	Independent Market Operator Fees and Penalties					$0
5705	Amortization Expense - Property, Plant, and Equipment	$3,021,342				$3,021,342
5710	Amortization of Limited Term Electric Plant	$0				$0
5715	Amortization of Intangibles and Other Electric Plant	$0				$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0				$0
5725	Miscellaneous Amortization	$0				$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0				$0
5735	Amortization of Deferred Development Costs	$0				$0
5740	Amortization of Deferred Charges	$0				$0
6005	Interest on Long Term Debt	$0	$0		$0	$2,196,796
6010	Amortization of Debt Discount and Expense	$0				$0
6015	Amortization of Premium on Debt Credit	$0				$0
6020	Amortization of Loss on Reacquired Debt	$0				$0
6025	Amortization of Gain on Reacquired Debt--Credit	$0				$0
6030	Interest on Debt to Associated Companies	$0				$0
6035	Other Interest Expense	$0				$0

6040	Allowance for Borrowed Funds Used During Construction--Credit		$0			$0
6042	Allowance For Other Funds Used During Construction		$0			$0
6045	Interest Expense on Capital Lease Obligations		$0			$0
6105	Taxes Other Than Income Taxes		$12,298			$12,298
6110	Income Taxes		$1,889,507	($1,889,507)	$0	$1,360,025
6115	Provision for Future Income Taxes		$0			$0
6205	Donations		$0			$0
6210	Life Insurance		$0			$0
6215	Penalties		$0			$0
6225	Other Deductions		$0			$0
6305	Extraordinary Income		$0			$0
6310	Extraordinary Deductions		$0			$0
6315	Income Taxes, Extraordinary Items		$0			$0
6405	Discontinues Operations - Income/ Gains		$0			$0
6410	Discontinued Operations - Deductions/ Losses		$0			$0
6415	Income Taxes, Discontinued Operations		$0			$0

$0

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

Asset Accounts Directly Allocated	$0

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Sheet I4 Break Out Worksheet - Second Run

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

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	$57,505,801

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	$0		-	-					-				
1805	Land	$208,241		($208,241)	-									
1805-1	Land Station >50 kV			$0	-					-				
1805-2	Land Station <50 kV		100.00%	$208,241	208,241					208,241				
1806	Land Rights	$0		$0	-									
1806-1	Land Rights Station >50 kV			$0	-					-				
1806-2	Land Rights Station <50 kV		100.00%	$0	-					-				
1808	Buildings and Fixtures	$1,192,568		($1,192,568)	-									
1808-1	Buildings and Fixtures > 50 kV			$0	-					-				
1808-2	Buildings and Fixtures < 50 kV		100.00%	$1,192,568	1,192,568			$ (94,165)		1,098,403	$23,851			
1810	Leasehold Improvements	$0		$0	-									
1810-1	Leasehold Improvements >50 kV			$0	-					-				
1810-2	Leasehold Improvements <50 kV		100.00%	$0	-					-				
1815	Transformer Station Equipment - Normally Primary above 50 kV	$4,469,541		$0	4,469,541			$ (417,538)		4,052,003	$111,739			
1820	Distribution Station Equipment - Normally Primary below 50 kV	$140,683		($140,683)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			$0	-					-				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)		100.00%	$140,683	140,683			$ (7,028)		133,655	$4,685			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.00%	$0	-					-				
1825	Storage Battery Equipment	$0		$0	-									
1825-1	Storage Battery Equipment > 50 kV			$0	-					-				
1825-2	Storage Battery Equipment <50 kV		100.00%	$0	-					-				
1830	Poles, Towers and Fixtures	$11,970,494		($11,970,494)	-									
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			$0	-					-				
1830-4	Poles, Towers and Fixtures - Primary		82.00%	$9,815,805	9,815,805	($226,313)	$23,413	$ (307,738)		9,305,167	$205,188			
1830-5	Poles, Towers and Fixtures - Secondary		18.00%	$2,154,689	2,154,689	($49,679)	$5,139	$ (67,552)		2,042,598	$45,041			
1835	Overhead Conductors and Devices	$11,339,034		($11,339,034)	-									
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			$0	-					-				
1835-4	Overhead Conductors and Devices - Primary		71.00%	$8,050,714	8,050,714	($185,617)	$19,203	$ (3,357,765)		4,526,535	$410,882			
1835-5	Overhead Conductors and Devices - Secondary		29.00%	$3,288,320	3,288,320	($75,816)	$7,843	$ (1,371,481)		1,848,866	$167,825			
1840	Underground Conduit	$10,519,300		($10,519,300)	-									
1840-3	Underground Conduit - Bulk Delivery			$0	-					-				
1840-4	Underground Conduit - Primary		19.00%	$1,998,667	1,998,667	($46,081)	$4,767	$ (87,195)		1,870,158	$59,300			
1840-5	Underground Conduit - Secondary		81.00%	$8,520,633	8,520,633	($196,452)	$20,324	$ (371,727)		7,972,778	$252,804			
1845	Underground Conductors and Devices	$12,343,058		($12,343,058)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery			$0	-					-				
1845-4	Underground Conductors and Devices - Primary		51.00%	$6,294,960	6,294,960	($145,137)	$15,015	$ (2,666,720)		3,498,118	$372,307			
1845-5	Underground Conductors and Devices - Secondary		49.00%	$6,048,098	6,048,098	($139,445)	$14,426	$ (2,562,142)		3,360,937	$357,707			
1850	Line Transformers	$13,600,977		$0	13,600,977	($313,584)	$32,441	$ (3,368,117)		9,951,717	$542,315			
1855	Services	$982,923		$0	982,923	($22,662)	$2,344	$ (78,713)		883,892	$45,764			
1860	Meters	$7,118,641		$0	7,118,641	($164,128)	$16,979	$ (1,683,362)		5,288,131	$283,395			

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Sheet I4 Break Out Worksheet - Second Run

Instructions:

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

Please see Handbook for detailed instructions

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	$57,505,801

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
	Total	$73,885,460		$0	$73,885,460	($1,564,914)	$161,895	($16,441,243)	$0	56,041,198	$2,882,802	$0	$0	$0
	SUB TOTAL from I3	$73,885,460												
											5705	5710	5715	5720

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Sheet I4 Break Out Worksheet - Second Run

Instructions:

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

Please see Handbook for detailed instructions*

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	$57,505,801

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	$0			-					$ -				
1906	Land Rights	$0			-					$ -				
1908	Buildings and Fixtures	$0			-					$ -				
1910	Leasehold Improvements	$0			-					$ -				
1915	Office Furniture and Equipment	$0			-					$ -				
1920	Computer Equipment - Hardware	$0			-					$ -				
1925	Computer Software	$110,000			110,000			$ (22,000)		$ 88,000	44,000			
1930	Transportation Equipment	$2,700,274			2,700,274			$ (1,785,586)		$ 914,688				
1935	Stores Equipment	$0			-					$ -				
1940	Tools, Shop and Garage Equipment	$120,073			120,073			$ (55,275)		$ 64,798	13,507			
1945	Measurement and Testing Equipment	$0			-					$ -				
1950	Power Operated Equipment	$0			-					$ -				
1955	Communication Equipment	$1,176			1,176			$ (588)		$ 588	235			
1960	Miscellaneous Equipment	$0			-					$ -				
1970	Load Management Controls - Customer Premises	$547,972			547,972			$ (420,109)		$ 127,863	54,797			
1975	Load Management Controls - Utility Premises	$0			-					$ -				
1980	System Supervisory Equipment	$295,000			295,000			$ (26,335)		$ 268,665	26,001			
1990	Other Tangible Property	$0			-					$ -				
2005	Property Under Capital Leases	$0			-					$ -				
2010	Electric Plant Purchased or Sold	$0			-					$ -				
	Total	$3,774,495		$0	$3,774,495	$0	$0	($2,309,893)	$0	$1,464,602	$138,540	$0	$0	$0
	SUB TOTAL from I3	$3,774,495												
	I3 Directly Allocated	$0												
	Grand Total	$77,659,955		$0	$77,659,955	($1,564,914)	$161,895	($18,751,136)	$0	$57,505,800	$3,021,342	$0	$0	$0

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Brantford Power Inc.

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Sheet I4 Break Out Worksheet - Second Run

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

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	$57,505,801

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
To be Prorated														
1995	Contributed Capital - 1995	($1,564,914)				$1,564,914	Balanced							
2105	Accumulated Depreciation - 2105	($18,589,241)						$18,589,241	Balanced					
2120	Accumulated Depreciation - 2120	$0						$0	$0	Balanced				
	Total	**($20,154,155)**												
	Net Assets	**$57,505,800**	Net Fixed Assets Match EDR											
Amortization Expenses														
5705	Amortization Expense - Property, Plant, and Equipment	$3,021,342									($3,021,342)	Balanced		
5710	Amortization of Limited Term Electric Plant	$0									($0)	$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant	$0											$0	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments	$0												$0 Balanced
	Total Amortization Expense	**$3,021,342**												

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Sheet I5 Miscellaneous Data Worksheet - Second Run

kMs of Roads in Service Area Where Distribution Lines Exist	450
Deemed Equity Component of Rate Base (%)	46.67%

	1	2	3	6	7	8	9	10	11
	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
Step 3: Insert Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column W)	11.31	24.02	303.21		0.49	1.19	11.86	0	0
Step 4: Insert Smart Meter Adder Included in Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column T)	0.28	0.28	0.28						

Instructions (Cont'd):

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

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

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Sheet I6 Customer Data Worksheet - Second Run

Total kWhs	1,082,847,395
Total kWs	1,685,540
Total Approved Distribution Revenue ($)	$15,457,545

			1	2	3	6	7	8	9	10	11
	ID	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**
Billing Data											
kWh from approved EDR model, Sheet 7-1, Col M	**CEN**	1,082,847,395	294,990,955	110,476,190	513,051,214	75,259,233	7,244,141	549,290	2,335,344	77,273,702	1,667,326
kW from approved EDR model, Sheet 7-1, Col S	**CDEM**	1,685,540			1,327,777	137,423	25,242	1,787		170,406	22,905
kW, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P		891,545			891,545						
Optional - kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-									
KWh excluding KWh from Wholesale Market Participants	**CEN EWMP**	1,005,573,693	294,990,955	110,476,190	513,051,214	75,259,233	7,244,141	549,290	2,335,344		1,667,326
kWh - 30 year weather normalized amount		1,082,847,395	294,990,955	110,476,190	513,051,214	75,259,233	7,244,141	549,290	2,335,344	77,273,702	1,667,326
Approved Distribution Rev from approved EDR, Sheet 7-1, Col AK + Sheet 7-3 Col H	**CREV**	$15,457,545	$8,408,128	$1,450,724	$4,614,838	$331,523	$101,753	$21,416	$78,499	$412,984	$37,679
Bad Debt 3 Year Historical Average from Approved EDR Model	**BDHA**	$138,344	$62,761	$11,322	$64,261	$0	$0	$0	$0	$0	$0
Late Payment 3 Year Historical Average	**LPHA**	$189,500	$116,416	$23,082	$50,002	$0				$0	$0
Weighting Factor - Services			1.0	2.0	10.0	30.0	1.0	1.0	1.0	1.0	1.0
Weighting Factor - Billings			1.0	2.0	7.0	15.0	1.0	0.1	1.0	1.0	1.0
Number of Bills	**CNB**	451,314	405,816	32,100	4,896	24	12	3,222	5,220	12	12
Number of Connections (Unmetered)	**CCON**	11,279					10,056	788	435		
Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections	**CCA**	36,907	33,818	2,675	408	2				3	1
Bulk Customer Base	**CCB**	-									
Primary Customer Base	**CCP**	36,907	33,818	2,675	408	2				3	1
Line Transformer Customer Base	**CCLT**	36,807	33,818	2,673	316						
Secondary Customer Base	**CCS**	35,171	33,818	1,353	-						
Weighted - Services	**CWCS**	47,804	33,818	2,707	-	-	10,056	788	435	-	-
Weighted Meter -Capital	**CWMC**	3,453,428	1,947,347	477,111	1,022,069	4,600	-	-	-	-	2,300
Weighted Meter Reading	**CWMR**	556,408	446,403	69,656	37,997	1,176	-	-	-	588	588
Weighted Bills	**CWNB**	510,226	405,816	64,200	34,272	360	12	322	5,220	12	12
Data Mismatch Analysis											
Revenue with 30 year weather normalized kWh		15,457,545	8,408,128	1,450,724	4,614,838	331,523	101,753	21,416	78,499	412,984	37,679

Weather Normalized Data from Hydro

	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
kWh - 30 year weather normalized amount	1,080,481,823	284,000,199	102,044,553	559,706,033	46,917,839	6,528,516	398,304	2,833,799	77,273,703	778,877
2006 EDR Distribution Loss Factor		1.0371	1.0371	1.0371	1.0371	1.0371	1.0371	1.0371	1.0371	1.0371

Bad Debt Data from EDR 2006

Sheet ADJ5 rows 26 - 32, column E	122,081	56,844	9,124	56,113						
Sheet ADJ5 rows 26 - 32, column F	173,982	66,362	16,079	91,541						
Sheet ADJ5 rows 26 - 32, column G	118,968	**65,076**	**8,763**	**45,129**						
Three-year average	**138,344**	**62,761**	**11,322**	**64,261**	-	-	-	-	-	-

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Sheet I7.1 Meter Capital Worksheet - Second Run

		Residential			GS <50			GS>50-Regular		
		1	2	3	1	2	3	1	2	3
		Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
	Allocation Percentage Weighted Factor			56.39%			14%			30%
	Cost Relative to Residential Average Cost			1.00			3.10			43.50
	Total	33818	1947347.198	57.58315685	2675	477111.3281	178.359375	408	1022069.143	2505.071429
Meter Types	Cost per Meter (Installed)									
Single Phase 200 Amp - Urban	50	29,192	1459604.597		1,327	66325.04112			0	
Single Phase 200 Amp - Rural	150		0			0			0	
Central Meter	250		0		21	5224.609375			0	
Network Meter (Costs to be updated)	225	676	152143.0827		141	31677.63158			0	
Three-phase - No demand	210	3	663.5523857		497	104404.1941		22	4692	
Smart Meters	300		0			0			0	
Demand without IT (usually three-phase)	500	670	334935.9661		539	269479.852			0	
Demand with IT	2,100		0			0		309	648720	
Demand with IT and Interval Capability - Secondary	2,300		0			0		63	145228.5714	
Demand with IT and Interval Capability - Primary	10,000		0			0		11	106857.1429	
Demand with IT and Interval Capability -Special (WMP)	40,000		0			0		3	116571.4286	
LDC Specific 1		3,277	0		151	0			0	
LDC Specific 2			0			0			0	
LDC Specific 3			0			0			0	

Large Use >5MW			Street Light			Sentinel			Unmetered Scattered Load		
1	2	3	1	2	3	1	2	3	1	2	3
Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
		0%			0%			0%			0%
		39.94			-			-			-
2	4600	2300	0	0	-	0	0	-	0	0	-

	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
2	4600			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	
	0			0			0			0	

Embedded Distributor			Back-up/Standby Power			TOTAL		
1	2	3	1	2	3	1	2	3
Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
		0%			0%			100%
		-			39.94			1.63
0	0	-	1	2300	2300	36904	3453427.669	93.57868169

	0			0	30,519	1525929.638	
	0			0	0	0	
	0			0	21	5224.609375	
	0			0	817	183820.7143	
	0			0	523	109759.7465	
	0			0	0	0	
	0			0	1,209	604415.8181	
	0			0	309	648720	
	0		1	2300	66	152128.5714	
	0			0	11	106857.1429	
	0			0	3	116571.4286	
	0			0	3,427	0	
	0			0	0	0	
	0			0	0	0	

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Sheet I7.2 Meter Reading Worksheet - Second Run

Weighting Factors based on Contractor Pricing

Description			1 Residential			2 GS <50			3 GS>50-Regular			6 Large Use >5MW		
			Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage Weighted Factor				80.23%			12.52%			6.83%			0.21%
	Cost Relative to Residential Average Cost				1.00			1.97			7.06			44.54
	Total		405,816	446,403	1.10	32,100	69,656	2.17	4,896	37,997	7.76	24	1,176	49.00
	Factor													
Residential - Urban - Outside		1.00	365,229	365,229			0			0			0	
Residential - Urban - Outside with other services		1.00		0			0			0			0	
Residential - Urban - Inside		2.00	40,587	81,173			0			0			0	
Residential - Urban - Inside - with other services		1.00		0			0			0			0	
Residential - Rural - Outside		3.00		0			0			0			0	
Residential - Rural - Outside with other services		2.00		0			0			0			0	
LDC Specific 1				0			0			0			0	
LDC Specific 2				0			0			0			0	
GS - Walking		2.00		0		26,644	53,288		2,165	4,330			0	
GS - Walking - with other services		3.00		0			0			0			0	
GS - Vehicle with other services --- TOU Read		3.00		0			0			0			0	
GS - Vehicle with other services		3.00		0		5,456	16,368		2,177	6,532			0	
LDC Specific 3				0			0			0			0	
LDC Specific 4		0.00		0			0			0			0	
Interval		49.00		0			0		554	27,136		24	1,176	
LDC Specific 5				0			0			0			0	
LDC Specific 6				0			0			0			0	

346,632	24,612		
38,520		2,064	
	5,040		
		2,076	
385,152	29,652	528	
		4,668	

7			8			9			10			11		
Street Light			Sentinel			Unmetered Scattered Load			Embedded Distributor			Back-up/Standby Power		
Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
		0.00%			0.00%			0.00%			0.11%			0.11%
		0.00			0.00			0.00			44.54			44.54
-	-	0	-	-	0	-	-	0	12	588	49.00	12	588	49.00
	0			0			0			0			0	
	0			0			0			0			0	
	0			0			0			0			0	
	0			0			0			0			0	
	0			0			0			0			0	
	0			0			0			0			0	
	0	0		0	0		0	0		0	0		0	0
	0	0		0	0		0	0		0	0		0	0
	0	0		0	0		0	0		0	0		0	0
	0	0		0	0		0	0		0	0		0	0
	0	0		0	0		0	0		0	0		0	0
	0	0		0	0		0	0		0	0		0	0
	0	0		0	0		0	0		0	0		0	0
	0	0		0	0		0	0		0	0		0	0
	0	0		0	0		0	0		0	0		0	0
	0	0		0	0		0	0	12	588	0	12	588	0
	0	0		0	0		0	0		0	0		0	0
	0	0		0	0		0	0		0	0		0	0

TOTAL		
Units	**Weighted Factor**	**Weighted Average Costs**
		100.00%
		143.66
442,860	**556,408**	**158**
365,229	365,229	
-	-	
40,587	81,173	
-	-	
-	-	
-	-	
-	-	
-	-	
28,809	57,617	
-	-	
-	-	
7,633	22,900	
-	-	
-	-	
602	29,488	
-	-	
-	-	

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Sheet I8 Demand Data Worksheet - Second Run

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

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

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

				1	2	3	6	7	8	9	10	11
Customer Classes			**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**
CO-INCIDENT PEAK												
1 CP												
Transformation CP	TCP1		194,513	63,988	22,562	83,704	10,017	-	-	232	13,812	198
Bulk Delivery CP	BCP1		194,513	63,988	22,562	83,704	10,017	0	0	232	13,812	198
Total Sytem CP	DCP1		194,513	63,988	22,562	83,704	10,017	0	0	232	13,812	198
4 CP												
Transformation CP	TCP4		725,350	256,012	76,089	297,651	39,949	1,510	92	901	51,842	1,304
Bulk Delivery CP	BCP4		725,350	256,012	76,089	297,651	39,949	1,510	92	901	51,842	1,304
Total Sytem CP	DCP4		725,350	256,012	76,089	297,651	39,949	1,510	92	901	51,842	1,304
12 CP												
Transformation CP	TCP12		1,983,849	627,301	218,826	865,821	114,553	4,744	304	2,817	144,899	4,584
Bulk Delivery CP	BCP12		1,983,849	627,301	218,826	865,821	114,553	4,744	304	2,817	144,899	4,584
Total Sytem CP	DCP12		1,983,849	627,301	218,826	865,821	114,553	4,744	304	2,817	144,899	4,584
NON CO_INCIDENT PEAK												
1 NCP												
Classification NCP from Load Data Provider	DNCP1		221,187	70,323	25,689	88,989	11,452	2,056	221	402	14,680	7,375
Primary NCP	PNCP1		221,187	70,323	25,689	88,989	11,452	2,056	221	402	14,680	7,375
Line Transformer NCP	LTNCP1		167,631	70,323	25,668	68,961	0	2,056	221	402	0	0
Secondary NCP	SNCP1		85,998	70,323	12,996	0	0	2,056	221	402	0	0
4 NCP												
Classification NCP from Load Data Provider	DNCP4		834,876	263,130	97,322	336,215	44,696	8,165	763	1,525	57,929	25,131
Primary NCP	PNCP4		834,876	263,130	97,322	336,215	44,696	8,165	763	1,525	57,929	25,131
Line Transformer NCP	LTNCP4		631,371	263,130	97,243	260,545	-	8,165	763	1,525	-	-

	A	B	C	D	E	F	I	J	K	L	M	N
64	Secondary NCP	SNCP4	322,817	263,130	49,234	-	-	8,165	763	1,525	-	-
65												
66	**12 NCP**											
67	Classification NCP from Load Data Provider	DNCP12	2,242,458	686,704	248,339	950,335	127,311	22,851	1,809	3,984	162,830	38,296
68	Primary NCP	PNCP12	2,242,458	686,704	248,339	950,335	127,311	22,851	1,809	3,984	162,830	38,296
69	Line Transformer NCP	LTNCP12	1,699,933	686,704	248,138	736,449	0	22,851	1,809	3,984	0	0
70	Secondary NCP	SNCP12	840,980	686,704	125,633	0	0	22,851	1,809	3,984	0	0
71												
72												
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Sheet I9 Direct Allocation Worksheet - Second Run

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 etered Scattered L	10 nbedded Distribut	11 ck-up/Standby Pow
Instructions: To Allocate Capital Contributions by Rate Classification, Input Allocation on Next Line												
1995	Contributions and Grants - Credit	$0	Yes									
Instructions: The Following is Used to Allocate Directly Allocated Costs from I3 to Rate Classifications												
1805	Land	$0	Yes									
1806	Land Rights	$0	Yes									
1808	Buildings and Fixtures	$0	Yes									
1810	Leasehold Improvements	$0	Yes									
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	Yes									
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	Yes									
1825	Storage Battery Equipment	$0	Yes									
1830	Poles, Towers and Fixtures	$0	Yes									
1835	Overhead Conductors and Devices	$0	Yes									
1840	Underground Conduit	$0	Yes									
1845	Underground Conductors and Devices	$0	Yes									
1850	Line Transformers	$0	Yes									
1855	Services	$0	Yes									
1860	Meters	$0	Yes									
1905	Land	$0	Yes									
1906	Land Rights	$0	Yes									
1908	Buildings and Fixtures	$0	Yes									
1910	Leasehold Improvements	$0	Yes									
1915	Office Furniture and Equipment	$0	Yes									
1920	Computer Equipment - Hardware	$0	Yes									
1925	Computer Software	$0	Yes									
1930	Transportation Equipment	$0	Yes									
1935	Stores Equipment	$0	Yes									
1940	Tools, Shop and Garage Equipment	$0	Yes									
1945	Measurement and Testing Equipment	$0	Yes									
1950	Power Operated Equipment	$0	Yes									
1955	Communication Equipment	$0	Yes									
1960	Miscellaneous Equipment	$0	Yes									

1970	Load Management Controls - Customer Premises	$0	Yes										
1975	Load Management Controls - Utility Premises	$0	Yes										
1980	System Supervisory Equipment	$0	Yes										
1990	Other Tangible Property	$0	Yes										
2005	Property Under Capital Leases	$0	Yes										
2010	Electric Plant Purchased or Sold	$0	Yes										
2050	Completed Construction Not Classified--Electric	$0	Yes										
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	$0	Yes										
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	Yes										
	Directly Allocated Net Fixed Assets			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
5005	Operation Supervision and Engineering	$0	Yes										
5010	Load Dispatching	$0	Yes										
5012	Station Buildings and Fixtures Expense	$0	Yes										
5014	Transformer Station Equipment - Operation Labour	$0	Yes										
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	Yes										
5016	Distribution Station Equipment - Operation Labour	$0	Yes										
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	Yes										
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	Yes										
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	Yes										
5030	Overhead Subtransmission Feeders - Operation	$0	Yes										
5035	Overhead Distribution Transformers-Operation	$0	Yes										
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	Yes										
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	Yes										
5050	Underground Subtransmission Feeders - Operation	$0	Yes										
5055	Underground Distribution Transformers - Operation	$0	Yes										
5065	Meter Expense	$0	Yes										
5070	Customer Premises - Operation Labour	$0	Yes										
5075	Customer Premises - Materials and Expenses	$0	Yes										
5085	Miscellaneous Distribution Expense	$0	Yes										
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	Yes										
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	Yes										

5096	Other Rent	$0	**Yes**									
5105	Maintenance Supervision and Engineering	$0	**Yes**									
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	**Yes**									
5112	Maintenance of Transformer Station Equipment	$0	**Yes**									
5114	Maintenance of Distribution Station Equipment	$0	**Yes**									
5120	Maintenance of Poles, Towers and Fixtures	$0	**Yes**									
5125	Maintenance of Overhead Conductors and Devices	$0	**Yes**									
5130	Maintenance of Overhead Services	$0	**Yes**									
5135	Overhead Distribution Lines and Feeders - Right of Way	$0	**Yes**									
5145	Maintenance of Underground Conduit	$0	**Yes**									
5150	Maintenance of Underground Conductors and Devices	$0	**Yes**									
5155	Maintenance of Underground Services	$0	**Yes**									
5160	Maintenance of Line Transformers	$0	**Yes**									
5175	Maintenance of Meters	$0	**Yes**									
5305	Supervision	$0	**Yes**									
5310	Meter Reading Expense	$0	**Yes**									
5315	Customer Billing	$0	**Yes**									
5320	Collecting	$0	**Yes**									
5325	Collecting- Cash Over and Short	$0	**Yes**									
5330	Collection Charges	$0	**Yes**									
5335	Bad Debt Expense	$0	**Yes**									
5340	Miscellaneous Customer Accounts Expenses	$0	**Yes**									
5405	Supervision	$0	**Yes**									
5410	Community Relations - Sundry	$0	**Yes**									
5415	Energy Conservation	$0	**Yes**									
5420	Community Safety Program	$0	**Yes**									
5425	Miscellaneous Customer Service and Informational Expenses	$0	**Yes**									
5505	Supervision	$0	**Yes**									
5510	Demonstrating and Selling Expense	$0	**Yes**									
5515	Advertising Expense	$0	**Yes**									
5520	Miscellaneous Sales Expense	$0	**Yes**									
5605	Executive Salaries and Expenses	$0	**Yes**									
5610	Management Salaries and Expenses	$0	**Yes**									
5615	General Administrative Salaries and Expenses	$0	**Yes**									
5620	Office Supplies and Expenses	$0	**Yes**									
5625	Administrative Expense Transferred Credit	$0	**Yes**									
5630	Outside Services Employed	$0	**Yes**									
5635	Property Insurance	$0	**Yes**									
5640	Injuries and Damages	$0	**Yes**									
5645	Employee Pensions and Benefits	$0	**Yes**									
5650	Franchise Requirements	$0	**Yes**									
5655	Regulatory Expenses	$0	**Yes**									
5660	General Advertising Expenses	$0	**Yes**									
5665	Miscellaneous General Expenses	$0	**Yes**									
5670	Rent	$0	**Yes**									

5675	Maintenance of General Plant	$0	Yes									
5680	Electrical Safety Authority Fees	$0	Yes									
5705	Amortization Expense - Property, Plant, and Equipment	$0	Yes									
5710	Amortization of Limited Term Electric Plant	$0	Yes									
5715	Amortization of Intangibles and Other Electric Plant	$0	Yes									
5720	Amortization of Electric Plant Acquisition Adjustments	$0	Yes									
6105	Taxes Other Than Income Taxes	$0	Yes									
6205	Donations	$0	Yes									
6210	Life Insurance	$0	Yes									
6215	Penalties	$0	Yes									
6225	Other Deductions	$0	Yes									
	Total Expenses			$0	$0	$0	$0	$0	$0	$0	$0	$0
	Depreciation Expense			$0	$0	$0	$0	$0	$0	$0	$0	$0

Total Net Fixed Assets Excluding Gen Plant	**$73,885,460**	**Allocated**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**etered Scattered L**	**mbedded Distribut**	**ck-up/Standby Pow**
Approved Total PILs	**$1,360,025**	**$0**	$0	$0	$0	$0	$0	$0	$0	$0	$0
Approved Total Return on Debt	**$2,196,796**	**$0**	$0	$0	$0	$0	$0	$0	$0	$0	$0
Approved Total Return on Equity	**$2,782,639**	**$0**	$0	$0	$0	$0	$0	$0	$0	$0	$0
		Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

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Sheet O1 Revenue to Cost Summary Worksheet - Second Run

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power
crev	Distribution Revenue (sale)	$15,457,545	$8,408,128	$1,450,724	$4,614,838	$331,523	$101,753	$21,416	$78,499	$412,984	$37,679
mi	Miscellaneous Revenue (mi)	$1,422,329	$975,409	$173,897	$199,929	$10,623	$32,333	$3,030	$10,094	$12,885	$4,128
	Total Revenue	**$16,879,874**	**$9,383,537**	**$1,624,621**	**$4,814,767**	**$342,147**	**$134,086**	**$24,446**	**$88,594**	**$425,869**	**$41,807**
	Expenses										
di	Distribution Costs (di)	$2,264,997	$1,253,724	$231,864	$422,365	$42,440	$212,284	$16,630	$11,337	$54,753	$19,601
cu	Customer Related Costs (cu)	$2,566,393	$1,875,907	$319,790	$348,742	$2,484	$1,284	$1,079	$15,948	$429	$730
ad	General and Administration (ad)	$2,687,682	$1,738,226	$306,955	$430,645	$25,227	$119,212	$9,878	$15,130	$31,011	$11,397
dep	Depreciation and Amortization (dep)	$3,021,342	$1,654,510	$354,734	$654,281	$50,804	$191,263	$14,982	$11,635	$65,070	$24,063
INPUT	PILs (INPUT)	$1,360,025	$729,906	$159,233	$308,763	$25,542	$82,006	$6,422	$5,073	$32,650	$10,429
INT	Interest	$2,196,796	$1,178,990	$257,202	$498,733	$41,258	$132,461	$10,373	$8,195	$52,739	$16,846
	Total Expenses	**$14,097,235**	**$8,431,263**	**$1,629,778**	**$2,663,530**	**$187,754**	**$738,510**	**$59,363**	**$67,318**	**$236,653**	**$83,066**
	Direct Allocation	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
NI	Allocated Net Income (NI)	$2,782,639	$1,493,403	$325,793	$631,736	$52,260	$167,786	$13,139	$10,380	$66,804	$21,338
	Revenue Requirement (includes NI)	**$16,879,874**	$9,924,666	$1,955,571	$3,295,266	$240,015	$906,296	$72,502	$77,698	$303,456	$104,404
		Revenue Requirement Input equals Output									

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Sheet O1 Revenue to Cost Summary Worksheet - Second Run

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power
	Rate Base Calculation										
	Net Assets										
dp	Distribution Plant - Gross	$73,885,460	$39,755,861	$8,663,336	$16,680,406	$1,348,888	$4,501,205	$352,518	$276,967	$1,725,474	$580,804
gp	General Plant - Gross	$3,774,495	$2,027,885	$441,999	$854,871	$70,476	$228,188	$17,869	$14,103	$90,097	$29,008
accum dep	Accumulated Depreciation	($18,589,241)	($10,047,420)	($2,188,066)	($4,156,577)	($316,422)	($1,158,259)	($90,738)	($70,353)	($405,563)	($155,843)
co	Capital Contribution	($1,564,914)	($872,930)	($184,419)	($324,093)	($23,095)	($103,456)	($8,107)	($6,190)	($29,652)	($12,972)
	Total Net Plant	$57,505,800	$30,863,396	$6,732,850	$13,054,607	$1,079,847	$3,467,677	$271,543	$214,528	$1,380,356	$440,997
	Directly Allocated Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
COP	Cost of Power (COP)	$73,121,800	$21,240,200	$7,954,604	$36,941,167	$5,418,882	$521,599	$39,550	$168,152	$717,593	$120,052
	OM&A Expenses	$7,519,072	$4,867,857	$858,609	$1,201,753	$70,150	$332,780	$27,587	$42,415	$86,193	$31,728
	Directly Allocated Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Subtotal	***$80,640,872***	***$26,108,057***	***$8,813,213***	***$38,142,920***	***$5,489,032***	***$854,379***	***$67,137***	***$210,566***	***$803,786***	***$151,781***
	Working Capital	$12,096,131	$3,916,209	$1,321,982	$5,721,438	$823,355	$128,157	$10,071	$31,585	$120,568	$22,767
	Total Rate Base	$69,601,931	$34,779,605	$8,054,832	$18,776,045	$1,903,202	$3,595,834	$281,613	$246,113	$1,500,923	$463,764
		Rate Base Input equals Output									
	Equity Component of Rate Base	$32,483,221	$16,231,641	$3,759,190	$8,762,780	$888,224	$1,678,176	$131,429	$114,861	$700,481	$216,439
	Net Income on Allocated Assets	$2,782,639	$952,274	($5,157)	$2,151,237	$154,392	($604,424)	($34,917)	$21,276	$189,216	($41,259)
	Net Income on Direct Allocation Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Net Income	$2,782,639	$952,274	($5,157)	$2,151,237	$154,392	($604,424)	($34,917)	$21,276	$189,216	($41,259)
	RATIOS ANALYSIS										
	REVENUE TO EXPENSES %	100.00%	94.55%	83.08%	146.11%	142.55%	14.79%	33.72%	114.02%	140.34%	40.04%
	EXISTING REVENUE MINUS ALLOCATED COSTS	($0)	($541,129)	($330,950)	$1,519,501	$102,132	($772,210)	($48,056)	$10,896	$122,413	($62,597)
	RETURN ON EQUITY COMPONENT OF RATE BASE	8.57%	5.87%	-0.14%	24.55%	17.38%	-36.02%	-26.57%	18.52%	27.01%	-19.06%

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Second Run

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power
Customer Unit Cost per month - Avoided Cost	$3.99	$9.61	$88.85	$121.31	$0.01	$0.05	$1.29	$8.00	$103.99
Customer Unit Cost per month - Directly Related	$5.63	$13.31	$114.63	$168.04	$0.01	$0.09	$2.14	$14.41	$138.83
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$12.41	$20.61	$152.09	$186.40	$7.49	$7.60	$8.31	$17.09	$142.21
Fixed Charge per approved 2006 EDR	$11.31	$24.02	$303.21	$0.00	$0.49	$1.19	$11.86	$0.00	$0.00

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

	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power
General Plant - Gross Assets	$3,774,495	$2,027,885	$441,999	$854,871	$70,476	$228,188	$17,869	$14,103	$90,097	$29,008
General Plant - Accumulated Depreciation	($2,309,893)	($1,241,013)	($270,492)	($523,159)	($43,129)	($139,645)	($10,935)	($8,631)	($55,137)	($17,752)
General Plant - Net Fixed Assets	$1,464,602	$786,872	$171,507	$331,712	$27,346	$88,543	$6,934	$5,472	$34,960	$11,256
General Plant - Depreciation	$138,540	$74,432	$16,223	$31,377	$2,587	$8,375	$656	$518	$3,307	$1,065
Total Net Fixed Assets Excluding General Plant	$56,041,198	$30,076,524	$6,561,343	$12,722,895	$1,052,501	$3,379,134	$264,609	$209,055	$1,345,396	$429,742
Total Administration and General Expense	$2,687,682	$1,738,226	$306,955	$430,645	$25,227	$119,212	$9,878	$15,130	$31,011	$11,397
Total O&M	$4,831,390	$3,129,631	$551,653	$771,107	$44,923	$213,568	$17,709	$27,284	$55,182	$20,331

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power
	Distribution Plant										
1860	Meters	$7,118,641	$4,014,118	$983,482	$2,106,818	$9,482	$0	$0	$0	$0	$4,741
	Accumulated Amortization										
	Accum. Amortization of Electric Utility Plant - Meters only	($1,830,510)	($1,032,203)	($252,896)	($541,754)	($2,438)	$0	$0	$0	$0	($1,219)
	Meter Net Fixed Assets	**$5,288,131**	**$2,981,915**	**$730,586**	**$1,565,064**	**$7,044**	**$0**	**$0**	**$0**	**$0**	**$3,522**
	Misc Revenue										
4082	Retail Services Revenues	($63,000)	($50,108)	($7,927)	($4,232)	($44)	($1)	($40)	($645)	($1)	($1)
4084	Service Transaction Requests (STR) Revenues	($49,000)	($38,973)	($6,166)	($3,291)	($35)	($1)	($31)	($501)	($1)	($1)
4090	Electric Services Incidental to Energy Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

4220	Other Electric Revenues	($5,000)	($2,683)	($585)	($1,135)	($94)	($301)	($24)	($19)	($120)	($38)
4225	Late Payment Charges	($95,172)	($58,467)	($11,592)	($25,112)	$0	$0	$0	$0	$0	$0
	Sub-total	*($212,172)*	*($150,232)*	*($26,270)*	*($33,771)*	*($173)*	*($304)*	*($94)*	*($1,164)*	*($123)*	*($41)*
	Operation										
5065	Meter Expense	$452,578	$255,203	$62,526	$133,944	$603	$0	$0	$0	$0	$301
5070	Customer Premises - Operation Labour	$5,979	$4,196	$332	$51	$0	$1,248	$98	$54	$0	$0
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub-total	*$458,557*	*$259,400*	*$62,858*	*$133,995*	*$603*	*$1,248*	*$98*	*$54*	*$0*	*$302*
	Maintenance										
5175	Maintenance of Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Billing and Collection										
5310	Meter Reading Expense	$371,227	$297,833	$46,473	$25,351	$785	$0	$0	$0	$392	$392
5315	Customer Billing	$466,741	$371,229	$58,728	$31,351	$329	$11	$295	$4,775	$11	$11
5320	Collecting	$300,111	$238,698	$37,762	$20,159	$212	$7	$189	$3,070	$7	$7
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$2,251	$1,790	$283	$151	$2	$0	$1	$23	$0	$0
	Sub-total	$1,140,330	$909,551	$143,247	$77,012	$1,327	$18	$486	$7,869	$410	$410
	Total Operation, Maintenance and Billing	$1,598,887	$1,168,950	$206,105	$211,007	$1,930	$1,266	$583	$7,922	$411	$712
	Amortization Expense - Meters	$283,395	$159,803	$39,153	$83,873	$377	$0	$0	$0	$0	$189
	Allocated PILs	$125,066	$70,521	$17,278	$37,016	$167	$0	$0	$0	$0	$83
	Allocated Debt Return	$202,014	$113,910	$27,909	$59,791	$269	$0	$0	$0	$0	$135
	Allocated Equity Return	$255,887	$144,287	$35,352	$75,736	$341	$0	$0	$0	$0	$170
	Total	**$2,253,077**	**$1,507,240**	**$299,527**	**$433,653**	**$2,912**	**$962**	**$489**	**$6,758**	**$288**	**$1,248**

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

			1	2	3	6	7	8	9	10	11
USoA Account #	**Accounts**	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**
	Distribution Plant										
1860	Meters	$7,118,641	$4,014,118	$983,482	$2,106,818	$9,482	$0	$0	$0	$0	$4,741
	Accumulated Amortization										
	Accum. Amortization of Electric Utility Plant - Meters only	($1,830,510)	($1,032,203)	($252,896)	($541,754)	($2,438)	$0	$0	$0	$0	($1,219)
	Meter Net Fixed Assets	$5,288,131	$2,981,915	$730,586	$1,565,064	$7,044	$0	$0	$0	$0	$3,522
	Allocated General Plant Net Fixed Assets	$138,190	$78,014	$19,097	$40,804	$183	$0	$0	$0	$0	$92
	Meter Net Fixed Assets Including General Plant	$5,426,321	$3,059,929	$749,683	$1,605,868	$7,227	$0	$0	$0	$0	$3,614
	Misc Revenue										
4082	Retail Services Revenues	($63,000)	($50,108)	($7,927)	($4,232)	($44)	($1)	($40)	($645)	($1)	($1)
4084	Service Transaction Requests (STR) Revenues	($49,000)	($38,973)	($6,166)	($3,291)	($35)	($1)	($31)	($501)	($1)	($1)
4090	Electric Services Incidental to Energy Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	($5,000)	($2,683)	($585)	($1,135)	($94)	($301)	($24)	($19)	($120)	($38)
4225	Late Payment Charges	($95,172)	($58,467)	($11,592)	($25,112)	$0	$0	$0	$0	$0	$0
	Sub-total	*($212,172)*	*($150,232)*	*($26,270)*	*($33,771)*	*($173)*	*($304)*	*($94)*	*($1,164)*	*($123)*	*($41)*
	Operation										
5065	Meter Expense	$452,578	$255,203	$62,526	$133,944	$603	$0	$0	$0	$0	$301
5070	Customer Premises - Operation Labour	$5,979	$4,196	$332	$51	$0	$1,248	$98	$54	$0	$0
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub-total	*$458,557*	*$259,400*	*$62,858*	*$133,995*	*$603*	*$1,248*	*$98*	*$54*	*$0*	*$302*

	Maintenance										
5175	Maintenance of Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Billing and Collection										
5310	Meter Reading Expense	$371,227	$297,833	$46,473	$25,351	$785	$0	$0	$0	$392	$392
5315	Customer Billing	$466,741	$371,229	$58,728	$31,351	$329	$11	$295	$4,775	$11	$11
5320	Collecting	$300,111	$238,698	$37,762	$20,159	$212	$7	$189	$3,070	$7	$7
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$2,251	$1,790	$283	$151	$2	$0	$1	$23	$0	$0
	Sub-total	*$1,140,330*	*$909,551*	*$143,247*	*$77,012*	*$1,327*	*$18*	*$486*	*$7,869*	*$410*	*$410*
	Total Operation, Maintenance and Billing	$1,598,887	$1,168,950	$206,105	$211,007	$1,930	$1,266	$583	$7,922	$411	$712
	Amortization Expense - Meters	$283,395	$159,803	$39,153	$83,873	$377	$0	$0	$0	$0	$189
	Amortization Expense - General Plant assigned to Meters	*$13,072*	*$7,380*	*$1,806*	*$3,860*	*$17*	*$0*	*$0*	*$0*	*$0*	*$9*
	Admin and General	$888,910	$649,246	$114,683	$117,842	$1,084	$707	$325	$4,393	$231	$399
	Allocated PILs	$128,334	$72,366	$17,730	$37,981	$171	$0	$0	$0	$0	$85
	Allocated Debt Return	$207,293	$116,890	$28,639	$61,350	$276	$0	$0	$0	$0	$138
	Allocated Equity Return	$262,574	$148,062	$36,276	$77,711	$350	$0	$0	$0	$0	$175
	Total	**$3,170,293**	**$2,172,465**	**$418,122**	**$559,854**	**$4,033**	**$1,668**	**$814**	**$11,151**	**$519**	**$1,666**

Scenario 3

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

			1	2	3	6	7	8	9	10	11
USoA Account #	**Accounts**	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**
	Distribution Plant										
1565	Conservation and Demand Management Expenditures and Recoveries	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$3,435,532	$2,411,132	$190,720	$29,089	$143	$716,966	$56,182	$31,014	$214	$71
1830-5	Poles, Towers and Fixtures - Secondary	$754,141	$549,051	$21,971	$0	$0	$163,264	$12,794	$7,062	$0	$0
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$2,817,750	$1,977,559	$156,425	$23,858	$117	$588,040	$46,080	$25,437	$175	$58
1835-5	Overhead Conductors and Devices - Secondary	$1,150,912	$837,919	$33,530	$0	$0	$249,161	$19,525	$10,778	$0	$0
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$699,533	$490,948	$38,834	$5,923	$29	$145,987	$11,440	$6,315	$44	$15
1840-5	Underground Conduit - Secondary	$2,982,222	$2,171,199	$86,883	$0	$0	$645,620	$50,592	$27,928	$0	$0
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$2,203,236	$1,546,280	$122,311	$18,655	$91	$459,796	$36,030	$19,890	$137	$46
1845-5	Underground Conductors and Devices - Secondary	$2,116,834	$1,541,156	$61,671	$0	$0	$458,273	$35,911	$19,824	$0	$0
1850	Line Transformers	$4,080,293	$2,869,595	$226,800	$26,829	$0	$853,293	$66,865	$36,912	$0	$0
1855	Services	$982,923	$695,357	$55,651	$0	$0	$206,769	$16,203	$8,944	$0	$0
1860	Meters	$7,118,641	$4,014,118	$983,482	$2,106,818	$9,482	$0	$0	$0	$0	$4,741
	Sub-total	*$28,342,017*	*$19,104,313*	*$1,978,277*	*$2,211,173*	*$9,862*	*$4,487,167*	*$351,620*	*$194,105*	*$570*	*$4,931*
	Accumulated Amortization										
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	($7,135,674)	($4,801,574)	($503,398)	($569,579)	($2,539)	($1,120,847)	($87,831)	($48,485)	($152)	($1,270)
	Customer Related Net Fixed Assets	$21,206,343	$14,302,739	$1,474,879	$1,641,594	$7,323	$3,366,320	$263,789	$145,619	$418	$3,661

	Allocated General Plant Net Fixed Assets	$554,773	$374,193	$38,552	$42,800	$190	$88,207	$6,912	$3,812	$11	$96
	Customer Related NFA Including General Plant	$21,761,116	$14,676,932	$1,513,431	$1,684,394	$7,513	$3,454,527	$270,701	$149,431	$429	$3,757
	Misc Revenue										
4082	Retail Services Revenues	($63,000)	($50,108)	($7,927)	($4,232)	($44)	($1)	($40)	($645)	($1)	($1)
4084	Service Transaction Requests (STR) Revenues	($49,000)	($38,973)	($6,166)	($3,291)	($35)	($1)	($31)	($501)	($1)	($1)
4090	Electric Services Incidental to Energy Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	($5,000)	($2,683)	($585)	($1,135)	($94)	($301)	($24)	($19)	($120)	($38)
4225	Late Payment Charges	($95,172)	($58,467)	($11,592)	($25,112)	$0	$0	$0	$0	$0	$0
4235	Miscellaneous Service Revenues	($679,232)	($540,237)	($85,465)	($45,624)	($479)	($16)	($429)	($6,949)	($16)	($16)
	Sub-total	*($891,404)*	*($690,469)*	*($111,736)*	*($79,395)*	*($652)*	*($320)*	*($523)*	*($8,114)*	*($139)*	*($57)*
	Operating and Maintenance										
5005	Operation Supervision and Engineering	$85,523	$60,809	$4,009	$421	$2	$18,082	$1,417	$782	$2	$1
5010	Load Dispatching	$5,731	$4,075	$269	$28	$0	$1,212	$95	$52	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$1,057	$748	$52	$7	$0	$222	$17	$10	$0	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$4,832	$3,421	$238	$31	$0	$1,017	$80	$44	$0	$0
5035	Overhead Distribution Transformers- Operation	$4,440	$3,123	$247	$29	$0	$929	$73	$40	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$365	$262	$14	$1	$0	$78	$6	$3	$0	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$6,622	$4,758	$256	$20	$0	$1,415	$111	$61	$0	$0
5055	Underground Distribution Transformers - Operation	$987	$694	$55	$6	$0	$206	$16	$9	$0	$0
5065	Meter Expense	$452,578	$255,203	$62,526	$133,944	$603	$0	$0	$0	$0	$301
5070	Customer Premises - Operation Labour	$5,979	$4,196	$332	$51	$0	$1,248	$98	$54	$0	$0
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$41,409	$29,443	$1,941	$204	$1	$8,755	$686	$379	$1	$0
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$2,200	$1,557	$109	$14	$0	$463	$36	$20	$0	$0
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$98,338	$69,920	$4,609	$484	$2	$20,791	$1,629	$899	$3	$1
5120	Maintenance of Poles, Towers and Fixtures	$53,616	$37,882	$2,722	$372	$2	$11,264	$883	$487	$3	$1
5125	Maintenance of Overhead Conductors and Devices	$68,064	$48,286	$3,258	$409	$2	$14,358	$1,125	$621	$3	$1
5130	Maintenance of Overhead Services	$201,225	$142,354	$11,393	$0	$0	$42,330	$3,317	$1,831	$0	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$116,757	$82,658	$5,762	$758	$4	$24,579	$1,926	$1,063	$6	$2
5145	Maintenance of Underground Conduit	$23,357	$16,888	$798	$38	$0	$5,022	$394	$217	$0	$0
5150	Maintenance of Underground Conductors and Devices	$39,084	$27,932	$1,665	$169	$1	$8,306	$651	$359	$1	$0
5155	Maintenance of Underground Services	$204,053	$144,355	$11,553	$0	$0	$42,925	$3,364	$1,857	$0	$0
5160	Maintenance of Line Transformers	$47,779	$33,602	$2,656	$314	$0	$9,992	$783	$432	$0	$0
5175	Maintenance of Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub-total	*$1,463,996*	*$972,167*	*$114,463*	*$137,300*	*$616*	*$213,194*	*$16,706*	*$9,222*	*$20*	*$308*
	Billing and Collection										
5305	Supervision	$135,049	$107,413	$16,993	$9,071	$95	$3	$85	$1,382	$3	$3
5310	Meter Reading Expense	$371,227	$297,833	$46,473	$25,351	$785	$0	$0	$0	$392	$392
5315	Customer Billing	$466,741	$371,229	$58,728	$31,351	$329	$11	$295	$4,775	$11	$11
5320	Collecting	$300,111	$238,698	$37,762	$20,159	$212	$7	$189	$3,070	$7	$7
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$2,251	$1,790	$283	$151	$2	$0	$1	$23	$0	$0
5335	Bad Debt Expense	$183,090	$83,060	$14,984	$85,046	$0	$0	$0	$0	$0	$0
5340	Miscellaneous Customer Accounts Expenses	$649,367	$516,484	$81,708	$43,618	$458	$15	$410	$6,644	$15	$15
	Sub-total	*$2,107,836*	*$1,616,508*	*$256,931*	*$214,747*	*$1,881*	*$37*	*$981*	*$15,894*	*$429*	*$429*
	Sub Total Operating, Maintenance and Biling	*$3,571,832*	*$2,588,675*	*$371,394*	*$352,047*	*$2,497*	*$213,230*	*$17,687*	*$25,116*	*$449*	*$737*
	Amortization Expense - Customer Related	$1,146,722	$773,757	$79,539	$88,048	$393	$182,563	$14,306	$7,897	$23	$196

Amortization Expense - General Plant assigned to Meters	$52,477	$35,396	$3,647	$4,049	$18	$8,344	$654	$361	$1	$9
Admin and General	$1,985,923	$1,437,774	$206,654	$196,610	$1,402	$119,024	$9,866	$13,928	$252	$413
Allocated PILs	$514,642	$347,103	$35,793	$39,839	$178	$81,695	$6,402	$3,534	$10	$89
Allocated Debt Return	$831,281	$560,663	$57,815	$64,350	$287	$131,959	$10,340	$5,708	$16	$144
Allocated Equity Return	$1,052,968	$710,180	$73,233	$81,511	$364	$167,149	$13,098	$7,231	$21	$182
PLCC Adjustment for Line Transformer	$155,678	$141,364	$11,174	$1,322	$0	$0	$0	$1,818	$0	$0
PLCC Adjustment for Primary Costs	$214,284	$193,737	$15,539	$2,480	$12	$0	$0	$2,492	$18	$6
PLCC Adjustment for Secondary Costs	$549,891	$504,834	$37,082	$0	$0	$0	$0	$7,975	$0	$0
Total	$7,344,589	**$4,923,145**	**$652,544**	**$743,256**	**$4,474**	**$903,644**	**$71,830**	**$43,376**	**$615**	**$1,707**

Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
Distribution Plant										
CWMC	$ 7,118,641	$ 4,014,118	$ 983,482	$ 2,106,818	$ 9,482	$ -	$ -	$ -	$ -	$ 4,741
Accumulated Amortization										
Accum. Amortization of Electric Utility Plant - Meters only	$ (1,830,510)	$ (1,032,203)	$ (252,896)	$ (541,754)	$ (2,438)	$ -	$ -	$ -	$ -	$ (1,219)
Meter Net Fixed Assets	$ 5,288,131	$ 2,981,915	$ 730,586	$ 1,565,064	$ 7,044	$ -	$ -	$ -	$ -	$ 3,522
Misc Revenue										
CWNB	$ (112,000)	$ (89,081)	$ (14,093)	$ (7,523)	$ (79)	$ (3)	$ (71)	$ (1,146)	$ (3)	$ (3)
NFA	$ (5,000)	$ (2,683)	$ (585)	$ (1,135)	$ (94)	$ (301)	$ (24)	$ (19)	$ (120)	$ (38)
LPHA	$ (95,172)	$ (58,467)	$ (11,592)	$ (25,112)	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ (212,172)	$ (150,232)	$ (26,270)	$ (33,771)	$ (173)	$ (304)	$ (94)	$ (1,164)	$ (123)	$ (41)
Operation										
CWMC	$ 452,578	$ 255,203	$ 62,526	$ 133,944	$ 603	$ -	$ -	$ -	$ -	$ 301
CCA	$ 5,979	$ 4,196	$ 332	$ 51	$ 0	$ 1,248	$ 98	$ 54	$ 0	$ 0
Sub-total	$ 458,557	$ 259,400	$ 62,858	$ 133,995	$ 603	$ 1,248	$ 98	$ 54	$ 0	$ 302
Maintenance										
1860	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Billing and Collection										
CWMR	$ 371,227	$ 297,833	$ 46,473	$ 25,351	$ 785	$ -	$ -	$ -	$ 392	$ 392
CWNB	$ 769,103	$ 611,718	$ 96,774	$ 51,661	$ 543	$ 18	$ 486	$ 7,869	$ 18	$ 18
Sub-total	$ 1,140,330	$ 909,551	$ 143,247	$ 77,012	$ 1,327	$ 18	$ 486	$ 7,869	$ 410	$ 410
Total Operation, Maintenance and Billing	$ 1,598,887	$ 1,168,950	$ 206,105	$ 211,007	$ 1,930	$ 1,266	$ 583	$ 7,922	$ 411	$ 712
Amortization Expense - Meters	$ 283,395	$ 159,803	$ 39,153	$ 83,873	$ 377	$ -	$ -	$ -	$ -	$ 189
Allocated PILs	$ 125,066	$ 70,521	$ 17,278	$ 37,016	$ 167	$ -	$ -	$ -	$ -	$ 83
Allocated Debt Return	$ 202,014	$ 113,910	$ 27,909	$ 59,791	$ 269	$ -	$ -	$ -	$ -	$ 135
Allocated Equity Return	$ 255,887	$ 144,287	$ 35,352	$ 75,736	$ 341	$ -	$ -	$ -	$ -	$ 170
Total	**$ 2,253,077**	**$ 1,507,240**	**$ 299,527**	**$ 433,653**	**$ 2,912**	**$ 962**	**$ 489**	**$ 6,758**	**$ 288**	**$ 1,248**

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

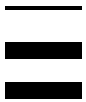
Accounts	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
Distribution Plant										
CWMC	$ 7,118,641	$ 4,014,118	$ 983,482	$ 2,106,818	$ 9,482	$ -	$ -	$ -	$ -	$ 4,741
Accumulated Amortization										
Accum. Amortization of Electric Utility Plant - Meters only	$ (1,830,510)	$ (1,032,203)	$ (252,896)	$ (541,754)	$ (2,438)	$ -	$ -	$ -	$ -	$ (1,219)
Meter Net Fixed Assets	$ 5,288,131	$ 2,981,915	$ 730,586	$ 1,565,064	$ 7,044	$ -	$ -	$ -	$ -	$ 3,522
Allocated General Plant Net Fixed Assets	$ 138,190	$ 78,014	$ 19,097	$ 40,804	$ 183	$ -	$ -	$ -	$ -	$ 92
Meter Net Fixed Assets Including General Plant	$ 5,426,321	$ 3,059,929	$ 749,683	$ 1,605,868	$ 7,227	$ -	$ -	$ -	$ -	$ 3,614
Misc Revenue										
CWNB	$ (112,000)	$ (89,081)	$ (14,093)	$ (7,523)	$ (79)	$ (3)	$ (71)	$ (1,146)	$ (3)	$ (3)
NFA	$ (5,000)	$ (2,683)	$ (585)	$ (1,135)	$ (94)	$ (301)	$ (24)	$ (19)	$ (120)	$ (38)
LPHA	$ (95,172)	$ (58,467)	$ (11,592)	$ (25,112)	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	*$ (212,172)*	*$ (150,232)*	*$ (26,270)*	*$ (33,771)*	*$ (173)*	*$ (304)*	*$ (94)*	*$ (1,164)*	*$ (123)*	*$ (41)*
Operation										
CWMC	$ 452,578	$ 255,203	$ 62,526	$ 133,944	$ 603	$ -	$ -	$ -	$ -	$ 301
CCA	$ 5,979	$ 4,196	$ 332	$ 51	$ 0	$ 1,248	$ 98	$ 54	$ 0	$ 0
Sub-total	*$ 458,557*	*$ 259,400*	*$ 62,858*	*$ 133,995*	*$ 603*	*$ 1,248*	*$ 98*	*$ 54*	*$ 0*	*$ 302*
Maintenance										
1860	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Billing and Collection										
CWMR	$ 371,227	$ 297,833	$ 46,473	$ 25,351	$ 785	$ -	$ -	$ -	$ 392	$ 392
CWNB	$ 769,103	$ 611,718	$ 96,774	$ 51,661	$ 543	$ 18	$ 486	$ 7,869	$ 18	$ 18
Sub-total	*$ 1,140,330*	*$ 909,551*	*$ 143,247*	*$ 77,012*	*$ 1,327*	*$ 18*	*$ 486*	*$ 7,869*	*$ 410*	*$ 410*
Total Operation, Maintenance and Billing	$ 1,598,887	$ 1,168,950	$ 206,105	$ 211,007	$ 1,930	$ 1,266	$ 583	$ 7,922	$ 411	$ 712
Amortization Expense - Meters	$ 283,395	$ 159,803	$ 39,153	$ 83,873	$ 377	$ -	$ -	$ -	$ -	$ 189
Amortization Expense - General Plant assigned to Meters	$ 13,072	$ 7,380	$ 1,806	$ 3,860	$ 17	$ -	$ -	$ -	$ -	$ 9
Admin and General	$ 888,910	$ 649,246	$ 114,683	$ 117,842	$ 1,084	$ 707	$ 325	$ 4,393	$ 231	$ 399
Allocated PILs	$ 128,334	$ 72,366	$ 17,730	$ 37,981	$ 171	$ -	$ -	$ -	$ -	$ 85
Allocated Debt Return	$ 207,293	$ 116,890	$ 28,639	$ 61,350	$ 276	$ -	$ -	$ -	$ -	$ 138
Allocated Equity Return	$ 262,574	$ 148,062	$ 36,276	$ 77,711	$ 350	$ -	$ -	$ -	$ -	$ 175
Total	**$ 3,170,293**	**$ 2,172,465**	**$ 418,122**	**$ 559,854**	**$ 4,033**	**$ 1,668**	**$ 814**	**$ 11,151**	**$ 519**	**$ 1,666**

Scenario 3

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

USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
	Distribution Plant										
	CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Poles, Towers and Fixtures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	PNCP	$ 9,156,051	$ 6,425,919	$ 508,289	$ 77,526	$ 380	$ 1,910,788	$ 149,732	$ 82,656	$ 570	$ 190
	SNCP	$ 7,004,109	$ 5,099,325	$ 204,055	$ -	$ -	$ 1,516,317	$ 118,820	$ 65,592	$ -	$ -
	Overhead Conductors and Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	LTNCP	$ 4,080,293	$ 2,869,595	$ 226,800	$ 26,829	$ -	$ 853,293	$ 66,865	$ 36,912	$ -	$ -
	CWCS	$ 982,923	$ 695,357	$ 55,651	$ -	$ -	$ 206,769	$ 16,203	$ 8,944	$ -	$ -
	CWMC	$ 7,118,641	$ 4,014,118	$ 983,482	$ 2,106,818	$ 9,482	$ -	$ -	$ -	$ -	$ 4,741

Sub-total	*$*	*28,342,017*	*$*	*19,104,313*	*$*	*1,978,277*	*$*	*2,211,173*	*$*	*9,862*	*$*	*4,487,167*	*$*	*351,620*	*$*	*194,105*	*$*	*570*	*$*	*4,931*
Accumulated Amortization																				
Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	$	(7,135,674)	$	(4,801,574)	$	(503,398)	$	(569,579)	$	(2,539)	$	(1,120,847)	$	(87,831)	$	(48,485)	$	(152)	$	(1,270)
Customer Related Net Fixed Assets	$	21,206,343	$	14,302,739	$	1,474,879	$	1,641,594	$	7,323	$	3,366,320	$	263,789	$	145,619	$	418	$	3,661
Allocated General Plant Net Fixed Assets	$	554,773	$	374,193	$	38,552	$	42,800	$	190	$	88,207	$	6,912	$	3,812	$	11	$	96
Customer Related NFA Including General Plant	$	21,761,116	$	14,676,932	$	1,513,431	$	1,684,394	$	7,513	$	3,454,527	$	270,701	$	149,431	$	429	$	3,757
Misc Revenue																				
CWNB	$	(791,232)	$	(629,318)	$	(99,558)	$	(53,147)	$	(558)	$	(19)	$	(500)	$	(8,095)	$	(19)	$	(19)
NFA	$	(5,000)	$	(2,683)	$	(585)	$	(1,135)	$	(94)	$	(301)	$	(24)	$	(19)	$	(120)	$	(38)
LPHA	$	(95,172)	$	(58,467)	$	(11,592)	$	(25,112)	$	-	$	-	$	-	$	-	$	-	$	-
Sub-total	*$*	*(891,404)*	*$*	*(690,469)*	*$*	*(111,736)*	*$*	*(79,395)*	*$*	*(652)*	*$*	*(320)*	*$*	*(523)*	*$*	*(8,114)*	*$*	*(139)*	*$*	*(57)*
Operating and Maintenance																				
1815-1855	$	231,002	$	164,246	$	10,828	$	1,136	$	4	$	48,840	$	3,827	$	2,113	$	6	$	2
1830 & 1835	$	124,846	$	88,384	$	6,162	$	810	$	4	$	26,282	$	2,059	$	1,137	$	6	$	2
1850	$	53,206	$	37,419	$	2,957	$	350	$	-	$	11,127	$	872	$	481	$	-	$	-
1840 & 1845	$	6,987	$	5,021	$	270	$	21	$	0	$	1,493	$	117	$	65	$	0	$	0
CWMC	$	452,578	$	255,203	$	62,526	$	133,944	$	603	$	-	$	-	$	-	$	-	$	301
CCA	$	5,979	$	4,196	$	332	$	51	$	0	$	1,248	$	98	$	54	$	0	$	0
O&M	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
1830	$	53,616	$	37,882	$	2,722	$	372	$	2	$	11,264	$	883	$	487	$	3	$	1
1835	$	68,064	$	48,286	$	3,258	$	409	$	2	$	14,358	$	1,125	$	621	$	3	$	1
1855	$	405,278	$	286,709	$	22,946	$	-	$	-	$	85,255	$	6,681	$	3,688	$	-	$	-
1840	$	23,357	$	16,888	$	798	$	38	$	0	$	5,022	$	394	$	217	$	0	$	0
1845	$	39,084	$	27,932	$	1,665	$	169	$	1	$	8,306	$	651	$	359	$	1	$	0
1860	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Sub-total	*$*	*1,463,996*	*$*	*972,167*	*$*	*114,463*	*$*	*137,300*	*$*	*616*	*$*	*213,194*	*$*	*16,706*	*$*	*9,222*	*$*	*20*	*$*	*308*
Billing and Collection																				
CWNB	$	1,553,519	$	1,235,615	$	195,474	$	104,350	$	1,096	$	37	$	981	$	15,894	$	37	$	37
CWMR	$	371,227	$	297,833	$	46,473	$	25,351	$	785	$	-	$	-	$	-	$	392	$	392
BDHA	$	183,090	$	83,060	$	14,984	$	85,046	$	-	$	-	$	-	$	-	$	-	$	-
Sub-total	*$*	*2,107,836*	*$*	*1,616,508*	*$*	*256,931*	*$*	*214,747*	*$*	*1,881*	*$*	*37*	*$*	*981*	*$*	*15,894*	*$*	*429*	*$*	*429*
Sub Total Operating, Maintenance and Biling	*$*	*3,571,832*	*$*	*2,588,675*	*$*	*371,394*	*$*	*352,047*	*$*	*2,497*	*$*	*213,230*	*$*	*17,687*	*$*	*25,116*	*$*	*449*	*$*	*737*
Amortization Expense - Customer Related	$	1,146,722	$	773,757	$	79,539	$	88,048	$	393	$	182,563	$	14,306	$	7,897	$	23	$	196
Amortization Expense - General Plant assigned to Meters	$	52,477	$	35,396	$	3,647	$	4,049	$	18	$	8,344	$	654	$	361	$	1	$	9
Admin and General	$	1,985,923	$	1,437,774	$	206,654	$	196,610	$	1,402	$	119,024	$	9,866	$	13,928	$	252	$	413
Allocated PILs	$	514,642	$	347,103	$	35,793	$	39,839	$	178	$	81,695	$	6,402	$	3,534	$	10	$	89
Allocated Debt Return	$	831,281	$	560,663	$	57,815	$	64,350	$	287	$	131,959	$	10,340	$	5,708	$	16	$	144
Allocated Equity Return	$	1,052,968	$	710,180	$	73,233	$	81,511	$	364	$	167,149	$	13,098	$	7,231	$	21	$	182
PLCC Adjustment for Line Transformer	$	155,678	$	141,364	$	11,174	$	1,322	$	-	$	-	$	-	$	1,818	$	-	$	-
PLCC Adjustment for Primary Costs	$	214,284	$	193,737	$	15,539	$	2,480	$	12	$	-	$	-	$	2,492	$	18	$	6
PLCC Adjustment for Secondary Costs	$	549,891	$	504,834	$	37,082	$	-	$	-	$	-	$	-	$	7,975	$	-	$	-
Total	**$**	**7,344,589**	**$**	**4,923,145**	**$**	**652,544**	**$**	**743,256**	**$**	**4,474**	**$**	**903,644**	**$**	**71,830**	**$**	**43,376**	**$**	**615**	**$**	**1,707**



2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet O2.1 Line Transformer Worksheet - Second Run

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

		1	2	3	4	5	6	7	8	9	10
Description	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS> 50-TOU**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**
Depreciation on Acct 1850 Line Transformers	$379,620	$140,975	$62,702	$175,384	$0	$0	$0	$0	$0	$559	$0
Depreciation on General Plant Assigned to Line Transformers	$17,210	$6,402	$2,845	$7,937	$0	$0	$0	$0	$0	$25	$0
Acct 5035 - Overhead Distribution Transformers- Operation	$10,360	$3,847	$1,711	$4,786	$0	$0	$0	$0	$0	$15	$0
Acct 5055 - Underground Distribution Transformers - Operation	$2,303	$855	$380	$1,064	$0	$0	$0	$0	$0	$3	$0
Acct 5160 - Maintenance of Line Transformers	$111,485	$41,401	$18,414	$51,506	$0	$0	$0	$0	$0	$164	$0
Allocation of General Expenses	$92,527	$34,361	$15,283	$42,748	$0	$0	$0	$0	$0	$136	$0
Admin and General Assigned to Line Transformers	$69,149	$25,606	$11,410	$32,032	$0	$0	$0	$0	$0	$101	$0
PILs on Line Transformers	$169,058	$62,781	$27,923	$78,105	$0	$0	$0	$0	$0	$249	$0
Debt Return on Line Transformers	$273,073	$101,408	$45,103	$126,160	$0	$0	$0	$0	$0	$402	$0
Equity Return on Line Transformers	$345,896	$128,452	$57,131	$159,804	$0	$0	$0	$0	$0	$509	$0
Total	**$1,470,681**	**$546,089**	**$242,902**	**$679,526**	**$0**	**$0**	**$0**	**$0**	**$0**	**$2,165**	**$0**
Line Tranformer NCP	562,856	209,021	92,966	260,039	0	0	0	0	0	829	0
PLCC Amount	68,515	54,109	4,277	506	0	0	0	8,165	763	696	0
Adjustment to Customer Related Cost for PLCC	**$155,678**	**$141,364**	**$11,174**	**$1,322**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,818**	**$0**
General Plant - Gross Assets	$3,774,495	$2,027,885	$441,999	$854,871	$0	$0	$70,476	$228,188	$17,869	$14,103	$90,097
General Plant - Accumulated Depreciation	($2,309,893)	($1,241,013)	($270,492)	($523,159)	$0	$0	($43,129)	($139,645)	($10,935)	($8,631)	($55,137)
General Plant - Net Fixed Assets	$1,464,602	$786,872	$171,507	$331,712	$0	$0	$27,346	$88,543	$6,934	$5,472	$34,960
General Plant - Depreciation	$138,540	$74,432	$16,223	$31,377	$0	$0	$2,587	$8,375	$656	$518	$3,307
Total Net Fixed Assets Excluding General Plant	**$56,041,198**	**$30,076,524**	**$6,561,343**	**$12,722,895**	**$0**	**$0**	**$1,052,501**	**$3,379,134**	**$264,609**	**$209,055**	**$1,345,396**
Total Administration and General Expense	$2,687,682	$1,738,226	$306,955	$430,645	$0	$0	$25,227	$119,212	$9,878	$15,130	$31,011
Total O&M	**$4,831,390**	**$3,129,631**	**$551,653**	**$771,107**	**$0**	**$0**	**$44,923**	**$213,568**	**$17,709**	**$27,284**	**$55,182**
Line Transformer Rate Base											
Acct 1850 - Line Transformers - Gross Assets	$9,520,684	$3,535,590	$1,572,522	$4,398,552	$0	$0	$0	$0	$0	$14,019	$0
Line Transformers - Accumulated Depreciation	($2,554,482)	($948,629)	($421,921)	($1,180,170)	$0	$0	$0	$0	$0	($3,762)	$0
Line Transformers - Net Fixed Assets	$6,966,202	$2,586,960	$1,150,601	$3,218,383	$0	$0	$0	$0	$0	$10,258	$0
General Plant Assigned to Line Transformers - NFA	$181,935	$67,681	$30,076	$83,910	$0	$0	$0	$0	$0	$269	$0
Line Transformer Net Fixed Assets Including General Plant	$7,148,137	$2,654,641	$1,180,676	$3,302,293	$0	$0	$0	$0	$0	$10,526	$0
General Expenses											
Acct 5005 - Operation Supervision and Engineering	$158,829	$72,712	$23,497	$49,862	$0	$0	$4,527	$38	$2	$291	$5,838
Acct 5010 - Load Dispatching	$10,644	$4,873	$1,575	$3,341	$0	$0	$303	$3	$0	$20	$391
Acct 5085 - Miscellaneous Distribution Expense	$76,903	$35,206	$11,377	$24,142	$0	$0	$2,192	$19	$1	$141	$2,827
Acct 5105 - Maintenance Supervision and Engineering	$182,628	$83,608	$27,018	$57,333	$0	$0	$5,205	$44	$3	$335	$6,713
Total	$429,003	$196,399	$63,468	$134,679	$0	$0	$12,227	$104	$7	$786	$15,769
Acct 1850 - Line Transformers - Gross Assets	$9,520,684	$3,535,590	$1,572,522	$4,398,552	$0	$0	$0	$0	$0	$14,019	$0
Acct 1815 - 1855	$44,142,634	$20,208,607	$6,530,544	$13,857,872	$0	$0	$1,258,140	$10,688	$684	$80,874	$1,622,590

11	12	13	14	15	16	17	18	19	20
Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$29,008	$0	$0	$0	$0	$0	$0	$0	$0	$0
($17,752)	$0	$0	$0	$0	$0	$0	$0	$0	$0
$11,256	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,065	$0	$0	$0	$0	$0	$0	$0	$0	$0
$429,742	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$11,397	$0	$0	$0	$0	$0	$0	$0	$0	$0
$20,331	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$2,060	$0	$0	$0	$0	$0	$0	$0	$0	$0
$138	$0	$0	$0	$0	$0	$0	$0	$0	$0
$998	$0	$0	$0	$0	$0	$0	$0	$0	$0
$2,369	$0	$0	$0	$0	$0	$0	$0	$0	$0
$5,565	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$572,636	$0	$0	$0	$0	$0	$0	$0	$0	$0

2006 COST ALLOCATION INFORMATION FILING
Brantford Power Inc.
EB-2005-0342 EB-2007-0001
Tuesday, January 30, 2007
Sheet O2.2 Primary Cost PLCC Adjustment Workaheet - Second Run

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

Allocation by Rate Classification

		1	2	3	4	5	6	7	8	9	10	11	12	13
Description	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS> 50-TOU**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Rate Class 1**	**Rate class 2**
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$133,372	$36,384	$16,196	$58,411	$0	$0	$7,780	$0	$0	$144	$10,083	$4,374	$0	$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	$267,073	$72,858	$32,431	$116,966	$0	$0	$15,578	$0	$0	$289	$20,191	$8,759	$0	$0
Depreciation on Acct 1840-4 Primary Underground Conduit	$38,545	$10,515	$4,681	$16,881	$0	$0	$2,248	$0	$0	$42	$2,914	$1,264	$0	$0
Depreciation on Acct 1845-4 Primary Underground Conductors	$241,999	$66,018	$29,387	$105,985	$0	$0	$14,116	$0	$0	$262	$18,295	$7,937	$0	$0
Depreciation on General Plant Assigned to Primary C&P	$30,808	$8,425	$3,747	$13,480	$0	$0	$1,789	$0	$0	$33	$2,319	$1,014	$0	$0
Primary C&P Operations and Maintenance	$359,807	$79,714	$38,460	$174,779	$0	$0	$23,278	$0	$0	$316	$30,170	$13,089	$0	$0
Allocation of General Expenses	$165,255	$45,082	$20,067	$72,375	$0	$0	$9,639	$0	$0	$179	$12,493	$5,420	$0	$0
Admin and General Assigned to Primary C&P	$200,824	$44,274	$21,400	$97,610	$0	$0	$13,072	$0	$0	$175	$16,955	$7,337	$0	$0
PILs on Primary C&P	$302,868	$82,623	$36,778	$132,643	$0	$0	$17,666	$0	$0	$328	$22,897	$9,933	$0	$0
Debt Return on Primary C&P	$489,211	$133,458	$59,406	$214,253	$0	$0	$28,536	$0	$0	$529	$36,984	$16,045	$0	$0
Equity Return on Primary C&P	$619,674	$169,049	$75,249	$271,390	$0	$0	$36,146	$0	$0	$670	$46,847	$20,324	$0	$0
Total	**$2,849,437**	**$748,401**	**$337,803**	**$1,274,772**	**$0**	**$0**	**$169,849**	**$0**	**$0**	**$2,967**	**$220,148**	**$95,497**	**$0**	**$0**
Primary NCP	766,201	209,021	93,042	335,562	0	0	44,693	0	0	829	57,924	25,130	0	0
PLCC Amount	68,675	54,109	4,280	653	0	0	3	8,165	763	696	5	2	0	0
Adjustment to Customer Related Cost for PLCC	**$214,284**	**$193,737**	**$15,539**	**$2,480**	**$0**	**$0**	**$12**	**$0**	**$0**	**$2,492**	**$18**	**$6**	**$0**	**$0**
General Plant - Gross Assets	$3,774,495	$2,027,885	$441,999	$854,871	$0	$0	$70,476	$228,188	$17,869	$14,103	$90,097	$29,008	$0	$0
General Plant - Accumulated Depreciation	($2,309,893)	($1,241,013)	($270,492)	($523,159)	$0	$0	($43,129)	($139,645)	($10,935)	($8,631)	($55,137)	($17,752)	$0	$0
General Plant - Net Fixed Assets	$1,464,602	$786,872	$171,507	$331,712	$0	$0	$27,346	$88,543	$6,934	$5,472	$34,960	$11,256	$0	$0
General Plant - Depreciation	$138,540	$74,432	$16,223	$31,377	$0	$0	$2,587	$8,375	$656	$518	$3,307	$1,065	$0	$0
Total Net Fixed Assets Excluding General Plant	**$56,041,198**	**$30,076,524**	**$6,561,343**	**$12,722,895**	**$0**	**$0**	**$1,052,501**	**$3,379,134**	**$264,609**	**$209,055**	**$1,345,396**	**$429,742**	**$0**	**$0**
Total Administration and General Expense	**$2,687,682**	**$1,738,226**	**$306,955**	**$430,645**	**$0**	**$0**	**$25,227**	**$119,212**	**$9,878**	**$15,130**	**$31,011**	**$11,397**	**$0**	**$0**
Total O&M	**$4,831,390**	**$3,129,631**	**$551,653**	**$771,107**	**$0**	**$0**	**$44,923**	**$213,568**	**$17,709**	**$27,284**	**$55,182**	**$20,331**	**$0**	**$0**
Primary Conductors and Poles Gross Assets														
Acct 1830-4 Primary Poles, Towers & Fixtures	$6,380,273	$1,740,554	$774,775	$2,794,278	$0	$0	$372,162	$0	$0	$6,902	$482,346	$209,258	$0	$0
Acct 1835-4 Primary Overhead Conductors	$5,232,964	$1,427,565	$635,454	$2,291,807	$0	$0	$305,239	$0	$0	$5,661	$395,610	$171,629	$0	$0
Acct 1840-4 Primary Underground Conduit	$1,299,134	$354,407	$157,758	$568,963	$0	$0	$75,779	$0	$0	$1,405	$98,214	$42,608	$0	$0
Acct 1845-4 Primary Underground Conductors	$4,091,724	$1,116,232	$496,870	$1,791,994	$0	$0	$238,670	$0	$0	$4,426	$309,332	$134,199	$0	$0
Subtotal	*$17,004,095*	*$4,638,759*	*$2,064,856*	*$7,447,042*	*$0*	*$0*	*$991,849*	*$0*	*$0*	*$18,394*	*$1,285,502*	*$557,693*	*$0*	*$0*
Primary Conductors and Poles Accumulated Depreciation														
Acct 1830-4 Primary Poles, Towers & Fixtures	($331,915)	($90,547)	($40,305)	($145,364)	$0	$0	($19,361)	$0	$0	($359)	($25,093)	($10,886)	$0	$0
Acct 1835-4 Primary Overhead Conductors	($2,290,717)	($624,913)	($278,166)	($1,003,233)	$0	$0	($133,618)	$0	$0	($2,478)	($173,177)	($75,130)	$0	$0
Acct 1840-4 Primary Underground Conduit	($83,531)	($22,787)	($10,143)	($36,583)	$0	$0	($4,872)	$0	$0	($90)	($6,315)	($2,740)	$0	$0
Acct 1845-4 Primary Underground Conductors	($1,817,947)	($495,940)	($220,759)	($796,180)	$0	$0	($106,041)	$0	$0	($1,967)	($137,436)	($59,624)	$0	$0
Subtotal	***($4,524,110)***	***($1,234,188)***	***($549,376)***	***($1,981,360)***	***$0***	***$0***	***($263,891)***	***$0***	***$0***	***($4,894)***	***($342,021)***	***($148,380)***	***$0***	***$0***
Primary Conductor & Pools - Net Fixed Assets	$12,479,985	$3,404,570	$1,515,480	$5,465,682	$0	$0	$727,958	$0	$0	$13,500	$943,481	$409,314	$0	$0
General Plant Assigned to Primary C&P - NFA	$325,691	$89,071	$39,613	$142,502	$0	$0	$18,914	$0	$0	$353	$24,516	$10,721	$0	$0
Primary C&P Net Fixed Assets Including General Plant	$12,805,676	$3,493,642	$1,555,094	$5,608,183	$0	$0	$746,872	$0	$0	$13,853	$967,997	$420,034	$0	$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-5 Secondary Poles, Towers & Fixtures	$1,400,548	$1,139,441	$256,589	$0	$0	$0	$0	$0	$0	$4,518	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$2,137,408	$1,738,927	$391,586	$0	$0	$0	$0	$0	$0	$6,895	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$5,538,411	$4,505,875	$1,014,670	$0	$0	$0	$0	$0	$0	$17,867	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$3,931,264	$3,198,351	$720,231	$0	$0	$0	$0	$0	$0	$12,682	$0	$0	$0	$0
Subtotal	***$13,007,631***	***$10,582,593***	***$2,383,076***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$41,962***	***$0***	***$0***	***$0***	***$0***
Operations and Maintenance														
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$1,962	$783	$267	$659	$0	$0	$88	$0	$0	$3	$114	$49	$0	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$8,974	$3,581	$1,219	$3,012	$0	$0	$401	$0	$0	$14	$520	$226	$0	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$678	$419	$109	$108	$0	$0	$14	$0	$0	$2	$19	$8	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$12,299	$7,593	$1,978	$1,954	$0	$0	$260	$0	$0	$30	$337	$146	$0	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$4,085	$1,630	$555	$1,371	$0	$0	$183	$0	$0	$6	$237	$103	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$99,572	$36,856	$13,198	$35,759	$0	$0	$4,763	$0	$0	$146	$6,173	$2,678	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$126,404	$54,306	$17,614	$39,305	$0	$0	$5,235	$0	$0	$215	$6,785	$2,943	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$216,835	$86,534	$29,459	$72,789	$0	$0	$9,695	$0	$0	$343	$12,565	$5,451	$0	$0
Acct 5145 Maintenance of Underground Conduit	$43,376	$30,833	$7,438	$3,609	$0	$0	$481	$0	$0	$122	$623	$270	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$72,585	$39,035	$11,011	$16,212	$0	$0	$2,159	$0	$0	$155	$2,799	$1,214	$0	$0
Total	**$586,771**	**$261,570**	**$82,848**	**$174,779**	**$0**	**$0**	**$23,278**	**$0**	**$0**	**$1,037**	**$30,170**	**$13,089**	**$0**	**$0**
General Expenses														
Acct 5005 - Operation Supervision and Engineering	$158,829	$72,712	$23,497	$49,862	$0	$0	$4,527	$38	$2	$291	$5,838	$2,060	$0	$0
Acct 5010 - Load Dispatching	$10,644	$4,873	$1,575	$3,341	$0	$0	$303	$3	$0	$20	$391	$138	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$76,903	$35,206	$11,377	$24,142	$0	$0	$2,192	$19	$1	$141	$2,827	$998	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$182,628	$83,608	$27,018	$57,333	$0	$0	$5,205	$44	$3	$335	$6,713	$2,369	$0	$0
Total	**$429,003**	**$196,399**	**$63,468**	**$134,679**	**$0**	**$0**	**$12,227**	**$104**	**$7**	**$786**	**$15,769**	**$5,565**	**$0**	**$0**
Primary Conductors and Poles Gross Assets	$17,004,095	$4,638,759	$2,064,856	$7,447,042	$0	$0	$991,849	$0	$0	$18,394	$1,285,502	$557,693	$0	$0
Acct 1815 - 1855	$44,142,634	$20,208,607	$6,530,544	$13,857,872	$0	$0	$1,258,140	$10,688	$684	$80,874	$1,622,590	$572,636	$0	$0

14	15	16	17	18	19	20
Rate class 3	**Rate class 4**	**Rate class 5**	**Rate class 6**	**Rate class 7**	**Rate class 8**	**Rate class 9**
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0	0	0	0	0	0	0
0	0	0	0	0	0	0
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
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$0	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
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$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
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$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
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$0	$0	$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

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

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

Allocation by Rate Classification

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS> 50-TOU	5 GS >50-Intermediate	6 Large Use >5MW
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$29,277	$23,819	$5,364	$0	$0	$0	$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$167,825	$131,514	$21,697	$0	$0	$0	$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	$252,804	$198,106	$32,683	$0	$0	$0	$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	$357,707	$280,312	$46,245	$0	$0	$0	$0
Depreciation on General Plant Assigned to Secondary C&P	$24,487	$19,925	$4,483	$0	$0	$0	$0
Secondary C&P Operations and Maintenance	$226,964	$181,855	$44,387	$0	$0	$0	$0
Allocation of General Expenses	$126,416	$102,848	$23,160	$0	$0	$0	$0
Admin and General Assigned to Primary C&P	$126,102	$101,004	$24,698	$0	$0	$0	$0
PILs on Secondary C&P	$240,168	$195,393	$44,000	$0	$0	$0	$0
Debt Return on Secondary C&P	$387,934	$315,611	$71,072	$0	$0	$0	$0
Equity Return on Secondary C&P	$491,389	$399,778	$90,025	$0	$0	$0	$0
Total	**$2,431,072**	**$1,950,165**	**$407,814**	**$0**	**$0**	**$0**	**$0**
Secondary NCP	256,920	209,021	47,069	0	0	0	0
PLCC Amount	68,013	54,109	4,280	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$549,891**	**$504,834**	**$37,082**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$3,774,495	$2,027,885	$441,999	$854,871	$0	$0	$70,476
General Plant - Accumulated Depreciation	($2,309,893)	($1,241,013)	($270,492)	($523,159)	$0	$0	($43,129)
General Plant - Net Fixed Assets	$1,464,602	$786,872	$171,507	$331,712	$0	$0	$27,346
General Plant - Depreciation	$138,540	$74,432	$16,223	$31,377	$0	$0	$2,587
Total Net Fixed Assets Excluding General Plant	$56,041,198	$30,076,524	$6,561,343	$12,722,895	$0	$0	$1,052,501
Total Administration and General Expense	$2,687,682	$1,738,226	$306,955	$430,645	$0	$0	$25,227
Total O&M	$4,831,390	$3,129,631	$551,653	$771,107	$0	$0	$44,923
Secondary Conductors and Poles Gross Plant							
Acct 1830-5 Secondary Poles, Towers & Fixtures	$1,400,548	$1,139,441	$256,589	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$2,137,408	$1,738,927	$391,586	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$5,538,411	$4,505,875	$1,014,670	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$3,931,264	$3,198,351	$720,231	$0	$0	$0	$0
Subtotal	***$13,007,631***	***$10,582,593***	***$2,383,076***	***$0***	***$0***	***$0***	***$0***
Secondary Conductors and Poles Accumulated Depreciation							
Acct 1830-5 Secondary Poles, Towers & Fixtures	($72,859)	($59,276)	($13,348)	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	($935,645)	($761,211)	($171,416)	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	($356,106)	($289,716)	($65,241)	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	($1,746,655)	($1,421,023)	($319,998)	$0	$0	$0	$0
Subtotal	***($3,111,265)***	***($2,531,226)***	***($570,002)***	***$0***	***$0***	***$0***	***$0***
Secondary Conductor & Pools - Net Fixed Assets	$9,896,366	$8,051,367	$1,813,073	$0	$0	$0	$0
General Plant Assigned to Secondary C&P - NFA	$258,870	$210,643	$47,392	$0	$0	$0	$0
Secondary C&P Net Fixed Assets Including General Plant	$10,155,236	$8,262,010	$1,860,465	$0	$0	$0	$0

Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$6,380,273	$1,740,554	$774,775	$2,794,278	$0	$0	$372,162
Acct 1835-4 Primary Overhead Conductors	$5,232,964	$1,427,565	$635,454	$2,291,807	$0	$0	$305,239
Acct 1840-4 Primary Underground Conduit	$1,299,134	$354,407	$157,758	$568,963	$0	$0	$75,779
Acct 1845-4 Primary Underground Conductors	$4,091,724	$1,116,232	$496,870	$1,791,994	$0	$0	$238,670
Subtotal	***$17,004,095***	***$4,638,759***	***$2,064,856***	***$7,447,042***	***$0***	***$0***	***$991,849***
Operations and Maintenance							
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$1,962	$783	$267	$659	$0	$0	$88
Acct 5025 Overhead Distribution Lines & Feeders - Other	$8,974	$3,581	$1,219	$3,012	$0	$0	$401
Acct 5040 Underground Distribution Lines & Feeders - Labour	$678	$419	$109	$108	$0	$0	$14
Acct 5045 Underground Distribution Lines & Feeders - Other	$12,299	$7,593	$1,978	$1,954	$0	$0	$260
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$4,085	$1,630	$555	$1,371	$0	$0	$183
Acct 5120 Maintenance of Poles, Towers & Fixtures	$99,572	$36,856	$13,198	$35,759	$0	$0	$4,763
Acct 5125 Maintenance of Overhead Conductors & Devices	$126,404	$54,306	$17,614	$39,305	$0	$0	$5,235
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$216,835	$86,534	$29,459	$72,789	$0	$0	$9,695
Acct 5145 Maintenance of Underground Conduit	$43,376	$30,833	$7,438	$3,609	$0	$0	$481
Acct 5150 Maintenance of Underground Conductors & Devices	$72,585	$39,035	$11,011	$16,212	$0	$0	$2,159
Total	**$586,771**	**$261,570**	**$82,848**	**$174,779**	**$0**	**$0**	**$23,278**
General Expenses							
Acct 5005 - Operation Supervision and Engineering	$158,829	$72,712	$23,497	$49,862	$0	$0	$4,527
Acct 5010 - Load Dispatching	$10,644	$4,873	$1,575	$3,341	$0	$0	$303
Acct 5085 - Miscellaneous Distribution Expense	$76,903	$35,206	$11,377	$24,142	$0	$0	$2,192
Acct 5105 - Maintenance Supervision and Engineering	$182,628	$83,608	$27,018	$57,333	$0	$0	$5,205
Total	**$429,003**	**$196,399**	**$63,468**	**$134,679**	**$0**	**$0**	**$12,227**
Secondary Conductors and Poles Gross Assets	$13,007,631	$10,582,593	$2,383,076	$0	$0	$0	$0
Acct 1815 - 1855	$44,142,634	$20,208,607	$6,530,544	$13,857,872	$0	$0	$1,258,140

7	8	9	10	11	12	13	14	15	16	17	18	19	20
Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
$0	$0	$94	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$12,716	$996	$902	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$19,155	$1,501	$1,359	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$27,104	$2,124	$1,923	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$79	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$721	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$408	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$400	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$775	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$1,251	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$1,585	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$58,976	**$4,621**	**$9,497**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0	0	829	0	0	0	0	0	0	0	0	0	0	0
8,165	763	696	0	0	0	0	0	0	0	0	0	0	0
$0	**$0**	**$7,975**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$228,188	$17,869	$14,103	$90,097	$29,008	$0	$0	$0	$0	$0	$0	$0	$0	$0
($139,645)	($10,935)	($8,631)	($55,137)	($17,752)	$0	$0	$0	$0	$0	$0	$0	$0	$0
$88,543	$6,934	$5,472	$34,960	$11,256	$0	$0	$0	$0	$0	$0	$0	$0	$0
$8,375	$656	$518	$3,307	$1,065	$0	$0	$0	$0	$0	$0	$0	$0	$0
$3,379,134	$264,609	$209,055	$1,345,396	$429,742	$0	$0	$0	$0	$0	$0	$0	$0	$0
$119,212	$9,878	$15,130	$31,011	$11,397	$0	$0	$0	$0	$0	$0	$0	$0	$0
$213,568	$17,709	$27,284	$55,182	$20,331	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$4,518	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$6,895	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$17,867	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$12,682	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***$41,962***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
$0	$0	($235)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	($3,018)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	($1,149)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	($5,635)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***($10,037)***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
$0	$0	$31,926	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$836	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$32,761	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
$0	$0	$6,902	$482,346	$209,258	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$5,661	$395,610	$171,629	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$1,405	$98,214	$42,608	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$4,426	$309,332	$134,199	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***$18,394***	***$1,285,502***	***$557,693***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
$0	$0	$3	$114	$49	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$14	$520	$226	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$2	$19	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$30	$337	$146	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$6	$237	$103	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$146	$6,173	$2,678	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$215	$6,785	$2,943	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$343	$12,565	$5,451	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$122	$623	$270	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$155	$2,799	$1,214	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	**$0**	**$1,037**	**$30,170**	**$13,089**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$38	$2	$291	$5,838	$2,060	$0	$0	$0	$0	$0	$0	$0	$0	$0
$3	$0	$20	$391	$138	$0	$0	$0	$0	$0	$0	$0	$0	$0
$19	$1	$141	$2,827	$998	$0	$0	$0	$0	$0	$0	$0	$0	$0
$44	$3	$335	$6,713	$2,369	$0	$0	$0	$0	$0	$0	$0	$0	$0
$104	**$7**	**$786**	**$15,769**	**$5,565**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$0	$0	$41,962	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$10,688	$684	$80,874	$1,622,590	$572,636	$0	$0	$0	$0	$0	$0	$0	$0	$0

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

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular
Depreciation on Acct 1850 Line Transformers	$542,315	$255,395	$71,745	$176,454
Depreciation on General Plant Assigned to Line Transformers	$24,600	$11,598	$3,255	$7,986
Acct 5035 - Overhead Distribution Transformers- Operation	$14,800	$6,970	$1,958	$4,816
Acct 5055 - Underground Distribution Transformers - Operation	$3,290	$1,549	$435	$1,070
Acct 5160 - Maintenance of Line Transformers	$159,264	$75,003	$21,070	$51,820
Allocation of General Expenses	$136,802	$65,441	$17,764	$43,047
Admin and General Assigned to Line Transformers	$98,737	$46,389	$13,055	$32,227
PILs on Line Transformers	$241,511	$113,736	$31,950	$78,581
Debt Return on Line Transformers	$390,104	$183,714	$51,608	$126,929
Equity Return on Line Transformers	$494,137	$232,707	$65,371	$160,779
	$0	$0	$0	$0
Total	**$2,105,561**	**$992,503**	**$278,212**	**$683,709**
Billed kW without Line Transformer Allowance		0	0	436,232
Billed kWh without Line Transformer Allowance		294,990,955	110,476,190	513,051,214
Line Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$1.5673**
Line Transformation Unit Cost ($/kWh)		**$0.0034**	**$0.0025**	**$0.0013**
General Plant - Gross Assets	$3,774,495	$2,027,885	$441,999	$854,871
General Plant - Accumulated Depreciation	($2,309,893)	($1,241,013)	($270,492)	($523,159)
General Plant - Net Fixed Assets	$1,464,602	$786,872	$171,507	$331,712
General Plant - Depreciation	$138,540	$74,432	$16,223	$31,377
Total Net Fixed Assets Excluding General Plant	$56,041,198	$30,076,524	$6,561,343	$12,722,895
Total Administration and General Expense	$2,687,682	$1,738,226	$306,955	$430,645
Total O&M	$4,831,390	$3,129,631	$551,653	$771,107
Line Transformer Rate Base				
Acct 1850 - Line Transformers - Gross Assets	$13,600,977	$6,405,185	$1,799,322	$4,425,381
Line Transformers - Accumulated Depreciation	($3,649,260)	($1,718,567)	($482,774)	($1,187,368)
Line Transformers - Net Fixed Assets	$9,951,717	$4,686,618	$1,316,549	$3,238,013
General Plant Assigned to Line Transformers - NFA	$260,065	$122,613	$34,413	$84,422
Line Transformer Net Fixed Assets Including General Plant	$10,211,782	$4,809,231	$1,350,962	$3,322,435
General Expenses				
Acct 5005 - Operation Supervision and Engineering	$244,352	$133,521	$27,506	$50,282
Acct 5010 - Load Dispatching	$16,375	$8,948	$1,843	$3,370
Acct 5085 - Miscellaneous Distribution Expense	$118,312	$64,649	$13,318	$24,346
Acct 5105 - Maintenance Supervision and Engineering	$280,966	$153,528	$31,628	$57,817
Total	**$660,005**	**$360,645**	**$74,295**	**$135,815**
Acct 1850 - Line Transformers - Gross Assets	$13,600,977	$6,405,185	$1,799,322	$4,425,381
Acct 1815 - 1855	$65,366,010	$35,298,802	$7,525,339	$13,962,226

6	7	8	9	10	11
Large Use >5MW	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**
$0	$34,024	$2,666	$2,031	$0	$0
$0	$1,547	$121	$92	$0	$0
$0	$929	$73	$55	$0	$0
$0	$206	$16	$12	$0	$0
$0	$9,992	$783	$596	$0	$0
$0	$9,285	$728	$537	$0	$0
$0	$6,211	$486	$368	$0	$0
$0	$15,152	$1,187	$904	$0	$0
$0	$24,474	$1,918	$1,461	$0	$0
$0	$31,001	$2,429	$1,850	$0	$0
$0	$0	$0	$0	$0	$0
$0	**$132,821**	**$10,408**	**$7,908**	**$0**	**$0**
137,423	25,242	1,787	0	170,406	22,905
75,259,233	7,244,141	549,290	2,335,344	77,273,702	1,667,326
$0.0000	**$5.2619**	**$5.8241**	**$0.0000**	**$0.0000**	**$0.0000**
$0.0000	**$0.0183**	**$0.0189**	**$0.0034**	**$0.0000**	**$0.0000**
$70,476	$228,188	$17,869	$14,103	$90,097	$29,008
($43,129)	($139,645)	($10,935)	($8,631)	($55,137)	($17,752)
$27,346	$88,543	$6,934	$5,472	$34,960	$11,256
$2,587	$8,375	$656	$518	$3,307	$1,065
$1,052,501	$3,379,134	$264,609	$209,055	$1,345,396	$429,742
$25,227	$119,212	$9,878	$15,130	$31,011	$11,397
$44,923	$213,568	$17,709	$27,284	$55,182	$20,331
$0	$853,293	$66,865	$50,931	$0	$0
$0	($228,946)	($17,940)	($13,665)	$0	$0
$0	$624,347	$48,925	$37,266	$0	$0
$0	$16,360	$1,282	$976	$0	$0
$0	$640,706	$50,207	$38,241	$0	$0
$4,528	$18,120	$1,419	$1,073	$5,841	$2,061
$303	$1,214	$95	$72	$391	$138
$2,193	$8,774	$687	$520	$2,828	$998
$5,207	$20,835	$1,632	$1,234	$6,716	$2,370
$12,231	**$48,944**	**$3,834**	**$2,899**	**$15,775**	**$5,567**
$0	$853,293	$66,865	$50,931	$0	$0
$1,258,520	$4,497,855	$352,304	$274,978	$1,623,160	$572,826

2006 COST ALLOCATION INFORMATION FILING
Brantford Power Inc.
EB-2005-0342 EB-2007-0001
Tuesday, January 30, 2007
Sheet O3.2 Substation Transformers Unit Cost Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power
Depreciation on Acct 1820-2 Distribution Station Equipment	$4,685	$1,278	$569	$2,052	$273	$0	$0	$5	$354	$154
Depreciation on Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	$23,851	$7,542	$2,631	$10,409	$1,377	$57	$4	$34	$1,742	$55
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Substation Transformers	$3,556	$1,113	$396	$1,551	$205	$8	$0	$5	$259	$18
Acct 5012 - Station Buildings and Fixtures Expense	$36,464	$11,530	$4,022	$15,914	$2,106	$87	$6	$52	$2,663	$84
Acct 5016 - Distributon Station Equipment - Labour	$1,959	$534	$238	$858	$114	$0	$0	$2	$148	$64
Acct 5017 - Distributon Station Equipment - Other	$3,612	$985	$439	$1,582	$211	$0	$0	$4	$273	$118
Acct 5114 - Maintenance of Distribution Station Equipment	$16,206	$4,421	$1,968	$7,098	$945	$0	$0	$18	$1,225	$532
Allocation of General Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to SubstationTransformers	$12,149	$3,300	$1,471	$5,326	$713	$0	$0	$13	$925	$400
PILs on SubstationTransformers	$34,954	$10,912	$3,892	$15,260	$2,020	$76	$5	$49	$2,561	$180
Debt Return on Substation Transformers	$56,459	$17,625	$6,286	$24,649	$3,263	$122	$8	$78	$4,137	$290
Equity Return on Substation Transformers	$71,516	$22,326	$7,962	$31,222	$4,133	$155	$10	$99	$5,240	$368
Total	**$265,411**	**$81,566**	**$29,874**	**$115,921**	**$15,361**	**$505**	**$32**	**$358**	**$19,529**	**$2,263**
Billed kW without Substation Transformer Allowance		0	0	1,327,777	137,423	25,242	1,787	0	170,406	22,905
Billed kWh without Substation Transformer Allowance		294,990,955	110,476,190	513,051,214	75,259,233	7,244,141	549,290	2,335,344	77,273,702	1,667,326
Substation Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$0.0873**	**$0.1118**	**$0.0200**	**$0.0181**	**$0.0000**	**$0.1146**	**$0.0988**
Substation Transformation Unit Cost ($/kWh)		**$0.0003**	**$0.0003**	**$0.0002**	**$0.0002**	**$0.0001**	**$0.0001**	**$0.0002**	**$0.0003**	**$0.0014**
General Plant - Gross Assets	$3,774,495	$2,027,885	$441,999	$854,871	$70,476	$228,188	$17,869	$14,103	$90,097	$29,008
General Plant - Accumulated Depreciation	($2,309,893)	($1,241,013)	($270,492)	($523,159)	($43,129)	($139,645)	($10,935)	($8,631)	($55,137)	($17,752)
General Plant - Net Fixed Assets	$1,464,602	$786,872	$171,507	$331,712	$27,346	$88,543	$6,934	$5,472	$34,960	$11,256
General Plant - Depreciation	$138,540	$74,432	$16,223	$31,377	$2,587	$8,375	$656	$518	$3,307	$1,065
Total Net Fixed Assets Excluding General Plant	$56,041,198	$30,076,524	$6,561,343	$12,722,895	$1,052,501	$3,379,134	$264,609	$209,055	$1,345,396	$429,742
Total Administration and General Expense	$2,687,682	$1,738,226	$306,955	$430,645	$25,227	$119,212	$9,878	$15,130	$31,011	$11,397
Total O&M	$4,831,390	$3,129,631	$551,653	$771,107	$44,923	$213,568	$17,709	$27,284	$55,182	$20,331
Substation Transformer Rate Base Gross Plant										
Acct 1820-2 Distribution Station Equipment	$140,683	$38,379	$17,084	$61,613	$8,206	$0	$0	$152	$10,636	$4,614
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$208,241	$65,847	$22,970	$90,884	$12,024	$498	$32	$296	$15,210	$481
Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1808-2 Buildings and Fixtures < 50 KV	$1,192,568	$377,095	$131,545	$520,478	$68,862	$2,852	$183	$1,693	$87,104	$2,756
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$1,541,492***	***$481,320***	***$171,598***	***$672,975***	***$89,093***	***$3,350***	***$214***	***$2,141***	***$112,950***	***$7,851***
Substation Transformers - Accumulated Depreciation										
Acct 1820-2 Distribution Station Equipment	($7,028)	($1,917)	($853)	($3,078)	($410)	$0	$0	($8)	($531)	($231)
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1808-2 Buildings and Fixtures < 50 KV	($94,165)	($29,775)	($10,387)	($41,097)	($5,437)	($225)	($14)	($134)	($6,878)	($218)
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***($101,193)***	***($31,693)***	***($11,240)***	***($44,175)***	***($5,847)***	***($225)***	***($14)***	***($141)***	***($7,409)***	***($448)***
Substation Transformers - Net Fixed Assets	$1,440,299	$449,627	$160,358	$628,800	$83,245	$3,125	$200	$2,000	$105,541	$7,403
General Plant Assigned to SubstationTransformers - NFA	$37,588	$11,763	$4,192	$16,394	$2,163	$82	$5	$52	$2,742	$194
Substation Transformer NFA Including General Plant	$1,477,887	$461,391	$164,549	$645,194	$85,408	$3,207	$205	$2,052	$108,283	$7,597
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$244,352	$133,521	$27,506	$50,282	$4,528	$18,120	$1,419	$1,073	$5,841	$2,061
Acct 5010 - Load Dispatching	$16,375	$8,948	$1,843	$3,370	$303	$1,214	$95	$72	$391	$138
Acct 5085 - Miscellaneous Distribution Expense	$118,312	$64,649	$13,318	$24,346	$2,193	$8,774	$687	$520	$2,828	$998
Acct 5105 - Maintenance Supervision and Engineering	$280,966	$153,528	$31,628	$57,817	$5,207	$20,835	$1,632	$1,234	$6,716	$2,370
Total	$660,005	$360,645	$74,295	$135,815	$12,231	$48,944	$3,834	$2,899	$15,775	$5,567
Acct 1820-2 Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$65,366,010	$35,298,802	$7,525,339	$13,962,226	$1,258,520	$4,497,855	$352,304	$274,978	$1,623,160	$572,826

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

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

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$205,188	$86,786	$20,183	$59,019	$7,783	$14,987	$1,174	$793	$10,087
Depreciation on Acct 1835-4 Primary Overhead Conductors	$410,882	$173,786	$40,415	$118,184	$15,584	$30,012	$2,352	$1,587	$20,200
Depreciation on Acct 1840-4 Primary Underground Conduit	$59,300	$25,081	$5,833	$17,057	$2,249	$4,331	$339	$229	$2,915
Depreciation on Acct 1845-4 Primary Underground Conductors	$372,307	$157,471	$36,621	$107,088	$14,121	$27,194	$2,131	$1,438	$18,303
Depreciation on General Plant Assigned to Primary C&P	$47,443	$20,097	$4,670	$13,620	$1,790	$3,476	$272	$184	$2,320
Primary C&P Operations and Maintenance	$534,945	$201,036	$48,728	$176,598	$23,287	$37,203	$2,915	$1,901	$30,184
Allocation of General Expenses	$262,696	$113,047	$25,404	$73,194	$9,643	$20,792	$1,629	$1,065	$12,499
Admin and General Assigned to Primary C&P	$298,222	$111,657	$27,114	$98,626	$13,077	$20,766	$1,626	$1,054	$16,962
PILs on Primary C&P	$465,951	$197,078	$45,832	$134,024	$17,673	$34,034	$2,667	$1,800	$22,907
Debt Return on Primary C&P	$752,633	$318,333	$74,030	$216,483	$28,547	$54,974	$4,308	$2,907	$37,001
Equity Return on Primary C&P	$953,345	$403,226	$93,772	$274,215	$36,159	$69,634	$5,457	$3,683	$46,868
Total	**$4,362,912**	**$1,807,599**	**$422,600**	**$1,288,109**	**$169,914**	**$317,403**	**$24,871**	**$16,640**	**$220,246**
General Plant - Gross Assets	$3,774,495	$2,027,885	$441,999	$854,871	$70,476	$228,188	$17,869	$14,103	$90,097
General Plant - Accumulated Depreciation	($2,309,893)	($1,241,013)	($270,492)	($523,159)	($43,129)	($139,645)	($10,935)	($8,631)	($55,137)
General Plant - Net Fixed Assets	$1,464,602	$786,872	$171,507	$331,712	$27,346	$88,543	$6,934	$5,472	$34,960
General Plant - Depreciation	$138,540	$74,432	$16,223	$31,377	$2,587	$8,375	$656	$518	$3,307
Total Net Fixed Assets Excluding General Plant	$56,041,198	$30,076,524	$6,561,343	$12,722,895	$1,052,501	$3,379,134	$264,609	$209,055	$1,345,396
Total Administration and General Expense	$2,687,682	$1,738,226	$306,955	$430,645	$25,227	$119,212	$9,878	$15,130	$31,011
Total O&M	$4,831,390	$3,129,631	$551,653	$771,107	$44,923	$213,568	$17,709	$27,284	$55,182
Primary Conductors and Poles Gross Assets									
Acct 1830-4 Primary Poles, Towers & Fixtures	$9,815,805	$4,151,686	$965,495	$2,823,367	$372,304	$716,966	$56,182	$37,916	$482,560
Acct 1835-4 Primary Overhead Conductors	$8,050,714	$3,405,125	$791,879	$2,315,665	$305,356	$588,040	$46,080	$31,098	$395,785
Acct 1840-4 Primary Underground Conduit	$1,998,667	$845,355	$196,591	$574,886	$75,808	$145,987	$11,440	$7,720	$98,257
Acct 1845-4 Primary Underground Conductors	$6,294,960	$2,662,512	$619,180	$1,810,649	$238,762	$459,796	$36,030	$24,316	$309,470
Subtotal	**$26,160,146**	**$11,064,678**	**$2,573,145**	**$7,524,568**	**$992,229**	**$1,910,788**	**$149,732**	**$101,050**	**$1,286,072**
Primary Conductors and Poles Accumulated Depreciation									

Acct 1830-4 Primary Poles, Towers & Fixtures	($510,638)	($215,979)	($50,227)	($146,877)	($19,368)	($37,298)	($2,923)	($1,972)	($25,104)
Acct 1835-4 Primary Overhead Conductors	($3,524,179)	($1,490,585)	($346,643)	($1,013,677)	($133,669)	($257,413)	($20,171)	($13,613)	($173,254)
Acct 1840-4 Primary Underground Conduit	($128,509)	($54,354)	($12,640)	($36,964)	($4,874)	($9,387)	($736)	($496)	($6,318)
Acct 1845-4 Primary Underground Conductors	($2,796,841)	($1,182,950)	($275,101)	($804,469)	($106,082)	($204,287)	($16,008)	($10,804)	($137,497)
Subtotal	**($6,960,169)**	**($2,943,868)**	**($684,611)**	**($2,001,987)**	**($263,993)**	**($508,384)**	**($39,838)**	**($26,885)**	**($342,172)**
Primary Conductor & Pools - Net Fixed Assets	$19,199,977	$8,120,809	$1,888,534	$5,522,581	$728,237	$1,402,404	$109,894	$74,165	$943,900
General Plant Assigned to Primary C&P - NFA	$501,549	$212,459	$49,364	$143,985	$18,921	$36,747	$2,880	$1,941	$24,527
Primary C&P Net Fixed Assets Including General Plant	$19,701,527	$8,333,269	$1,937,899	$5,666,566	$747,158	$1,439,151	$112,774	$76,106	$968,427
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Acct 1830-5 Secondary Poles, Towers & Fixtures	$2,154,689	$1,688,492	$278,560	$0	$0	$163,264	$12,794	$11,581	$0
Acct 1835-5 Secondary Overhead Conductors	$3,288,320	$2,576,845	$425,116	$0	$0	$249,161	$19,525	$17,673	$0
Acct 1840-5 Secondary Underground Conduit	$8,520,633	$6,677,074	$1,101,553	$0	$0	$645,620	$50,592	$45,795	$0
Acct 1845-5 Secondary Underground Conductors	$6,048,098	$4,739,507	$781,902	$0	$0	$458,273	$35,911	$32,506	$0
Subtotal	**$20,011,740**	**$15,681,918**	**$2,587,130**	**$0**	**$0**	**$1,516,317**	**$118,820**	**$107,555**	**$0**
Operations and Maintenance									
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$3,019	$1,531	$319	$666	$88	$222	$17	$13	$114
Acct 5025 Overhead Distribution Lines & Feeders - Other	$13,806	$7,002	$1,458	$3,044	$401	$1,017	$80	$58	$520
Acct 5040 Underground Distribution Lines & Feeders - Labour	$1,043	$681	$123	$109	$14	$78	$6	$5	$19
Acct 5045 Underground Distribution Lines & Feeders - Other	$18,921	$12,352	$2,234	$1,974	$260	$1,415	$111	$91	$337
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$6,285	$3,188	$664	$1,386	$183	$463	$36	$26	$237
Acct 5120 Maintenance of Poles, Towers & Fixtures	$153,188	$74,738	$15,920	$36,131	$4,764	$11,264	$883	$633	$6,175
Acct 5125 Maintenance of Overhead Conductors & Devices	$194,468	$102,593	$20,872	$39,714	$5,237	$14,358	$1,125	$836	$6,788
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$333,592	$169,191	$35,221	$73,547	$9,698	$24,579	$1,926	$1,406	$12,570
Acct 5145 Maintenance of Underground Conduit	$66,733	$47,721	$8,235	$3,647	$481	$5,022	$394	$339	$623
Acct 5150 Maintenance of Underground Conductors & Devices	$111,669	$66,967	$12,676	$16,381	$2,160	$8,306	$651	$514	$2,800
Total	**$902,724**	**$485,963**	**$97,721**	**$176,598**	**$23,287**	**$66,725**	**$5,229**	**$3,924**	**$30,184**
General Expenses									
Acct 5005 - Operation Supervision and Engineering	$244,352	$133,521	$27,506	$50,282	$4,528	$18,120	$1,419	$1,073	$5,841
Acct 5010 - Load Dispatching	$16,375	$8,948	$1,843	$3,370	$303	$1,214	$95	$72	$391
Acct 5085 - Miscellaneous Distribution Expense	$118,312	$64,649	$13,318	$24,346	$2,193	$8,774	$687	$520	$2,828
Acct 5105 - Maintenance Supervision and Engineering	$280,966	$153,528	$31,628	$57,817	$5,207	$20,835	$1,632	$1,234	$6,716
Total	**$660,005**	**$360,645**	**$74,295**	**$135,815**	**$12,231**	**$48,944**	**$3,834**	**$2,899**	**$15,775**
Primary Conductors and Poles Gross Assets	$26,160,146	$11,064,678	$2,573,145	$7,524,568	$992,229	$1,910,788	$149,732	$101,050	$1,286,072
Acct 1815 - 1855	$65,366,010	$35,298,802	$7,525,339	$13,962,226	$1,258,520	$4,497,855	$352,304	$274,978	$1,623,160

Grouping of Operation and Maintenance	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**
1830	$ 153,188	$ 74,738	$ 15,920	$ 36,131	$ 4,764	$ 11,264	$ 883	$ 633	$ 6,175
1835	$ 194,468	$ 102,593	$ 20,872	$ 39,714	$ 5,237	$ 14,358	$ 1,125	$ 836	$ 6,788
1840	$ 66,733	$ 47,721	$ 8,235	$ 3,647	$ 481	$ 5,022	$ 394	$ 339	$ 623
1845	$ 111,669	$ 66,967	$ 12,676	$ 16,381	$ 2,160	$ 8,306	$ 651	$ 514	$ 2,800
1830 & 1835	$ 356,702	$ 180,912	$ 37,661	$ 78,642	$ 10,370	$ 26,282	$ 2,059	$ 1,504	$ 13,441
1840 & 1845	$ 19,964	$ 13,032	$ 2,357	$ 2,083	$ 275	$ 1,493	$ 117	$ 96	$ 356
Total	**$ 902,724**	**$ 485,963**	**$ 97,721**	**$ 176,598**	**$ 23,287**	**$ 66,725**	**$ 5,229**	**$ 3,924**	**$ 30,184**

11
Back-up/Standby Power
$4,376
$8,762
$1,265
$7,940
$1,014
$13,093
$5,422
$7,340
$9,937
$16,050
$20,331
$95,530
$29,008
($17,752)
$11,256
$1,065
$429,742
$11,397
$20,331
$209,329
$171,687
$42,623
$134,244
$557,883

	($10,890)
	($75,156)
	($2,741)
	($59,645)
	($148,430)
	$409,453
	$10,724
	$420,177
	$0
	$0
	$0
	$0
	$0
	$0
	$0
	$0
	$0
	$0
	$49
	$226
	$8
	$146
	$0
	$103
	$2,679
	$2,944
	$5,453
	$270
	$1,215
	$13,093
	$2,061
	$138
	$998
	$2,370
	$5,567
	$557,883
	$572,826

	Back-up/Standby Power
$	2,679
$	2,944
$	270
$	1,215
$	5,831
$	154
$	**13,093**

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$45,041	$35,296	$5,823	$0	$0	$3,413	$267	$242	$0	$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$167,825	$131,514	$21,697	$0	$0	$12,716	$996	$902	$0	$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	$252,804	$198,106	$32,683	$0	$0	$19,155	$1,501	$1,359	$0	$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	$357,707	$280,312	$46,245	$0	$0	$27,104	$2,124	$1,923	$0	$0
Depreciation on General Plant Assigned to Secondary C&P	$37,679	$29,526	$4,867	$0	$0	$2,859	$224	$203	$0	$0
Secondary C&P Operations and Maintenance	$367,779	$284,927	$48,993	$0	$0	$29,522	$2,313	$2,023	$0	$0
Allocation of General Expenses	$204,689	$160,221	$25,542	$0	$0	$16,500	$1,293	$1,134	$0	$0
Admin and General Assigned to Primary C&P	$204,404	$158,251	$27,261	$0	$0	$16,479	$1,290	$1,122	$0	$0
PILs on Secondary C&P	$369,489	$289,545	$47,768	$0	$0	$27,997	$2,194	$1,986	$0	$0
Debt Return on Secondary C&P	$596,822	$467,691	$77,157	$0	$0	$45,222	$3,544	$3,208	$0	$0
Equity Return on Secondary C&P	$755,983	$592,415	$97,734	$0	$0	$57,282	$4,489	$4,063	$0	$0
Total	**$3,360,222**	**$2,627,805**	**$435,769**	**$0**	**$0**	**$258,250**	**$20,236**	**$18,163**	**$0**	**$0**
General Plant - Gross Assets	$3,774,495	$2,027,885	$441,999	$854,871	$70,476	$228,188	$17,869	$14,103	$90,097	$29,008
General Plant - Accumulated Depreciation	($2,309,893)	($1,241,013)	($270,492)	($523,159)	($43,129)	($139,645)	($10,935)	($8,631)	($55,137)	($17,752)
General Plant - Net Fixed Assets	$1,464,602	$786,872	$171,507	$331,712	$27,346	$88,543	$6,934	$5,472	$34,960	$11,256
General Plant - Depreciation	$138,540	$74,432	$16,223	$31,377	$2,587	$8,375	$656	$518	$3,307	$1,065
Total Net Fixed Assets Excluding General Plant	**$56,041,198**	**$30,076,524**	**$6,561,343**	**$12,722,895**	**$1,052,501**	**$3,379,134**	**$264,609**	**$209,055**	**$1,345,396**	**$429,742**
Total Administration and General Expense	**$2,687,682**	**$1,738,226**	**$306,955**	**$430,645**	**$25,227**	**$119,212**	**$9,878**	**$15,130**	**$31,011**	**$11,397**
Total O&M	**$4,831,390**	**$3,129,631**	**$551,653**	**$771,107**	**$44,923**	**$213,568**	**$17,709**	**$27,284**	**$55,182**	**$20,331**
Secondary Conductors and Poles Gross Plant										
Acct 1830-5 Secondary Poles, Towers & Fixtures	$2,154,689	$1,688,492	$278,560	$0	$0	$163,264	$12,794	$11,581	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$3,288,320	$2,576,845	$425,116	$0	$0	$249,161	$19,525	$17,673	$0	$0
Acct 1840-5 Secondary Underground Conduit	$8,520,633	$6,677,074	$1,101,553	$0	$0	$645,620	$50,592	$45,795	$0	$0
Acct 1845-5 Secondary Underground Conductors	$6,048,098	$4,739,507	$781,902	$0	$0	$458,273	$35,911	$32,506	$0	$0
Subtotal	***$20,011,740***	***$15,681,918***	***$2,587,130***	***$0***	***$0***	***$1,516,317***	***$118,820***	***$107,555***	***$0***	***$0***
Secondary Conductors and Poles Accumulated Depreciation										
Acct 1830-5 Secondary Poles, Towers & Fixtures	($112,091)	($87,839)	($14,491)	$0	$0	($8,493)	($666)	($602)	$0	$0
Acct 1835-5 Secondary Overhead Conductors	($1,439,454)	($1,128,007)	($186,093)	$0	$0	($109,069)	($8,547)	($7,736)	$0	$0
Acct 1840-5 Secondary Underground Conduit	($547,855)	($429,319)	($70,827)	$0	$0	($41,512)	($3,253)	($2,944)	$0	$0
Acct 1845-5 Secondary Underground Conductors	($2,687,161)	($2,105,756)	($347,398)	$0	$0	($203,610)	($15,955)	($14,442)	$0	$0
Subtotal	***($4,786,562)***	***($3,750,921)***	***($618,810)***	***$0***	***$0***	***($362,684)***	***($28,420)***	***($25,726)***	***$0***	***$0***
Secondary Conductor & Pools - Net Fixed Assets	$15,225,179	$11,930,996	$1,968,320	$0	$0	$1,153,633	$90,400	$81,829	$0	$0
General Plant Assigned to Secondary C&P - NFA	$398,332	$312,143	$51,450	$0	$0	$30,228	$2,369	$2,142	$0	$0
Secondary C&P Net Fixed Assets Including General Plant	$15,623,511	$12,243,139	$2,019,770	$0	$0	$1,183,861	$92,769	$83,971	$0	$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$9,815,805	$4,151,686	$965,495	$2,823,367	$372,304	$716,966	$56,182	$37,916	$482,560	$209,329
Acct 1835-4 Primary Overhead Conductors	$8,050,714	$3,405,125	$791,879	$2,315,665	$305,356	$588,040	$46,080	$31,098	$395,785	$171,687
Acct 1840-4 Primary Underground Conduit	$1,998,667	$845,355	$196,591	$574,886	$75,808	$145,987	$11,440	$7,720	$98,257	$42,623
Acct 1845-4 Primary Underground Conductors	$6,294,960	$2,662,512	$619,180	$1,810,649	$238,762	$459,796	$36,030	$24,316	$309,470	$134,244
Subtotal	***$26,160,146***	***$11,064,678***	***$2,573,145***	***$7,524,568***	***$992,229***	***$1,910,788***	***$149,732***	***$101,050***	***$1,286,072***	***$557,883***
Operations and Maintenance										

Acct 5020 Overhead Distribution Lines & Feeders - Labour	$3,019	$1,531	$319	$666	$88	$222	$17	$13	$114	$49
Acct 5025 Overhead Distribution Lines & Feeders - Other	$13,806	$7,002	$1,458	$3,044	$401	$1,017	$80	$58	$520	$226
Acct 5040 Underground Distribution Lines & Feeders - Labour	$1,043	$681	$123	$109	$14	$78	$6	$5	$19	$8
Acct 5045 Underground Distribution Lines & Feeders - Other	$18,921	$12,352	$2,234	$1,974	$260	$1,415	$111	$91	$337	$146
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$6,285	$3,188	$664	$1,386	$183	$463	$36	$26	$237	$103
Acct 5120 Maintenance of Poles, Towers & Fixtures	$153,188	$74,738	$15,920	$36,131	$4,764	$11,264	$883	$633	$6,175	$2,679
Acct 5125 Maintenance of Overhead Conductors & Devices	$194,468	$102,593	$20,872	$39,714	$5,237	$14,358	$1,125	$836	$6,788	$2,944
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$333,592	$169,191	$35,221	$73,547	$9,698	$24,579	$1,926	$1,406	$12,570	$5,453
Acct 5145 Maintenance of Underground Conduit	$66,733	$47,721	$8,235	$3,647	$481	$5,022	$394	$339	$623	$270
Acct 5150 Maintenance of Underground Conductors & Devices	$111,669	$66,967	$12,676	$16,381	$2,160	$8,306	$651	$514	$2,800	$1,215
Total	**$902,724**	**$485,963**	**$97,721**	**$176,598**	**$23,287**	**$66,725**	**$5,229**	**$3,924**	**$30,184**	**$13,093**
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$244,352	$133,521	$27,506	$50,282	$4,528	$18,120	$1,419	$1,073	$5,841	$2,061
Acct 5010 - Load Dispatching	$16,375	$8,948	$1,843	$3,370	$303	$1,214	$95	$72	$391	$138
Acct 5085 - Miscellaneous Distribution Expense	$118,312	$64,649	$13,318	$24,346	$2,193	$8,774	$687	$520	$2,828	$998
Acct 5105 - Maintenance Supervision and Engineering	$280,966	$153,528	$31,628	$57,817	$5,207	$20,835	$1,632	$1,234	$6,716	$2,370
Total	**$660,005**	**$360,645**	**$74,295**	**$135,815**	**$12,231**	**$48,944**	**$3,834**	**$2,899**	**$15,775**	**$5,567**
Secondary Conductors and Poles Gross Assets	$20,011,740	$15,681,918	$2,587,130	$0	$0	$1,516,317	$118,820	$107,555	$0	$0
Acct 1815 - 1855	$65,366,010	$35,298,802	$7,525,339	$13,962,226	$1,258,520	$4,497,855	$352,304	$274,978	$1,623,160	$572,826

Grouping of Operation and Maintenance	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**
1830	$ 153,188	$ 74,738	$ 15,920	$ 36,131	$ 4,764	$ 11,264	$ 883	$ 633	$ 6,175	$ 2,679
1835	$ 194,468	$ 102,593	$ 20,872	$ 39,714	$ 5,237	$ 14,358	$ 1,125	$ 836	$ 6,788	$ 2,944
1840	$ 66,733	$ 47,721	$ 8,235	$ 3,647	$ 481	$ 5,022	$ 394	$ 339	$ 623	$ 270
1845	$ 111,669	$ 66,967	$ 12,676	$ 16,381	$ 2,160	$ 8,306	$ 651	$ 514	$ 2,800	$ 1,215
1830 & 1835	$ 356,702	$ 180,912	$ 37,661	$ 78,642	$ 10,370	$ 26,282	$ 2,059	$ 1,504	$ 13,441	$ 5,831
1840 & 1845	$ 19,964	$ 13,032	$ 2,357	$ 2,083	$ 275	$ 1,493	$ 117	$ 96	$ 356	$ 154
Total	**$ 902,724**	**$ 485,963**	**$ 97,721**	**$ 176,598**	**$ 23,287**	**$ 66,725**	**$ 5,229**	**$ 3,924**	**$ 30,184**	**$ 13,093**

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet O3.5 USL Metering Credit Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	GS <50
Depreciation on Acct 1860 Metering	$39,153
Depreciation on General Plant Assigned to Metering	$1,806
Acct 5065 - Meter expense	$62,526
Acct 5070 & 5075 - Customer Premises	$332
Acct 5175 - Meter Maintenance	$0
Acct 5310 - Meter Reading	$46,473
Admin and General Assigned to Metering	$60,835
PILs on Metering	$17,730
Debt Return on Metering	$28,639
Equity Return on Metering	$36,276
Total	$293,771
Number of Customers	2,675
Metering Unit Cost ($/Customer/Month)	**$9.15**
General Plant - Gross Assets	$441,999
General Plant - Accumulated Depreciation	($270,492)
General Plant - Net Fixed Assets	$171,507
General Plant - Depreciation	$16,223
Total Net Fixed Assets Excluding General Plant	$6,561,343
Total Administration and General Expense	$306,955
Total O&M	$551,653
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	$983,482
Metering - Accumulated Depreciation	($252,896)
Metering - Net Fixed Assets	$730,586
General Plant Assigned to Metering - NFA	$19,097
Metering Net Fixed Assets Including General Plant	$749,683

ALLOCATION BY RATE CLASSIFICATION

				1	2	3	6	7
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light
1565	Conservation and Demand Management Expenditures and Recoveries	dp	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	gp	$0	$0	$0	$0	$0	$0
1805	Land	dp	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	dp	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	dp	$208,241	$65,847	$22,970	$90,884	$12,024	$498
1806	Land Rights	dp	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	dp	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	dp	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	dp	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	dp	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 kV	dp	$1,192,568	$377,095	$131,545	$520,478	$68,862	$2,852
1810	Leasehold Improvements	dp	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	dp	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	dp	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp	$4,469,541	$1,413,287	$493,007	$1,950,664	$258,084	$10,688
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	$140,683	$38,379	$17,084	$61,613	$8,206	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	dp	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	dp	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	dp	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	dp	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	dp	$9,815,805	$4,151,686	$965,495	$2,823,367	$372,304	$716,966
1830-5	Poles, Towers and Fixtures - Secondary	dp	$2,154,689	$1,688,492	$278,560	$0	$0	$163,264
1835	Overhead Conductors and Devices	dp	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	dp	$8,050,714	$3,405,125	$791,879	$2,315,665	$305,356	$588,040
1835-5	Overhead Conductors and Devices - Secondary	dp	$3,288,320	$2,576,845	$425,116	$0	$0	$249,161
1840	Underground Conduit	dp	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	dp	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	dp	$1,998,667	$845,355	$196,591	$574,886	$75,808	$145,987
1840-5	Underground Conduit - Secondary	dp	$8,520,633	$6,677,074	$1,101,553	$0	$0	$645,620
1845	Underground Conductors and Devices	dp	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	dp	$6,294,960	$2,662,512	$619,180	$1,810,649	$238,762	$459,796
1845-5	Underground Conductors and Devices - Secondary	dp	$6,048,098	$4,739,507	$781,902	$0	$0	$458,273
1850	Line Transformers	dp	$13,600,977	$6,405,185	$1,799,322	$4,425,381	$0	$853,293
1855	Services	dp	$982,923	$695,357	$55,651	$0	$0	$206,769
1860	Meters	dp	$7,118,641	$4,014,118	$983,482	$2,106,818	$9,482	$0
1905	Land	gp	$0	$0	$0	$0	$0	$0
1906	Land Rights	gp	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	gp	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	gp	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	gp	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	gp	$0	$0	$0	$0	$0	$0
1925	Computer Software	gp	$110,000	$59,099	$12,881	$24,913	$2,054	$6,650
1930	Transportation Equipment	gp	$2,700,274	$1,450,749	$316,206	$611,575	$50,418	$163,246
1935	Stores Equipment	gp	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	gp	$120,073	$64,510	$14,061	$27,195	$2,242	$7,259
1945	Measurement and Testing Equipment	gp	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	gp	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	gp	$1,176	$632	$138	$266	$22	$71
1960	Miscellaneous Equipment	gp	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	gp	$547,972	$294,403	$64,168	$124,108	$10,231	$33,128
1975	Load Management Controls - Utility Premises	gp	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	gp	$295,000	$158,492	$34,545	$66,813	$5,508	$17,834
1990	Other Tangible Property	gp	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	co	($1,564,914)	($872,930)	($184,419)	($324,093)	($23,095)	($103,456)
2005	Property Under Capital Leases	gp	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	gp	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	($18,589,241)	($10,047,420)	($2,188,066)	($4,156,577)	($316,422)	($1,158,259)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	NI	($2,782,639)	($1,493,403)	($325,793)	($631,736)	($52,260)	($167,786)
4080	Distribution Services Revenue	CREV	($15,457,545)	($8,408,128)	($1,450,724)	($4,614,838)	($331,523)	($101,753)
4082	Retail Services Revenues	mi	($63,000)	($50,108)	($7,927)	($4,232)	($44)	($1)
4084	Service Transaction Requests (STR) Revenues	mi	($49,000)	($38,973)	($6,166)	($3,291)	($35)	($1)
4090	Electric Services Incidental to Energy Sales	mi	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	mi	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	mi	($91,925)	($49,335)	($10,763)	($20,870)	($1,726)	($5,543)
4215	Other Utility Operating Income	mi	($0)	($0)	($0)	($0)	($0)	($0)
4220	Other Electric Revenues	mi	($5,000)	($2,683)	($585)	($1,135)	($94)	($301)
4225	Late Payment Charges	mi	($95,172)	($58,467)	($11,592)	($25,112)	$0	$0
4235	Miscellaneous Service Revenues	mi	($679,232)	($540,237)	($85,465)	($45,624)	($479)	($16)
4240	Provision for Rate Refunds	mi	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	mi	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	mi	$0	$0	$0	$0	$0	$0

4310	Regulatory Credits	mi	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	mi	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	mi	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	mi	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	mi	$0	$0	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	mi	$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	mi	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	mi	$0	$0	$0	$0	$0	$0
4360	Loss on Disposition of Utility and Other Property	mi	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	mi	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	mi	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	mi	$0	$0	$0	$0	$0	$0
4395	Rate-Payer Benefit Including Interest	mi	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	mi	($439,000)	($235,605)	($51,398)	($99,665)	($8,245)	($26,471)
4415	Equity in Earnings of Subsidiary Companies	mi	$0	$0	$0	$0	$0	$0
4705	Power Purchased	cop	$56,831,506	$16,671,856	$6,243,728	$28,995,859	$4,253,388	$409,413
4708	Charges-WMS	cop	$6,234,557	$1,828,944	$684,952	$3,180,918	$466,607	$44,914
4710	Cost of Power Adjustments	cop	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	cop	$0	$0	$0	$0	$0	$0
4714	Charges-NW	cop	$10,055,737	$2,739,399	$1,025,924	$4,764,391	$698,886	$67,272
4715	System Control and Load Dispatching	cop	$0	$0	$0	$0	$0	$0
4716	Charges-CN	cop	$0	$0	$0	$0	$0	$0
4730	Rural Rate Assistance Expense	cop	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	di	$244,352	$133,521	$27,506	$50,282	$4,528	$18,120
5010	Load Dispatching	di	$16,375	$8,948	$1,843	$3,370	$303	$1,214
5012	Station Buildings and Fixtures Expense	di	$36,464	$11,530	$4,022	$15,914	$2,106	$87
5014	Transformer Station Equipment - Operation Labour	di	$6,205	$1,962	$684	$2,708	$358	$15
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	$51,220	$16,196	$5,650	$22,354	$2,958	$122
5016	Distribution Station Equipment - Operation Labour	di	$1,959	$534	$238	$858	$114	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	$3,612	$985	$439	$1,582	$211	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	$3,019	$1,531	$319	$666	$88	$222
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	$13,806	$7,002	$1,458	$3,044	$401	$1,017
5030	Overhead Subtransmission Feeders - Operation	di	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	di	$14,800	$6,970	$1,958	$4,816	$0	$929
5040	Underground Distribution Lines and Feeders - Operation Labour	di	$1,043	$681	$123	$109	$14	$78
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	$18,921	$12,352	$2,234	$1,974	$260	$1,415
5050	Underground Subtransmission Feeders - Operation	di	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	di	$3,290	$1,549	$435	$1,070	$0	$206
5065	Meter Expense	cu	$452,578	$255,203	$62,526	$133,944	$603	$0
5070	Customer Premises - Operation Labour	cu	$5,979	$4,196	$332	$51	$0	$1,248
5075	Customer Premises - Materials and Expenses	cu	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	di	$118,312	$64,649	$13,318	$24,346	$2,193	$8,774
5090	Underground Distribution Lines and Feeders - Rental Paid	di	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	$6,285	$3,188	$664	$1,386	$183	$463
5096	Other Rent	di	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	di	$280,966	$153,528	$31,628	$57,817	$5,207	$20,835
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	$3,970	$1,255	$438	$1,733	$229	$9
5112	Maintenance of Transformer Station Equipment	di	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	di	$16,206	$4,421	$1,968	$7,098	$945	$0
5120	Maintenance of Poles, Towers and Fixtures	di	$153,188	$74,738	$15,920	$36,131	$4,764	$11,264
5125	Maintenance of Overhead Conductors and Devices	di	$194,468	$102,593	$20,872	$39,714	$5,237	$14,358
5130	Maintenance of Overhead Services	di	$201,225	$142,354	$11,393	$0	$0	$42,330
5135	Overhead Distribution Lines and Feeders - Right of Way	di	$333,592	$169,191	$35,221	$73,547	$9,698	$24,579
5145	Maintenance of Underground Conduit	di	$66,733	$47,721	$8,235	$3,647	$481	$5,022
5150	Maintenance of Underground Conductors and Devices	di	$111,669	$66,967	$12,676	$16,381	$2,160	$8,306
5155	Maintenance of Underground Services	di	$204,053	$144,355	$11,553	$0	$0	$42,925
5160	Maintenance of Line Transformers	di	$159,264	$75,003	$21,070	$51,820	$0	$9,992
5175	Maintenance of Meters	cu	$0	$0	$0	$0	$0	$0
5305	Supervision	cu	$135,049	$107,413	$16,993	$9,071	$95	$3
5310	Meter Reading Expense	cu	$371,227	$297,833	$46,473	$25,351	$785	$0
5315	Customer Billing	cu	$466,741	$371,229	$58,728	$31,351	$329	$11
5320	Collecting	cu	$300,111	$238,698	$37,762	$20,159	$212	$7
5325	Collecting- Cash Over and Short	cu	$0	$0	$0	$0	$0	$0
5330	Collection Charges	cu	$2,251	$1,790	$283	$151	$2	$0
5335	Bad Debt Expense	cu	$183,090	$83,060	$14,984	$85,046	$0	$0
5340	Miscellaneous Customer Accounts Expenses	cu	$649,367	$516,484	$81,708	$43,618	$458	$15
5405	Supervision	ad	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	ad	$114,588	$74,227	$13,084	$18,289	$1,065	$5,065
5415	Energy Conservation	ad	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	ad	$12,743	$6,846	$1,492	$2,886	$238	$770
5425	Miscellaneous Customer Service and Informational Expenses	ad	$0	$0	$0	$0	$0	$0
5505	Supervision	ad	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	ad	$0	$0	$0	$0	$0	$0
5515	Advertising Expense	ad	$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	ad	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	ad	$392,793	$254,440	$44,850	$62,691	$3,652	$17,363
5610	Management Salaries and Expenses	ad	$662,071	$428,870	$75,596	$105,669	$6,156	$29,266
5615	General Administrative Salaries and Expenses	ad	$664,697	$430,571	$75,896	$106,088	$6,181	$29,382
5620	Office Supplies and Expenses	ad	$48,202	$31,224	$5,504	$7,693	$448	$2,131
5625	Administrative Expense Transferred Credit	ad	$0	$0	$0	$0	$0	$0

5630	Outside Services Employed	ad	$164,324	$106,444	$18,763	$26,227	$1,528	$7,264
5635	Property Insurance	ad	$0	$0	$0	$0	$0	$0
5640	Injuries and Damages	ad	$0	$0	$0	$0	$0	$0
5645	Employee Pensions and Benefits	ad	$101,036	$65,448	$11,536	$16,126	$939	$4,466
5650	Franchise Requirements	ad	$49,316	$31,945	$5,631	$7,871	$459	$2,180
5655	Regulatory Expenses	ad	$196,822	$127,495	$22,473	$31,414	$1,830	$8,700
5660	General Advertising Expenses	ad	$23,802	$15,418	$2,718	$3,799	$221	$1,052
5665	Miscellaneous General Expenses	ad	$171,754	$111,257	$19,611	$27,413	$1,597	$7,592
5670	Rent	ad	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	ad	$54,927	$35,580	$6,272	$8,767	$511	$2,428
5680	Electrical Safety Authority Fees	ad	$18,309	$11,860	$2,091	$2,922	$170	$809
5685	Independent Market Operator Fees and Penalties	cop	$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	$3,021,342	$1,654,510	$354,734	$654,281	$50,804	$191,263
5710	Amortization of Limited Term Electric Plant	dep	$0	$0	$0	$0	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	dep	$0	$0	$0	$0	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	dep	$0	$0	$0	$0	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	$0	$0	$0	$0	$0	$0
5735	Amortization of Deferred Development Costs	dep	$0	$0	$0	$0	$0	$0
5740	Amortization of Deferred Charges	dep	$0	$0	$0	$0	$0	$0
6005	Interest on Long Term Debt	INT	$2,196,796	$1,178,990	$257,202	$498,733	$41,258	$132,461
6105	Taxes Other Than Income Taxes	ad	$12,298	$6,600	$1,440	$2,792	$231	$742
6110	Income Taxes	Input	$1,360,025	$729,906	$159,233	$308,763	$25,542	$82,006
6205	Donations	ad	$0	$0	$0	$0	$0	$0
6210	Life Insurance	ad	$0	$0	$0	$0	$0	$0
6215	Penalties	ad	$0	$0	$0	$0	$0	$0
6225	Other Deductions	ad	$0	$0	$0	$0	$0	$0
			$125,062,322	**$49,657,918**	**$14,366,817**	**$47,212,801**	**$6,292,076**	**$4,425,915**
				$125,062,322				

Grouping by Allocator	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light
1808	$ 40,434	$ 12,785	$ 4,460	$ 17,647	$ 2,335	$ 97
1815	$ 57,425	$ 18,158	$ 6,334	$ 25,062	$ 3,316	$ 137
1820	$ 21,777	$ 5,941	$ 2,644	$ 9,537	$ 1,270	$ -
1830	$ 153,188	$ 74,738	$ 15,920	$ 36,131	$ 4,764	$ 11,264
1835	$ 194,468	$ 102,593	$ 20,872	$ 39,714	$ 5,237	$ 14,358
1840	$ 66,733	$ 47,721	$ 8,235	$ 3,647	$ 481	$ 5,022
1845	$ 111,669	$ 66,967	$ 12,676	$ 16,381	$ 2,160	$ 8,306
1850	$ 177,354	$ 83,522	$ 23,463	$ 57,706	$ -	$ 11,127
1855	$ 405,278	$ 286,709	$ 22,946	$ -	$ -	$ 85,255
1860	$ -	$ -	$ -	$ -	$ -	$ -
1815-1855	$ 660,005	$ 360,645	$ 74,295	$ 135,815	$ 12,231	$ 48,944
1830 & 1835	$ 356,702	$ 180,912	$ 37,661	$ 78,642	$ 10,370	$ 26,282
1840 & 1845	$ 19,964	$ 13,032	$ 2,357	$ 2,083	$ 275	$ 1,493
BCP	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 183,090	$ 83,060	$ 14,984	$ 85,046	$ -	$ -
Break Out	-$ 17,132,813	-$ 9,265,840	-$ 2,017,751	-$ 3,826,389	-$ 288,713	-$ 1,070,453
CCA	$ 5,979	$ 4,196	$ 332	$ 51	$ 0	$ 1,248
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ 10,055,737	$ 2,739,399	$ 1,025,924	$ 4,764,391	$ 698,886	$ 67,272
CEN EWMP	$ 63,066,063	$ 18,500,800	$ 6,928,680	$ 32,176,777	$ 4,719,996	$ 454,327
CREV	-$ 15,457,545	-$ 8,408,128	-$ 1,450,724	-$ 4,614,838	-$ 331,523	-$ 101,753
CWCS	$ 982,923	$ 695,357	$ 55,651	$ -	$ -	$ 206,769
CWMC	$ 7,571,219	$ 4,269,321	$ 1,046,008	$ 2,240,762	$ 10,085	$ -
CWMR	$ 371,227	$ 297,833	$ 46,473	$ 25,351	$ 785	$ -
CWNB	$ 762,287	$ 606,296	$ 95,916	$ 51,203	$ 538	$ 18
DCP	$ 1,400,809	$ 442,941	$ 154,514	$ 611,362	$ 80,887	$ 3,350
LPHA	-$ 95,172	-$ 58,467	-$ 11,592	-$ 25,112	$ -	$ -
LTNCP	$ 13,600,977	$ 6,405,185	$ 1,799,322	$ 4,425,381	$ -	$ 853,293
NFA	$ 250,555	$ 134,469	$ 29,335	$ 56,883	$ 4,706	$ 15,108
NFA ECC	$ 3,787,238	$ 2,034,731	$ 443,491	$ 857,757	$ 70,714	$ 228,958
O&M	$ 2,662,641	$ 1,724,780	$ 304,023	$ 424,967	$ 24,758	$ 117,700
PNCP	$ 26,300,829	$ 11,103,056	$ 2,590,229	$ 7,586,181	$ 1,000,435	$ 1,910,788
SNCP	$ 20,011,740	$ 15,681,918	$ 2,587,130	$ -	$ -	$ 1,516,317
TCP	$ 4,469,541	$ 1,413,287	$ 493,007	$ 1,950,664	$ 258,084	$ 10,688
Total	**$ 125,062,322**	**$ 49,657,918**	**$ 14,366,817**	**$ 47,212,801**	**$ 6,292,076**	**$ 4,425,915**

8	9	10	11
Sentinel	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$32	$296	$15,210	$481
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$183	$1,693	$87,104	$2,756
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$684	$6,346	$326,452	$10,329
$0	$0	$0	$0
$0	$0	$0	$0
$0	$152	$10,636	$4,614
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$56,182	$37,916	$482,560	$209,329
$12,794	$11,581	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$46,080	$31,098	$395,785	$171,687
$19,525	$17,673	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$11,440	$7,720	$98,257	$42,623
$50,592	$45,795	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$36,030	$24,316	$309,470	$134,244
$35,911	$32,506	$0	$0
$66,865	$50,931	$0	$0
$16,203	$8,944	$0	$0
$0	$0	$0	$4,741
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$521	$411	$2,626	$845
$12,784	$10,090	$64,455	$20,752
$0	$0	$0	$0
$568	$449	$2,866	$923
$0	$0	$0	$0
$0	$0	$0	$0
$6	$4	$28	$9
$0	$0	$0	$0
$2,594	$2,048	$13,080	$4,211
$0	$0	$0	$0
$1,397	$1,102	$7,042	$2,267
$0	$0	$0	$0
($8,107)	($6,190)	($29,652)	($12,972)
$0	$0	$0	$0
$0	$0	$0	$0
($90,738)	($70,353)	($405,563)	($155,843)
$0	$0	$0	$0
($13,139)	($10,380)	($66,804)	($21,338)
($21,416)	($78,499)	($412,984)	($37,679)
($40)	($645)	($1)	($1)
($31)	($501)	($1)	($1)
$0	$0	$0	$0
$0	$0	$0	$0
($434)	($343)	($2,207)	($705)
($0)	($0)	($0)	($0)
($24)	($19)	($120)	($38)
$0	$0	$0	$0
($429)	($6,949)	($16)	($16)
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0

$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
($2,073)	($1,638)	($10,539)	($3,366)
$0	$0	$0	$0
$31,044	$131,985	$0	$94,231
$3,406	$14,479	$0	$10,337
$0	$0	$0	$0
$0	$0	$0	$0
$5,101	$21,687	$717,593	$15,483
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$1,419	$1,073	$5,841	$2,061
$95	$72	$391	$138
$6	$52	$2,663	$84
$1	$9	$453	$14
$8	$73	$3,741	$118
$0	$2	$148	$64
$0	$4	$273	$118
$17	$13	$114	$49
$80	$58	$520	$226
$0	$0	$0	$0
$73	$55	$0	$0
$6	$5	$19	$8
$111	$91	$337	$146
$0	$0	$0	$0
$16	$12	$0	$0
$0	$0	$0	$301
$98	$54	$0	$0
$0	$0	$0	$0
$687	$520	$2,828	$998
$0	$0	$0	$0
$36	$26	$237	$103
$0	$0	$0	$0
$1,632	$1,234	$6,716	$2,370
$1	$6	$290	$9
$0	$0	$0	$0
$0	$18	$1,225	$532
$883	$633	$6,175	$2,679
$1,125	$836	$6,788	$2,944
$3,317	$1,831	$0	$0
$1,926	$1,406	$12,570	$5,453
$394	$339	$623	$270
$651	$514	$2,800	$1,215
$3,364	$1,857	$0	$0
$783	$596	$0	$0
$0	$0	$0	$0
$85	$1,382	$3	$3
$0	$0	$392	$392
$295	$4,775	$11	$11
$189	$3,070	$7	$7
$0	$0	$0	$0
$1	$23	$0	$0
$0	$0	$0	$0
$410	$6,644	$15	$15
$0	$0	$0	$0
$420	$647	$1,309	$482
$0	$0	$0	$0
$60	$48	$304	$98
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$1,440	$2,218	$4,486	$1,653
$2,427	$3,739	$7,562	$2,786
$2,436	$3,754	$7,592	$2,797
$177	$272	$551	$203
$0	$0	$0	$0

$602	$928	$1,877	$692
$0	$0	$0	$0
$0	$0	$0	$0
$370	$571	$1,154	$425
$181	$279	$563	$208
$721	$1,112	$2,248	$828
$87	$134	$272	$100
$630	$970	$1,962	$723
$0	$0	$0	$0
$201	$310	$627	$231
$67	$103	$209	$77
$0	$0	$0	$0
$14,982	$11,635	$65,070	$24,063
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$10,373	$8,195	$52,739	$16,846
$58	$46	$295	$94
$6,422	$5,073	$32,650	$10,429
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$0	$0	$0	$0
$332,872	**$351,023**	**$1,841,929**	**$580,970**

	Sentinel		Unmetered Scattered Load		Embedded Distributor		Back-up/Standby Power
$	6	$	57	$	2,953	$	93
$	9	$	82	$	4,194	$	133
$	-	$	24	$	1,646	$	714
$	883	$	633	$	6,175	$	2,679
$	1,125	$	836	$	6,788	$	2,944
$	394	$	339	$	623	$	270
$	651	$	514	$	2,800	$	1,215
$	872	$	664	$	-	$	-
$	6,681	$	3,688	$	-	$	-
$	-	$	-	$	-	$	-
$	3,834	$	2,899	$	15,775	$	5,567
$	2,059	$	1,504	$	13,441	$	5,831
$	117	$	96	$	356	$	154
$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-
-$	83,862	-$	64,908	-$	370,145	-$	144,752
$	98	$	54	$	0	$	0
$	-	$	-	$	-	$	-
$	5,101	$	21,687	$	717,593	$	15,483
$	34,450	$	146,465	$	-	$	104,569
-$	21,416	-$	78,499	-$	412,984	-$	37,679
$	16,203	$	8,944	$	-	$	-
$	-	$	-	$	-	$	5,042
$	-	$	-	$	392	$	392
$	481	$	7,799	$	18	$	18
$	214	$	1,989	$	102,314	$	3,237
$	-	$	-	$	-	$	-
$	66,865	$	50,931	$	-	$	-
$	1,183	$	935	$	6,015	$	1,921
$	17,929	$	14,151	$	90,401	$	29,106
$	9,759	$	15,037	$	30,412	$	11,205
$	149,732	$	101,202	$	1,296,707	$	562,498
$	118,820	$	107,555	$	-	$	-
$	684	$	6,346	$	326,452	$	10,329
$	**332,872**	**$**	**351,023**	**$**	**1,841,929**	**$**	**580,970**

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet O5 Details of Allocators by Class and Account Worksheet - Second Run

Uniform System of Accounts - Detail Accounts

					Categorization			Allocation - Demand Related										Allocation - Customer Related						
								1	2	3	6	7	8	9	10	11		1	2	3	6	7	8
USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Total - Demand	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel
1565	Conservation and Demand Management Expenditures and Recoveries	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$208,241	($208,241)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$0	$208,241	$208,241	$208,241	$0	$208,241	$65,847	$22,970	$90,884	$12,024	$498	$32	$296	$15,210	$481	$208,241	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$1,192,568	($1,192,568)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 kV	$0	$1,192,568	$1,192,568	$1,192,568	$0	$1,192,568	$377,095	$131,545	$520,478	$68,862	$2,852	$183	$1,693	$87,104	$2,756	$1,192,568	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$4,469,541	$0	$4,469,541	$4,469,541	$0	$4,469,541	$1,413,287	$493,007	$1,950,664	$258,084	$10,688	$684	$6,346	$326,452	$10,329	$4,469,541	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$140,683	($140,683)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$140,683	$140,683	$140,683	$0	$140,683	$38,379	$17,084	$61,613	$8,206	$0	$0	$152	$10,636	$4,614	$140,683	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$11,970,494	($11,970,494)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$0	$9,815,805	$9,815,805	$6,380,273	$3,435,532	$9,815,805	$1,740,554	$774,775	$2,794,278	$372,162	$0	$0	$6,902	$482,346	$209,258	$6,380,273	$2,411,132	$190,720	$29,089	$143	$716,966	$56,182
1830-5	Poles, Towers and Fixtures - Secondary	$0	$2,154,689	$2,154,689	$1,400,548	$754,141	$2,154,689	$1,139,441	$256,589	$0	$0	$0	$0	$4,518	$0	$0	$1,400,548	$549,051	$21,971	$0	$0	$163,264	$12,794
1835	Overhead Conductors and Devices	$11,339,034	($11,339,034)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$8,050,714	$8,050,714	$5,232,964	$2,817,750	$8,050,714	$1,427,565	$635,454	$2,291,807	$305,239	$0	$0	$5,661	$395,610	$171,629	$5,232,964	$1,977,559	$156,425	$23,858	$117	$588,040	$46,080
1835-5	Overhead Conductors and Devices - Secondary	$0	$3,288,320	$3,288,320	$2,137,408	$1,150,912	$3,288,320	$1,738,927	$391,586	$0	$0	$0	$0	$6,895	$0	$0	$2,137,408	$837,919	$33,530	$0	$0	$249,161	$19,525
1840	Underground Conduit	$10,519,300	($10,519,300)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$0	$1,998,667	$1,998,667	$1,299,134	$699,533	$1,998,667	$354,407	$157,758	$568,963	$75,779	$0	$0	$1,405	$98,214	$42,608	$1,299,134	$490,948	$38,834	$5,923	$29	$145,987	$11,440
1840-5	Underground Conduit - Secondary	$0	$8,520,633	$8,520,633	$5,538,411	$2,982,222	$8,520,633	$4,505,875	$1,014,670	$0	$0	$0	$0	$17,867	$0	$0	$5,538,411	$2,171,199	$86,883	$0	$0	$645,620	$50,592
1845	Underground Conductors and Devices	$12,343,058	($12,343,058)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$6,294,960	$6,294,960	$4,091,724	$2,203,236	$6,294,960	$1,116,232	$496,870	$1,791,994	$238,670	$0	$0	$4,426	$309,332	$134,199	$4,091,724	$1,546,280	$122,311	$18,655	$91	$459,796	$36,030
1845-5	Underground Conductors and Devices - Secondary	$0	$6,048,098	$6,048,098	$3,931,264	$2,116,834	$6,048,098	$3,198,351	$720,231	$0	$0	$0	$0	$12,682	$0	$0	$3,931,264	$1,541,156	$61,671	$0	$0	$458,273	$35,911
1850	Line Transformers	$13,600,977	$0	$13,600,977	$9,520,684	$4,080,293	$13,600,977	$3,535,590	$1,572,522	$4,398,552	$0	$0	$0	$14,019	$0	$0	$9,520,684	$2,869,595	$226,800	$26,829	$0	$853,293	$66,865
1855	Services	$982,923	$0	$982,923	$0	$982,923	$982,923	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$695,357	$55,651	$0	$0	$206,769	$16,203
1860	Meters	$7,118,641	$0	$7,118,641	$0	$7,118,641	$7,118,641	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,014,118	$983,482	$2,106,818	$9,482	$0	$0
1905	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$110,000	$0	$110,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	$2,700,274	$0	$2,700,274	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$120,073	$0	$120,073	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$1,176	$0	$1,176	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$547,972	$0	$547,972	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$295,000	$0	$295,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	($1,564,914)		($1,564,914)	$0	$0	$0	($432,460)	($138,808)	($273,112)	($22,868)	$0	$0	($1,715)	($29,639)	($12,858)	($911,460)	($440,469)	($45,611)	($50,981)	($227)	($103,456)	($8,107)
2005	Property Under Capital Leases	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($18,589,241)		($18,589,241)			$0	($4,445,303)	($1,459,788)	($3,114,821)	($270,981)	($1,224)	($78)	($17,712)	($350,288)	($136,935)	($9,797,128)	($4,361,105)	($457,787)	($518,598)	($2,312)	($1,017,391)	($79,724)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	($2,782,639)		($2,782,639)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4080	Distribution Services Revenue	($15,457,545)		($15,457,545)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4082	Retail Services Revenues	($63,000)		($63,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4084	Service Transaction Requests (STR) Revenues	($49,000)		($49,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4090	Electric Services Incidental to Energy Sales	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	($91,925)		($91,925)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4215	Other Utility Operating Income	($0)		($0)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	($5,000)		($5,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	($95,172)		($95,172)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4235	Miscellaneous Service Revenues	($679,232)		($679,232)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4240	Provision for Rate Refunds	$0		$0	$0	$0	$0	$0	$0	$0							$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	$0		$0	$0	$0	$0	$0	$0	$0							$0	$0	$0	$0	$0	$0	$0
4310	Regulatory Credits	$0		$0	$0	$0	$0	$0	$0	$0							$0	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

4335	Profits and Losses from Financial Instrument Hedges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4360	Loss on Disposition of Utility and Other Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4395	Rate-Payer Benefit including Interest	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	($439,000)	($439,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4415	Equity in Earnings of Subsidiary Companies	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	$56,831,506	$56,831,506	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4708	Charges-WMS	$6,234,557	$6,234,557	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4710	Cost of Power Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	$10,055,737	$10,055,737	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4715	System Control and Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$244,352	$244,352	$158,829	$85,523	$244,352	$72,712	$23,497	$49,862	$4,527	$38	$2	$291	$5,838	$2,060	$158,829	$60,809	$4,009	$421	$2	$18,082	$1,417
5010	Load Dispatching	$16,375	$16,375	$10,644	$5,731	$16,375	$4,873	$1,575	$3,341	$303	$3	$0	$20	$391	$138	$10,644	$4,075	$269	$28	$0	$1,212	$95
5012	Station Buildings and Fixtures Expense	$36,464	$36,464	$36,464	$0	$36,464	$11,530	$4,022	$15,914	$2,106	$87	$6	$52	$2,663	$84	$36,464	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	$6,205	$6,205	$6,205	$0	$6,205	$1,962	$684	$2,708	$358	$15	$1	$9	$453	$14	$6,205	$0	$0	$0	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$51,220	$51,220	$51,220	$0	$51,220	$16,196	$5,650	$22,354	$2,958	$122	$8	$73	$3,741	$118	$51,220	$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	$1,959	$1,959	$1,959	$0	$1,959	$534	$238	$858	$114	$0	$0	$2	$148	$64	$1,959	$0	$0	$0	$0	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$3,612	$3,612	$3,612	$0	$3,612	$985	$439	$1,582	$211	$0	$0	$4	$273	$118	$3,612	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$3,019	$3,019	$1,962	$1,057	$3,019	$783	$267	$659	$88	$0	$0	$3	$114	$49	$1,962	$748	$52	$7	$0	$222	$17
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$13,806	$13,806	$8,974	$4,832	$13,806	$3,581	$1,219	$3,012	$401	$0	$0	$14	$520	$226	$8,974	$3,421	$238	$31	$0	$1,017	$80
5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$14,800	$14,800	$10,360	$4,440	$14,800	$3,847	$1,711	$4,786	$0	$0	$0	$15	$0	$0	$10,360	$3,123	$247	$29	$0	$929	$73
5040	Underground Distribution Lines and Feeders - Operation Labour	$1,043	$1,043	$678	$365	$1,043	$419	$109	$108	$14	$0	$0	$2	$19	$8	$678	$262	$14	$1	$0	$78	$6
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$18,921	$18,921	$12,299	$6,622	$18,921	$7,593	$1,978	$1,954	$260	$0	$0	$30	$337	$146	$12,299	$4,758	$256	$20	$0	$1,415	$111
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$3,290	$3,290	$2,303	$987	$3,290	$855	$380	$1,064	$0	$0	$0	$3	$0	$0	$2,303	$694	$55	$6	$0	$206	$16
5065	Meter Expense	$452,578	$452,578	$0	$452,578	$452,578	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$255,203	$62,526	$133,944	$603	$0	$0
5070	Customer Premises - Operation Labour	$5,979	$5,979	$0	$5,979	$5,979	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,196	$332	$51	$0	$1,248	$98
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$118,312	$118,312	$76,903	$41,409	$118,312	$35,206	$11,377	$24,142	$2,192	$19	$1	$141	$2,827	$998	$76,903	$29,443	$1,941	$204	$1	$8,755	$686
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$6,285	$6,285	$4,085	$2,200	$6,285	$1,630	$555	$1,371	$183	$0	$0	$6	$237	$103	$4,085	$1,557	$109	$14	$0	$463	$36
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$280,966	$280,966	$182,628	$98,338	$280,966	$83,608	$27,018	$57,333	$5,205	$44	$3	$335	$6,713	$2,369	$182,628	$69,920	$4,609	$484	$2	$20,791	$1,629
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$3,970	$3,970	$3,970	$0	$3,970	$1,255	$438	$1,733	$229	$9	$1	$6	$290	$9	$3,970	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	$16,206	$16,206	$16,206	$0	$16,206	$4,421	$1,968	$7,098	$945	$0	$0	$18	$1,225	$532	$16,206	$0	$0	$0	$0	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$153,188	$153,188	$99,572	$53,616	$153,188	$36,856	$13,198	$35,759	$4,763	$0	$0	$146	$6,173	$2,678	$99,572	$37,882	$2,722	$372	$2	$11,264	$883
5125	Maintenance of Overhead Conductors and Devices	$194,468	$194,468	$126,404	$68,064	$194,468	$54,306	$17,614	$39,305	$5,235	$0	$0	$215	$6,785	$2,943	$126,404	$48,286	$3,258	$409	$2	$14,358	$1,125
5130	Maintenance of Overhead Services	$201,225	$201,225	$0	$201,225	$201,225	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$142,354	$11,393	$0	$0	$42,330	$3,317
5135	Overhead Distribution Lines and Feeders - Right of Way	$333,592	$333,592	$216,835	$116,757	$333,592	$86,534	$29,459	$72,789	$9,695	$0	$0	$343	$12,565	$5,451	$216,835	$82,658	$5,762	$758	$4	$24,579	$1,926
5145	Maintenance of Underground Conduit	$66,733	$66,733	$43,376	$23,357	$66,733	$30,833	$7,438	$3,609	$481	$0	$0	$122	$623	$270	$43,376	$16,888	$798	$38	$0	$5,022	$394
5150	Maintenance of Underground Conductors and Devices	$111,669	$111,669	$72,585	$39,084	$111,669	$39,035	$11,011	$16,212	$2,159	$0	$0	$155	$2,799	$1,214	$72,585	$27,932	$1,665	$169	$1	$8,306	$651
5155	Maintenance of Underground Services	$204,053	$204,053	$0	$204,053	$204,053	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$144,355	$11,553	$0	$0	$42,925	$3,364
5160	Maintenance of Line Transformers	$159,264	$159,264	$111,485	$47,779	$159,264	$41,401	$18,414	$51,506	$0	$0	$0	$164	$0	$0	$111,485	$33,602	$2,656	$314	$0	$9,992	$783
5175	Maintenance of Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5305	Supervision	$135,049	$135,049	$0	$135,049	$135,049	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$107,413	$16,993	$9,071	$95	$3	$85
5310	Meter Reading Expense	$371,227	$371,227	$0	$371,227	$371,227	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$297,833	$46,473	$25,351	$785	$0	$0
5315	Customer Billing	$466,741	$466,741	$0	$466,741	$466,741	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$371,229	$58,728	$31,351	$329	$11	$295
5320	Collecting	$300,111	$300,111	$0	$300,111	$300,111	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$238,698	$37,762	$20,159	$212	$7	$189
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$2,251	$2,251	$0	$2,251	$2,251	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,790	$283	$151	$2	$0	$1
5335	Bad Debt Expense	$183,090	$183,090	$0	$183,090	$183,090	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$83,060	$14,984	$85,046	$0	$0	$0
5340	Miscellaneous Customer Accounts Expenses	$649,367	$649,367	$0	$649,367	$649,367	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$516,484	$81,708	$43,618	$458	$15	$410
5405	Supervision	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$114,588	$114,588			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5415	Energy Conservation	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$12,743	$12,743			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5505	Supervision	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5515	Advertising Expense	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	$392,793	$392,793			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5610	Management Salaries and Expenses	$662,071	$662,071			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5615	General Administrative Salaries and Expenses	$664,697	$664,697			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5620	Office Supplies and Expenses	$48,202	$48,202			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5625	Administrative Expense Transferred Credit	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	$164,324	$164,324			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5635	Property Insurance	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5640	Injuries and Damages	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5645	Employee Pensions and Benefits	$101,036	$101,036			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5650	Franchise Requirements	$49,316	$49,316			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$196,822	$196,822			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5660	General Advertising Expenses	$23,802	$23,802			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	$171,754	$171,754			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5670	Rent	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$54,927	$54,927			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5680	Electrical Safety Authority Fees	$18,309	$18,309			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

5705	Amortization Expense - Property, Plant, and Equipment	$3,021,342	$0	$3,021,342			$0	$806,321	$258,972	$534,856	$47,825	$324	$21	$3,220	$61,740	$22,802	$1,736,080	$773,757	$79,539	$88,048	$393	$182,563	$14,306
5710	Amortization of Limited Term Electric Plant	$0	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	$0	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0		$0																			
5735	Amortization of Deferred Development Costs	$0		$0																			
5740	Amortization of Deferred Charges	$0		$0																			
6005	Interest on Long Term Debt	$2,196,796		$2,196,796				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6105	Taxes Other Than Income Taxes	$12,298		$12,298	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6110	Income Taxes	$1,360,025		$1,360,025			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6205	Donations	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6210	Life Insurance	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		$125,062,322	$0	$125,062,322	$46,803,000	$31,913,850	$78,716,850	$17,121,062	$5,525,694	$12,035,217	$1,135,429	$13,477	$863	$68,824	$1,461,451	$468,476	$37,830,493	$17,665,171	$1,925,813	$2,081,688	$10,212	$3,762,114	$295,782

	O5 Summary	O4 Summary
	$125,062,322	$125,062,322
	($0)	
	$125,062,322	

$0

Grouping by Allocator	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Sentinel	Unmetered Scattered Load	Embedded Distributor
1808	$ 40,434.00	$ 40,434.00	$ -	$ 40,434.00	$ 12,785.39	$ 4,460.02	$ 17,646.81	$ -	$ -	$ 6.19	$ 57.41	$ 2,953.27	$ 93.44	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ 57,425.00	$ 57,425.00	$ -	$ 57,425.00	$ 18,158.01	$ 6,334.19	$ 25,062.28	$ -	$ -	$ 8.79	$ 81.53	$ 4,194.28	$ 132.70	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1820	$ 21,777.00	$ 21,777.00	$ -	$ 21,777.00	$ 5,940.82	$ 2,644.44	$ 9,537.36	$ -	$ -	$ -	$ 23.56	$ 1,646.33	$ 714.23	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830	$ 153,188.00	$ 99,572.20	$ 53,615.80	$ 153,188.00	$ 36,855.68	$ 13,198.50	$ 35,758.74	$ -	$ -	$ -	$ 146.14	$ 6,172.64	$ 2,677.90	$ -	$ -	$ 2,721.84	$ 372.26	$ -	$ -	$ 882.69	$ 487.27	$ 2.74
1835	$ 194,468.00	$ 126,404.20	$ 68,063.80	$ 194,468.00	$ 54,306.34	$ 17,614.05	$ 39,305.21	$ -	$ -	$ -	$ 215.34	$ 6,784.83	$ 2,943.49	$ -	$ -	$ 3,257.79	$ 409.18	$ -	$ -	$ 1,125.13	$ 621.11	$ 3.01
1840	$ 66,733.00	$ 43,376.45	$ 23,356.55	$ 66,733.00	$ 30,832.96	$ 7,437.72	$ 3,609.42	$ -	$ -	$ -	$ 122.26	$ 623.06	$ 270.30	$ -	$ -	$ 797.53	$ 37.58	$ -	$ -	$ 393.52	$ 217.23	$ 0.28
1845	$ 111,669.00	$ 72,584.85	$ 39,084.15	$ 111,669.00	$ 39,034.51	$ 11,011.24	$ 16,212.37	$ -	$ -	$ -	$ 154.78	$ 2,798.56	$ 1,214.11	$ -	$ -	$ 1,664.50	$ 168.78	$ -	$ -	$ 650.86	$ 359.29	$ 1.24
1850	$ 177,354.00	$ 124,147.80	$ 53,206.20	$ 177,354.00	$ 46,103.38	$ 20,505.37	$ 57,356.24	$ -	$ -	$ -	$ 182.81	$ -	$ -	$ -	$ -	$ 2,957.43	$ 349.84	$ -	$ -	$ 871.91	$ 481.32	$ -
1855	$ 405,278.00	$ -	$ 405,278.00	$ 405,278.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 22,945.88	$ -	$ -	$ -	$ 6,680.66	$ 3,687.93	$ -
1860	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815-1855	$ 660,005.00	$ 429,003.25	$ 231,001.75	$ 660,005.00	$ 196,398.75	$ 63,467.55	$ 134,678.69	$ -	$ -	$ 6.65	$ 785.98	$ 15,769.25	$ 5,565.20	$ -	$ -	$ 10,827.65	$ 1,135.83	$ -	$ -	$ 3,827.14	$ 2,112.70	$ 6.20
1830 & 1835	$ 356,702.00	$ 231,856.30	$ 124,845.70	$ 356,702.00	$ 92,528.43	$ 31,499.42	$ 77,831.54	$ -	$ -	$ -	$ 366.90	$ 13,435.21	$ 5,828.64	$ -	$ -	$ 6,161.63	$ 810.25	$ -	$ -	$ 2,059.45	$ 1,136.88	$ 5.96
1840 & 1845	$ 19,964.00	$ 12,976.60	$ 6,987.40	$ 19,964.00	$ 8,011.73	$ 2,086.60	$ 2,061.65	$ -	$ -	$ -	$ 31.77	$ 355.88	$ 154.39	$ -	$ -	$ 270.44	$ 21.46	$ -	$ -	$ 116.99	$ 64.58	$ 0.16
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 183,090.00	$ -	$ 183,090.00	$ 183,090.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,984.03	$ 85,045.79	$ -	$ -	$ -	$ -	$ -
Break Out	$ (17,132,813.00)	$ -	$ -	$ -	$ -	$ (4,071,442.39)	$ (1,339,623.42)	$ (2,853,076.88)	$ -	$ -	$ (57.57)	$ (16,206.65)	$ (318,186.25)	$ (126,991.07)	$ -	$ (423,858.89)	$ (481,531.25)	$ -	$ -	$ (73,525.01)	$ (40,588.04)	$ (128.84)
CCA	$ 5,979.00	$ -	$ 5,979.00	$ 5,979.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 331.92	$ 50.63	$ -	$ -	$ 97.78	$ 53.98	$ 0.37
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ 10,055,737.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN EWMP	$ 63,066,063.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CREV	$ (15,457,544.88)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ 982,923.00	$ -	$ 982,923.00	$ 982,923.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 55,650.76	$ -	$ -	$ -	$ 16,202.64	$ 8,944.35	$ -
CWMC	$ 7,571,219.00	$ -	$ 7,571,219.00	$ 7,571,219.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,046,008.40	$ 2,240,761.95	$ -	$ -	$ -	$ -	$ -
CWMR	$ 371,227.00	$ -	$ 371,227.00	$ 371,227.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 46,473.47	$ 25,351.34	$ -	$ -	$ -	$ -	$ 392.30
CWNB	$ 762,287.00	$ -	$ 1,553,519.00	$ 1,553,519.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 195,473.94	$ 104,350.20	$ -	$ -	$ 980.93	$ 15,893.68	$ 36.54
DCP	$ 1,400,809.00	$ 1,400,809.00	$ -	$ 1,400,809.00	$ 442,941.35	$ 154,514.48	$ 611,362.14	$ -	$ -	$ 214.41	$ 1,988.83	$ 102,314.13	$ 3,237.08	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ (95,172.00)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LTNCP	$ 13,600,977.00	$ 9,520,683.90	$ 4,080,293.10	$ 13,600,977.00	$ 3,535,589.85	$ 1,572,522.16	$ 4,398,552.44	$ -	$ -	$ -	$ -	$ 14,019.45	$ -	$ -	$ -	$ 226,800.19	$ 26,828.65	$ -	$ -	$ 66,865.01	$ 36,911.52	$ -
NFA	$ 250,554.77	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NFA ECC	$ 3,787,238.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
O&M	$ 2,662,641.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PNCP	$ 26,300,828.80	$ 17,144,777.77	$ 9,156,051.03	$ 26,300,828.80	$ 4,677,137.24	$ 2,081,939.45	$ 7,508,654.78	$ -	$ -	$ -	$ 18,545.95	$ 1,296,137.40	$ 562,307.49	$ -	$ -	$ 508,289.47	$ 77,526.02	$ -	$ -	$ 149,731.63	$ 82,656.42	$ 570.04
SNCP	$ 20,011,740.20	$ 13,007,631.13	$ 7,004,109.07	$ 20,011,740.20	$ 10,582,593.07	$ 2,383,075.57	$ -	$ -	$ -	$ -	$ 41,962.48	$ -	$ -	$ -	$ -	$ 204,054.54	$ -	$ -	$ -	$ 118,820.39	$ 65,592.47	$ -
TCP	$ 4,469,541.00	$ 4,469,541.00	$ -	$ 4,469,541.00	$ 1,413,286.56	$ 493,007.12	$ 1,950,664.32	$ -	$ -	$ 684.10	$ 6,345.73	$ 326,452.21	$ 10,328.52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 125,062,322**	**$ 46,803,000**	**$ 31,913,850**	**$ 78,716,850**	**$ 17,121,062**	**$ 5,525,694**	**$ 12,035,217**	**$ -**	**$ -**	**$ 863**	**$ 68,824**	**$ 1,461,451**	**$ 468,476**	**$ -**	**$ -**	**$ 1,925,813**	**$ 2,081,688**	**$ -**	**$ -**	**$ 295,782**	**$ 178,633**	**$ 890**

				Allocation of Miscellaneous Revenue										Allocation of General Plant and Administration
9	10	11		1	2	3	6	7	8	9	10	11		1
Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Total - Customer	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Total - Mis	Residential
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	($235,605)	($51,398)	($99,665)	($8,245)	($26,471)	($2,073)	($1,638)	($10,539)	($3,366)	($439,000)	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$16,671,856
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,828,944
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,739,399
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$782	$2	$1	$85,523	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$52	$0	$0	$5,731	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$10	$0	$0	$1,057	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$44	$0	$0	$4,832	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$40	$0	$0	$4,440	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$3	$0	$0	$365	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$61	$0	$0	$6,622	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$9	$0	$0	$987	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$301	$452,578	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$54	$0	$0	$5,979	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$379	$1	$0	$41,409	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$20	$0	$0	$2,200	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$899	$3	$1	$98,338	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$487	$3	$1	$53,616	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$621	$3	$1	$68,064	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,831	$0	$0	$201,225	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,063	$6	$2	$116,757	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$217	$0	$0	$23,357	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$359	$1	$0	$39,084	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,857	$0	$0	$204,053	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$432	$0	$0	$47,779	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,382	$3	$3	$135,049	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$392	$392	$371,227	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$4,775	$11	$11	$466,741	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$3,070	$7	$7	$300,111	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$23	$0	$0	$2,251	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$183,090	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$6,644	$15	$15	$649,367	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$74,227
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$6,846
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$254,440
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$428,870
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$430,571
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$31,224
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$106,444
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$65,448
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$31,945
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$127,495
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$15,418
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$111,257
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,580
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$11,860
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

$7,897	$23	$196	$1,146,722												$74,432
$0	$0	$0	$0												$0
$0	$0	$0	$0												$0
$0	$0	$0	$0												$0
				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,178,990
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$6,600
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$729,906
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$178,633	$890	$4,595	$25,924,897	($10,876,941)	($1,950,415)	($5,446,503)	($394,407)	($301,872)	($37,585)	($98,974)	($492,672)	($63,146)	($19,662,513)		$25,748,626

Back-up/Standby Power	Rate Class 1	Rate class 2	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	GS <50	GS>50-Regular
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 0.91	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 1.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 0.09	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 0.41	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 2.07	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 1.99	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 0.05	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ (1,073.33)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (254,268.64)	$ (491,781.37)
$ 0.12	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,025,924.35	$ 4,764,390.72
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,928,680.02	$ 32,176,776.71
$ -	$ -	$ -	$ (1,450,724.49)	$ (4,614,837.67)	$ -	$ -	$ (21,415.72)	$ (78,499.48)	$ (412,983.90)	$ (37,679.21)	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 5,042.47	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 392.30	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 36.54	$ -	$ -	$ (99,558.00)	$ (53,147.22)	$ -	$ -	$ (499.60)	$ (8,094.90)	$ (18.61)	$ (18.61)	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ (11,592.36)	$ (25,112.38)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ (388,539.82)	$ (753,405.43)	$ -	$ -	$ (15,669.22)	$ (12,379.54)	$ (79,669.64)	$ (25,447.80)	$ -	$ -	$ 417,874.94	$ 810,288.26
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 443,491.21	$ 857,757.03
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 304,023.29	$ 424,967.22
$ 190.01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 4,595	**$ -**	**$ -**	**-$ 1,950,415**	**-$ 5,446,503**	**$ -**	**$ -**	**-$ 37,585**	**-$ 98,974**	**-$ 492,672**	**-$ 63,146**	**$ -**	**$ -**	**$ 8,865,725**	**$ 38,542,399**

2	3	6	7	8	9	10	11	
GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Total - A&G
$0	$0	$0	$0	$0	$0	$0	$0	$0

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

$16,223	$31,377	$2,587	$8,375	$656	$518	$3,307	$1.065	$138,540
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$257,202	$498,733	$41,258	$132,461	$10,373	$8,195	$52,739	$16,846	$2,196,796
$1,440	$2,792	$231	$742	$58	$46	$295	$94	$12,298
$159,233	$308,763	$25,542	$82,006	$6,422	$5,073	$32,650	$10,429	$1,360,025
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$8,865,725	$38,542,399	$5,540,842	$952,196	$73,812	$202,540	$872,261	$171,045	$80,969,445

GS> 50-TOU	GS >50-Intermediate	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ (10,279.51)	$ (8,113.27)	$ (51,829.80)	$ (16,687.24)	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ 5,100.92	$ 21,686.90	$ 717,593.29	$ 15,483.43	$ -	$ -
$ -	$ -	$ 34,449.55	$ 146,464.60	$ -	$ 104,568.85	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ 16,852.26	$ 13,314.20	$ 85,684.78	$ 27,369.13	$ -	$ -
$ -	$ -	$ 17,929.35	$ 14,151.04	$ 90,400.68	$ 29,105.61	$ -	$ -
$ -	$ -	$ 9,759.48	$ 15,036.80	$ 30,411.57	$ 11,204.85	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	**$ -**	**$ 73,812**	**$ 202,540**	**$ 872,261**	**$ 171,045**	**$ -**	**$ -**

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet O6 Composite Allocator Detail Worksheet - Second Run

Details:

Output Sheet Details How Various Composite Allocators are Derived

Demand Allocators can be found in columns C to AG

Customer Allocators can be found in columns AJ to BN

			Demand Allocators										Customer Allocators						
				1	2	3	6	7	8	9	10	11		1	2	3	6	7	8
			Demand Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Customer Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel
		Composite allocators																	
		Rate Base																	
1565		Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1		Land Station >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2		Land Station <50 kV		$65,847	$22,970	$90,884	$12,024	$498	$32	$296	$15,210	$481	$0	$0	$0	$0	$0	$0	$0
1805		Total	$208,241	$65,847	$22,970	$90,884	$12,024	$498	$32	$296	$15,210	$481	$0	$0	$0	$0	$0	$0	$0
1806-1		Land Rights Station >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2		Land Rights Station <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806		Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1		Buildings and Fixtures > 50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2		Buildings and Fixtures < 50 KV		$377,095	$131,545	$520,478	$68,862	$2,852	$183	$1,693	$87,104	$2,756	$0	$0	$0	$0	$0	$0	$0
1808		Total	$1,192,568	$377,095	$131,545	$520,478	$68,862	$2,852	$183	$1,693	$87,104	$2,756	$0	$0	$0	$0	$0	$0	$0
1810-1		Leasehold Improvements >50 k		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2		Leasehold Improvements <50 k		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810		Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815		Transformer Station Equipment - Normally Primary above 50 kV	$4,469,541	$1,413,287	$493,007	$1,950,664	$258,084	$10,688	$684	$6,346	$326,452	$10,329	$0	$0	$0	$0	$0	$0	$0
1820-1		Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2		Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$140,683	$38,379	$17,084	$61,613	$8,206	$0	$0	$152	$10,636	$4,614	$0	$0	$0	$0	$0	$0	$0
1820-3		Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820		Total	$140,683	$38,379	$17,084	$61,613	$8,206	$0	$0	$152	$10,636	$4,614	$0	$0	$0	$0	$0	$0	$0
1815 & 1820		Total	$4,610,224	$1,451,665	$510,091	$2,012,277	$266,290	$10,688	$684	$6,498	$337,088	$14,943	$0	$0	$0	$0	$0	$0	$0
1825-1		Storage Battery Equipment > 50 k		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2		Storage Battery Equipment <50 k		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825		Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3		Poles, Towers and Fixtures - Subtransmission Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4		Poles, Towers and Fixtures - Primary		$1,740,554	$774,775	$2,794,278	$372,162	$0	$0	$6,902	$482,346	$209,258	$3,435,532	$2,411,132	$190,720	$29,089	$143	$716,966	$56,182
1830-5		Poles, Towers and Fixtures - Secondary		$1,139,441	$256,589	$0	$0	$0	$0	$4,518	$0	$0	$754,141	$549,051	$21,971	$0	$0	$163,264	$12,794
1830		Total	$7,780,821	$2,879,995	$1,031,364	$2,794,278	$372,162	$0	$0	$11,420	$482,346	$209,258	$4,189,673	$2,960,183	$212,691	$29,089	$143	$880,229	$68,976
1835-3		Overhead Conductors and Devices - Subtransmission Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4		Overhead Conductors and Devices - Primary		$1,427,565	$635,454	$2,291,807	$305,239	$0	$0	$5,661	$395,610	$171,629	$2,817,750	$1,977,559	$156,425	$23,858	$117	$588,040	$46,080
1835-5		Overhead Conductors and Devices - Secondary		$1,738,927	$391,596	$0	$0	$0	$0	$6,895	$0	$0	$1,150,912	$837,919	$33,530	$0	$0	$249,161	$19,525
1835		Total	$7,370,372	$3,166,492	$1,027,040	$2,291,807	$305,239	$0	$0	$12,556	$395,610	$171,629	$3,968,662	$2,815,478	$189,955	$23,858	$117	$837,200	$65,604
1830 & 1835		Total	$15,151,193	$6,046,487	$2,058,403	$5,086,085	$677,401	$0	$0	$23,976	$877,955	$380,886	$8,158,335	$5,775,661	$402,646	$52,948	$260	$1,717,430	$134,580
1840-3		Underground Conduit - Bulk Deliver		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4		Underground Conduit - Primary		$354,407	$157,758	$568,963	$75,779	$0	$0	$1,405	$98,214	$42,608	$699,533	$490,948	$38,834	$5,923	$29	$145,987	$11,440
1840-5		Underground Conduit - Secondary		$4,505,875	$1,014,670	$0	$0	$0	$0	$17,867	$0	$0	$2,982,222	$2,171,199	$86,883	$0	$0	$645,620	$50,592
1840		Total	$6,837,545	$4,860,281	$1,172,428	$568,963	$75,779	$0	$0	$19,272	$98,214	$42,608	$3,681,755	$2,662,147	$125,717	$5,923	$29	$791,607	$62,031
1845-3		Underground Conductors and Devices Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4		Underground Conductors and Devices Primary		$1,116,232	$496,870	$1,791,994	$238,670	$0	$0	$4,426	$309,332	$134,199	$2,203,236	$1,546,280	$122,311	$18,655	$91	$459,796	$36,030
1845-5		Underground Conductors and Devices Secondary		$3,198,351	$720,231	$0	$0	$0	$0	$12,682	$0	$0	$2,116,834	$1,541,156	$61,671	$0	$0	$458,273	$35,911
1845		Total	$8,022,988	$4,314,583	$1,217,101	$1,791,994	$238,670	$0	$0	$17,108	$309,332	$134,199	$4,320,070	$3,087,436	$183,981	$18,655	$91	$918,069	$71,941
1840 & 1845		Total	$14,860,533	$9,174,864	$2,389,528	$2,360,957	$314,449	$0	$0	$36,381	$407,546	$176,807	$8,001,825	$5,749,583	$309,698	$24,578	$120	$1,709,676	$133,972
1850		Line Transformers	$9,520,684	$3,535,590	$1,572,522	$4,398,552	$0	$0	$0	$14,019	$0	$0	$4,080,293	$2,869,595	$226,800	$26,829	$0	$853,293	$66,865
1815- 1850		Total	$44,142,634	$20,208,607	$6,530,544	$13,857,872	$1,258,140	$10,688	$684	$80,874	$1,622,590	$572,636	$20,240,453	$14,394,839	$939,144	$104,355	$380	$4,280,398	$335,417
1855		Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$982,923	$695,357	$55,651	$0	$0	$206,769	$16,203
1815- 1855		Total	$44,142,634	$20,208,607	$6,530,544	$13,857,872	$1,258,140	$10,688	$684	$80,874	$1,622,590	$572,636	$21,223,376	$15,090,195	$994,795	$104,355	$380	$4,487,167	$351,620
1860		Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,118,641	$4,014,118	$983,482	$2,106,818	$9,482	$0	$0
1815-1860		Total	$44,142,634	$20,208,607	$6,530,544	$13,857,872	$1,258,140	$10,688	$684	$80,874	$1,622,590	$572,636	$28,342,017	$19,104,313	$1,978,277	$2,211,173	$9,862	$4,487,167	$351,620
1565-1860		Total	$45,543,443	$20,651,548	$6,685,059	$14,469,234	$1,339,026	$14,038	$899	$82,862	$1,724,904	$575,873	$28,342,017	$19,104,313	$1,978,277	$2,211,173	$9,862	$4,487,167	$351,620
		Total Demand And Customer	$73,885,460	$39,755,861	$8,663,336	$16,680,406	$1,348,888	$4,501,205	$352,518	$276,967	$1,725,474	$580,804							

	A	B	C	D	E	F	I	J	K	L	M	N	X	Y	Z	AA	AD	AE	AF
97		Accum Depreciation - NFA	($17,844,262)	($9,679,337)	($2,101,993)	($3,957,512)	($296,388)	($1,122,070)	($87,909)	($67,912)	($380,078)	($151,063)							
98		Accum Depreciation - NFA ECC	($16,279,348)	($8,806,407)	($1,917,574)	($3,633,419)	($273,292)	($1,018,614)	($79,802)	($61,722)	($350,426)	($138,091)							
99	NFA	Net Fixed Assets	$56,041,198	$30,076,524	$6,561,343	$12,722,895	$1,052,501	$3,379,134	$264,609	$209,055	$1,345,396	$429,742							
100	NFA ECC	Net Fixed Assets Excluding Capital Contribution	$57,606,112	$30,949,454	$6,745,761	$13,046,988	$1,075,596	$3,482,591	$272,716	$215,246	$1,375,047	$442,713							
101																			
102																			
103	**Operating and Maintenance**			Allocate all the costs to the O and M expenses before using it as a composite allocator.															
104																			
105	**Acccounts**																		
106	5005	Operation Supervision and Engineering	$158,829	$72,712	$23,497	$49,862	$4,527	$38	$2	$291	$5,838	$2,060	$65,238	$60,809	$4,009	$421	$2	$18,082	$1,417
107	5010	Load Dispatching	$10,644	$4,873	$1,575	$3,341	$303	$3	$0	$20	$391	$138	$4,372	$4,075	$269	$28	$0	$1,212	$95
108	5012	Station Buildings and Fixtures Expense	$36,464	$11,530	$4,022	$15,914	$2,106	$87	$6	$52	$2,663	$84	$0	$0	$0	$0	$0	$0	$0
109	5014	Transformer Station Equipment - Operation Labour	$6,205	$1,962	$684	$2,708	$358	$15	$1	$9	$453	$14	$0	$0	$0	$0	$0	$0	$0
110	5015	Transformer Station Equipment - Operation Supplies and Expenses	$51,220	$16,196	$5,650	$22,354	$2,958	$122	$8	$73	$3,741	$118	$0	$0	$0	$0	$0	$0	$0
111	5016	Distribution Station Equipment - Operation Labour	$1,959	$534	$238	$858	$114	$0	$0	$2	$148	$64	$0	$0	$0	$0	$0	$0	$0
112	5017	Distribution Station Equipment - Operation Supplies and Expenses	$3,612	$985	$439	$1,582	$211	$0	$0	$4	$273	$118	$0	$0	$0	$0	$0	$0	$0
113	5020	Overhead Distribution Lines and Feeders - Operation Labour	$1,962	$783	$267	$659	$88	$0	$0	$3	$114	$49	$807	$748	$52	$7	$0	$222	$17
114	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$8,974	$3,581	$1,219	$3,012	$401	$0	$0	$14	$520	$226	$3,691	$3,421	$238	$31	$0	$1,017	$80
115	5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
116	5035	Overhead Distribution Transformers- Operation	$10,360	$3,847	$1,711	$4,786	$0	$0	$0	$15	$0	$0	$3,399	$3,123	$247	$29	$0	$929	$73
117	5040	Underground Distribution Lines and Feeders - Operation Labour	$678	$419	$109	$108	$14	$0	$0	$2	$19	$8	$278	$262	$14	$1	$0	$78	$6
118	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$12,299	$7,593	$1,978	$1,954	$260	$0	$0	$30	$337	$146	$5,035	$4,758	$256	$20	$0	$1,415	$111
119	5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
120	5055	Underground Distribution Transformers - Operation	$2,303	$855	$380	$1,064	$0	$0	$0	$3	$0	$0	$755	$694	$55	$6	$0	$206	$16
121	5065	Meter Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$451,674	$255,203	$62,526	$133,944	$603	$0	$0
122	5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,579	$4,196	$332	$51	$0	$1,248	$98
123	5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
124	5085	Miscellaneous Distribution Expense	$76,903	$35,206	$11,377	$24,142	$2,192	$19	$1	$141	$2,827	$998	$31,587	$29,443	$1,941	$204	$1	$8,755	$686
125	5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
126	5095	Overhead Distribution Lines and Feeders - Rental Paid	$4,085	$1,630	$555	$1,371	$183	$0	$0	$6	$237	$103	$1,680	$1,557	$109	$14	$0	$463	$36
127	5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
128	5105	Maintenance Supervision and Engineering	$182,628	$83,608	$27,018	$57,333	$5,205	$44	$3	$335	$6,713	$2,369	$75,013	$69,920	$4,609	$484	$2	$20,791	$1,629
129	5110	Maintenance of Buildings and Fixtures Distribution Stations	$3,970	$1,255	$438	$1,733	$229	$9	$1	$6	$290	$9	$0	$0	$0	$0	$0	$0	$0
130	5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
131	5114	Maintenance of Distribution Station Equipment	$16,206	$4,421	$1,968	$7,098	$945	$0	$0	$18	$1,225	$532	$0	$0	$0	$0	$0	$0	$0
132	5120	Maintenance of Poles, Towers and Fixtures	$99,572	$36,856	$13,198	$35,759	$4,763	$0	$0	$146	$6,173	$2,678	$40,976	$37,882	$2,722	$372	$2	$11,264	$883
133	5125	Maintenance of Overhead Conductors and Devices	$126,404	$54,306	$17,614	$39,305	$5,235	$0	$0	$215	$6,785	$2,943	$51,953	$48,286	$3,258	$409	$2	$14,358	$1,125
134	5130	Maintenance of Overhead Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$153,747	$142,354	$11,393	$0	$0	$42,330	$3,317
135	5135	Overhead Distribution Lines and Feeders - Right of Way	$216,835	$86,534	$29,459	$72,789	$9,695	$0	$0	$343	$12,565	$5,451	$89,178	$82,658	$5,762	$758	$4	$24,579	$1,926
136	5145	Maintenance of Underground Conduit	$43,376	$30,833	$7,438	$3,609	$481	$0	$0	$122	$623	$270	$17,723	$16,888	$798	$38	$0	$5,022	$394
137	5150	Maintenance of Underground Conductors and Devices	$72,585	$39,035	$11,011	$16,212	$2,159	$0	$0	$155	$2,799	$1,214	$29,766	$27,932	$1,665	$169	$1	$8,306	$651
138	5155	Maintenance of Underground Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$155,908	$144,355	$11,553	$0	$0	$42,925	$3,364
139	5160	Maintenance of Line Transformers	$111,485	$41,401	$18,414	$51,506	$0	$0	$0	$164	$0	$0	$36,572	$33,602	$2,656	$314	$0	$9,992	$783
140	5175	Maintenance of Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
141	5305	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$133,477	$107,413	$16,993	$9,071	$95	$3	$85
142	5310	Meter Reading Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$369,658	$297,833	$46,473	$25,351	$785	$0	$0
143	5315	Customer Billing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$461,309	$371,229	$58,728	$31,351	$329	$11	$295
144	5320	Collecting	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$296,618	$238,698	$37,762	$20,159	$212	$7	$189
145	5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
146	5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,225	$1,790	$283	$151	$2	$0	$1
147	5335	Bad Debt Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$183,090	$83,060	$14,984	$85,046	$0	$0	$0
148	5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$641,809	$516,484	$81,708	$43,618	$458	$15	$410
149																			
150	O&M DC	Total	$1,259,558	$540,956	$180,259	$419,060	$42,427	$338	$22	$2,168	$54,733	$19,594	$3,312,116	$2,588,675	$371,394	$352,047	$2,497	$213,230	$17,687
151																			
152	O&M	Total Demand and Custome	$4,831,390	$3,129,631	$551,653	$771,107	$44,923	$213,568	$17,709	$27,284	$55,182	$20,331							
153																			
154																			
155	**Accounts**																		
156	4705	Power Purchased	$56,831,506	$16,671,856	$6,243,728	$28,995,859	$4,253,388	$409,413	$31,044	$131,985	$0	$94,231	$56,831,506						
157	4708	Charges-WMS	$6,234,557	$1,828,944	$684,952	$3,180,918	$466,607	$44,914	$3,406	$14,479	$0	$10,337	$6,234,557						
158	4710	Cost of Power Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
159	4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
160	4714	Charges-NW	$10,055,737	$2,739,399	$1,025,924	$4,764,391	$698,886	$67,272	$5,101	$21,687	$717,593	$15,483	$10,055,737						
161	4716	Charges-CN	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
162	4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
163	5685	Independent Market Operator Fees an Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
164																			
165	COP	Cost of Power	$73,121,800	$21,240,200	$7,954,604	$36,941,167	$5,418,882	$521,599	$39,550	$168,152	$717,593	$120,052	$73,121,800						
166																			
167	**Acccounts**																		
168	5005	Operation Supervision and Engineering	$244,352	$133,521	$27,506	$50,282	$4,528	$18,120	$1,419	$1,073	$5,841	$2,061	$244,352						
169	5010	Load Dispatching	$16,375	$8,948	$1,843	$3,370	$303	$1,214	$95	$72	$391	$138	$16,375						
170	5012	Station Buildings and Fixtures Expense	$36,464	$11,530	$4,022	$15,914	$2,106	$87	$6	$52	$2,663	$84	$36,464						
171	5014	Transformer Station Equipment - Operation Labour	$6,205	$1,962	$684	$2,708	$358	$15	$1	$9	$453	$14	$6,205						
172	5015	Transformer Station Equipment - Operation Supplies and Expenses	$51,220	$16,196	$5,650	$22,354	$2,958	$122	$8	$73	$3,741	$118	$51,220						

	A	B	C	D	E	F	I	J	K	L	M	N	X	Y	Z	AA	AD	AE	AF
173	5016	Distribution Station Equipment - Operation Labour	$1,959	$534	$238	$858	$114	$0	$0	$2	$148	$64	$1,959						
174	5017	Distribution Station Equipment - Operation Supplies and Expenses	$3,612	$985	$439	$1,582	$211	$0	$0	$4	$273	$118	$3,612						
175	5020	Overhead Distribution Lines and Feeders - Operation Labour	$3,019	$1,531	$319	$666	$88	$222	$17	$13	$114	$49	$3,019						
176	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$13,806	$7,002	$1,458	$3,044	$401	$1,017	$80	$58	$520	$226	$13,806						
177	5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
178	5035	Overhead Distribution Transformers- Operation	$14,800	$6,970	$1,958	$4,816	$0	$929	$73	$55	$0	$0	$14,800						
179	5040	Underground Distribution Lines and Feeders - Operation Labour	$1,043	$681	$123	$109	$14	$78	$6	$5	$19	$8	$1,043						
180	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$18,921	$12,352	$2,234	$1,974	$260	$1,415	$111	$91	$337	$146	$18,921						
181	5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
182	5055	Underground Distribution Transformers - Operation	$3,290	$1,549	$435	$1,070	$0	$206	$16	$12	$0	$0	$3,290						
183	5065	Meter Expense	$452,578	$255,203	$62,526	$133,944	$603	$0	$0	$0	$0	$301	$452,578						
184	5070	Customer Premises - Operation Labour	$5,979	$4,196	$332	$51	$0	$1,248	$98	$54	$0	$0	$5,979						
185	5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
186	5085	Miscellaneous Distribution Expense	$118,312	$64,649	$13,318	$24,346	$2,193	$8,774	$687	$520	$2,828	$998	$118,312						
187	5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
188	5095	Overhead Distribution Lines and Feeders - Rental Paid	$6,285	$3,188	$664	$1,386	$183	$463	$36	$26	$237	$103	$6,285						
189	5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
190	5105	Maintenance Supervision and Engineering	$280,966	$153,528	$31,628	$57,817	$5,207	$20,835	$1,632	$1,234	$6,716	$2,370	$280,966						
191	5110	Maintenance of Buildings and Fixtures Distribution Stations	$3,970	$1,255	$438	$1,733	$229	$9	$1	$6	$290	$9	$3,970						
192	5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
193	5114	Maintenance of Distribution Station Equipment	$16,206	$4,421	$1,968	$7,098	$945	$0	$0	$18	$1,225	$532	$16,206						
194	5120	Maintenance of Poles, Towers and Fixtures	$153,188	$74,738	$15,920	$36,131	$4,764	$11,264	$883	$633	$6,175	$2,679	$153,188						
195	5125	Maintenance of Overhead Conductors and Devices	$194,468	$102,593	$20,872	$39,714	$5,237	$14,358	$1,125	$836	$6,788	$2,944	$194,468						
196	5130	Maintenance of Overhead Services	$201,225	$142,354	$11,393	$0	$0	$42,330	$3,317	$1,831	$0	$0	$201,225						
197	5135	Overhead Distribution Lines and Feeders - Right of Way	$333,592	$169,191	$35,221	$73,547	$9,698	$24,579	$1,926	$1,406	$12,570	$5,453	$333,592						
198	5145	Maintenance of Underground Conduit	$66,733	$47,721	$8,235	$3,647	$481	$5,022	$394	$339	$623	$270	$66,733						
199	5150	Maintenance of Underground Conductors and Devices	$111,669	$66,967	$12,676	$16,381	$2,160	$8,306	$651	$514	$2,800	$1,215	$111,669						
200	5155	Maintenance of Underground Services	$204,053	$144,355	$11,553	$0	$0	$42,925	$3,364	$1,857	$0	$0	$204,053						
201	5160	Maintenance of Line Transformers	$159,264	$75,003	$21,070	$51,820	$0	$9,992	$783	$596	$0	$0	$159,264						
202	5175	Maintenance of Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
203	5305	Supervision	$135,049	$107,413	$16,993	$9,071	$95	$3	$85	$1,382	$3	$3	$135,049						
204	5310	Meter Reading Expense	$371,227	$297,833	$46,473	$25,351	$785	$0	$0	$0	$392	$392	$371,227						
205	5315	Customer Billing	$466,741	$371,229	$58,728	$31,351	$329	$11	$295	$4,775	$11	$11	$466,741						
206	5320	Collecting	$300,111	$238,698	$37,762	$20,159	$212	$7	$189	$3,070	$7	$7	$300,111						
207	5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
208	5330	Collection Charges	$2,251	$1,790	$283	$151	$2	$0	$1	$23	$0	$0	$2,251						
209	5335	Bad Debt Expense	$183,090	$83,060	$14,984	$85,046	$0	$0	$0	$0	$0	$0	$183,090						
210	5340	Miscellaneous Customer Accounts Expenses	$649,367	$516,484	$81,708	$43,618	$458	$15	$410	$6,644	$15	$15	$649,367						
211	5405	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
212	5410	Community Relations - Sundry	$114,588	$74,227	$13,084	$18,289	$1,065	$5,065	$420	$647	$1,309	$482	$114,588						
213	5415	Energy Conservation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
214	5420	Community Safety Program	$12,743	$6,846	$1,492	$2,886	$238	$770	$60	$48	$304	$98	$12,743						
215	5425	Miscellaneous Customer Service and Informational Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
216	5505	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
217	5510	Demonstrating and Selling Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
218	5515	Advertising Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
219	5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
220	5605	Executive Salaries and Expenses	$392,793	$254,440	$44,850	$62,691	$3,652	$17,363	$1,440	$2,218	$4,486	$1,653	$392,793						
221	5610	Management Salaries and Expenses	$662,071	$428,870	$75,596	$105,669	$6,156	$29,266	$2,427	$3,739	$7,562	$2,786	$662,071						
222	5615	General Administrative Salaries and Expenses	$664,697	$430,571	$75,896	$106,088	$6,181	$29,382	$2,436	$3,754	$7,592	$2,797	$664,697						
223	5620	Office Supplies and Expenses	$48,202	$31,224	$5,504	$7,693	$448	$2,131	$177	$272	$551	$203	$48,202						
224	5625	Administrative Expense Transferred Credit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
225	5630	Outside Services Employed	$164,324	$106,444	$18,763	$26,227	$1,528	$7,264	$602	$928	$1,877	$692	$164,324						
226	5635	Property Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
227	5640	Injuries and Damages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
228	5645	Employee Pensions and Benefits	$101,036	$65,448	$11,536	$16,126	$939	$4,466	$370	$571	$1,154	$425	$101,036						
229	5650	Franchise Requirements	$49,316	$31,945	$5,631	$7,871	$459	$2,180	$181	$279	$563	$208	$49,316						
230	5655	Regulatory Expenses	$196,822	$127,495	$22,473	$31,414	$1,830	$8,700	$721	$1,112	$2,248	$828	$196,822						
231	5660	General Advertising Expenses	$23,802	$15,418	$2,718	$3,799	$221	$1,052	$87	$134	$272	$100	$23,802						
232	5665	Miscellaneous General Expenses	$171,754	$111,257	$19,611	$27,413	$1,597	$7,592	$630	$970	$1,962	$723	$171,754						
233	5670	Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
234	5675	Maintenance of General Plant	$54,927	$35,580	$6,272	$8,767	$511	$2,428	$201	$310	$627	$231	$54,927						
235	5680	Electrical Safety Authority Fees	$18,309	$11,860	$2,091	$2,922	$170	$809	$67	$103	$209	$77	$18,309						
236	6105	Taxes Other Than Income Taxes	$12,298	$6,600	$1,440	$2,792	$231	$742	$58	$46	$295	$94	$12,298						
237	6205	Donations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
238	6210	Life Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
239	6215	Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
240	6225	Other Deductions	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0						
241																			
242		**OM&A Expenses**	**$7,519,072**	**$4,867,857**	**$858,609**	**$1,201,753**	**$70,150**	**$332,780**	**$27,587**	**$42,415**	**$86,193**	**$31,728**	**$7,519,072**						
243																			
244																			
245																			
246																			
247			**Demand Allocators**											**Customer Allocators**					
248		**Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)**	**Demand Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Customer Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**
249																			
250		**1808**	$ 40,434	$ 12,785	$ 4,460	$ 17,647	$ 2,335	$ 97	$ 6	$ 57	$ 2,953	$ 93	$ -	$ -	$ -	$ -	$ -	$ -	$ -
251		**1815**	$ 57,425	$ 18,158	$ 6,334	$ 25,062	$ 3,316	$ 137	$ 9	$ 82	$ 4,194	$ 133	$ -	$ -	$ -	$ -	$ -	$ -	$ -
252		**1820**	$ 21,777	$ 5,941	$ 2,644	$ 9,537	$ 1,270	$ -	$ -	$ 24	$ 1,646	$ 714	$ -	$ -	$ -	$ -	$ -	$ -	$ -
253		**1830**	$ 99,572	$ 36,856	$ 13,198	$ 35,759	$ 4,763	$ -	$ -	$ 146	$ 6,173	$ 2,678	$ 40,976	$ 37,882	$ 2,722	$ 372	$ 2	$ 11,264	$ 883

	A	B	C	D	E	F	I	J	K	L	M	N	X	Y	Z	AA	AD	AE	AF
254		**1835**	$ 126,404	$ 54,306	$ 17,614	$ 39,305	$ 5,235	$ -	$ -	$ 215	$ 6,785	$ 2,943	$ 51,953	$ 48,286	$ 3,258	$ 409	$ 2	$ 14,358	$ 1,125
255		**1840**	$ 43,376	$ 30,833	$ 7,438	$ 3,609	$ 481	$ -	$ -	$ 122	$ 623	$ 270	$ 17,723	$ 16,888	$ 798	$ 38	$ 0	$ 5,022	$ 394
256		**1845**	$ 72,585	$ 39,035	$ 11,011	$ 16,212	$ 2,159	$ -	$ -	$ 155	$ 2,799	$ 1,214	$ 29,766	$ 27,932	$ 1,665	$ 169	$ 1	$ 8,306	$ 651
257		**1850**	$ 124,148	$ 46,103	$ 20,505	$ 57,356	$ -	$ -	$ -	$ 183	$ -	$ -	$ 40,726	$ 37,419	$ 2,957	$ 350	$ -	$ 11,127	$ 872
258		**1855**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 309,655	$ 286,709	$ 22,946	$ -	$ -	$ 85,255	$ 6,681
259		**1860**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
260		**1815-1855**	$ 429,003	$ 196,399	$ 63,468	$ 134,679	$ 12,227	$ 104	$ 7	$ 786	$ 15,769	$ 5,565	$ 176,210	$ 164,246	$ 10,828	$ 1,136	$ 4	$ 48,840	$ 3,827
261		**1830 & 1835**	$ 231,856	$ 92,528	$ 31,499	$ 77,832	$ 10,366	$ -	$ -	$ 367	$ 13,435	$ 5,829	$ 95,356	$ 88,384	$ 6,162	$ 810	$ 4	$ 26,282	$ 2,059
262		**1840 & 1845**	$ 12,977	$ 8,012	$ 2,087	$ 2,062	$ 275	$ -	$ -	$ 32	$ 356	$ 154	$ 5,313	$ 5,021	$ 270	$ 21	$ 0	$ 1,493	$ 117
263		**BCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
264		**BDHA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 183,090	$ 83,060	$ 14,984	$ 85,046	$ -	$ -	$ -
265		**Break Out**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
266		**CCA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,579	$ 4,196	$ 332	$ 51	$ 0	$ 1,248	$ 98
267		**CDMPP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
268		**CEN**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
269		**CEN EWMP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
270		**CREV**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
271		**CWCS**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
272		**CWMC**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 451,674	$ 255,203	$ 62,526	$ 133,944	$ 603	$ -	$ -
273		**CWMR**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 369,658	$ 297,833	$ 46,473	$ 25,351	$ 785	$ -	$ -
274		**CWNB**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,535,439	$ 1,235,615	$ 195,474	$ 104,350	$ 1,096	$ 37	$ 981
275		**DCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
276		**LPHA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
277		**LTNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
278		**NFA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
279		**NFA ECC**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
280		**O&M**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
281		**PNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
282		**SNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
283		**TCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
284																			
285		**Total**	**$ 1,259,558**	**$ 540,956**	**$ 180,259**	**$ 419,060**	**$ 42,427**	**$ 338**	**$ 22**	**$ 2,168**	**$ 54,733**	**$ 19,594**	**$ 3,312,116**	**$ 2,588,675**	**$ 371,394**	**$ 352,047**	**$ 2,497**	**$ 213,230**	**$ 17,687**
286																			
287																			
288			**Demand Allocators**											**Customer Allocators**					
289		**Grouping of OM&A (lines 168 - 240)**	**Demand Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Customer Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**
290																			
291		**1808**	$ 40,434	$ 12,785	$ 4,460	$ 17,647	$ 2,335	$ 97	$ 6	$ 57	$ 2,953	$ 93	$ 40,434	$ -	$ -	$ -	$ -	$ -	$ -
292		**1815**	$ 57,425	$ 18,158	$ 6,334	$ 25,062	$ 3,316	$ 137	$ 9	$ 82	$ 4,194	$ 133	$ 57,425	$ -	$ -	$ -	$ -	$ -	$ -
293		**1820**	$ 21,777	$ 5,941	$ 2,644	$ 9,537	$ 1,270	$ -	$ -	$ 24	$ 1,646	$ 714	$ 21,777	$ -	$ -	$ -	$ -	$ -	$ -
294		**1830**	$ 153,188	$ 74,738	$ 15,920	$ 36,131	$ 4,764	$ 11,264	$ 883	$ 633	$ 6,175	$ 2,679	$ 153,188	$ -	$ -	$ -	$ -	$ -	$ -
295		**1835**	$ 194,468	$ 102,593	$ 20,872	$ 39,714	$ 5,237	$ 14,358	$ 1,125	$ 836	$ 6,788	$ 2,944	$ 194,468	$ -	$ -	$ -	$ -	$ -	$ -
296		**1840**	$ 66,733	$ 47,721	$ 8,235	$ 3,647	$ 481	$ 5,022	$ 394	$ 339	$ 623	$ 270	$ 66,733	$ -	$ -	$ -	$ -	$ -	$ -
297		**1845**	$ 111,669	$ 66,967	$ 12,676	$ 16,381	$ 2,160	$ 8,306	$ 651	$ 514	$ 2,800	$ 1,215	$ 111,669	$ -	$ -	$ -	$ -	$ -	$ -
298		**1850**	$ 177,354	$ 83,522	$ 23,463	$ 57,706	$ -	$ 11,127	$ 872	$ 664	$ -	$ -	$ 177,354	$ -	$ -	$ -	$ -	$ -	$ -
299		**1855**	$ 405,278	$ 286,709	$ 22,946	$ -	$ -	$ 85,255	$ 6,681	$ 3,688	$ -	$ -	$ 405,278	$ -	$ -	$ -	$ -	$ -	$ -
300		**1860**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
301		**1815-1855**	$ 660,005	$ 360,645	$ 74,295	$ 135,815	$ 12,231	$ 48,944	$ 3,834	$ 2,899	$ 15,775	$ 5,567	$ 660,005	$ -	$ -	$ -	$ -	$ -	$ -
302		**1830 & 1835**	$ 356,702	$ 180,912	$ 37,661	$ 78,642	$ 10,370	$ 26,282	$ 2,059	$ 1,504	$ 13,441	$ 5,831	$ 356,702	$ -	$ -	$ -	$ -	$ -	$ -
303		**1840 & 1845**	$ 19,964	$ 13,032	$ 2,357	$ 2,083	$ 275	$ 1,493	$ 117	$ 96	$ 356	$ 154	$ 19,964	$ -	$ -	$ -	$ -	$ -	$ -
304		**BCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
305		**BDHA**	$ 183,090	$ 83,060	$ 14,984	$ 85,046	$ -	$ -	$ -	$ -	$ -	$ -	$ 183,090	$ -	$ -	$ -	$ -	$ -	$ -
306		**Break Out**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
307		**CCA**	$ 5,979	$ 4,196	$ 332	$ 51	$ 0	$ 1,248	$ 98	$ 54	$ 0	$ 0	$ 5,979	$ -	$ -	$ -	$ -	$ -	$ -
308		**CDMPP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
309		**CEN**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
310		**CEN EWMP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
311		**CREV**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
312		**CWCS**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
313		**CWMC**	$ 452,578	$ 255,203	$ 62,526	$ 133,944	$ 603	$ -	$ -	$ -	$ -	$ 301	$ 452,578	$ -	$ -	$ -	$ -	$ -	$ -
314		**CWMR**	$ 371,227	$ 297,833	$ 46,473	$ 25,351	$ 785	$ -	$ -	$ -	$ 392	$ 392	$ 371,227	$ -	$ -	$ -	$ -	$ -	$ -
315		**CWNB**	$ 1,553,519	$ 1,235,615	$ 195,474	$ 104,350	$ 1,096	$ 37	$ 981	$ 15,894	$ 37	$ 37	$ 1,553,519	$ -	$ -	$ -	$ -	$ -	$ -
316		**DCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
317		**LPHA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
318		**LTNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
319		**NFA**	$ 12,298	$ 6,600	$ 1,440	$ 2,792	$ 231	$ 742	$ 58	$ 46	$ 295	$ 94	$ 12,298	$ -	$ -	$ -	$ -	$ -	$ -
320		**NFA ECC**	$ 12,743	$ 6,846	$ 1,492	$ 2,886	$ 238	$ 770	$ 60	$ 48	$ 304	$ 98	$ 12,743	$ -	$ -	$ -	$ -	$ -	$ -
321		**O&M**	$ 2,662,641	$ 1,724,780	$ 304,023	$ 424,967	$ 24,758	$ 117,700	$ 9,759	$ 15,037	$ 30,412	$ 11,205	$ 2,662,641	$ -	$ -	$ -	$ -	$ -	$ -
322		**PNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
323		**SNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
324		**TCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
325																			
326		**Total**	**$ 7,519,072**	**$ 4,867,857**	**$ 858,609**	**$ 1,201,753**	**$ 70,150**	**$ 332,780**	**$ 27,587**	**$ 42,415**	**$ 86,193**	**$ 31,728**	**$ 7,519,072**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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22	**9**	**10**	**11**		
23	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Total**	
24					
25					
26					
27	$0	$0	$0	$0	
28					
29	$0	$0	$0	$0	
30	$0	$0	$0	$0	
31	$0	$0	$0	$208,241	
32					
33	$0	$0	$0	$0	
34	$0	$0	$0	$0	
35	$0	$0	$0	$0	
36					
37	$0	$0	$0	$0	
38	$0	$0	$0	$0	
39	$0	$0	$0	$1,192,568	
40					
41	$0	$0	$0	$0	
42	$0	$0	$0	$0	
43	$0	$0	$0	$0	
44					
45	$0	$0	$0	$4,469,541	
46					
47	$0	$0	$0	$0	
48	$0	$0	$0	$140,683	
49	$0	$0	$0	$0	
50	$0	$0	$0	$140,683	
51					
52	$0	$0	$0	$4,610,224	
53					
54	$0	$0	$0	$0	
55	$0	$0	$0	$0	
56	$0	$0	$0	$0	
57					
58	$0	$0	$0	$0	
59	$31,014	$214	$71	$3,435,532	
60	$7,062	$0	$0	$754,141	
61	$38,077	$214	$71	$11,970,494	
62					
63	$0	$0	$0	$0	
64	$25,437	$175	$58	$2,817,750	
65	$10,778	$0	$0	$1,150,912	
66	$36,215	$175	$58	$11,339,034	
67					
68	$74,292	$389	$130	$23,309,528	
69					
70	$0	$0	$0	$0	
71	$6,315	$44	$15	$699,533	
72	$27,928	$0	$0	$2,982,222	
73	$34,243	$44	$15	$10,519,300	
74					
75	$0	$0	$0	$0	
76	$19,890	$137	$46	$2,203,236	
77	$19,824	$0	$0	$2,116,834	
78	$39,714	$137	$46	$12,343,058	
79					
80	$73,957	$181	$60	$22,862,358	
81					
82	$36,912	$0	$0	$13,600,977	
83					
84	$185,160	$570	$190	$64,383,087	
85					
86	$8,944	$0	$0	$982,923	
87					
88	$194,105	$570	$190	$65,366,010	
89					
90	$0	$0	$4,741	$7,118,641	
91					
92	$194,105	$570	$4,931	$72,484,651	
93					
94	$194,105	$570	$4,931	$73,885,460	
95					
96					

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105					
106	$782	$2	$1		
107	$52	$0	$0		
108	$0	$0	$0		
109	$0	$0	$0		
110	$0	$0	$0		
111	$0	$0	$0		
112	$0	$0	$0		
113	$10	$0	$0		
114	$44	$0	$0		
115	$0	$0	$0		
116	$40	$0	$0		
117	$3	$0	$0		
118	$61	$0	$0		
119	$0	$0	$0		
120	$9	$0	$0		
121	$0	$0	$301		
122	$54	$0	$0		
123	$0	$0	$0		
124	$379	$1	$0		
125	$0	$0	$0		
126	$20	$0	$0		
127	$0	$0	$0		
128	$899	$3	$1		
129	$0	$0	$0		
130	$0	$0	$0		
131	$0	$0	$0		
132	$487	$3	$1		
133	$621	$3	$1		
134	$1,831	$0	$0		
135	$1,063	$6	$2		
136	$217	$0	$0		
137	$359	$1	$0		
138	$1,857	$0	$0		
139	$432	$0	$0		
140	$0	$0	$0		
141	$1,382	$3	$3		
142	$0	$392	$392		
143	$4,775	$11	$11		
144	$3,070	$7	$7		
145	$0	$0	$0		
146	$23	$0	$0		
147	$0	$0	$0		
148	$6,644	$15	$15		
149					
150	$25,116	$449	$737		
151					
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246					

247	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Total
248				
249				
250	$ -	$ -	$ -	$ -
251	$ -	$ -	$ -	$ -
252	$ -	$ -	$ -	$ -
253	$ 487	$ 3	$ 1	$ -

	AG	AH	AI	AS	AT
254	$ 621	$ 3	$ 1	$ -	
255	$ 217	$ 0	$ 0	$ -	
256	$ 359	$ 1	$ 0	$ -	
257	$ 481	$ -	$ -	$ -	
258	$ 3,688	$ -	$ -	$ -	
259	$ -	$ -	$ -	$ -	
260	$ 2,113	$ 6	$ 2	$ -	
261	$ 1,137	$ 6	$ 2	$ -	
262	$ 65	$ 0	$ 0	$ -	
263	$ -	$ -	$ -	$ -	
264	$ -	$ -	$ -	$ -	
265	$ -	$ -	$ -	$ -	
266	$ 54	$ 0	$ 0	$ -	
267	$ -	$ -	$ -	$ -	
268	$ -	$ -	$ -	$ -	
269	$ -	$ -	$ -	$ -	
270	$ -	$ -	$ -	$ -	
271	$ -	$ -	$ -	$ -	
272	$ -	$ -	$ 301	$ -	
273	$ -	$ 392	$ 392	$ -	
274	$ 15,894	$ 37	$ 37	$ -	
275	$ -	$ -	$ -	$ -	
276	$ -	$ -	$ -	$ -	
277	$ -	$ -	$ -	$ -	
278	$ -	$ -	$ -	$ -	
279	$ -	$ -	$ -	$ -	
280	$ -	$ -	$ -	$ -	
281	$ -	$ -	$ -	$ -	
282	$ -	$ -	$ -	$ -	
283	$ -	$ -	$ -	$ -	
284					
285	**$ 25,116**	**$ 449**	**$ 737**	**$ -**	
286					
287					

	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Total
288				
289				
290				
291	$ -	$ -	$ -	$ -
292	$ -	$ -	$ -	$ -
293	$ -	$ -	$ -	$ -
294	$ -	$ -	$ -	$ -
295	$ -	$ -	$ -	$ -
296	$ -	$ -	$ -	$ -
297	$ -	$ -	$ -	$ -
298	$ -	$ -	$ -	$ -
299	$ -	$ -	$ -	$ -
300	$ -	$ -	$ -	$ -
301	$ -	$ -	$ -	$ -
302	$ -	$ -	$ -	$ -
303	$ -	$ -	$ -	$ -
304	$ -	$ -	$ -	$ -
305	$ -	$ -	$ -	$ -
306	$ -	$ -	$ -	$ -
307	$ -	$ -	$ -	$ -
308	$ -	$ -	$ -	$ -
309	$ -	$ -	$ -	$ -
310	$ -	$ -	$ -	$ -
311	$ -	$ -	$ -	$ -
312	$ -	$ -	$ -	$ -
313	$ -	$ -	$ -	$ -
314	$ -	$ -	$ -	$ -
315	$ -	$ -	$ -	$ -
316	$ -	$ -	$ -	$ -
317	$ -	$ -	$ -	$ -
318	$ -	$ -	$ -	$ -
319	$ -	$ -	$ -	$ -
320	$ -	$ -	$ -	$ -
321	$ -	$ -	$ -	$ -
322	$ -	$ -	$ -	$ -
323	$ -	$ -	$ -	$ -
324	$ -	$ -	$ -	$ -
325				
326	**$ -**	**$ -**	**$ -**	**$ -**

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet O7 Amortization Output Worksheet - Second Run

Categorization and Allocation of Contributed Capital

Contributed Capital - 1995

Account	Description	Contributed Capital	Demand	Customer	Total	Demand Allocation 1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power	Sub -total	Customer Allocation 1 Residential	2 GS <50
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV (Wholesale)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV (Other)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	($226,313)	($147,104)	($79,210)	($226,313)	($40,130)	($17,863)	($64,425)	($8,581)	$0	$0	($159)	($11,121)	($4,825)	($147,104)	($55,591)	($4,397)
1830-5	Poles, Towers and Fixtures - Secondary	($49,679)	($32,291)	($17,387)	($49,679)	($26,271)	($5,916)	$0	$0	$0	$0	($104)	$0	$0	($32,291)	($12,659)	($507)
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	($185,617)	($120,651)	($64,966)	($185,617)	($32,914)	($14,651)	($52,840)	($7,038)	$0	$0	($131)	($9,121)	($3,957)	($120,651)	($45,595)	($3,607)
1835-5	Overhead Conductors and Devices - Secondary	($75,816)	($49,280)	($26,535)	($75,816)	($40,093)	($9,028)	$0	$0	$0	$0	($159)	$0	$0	($49,280)	($19,319)	($773)
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	($46,081)	($29,953)	($16,128)	($46,081)	($8,171)	($3,637)	($13,118)	($1,747)	$0	$0	($32)	($2,264)	($982)	($29,953)	($11,319)	($895)
1840-5	Underground Conduit - Secondary	($196,452)	($127,694)	($68,758)	($196,452)	($103,888)	($23,394)	$0	$0	$0	$0	($412)	$0	$0	($127,694)	($50,059)	($2,003)
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	($145,137)	($94,339)	($50,798)	($145,137)	($25,736)	($11,456)	($41,316)	($5,503)	$0	$0	($102)	($7,132)	($3,094)	($94,339)	($35,651)	($2,820)
1845-5	Underground Conductors and Devices - Secondary	($139,445)	($90,639)	($48,806)	($139,445)	($73,741)	($16,606)	$0	$0	$0	$0	($292)	$0	$0	($90,639)	($35,533)	($1,422)
1850	Line Transformers	($313,584)	($219,509)	($94,075)	($313,584)	($81,517)	($36,256)	($101,413)	$0	$0	$0	($323)	$0	$0	($219,509)	($66,161)	($5,229)
1855	Services	($22,662)	$0	($22,662)	($22,662)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($16,032)	($1,283)
1860	Meters	($164,128)	$0	($164,128)	($164,128)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($92,550)	($22,675)
	Sub - Total	**($1,564,914)**	**($911,460)**	**($653,454)**	**($1,564,914)**	**($432,460)**	**($138,808)**	**($273,112)**	**($22,868)**	**$0**	**$0**	**($1,715)**	**($29,639)**	**($12,858)**	**($911,460)**	**($440,469)**	**($45,611)**
General Plant																	
1905	Land	$0															
1906	Land Rights	$0															
1908	Buildings and Fixtures	$0															
1910	Leasehold Improvements	$0															
1915	Office Furniture and Equipment	$0															
1920	Computer Equipment - Hardware	$0															
1925	Computer Software	$0															
1930	Transportation Equipment	$0															
1935	Stores Equipment	$0															
1940	Tools, Shop and Garage Equipment	$0															
1945	Measurement and Testing Equipment	$0															
1950	Power Operated Equipment	$0															
1955	Communication Equipment	$0															
1960	Miscellaneous Equipment	$0															
1970	Load Management Controls - Customer Premises	$0															
1975	Load Management Controls - Utility Premises	$0															
1980	System Supervisory Equipment	$0															
1990	Other Tangible Property	$0															
2005	Property Under Capital Leases	$0															
2010	Electric Plant Purchased or Sold	$0															
	Sub - Total	$0															
	TOTAL - 1995	($1,564,914)	($911,460)	($653,454)	($1,564,914)	($432,460)	($138,808)	($273,112)	($22,868)	$0	$0	($1,715)	($29,639)	($12,858)	($911,460)	($440,469)	($45,611)

Accumulated Depreciation - 2105 Capital Contribution

						Demand Allocation 1	2	3	6	7	8	9	10	11	Sub -total	Customer Allocation 1	2

Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total	Residential	GS <50
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$23,413	$15,218	$8,194	$23,413	$4,152	$1,848	$6,665	$888	$0	$0	$16	$1,150	$499	$15,218	$5,751	$455
1830-5	Poles, Towers and Fixtures - Secondary	$5,139	$3,341	$1,799	$5,139	$2,718	$612	$0	$0	$0	$0	$11	$0	$0	$3,341	$1,310	$52
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$19,203	$12,482	$6,721	$19,203	$3,405	$1,516	$5,466	$728	$0	$0	$14	$944	$409	$12,482	$4,717	$373
1835-5	Overhead Conductors and Devices - Secondary	$7,843	$5,098	$2,745	$7,843	$4,148	$934	$0	$0	$0	$0	$16	$0	$0	$5,098	$1,999	$80
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$4,767	$3,099	$1,669	$4,767	$845	$376	$1,357	$181	$0	$0	$3	$234	$102	$3,099	$1,171	$93
1840-5	Underground Conduit - Secondary	$20,324	$13,210	$7,113	$20,324	$10,747	$2,420	$0	$0	$0	$0	$43	$0	$0	$13,210	$5,179	$207
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$15,015	$9,760	$5,255	$15,015	$2,662	$1,185	$4,274	$569	$0	$0	$11	$738	$320	$9,760	$3,688	$292
1845-5	Underground Conductors and Devices - Secondary	$14,426	$9,377	$5,049	$14,426	$7,629	$1,718	$0	$0	$0	$0	$30	$0	$0	$9,377	$3,676	$147
1850	Line Transformers	$32,441	$22,709	$9,732	$32,441	$8,433	$3,751	$10,491	$0	$0	$0	$33	$0	$0	$22,709	$6,845	$541
1855	Services	$2,344	$0	$2,344	$2,344	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,659	$133
1860	Meters	$16,979	$0	$16,979	$16,979	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$9,575	$2,346
	Sub - Total	**$161,895**	**$94,293**	**$67,602**	**$161,895**	**$44,739**	**$14,360**	**$28,254**	**$2,366**	**$0**	**$0**	**$177**	**$3,066**	**$1,330**	**$94,293**	**$45,568**	**$4,719**
General Plant																	
1905	Land	$0															
1906	Land Rights	$0															
1908	Buildings and Fixtures	$0															
1910	Leasehold Improvements	$0															
1915	Office Furniture and Equipment	$0															
1920	Computer Equipment - Hardware	$0															
1925	Computer Software	$0															
1930	Transportation Equipment	$0															
1935	Stores Equipment	$0															
1940	Tools, Shop and Garage Equipment	$0															
1945	Measurement and Testing Equipment	$0															
1950	Power Operated Equipment	$0															
1955	Communication Equipment	$0															
1960	Miscellaneous Equipment	$0															
1970	Load Management Controls - Customer Premises	$0															
1975	Load Management Controls - Utility Premises	$0															
1980	System Supervisory Equipment	$0															
1990	Other Tangible Property	$0															
2005	Property Under Capital Leases	$0															
2010	Electric Plant Purchased or Sold	$0															
	Sub - Total	**$0**															
	TOTAL - 2105 CC	$161,895	$94,293	$67,602	$161,895	$44,739	$14,360	$28,254	$2,366	$0	$0	$177	$3,066	$1,330	$94,293	$45,568	$4,719

Accumulated Depreciation - 2105 Fixed Assets Only

						Demand Allocation 1	2	3	6	7	8	9	10	11	Sub -total	Customer Allocation 1	2
Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total	Residential	GS <50
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV	($94,165)	($94,165)	$0	($94,165)	($29,775)	($10,387)	($41,097)	($5,437)	($225)	($14)	($134)	($6,878)	($218)	($94,165)	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	($417,538)	($417,538)	$0	($417,538)	($132,027)	($46,056)	($182,228)	($24,110)	($998)	($64)	($593)	($30,497)	($965)	($417,538)	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

	A	B	C	D	E	F	G	H	I	L	M	N	O	P	Q	AA	AB	AC
173	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
174	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	($7,028)	($7,028)	$0	($7,028)	($1,917)	($853)	($3,078)	($410)	$0	$0	($8)	($531)	($231)	($7,028)	$0	$0
175	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
176	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
177	1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
178	1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
179	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
180	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
181	1830-4	Poles, Towers and Fixtures - Primary	($307,738)	($200,030)	($107,708)	($307,738)	($54,569)	($24,290)	($87,604)	($11,668)	$0	$0	($216)	($15,122)	($6,560)	($200,030)	($75,592)	($5,979)
182	1830-5	Poles, Towers and Fixtures - Secondary	($67,552)	($43,909)	($23,643)	($67,552)	($35,723)	($8,044)	$0	$0	$0	$0	($142)	$0	$0	($43,909)	($17,213)	($689)
183	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
184	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
185	1835-4	Overhead Conductors and Devices - Primary	($3,357,765)	($2,182,547)	($1,175,218)	($3,357,765)	($595,404)	($265,033)	($955,859)	($127,308)	$0	$0	($2,361)	($165,000)	($71,582)	($2,182,547)	($824,794)	($65,241)
186	1835-5	Overhead Conductors and Devices - Secondary	($1,371,481)	($891,463)	($480,018)	($1,371,481)	($725,266)	($163,321)	$0	$0	$0	$0	($2,876)	$0	$0	($891,463)	($349,476)	($13,985)
187	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
188	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
189	1840-4	Underground Conduit - Primary	($87,195)	($56,677)	($30,518)	($87,195)	($15,462)	($6,882)	($24,822)	($3,306)	$0	$0	($61)	($4,285)	($1,859)	($56,677)	($21,418)	($1,694)
190	1840-5	Underground Conduit - Secondary	($371,727)	($241,622)	($130,104)	($371,727)	($196,576)	($44,267)	$0	$0	$0	$0	($779)	$0	$0	($241,622)	($94,722)	($3,790)
191	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
192	1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
193	1845-4	Underground Conductors and Devices - Primary	($2,666,720)	($1,733,368)	($933,352)	($2,666,720)	($472,867)	($210,488)	($759,138)	($101,107)	$0	$0	($1,875)	($131,042)	($56,850)	($1,733,368)	($655,047)	($51,814)
194	1845-5	Underground Conductors and Devices - Secondary	($2,562,142)	($1,665,393)	($896,750)	($2,562,142)	($1,354,910)	($305,110)	$0	$0	$0	$0	($5,373)	$0	$0	($1,665,393)	($652,877)	($26,126)
195	1850	Line Transformers	($3,368,117)	($2,357,682)	($1,010,435)	($3,368,117)	($875,546)	($389,416)	($1,089,248)	$0	$0	$0	($3,472)	$0	$0	($2,357,682)	($710,620)	($56,164)
196	1855	Services	($78,713)	$0	($78,713)	($78,713)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($55,685)	($4,457)
197	1860	Meters	($1,683,362)	$0	($1,683,362)	($1,683,362)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($949,228)	($232,566)
198		**Sub - Total**	**($16,441,243)**	**($9,891,421)**	**($6,549,822)**	**($16,441,243)**	**($4,490,042)**	**($1,474,148)**	**($3,143,075)**	**($273,346)**	**($1,224)**	**($78)**	**($17,889)**	**($353,354)**	**($138,265)**	**($9,891,421)**	**($4,406,673)**	**($462,505)**
199	**General Plant**																	
200	1905	Land	$0															
201	1906	Land Rights	$0															
202	1908	Buildings and Fixtures	$0															
203	1910	Leasehold Improvements	$0															
204	1915	Office Furniture and Equipment	$0															
205	1920	Computer Equipment - Hardware	$0															
206	1925	Computer Software	($22,000)															
207	1930	Transportation Equipment	($1,785,586)															
208	1935	Stores Equipment	$0															
209	1940	Tools, Shop and Garage Equipment	($55,275)															
210	1945	Measurement and Testing Equipment	$0															
211	1950	Power Operated Equipment	$0															
212	1955	Communication Equipment	($588)															
213	1960	Miscellaneous Equipment	$0															
214	1970	Load Management Controls - Customer Premises	($420,109)															
215	1975	Load Management Controls - Utility Premises	$0															
216	1980	System Supervisory Equipment	($26,335)															
217	1990	Other Tangible Property	$0															
218	2005	Property Under Capital Leases	$0															
219	2010	Electric Plant Purchased or Sold	$0															
220		**Sub - Total**	**($2,309,893)**															
221																		
222		**TOTAL - 2105 FA**	($18,751,136)	($9,891,421)	($6,549,822)	($16,441,243)	($4,490,042)	($1,474,148)	($3,143,075)	($273,346)	($1,224)	($78)	($17,889)	($353,354)	($138,265)	($9,891,421)	($4,406,673)	($462,505)
223																		

Accumulated Depreciation - 2120

							Demand Allocation										Customer Allocation	
225							1	2	3	6	7	8	9	10	11	Sub -total	1	2
226	Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total	Residential	GS <50
227																		
228	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
229	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
230	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
231	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
232	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
233	1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
234	1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
235	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
236	1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
237	1808-2	Buildings and Fixtures < 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
238	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
239	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
240	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
241	1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
242	1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
243	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
244	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
245	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
246	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
247	1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
248	1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
249	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
250	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
251	1830-4	Poles, Towers and Fixtures - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
252	1830-5	Poles, Towers and Fixtures - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
253	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
254	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
255	1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

	A	B	C	D	E	F	G	H	I	L	M	N	O	P	Q	AA	AB	AC
256	1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
257	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
258	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
259	1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
260	1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
261	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
262	1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
263	1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
264	1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
265	1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
266	1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
267	1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
268		**Sub - Total**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
269	**General Plant**																	
270	1905	Land	$0															
271	1906	Land Rights	$0															
272	1908	Buildings and Fixtures	$0															
273	1910	Leasehold Improvements	$0															
274	1915	Office Furniture and Equipment	$0															
275	1920	Computer Equipment - Hardware	$0															
276	1925	Computer Software	$0															
277	1930	Transportation Equipment	$0															
278	1935	Stores Equipment	$0															
279	1940	Tools, Shop and Garage Equipment	$0															
280	1945	Measurement and Testing Equipment	$0															
281	1950	Power Operated Equipment	$0															
282	1955	Communication Equipment	$0															
283	1960	Miscellaneous Equipment	$0															
284	1970	Load Management Controls - Customer Premises	$0															
285	1975	Load Management Controls - Utility Premises	$0															
286	1980	System Supervisory Equipment	$0															
287	1990	Other Tangible Property	$0															
288	2005	Property Under Capital Leases	$0															
289	2010	Electric Plant Purchased or Sold	$0															
290		**Sub - Total**	**$0**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
291																		
292		**TOTAL - 2120**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
293																		
294																		

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

							Demand Allocation										Customer Allocation	
							1	2	3	6	7	8	9	10	11	Sub -total	1	2
	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total	Residential	GS <50
300																		
301	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
302	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
303	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
304	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
305	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
306	1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
307	1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
308	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
309	1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
310	1808-2	Buildings and Fixtures < 50 KV	$23,851	$23,851	$0	$23,851	$7,542	$2,631	$10,409	$1,377	$57	$4	$34	$1,742	$55	$23,851	$0	$0
311	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
312	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
313	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
314	1815	Transformer Station Equipment - Normally Primary above 50 kV	$111,739	$111,739	$0	$111,739	$35,332	$12,325	$48,767	$6,452	$267	$17	$159	$8,161	$258	$111,739	$0	$0
315	1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
316	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
317	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$4,685	$4,685	$0	$4,685	$1,278	$569	$2,052	$273	$0	$0	$5	$354	$154	$4,685	$0	$0
318	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
319	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
320	1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
321	1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
322	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
323	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
324	1830-4	Poles, Towers and Fixtures - Primary	$205,188	$133,372	$71,816	$205,188	$36,384	$16,196	$58,411	$7,780	$0	$0	$144	$10,083	$4,374	$133,372	$50,402	$3,987
325	1830-5	Poles, Towers and Fixtures - Secondary	$45,041	$29,277	$15,764	$45,041	$23,819	$5,364	$0	$0	$0	$0	$94	$0	$0	$29,277	$11,477	$459
326	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
327	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
328	1835-4	Overhead Conductors and Devices - Primary	$410,882	$267,073	$143,809	$410,882	$72,858	$32,431	$116,966	$15,578	$0	$0	$289	$20,191	$8,759	$267,073	$100,928	$7,983
329	1835-5	Overhead Conductors and Devices - Secondary	$167,825	$109,086	$58,739	$167,825	$88,749	$19,985	$0	$0	$0	$0	$352	$0	$0	$109,086	$42,765	$1,711
330	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
331	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
332	1840-4	Underground Conduit - Primary	$59,300	$38,545	$20,755	$59,300	$10,515	$4,681	$16,881	$2,248	$0	$0	$42	$2,914	$1,264	$38,545	$14,566	$1,152
333	1840-5	Underground Conduit - Secondary	$252,804	$164,322	$88,481	$252,804	$133,688	$30,105	$0	$0	$0	$0	$530	$0	$0	$164,322	$64,419	$2,578
334	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
335	1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
336	1845-4	Underground Conductors and Devices - Primary	$372,307	$241,999	$130,307	$372,307	$66,018	$29,387	$105,985	$14,116	$0	$0	$262	$18,295	$7,937	$241,999	$91,453	$7,234
337	1845-5	Underground Conductors and Devices - Secondary	$357,707	$232,509	$125,197	$357,707	$189,162	$42,597	$0	$0	$0	$0	$750	$0	$0	$232,509	$91,150	$3,647
338	1850	Line Transformers	$542,315	$379,620	$162,694	$542,315	$140,975	$62,702	$175,384	$0	$0	$0	$559	$0	$0	$379,620	$114,420	$9,043
339	1855	Services	$45,764	$0	$45,764	$45,764	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$32,375	$2,591
340	1860	Meters	$283,395	$0	$283,395	$283,395	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$159,803	$39,153
341		**Sub - Total**	**$2,882,802**	**$1,736,080**	**$1,146,722**	**$2,882,802**	**$806,321**	**$258,972**	**$534,856**	**$47,825**	**$324**	**$21**	**$3,220**	**$61,740**	**$22,802**	**$1,736,080**	**$773,757**	**$79,539**

General Plant																		
1905	Land	$0																
1906	Land Rights	$0																
1908	Buildings and Fixtures	$0																
1910	Leasehold Improvements	$0																
1915	Office Furniture and Equipment	$0																
1920	Computer Equipment - Hardware	$0																
1925	Computer Software	$44,000																
1930	Transportation Equipment	$0																
1935	Stores Equipment	$0																
1940	Tools, Shop and Garage Equipment	$13,507																
1945	Measurement and Testing Equipment	$0																
1950	Power Operated Equipment	$0																
1955	Communication Equipment	$235																
1960	Miscellaneous Equipment	$0																
1970	Load Management Controls - Customer Premises	$54,797																
1975	Load Management Controls - Utility Premises	$0																
1980	System Supervisory Equipment	$26,001																
1990	Other Tangible Property	$0																
2005	Property Under Capital Leases	$0																
2010	Electric Plant Purchased or Sold	$0																
	Sub - Total	**$138,540**				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
	TOTAL - 5705	$3,021,342	$1,736,080	$1,146,722	$2,882,802	$806,321	$258,972	$534,856	$47,825	$324	$21	$3,220	$61,740	$22,802	$1,736,080	$773,757	$79,539	

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

						Demand Allocation										Customer Allocation	
						1	2	3	6	7	8	9	10	11	Sub -total	1	2
Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total	Residential	GS <50
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-5	Poles, Towers and Fixtures - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub - Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant																	
1905	Land	$0															
1906	Land Rights	$0															
1908	Buildings and Fixtures	$0															
1910	Leasehold Improvements	$0															
1915	Office Furniture and Equipment	$0															
1920	Computer Equipment - Hardware	$0															
1925	Computer Software	$0															
1930	Transportation Equipment	$0															
1935	Stores Equipment	$0															
1940	Tools, Shop and Garage Equipment	$0															
1945	Measurement and Testing Equipment	$0															
1950	Power Operated Equipment	$0															
1955	Communication Equipment	$0															
1960	Miscellaneous Equipment	$0															
1970	Load Management Controls - Customer Premises	$0															

	A	B	C	D	E	F	G	H	I	L	M	N	O	P	Q	AA	AB	AC
	1975	Load Management Controls - Utility Premises	$0															
432	1980	System Supervisory Equipment	$0															
433	1990	Other Tangible Property	$0															
434	2005	Property Under Capital Leases	$0															
435	2010	Electric Plant Purchased or Sold	$0															
436		**Sub - Total**	**$0**				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
437																		
438		**TOTAL - 5710**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
439																		
440																		

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

442
443

							Demand Allocation										Customer Allocation	
444							1	2	3	6	7	8	9	10	11	Sub -total	1	2
445	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total	Residential	GS <50
446																		
447	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
448	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
449	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
450	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
451	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
452	1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
453	1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
454	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
455	1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
456	1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
457	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
458	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
459	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
460	1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
461	1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
462	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
463	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
464	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
465	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
466	1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
467	1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
468	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
469	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
470	1830-4	Poles, Towers and Fixtures - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
471	1830-5	Poles, Towers and Fixtures - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
472	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
473	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
474	1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
475	1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
476	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
477	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
478	1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
479	1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
480	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
481	1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
482	1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
483	1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
484	1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
485	1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
486	1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
487		**Sub - Total**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
488	**General Plant**																	
489	1905	Land	$0															
490	1906	Land Rights	$0															
491	1908	Buildings and Fixtures	$0															
492	1910	Leasehold Improvements	$0															
493	1915	Office Furniture and Equipment	$0															
494	1920	Computer Equipment - Hardware	$0															
495	1925	Computer Software	$0															
496	1930	Transportation Equipment	$0															
497	1935	Stores Equipment	$0															
498	1940	Tools, Shop and Garage Equipment	$0															
499	1945	Measurement and Testing Equipment	$0															
500	1950	Power Operated Equipment	$0															
501	1955	Communication Equipment	$0															
502	1960	Miscellaneous Equipment	$0															
503	1970	Load Management Controls - Customer Premises	$0															
504	1975	Load Management Controls - Utility Premises	$0															
505	1980	System Supervisory Equipment	$0															
506	1990	Other Tangible Property	$0															
507	2005	Property Under Capital Leases	$0															
508	2010	Electric Plant Purchased or Sold	$0															
509		**Sub - Total**	**$0**				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
510																		
511		**TOTAL - 5715**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
512																		
513																		

514 **Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720**

515
516

							Demand Allocation										Customer Allocation	
517																		

	A	B	C	D	E	F	G	H	I	L	M	N	O	P	Q	AA	AB	AC
518							1	2	3	6	7	8	9	10	11	Sub -total	1	2
519	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total	Residential	GS <50
520	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
521	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
522	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
523	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
524	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
525	1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
526	1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
527	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
528	1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
529	1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
530	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
531	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
532	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
533	1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
534	1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
535	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
536	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
537	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
538	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
539	1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
540	1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
541	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
542	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
543	1830-4	Poles, Towers and Fixtures - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
544	1830-5	Poles, Towers and Fixtures - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
545	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
546	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
547	1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
548	1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
549	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
550	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
551	1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
552	1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
553	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
554	1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
555	1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
556	1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
557	1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
558	1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
559	1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
560		**Sub - Total**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
561	**General Plant**																	
562	1905	Land	$0															
563	1906	Land Rights	$0															
564	1908	Buildings and Fixtures	$0															
565	1910	Leasehold Improvements	$0															
566	1915	Office Furniture and Equipment	$0															
567	1920	Computer Equipment - Hardware	$0															
568	1925	Computer Software	$0															
569	1930	Transportation Equipment	$0															
570	1935	Stores Equipment	$0															
571	1940	Tools, Shop and Garage Equipment	$0															
572	1945	Measurement and Testing Equipment	$0															
573	1950	Power Operated Equipment	$0															
574	1955	Communication Equipment	$0															
575	1960	Miscellaneous Equipment	$0															
576	1970	Load Management Controls - Customer Premises	$0															
577	1975	Load Management Controls - Utility Premises	$0															
578	1980	System Supervisory Equipment	$0															
579	1990	Other Tangible Property	$0															
580	2005	Property Under Capital Leases	$0															
581	2010	Electric Plant Purchased or Sold	$0															
582		**Sub - Total**	**$0**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
583																		
584		**TOTAL - 5720**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
585																		
586							**Demand Allocation**										**Customer Allocation**	
587							1	2	3	6	7	8	9	10	11	Sub -total	1	2
588	Account	Description		Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total	Residential	GS <50
589	1565	Conservation and Demand Management	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	64.78%	11.42%
590	1805	Land					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
591	1805-1	Land Station >50 kV	100%	100%	0%	100%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%	100.00%	0.00%	0.00%
592	1805-2	Land Station <50 kV	100%	100%	0%	100%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%	100.00%	0.00%	0.00%
593	1806	Land Rights					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
594	1806-1	Land Rights Station >50 kV	100%	100%	0%	100%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%	100.00%	0.00%	0.00%
595	1806-2	Land Rights Station <50 kV	100%	100%	0%	100%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%	100.00%	0.00%	0.00%
596	1808	Buildings and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
597	1808-1	Buildings and Fixtures > 50 kV	100%	100%	0%	100%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%	100.00%	0.00%	0.00%
598	1808-2	Buildings and Fixtures < 50 KV	100%	100%	0%	100%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%	100.00%	0.00%	0.00%
599	1810	Leasehold Improvements					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
600	1810-1	Leasehold Improvements >50 kV	100%	100%	0%	100%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%	100.00%	0.00%	0.00%
601	1810-2	Leasehold Improvements <50 kV	100%	100%	0%	100%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%	100.00%	0.00%	0.00%
602	1815	Transformer Station Equipment - Normally Primary above 50 kV	100%	100%	0%	100%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%	100.00%	0.00%	0.00%
603	1820	Distribution Station Equipment - Normally Primary below 50 kV					31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%	100.00%	0.00%	0.00%

	A	B	C	D	E	F	G	H	I	L	M	N	O	P	Q	AA	AB	AC
604	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	100%	100%	0%	100%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%	100.00%	0.00%	0.00%
605	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	100%	100%	0%	100%	27.28%	12.14%	43.80%	5.83%	0.00%	0.00%	0.11%	7.56%	3.28%	100.00%	0.00%	0.00%
606	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	27.24%	10.20%
607	1825	Storage Battery Equipment					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
608	1825-1	Storage Battery Equipment > 50 kV	100%	100%	0%	100%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%	100.00%	0.00%	0.00%
609	1825-2	Storage Battery Equipment <50 kV	100%	100%	0%	100%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%	100.00%	0.00%	0.00%
610	1830	Poles, Towers and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
611	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	100%	100%	0%	100%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%	100.00%	0.00%	0.00%
612	1830-4	Poles, Towers and Fixtures - Primary	100%	65%	35%	100%	27.28%	12.14%	43.80%	5.83%	0.00%	0.00%	0.11%	7.56%	3.28%	100.00%	70.18%	5.55%
613	1830-5	Poles, Towers and Fixtures - Secondary	100%	65%	35%	100%	81.36%	18.32%	0.00%	0.00%	0.00%	0.00%	0.32%	0.00%	0.00%	100.00%	72.80%	2.91%
614	1835	Overhead Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
615	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	100%	100%	0%	100%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%	100.00%	0.00%	0.00%
616	1835-4	Overhead Conductors and Devices - Primary	100%	65%	35%	100%	27.28%	12.14%	43.80%	5.83%	0.00%	0.00%	0.11%	7.56%	3.28%	100.00%	70.18%	5.55%
617	1835-5	Overhead Conductors and Devices - Secondary	100%	65%	35%	100%	81.36%	18.32%	0.00%	0.00%	0.00%	0.00%	0.32%	0.00%	0.00%	100.00%	72.80%	2.91%
618	1840	Underground Conduit					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
619	1840-3	Underground Conduit - Bulk Delivery	100%	100%	0%	100%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%	100.00%	0.00%	0.00%
620	1840-4	Underground Conduit - Primary	100%	65%	35%	100%	27.28%	12.14%	43.80%	5.83%	0.00%	0.00%	0.11%	7.56%	3.28%	100.00%	70.18%	5.55%
621	1840-5	Underground Conduit - Secondary	100%	65%	35%	100%	81.36%	18.32%	0.00%	0.00%	0.00%	0.00%	0.32%	0.00%	0.00%	100.00%	72.80%	2.91%
622	1845	Underground Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
623	1845-3	Underground Conductors and Devices - Bulk Delivery	100%	100%	0%	100%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%	100.00%	0.00%	0.00%
624	1845-4	Underground Conductors and Devices - Primary	100%	65%	35%	100%	27.28%	12.14%	43.80%	5.83%	0.00%	0.00%	0.11%	7.56%	3.28%	100.00%	70.18%	5.55%
625	1845-5	Underground Conductors and Devices - Secondary	100%	65%	35%	100%	81.36%	18.32%	0.00%	0.00%	0.00%	0.00%	0.32%	0.00%	0.00%	100.00%	72.80%	2.91%
626	1850	Line Transformers	100%	70%	30%	100%	37.14%	16.52%	46.20%	0.00%	0.00%	0.00%	0.15%	0.00%	0.00%	100.00%	70.33%	5.56%
627	1855	Services	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	70.74%	5.66%
628	1860	Meters	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	56.39%	13.82%
629	**General Plant**																	
630	1905	Land	100%															
631	1906	Land Rights	100%															
632	1908	Buildings and Fixtures	100%															
633	1910	Leasehold Improvements	100%															
634	1915	Office Furniture and Equipment	100%															
635	1920	Computer Equipment - Hardware	100%															
636	1925	Computer Software	100%															
637	1930	Transportation Equipment	100%															
638	1935	Stores Equipment	100%															
639	1940	Tools, Shop and Garage Equipment	100%															
640	1945	Measurement and Testing Equipment	100%															
641	1950	Power Operated Equipment	100%															
642	1955	Communication Equipment	100%															
643	1960	Miscellaneous Equipment	100%															
644	1970	Load Management Controls - Customer Premises	100%															
645	1975	Load Management Controls - Utility Premises	100%															
646	1980	System Supervisory Equipment	100%															
647	1990	Other Tangible Property	100%															
648	2005	Property Under Capital Leases	100%															
649	2010	Electric Plant Purchased or Sold	100%															
650																		
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	AD	AG	AH	AI	AJ	AK	AL	AV	AW	AX	AY	BB	BC	BD	BE	BF	BG	BQ
1																		
2																		
3																		
4																		
5																		
6																		
7																		
8																		
9																		
10																		
14																		
15									A & G Allocation									
16	3	6	7	8	9	10	11	Sub -total	1	2	3	6	7	8	9	10	11	Sub -total
17	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total
18	$0	$0	$0	$0	$0	$0	$0	$0										
19	$0	$0	$0	$0	$0	$0	$0	$0										
20	$0	$0	$0	$0	$0	$0	$0	$0										
21	$0	$0	$0	$0	$0	$0	$0	$0										
22	$0	$0	$0	$0	$0	$0	$0	$0										
23	$0	$0	$0	$0	$0	$0	$0	$0										
24	$0	$0	$0	$0	$0	$0	$0	$0										
25	$0	$0	$0	$0	$0	$0	$0	$0										
26	$0	$0	$0	$0	$0	$0	$0	$0										
27	$0	$0	$0	$0	$0	$0	$0	$0										
28	$0	$0	$0	$0	$0	$0	$0	$0										
29	$0	$0	$0	$0	$0	$0	$0	$0										
30	$0	$0	$0	$0	$0	$0	$0	$0										
31	$0	$0	$0	$0	$0	$0	$0	$0										
32	$0	$0	$0	$0	$0	$0	$0	$0										
33	$0	$0	$0	$0	$0	$0	$0	$0										
34	$0	$0	$0	$0	$0	$0	$0	$0										
35	$0	$0	$0	$0	$0	$0	$0	$0										
36	$0	$0	$0	$0	$0	$0	$0	$0										
37	$0	$0	$0	$0	$0	$0	$0	$0										
38	$0	$0	$0	$0	$0	$0	$0	$0										
39	$0	$0	$0	$0	$0	$0	$0	$0										
40	$0	$0	$0	$0	$0	$0	$0	$0										
41	($671)	($3)	($16,530)	($1,295)	($715)	($5)	($2)	($79,210)										
42	$0	$0	($3,764)	($295)	($163)	$0	$0	($17,387)										
43	$0	$0	$0	$0	$0	$0	$0	$0										
44	$0	$0	$0	$0	$0	$0	$0	$0										
45	($550)	($3)	($13,558)	($1,062)	($586)	($4)	($1)	($64,966)										
46	$0	$0	($5,745)	($450)	($249)	$0	$0	($26,535)										
47	$0	$0	$0	$0	$0	$0	$0	$0										
48	$0	$0	$0	$0	$0	$0	$0	$0										
49	($137)	($1)	($3,366)	($264)	($146)	($1)	($0)	($16,128)										
50	$0	$0	($14,885)	($1,166)	($644)	$0	$0	($68,758)										
51	$0	$0	$0	$0	$0	$0	$0	$0										
52	$0	$0	$0	$0	$0	$0	$0	$0										
53	($430)	($2)	($10,601)	($831)	($459)	($3)	($1)	($50,798)										
54	$0	$0	($10,566)	($828)	($457)	$0	$0	($48,806)										
55	($619)	$0	($19,674)	($1,542)	($851)	$0	$0	($94,075)										
56	$0	$0	($4,767)	($374)	($206)	$0	$0	($22,662)										
57	($48,575)	($219)	$0	$0	$0	$0	($109)	($164,128)										
58	**($50,981)**	**($227)**	**($103,456)**	**($8,107)**	**($4,475)**	**($13)**	**($114)**	**($653,454)**										
59																		
60									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
61									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
62									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
63									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
64									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
65									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
66									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
67									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
68									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
69									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
70									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
71									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
72									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
73									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
74									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
75									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
76									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
77									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
78									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
79									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
80									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
81																		
82	($50,981)	($227)	($103,456)	($8,107)	($4,475)	($13)	($114)	($653,454)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
83																		
84																		
85									A & G Allocation									
86	3	6	7	8	9	10	11	Sub -total	1	2	3	6	7	8	9	10	11	Sub -total

	AD	AG	AH	AI	AJ	AK	AL	AV	AW	AX	AY	BB	BC	BD	BE	BF	BG	BQ
87	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**
88	$0	$0	$0	$0	$0	$0	$0	$0										
89	$0	$0	$0	$0	$0	$0	$0	$0										
90	$0	$0	$0	$0	$0	$0	$0	$0										
91	$0	$0	$0	$0	$0	$0	$0	$0										
92	$0	$0	$0	$0	$0	$0	$0	$0										
93	$0	$0	$0	$0	$0	$0	$0	$0										
94	$0	$0	$0	$0	$0	$0	$0	$0										
95	$0	$0	$0	$0	$0	$0	$0	$0										
96	$0	$0	$0	$0	$0	$0	$0	$0										
97	$0	$0	$0	$0	$0	$0	$0	$0										
98	$0	$0	$0	$0	$0	$0	$0	$0										
99	$0	$0	$0	$0	$0	$0	$0	$0										
100	$0	$0	$0	$0	$0	$0	$0	$0										
101	$0	$0	$0	$0	$0	$0	$0	$0										
102	$0	$0	$0	$0	$0	$0	$0	$0										
103	$0	$0	$0	$0	$0	$0	$0	$0										
104	$0	$0	$0	$0	$0	$0	$0	$0										
105	$0	$0	$0	$0	$0	$0	$0	$0										
106	$0	$0	$0	$0	$0	$0	$0	$0										
107	$0	$0	$0	$0	$0	$0	$0	$0										
108	$0	$0	$0	$0	$0	$0	$0	$0										
109	$0	$0	$0	$0	$0	$0	$0	$0										
110	$0	$0	$0	$0	$0	$0	$0	$0										
111	$69	$0	$1,710	$134	$74	$1	$0	$8,194										
112	$0	$0	$389	$31	$17	$0	$0	$1,799										
113	$0	$0	$0	$0	$0	$0	$0	$0										
114	$0	$0	$0	$0	$0	$0	$0	$0										
115	$57	$0	$1,403	$110	$61	$0	$0	$6,721										
116	$0	$0	$594	$47	$26	$0	$0	$2,745										
117	$0	$0	$0	$0	$0	$0	$0	$0										
118	$0	$0	$0	$0	$0	$0	$0	$0										
119	$14	$0	$348	$27	$15	$0	$0	$1,669										
120	$0	$0	$1,540	$121	$67	$0	$0	$7,113										
121	$0	$0	$0	$0	$0	$0	$0	$0										
122	$0	$0	$0	$0	$0	$0	$0	$0										
123	$44	$0	$1,097	$86	$47	$0	$0	$5,255										
124	$0	$0	$1,093	$86	$47	$0	$0	$5,049										
125	$64	$0	$2,035	$159	$88	$0	$0	$9,732										
126	$0	$0	$493	$39	$21	$0	$0	$2,344										
127	$5,025	$23	$0	$0	$0	$0	$11	$16,979										
128	**$5,274**	**$24**	**$10,703**	**$839**	**$463**	**$1**	**$12**	**$67,602**										
129																		
130									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
131									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
132									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
133									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
134									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
135									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
136									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
137									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
138									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
139									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
140									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
141									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
142									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
143									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
144									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
145									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
146									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
147									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
148									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
149									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
150									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
151																		
152	$5,274	$24	$10,703	$839	$463	$1	$12	$67,602	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
153																		
154																		
155									**A & G Allocation**									
156	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**	**1**	**2**	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**
157	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**
158	$0	$0	$0	$0	$0	$0	$0	$0										
159	$0	$0	$0	$0	$0	$0	$0	$0										
160	$0	$0	$0	$0	$0	$0	$0	$0										
161	$0	$0	$0	$0	$0	$0	$0	$0										
162	$0	$0	$0	$0	$0	$0	$0	$0										
163	$0	$0	$0	$0	$0	$0	$0	$0										
164	$0	$0	$0	$0	$0	$0	$0	$0										
165	$0	$0	$0	$0	$0	$0	$0	$0										
166	$0	$0	$0	$0	$0	$0	$0	$0										
167	$0	$0	$0	$0	$0	$0	$0	$0										
168	$0	$0	$0	$0	$0	$0	$0	$0										
169	$0	$0	$0	$0	$0	$0	$0	$0										
170	$0	$0	$0	$0	$0	$0	$0	$0										
171	$0	$0	$0	$0	$0	$0	$0	$0										
172	$0	$0	$0	$0	$0	$0	$0	$0										

	AD	AG	AH	AI	AJ	AK	AL	AV	AW	AX	AY	BB	BC	BD	BE	BF	BG	BQ
173	$0	$0	$0	$0	$0	$0	$0	$0										
174	$0	$0	$0	$0	$0	$0	$0	$0										
175	$0	$0	$0	$0	$0	$0	$0	$0										
176	$0	$0	$0	$0	$0	$0	$0	$0										
177	$0	$0	$0	$0	$0	$0	$0	$0										
178	$0	$0	$0	$0	$0	$0	$0	$0										
179	$0	$0	$0	$0	$0	$0	$0	$0										
180	$0	$0	$0	$0	$0	$0	$0	$0										
181	($912)	($4)	($22,478)	($1,761)	($972)	($7)	($2)	($107,708)										
182	$0	$0	($5,119)	($401)	($221)	$0	$0	($23,643)										
183	$0	$0	$0	$0	$0	$0	$0	$0										
184	$0	$0	$0	$0	$0	$0	$0	$0										
185	($9,951)	($49)	($245,258)	($19,219)	($10,609)	($73)	($24)	($1,175,218)										
186	$0	$0	($103,919)	($8,143)	($4,495)	$0	$0	($480,018)										
187	$0	$0	$0	$0	$0	$0	$0	$0										
188	$0	$0	$0	$0	$0	$0	$0	$0										
189	($258)	($1)	($6,369)	($499)	($276)	($2)	($1)	($30,518)										
190	$0	$0	($28,166)	($2,207)	($1,218)	$0	$0	($130,104)										
191	$0	$0	$0	$0	$0	$0	$0	$0										
192	$0	$0	$0	$0	$0	$0	$0	$0										
193	($7,903)	($39)	($194,782)	($15,263)	($8,426)	($58)	($19)	($933,352)										
194	$0	$0	($194,137)	($15,213)	($8,398)	$0	$0	($896,750)										
195	($6,644)	$0	($211,308)	($16,558)	($9,141)	$0	$0	($1,010,435)										
196	$0	$0	($16,558)	($1,298)	($716)	$0	$0	($78,713)										
197	($498,204)	($2,242)	$0	$0	$0	$0	($1,121)	($1,683,362)										
198	**($523,872)**	**($2,336)**	**($1,028,093)**	**($80,563)**	**($44,473)**	**($140)**	**($1,168)**	**($6,549,822)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
199																		
200									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
201									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
202									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
203									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
204									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
205									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
206									($11,820)	($2,576)	($4,983)	($411)	($1,330)	($104)	($82)	($525)	($169)	($22,000)
207									($959,324)	($209,095)	($404,411)	($33,340)	($107,948)	($8,453)	($6,672)	($42,622)	($13,723)	($1,785,586)
208									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
209									($29,697)	($6,473)	($12,519)	($1,032)	($3,342)	($262)	($207)	($1,319)	($425)	($55,275)
210									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
211									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
212									($316)	($69)	($133)	($11)	($36)	($3)	($2)	($14)	($5)	($588)
213									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
214									($225,708)	($49,195)	($95,149)	($7,844)	($25,398)	($1,989)	($1,570)	($10,028)	($3,229)	($420,109)
215									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
216									($14,149)	($3,084)	($5,965)	($492)	($1,592)	($125)	($98)	($629)	($202)	($26,335)
217									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
218									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
219									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
220									($1,241,013)	($270,492)	($523,159)	($43,129)	($139,645)	($10,935)	($8,631)	($55,137)	($17,752)	($2,309,893)
221																		
222	($523,872)	($2,336)	($1,028,093)	($80,563)	($44,473)	($140)	($1,168)	($6,549,822)	($1,241,013)	($270,492)	($523,159)	($43,129)	($139,645)	($10,935)	($8,631)	($55,137)	($17,752)	($2,309,893)
223																		
224																		
225									**A & G Allocation**									
226	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**	**1**	**2**	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**
227	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**
228	$0	$0	$0	$0	$0	$0	$0	$0										
229	$0	$0	$0	$0	$0	$0	$0	$0										
230	$0	$0	$0	$0	$0	$0	$0	$0										
231	$0	$0	$0	$0	$0	$0	$0	$0										
232	$0	$0	$0	$0	$0	$0	$0	$0										
233	$0	$0	$0	$0	$0	$0	$0	$0										
234	$0	$0	$0	$0	$0	$0	$0	$0										
235	$0	$0	$0	$0	$0	$0	$0	$0										
236	$0	$0	$0	$0	$0	$0	$0	$0										
237	$0	$0	$0	$0	$0	$0	$0	$0										
238	$0	$0	$0	$0	$0	$0	$0	$0										
239	$0	$0	$0	$0	$0	$0	$0	$0										
240	$0	$0	$0	$0	$0	$0	$0	$0										
241	$0	$0	$0	$0	$0	$0	$0	$0										
242	$0	$0	$0	$0	$0	$0	$0	$0										
243	$0	$0	$0	$0	$0	$0	$0	$0										
244	$0	$0	$0	$0	$0	$0	$0	$0										
245	$0	$0	$0	$0	$0	$0	$0	$0										
246	$0	$0	$0	$0	$0	$0	$0	$0										
247	$0	$0	$0	$0	$0	$0	$0	$0										
248	$0	$0	$0	$0	$0	$0	$0	$0										
249	$0	$0	$0	$0	$0	$0	$0	$0										
250	$0	$0	$0	$0	$0	$0	$0	$0										
251	$0	$0	$0	$0	$0	$0	$0	$0										
252	$0	$0	$0	$0	$0	$0	$0	$0										
253	$0	$0	$0	$0	$0	$0	$0	$0										
254	$0	$0	$0	$0	$0	$0	$0	$0										
255	$0	$0	$0	$0	$0	$0	$0	$0										

	AD	AG	AH	AI	AJ	AK	AL	AV	AW	AX	AY	BB	BC	BD	BE	BF	BG	BQ
256	$0	$0	$0	$0	$0	$0	$0	$0										
257	$0	$0	$0	$0	$0	$0	$0	$0										
258	$0	$0	$0	$0	$0	$0	$0	$0										
259	$0	$0	$0	$0	$0	$0	$0	$0										
260	$0	$0	$0	$0	$0	$0	$0	$0										
261	$0	$0	$0	$0	$0	$0	$0	$0										
262	$0	$0	$0	$0	$0	$0	$0	$0										
263	$0	$0	$0	$0	$0	$0	$0	$0										
264	$0	$0	$0	$0	$0	$0	$0	$0										
265	$0	$0	$0	$0	$0	$0	$0	$0										
266	$0	$0	$0	$0	$0	$0	$0	$0										
267	$0	$0	$0	$0	$0	$0	$0	$0										
268	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
269																		
270									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
271									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
272									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
273									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
274									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
275									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
276									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
277									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
278									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
279									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
280									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
281									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
282									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
283									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
284									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
285									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
286									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
287									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
288									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
289									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
290	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
291																		
292	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
293																		
294																		
295																		
296																		
297																		
298									**A & G Allocation**									
299	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**	**1**	**2**	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**
300	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**
301	$0	$0	$0	$0	$0	$0	$0	$0										
302	$0	$0	$0	$0	$0	$0	$0	$0										
303	$0	$0	$0	$0	$0	$0	$0	$0										
304	$0	$0	$0	$0	$0	$0	$0	$0										
305	$0	$0	$0	$0	$0	$0	$0	$0										
306	$0	$0	$0	$0	$0	$0	$0	$0										
307	$0	$0	$0	$0	$0	$0	$0	$0										
308	$0	$0	$0	$0	$0	$0	$0	$0										
309	$0	$0	$0	$0	$0	$0	$0	$0										
310	$0	$0	$0	$0	$0	$0	$0	$0										
311	$0	$0	$0	$0	$0	$0	$0	$0										
312	$0	$0	$0	$0	$0	$0	$0	$0										
313	$0	$0	$0	$0	$0	$0	$0	$0										
314	$0	$0	$0	$0	$0	$0	$0	$0										
315	$0	$0	$0	$0	$0	$0	$0	$0										
316	$0	$0	$0	$0	$0	$0	$0	$0										
317	$0	$0	$0	$0	$0	$0	$0	$0										
318	$0	$0	$0	$0	$0	$0	$0	$0										
319	$0	$0	$0	$0	$0	$0	$0	$0										
320	$0	$0	$0	$0	$0	$0	$0	$0										
321	$0	$0	$0	$0	$0	$0	$0	$0										
322	$0	$0	$0	$0	$0	$0	$0	$0										
323	$0	$0	$0	$0	$0	$0	$0	$0										
324	$608	$3	$14,987	$1,174	$648	$4	$1	$71,816										
325	$0	$0	$3,413	$267	$148	$0	$0	$15,764										
326	$0	$0	$0	$0	$0	$0	$0	$0										
327	$0	$0	$0	$0	$0	$0	$0	$0										
328	$1,218	$6	$30,012	$2,352	$1,298	$9	$3	$143,809										
329	$0	$0	$12,716	$996	$550	$0	$0	$58,739										
330	$0	$0	$0	$0	$0	$0	$0	$0										
331	$0	$0	$0	$0	$0	$0	$0	$0										
332	$176	$1	$4,331	$339	$187	$1	$0	$20,755										
333	$0	$0	$19,155	$1,501	$829	$0	$0	$88,481										
334	$0	$0	$0	$0	$0	$0	$0	$0										
335	$0	$0	$0	$0	$0	$0	$0	$0										
336	$1,103	$5	$27,194	$2,131	$1,176	$8	$3	$130,307										
337	$0	$0	$27,104	$2,124	$1,172	$0	$0	$125,197										
338	$1,070	$0	$34,024	$2,666	$1,472	$0	$0	$162,694										
339	$0	$0	$9,627	$754	$416	$0	$0	$45,764										
340	$83,873	$377	$0	$0	$0	$0	$189	$283,395										
341	**$88,048**	**$393**	**$182,563**	**$14,306**	**$7,897**	**$23**	**$196**	**$1,146,722**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

	AD	AG	AH	AI	AJ	AK	AL	AV	AW	AX	AY	BB	BC	BD	BE	BF	BG	BQ
342																		
343																		
344									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
345									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
346									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
347									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
348									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
349									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
350									$23,639	$5,152	$9,965	$822	$2,660	$208	$164	$1,050	$338	$44,000
351									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
352									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
353									$7,257	$1,582	$3,059	$252	$817	$64	$50	$322	$104	$13,507
354									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
355									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
356									$126	$28	$53	$4	$14	$1	$1	$6	$2	$235
357									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
358									$29,440	$6,417	$12,411	$1,023	$3,313	$259	$205	$1,308	$421	$54,797
359									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
360									$13,969	$3,045	$5,889	$485	$1,572	$123	$97	$621	$200	$26,001
361									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
362									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
363									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
364	$0	$0	$0	$0	$0	$0	$0	$0	$74,432	$16,223	$31,377	$2,587	$8,375	$656	$518	$3,307	$1,065	$138,540
365																		
366	$88,048	$393	$182,563	$14,306	$7,897	$23	$196	$1,146,722	$74,432	$16,223	$31,377	$2,587	$8,375	$656	$518	$3,307	$1,065	$138,540
367																		
368																		
369																		
370																		
371									**A & G Allocation**									
372	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**	**1**	**2**	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**
373	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**
374	$0	$0	$0	$0	$0	$0	$0	$0										
375	$0	$0	$0	$0	$0	$0	$0	$0										
376	$0	$0	$0	$0	$0	$0	$0	$0										
377	$0	$0	$0	$0	$0	$0	$0	$0										
378	$0	$0	$0	$0	$0	$0	$0	$0										
379	$0	$0	$0	$0	$0	$0	$0	$0										
380	$0	$0	$0	$0	$0	$0	$0	$0										
381	$0	$0	$0	$0	$0	$0	$0	$0										
382	$0	$0	$0	$0	$0	$0	$0	$0										
383	$0	$0	$0	$0	$0	$0	$0	$0										
384	$0	$0	$0	$0	$0	$0	$0	$0										
385	$0	$0	$0	$0	$0	$0	$0	$0										
386	$0	$0	$0	$0	$0	$0	$0	$0										
387	$0	$0	$0	$0	$0	$0	$0	$0										
388	$0	$0	$0	$0	$0	$0	$0	$0										
389	$0	$0	$0	$0	$0	$0	$0	$0										
390	$0	$0	$0	$0	$0	$0	$0	$0										
391	$0	$0	$0	$0	$0	$0	$0	$0										
392	$0	$0	$0	$0	$0	$0	$0	$0										
393	$0	$0	$0	$0	$0	$0	$0	$0										
394	$0	$0	$0	$0	$0	$0	$0	$0										
395	$0	$0	$0	$0	$0	$0	$0	$0										
396	$0	$0	$0	$0	$0	$0	$0	$0										
397	$0	$0	$0	$0	$0	$0	$0	$0										
398	$0	$0	$0	$0	$0	$0	$0	$0										
399	$0	$0	$0	$0	$0	$0	$0	$0										
400	$0	$0	$0	$0	$0	$0	$0	$0										
401	$0	$0	$0	$0	$0	$0	$0	$0										
402	$0	$0	$0	$0	$0	$0	$0	$0										
403	$0	$0	$0	$0	$0	$0	$0	$0										
404	$0	$0	$0	$0	$0	$0	$0	$0										
405	$0	$0	$0	$0	$0	$0	$0	$0										
406	$0	$0	$0	$0	$0	$0	$0	$0										
407	$0	$0	$0	$0	$0	$0	$0	$0										
408	$0	$0	$0	$0	$0	$0	$0	$0										
409	$0	$0	$0	$0	$0	$0	$0	$0										
410	$0	$0	$0	$0	$0	$0	$0	$0										
411	$0	$0	$0	$0	$0	$0	$0	$0										
412	$0	$0	$0	$0	$0	$0	$0	$0										
413	$0	$0	$0	$0	$0	$0	$0	$0										
414	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
415																		
416									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
417									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
418									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
419									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
420									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
421									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
422									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
423									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
424									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
425									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
426									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
427									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
428									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
429									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
430									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

	AD	AG	AH	AI	AJ	AK	AL	AV	AW	AX	AY	BB	BC	BD	BE	BF	BG	BQ
431									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
432									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
433									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
434									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
435									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
436	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
437																		
438	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
439																		
440																		
441																		
442																		
443																		
444									**A & G Allocation**									
445	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**	**1**	**2**	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**
446	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**
447	$0	$0	$0	$0	$0	$0	$0	$0										
448	$0	$0	$0	$0	$0	$0	$0	$0										
449	$0	$0	$0	$0	$0	$0	$0	$0										
450	$0	$0	$0	$0	$0	$0	$0	$0										
451	$0	$0	$0	$0	$0	$0	$0	$0										
452	$0	$0	$0	$0	$0	$0	$0	$0										
453	$0	$0	$0	$0	$0	$0	$0	$0										
454	$0	$0	$0	$0	$0	$0	$0	$0										
455	$0	$0	$0	$0	$0	$0	$0	$0										
456	$0	$0	$0	$0	$0	$0	$0	$0										
457	$0	$0	$0	$0	$0	$0	$0	$0										
458	$0	$0	$0	$0	$0	$0	$0	$0										
459	$0	$0	$0	$0	$0	$0	$0	$0										
460	$0	$0	$0	$0	$0	$0	$0	$0										
461	$0	$0	$0	$0	$0	$0	$0	$0										
462	$0	$0	$0	$0	$0	$0	$0	$0										
463	$0	$0	$0	$0	$0	$0	$0	$0										
464	$0	$0	$0	$0	$0	$0	$0	$0										
465	$0	$0	$0	$0	$0	$0	$0	$0										
466	$0	$0	$0	$0	$0	$0	$0	$0										
467	$0	$0	$0	$0	$0	$0	$0	$0										
468	$0	$0	$0	$0	$0	$0	$0	$0										
469	$0	$0	$0	$0	$0	$0	$0	$0										
470	$0	$0	$0	$0	$0	$0	$0	$0										
471	$0	$0	$0	$0	$0	$0	$0	$0										
472	$0	$0	$0	$0	$0	$0	$0	$0										
473	$0	$0	$0	$0	$0	$0	$0	$0										
474	$0	$0	$0	$0	$0	$0	$0	$0										
475	$0	$0	$0	$0	$0	$0	$0	$0										
476	$0	$0	$0	$0	$0	$0	$0	$0										
477	$0	$0	$0	$0	$0	$0	$0	$0										
478	$0	$0	$0	$0	$0	$0	$0	$0										
479	$0	$0	$0	$0	$0	$0	$0	$0										
480	$0	$0	$0	$0	$0	$0	$0	$0										
481	$0	$0	$0	$0	$0	$0	$0	$0										
482	$0	$0	$0	$0	$0	$0	$0	$0										
483	$0	$0	$0	$0	$0	$0	$0	$0										
484	$0	$0	$0	$0	$0	$0	$0	$0										
485	$0	$0	$0	$0	$0	$0	$0	$0										
486	$0	$0	$0	$0	$0	$0	$0	$0										
487	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
488																		
489									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
490									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
491									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
492									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
493									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
494									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
495									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
496									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
497									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
498									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
499									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
500									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
501									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
502									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
503									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
504									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
505									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
506									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
507									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
508									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
509	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
510																		
511	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
512																		
513																		
514																		
515																		
516																		
517									**A & G Allocation**									

	AD	AG	AH	AI	AJ	AK	AL	AV	AW	AX	AY	BB	BC	BD	BE	BF	BG	BQ
518	3	6	7	8	9	10	11	Sub -total	1	2	3	6	7	8	9	10	11	Sub -total
519	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total
520	$0	$0	$0	$0	$0	$0	$0	$0										
521	$0	$0	$0	$0	$0	$0	$0	$0										
522	$0	$0	$0	$0	$0	$0	$0	$0										
523	$0	$0	$0	$0	$0	$0	$0	$0										
524	$0	$0	$0	$0	$0	$0	$0	$0										
525	$0	$0	$0	$0	$0	$0	$0	$0										
526	$0	$0	$0	$0	$0	$0	$0	$0										
527	$0	$0	$0	$0	$0	$0	$0	$0										
528	$0	$0	$0	$0	$0	$0	$0	$0										
529	$0	$0	$0	$0	$0	$0	$0	$0										
530	$0	$0	$0	$0	$0	$0	$0	$0										
531	$0	$0	$0	$0	$0	$0	$0	$0										
532	$0	$0	$0	$0	$0	$0	$0	$0										
533	$0	$0	$0	$0	$0	$0	$0	$0										
534	$0	$0	$0	$0	$0	$0	$0	$0										
535	$0	$0	$0	$0	$0	$0	$0	$0										
536	$0	$0	$0	$0	$0	$0	$0	$0										
537	$0	$0	$0	$0	$0	$0	$0	$0										
538	$0	$0	$0	$0	$0	$0	$0	$0										
539	$0	$0	$0	$0	$0	$0	$0	$0										
540	$0	$0	$0	$0	$0	$0	$0	$0										
541	$0	$0	$0	$0	$0	$0	$0	$0										
542	$0	$0	$0	$0	$0	$0	$0	$0										
543	$0	$0	$0	$0	$0	$0	$0	$0										
544	$0	$0	$0	$0	$0	$0	$0	$0										
545	$0	$0	$0	$0	$0	$0	$0	$0										
546	$0	$0	$0	$0	$0	$0	$0	$0										
547	$0	$0	$0	$0	$0	$0	$0	$0										
548	$0	$0	$0	$0	$0	$0	$0	$0										
549	$0	$0	$0	$0	$0	$0	$0	$0										
550	$0	$0	$0	$0	$0	$0	$0	$0										
551	$0	$0	$0	$0	$0	$0	$0	$0										
552	$0	$0	$0	$0	$0	$0	$0	$0										
553	$0	$0	$0	$0	$0	$0	$0	$0										
554	$0	$0	$0	$0	$0	$0	$0	$0										
555	$0	$0	$0	$0	$0	$0	$0	$0										
556	$0	$0	$0	$0	$0	$0	$0	$0										
557	$0	$0	$0	$0	$0	$0	$0	$0										
558	$0	$0	$0	$0	$0	$0	$0	$0										
559	$0	$0	$0	$0	$0	$0	$0	$0										
560	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
561																		
562									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
563									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
564									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
565									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
566									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
567									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
568									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
569									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
570									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
571									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
572									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
573									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
574									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
575									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
576									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
577									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
578									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
579									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
580									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
581									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
582	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
583																		
584	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
585																		
586									A & G Allocation									
587	3	6	7	8	9	10	11	Sub -total	1	2	3	6	7	8	9	10	11	Sub -total
588	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total
589	15.96%	0.93%	4.42%	0.37%	0.56%	1.14%	0.42%	100.00%										
590	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
591	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
592	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
593	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
594	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
595	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
596	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
597	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
598	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
599	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
600	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
601	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
602	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
603	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										

	AD	AG	AH	AI	AJ	AK	AL	AV	AW	AX	AY	BB	BC	BD	BE	BF	BG	BQ
604	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
605	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
606	47.38%	6.95%	0.67%	0.05%	0.22%	7.14%	0.15%	100.00%										
607	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
608	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
609	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
610	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
611	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
612	0.85%	0.00%	20.87%	1.64%	0.90%	0.01%	0.00%	100.00%										
613	0.00%	0.00%	21.65%	1.70%	0.94%	0.00%	0.00%	100.00%										
614	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
615	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
616	0.85%	0.00%	20.87%	1.64%	0.90%	0.01%	0.00%	100.00%										
617	0.00%	0.00%	21.65%	1.70%	0.94%	0.00%	0.00%	100.00%										
618	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
619	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
620	0.85%	0.00%	20.87%	1.64%	0.90%	0.01%	0.00%	100.00%										
621	0.00%	0.00%	21.65%	1.70%	0.94%	0.00%	0.00%	100.00%										
622	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
623	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
624	0.85%	0.00%	20.87%	1.64%	0.90%	0.01%	0.00%	100.00%										
625	0.00%	0.00%	21.65%	1.70%	0.94%	0.00%	0.00%	100.00%										
626	0.66%	0.00%	20.91%	1.64%	0.90%	0.00%	0.00%	100.00%										
627	0.00%	0.00%	21.04%	1.65%	0.91%	0.00%	0.00%	100.00%										
628	29.60%	0.13%	0.00%	0.00%	0.00%	0.00%	0.07%	100.00%										
629																		
630									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
631									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
632									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
633									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
634									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
635									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
636									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
637									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
638									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
639									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
640									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
641									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
642									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
643									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
644									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
645									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
646									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
647									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
648									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
649									54%	12%	23%	2%	6%	0%	0%	2%	1%	100%
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2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet E1 Categorization Worksheet - Second Run

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

Density of Utility

Density	Number of Customers	kM of Lines
82	36907	450

Deemed Customer Cost Component based on Survey Results

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

Categorization and Demand Allocation for Distribution Assets Accounts

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	Distribution Plant			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 KV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	35%

1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	35%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	35%
1835	Overhead Conductors and Devices	DNCP	CCA	35%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	35%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	35%
1840	Underground Conduit	DNCP	CCA	35%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	35%
1840-5	Underground Conduit - Secondary	SNCP	CCS	35%
1845	Underground Conductors and Devices	DNCP	CCA	35%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	35%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	35%
1850	Line Transformers	LTNCP	CCLT	30%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets		
	Operation			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	35%
5010	Load Dispatching	1815-1855 D	1815-1855 C	35%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	35%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	35%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers- Operation	1850 D	1850 C	30%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	35%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	35%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	30%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	35%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	35%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	35%

	Maintenance			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	35%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	35%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	35%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	35%
5145	Maintenance of Underground Conduit	1840 D	1840 C	35%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	35%
5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	30%
5175	Maintenance of Meters		1860 C	100%

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet E2 Allocator Worksheet - Second Run

Details:
The worksheet below details how allocators are derived.

Explanation	ID and Factors	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power
Demand Allocators											
1 cp											
Transformation CP	TCP1	100.00%	32.90%	11.60%	43.03%	5.15%	0.00%	0.00%	0.12%	7.10%	0.10%
Bulk Delivery (SubTransmission) CP	BCP1	100.00%	32.90%	11.60%	43.03%	5.15%	0.00%	0.00%	0.12%	7.10%	0.10%
Distribution CP (Total System)	DCP1	100.00%	32.90%	11.60%	43.03%	5.15%	0.00%	0.00%	0.12%	7.10%	0.10%
4 cp											
Transformation CP	TCP4	100.00%	35.29%	10.49%	41.04%	5.51%	0.21%	0.01%	0.12%	7.15%	0.18%
Bulk Delivery (SubTransmission) CP	BCP4	100.00%	35.29%	10.49%	41.04%	5.51%	0.21%	0.01%	0.12%	7.15%	0.18%
Distribution CP (Total System)	DCP4	100.00%	35.29%	10.49%	41.04%	5.51%	0.21%	0.01%	0.12%	7.15%	0.18%
12 cp											
Transformation CP	TCP12	100.00%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%
Bulk Delivery (SubTransmission) CP	BCP12	100.00%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%
Distribution CP (Total System)	DCP12	100.00%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%
NON CO_INCIDENT PEAK											
1 NCP											
Distribution NCP (Total System)	DNCP1	100.00%	32.15%	11.74%	40.68%	5.24%	0.00%	0.00%	0.10%	6.71%	3.37%
Primary NCP	PNCP1	100.00%	27.84%	12.07%	43.55%	5.61%	0.00%	0.00%	0.11%	7.20%	3.62%
Line Transformer NCP	LTNCP1	100.00%	37.75%	16.35%	45.75%	0.00%	0.00%	0.00%	0.15%	0.00%	0.00%
Secondary NCP	SNCP1	100.00%	81.75%	17.93%	0.00%	0.00%	0.00%	0.00%	0.33%	0.00%	0.00%
4 NCP											
Distribution NCP (Total System)	DNCP4	100.00%	31.88%	11.79%	40.74%	5.42%	0.00%	0.00%	0.10%	7.02%	3.05%
Primary NCP	PNCP4	100.00%	27.28%	12.14%	43.80%	5.83%	0.00%	0.00%	0.11%	7.56%	3.28%
Line Transformer NCP	LTNCP4	100.00%	37.14%	16.52%	46.20%	0.00%	0.00%	0.00%	0.15%	0.00%	0.00%
Secondary NCP	SNCP4	100.00%	81.36%	18.32%	0.00%	0.00%	0.00%	0.00%	0.32%	0.00%	0.00%
12 NCP											
Distribution NCP (Total System)	DNCP12	100.00%	30.99%	11.21%	42.89%	5.75%	0.00%	0.00%	0.09%	7.35%	1.73%
Primary NCP	PNCP12	100.00%	25.72%	11.55%	46.52%	6.24%	0.00%	0.00%	0.09%	7.99%	1.88%
Line Transformer NCP	LTNCP12	100.00%	35.04%	15.72%	49.11%	0.00%	0.00%	0.00%	0.13%	0.00%	0.00%
Secondary NCP	SNCP12	100.00%	81.25%	18.46%	0.00%	0.00%	0.00%	0.00%	0.29%	0.00%	0.00%
Demand Allocators - Composite											
DEMAND 1815-1855	1815-1855 D	100.00%	45.78%	14.79%	31.39%	2.85%	0.02%	0.00%	0.18%	3.68%	1.30%
DEMAND 1808	1808 D	100.00%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%
DEMAND 1815	1815 D	100.00%	31.62%	11.03%	43.64%	5.77%	0.24%	0.02%	0.14%	7.30%	0.23%
DEMAND 1820	1820 D	100.00%	27.28%	12.14%	43.80%	5.83%	0.00%	0.00%	0.11%	7.56%	3.28%
DEMAND 1815 & 1820	1815 & 1820 D	100.00%	31.49%	11.06%	43.65%	5.78%	0.23%	0.01%	0.14%	7.31%	0.32%
DEMAND 1830	1830 D	100.00%	37.01%	13.26%	35.91%	4.78%	0.00%	0.00%	0.15%	6.20%	2.69%
DEMAND 1835	1835 D	100.00%	42.96%	13.93%	31.09%	4.14%	0.00%	0.00%	0.17%	5.37%	2.33%
DEMAND 1830 & 1835	1830 & 1835 D	100.00%	39.91%	13.59%	33.57%	4.47%	0.00%	0.00%	0.16%	5.79%	2.51%
DEMAND 1840	1840 D	100.00%	71.08%	17.15%	8.32%	1.11%	0.00%	0.00%	0.28%	1.44%	0.62%
DEMAND 1845	1845 D	100.00%	53.78%	15.17%	22.34%	2.97%	0.00%	0.00%	0.21%	3.86%	1.67%
DEMAND 1840 & 1845	1840 & 1845 D	100.00%	61.74%	16.08%	15.89%	2.12%	0.00%	0.00%	0.24%	2.74%	1.19%
DEMAND 1850	1850 D	100.00%	37.14%	16.52%	46.20%	0.00%	0.00%	0.00%	0.15%	0.00%	0.00%
DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER ALLOCATORS											
Billing Data											
kWh	CEN	100.00%	27.24%	10.20%	47.38%	6.95%	0.67%	0.05%	0.22%	7.14%	0.15%
kW	CDEM	100.00%	0.00%	0.00%	78.77%	8.15%	1.50%	0.11%	0.00%	10.11%	1.36%
kWh - Excl WMP	CEN EWMP	100.00%	29.34%	10.99%	51.02%	7.48%	0.72%	0.05%	0.23%	0.00%	0.17%
Dollar Billed (per 2006 EDR)	CREV	100.00%	54.39%	9.39%	29.85%	2.14%	0.66%	0.14%	0.51%	2.67%	0.24%
Bad Debt 3 Year Historical Average	BDHA	100.00%	45.37%	8.18%	46.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Late Payment 3 Year Historical Average	LPHA	100.00%	61.43%	12.18%	26.39%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Number of Bills	CNB	100.00%	89.92%	7.11%	1.08%	0.01%	0.00%	0.71%	1.16%	0.00%	0.00%
Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	0.00%	89.16%	6.99%	3.86%	0.00%	0.00%
Total Number of Customer	CCA	100.00%	70.18%	5.55%	0.85%	0.00%	20.87%	1.64%	0.90%	0.01%	0.00%
Subtransmission Customer Base	CCB	100.00%	0.00%	0.00%	0.00%	0.00%	89.16%	6.99%	3.86%	0.00%	0.00%
Primary Feeder Customer Base	CCP	100.00%	70.18%	5.55%	0.85%	0.00%	20.87%	1.64%	0.90%	0.01%	0.00%
Line Transformer Customer Base	CCLT	100.00%	70.33%	5.56%	0.66%	0.00%	20.91%	1.64%	0.90%	0.00%	0.00%
Secondary Feeder Customer Base	CCS	100.00%	72.80%	2.91%	0.00%	0.00%	21.65%	1.70%	0.94%	0.00%	0.00%
Weighted - Services	CWCS	100.00%	70.74%	5.66%	0.00%	0.00%	21.04%	1.65%	0.91%	0.00%	0.00%

	A	B	C	D	E	F	I	J	K	L	M	N	X	Y
93	Weighted Meter -Capital	**CWMC**	**100.00%**	**56.39%**	**13.82%**	**29.60%**	**0.13%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.07%**		
94	Weighted Meter Reading	**CWMR**	**100.00%**	**80.23%**	**12.52%**	**6.83%**	**0.21%**	**0.00%**	**0.00%**	**0.00%**	**0.11%**	**0.11%**		
95	Weighted Bills	**CWNB**	**100.00%**	**79.54%**	**12.58%**	**6.72%**	**0.07%**	**0.00%**	**0.06%**	**1.02%**	**0.00%**	**0.00%**		
96														
97	CUSTOMER ALLOCATORS - Composite													
98														
99	CUSTOMER 1815-1855	**1815-1855 C**	**100.00%**	**71.10%**	**4.69%**	**0.49%**	**0.00%**	**21.14%**	**1.66%**	**0.91%**	**0.00%**	**0.00%**		
100	CUSTOMER 1808	**1808 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**		
101	CUSTOMER 1815	**1815 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**		
102	CUSTOMER 1820	**1820 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**		
		1815 & 1820												
103	CUSTOMER 1815 & 1820	**C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**		
104	CUSTOMER 1830	**1830 C**	**100.00%**	**70.65%**	**5.08%**	**0.69%**	**0.00%**	**21.01%**	**1.65%**	**0.91%**	**0.01%**	**0.00%**		
105	CUSTOMER 1835	**1835 C**	**100.00%**	**70.94%**	**4.79%**	**0.60%**	**0.00%**	**21.10%**	**1.65%**	**0.91%**	**0.00%**	**0.00%**		
		1830 & 1835												
106	CUSTOMER 1830 & 1835	**C**	**100.00%**	**70.79%**	**4.94%**	**0.65%**	**0.00%**	**21.05%**	**1.65%**	**0.91%**	**0.00%**	**0.00%**		
107	CUSTOMER 1840	**1840 C**	**100.00%**	**72.31%**	**3.41%**	**0.16%**	**0.00%**	**21.50%**	**1.68%**	**0.93%**	**0.00%**	**0.00%**		
108	CUSTOMER 1845	**1845 C**	**100.00%**	**71.47%**	**4.26%**	**0.43%**	**0.00%**	**21.25%**	**1.67%**	**0.92%**	**0.00%**	**0.00%**		
		1840 & 1845												
109	CUSTOMER 1840 & 1845	**C**	**100.00%**	**71.85%**	**3.87%**	**0.31%**	**0.00%**	**21.37%**	**1.67%**	**0.92%**	**0.00%**	**0.00%**		
110	CUSTOMER 1850	**1850 C**	**100.00%**	**70.33%**	**5.56%**	**0.66%**	**0.00%**	**20.91%**	**1.64%**	**0.90%**	**0.00%**	**0.00%**		
111	CUSTOMER 1855	**1855 C**	**100.00%**	**70.74%**	**5.66%**	**0.00%**	**0.00%**	**21.04%**	**1.65%**	**0.91%**	**0.00%**	**0.00%**		
112	CUSTOMER 1860	**1860 C**	**100.00%**	**56.39%**	**13.82%**	**29.60%**	**0.13%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.07%**		
113														
114	**Composite Allocators**													
115	Net Fixed Assets	**NFA**	**100.00%**	**53.67%**	**11.71%**	**22.70%**	**1.88%**	**6.03%**	**0.47%**	**0.37%**	**2.40%**	**0.77%**		
116	Net Fixed Assets Excluding Capital Contribution	**NFA ECC**	**100.00%**	**53.73%**	**11.71%**	**22.65%**	**1.87%**	**6.05%**	**0.47%**	**0.37%**	**2.39%**	**0.77%**		
117	5005-5340	**O&M**	**100.00%**	**64.78%**	**11.42%**	**15.96%**	**0.93%**	**4.42%**	**0.37%**	**0.56%**	**1.14%**	**0.42%**		
118														
119														

2006 COST ALLOCATION INFORMATION

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet E3 Demand Allocator Worksheet - Second Run

Instructions:
Input sheet for Demand Allocators.

PLCC WATTS
400

			1	2	3	6	7	8	9	10	11
	Customer Classes	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
19	CCA	48,186	33,818	2,675	408	2	10,056	788	435	3	1
20	CCB	11,279	0	0	0	0	10,056	788	435	0	0
21	CCP	48,186	33,818	2,675	408	2	10,056	788	435	3	1
22	CCLT	48,086	33,818	2,673	316	0	10,056	788	435	0	0
23	CCS	46,450	33,818	1,353	0	0	10,056	788	435	0	0
25	PLCC-CCA	19,274	13,527	1,070	163	1	4,022	315	174	1	0
26	PLCC-CCB	4,512	0	0	0	0	4,022	315	174	0	0
27	PLCC-CCP	19,274	13,527	1,070	163	1	4,022	315	174	1	0
28	PLCC-CCLT	19,234	13,527	1,069	126	0	4,022	315	174	0	0
29	PLCC-CCS	18,580	13,527	541	0	0	4,022	315	174	0	0
32	1NCP										
33	DNCP1	221,187	70,323	25,689	88,989	11,452	2,056	221	402	14,680	7,375
34	PNCP1	221,187	70,323	25,689	88,989	11,452	2,056	221	402	14,680	7,375
35	LTNCP1	167,631	70,323	25,668	68,961	0	2,056	221	402	0	0
36	SNCP1	85,998	70,323	12,996	0	0	2,056	221	402	0	0
38	PLCC - 1NCP										
39	DNCP1A	218,735	70,323	25,689	88,989	11,452	0	0	228	14,680	7,375
40	PNCP1A	203,973	56,796	24,619	88,826	11,451	0	0	228	14,679	7,375
41	LTNCP1A	150,456	56,796	24,599	68,835	0	0	0	228	0	0
42	SNCP1A	69,478	56,796	12,454	0	0	0	0	228	0	0
44	4 NCP										
46	DNCP4	834,876	263,130	97,322	336,215	44,696	8,165	763	1,525	57,929	25,131
47	PNCP4	834,876	263,130	97,322	336,215	44,696	8,165	763	1,525	57,929	25,131
48	LTNCP4	631,371	263,130	97,243	260,545	0	8,165	763	1,525	0	0
49	SNCP4	322,817	263,130	49,234	0	0	8,165	763	1,525	0	0
51	PLCC - 4NCP										
52	DNCP4A	825,252	263,130	97,322	336,215	44,696	0	0	829	57,929	25,131
53	PNCP4A	766,201	209,021	93,042	335,562	44,693	0	0	829	57,924	25,130
54	LTNCP4A	562,856	209,021	92,966	260,039	0	0	0	829	0	0
55	SNCP4A	256,920	209,021	47,069	0	0	0	0	829	0	0
57	12NCP										
59	DNCP12	2,242,458	686,704	248,339	950,335	127,311	22,851	1,809	3,984	162,830	38,296
60	PNCP12	2,242,458	686,704	248,339	950,335	127,311	22,851	1,809	3,984	162,830	38,296
61	LTNCP12	1,699,933	686,704	248,138	736,449	0	22,851	1,809	3,984	0	0
62	SNCP12	840,980	686,704	125,633	0	0	22,851	1,809	3,984	0	0
64	PLCC - 12NCP										
65	DNCP12A	2,215,710	686,704	248,339	950,335	127,311	0	0	1,896	162,830	38,296
66	PNCP12A	2,038,556	524,377	235,499	948,376	127,301	0	0	1,896	162,815	38,291
67	LTNCP12A	1,496,512	524,377	235,308	734,931	0	0	0	1,896	0	0
68	SNCP12A	645,410	524,377	119,137	0	0	0	0	1,896	0	0

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M	
1608	Franchises and Consents	Other Distribution Assets	gp				
1805	Land		dp	DDCP			
1805-1	Land Station >50 kV		dp	TCP	TCP12		
1805-2	Land Station <50 kV		dp	DCP	DCP12		
1806	Land Rights		dp	DDCP			
1806-1	Land Rights Station >50 kV		dp	TCP	TCP12		
1806-2	Land Rights Station <50 kV		dp	DCP	DCP12		
1808	Buildings and Fixtures		dp	DDCP			
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP12		
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP12		
1810	Leasehold Improvements		dp	DDCP			
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP12		
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12		
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP12		
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP12		
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP12		
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4		
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN	
1825	Storage Battery Equipment		dp	DDCP			
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP12		
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP12		
1830	Poles, Towers and Fixtures		dp	DDNCP			
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP12		
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x
1835	Overhead Conductors and Devices		dp	DDNCP			
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP12		
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x
1840	Underground Conduit		dp	DDNCP			
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP12		
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP			
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP12		
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x
1855	Services	Services and Meters	dp			CWCS	
1860	Meters	Services and Meters	dp			CWMC	
1905	Land	Land and Buildings	gp				
1906	Land Rights	Land and Buildings	gp				
1908	Buildings and Fixtures	General Plant	gp				
1910	Leasehold Improvements	General Plant	gp				
1915	Office Furniture and Equipment	Equipment	gp				
1920	Computer Equipment - Hardware	IT Assets	gp				
1925	Computer Software	IT Assets	gp				
1930	Transportation Equipment	Equipment	gp				
1935	Stores Equipment	Equipment	gp				
1940	Tools, Shop and Garage Equipment	Equipment	gp				
1945	Measurement and Testing Equipment	Equipment	gp				
1950	Power Operated Equipment	Equipment	gp				
1955	Communication Equipment	Equipment	gp				
1960	Miscellaneous Equipment	Equipment	gp				
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp				
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp				
1980	System Supervisory Equipment	Other Distribution Assets	gp				
1990	Other Tangible Property	Other Distribution Assets	gp				
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout	
2005	Property Under Capital Leases	Other Distribution Assets	gp				
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp				
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout	
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout	
3046	Balance Transferred From Income	Equity	NI				
4080	Distribution Services Revenue	Distribution Services Revenue	CREV				
4082	Retail Services Revenues	Other Distribution Revenue	mi				
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi				
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi				
4205	Interdepartmental Rents	Other Distribution Revenue	mi				
4210	Rent from Electric Property	Other Distribution Revenue	mi				
4215	Other Utility Operating Income	Other Distribution Revenue	mi				
4220	Other Electric Revenues	Other Distribution Revenue	mi				
4225	Late Payment Charges	Late Payment Charges	mi				
4235	Miscellaneous Service Revenues	Specific Service Charges	mi				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi				
4305	Regulatory Debits	Other Income & Deductions	mi				
4310	Regulatory Credits	Other Income & Deductions	mi				
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi				
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi				
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi				
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi				
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi				
4405	Interest and Dividend Income	Other Income & Deductions	mi				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop				
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop				
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop				
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop				
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop				
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop				
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop				
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop				
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C	

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C	
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C	
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
5065	Meter Expense	Operation (Working Capital)	cu			CWMC	
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA	
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA	
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x
5096	Other Rent	Operation (Working Capital)	di				
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C	
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C	
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C	
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C	
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB	
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR	
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB	
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB	
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB	
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB	
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA	
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB	
5405	Supervision	Community Relations (Working Capital)	ad				
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad				
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad				
5420	Community Safety Program	Community Relations (Working Capital)	ad				
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad				
5505	Supervision	Other Distribution Expenses	ad				
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad				
5515	Advertising Expense	Advertising Expenses	ad				
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad				
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad				
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad				
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad				
5635	Property Insurance	Insurance Expense (Working Capital)	ad				
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad				
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad				
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad				
5660	General Advertising Expenses	Advertising Expenses	ad				
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad				
5670	Rent	Administrative and General Expenses (Working Capital)	ad				
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad				
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad				
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop				
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep				
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep				
5740	Amortization of Deferred Charges	Amortization of Assets	dep				
6005	Interest on Long Term Debt	Interest Expense - Unclassifed	INT				
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad				
6110	Income Taxes	Income Tax Expense - Unclassified	Input				
6205	Donations	Charitable Contributions	ad				
6210	Life Insurance	Insurance Expense (Working Capital)	ad				
6215	Penalties	Other Distribution Expenses	ad				
6225	Other Deductions	Other Distribution Expenses	ad				

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet E5 Reconciliation Worksheet - Second Run

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

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management Expenditures and Recoveries	$0		$0		$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	$0		$0		$0	$0	$0	$0	$0	$0
1805	Land		$0	$0		$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV		$208,241	$208,241		$0	$208,241	$208,241	$0	$208,241	$0
1806	Land Rights		$0	$0		$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures		$0	$0		$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV		$1,192,568	$1,192,568		$0	$1,192,568	$1,192,568	$0	$1,192,568	$0
1810	Leasehold Improvements		$0	$0		$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		$4,469,541	$4,469,541		$0	$4,469,541	$4,469,541	$0	$4,469,541	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		$0	$0		$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		$140,683	$140,683		$0	$140,683	$140,683	$0	$140,683	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		$0	$0		$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment		$0	$0		$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures		$0	$0		$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary		$9,815,805	$9,815,805		$0	$9,815,805	$9,815,805	$0	$9,815,805	$0
1830-5	Poles, Towers and Fixtures - Secondary		$2,154,689	$2,154,689		$0	$2,154,689	$2,154,689	$0	$2,154,689	$0
1835	Overhead Conductors and Devices		$0	$0		$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary		$8,050,714	$8,050,714		$0	$8,050,714	$8,050,714	$0	$8,050,714	$0
1835-5	Overhead Conductors and Devices - Secondary		$3,288,320	$3,288,320		$0	$3,288,320	$3,288,320	$0	$3,288,320	$0

1840	Underground Conduit			$0	$0		$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery			$0	$0		$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary			$1,998,667	$1,998,667		$0	$1,998,667	$1,998,667	$0	$1,998,667	$0
1840-5	Underground Conduit - Secondary			$8,520,633	$8,520,633		$0	$8,520,633	$8,520,633	$0	$8,520,633	$0
1845	Underground Conductors and Devices			$0	$0		$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery			$0	$0		$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary			$6,294,960	$6,294,960		$0	$6,294,960	$6,294,960	$0	$6,294,960	$0
1845-5	Underground Conductors and Devices - Secondary			$6,048,098	$6,048,098		$0	$6,048,098	$6,048,098	$0	$6,048,098	$0
1850	Line Transformers			$13,600,977	$13,600,977		$0	$13,600,977	$13,600,977	$0	$13,600,977	$0
1855	Services			$982,923	$982,923		$0	$982,923	$982,923	$0	$982,923	$0
1860	Meters			$7,118,641	$7,118,641		$0	$7,118,641	$7,118,641	$0	$7,118,641	$0
1905	Land		$0	$0	$0		$0	$0	$0	$0	$0	$0
1906	Land Rights		$0	$0	$0		$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures		$0	$0	$0		$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements		$0	$0	$0		$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment		$0	$0	$0		$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware		$0	$0	$0		$0	$0	$0	$0	$0	$0
1925	Computer Software		$0	$110,000	$110,000		$0	$110,000	$110,000	$0	$110,000	$0
1930	Transportation Equipment		$0	$2,700,274	$2,700,274		$0	$2,700,274	$2,700,274	$0	$2,700,274	$0
1935	Stores Equipment		$0	$0	$0		$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment		$0	$120,073	$120,073		$0	$120,073	$120,073	$0	$120,073	$0
1945	Measurement and Testing Equipment		$0	$0	$0		$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment		$0	$0	$0		$0	$0	$0	$0	$0	$0
1955	Communication Equipment		$0	$1,176	$1,176		$0	$1,176	$1,176	$0	$1,176	$0
1960	Miscellaneous Equipment		$0	$0	$0		$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises		$0	$547,972	$547,972		$0	$547,972	$547,972	$0	$547,972	$0
1975	Load Management Controls - Utility Premises		$0	$0	$0		$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment		$0	$295,000	$295,000		$0	$295,000	$295,000	$0	$295,000	$0
1990	Other Tangible Property		$0	$0	$0		$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit		($1,564,914)	$0	($1,564,914)		$0	($1,564,914)	($1,564,914)	$0	($1,564,914)	$0
2005	Property Under Capital Leases		$0	$0	$0		$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold		$0	$0	$0		$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment		($18,589,241)		($18,589,241)		$0	($18,589,241)	($18,589,241)	$0	($18,589,241)	$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles		$0		$0		$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income		($2,782,639)		($2,782,639)		$0	($2,782,639)	($2,782,639)	$0	($2,782,639)	$0
4080	Distribution Services Revenue		($15,457,545)		($15,457,545)		$0	($15,457,545)	($15,457,545)	$0	($15,457,545)	$0
4082	Retail Services Revenues		($63,000)		($63,000)		$0	($63,000)	($63,000)	$0	($63,000)	$0
4084	Service Transaction Requests (STR) Revenues		($49,000)		($49,000)		$0	($49,000)	($49,000)	$0	($49,000)	$0
4090	Electric Services Incidental to Energy Sales		$0		$0		$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents		$0		$0		$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property		($91,925)		($91,925)		$0	($91,925)	($91,925)	$0	($91,925)	$0
4215	Other Utility Operating Income		($0)		($0)		$0	($0)	($0)	$0	($0)	$0
4220	Other Electric Revenues		($5,000)		($5,000)		$0	($5,000)	($5,000)	$0	($5,000)	$0
4225	Late Payment Charges		($95,172)		($95,172)		$0	($95,172)	($95,172)	$0	($95,172)	$0
4235	Miscellaneous Service Revenues		($679,232)		($679,232)		$0	($679,232)	($679,232)	$0	($679,232)	$0
4240	Provision for Rate Refunds		$0		$0		$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income		$0		$0		$0	$0	$0	$0	$0	$0
4305	Regulatory Debits		$0		$0		$0	$0	$0	$0	$0	$0

4310	Regulatory Credits	$0	$0	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	$0	$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0	$0	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0	$0	$0	$0	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	$0	$0	$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	$0	$0	$0	$0	$0	$0	$0	$0
4360	Loss on Disposition of Utility and Other Property	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	$0	$0	$0	$0	$0	$0	$0	$0
4395	Rate-Payer Benefit Including Interest	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	($439,000)	($439,000)	$0	($439,000)	($439,000)	$0	($439,000)	$0
4415	Equity in Earnings of Subsidiary Companies	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	$56,831,506	$56,831,506	$0	$56,831,506	$56,831,506	$0	$56,831,506	$0
4708	Charges-WMS	$6,234,557	$6,234,557	$0	$6,234,557	$6,234,557	$0	$6,234,557	$0
4710	Cost of Power Adjustments	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	$10,055,737	$10,055,737	$0	$10,055,737	$10,055,737	$0	$10,055,737	$0
4715	System Control and Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	$0	$0	$0	$0	$0	$0	$0	$0
4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$244,352	$244,352	$0	$244,352	$244,352	$0	$244,352	$0
5010	Load Dispatching	$16,375	$16,375	$0	$16,375	$16,375	$0	$16,375	$0
5012	Station Buildings and Fixtures Expense	$36,464	$36,464	$0	$36,464	$36,464	$0	$36,464	$0
5014	Transformer Station Equipment - Operation Labour	$6,205	$6,205	$0	$6,205	$6,205	$0	$6,205	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$51,220	$51,220	$0	$51,220	$51,220	$0	$51,220	$0
5016	Distribution Station Equipment - Operation Labour	$1,959	$1,959	$0	$1,959	$1,959	$0	$1,959	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$3,612	$3,612	$0	$3,612	$3,612	$0	$3,612	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$3,019	$3,019	$0	$3,019	$3,019	$0	$3,019	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$13,806	$13,806	$0	$13,806	$13,806	$0	$13,806	$0
5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0

5035	Overhead Distribution Transformers- Operation	$14,800	$14,800		$0	$14,800	$14,800	$0	$14,800	$0
5040	Underground Distribution Lines and Feeders Operation Labour	$1,043	$1,043		$0	$1,043	$1,043	$0	$1,043	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$18,921	$18,921		$0	$18,921	$18,921	$0	$18,921	$0
5050	Underground Subtransmission Feeders - Operation	$0	$0		$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$3,290	$3,290		$0	$3,290	$3,290	$0	$3,290	$0
5065	Meter Expense	$452,578	$452,578		$0	$452,578	$452,578	$0	$452,578	$0
5070	Customer Premises - Operation Labour	$5,979	$5,979		$0	$5,979	$5,979	$0	$5,979	$0
5075	Customer Premises - Materials and Expenses	$0	$0		$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$118,312	$118,312		$0	$118,312	$118,312	$0	$118,312	$0
5090	Underground Distribution Lines and Feeders Rental Paid	$0	$0		$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$6,285	$6,285		$0	$6,285	$6,285	$0	$6,285	$0
5096	Other Rent	$0	$0		$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$280,966	$280,966		$0	$280,966	$280,966	$0	$280,966	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$3,970	$3,970		$0	$3,970	$3,970	$0	$3,970	$0
5112	Maintenance of Transformer Station Equipment	$0	$0		$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	$16,206	$16,206		$0	$16,206	$16,206	$0	$16,206	$0
5120	Maintenance of Poles, Towers and Fixtures	$153,188	$153,188		$0	$153,188	$153,188	$0	$153,188	$0
5125	Maintenance of Overhead Conductors and Devices	$194,468	$194,468		$0	$194,468	$194,468	$0	$194,468	$0
5130	Maintenance of Overhead Services	$201,225	$201,225		$0	$201,225	$201,225	$0	$201,225	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$333,592	$333,592		$0	$333,592	$333,592	$0	$333,592	$0
5145	Maintenance of Underground Conduit	$66,733	$66,733		$0	$66,733	$66,733	$0	$66,733	$0
5150	Maintenance of Underground Conductors and Devices	$111,669	$111,669		$0	$111,669	$111,669	$0	$111,669	$0
5155	Maintenance of Underground Services	$204,053	$204,053		$0	$204,053	$204,053	$0	$204,053	$0
5160	Maintenance of Line Transformers	$159,264	$159,264		$0	$159,264	$159,264	$0	$159,264	$0
5175	Maintenance of Meters	$0	$0		$0	$0	$0	$0	$0	$0
5305	Supervision	$135,049	$135,049		$0	$135,049	$135,049	$0	$135,049	$0
5310	Meter Reading Expense	$371,227	$371,227		$0	$371,227	$371,227	$0	$371,227	$0
5315	Customer Billing	$466,741	$466,741		$0	$466,741	$466,741	$0	$466,741	$0
5320	Collecting	$300,111	$300,111		$0	$300,111	$300,111	$0	$300,111	$0
5325	Collecting- Cash Over and Short	$0	$0		$0	$0	$0	$0	$0	$0
5330	Collection Charges	$2,251	$2,251		$0	$2,251	$2,251	$0	$2,251	$0
5335	Bad Debt Expense	$183,090	$183,090		$0	$183,090	$183,090	$0	$183,090	$0
5340	Miscellaneous Customer Accounts Expenses	$649,367	$649,367		$0	$649,367	$649,367	$0	$649,367	$0
5405	Supervision	$0	$0		$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$114,588	$114,588		$0	$114,588	$114,588	$0	$114,588	$0
5415	Energy Conservation	$0	$0		$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$12,743	$12,743		$0	$12,743	$12,743	$0	$12,743	$0
5425	Miscellaneous Customer Service and Informational Expenses	$0	$0		$0	$0	$0	$0	$0	$0
5505	Supervision	$0	$0		$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	$0	$0		$0	$0	$0	$0	$0	$0
5515	Advertising Expense	$0	$0		$0	$0	$0	$0	$0	$0

5520	Miscellaneous Sales Expense	$0		$0		$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	$392,793		$392,793		$0	$392,793	$392,793	$0	$392,793	$0
5610	Management Salaries and Expenses	$662,071		$662,071		$0	$662,071	$662,071	$0	$662,071	$0
5615	General Administrative Salaries and Expenses	$664,697		$664,697		$0	$664,697	$664,697	$0	$664,697	$0
5620	Office Supplies and Expenses	$48,202		$48,202		$0	$48,202	$48,202	$0	$48,202	$0
5625	Administrative Expense Transferred Credit	$0		$0		$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	$164,324		$164,324		$0	$164,324	$164,324	$0	$164,324	$0
5635	Property Insurance	$0		$0		$0	$0	$0	$0	$0	$0
5640	Injuries and Damages	$0		$0		$0	$0	$0	$0	$0	$0
5645	Employee Pensions and Benefits	$101,036		$101,036		$0	$101,036	$101,036	$0	$101,036	$0
5650	Franchise Requirements	$49,316		$49,316		$0	$49,316	$49,316	$0	$49,316	$0
5655	Regulatory Expenses	$196,822		$196,822		$0	$196,822	$196,822	$0	$196,822	$0
5660	General Advertising Expenses	$23,802		$23,802		$0	$23,802	$23,802	$0	$23,802	$0
5665	Miscellaneous General Expenses	$171,754		$171,754		$0	$171,754	$171,754	$0	$171,754	$0
5670	Rent	$0		$0		$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$54,927		$54,927		$0	$54,927	$54,927	$0	$54,927	$0
5680	Electrical Safety Authority Fees	$18,309		$18,309		$0	$18,309	$18,309	$0	$18,309	$0
5685	Independent Market Operator Fees and Penalties	$0		$0		$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	$3,021,342		$3,021,342		$0	$3,021,342	$3,021,342	$0	$3,021,342	($0)
5710	Amortization of Limited Term Electric Plant	$0		$0		$0	$0	$0	$0	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	$0		$0		$0	$0	$0	$0	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0		$0		$0	$0	$0	$0	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0		$0		$0	$0	$0	$0	$0	$0
5735	Amortization of Deferred Development Costs	$0		$0		$0	$0	$0	$0	$0	$0
5740	Amortization of Deferred Charges	$0		$0		$0	$0	$0	$0	$0	$0
6005	Interest on Long Term Debt	$2,196,796		$2,196,796		$0	$2,196,796	$2,196,796	$0	$2,196,796	$0
6105	Taxes Other Than Income Taxes	$12,298		$12,298		$0	$12,298	$12,298	$0	$12,298	$0
6110	Income Taxes	$1,360,025		$1,360,025		$0	$1,360,025	$1,360,025	$0	$1,360,025	$0
6205	Donations	$0		$0		$0	$0	$0	$0	$0	$0
6210	Life Insurance	$0		$0		$0	$0	$0	$0	$0	$0
6215	Penalties	$0		$0		$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0		$0		$0	$0	$0	$0	$0	$0
	Total	**$47,402,367**	**$77,659,955**	**$125,062,322**		**$0**	**$125,062,322**	**$125,062,322**	**$0**	**$125,062,322**	**($0)**
					Control	**$125,062,322**					

Grouping by Allocator	**Adjusted TB**	**Excluded from COSS**	**Excluded**	**Included**	**Balance in O5**	**Difference**	**Balance in O4 Summary**	**Difference**
1808	$ 40,434	$ -	$ -	$ 40,434	$ 40,434	$ -	$ 40,434	$ -
1815	$ 57,425	$ -	$ -	$ 57,425	$ 57,425	$ -	$ 57,425	$ -
1820	$ 21,777	$ -	$ -	$ 21,777	$ 21,777	$ -	$ 21,777	$ -
1830	$ 153,188	$ -	$ -	$ 153,188	$ 153,188	$ -	$ 153,188	$ -
1835	$ 194,468	$ -	$ -	$ 194,468	$ 194,468	$ -	$ 194,468	$ -
1840	$ 66,733	$ -	$ -	$ 66,733	$ 66,733	$ -	$ 66,733	$ -
1845	$ 111,669	$ -	$ -	$ 111,669	$ 111,669	$ -	$ 111,669	$ -
1850	$ 177,354	$ -	$ -	$ 177,354	$ 177,354	$ -	$ 177,354	$ -
1855	$ 405,278	$ -	$ -	$ 405,278	$ 405,278	$ -	$ 405,278	$ -

1860	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815-1855	$ 660,005	$ -	$ -	$ 660,005	$ 660,005	$ -	$ 660,005	$ 660,005	$ -	$ 660,005	$ 660,005	$ -
1830 & 1835	$ 356,702	$ -	$ -	$ 356,702	$ 356,702	$ -	$ 356,702	$ 356,702	$ -	$ 356,702	$ 356,702	$ -
1840 & 1845	$ 19,964	$ -	$ -	$ 19,964	$ 19,964	$ -	$ 19,964	$ 19,964	$ -	$ 19,964	$ 19,964	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 183,090	$ -	$ -	$ 183,090	$ 183,090	$ -	$ 183,090	$ 183,090	$ -	$ 183,090	$ 183,090	$ -
Break Out	$ (17,132,813)	$ -	$ -	$ (17,132,813)	$ (17,132,813)	$ -	$ (17,132,813)	$ (17,132,813)	$ -	$ (17,132,813)	$ (17,132,813)	$ (0)
CCA	$ 5,979	$ -	$ -	$ 5,979	$ 5,979	$ -	$ 5,979	$ 5,979	$ -	$ 5,979	$ 5,979	$ -
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ 10,055,737	$ -	$ -	$ 10,055,737	$ 10,055,737	$ -	$ 10,055,737	$ 10,055,737	$ -	$ 10,055,737	$ 10,055,737	$ -
CEN EWMP	$ 63,066,063	$ -	$ -	$ 63,066,063	$ 63,066,063	$ -	$ 63,066,063	$ 63,066,063	$ -	$ 63,066,063	$ 63,066,063	$ -
CREV	$ (15,457,545)	$ -	$ -	$ (15,457,545)	$ (15,457,545)	$ -	$ (15,457,545)	$ (15,457,545)	$ -	$ (15,457,545)	$ (15,457,545)	$ -
CWCS	$ 982,923	$ -	$ -	$ 982,923	$ 982,923	$ -	$ 982,923	$ 982,923	$ -	$ 982,923	$ 982,923	$ -
CWMC	$ 7,571,219	$ -	$ -	$ 7,571,219	$ 7,571,219	$ -	$ 7,571,219	$ 7,571,219	$ -	$ 7,571,219	$ 7,571,219	$ -
CWMR	$ 371,227	$ -	$ -	$ 371,227	$ 371,227	$ -	$ 371,227	$ 371,227	$ -	$ 371,227	$ 371,227	$ -
CWNB	$ 762,287	$ -	$ -	$ 762,287	$ 762,287	$ -	$ 762,287	$ 762,287	$ -	$ 762,287	$ 762,287	$ -
DCP	$ 1,400,809	$ -	$ -	$ 1,400,809	$ 1,400,809	$ -	$ 1,400,809	$ 1,400,809	$ -	$ 1,400,809	$ 1,400,809	$ -
LPHA	$ (95,172)	$ -	$ -	$ (95,172)	$ (95,172)	$ -	$ (95,172)	$ (95,172)	$ -	$ (95,172)	$ (95,172)	$ -
LTNCP	$ 13,600,977	$ -	$ -	$ 13,600,977	$ 13,600,977	$ -	$ 13,600,977	$ 13,600,977	$ -	$ 13,600,977	$ 13,600,977	$ -
NFA	$ 250,555	$ -	$ -	$ 250,555	$ 250,555	$ -	$ 250,555	$ 250,555	$ -	$ 250,555	$ 250,555	$ -
NFA ECC	$ 3,787,238	$ -	$ -	$ 3,787,238	$ 3,787,238	$ -	$ 3,787,238	$ 3,787,238	$ -	$ 3,787,238	$ 3,787,238	$ -
O&M	$ 2,662,641	$ -	$ -	$ 2,662,641	$ 2,662,641	$ -	$ 2,662,641	$ 2,662,641	$ -	$ 2,662,641	$ 2,662,641	$ -
PNCP	$ 26,300,829	$ -	$ -	$ 26,300,829	$ 26,300,829	$ -	$ 26,300,829	$ 26,300,829	$ -	$ 26,300,829	$ 26,300,829	$ -
SNCP	$ 20,011,740	$ -	$ -	$ 20,011,740	$ 20,011,740	$ -	$ 20,011,740	$ 20,011,740	$ -	$ 20,011,740	$ 20,011,740	$ -
TCP	$ 4,469,541	$ -	$ -	$ 4,469,541	$ 4,469,541	$ -	$ 4,469,541	$ 4,469,541	$ -	$ 4,469,541	$ 4,469,541	$ -
Total	**$ 125,062,322**	**$ -**	**$ -**	**$ 125,062,322**	**$ 125,062,322**	**$ -**	**$ 125,062,322**	**$ 125,062,322**	**$ -**	**$ 125,062,322**	**$ 125,062,322**	**$ (0)**

2006 COST ALLOCATION

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Ontario

Sheet E5 Reconciliation Worksheet - Second Run

If you have completed the Cost Allocation filing model and prepared to submit your findings to the Ontario Energy Board, please note that you have 2 saving options.

OPTION #1 - Detailed

Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"
Step 2: Printout sheets I2, I4, and O1

OPTION #2 - Rolled Up

Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"
Step 2: **Click on the Option 2 Button**
Step 3: **Save this file as "LDCname_RolledUp_CA_model_RUN#.xls"**
Step 4: Printout sheets I2, I4, and O1

OPTION 2

ATTACHMENT F(b)

REFERENCE: ISSUE 2.6

2006 COST ALLOCATION
Brantford Power Inc.
EB-2005-0342 EB-2007-0001
##########################
Sheet E5 Reconciliation Worksheet - Second Run

If you have completed the Cost Allocation filing model and prepared to submit your findings to the Ontario Energy Board, please note that you have 2 saving options.

OPTION #1 - Detailed

Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"
Step 2: Printout sheets I2, I4, and O1

OPTION #2 - Rolled Up

Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"
Step 2: **Click on the Option 2 Button**
Step 3: **Save this file as "LDCname_RolledUp_CA_model_RUN#.xls"**
Step 4: Printout sheets I2, I4, and O1

OPTION 2

Ontario Energy Board

2006 COST ALLOCATION INFORMATION FILING

Sheet I1 Utility Information Sheet

Name of LDC:	Brantford Power Inc.
License Number:	EB-2003-0060
EDR 2006 EB Number:	EB-2005-0342
Cost Allocation EB Number:	EB-2007-0001
Date of Submission:	Tuesday, January 30, 2007
Version:	1.2

Contact Information

Name:	Heather Wyatt
Title:	Manager, Regulatory Compliance and Corporate Governa
Phone Number:	(519)751-3522 ext. 3269
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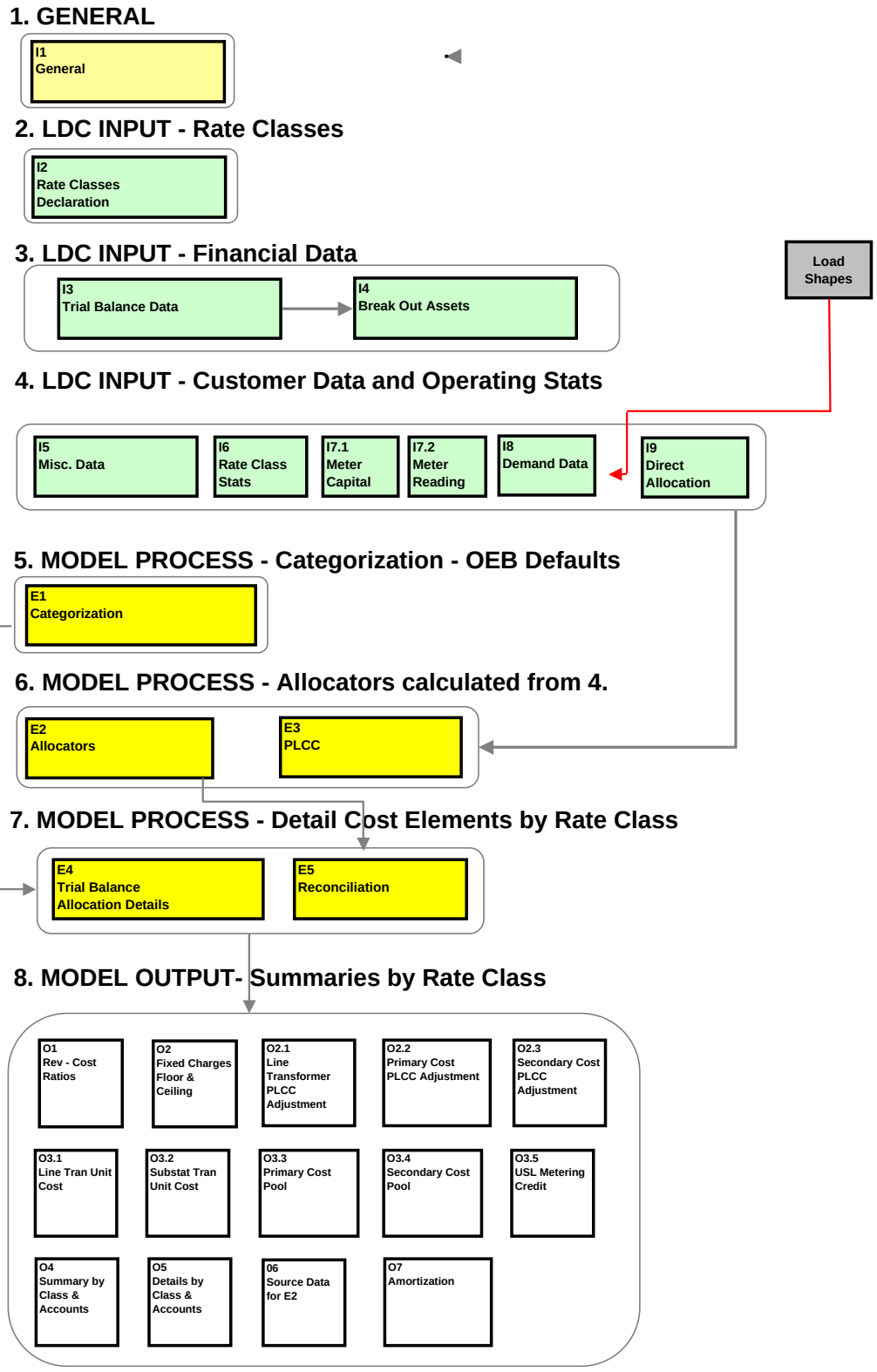
****Please Note: Colour Coding Legend ****

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

Brief Description of Each Worksheet's Function

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


1. GENERAL
I1
General
2. LDC INPUT - Rate Classes
I2
Rate Classes
Declaration
3. LDC INPUT - Financial Data
I3
Trial Balance Data
I4
Break Out Assets
Load
Shapes
4. LDC INPUT - Customer Data and Operating Stats
I5
Misc. Data
I6
Rate Class
Stats
I7.1
Meter
Capital
I7.2
Meter
Reading
I8
Demand Data
I9
Direct
Allocation
5. MODEL PROCESS - Categorization - OEB Defaults
E1
Categorization
6. MODEL PROCESS - Allocators calculated from 4.
E2
Allocators
E3
PLCC
7. MODEL PROCESS - Detail Cost Elements by Rate Class
E4
Trial Balance
Allocation Details
E5
Reconciliation
8. MODEL OUTPUT- Summaries by Rate Class
O1
Rev - Cost
Ratios
O2
Fixed Charges
Floor &
Ceiling
O2.1
Line
Transformer
PLCC
Adjustment
O2.2
Primary Cost
PLCC Adjustment
O2.3
Secondary Cost
PLCC
Adjustment
O3.1
Line Tran Unit
Cost
O3.2
Substat Tran
Unit Cost
O3.3
Primary Cost
Pool
O3.4
Secondary Cost
Pool
O3.5
USL Metering
Credit
O4
Summary by
Class &
Accounts
O5
Details by
Class &
Accounts
06
Source Data
for E2
O7
Amortization

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet I2 Class Selection - Second Run

Instructions:

Step 1: Pleae input your existing classes

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

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

Click for Drop-Down Menu →

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

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

Update

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

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet I3 Trial Balance Data - Second Run

Instructions:

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

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

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

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

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

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

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

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

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

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

Step 11: Enter Directly Allocated amounts into column G

Approved Target Net Income ($)	$2,530,275			
Approved PILs ($)	$1,676,871			
Approved Interest ($)	$1,713,823			
Approved Specific Service Charges ($)	$439,085			
Approved Transformer Ownership Allowance ($)	$515,193			
Approved Low Voltage Wheeling Adjustment ($)	$104,536			
Approved Revenue Requirement ($)	$15,911,396	**From this Sheet**	**Differences?**	
Revenue Requirement to be Used in this model ($)	$16,322,053	**$16,322,053**	**Rev Req Matches**	
Approved Rate Base ($)	$56,228,334			
Rate Base to be Used in this model ($)	$56,289,933	**$56,289,932**	**Rate Base Matches**	

Uniform System of Accounts - Detail Accounts

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

1415	Sinking Funds	$0			$0
1425	Unamortized Debt Expense	$0			$0
1445	Unamortized Discount on Long-Term Debt--Debit	$0			$0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	$0			$0
1460	Other Non-Current Assets	$0			$0
1465	O.M.E.R.S. Past Service Costs	$0			$0
1470	Past Service Costs - Employee Future Benefits	$0			$0
1475	Past Service Costs - Other Pension Plans	$0			$0
1480	Portfolio Investments - Associated Companies	$0			$0
1485	Investment in Associated Companies - Significant Influence	$0			$0
1490	Investment in Subsidiary Companies	$0			$0
1505	Unrecovered Plant and Regulatory Study Costs	$0			$0
1508	Other Regulatory Assets	$0			$0
1510	Preliminary Survey and Investigation Charges	$0			$0
1515	Emission Allowance Inventory	$0			$0
1516	Emission Allowances Withheld	$0			$0
1518	RCVARetail	$0			$0
1520	Power Purchase Variance Account	$0			$0
1525	Miscellaneous Deferred Debits	$0			$0
1530	Deferred Losses from Disposition of Utility Plant	$0			$0
1540	Unamortized Loss on Reacquired Debt	$0			$0
1545	Development Charge Deposits/ Receivables	$0			$0
1548	RCVASTR	$0			$0
1560	Deferred Development Costs	$0			$0
1562	Deferred Payments in Lieu of Taxes	$0			$0
1563	Account 1563 - Deferred PILs Contra Account	$0			$0
1565	Conservation and Demand Management Expenditures and Recoveries	$548,247			$548,247
1570	Qualifying Transition Costs	$198,428			$198,428
1571	Pre-market Opening Energy Variance	($20,742)			($20,742)
1572	Extraordinary Event Costs	$0			$0
1574	Deferred Rate Impact Amounts	$0			$0
1580	RSVAWMS	$0			$0
1582	RSVAONE-TIME	$0			$0
1584	RSVANW	($3,435)			($3,435)
1586	RSVACN	$60,208			$60,208
1588	RSVAPOWER	($616,559)			($616,559)
1590	Recovery of Regulatory Asset Balances	$0			$0
1605	Electric Plant in Service - Control Account	$0			$0
1606	Organization	$0			$0
1608	Franchises and Consents	$0			$0
1610	Miscellaneous Intangible Plant	$0			$0
1615	Land	$0			$0
1616	Land Rights	$0			$0
1620	Buildings and Fixtures	$0			$0
1630	Leasehold Improvements	$0			$0
1635	Boiler Plant Equipment	$0			$0
1640	Engines and Engine-Driven Generators	$0			$0
1645	Turbogenerator Units	$0			$0
1650	Reservoirs, Dams and Waterways	$0			$0
1655	Water Wheels, Turbines and Generators	$0			$0
1660	Roads, Railroads and Bridges	$0			$0
1665	Fuel Holders, Producers and Accessories	$0			$0
1670	Prime Movers	$0			$0
1675	Generators	$0			$0
1680	Accessory Electric Equipment	$0			$0
1685	Miscellaneous Power Plant Equipment	$0			$0
1705	Land	$0			$0
1706	Land Rights	$0			$0
1708	Buildings and Fixtures	$0			$0
1710	Leasehold Improvements	$0			$0
1715	Station Equipment	$0			$0
1720	Towers and Fixtures	$0			$0
1725	Poles and Fixtures	$0			$0
1730	Overhead Conductors and Devices	$0			$0
1735	Underground Conduit	$0			$0
1740	Underground Conductors and Devices	$0			$0
1745	Roads and Trails	$0			$0
1805	Land	$52,064			$52,064
1806	Land Rights	$0			$0
1808	Buildings and Fixtures	$129,182			$129,182
1810	Leasehold Improvements	$0			$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$3,174,688			$3,174,688
1820	Distribution Station Equipment - Normally Primary below 50 kV	$140,683			$140,683
1825	Storage Battery Equipment	$0			$0
1830	Poles, Towers and Fixtures	$9,367,321			$9,367,321
1835	Overhead Conductors and Devices	$7,025,490			$7,025,490
1840	Underground Conduit	$7,998,226			$7,998,226
1845	Underground Conductors and Devices	$7,334,490			$7,334,490
1850	Line Transformers	$10,253,676			$10,253,676
1855	Services	$0			$0
1860	Meters	$4,922,182			$4,922,182
1865	Other Installations on Customer's Premises	$0			$0
1870	Leased Property on Customer Premises	$0			$0
1875	Street Lighting and Signal Systems	$0			$0
1905	Land	$0			$0
1906	Land Rights	$0			$0
1908	Buildings and Fixtures	$0			$0
1910	Leasehold Improvements	$0			$0

1915	Office Furniture and Equipment	$0			$0
1920	Computer Equipment - Hardware	$0			$0
1925	Computer Software	$0			$0
1930	Transportation Equipment	$1,519,070			$1,519,070
1935	Stores Equipment	$0			$0
1940	Tools, Shop and Garage Equipment	$54,995			$54,995
1945	Measurement and Testing Equipment	$0			$0
1950	Power Operated Equipment	$0			$0
1955	Communication Equipment	$0			$0
1960	Miscellaneous Equipment	$0			$0
1965	Water Heater Rental Units	$0			$0
1970	Load Management Controls - Customer Premises	$547,972			$547,972
1975	Load Management Controls - Utility Premises	$0			$0
1980	System Supervisory Equipment	$0			$0
1985	Sentinel Lighting Rental Units	$0			$0
1990	Other Tangible Property	$0			$0
1995	Contributions and Grants - Credit	$0			$0
2005	Property Under Capital Leases	($193,168)			($193,168)
2010	Electric Plant Purchased or Sold	$0			$0
2020	Experimental Electric Plant Unclassified	$0			$0
2030	Electric Plant and Equipment Leased to Others	$0			$0
2040	Electric Plant Held for Future Use	$0			$0
2050	Completed Construction Not Classified--Electric	$0			$0
2055	Construction Work in Progress--Electric	$386,336			$386,336
2060	Electric Plant Acquisition Adjustment	$0			$0
2065	Other Electric Plant Adjustment	$0			$0
2070	Other Utility Plant	$0			$0
2075	Non-Utility Property Owned or Under Capital Leases	$0			$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($7,319,534)			($7,319,534)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0			$0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	$0			$0
2160	Accumulated Amortization of Other Utility Plant	$0			$0
2180	Accumulated Amortization of Non-Utility Property	$0			$0
2205	Accounts Payable	$0			$0
2208	Customer Credit Balances	$0			$0
2210	Current Portion of Customer Deposits	$0			$0
2215	Dividends Declared	$0			$0
2220	Miscellaneous Current and Accrued Liabilities	$0			$0
2225	Notes and Loans Payable	$0			$0
2240	Accounts Payable to Associated Companies	$0			$0
2242	Notes Payable to Associated Companies	$0			$0
2250	Debt Retirement Charges(DRC) Payable	$0			$0
2252	Transmission Charges Payable	$0			$0
2254	Electrical Safety Authority Fees Payable	$0			$0
2256	Independent Market Operator Fees and Penalties Payable	$0			$0
2260	Current Portion of Long Term Debt	$0			$0
2262	Ontario Hydro Debt - Current Portion	$0			$0
2264	Pensions and Employee Benefits - Current Portion	$0			$0
2268	Accrued Interest on Long Term Debt	$0			$0
2270	Matured Long Term Debt	$0			$0
2272	Matured Interest on Long Term Debt	$0			$0
2285	Obligations Under Capital Leases--Current	$0			$0
2290	Commodity Taxes	$0			$0
2292	Payroll Deductions / Expenses Payable	$0			$0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	$0			$0
2296	Future Income Taxes - Current	$0			$0
2305	Accumulated Provision for Injuries and Damages	$0			$0
2306	Employee Future Benefits	$0			$0
2308	Other Pensions - Past Service Liability	$0			$0
2310	Vested Sick Leave Liability	$0			$0
2315	Accumulated Provision for Rate Refunds	$0			$0
2320	Other Miscellaneous Non-Current Liabilities	$0			$0
2325	Obligations Under Capital Lease--Non-Current	$0			$0
2330	Development Charge Fund	$0			$0
2335	Long Term Customer Deposits	$0			$0
2340	Collateral Funds Liability	$0			$0
2345	Unamortized Premium on Long Term Debt	$0			$0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	$0			$0
2350	Future Income Tax - Non-Current	$0			$0
2405	Other Regulatory Liabilities	$0			$0
2410	Deferred Gains from Disposition of Utility Plant	$0			$0
2415	Unamortized Gain on Reacquired Debt	$0			$0
2425	Other Deferred Credits	$0			$0
2435	Accrued Rate-Payer Benefit	$0			$0
2505	Debentures Outstanding - Long Term Portion	$0			$0
2510	Debenture Advances	$0			$0
2515	Reacquired Bonds	$0			$0
2520	Other Long Term Debt	$0			$0
2525	Term Bank Loans - Long Term Portion	$0			$0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	$0			$0
2550	Advances from Associated Companies	$0			$0
3005	Common Shares Issued	$0			$0
3008	Preference Shares Issued	$0			$0
3010	Contributed Surplus	$0			$0
3020	Donations Received	$0			$0
3022	Development Charges Transferred to Equity	$0			$0
3026	Capital Stock Held in Treasury	$0			$0
3030	Miscellaneous Paid-In Capital	$0			$0

3035	Installments Received on Capital Stock	$0			$0
3040	Appropriated Retained Earnings	$0			$0
3045	Unappropriated Retained Earnings	$19,356			$19,356
3046	Balance Transferred From Income	$0	$0	$0	($2,530,275)
3047	Appropriations of Retained Earnings - Current Period	$0			$0
3048	Dividends Payable-Preference Shares	$0			$0
3049	Dividends Payable-Common Shares	$0			$0
3055	Adjustment to Retained Earnings	$0			$0
3065	Unappropriated Undistributed Subsidiary Earnings	$0			$0
4006	Residential Energy Sales	($10,846,188)			($10,846,188)
4010	Commercial Energy Sales	$0			$0
4015	Industrial Energy Sales	$0			$0
4020	Energy Sales to Large Users	$0			$0
4025	Street Lighting Energy Sales	($327,306)			($327,306)
4030	Sentinel Lighting Energy Sales	($26,033)			($26,033)
4035	General Energy Sales	($26,846,931)			($26,846,931)
4040	Other Energy Sales to Public Authorities	$0			$0
4045	Energy Sales to Railroads and Railways	$0			$0
4050	Revenue Adjustment	($5,341)			($5,341)
4055	Energy Sales for Resale	($10,643,209)			($10,643,209)
4060	Interdepartmental Energy Sales	$0			$0
4062	Billed WMS	($6,140,141)			($6,140,141)
4064	Billed-One-Time	$0			$0
4066	Billed NW	($4,714,512)			($4,714,512)
4068	Billed CN	($3,942,860)			($3,942,860)
4080	Distribution Services Revenue	($11,797,603)	$3,145,963		($14,943,566)
4082	Retail Services Revenues	($1,680)			($1,680)
4084	Service Transaction Requests (STR) Revenues	($52,779)			($52,779)
4090	Electric Services Incidental to Energy Sales	$0			$0
4105	Transmission Charges Revenue	$0			$0
4110	Transmission Services Revenue	$0			$0
4205	Interdepartmental Rents	$0			$0
4210	Rent from Electric Property	($115,785)			($115,785)
4215	Other Utility Operating Income	($0)			($0)
4220	Other Electric Revenues	($0)			($0)
4225	Late Payment Charges	($140,729)			($140,729)
4230	Sales of Water and Water Power	$0			$0
4235	Miscellaneous Service Revenues	($223,404)	$223,404		($439,085)
4240	Provision for Rate Refunds	$0			$0
4245	Government Assistance Directly Credited to Income	$0			$0
4305	Regulatory Debits	$0			$0
4310	Regulatory Credits	$0			$0
4315	Revenues from Electric Plant Leased to Others	$0			$0
4320	Expenses of Electric Plant Leased to Others	$0			$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0			$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0			$0
4335	Profits and Losses from Financial Instrument Hedges	$0			$0
4340	Profits and Losses from Financial Instrument Investments	$0			$0
4345	Gains from Disposition of Future Use Utility Plant	$0			$0
4350	Losses from Disposition of Future Use Utility Plant	$0			$0
4355	Gain on Disposition of Utility and Other Property	($58,694)			($58,694)
4360	Loss on Disposition of Utility and Other Property	$0			$0
4365	Gains from Disposition of Allowances for Emission	$0			$0
4370	Losses from Disposition of Allowances for Emission	$0			$0
4375	Revenues from Non-Utility Operations	$0			$0
4380	Expenses of Non-Utility Operations	$0			$0
4385	Non-Utility Rental Income	$0			$0
4390	Miscellaneous Non-Operating Income	($27,979)			($27,979)
4395	Rate-Payer Benefit Including Interest	$0			$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0			$0
4405	Interest and Dividend Income	($541,754)			($541,754)
4415	Equity in Earnings of Subsidiary Companies	$0			$0
4505	Operation Supervision and Engineering	$0			$0
4510	Fuel	$0			$0
4515	Steam Expense	$0			$0
4520	Steam From Other Sources	$0			$0
4525	Steam Transferred--Credit	$0			$0
4530	Electric Expense	$0			$0
4535	Water For Power	$0			$0
4540	Water Power Taxes	$0			$0
4545	Hydraulic Expenses	$0			$0
4550	Generation Expense	$0			$0
4555	Miscellaneous Power Generation Expenses	$0			$0
4560	Rents	$0			$0
4565	Allowances for Emissions	$0			$0
4605	Maintenance Supervision and Engineering	$0			$0
4610	Maintenance of Structures	$0			$0
4615	Maintenance of Boiler Plant	$0			$0
4620	Maintenance of Electric Plant	$0			$0
4625	Maintenance of Reservoirs, Dams and Waterways	$0			$0
4630	Maintenance of Water Wheels, Turbines and Generators	$0			$0
4635	Maintenance of Generating and Electric Plant	$0			$0
4640	Maintenance of Miscellaneous Power Generation Plant	$0			$0
4705	Power Purchased	$48,873,044			$48,873,044
4708	Charges-WMS	$6,170,880			$6,170,880
4710	Cost of Power Adjustments	($928,721)			($928,721)
4712	Charges-One-Time	$0			$0
4714	Charges-NW	$5,151,962			$5,151,962
4715	System Control and Load Dispatching				$0

4716	Charges-CN	$4,301,483			$4,301,483
4720	Other Expenses	$0			$0
4725	Competition Transition Expense	$0			$0
4730	Rural Rate Assistance Expense	$0			$0
4805	Operation Supervision and Engineering	$0			$0
4810	Load Dispatching	$0			$0
4815	Station Buildings and Fixtures Expenses	$0			$0
4820	Transformer Station Equipment - Operating Labour	$0			$0
4825	Transformer Station Equipment - Operating Supplies and Expense	$0			$0
4830	Overhead Line Expenses	$0			$0
4835	Underground Line Expenses	$0			$0
4840	Transmission of Electricity by Others	$0			$0
4845	Miscellaneous Transmission Expense	$0			$0
4850	Rents	$0			$0
4905	Maintenance Supervision and Engineering	$0			$0
4910	Maintenance of Transformer Station Buildings and Fixtures	$0			$0
4916	Maintenance of Transformer Station Equipment	$0			$0
4930	Maintenance of Towers, Poles and Fixtures	$0			$0
4935	Maintenance of Overhead Conductors and Devices	$0			$0
4940	Maintenance of Overhead Lines - Right of Way	$0			$0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	$0			$0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	$0			$0
4960	Maintenance of Underground Lines	$0			$0
4965	Maintenance of Miscellaneous Transmission Plant	$0			$0
5005	Operation Supervision and Engineering	$149,475			$149,475
5010	Load Dispatching	$8,647			$8,647
5012	Station Buildings and Fixtures Expense	$36,949			$36,949
5014	Transformer Station Equipment - Operation Labour	$2,684			$2,684
5015	Transformer Station Equipment - Operation Supplies and Expenses	$790			$790
5016	Distribution Station Equipment - Operation Labour	$0			$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0			$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$618			$618
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$13,854			$13,854
5030	Overhead Subtransmission Feeders - Operation	$0			$0
5035	Overhead Distribution Transformers- Operation	$22,827	$53,115		$75,942
5040	Underground Distribution Lines and Feeders - Operation Labour	$1,840			$1,840
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$8,828			$8,828
5050	Underground Subtransmission Feeders - Operation	$0			$0
5055	Underground Distribution Transformers - Operation	$565	$1,316		$1,881
5060	Street Lighting and Signal System Expense	$0			$0
5065	Meter Expense	$187,306			$187,306
5070	Customer Premises - Operation Labour	$695			$695
5075	Customer Premises - Materials and Expenses	$0			$0
5085	Miscellaneous Distribution Expense	$145,851			$145,851
5090	Underground Distribution Lines and Feeders - Rental Paid	$0			$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0			$0
5096	Other Rent	$0			$0
5105	Maintenance Supervision and Engineering	$382,063			$382,063
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$1,003			$1,003
5112	Maintenance of Transformer Station Equipment	$0			$0
5114	Maintenance of Distribution Station Equipment	$13,660			$13,660
5120	Maintenance of Poles, Towers and Fixtures	$177,641			$177,641
5125	Maintenance of Overhead Conductors and Devices	$336,004			$336,004
5130	Maintenance of Overhead Services	$186,444			$186,444
5135	Overhead Distribution Lines and Feeders - Right of Way	$328,552			$328,552
5145	Maintenance of Underground Conduit	$94,368			$94,368
5150	Maintenance of Underground Conductors and Devices	$101,959			$101,959
5155	Maintenance of Underground Services	$223,190			$223,190
5160	Maintenance of Line Transformers	$198,023	$460,762		$658,786
5165	Maintenance of Street Lighting and Signal Systems	$0			$0
5170	Sentinel Lights - Labour	$0			$0
5172	Sentinel Lights - Materials and Expenses	$0			$0
5175	Maintenance of Meters	$685			$685
5178	Customer Installations Expenses- Leased Property	$0			$0
5185	Water Heater Rentals - Labour	$0			$0
5186	Water Heater Rentals - Materials and Expenses	$0			$0
5190	Water Heater Controls - Labour	$0			$0
5192	Water Heater Controls - Materials and Expenses	$0			$0
5195	Maintenance of Other Installations on Customer Premises	($37,456)			($37,456)
5205	Purchase of Transmission and System Services	$0			$0
5210	Transmission Charges	$0			$0
5215	Transmission Charges Recovered	$0			$0
5305	Supervision	$82,500			$82,500
5310	Meter Reading Expense	$122,000			$122,000
5315	Customer Billing	$270,800			$270,800
5320	Collecting	$170,800			$170,800
5325	Collecting- Cash Over and Short	$0			$0

5330	Collection Charges		$16,277			$16,277
5335	Bad Debt Expense		$118,968			$118,968
5340	Miscellaneous Customer Accounts Expenses		$124,472			$124,472
5405	Supervision		$35,515			$35,515
5410	Community Relations - Sundry		$82,268			$82,268
5415	Energy Conservation		$313,392		$313,392	$0
5420	Community Safety Program		$15,574			$15,574
5425	Miscellaneous Customer Service and Informational Expenses		$0			$0
5505	Supervision		$0			$0
5510	Demonstrating and Selling Expense		$0			$0
5515	Advertising Expense		($200)			($200)
5520	Miscellaneous Sales Expense		$0			$0
5605	Executive Salaries and Expenses		$291,801			$291,801
5610	Management Salaries and Expenses		$231,860			$231,860
5615	General Administrative Salaries and Expenses		$659,863			$659,863
5620	Office Supplies and Expenses		$282,277			$282,277
5625	Administrative Expense Transferred Credit		$0			$0
5630	Outside Services Employed		$49,888			$49,888
5635	Property Insurance		$16,657			$16,657
5640	Injuries and Damages		$0			$0
5645	Employee Pensions and Benefits		$156,243			$156,243
5650	Franchise Requirements		$80,852			$80,852
5655	Regulatory Expenses		$156,617			$156,617
5660	General Advertising Expenses		$25,383			$25,383
5665	Miscellaneous General Expenses		$1,036,833	($104,536)		$932,297
5670	Rent		$336,082			$336,082
5675	Maintenance of General Plant		$38,759			$38,759
5680	Electrical Safety Authority Fees		$5,633			$5,633
5685	Independent Market Operator Fees and Penalties		$68,813			$68,813
5705	Amortization Expense - Property, Plant, and Equipment		$2,357,112			$2,357,112
5710	Amortization of Limited Term Electric Plant		$119,101			$119,101
5715	Amortization of Intangibles and Other Electric Plant		$0			$0
5720	Amortization of Electric Plant Acquisition Adjustments		$0			$0
5725	Miscellaneous Amortization		$0			$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs		$0			$0
5735	Amortization of Deferred Development Costs		$0			$0
5740	Amortization of Deferred Charges		$0			$0
6005	Interest on Long Term Debt		$0	$0	$0	$1,713,823
6010	Amortization of Debt Discount and Expense		$0			$0
6015	Amortization of Premium on Debt Credit		$0			$0
6020	Amortization of Loss on Reacquired Debt		$0			$0
6025	Amortization of Gain on Reacquired Debt--Credit		$0			$0
6030	Interest on Debt to Associated Companies		$0			$0
6035	Other Interest Expense		$0			$0
6040	Allowance for Borrowed Funds Used During Construction--Credit		$0			$0
6042	Allowance For Other Funds Used During Construction		$0			$0
6045	Interest Expense on Capital Lease Obligations		$0			$0
6105	Taxes Other Than Income Taxes		$162,777			$162,777
6110	Income Taxes		$0	$0	$0	$1,676,871
6115	Provision for Future Income Taxes		$0			$0
6205	Donations		$5,803			$5,803
6210	Life Insurance		$0			$0
6215	Penalties		$0			$0
6225	Other Deductions		$0			$0
6305	Extraordinary Income		$0			$0
6310	Extraordinary Deductions		$0			$0
6315	Income Taxes, Extraordinary Items		$0			$0
6405	Discontinues Operations - Income/ Gains		$0			$0
6410	Discontinued Operations - Deductions/ Losses		$0			$0
6415	Income Taxes, Discontinued Operations		$0			$0

$0

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

Asset Accounts Directly Allocated	$0

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.
EB-2005-0342 EB-2007-0001
Tuesday, January 30, 2007
Sheet I4 Break Out Worksheet - Second Run

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

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	$45,555,583

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	$548,247		-	548,247					548,247	$40,400			
1805	Land	$52,064		($52,064)	-									
1805-1	Land Station >50 kV			$0	-					-				
1805-2	Land Station <50 kV		100.00%	$52,064	52,064					52,064				
1806	Land Rights	$0		$0	-									
1806-1	Land Rights Station >50 kV			$0	-					-				
1806-2	Land Rights Station <50 kV		100.00%	$0	-					-				
1808	Buildings and Fixtures	$129,182		($129,182)	-									
1808-1	Buildings and Fixtures > 50 kV			$0	-					-				
1808-2	Buildings and Fixtures < 50 KV		100.00%	$129,182	129,182			$ (9,394)		119,788	$2,584			
1810	Leasehold Improvements	$0		$0	-									
1810-1	Leasehold Improvements >50 kV			$0	-					-				
1810-2	Leasehold Improvements <50 kV		100.00%	$0	-					-				
1815	Transformer Station Equipment - Normally Primary above 50 kV	$3,174,688		$0	3,174,688					3,174,688	$158,734			
1820	Distribution Station Equipment - Normally Primary below 50 kV	$140,683		($140,683)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			$0	-					-				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)		100.00%	$140,683	140,683			$ (17,033)		123,650	$4,685			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.00%	$0	-					-				
1825	Storage Battery Equipment	$0		$0	-									
1825-1	Storage Battery Equipment > 50 kV			$0	-					-				
1825-2	Storage Battery Equipment <50 kV		100.00%	$0	-					-				
1830	Poles, Towers and Fixtures	$9,367,321		($9,367,321)	-									
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			$0	-					-				
1830-4	Poles, Towers and Fixtures - Primary		82.00%	$7,681,203	7,681,203			$ (1,064,538)		6,616,665	$313,906	$20,908		
1830-5	Poles, Towers and Fixtures - Secondary		18.00%	$1,686,118	1,686,118			$ (233,679)		1,452,439	$68,906	$4,590		
1835	Overhead Conductors and Devices	$7,025,490		($7,025,490)	-									
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			$0	-					-				
1835-4	Overhead Conductors and Devices - Primary		71.00%	$4,988,098	4,988,098			$ (691,300)		4,296,798	$203,847	$13,577		
1835-5	Overhead Conductors and Devices - Secondary		29.00%	$2,037,392	2,037,392			$ (282,362)		1,755,030	$83,262	$5,546		
1840	Underground Conduit	$7,998,226		($7,998,226)	-									
1840-3	Underground Conduit - Bulk Delivery			$0	-					-				
1840-4	Underground Conduit - Primary		19.00%	$1,519,663	1,519,663			$ (205,551)		1,314,112	$60,612	$4,037		
1840-5	Underground Conduit - Secondary		81.00%	$6,478,563	6,478,563			$ (876,296)		5,602,267	$258,398	$17,211		
1845	Underground Conductors and Devices	$7,334,490		($7,334,490)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery			$0	-					-				
1845-4	Underground Conductors and Devices - Primary		51.00%	$3,740,590	3,740,590			$ (496,568)		3,244,022	$146,426	$9,753		
1845-5	Underground Conductors and Devices - Secondary		49.00%	$3,593,900	3,593,900			$ (477,095)		3,116,805	$140,683	$9,370		
1850	Line Transformers	$10,253,676		$0	10,253,676			$ (1,403,979)		8,849,697	$407,731	$34,110		
1855	Services	$0		$0	0					0				
1860	Meters	$4,922,182		$0	4,922,182			$ (669,665)		4,252,517	$204,550			
	Total	**$50,946,247**		**$0**	**$50,946,247**	**$0**	**$0**	**($6,427,460)**	**$0**	**44,518,788**	**$2,094,723**	**$119,101**	**$0**	**$0**
	SUB TOTAL from I3	**$50,946,247**												
											5705	**5710**	**5715**	**5720**

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet 14 Break Out Worksheet - Second Run

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

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	$45,555,583

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	$0			-					$ -				
1906	Land Rights	$0			-					$ -				
1908	Buildings and Fixtures	$0			-					$ -				
1910	Leasehold Improvements	$0			-					$ -				
1915	Office Furniture and Equipment	$0			-					$ -				
1920	Computer Equipment - Hardware	$0			-					$ -				
1925	Computer Software	$0			-					$ -				
1930	Transportation Equipment	$1,519,070			1,519,070			$ (636,458)		$ 882,612	206,998			
1935	Stores Equipment	$0			-					$ -				
1940	Tools, Shop and Garage Equipment	$54,995			54,995			$ (54,698)		$ 297	594			
1945	Measurement and Testing Equipment	$0			-					$ -				
1950	Power Operated Equipment	$0			-					$ -				
1955	Communication Equipment	$0			-					$ -				
1960	Miscellaneous Equipment	$0			-					$ -				
1970	Load Management Controls - Customer Premises	$547,972			547,972			$ (200,920)		$ 347,053	54,797			
1975	Load Management Controls - Utility Premises	$0			-					$ -				
1980	System Supervisory Equipment	$0			-					$ -				
1990	Other Tangible Property	$0			-					$ -				
2005	Property Under Capital Leases	($193,168)			193,168					-$ 193,168				
2010	Electric Plant Purchased or Sold	$0			-					$ -				

Total	$1,928,869	$0	$1,928,869	$0	$0	($892,075)	$0	$1,036,794	$262,389	$0	$0	$0
SUB TOTAL from I3	$1,928,869											
I3 Directly Allocated	$0											
Grand Total	$52,875,116	$0	$52,875,116	$0	$0	($7,319,534)	$0	$45,555,582	$2,357,112	$119,101	$0	$0

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.
EB-2005-0342 EB-2007-0001
Tuesday, January 30, 2007
Sheet 14 Break Out Worksheet - Second Run

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

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	$45,555,583

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
To be Prorated														
1995	Contributed Capital - 1995	$0				$0	Balanced							
2105	Accumulated Depreciation - 2105	($7,319,534)						$7,319,534	Balanced					
2120	Accumulated Depreciation - 2120	$0							$0	Balanced				
	Total	**($7,319,534)**												
	Net Assets	**$45,555,582**	**Net Fixed Assets Match EDR**											
Amortization Expenses														
5705	Amortization Expense - Property, Plant, and Equipment	$2,357,112									($2,357,112)	Balanced		
5710	Amortization of Limited Term Electric Plant	$119,101										($119,101)	Balanced	
5715	Amortization of Intangibles and Other Electric Plant	$0											$0	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments	$0												$0 Balanced
	Total Amortization Expense	**$2,476,213**												

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Sheet I5 Miscellaneous Data Worksheet - Second Run

kMs of Roads in Service Area Where Distribution Lines Exist	450
Deemed Equity Component of Rate Base (%)	50%

	1	2	3	6	7	8	9	10	11
	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
Step 3: Insert Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column W)	11.68	24.81	316.07	316.07	0.30	0.31	13.54	0	0
Step 4: Insert Smart Meter Adder Included in Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column T)	0.28	0.28	0.28	0.28				0.28	0.28

Instructions (Cont'd):

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Sheet I6 Customer Data Worksheet - Second Run

Total kWhs	936,687,506
Total kWs	1,412,465
Total Approved Distribution Revenue ($)	$14,943,566

			1	2	3	6	7	8	9	10	11
	ID	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**
Billing Data											
kWh from approved EDR model, Sheet 7-1, Col M	**CEN**	936,687,506	280,782,062	103,857,225	419,188,349	46,135,907	6,417,655	549,561	2,646,052	76,359,679	751,015
kW from approved EDR model, Sheet 7-1, Col S	**CDEM**	1,412,465			1,112,825	207,250	18,932	1,690			71,770
kW, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P		811,341			811,341						
Optional - kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-									
KWh excluding KWh from Wholesale Market Participants	**CEN EWMP**	936,687,504	280,782,062	103,857,225	419,188,349	46,135,907	6,417,655	549,561	2,646,052	76,359,679	751,015
kWh - 30 year weather normalized amount		1,041,829,932	273,840,709	98,394,130	539,683,766	45,239,456	6,294,972	384,056	2,732,426	74,509,404	751,015
Approved Distribution Rev from approved EDR, Sheet 7-1, Col AK + Sheet 7-3 Col H	**CREV**	$14,943,566	$8,452,552	$1,470,962	$4,608,886	$186,882	$58,909	$5,296	$103,457	$399	$56,222
Bad Debt 3 Year Historical Average from Approved EDR Model	**BDHA**	$138,344	$62,761	$11,322	$64,261	$0	$0	$0	$0	$0	$0
Late Payment 3 Year Historical Average	**LPHA**	$189,500	$116,416	$23,082	$50,002	$0				$0	$0
Weighting Factor - Services			1.0	2.0	10.0	30.0	1.0	1.0	1.0	1.0	1.0
Weighting Factor - Billings			1.0	2.0	7.0	15.0	1.0	0.1	1.0	1.0	1.0
Number of Bills	**CNB**	428,977	385,296	29,532	4,692	12	12	3,144	6,276	1	12
Number of Connections (Unmetered)	**CCON**	1,753					461	769	523		
Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections	**CCA**	45,017	32,108	2,461	391	1	8,762	769	523	1	1
Bulk Customer Base	**CCB**	-									
Primary Customer Base	**CCP**	34,963	32,108	2,461	391	1				1	1
Line Transformer Customer Base	**CCLT**	34,870	32,108	2,459	303						
Secondary Customer Base	**CCS**	33,353	32,108	1,245	-						
Weighted - Services	**CWCS**	36,351	32,108	2,490	-	-	461	769	523	-	-
Weighted Meter -Capital	**CWMC**	3,339,380	1,848,880	433,770	1,052,130	2,300	-	-	-	-	2,300
Weighted Meter Reading	**CWMR**	525,420	423,672	64,344	36,228	588	-	-	-	-	588
Weighted Bills	**CWNB**	483,999	385,296	59,064	32,844	180	12	314	6,276	1	12
Data Mismatch Analysis											
Revenue with 30 year weather normalized kWh		15,979,067	8,243,592	1,393,587	5,933,707	183,251	57,783	3,701	106,834	390	56,222

Weather Normalized Data from Hydro

	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
kWh - 30 year weather normalized amount	1,080,481,823	284,000,199	102,044,553	559,706,033	46,917,839	6,528,516	398,304	2,833,799	77,273,703	778,877
2006 EDR Distribution Loss Factor		1.0371	1.0371	1.0371	1.0371	1.0371	1.0371	1.0371	1.0371	1.0371

Bad Debt Data from EDR 2006

Sheet ADJ5 rows 26 - 32, column E	122,081	56,844	9,124	56,113						
Sheet ADJ5 rows 26 - 32, column F	173,982	66,362	16,079	91,541						
Sheet ADJ5 rows 26 - 32, column G	118,968	**65,076**	**8,763**	**45,129**						
Three-year average	**138,344**	**62,761**	**11,322**	**64,261**	-	-	-	-	-	-

		Residential			GS <50			GS>50-Regular			
		1	2	3	1	2	3	1	2	3	1
		Number of Meters	Weighted Metering Costs	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs	Weighted Average Costs (2)	Number of Meters
	Allocation Percentage Weighted Factor			55.37%			13%			32%	
	Cost Relative to Residential Average Cost			1.00			3.10			43.50	
	Total	32108	1848880	57.58315685	2432	433770	178.359375	420	1052130	2505.071429	1
Meter Types	Cost per Meter (Installed)										
Single Phase 200 Amp - Urban	50	27,716	1385800		1,206	60300			0		
Single Phase 200 Amp - Rural	150		0			0			0		
Central Meter	250		0		19	4750			0		
Network Meter (Costs to be updated)	225	642	144450		128	28800			0		
Three-phase - No demand	210	3	630		452	94920		23	4830		
Smart Meters	300		0			0			0		
Demand without IT (usually three-phase)	500	636	318000		490	245000			0		
Demand with IT	2,100		0			0		318	667800		
Demand with IT and Interval Capability - Secondary	2,300		0			0		65	149500		1
Demand with IT and Interval Capability - Primary	10,000		0			0		11	110000		
Demand with IT and Interval Capability -Special (WMP)	40,000		0			0		3	120000		
LDC Specific 1		3,111	0		137	0			0		
LDC Specific 2			0			0			0		
LDC Specific 3			0			0			0		

Large Use >5MW		Street Light			Sentinel			Unmetered Scattered Load			Embedded Distributo	
2	3	1	2	3	1	2	3	1	2	3	1	2
Weighted Metering Costs	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs
	0%			0%			0%			0%		
	39.94			-			-			-		
2300	2300	0	0	-	0	0	-	0	0	-	0	0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
2300			0			0			0			0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0

or	Back-up/Standby Power			TOTAL		
3	1	2	3	1	2	3
Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs	Weighted Average Costs (2)
0%			0%			100%
-			39.94			1.66
-	1	2300	2300	34962	3339380	95.51455866
		0	28,922	1446100		
		0	0	0		
		0	19	4750		
		0	770	173250		
		0	478	100380		
		0	0	0		
		0	1,126	563000		
		0	318	667800		
	1	2300	67	154100		
		0	11	110000		
		0	3	120000		
		0	3,248	0		
		0	0	0		
		0	0	0		

Weighting Factors based on Contractor Pricing

Description			1			2			3			
			Residential			GS <50			GS>50-Regular			
			Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units
	Allocation Percentage Weighted Factor				80.63%			12.25%			6.90%	
	Cost Relative to Residential Average Cost				1.00			1.97			7.06	
	Total		385,152	423,672	1.10	29,652	64,344	2.17	4,668	36,228	7.76	12
	Factor											
Residential - Urban - Outside		1.00	346,632	346,632			0			0		
Residential - Urban - Outside with other services		1.00		0			0			0		
Residential - Urban - Inside		2.00	38,520	77,040			0			0		
Residential - Urban - Inside - with other services		1.00		0			0			0		
Residential - Rural - Outside		3.00		0			0			0		
Residential - Rural - Outside with other services		2.00		0			0			0		
LDC Specific 1				0			0			0		
LDC Specific 2				0			0			0		
GS - Walking		2.00		0		24,612	49,224		2,064	4,128		
GS - Walking - with other services		3.00		0			0			0		
GS - Vehicle with other services --- TOU Read		3.00		0			0			0		
GS - Vehicle with other services		3.00		0		5,040	15,120		2,076	6,228		
LDC Specific 3				0			0			0		
LDC Specific 4		0.00		0			0			0		
Interval		49.00		0			0		528	25,872		12
LDC Specific 5				0			0			0		
LDC Specific 6				0			0			0		

6		7			8			9			10	
Large Use >5MW		Street Light			Sentinel			Unmetered Scattered Load			Embedded Distribut	
Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor
	0.11%			0.00%			0.00%			0.00%		
	44.54			0.00			0.00			0.00		
588	49.00	-	-	0	-	-	0	-	-	0	-	-
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
0			0			0			0			0
588			0			0			0			0
0			0			0			0			0
0			0			0			0			0

	11					
or	Back-up/Standby Power			TOTAL		
Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
0.00%			0.11%			100.00%
0.00			44.54			99.12
0	**12**	**588**	**49.00**	**419,496**	**525,420**	**109**
		0		346,632	346,632	
		0		-	-	
		0		38,520	77,040	
		0		-	-	
		0		-	-	
		0		-	-	
		0		-	-	
		0		-	-	
		0		26,676	53,352	
		0		-	-	
		0		-	-	
		0		7,116	21,348	
		0		-	-	
		0		-	-	
	12	588		552	27,048	
		0		-	-	
		0		-	-	

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Sheet I8 Demand Data Worksheet - Second Run

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

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

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

				1	2	3	6	7	8	9	10	11
Customer Classes			**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**
CO-INCIDENT PEAK												
1 CP												
Transformation CP	TCP1		194,191	61,604	20,840	91,315	6,245	-	-	281	13,812	93
Bulk Delivery CP	BCP1		194,191	61,604	20,840	91,315	6,245	-	-	281	13,812	93
Total Sytem CP	DCP1		194,191	61,604	20,840	91,315	6,245	-	-	281	13,812	93
4 CP												
Transformation CP	TCP4		722,596	229,791	70,810	343,101	23,635	272	15	1,114	53,119	738
Bulk Delivery CP	BCP4		722,596	229,791	70,810	343,101	23,635	272	15	1,114	53,119	738
Total Sytem CP	DCP4		722,596	229,791	70,810	343,101	23,635	272	15	1,114	53,119	738
12 CP												
Transformation CP	TCP12		1,978,466	586,685	199,164	962,191	71,591	5,812	287	3,490	147,646	1,599
Bulk Delivery CP	BCP12		1,978,466	586,685	199,164	962,191	71,591	5,812	287	3,490	147,646	1,599
Total Sytem CP	DCP12		1,978,466	586,685	199,164	962,191	71,591	5,812	287	3,490	147,646	1,599
NON CO_INCIDENT PEAK												
1 NCP												
Classification NCP from Load Data Provider	DNCP1		216,278	67,703	23,728	97,082	7,139	1,853	160	487	14,680	3,445
Primary NCP	PNCP1		216,278	67,703	23,728	97,082	7,139	1,853	160	487	14,680	3,445
Line Transformer NCP	LTNCP1		123,750	67,703	23,685	29,861	-	1,853	160	487	-	-
Secondary NCP	SNCP1		80,666	67,703	10,462	-	-	1,853	160	487	-	-
4 NCP												
Classification NCP from Load Data Provider	DNCP4		817,305	253,327	89,894	366,789	27,864	7,358	553	1,850	57,929	11,740
Primary NCP	PNCP4		817,305	253,327	89,894	366,789	27,864	7,358	553	1,850	57,929	11,740
Line Transformer NCP	LTNCP4		465,638	253,327	89,729	112,821	-	7,358	553	1,850	-	-
Secondary NCP	SNCP4		302,722	253,327	39,634	-	-	7,358	553	1,850	-	-
12 NCP												
Classification NCP from Load Data Provider	DNCP12		2,214,085	661,118	229,386	1,036,754	79,368	20,594	1,311	4,834	162,830	17,890
Primary NCP	PNCP12		2,214,085	661,118	229,386	1,036,754	79,368	20,594	1,311	4,834	162,830	17,890
Line Transformer NCP	LTNCP12		1,235,719	661,118	228,966	318,895	-	20,594	1,311	4,834	-	-
Secondary NCP	SNCP12		788,993	661,118	101,135	-	-	20,594	1,311	4,834	-	-

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Sheet I9 Direct Allocation Worksheet - Second Run

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 etered Scattered	10 mbedded Distribut	11 ck-up/Standby Pow
Instructions: To Allocate Capital Contributions by Rate Classification, Input Allocation on Next Line												
1995	Contributions and Grants - Credit	$0	Yes									
Instructions: The Following is Used to Allocate Directly Allocated Costs from I3 to Rate Classifications												
1805	Land	$0	Yes									
1806	Land Rights	$0	Yes									
1808	Buildings and Fixtures	$0	Yes									
1810	Leasehold Improvements	$0	Yes									
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	Yes									
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	Yes									
1825	Storage Battery Equipment	$0	Yes									
1830	Poles, Towers and Fixtures	$0	Yes									
1835	Overhead Conductors and Devices	$0	Yes									
1840	Underground Conduit	$0	Yes									
1845	Underground Conductors and Devices	$0	Yes									
1850	Line Transformers	$0	Yes									
1855	Services	$0	Yes									
1860	Meters	$0	Yes									
1905	Land	$0	Yes									
1906	Land Rights	$0	Yes									
1908	Buildings and Fixtures	$0	Yes									
1910	Leasehold Improvements	$0	Yes									
1915	Office Furniture and Equipment	$0	Yes									
1920	Computer Equipment - Hardware	$0	Yes									
1925	Computer Software	$0	Yes									
1930	Transportation Equipment	$0	Yes									
1935	Stores Equipment	$0	Yes									
1940	Tools, Shop and Garage Equipment	$0	Yes									
1945	Measurement and Testing Equipment	$0	Yes									
1950	Power Operated Equipment	$0	Yes									
1955	Communication Equipment	$0	Yes									
1960	Miscellaneous Equipment	$0	Yes									
1970	Load Management Controls - Customer Premises	$0	Yes									
1975	Load Management Controls - Utility Premises	$0	Yes									
1980	System Supervisory Equipment	$0	Yes									
1990	Other Tangible Property	$0	Yes									
2005	Property Under Capital Leases	$0	Yes									
2010	Electric Plant Purchased or Sold	$0	Yes									
2050	Completed Construction Not Classified--Electric	$0	Yes									
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	$0	Yes									

2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	Yes									
	Directly Allocated Net Fixed Assets			$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$0	Yes									
5010	Load Dispatching	$0	Yes									
5012	Station Buildings and Fixtures Expense	$0	Yes									
5014	Transformer Station Equipment - Operation Labour	$0	Yes									
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	Yes									
5016	Distribution Station Equipment - Operation Labour	$0	Yes									
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	Yes									
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	Yes									
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	Yes									
5030	Overhead Subtransmission Feeders - Operation	$0	Yes									
5035	Overhead Distribution Transformers- Operation	$0	Yes									
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	Yes									
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	Yes									
5050	Underground Subtransmission Feeders Operation	$0	Yes									
5055	Underground Distribution Transformers Operation	$0	Yes									
5065	Meter Expense	$0	Yes									
5070	Customer Premises - Operation Labour	$0	Yes									
5075	Customer Premises - Materials and Expenses	$0	Yes									
5085	Miscellaneous Distribution Expense	$0	Yes									
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	Yes									
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	Yes									
5096	Other Rent	$0	Yes									
5105	Maintenance Supervision and Engineering	$0	Yes									
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	Yes									
5112	Maintenance of Transformer Station Equipment	$0	Yes									
5114	Maintenance of Distribution Station Equipment	$0	Yes									
5120	Maintenance of Poles, Towers and Fixtures	$0	Yes									
5125	Maintenance of Overhead Conductors and Devices	$0	Yes									
5130	Maintenance of Overhead Services	$0	Yes									
5135	Overhead Distribution Lines and Feeders - Right of Way	$0	Yes									
5145	Maintenance of Underground Conduit	$0	Yes									
5150	Maintenance of Underground Conductors and Devices	$0	Yes									
5155	Maintenance of Underground Services	$0	Yes									
5160	Maintenance of Line Transformers	$0	Yes									
5175	Maintenance of Meters	$0	Yes									
5305	Supervision	$0	Yes									
5310	Meter Reading Expense	$0	Yes									
5315	Customer Billing	$0	Yes									
5320	Collecting	$0	Yes									

5325	Collecting- Cash Over and Short	$0	Yes										
5330	Collection Charges	$0	Yes										
5335	Bad Debt Expense	$0	Yes										
5340	Miscellaneous Customer Accounts Expenses	$0	Yes										
5405	Supervision	$0	Yes										
5410	Community Relations - Sundry	$0	Yes										
5415	Energy Conservation	$313,392	Yes	$218,391	$90,723	$4,278							
5420	Community Safety Program	$0	Yes										
5425	Miscellaneous Customer Service and Informational Expenses	$0	Yes										
5505	Supervision	$0	Yes										
5510	Demonstrating and Selling Expense	$0	Yes										
5515	Advertising Expense	$0	Yes										
5520	Miscellaneous Sales Expense	$0	Yes										
5605	Executive Salaries and Expenses	$0	Yes										
5610	Management Salaries and Expenses	$0	Yes										
5615	General Administrative Salaries and Expenses	$0	Yes										
5620	Office Supplies and Expenses	$0	Yes										
5625	Administrative Expense Transferred Credit	$0	Yes										
5630	Outside Services Employed	$0	Yes										
5635	Property Insurance	$0	Yes										
5640	Injuries and Damages	$0	Yes										
5645	Employee Pensions and Benefits	$0	Yes										
5650	Franchise Requirements	$0	Yes										
5655	Regulatory Expenses	$0	Yes										
5660	General Advertising Expenses	$0	Yes										
5665	Miscellaneous General Expenses	$0	Yes										
5670	Rent	$0	Yes										
5675	Maintenance of General Plant	$0	Yes										
5680	Electrical Safety Authority Fees	$0	Yes										
5705	Amortization Expense - Property, Plant, and Equipment	$0	Yes										
5710	Amortization of Limited Term Electric Plant	$0	Yes										
5715	Amortization of Intangibles and Other Electric Plant	$0	Yes										
5720	Amortization of Electric Plant Acquisition Adjustments	$0	Yes										
6105	Taxes Other Than Income Taxes	$0	Yes										
6205	Donations	$0	Yes										
6210	Life Insurance	$0	Yes										
6215	Penalties	$0	Yes										
6225	Other Deductions	$0	Yes										
	Total Expenses			$218,391	$90,723	$4,278	$0	$0	$0	$0	$0	$0	$0
	Depreciation Expense			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Total Net Fixed Assets Excluding Gen Plant	**$50,946,247**	**Allocated**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**etered Scattered**	**mbedded Distribut**	**ck-up/Standby Pow**
Approved Total PILs	**$1,676,871**	**$0**	$0	$0	$0	$0	$0	$0	$0	$0	$0
Approved Total Return on Debt	**$1,713,823**	**$0**	$0	$0	$0	$0	$0	$0	$0	$0	$0
Approved Total Return on Equity	**$2,530,275**	**$0**	$0	$0	$0	$0	$0	$0	$0	$0	$0
		Total	**$218,391**	**$90,723**	**$4,278**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet O1 Revenue to Cost Summary Worksheet - Second Run

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power
crev	Distribution Revenue (sale)	$14,943,566	$8,452,552	$1,470,962	$4,608,886	$186,882	$58,909	$5,296	$103,457	$399	$56,222
mi	Miscellaneous Revenue (mi)	$1,378,487	$925,678	$165,621	$233,757	$8,567	$9,518	$4,746	$10,546	$17,290	$2,764
	Total Revenue	$16,322,053	$9,378,230	$1,636,583	$4,842,643	$195,450	$68,427	$10,042	$114,003	$17,689	$58,986
	Expenses										
di	Distribution Costs (di)	$2,951,028	$1,890,892	$343,676	$533,505	$27,104	$41,150	$26,341	$21,902	$56,288	$10,170
cu	Customer Related Costs (cu)	$1,094,503	$786,301	$130,276	$168,026	$513	$25	$446	$8,631	$1	$283
ad	General and Administration (ad)	$3,565,948	$2,347,724	$418,045	$627,297	$25,209	$36,800	$23,480	$26,528	$51,434	$9,430
dep	Depreciation and Amortization (dep)	$2,476,213	$1,486,517	$293,682	$541,218	$27,830	$31,686	$14,809	$13,877	$57,400	$9,194
INPUT	PILs (INPUT)	$1,676,871	$1,005,673	$198,848	$367,572	$18,890	$21,419	$9,971	$9,343	$38,956	$6,200
INT	Interest	$1,713,823	$1,027,834	$203,230	$375,672	$19,306	$21,891	$10,191	$9,549	$39,815	$6,336
	Total Expenses	$13,478,386	$8,544,942	$1,587,756	$2,613,290	$118,853	$152,970	$85,238	$89,830	$243,894	$41,612
	Direct Allocation	$313,392	$218,391	$90,723	$4,278	$0	$0	$0	$0	$0	$0
NI	Allocated Net Income (NI)	$2,530,275	$1,517,486	$300,047	$554,639	$28,504	$32,319	$15,045	$14,098	$58,782	$9,355
	Revenue Requirement (includes NI)	$16,322,053	$10,280,819	$1,978,526	$3,172,207	$147,356	$185,289	$100,283	$103,928	$302,676	$50,967
		Revenue Requirement Input equals Output									
	Rate Base Calculation										
	Net Assets										
dp	Distribution Plant - Gross	$50,946,247	$30,701,792	$6,050,862	$11,036,285	$561,587	$655,947	$305,912	$285,656	$1,158,158	$190,046
gp	General Plant - Gross	$1,928,869	$1,156,804	$228,731	$422,810	$21,729	$24,637	$11,469	$10,747	$44,810	$7,131
accum dep	Accumulated Depreciation	($7,319,534)	($4,537,464)	($877,486)	($1,473,267)	($70,130)	($98,703)	($46,501)	($42,583)	($144,646)	($28,755)
co	Capital Contribution	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Net Plant	$45,555,582	$27,321,133	$5,402,107	$9,985,829	$513,186	$581,882	$270,881	$253,820	$1,058,322	$168,423
	Directly Allocated Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
COP	Cost of Power (COP)	$63,637,460	$19,096,649	$7,056,469	$28,463,458	$3,131,806	$436,415	$37,705	$179,959	$5,183,777	$51,222
	OM&A Expenses	$7,611,479	$5,024,917	$891,997	$1,328,829	$52,827	$77,974	$50,267	$57,062	$107,724	$19,882
	Directly Allocated Expenses	$313,392	$218,391	$90,723	$4,278	$0	$0	$0	$0	$0	$0
	Subtotal	*$71,562,331*	*$24,339,957*	*$8,039,189*	*$29,796,565*	*$3,184,633*	*$514,390*	*$87,972*	*$237,021*	*$5,291,500*	*$71,105*
	Working Capital	$10,734,350	$3,650,994	$1,205,878	$4,469,485	$477,695	$77,158	$13,196	$35,553	$793,725	$10,666
	Total Rate Base	$56,289,932	$30,972,126	$6,607,985	$14,455,313	$990,881	$659,040	$284,077	$289,373	$1,852,047	$179,088
		Rate Base Input equals Output									
	Equity Component of Rate Base	$28,144,966	$15,486,063	$3,303,993	$7,227,657	$495,440	$329,520	$142,039	$144,687	$926,024	$89,544
	Net Income on Allocated Assets	$2,530,275	$614,897	($41,896)	$2,225,075	$76,597	($84,543)	($75,196)	$24,173	($226,205)	$17,373
	Net Income on Direct Allocation Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Net Income	$2,530,275	$614,897	($41,896)	$2,225,075	$76,597	($84,543)	($75,196)	$24,173	($226,205)	$17,373
	RATIOS ANALYSIS										
	REVENUE TO EXPENSES %	100.00%	91.22%	82.72%	152.66%	132.64%	36.93%	10.01%	109.69%	5.84%	115.73%
	EXISTING REVENUE MINUS ALLOCATED COSTS	($0)	($902,590)	($341,943)	$1,670,436	$48,093	($116,862)	($90,241)	$10,075	($284,987)	$8,019
	RETURN ON EQUITY COMPONENT OF RATE BASE	8.99%	3.97%	-1.27%	30.79%	15.46%	-25.66%	-52.94%	16.71%	-24.43%	19.40%

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2
	Residential	GS <50
Customer Unit Cost per month - Avoided Cost	$2.50	$6.03
Customer Unit Cost per month - Directly Related	$3.87	$9.10
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$12.52	$16.99
Fixed Charge per approved 2006 EDR	$11.68	$24.81

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

	Total	1 Residential	2 GS <50
General Plant - Gross Assets	$1,928,869	$1,156,804	$228,731
General Plant - Accumulated Depreciation	($892,075)	($535,005)	($105,785)
General Plant - Net Fixed Assets	$1,036,794	$621,799	$122,946
General Plant - Depreciation	$262,389	$157,363	$31,115
Total Net Fixed Assets Excluding General Plant	$44,518,788	$26,699,334	$5,279,161
Total Administration and General Expense	$3,634,761	$2,388,994	$426,205
Total O&M	$4,045,531	$2,677,193	$473,952

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1 Residential	2 GS <50
	Distribution Plant			
1860	Meters	$4,922,182	$2,725,213	$639,369
	Accumulated Amortization			
	Accum. Amortization of Electric Utility Plant - Meters only	($669,665)	($370,766)	($86,986)
	Meter Net Fixed Assets	**$4,252,517**	**$2,354,447**	**$552,382**
	Misc Revenue			
4082	Retail Services Revenues	($1,680)	($1,337)	($205)
4084	Service Transaction Requests (STR) Revenues	($52,779)	($42,016)	($6,441)
4090	Electric Services Incidental to Energy Sales	$0	$0	$0
4220	Other Electric Revenues	($0)	($0)	($0)
4225	Late Payment Charges	($140,729)	($86,454)	($17,141)
	Sub-total	*($195,189)*	*($129,808)*	*($23,787)*
	Operation			
5065	Meter Expense	$187,306	$103,704	$24,330
5070	Customer Premises - Operation Labour	$695	$608	$47
5075	Customer Premises - Materials and Expenses	$0	$0	$0
	Sub-total	*$188,001*	*$104,311*	*$24,377*
	Maintenance			
5175	Maintenance of Meters	$685	$379	$89
	Billing and Collection			
5310	Meter Reading Expense	$122,000	$98,375	$14,940
5315	Customer Billing	$270,800	$215,575	$33,047
5320	Collecting	$170,800	$135,968	$20,843
5325	Collecting- Cash Over and Short	$0	$0	$0
5330	Collection Charges	$16,277	$12,958	$1,986
	Sub-total	$579,877	$462,876	$70,817
	Total Operation, Maintenance and Billing	$768,563	$567,567	$95,282
	Amortization Expense - Meters	$204,550	$113,251	$26,570
	Allocated PILs	$156,532	$86,666	$20,333
	Allocated Debt Return	$159,982	$88,575	$20,781
	Allocated Equity Return	$236,196	$130,772	$30,681
	Total	**$1,330,634**	**$857,023**	**$169,860**

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

	1	2

USoA Account #	Accounts	Total	Residential	GS <50
	Distribution Plant			
1860	Meters	$4,922,182	$2,725,213	$639,369
	Accumulated Amortization			
	Accum. Amortization of Electric Utility Plant - Meters only	($669,665)	($370,766)	($86,986)
	Meter Net Fixed Assets	$4,252,517	$2,354,447	$552,382
	Allocated General Plant Net Fixed Assets	$99,037	$54,833	$12,864
	Meter Net Fixed Assets Including General Plant	$4,351,553	$2,409,279	$565,247
	Misc Revenue			
4082	Retail Services Revenues	($1,680)	($1,337)	($205)
4084	Service Transaction Requests (STR) Revenues	($52,779)	($42,016)	($6,441)
4090	Electric Services Incidental to Energy Sales	$0	$0	$0
4220	Other Electric Revenues	($0)	($0)	($0)
4225	Late Payment Charges	($140,729)	($86,454)	($17,141)
	Sub-total	*($195,189)*	*($129,808)*	*($23,787)*
	Operation			
5065	Meter Expense	$187,306	$103,704	$24,330
5070	Customer Premises - Operation Labour	$695	$608	$47
5075	Customer Premises - Materials and Expenses	$0	$0	$0
	Sub-total	*$188,001*	*$104,311*	*$24,377*
	Maintenance			
5175	Maintenance of Meters	$685	$379	$89
	Billing and Collection			
5310	Meter Reading Expense	$122,000	$98,375	$14,940
5315	Customer Billing	$270,800	$215,575	$33,047
5320	Collecting	$170,800	$135,968	$20,843
5325	Collecting- Cash Over and Short	$0	$0	$0
5330	Collection Charges	$16,277	$12,958	$1,986
	Sub-total	*$579,877*	*$462,876*	*$70,817*
	Total Operation, Maintenance and Billing	$768,563	$567,567	$95,282
	Amortization Expense - Meters	$204,550	$113,251	$26,570
	Amortization Expense - General Plant assigned to Meters	*$25,064*	*$13,877*	*$3,256*
	Admin and General	$688,755	$506,468	$85,683
	Allocated PILs	$160,178	$88,684	$20,806
	Allocated Debt Return	$163,708	$90,638	$21,265
	Allocated Equity Return	$241,697	$133,818	$31,395
	Total	**$2,057,326**	**$1,384,495**	**$260,471**

Scenario 3

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

			1	2
USoA Account #	Accounts	Total	Residential	GS <50
	Distribution Plant			
1565	Conservation and Demand Management Expenditures and Recoveries	$548,247	$362,811	$64,230
1830	Poles, Towers and Fixtures	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$2,688,421	$2,351,004	$180,199
1830-5	Poles, Towers and Fixtures - Secondary	$590,141	$539,742	$20,929
1835	Overhead Conductors and Devices	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$1,745,834	$1,526,719	$117,019
1835-5	Overhead Conductors and Devices - Secondary	$713,087	$652,188	$25,289
1840	Underground Conduit	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0
1840-4	Underground Conduit - Primary	$531,882	$465,127	$35,651
1840-5	Underground Conduit - Secondary	$2,267,497	$2,073,847	$80,414
1845	Underground Conductors and Devices	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$1,309,206	$1,144,891	$87,753
1845-5	Underground Conductors and Devices - Secondary	$1,257,865	$1,150,440	$44,609
1850	Line Transformers	$3,076,103	$2,696,859	$206,540
1855	Services	$0	$0	$0
1860	Meters	$4,922,182	$2,725,213	$639,369
	Sub-total	*$19,650,466*	*$15,688,840*	*$1,502,000*
	Accumulated Amortization			
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	($2,605,445)	($2,090,767)	($196,134)
	Customer Related Net Fixed Assets	$17,045,021	$13,598,073	$1,305,867
	Allocated General Plant Net Fixed Assets	$396,960	$316,684	$30,412
	Customer Related NFA Including General Plant	$17,441,981	$13,914,758	$1,336,279
	Misc Revenue			
4082	Retail Services Revenues	($1,680)	($1,337)	($205)
4084	Service Transaction Requests (STR) Revenues	($52,779)	($42,016)	($6,441)
4090	Electric Services Incidental to Energy Sales	$0	$0	$0
4220	Other Electric Revenues	($0)	($0)	($0)

4225	Late Payment Charges	($140,729)	($86,454)	($17,141)
4235	Miscellaneous Service Revenues	($439,085)	($349,541)	($53,583)
	Sub-total	*($634,274)*	*($479,349)*	*($77,370)*
	Operating and Maintenance			
5005	Operation Supervision and Engineering	$52,316	$46,490	$2,946
5010	Load Dispatching	$3,026	$2,689	$170
5020	Overhead Distribution Lines and Feeders - Operation Labour	$216	$191	$13
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$4,849	$4,284	$290
5035	Overhead Distribution Transformers- Operation	$22,783	$19,974	$1,530
5040	Underground Distribution Lines and Feeders - Operation Labour	$644	$580	$30
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$3,090	$2,783	$143
5055	Underground Distribution Transformers - Operation	$564	$495	$38
5065	Meter Expense	$187,306	$103,704	$24,330
5070	Customer Premises - Operation Labour	$695	$608	$47
5075	Customer Premises - Materials and Expenses	$0	$0	$0
5085	Miscellaneous Distribution Expense	$51,048	$45,363	$2,874
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0
5096	Other Rent	$0	$0	$0
5105	Maintenance Supervision and Engineering	$133,722	$118,830	$7,529
5120	Maintenance of Poles, Towers and Fixtures	$62,174	$54,820	$3,814
5125	Maintenance of Overhead Conductors and Devices	$117,601	$104,209	$6,806
5130	Maintenance of Overhead Services	$186,444	$164,681	$12,771
5135	Overhead Distribution Lines and Feeders - Right of Way	$114,993	$101,608	$6,883
5145	Maintenance of Underground Conduit	$33,029	$29,956	$1,369
5150	Maintenance of Underground Conductors and Devices	$35,686	$31,908	$1,840
5155	Maintenance of Underground Services	$223,190	$197,138	$15,288
5160	Maintenance of Line Transformers	$197,636	$173,270	$13,270
5175	Maintenance of Meters	$685	$379	$89
	Sub-total	*$1,431,697*	*$1,203,960*	*$102,071*
	Billing and Collection			
5305	Supervision	$82,500	$65,676	$10,068
5310	Meter Reading Expense	$122,000	$98,375	$14,940
5315	Customer Billing	$270,800	$215,575	$33,047
5320	Collecting	$170,800	$135,968	$20,843
5325	Collecting- Cash Over and Short	$0	$0	$0
5330	Collection Charges	$16,277	$12,958	$1,986
5335	Bad Debt Expense	$118,968	$53,971	$9,736
5340	Miscellaneous Customer Accounts Expenses	$124,472	$99,088	$15,190
	Sub-total	*$905,817*	*$681,610*	*$105,810*
	Sub Total Operating, Maintenance and Biling	*$2,337,514*	*$1,885,570*	*$207,881*
	Amortization Expense - Customer Related	$853,863	$681,024	$65,637
	Amortization Expense - General Plant assigned to Meters	$100,462	$80,146	$7,697
	Admin and General	$2,091,471	$1,682,589	$186,939
	Allocated PILs	$642,028	$512,193	$49,188
	Allocated Debt Return	$656,176	$523,480	$50,271
	Allocated Equity Return	$968,773	$772,862	$74,220
	PLCC Adjustment for Line Transformer	$316,400	$283,289	$21,730
	PLCC Adjustment for Primary Costs	$206,129	$183,602	$14,433
	PLCC Adjustment for Secondary Costs	$525,723	$475,221	$34,733
	Total	$5,967,761	**$4,716,402**	**$493,567**

Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50
Distribution Plant			
CWMC	$ 4,922,182	$ 2,725,213	$ 639,369
Accumulated Amortization			
Accum. Amortization of Electric Utility Plant - Meters only	$ (669,665)	$ (370,766)	$ (86,986)
Meter Net Fixed Assets	$ 4,252,517	$ 2,354,447	$ 552,382
Misc Revenue			
CWNB	$ (54,459)	$ (43,353)	$ (6,646)
NFA	$ (0)	$ (0)	$ (0)
LPHA	$ (140,729)	$ (86,454)	$ (17,141)
Sub-total	$ (195,189)	$ (129,808)	$ (23,787)
Operation			
CWMC	$ 187,306	$ 103,704	$ 24,330
CCA	$ 695	$ 608	$ 47
Sub-total	$ 188,001	$ 104,311	$ 24,377
Maintenance			
1860	$ 685	$ 379	$ 89

Billing and Collection			
CWMR	$ 122,000	$ 98,375	$ 14,940
CWNB	$ 457,877	$ 364,501	$ 55,876
Sub-total	$ 579,877	$ 462,876	$ 70,817
Total Operation, Maintenance and Billing	$ 768,563	$ 567,567	$ 95,282
Amortization Expense - Meters	$ 204,550	$ 113,251	$ 26,570
Allocated PILs	$ 156,532	$ 86,666	$ 20,333
Allocated Debt Return	$ 159,982	$ 88,575	$ 20,781
Allocated Equity Return	$ 236,196	$ 130,772	$ 30,681
Total	**$ 1,330,634**	**$ 857,023**	**$ 169,860**

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50
Distribution Plant			
CWMC	$ 4,922,182	$ 2,725,213	$ 639,369
Accumulated Amortization			
Accum. Amortization of Electric Utility Plant - Meters only	$ (669,665)	$ (370,766)	$ (86,986)
Meter Net Fixed Assets	$ 4,252,517	$ 2,354,447	$ 552,382
Allocated General Plant Net Fixed Assets	$ 99,037	$ 54,833	$ 12,864
Meter Net Fixed Assets Including General Plant	$ 4,351,553	$ 2,409,279	$ 565,247
Misc Revenue			
CWNB	$ (54,459)	$ (43,353)	$ (6,646)
NFA	$ (0)	$ (0)	$ (0)
LPHA	$ (140,729)	$ (86,454)	$ (17,141)
Sub-total	*$ (195,189)*	*$ (129,808)*	*$ (23,787)*
Operation			
CWMC	$ 187,306	$ 103,704	$ 24,330
CCA	$ 695	$ 608	$ 47
Sub-total	*$ 188,001*	*$ 104,311*	*$ 24,377*
Maintenance			
1860	$ 685	$ 379	$ 89
Billing and Collection			
CWMR	$ 122,000	$ 98,375	$ 14,940
CWNB	$ 457,877	$ 364,501	$ 55,876
Sub-total	*$ 579,877*	*$ 462,876*	*$ 70,817*
Total Operation, Maintenance and Billing	$ 768,563	$ 567,567	$ 95,282
Amortization Expense - Meters	$ 204,550	$ 113,251	$ 26,570
Amortization Expense - General Plant assigned to Meters	$ 25,064	$ 13,877	$ 3,256
Admin and General	$ 688,755	$ 506,468	$ 85,683
Allocated PILs	$ 160,178	$ 88,684	$ 20,806
Allocated Debt Return	$ 163,708	$ 90,638	$ 21,265
Allocated Equity Return	$ 241,697	$ 133,818	$ 31,395
Total	**$ 2,057,326**	**$ 1,384,495**	**$ 260,471**

Scenario 3

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

USoA Account #	Accounts	Total	Residential	GS <50
	Distribution Plant			
	CDMPP	$ 548,247	$ 362,811	$ 64,230
	Poles, Towers and Fixtures	$ -	$ -	$ -
	BCP	$ -	$ -	$ -
	PNCP	$ 6,275,344	$ 5,487,740	$ 420,622
	SNCP	$ 4,828,590	$ 4,416,216	$ 171,240
	Overhead Conductors and Devices	$ -	$ -	$ -
	LTNCP	$ 3,076,103	$ 2,696,859	$ 206,540
	CWCS	$ 0	$ 0	$ 0
	CWMC	$ 4,922,182	$ 2,725,213	$ 639,369
	Sub-total	*$ 19,650,466*	*$ 15,688,840*	*$ 1,502,000*
	Accumulated Amortization			
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	$ (2,605,445)	$ (2,090,767)	$ (196,134)
	Customer Related Net Fixed Assets	$ 17,045,021	$ 13,598,073	$ 1,305,867
	Allocated General Plant Net Fixed Assets	$ 396,960	$ 316,684	$ 30,412
	Customer Related NFA Including General Plant	$ 17,441,981	$ 13,914,758	$ 1,336,279
	Misc Revenue			
	CWNB	$ (493,544)	$ (392,894)	$ (60,229)
	NFA	$ (0)	$ (0)	$ (0)
	LPHA	$ (140,729)	$ (86,454)	$ (17,141)
	Sub-total	*$ (634,274)*	*$ (479,349)*	*$ (77,370)*
	Operating and Maintenance			
	1815-1855	$ 240,113	$ 213,372	$ 13,519
	1830 & 1835	$ 120,058	$ 106,084	$ 7,186

1850	$ 220,983	$ 193,738	$ 14,838
1840 & 1845	$ 3,734	$ 3,363	$ 173
CWMC	$ 187,306	$ 103,704	$ 24,330
CCA	$ 695	$ 608	$ 47
O&M	$ -	$ -	$ -
1830	$ 62,174	$ 54,820	$ 3,814
1835	$ 117,601	$ 104,209	$ 6,806
1855	$ 409,634	$ 361,819	$ 28,059
1840	$ 33,029	$ 29,956	$ 1,369
1845	$ 35,686	$ 31,908	$ 1,840
1860	$ 685	$ 379	$ 89
Sub-total	*$ 1,431,697*	*$ 1,203,960*	*$ 102,071*
Billing and Collection			
CWNB	$ 664,849	$ 529,264	$ 81,134
CWMR	$ 122,000	$ 98,375	$ 14,940
BDHA	$ 118,968	$ 53,971	$ 9,736
Sub-total	*$ 905,817*	*$ 681,610*	*$ 105,810*
Sub Total Operating, Maintenance and Biling	*$ 2,337,514*	*$ 1,885,570*	*$ 207,881*
Amortization Expense - Customer Related	$ 853,863	$ 681,024	$ 65,637
Amortization Expense - General Plant assigned to Meters	$ 100,462	$ 80,146	$ 7,697
Admin and General	$ 2,091,471	$ 1,682,589	$ 186,939
Allocated PILs	$ 642,028	$ 512,193	$ 49,188
Allocated Debt Return	$ 656,176	$ 523,480	$ 50,271
Allocated Equity Return	$ 968,773	$ 772,862	$ 74,220
PLCC Adjustment for Line Transformer	$ 316,400	$ 283,289	$ 21,730
PLCC Adjustment for Primary Costs	$ 206,129	$ 183,602	$ 14,433
PLCC Adjustment for Secondary Costs	$ 525,723	$ 475,221	$ 34,733
Total	**$ 5,967,761**	**$ 4,716,402**	**$ 493,567**

cond Run

3	6	7	8	9	10	11
GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
$63.47	$78.42	$0.00	$0.03	$0.84	$0.35	$66.75
$85.28	$114.80	$0.01	$0.06	$1.67	$0.43	$90.34
$116.13	$183.33	$8.62	$10.86	$9.72	$138.94	$118.72
$316.07	$316.07	$0.30	$0.31	$13.54	$0.00	$0.00

3	6	7	8	9	10	11
GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
$422,810	$21,729	$24,637	$11,469	$10,747	$44,810	$7,131
($195,544)	($10,049)	($11,394)	($5,304)	($4,970)	($20,724)	($3,298)
$227,266	$11,680	$13,243	$6,165	$5,777	$24,086	$3,833
$57,516	$2,956	$3,351	$1,560	$1,462	$6,096	$970
$9,758,562	$501,506	$568,639	$264,716	$248,043	$1,034,236	$164,590
$642,381	$25,984	$37,679	$23,889	$26,912	$53,032	$9,685
$701,532	$27,618	$41,175	$26,787	$30,533	$56,290	$10,452

3	6	7	8	9	10	11
GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
$1,550,819	$3,390	$0	$0	$0	$0	$3,390
($210,990)	($461)	$0	$0	$0	$0	($461)
$1,339,830	**$2,929**	**$0**	**$0**	**$0**	**$0**	**$2,929**
($114)	($1)	($0)	($1)	($22)	($0)	($0)
($3,582)	($20)	($1)	($34)	($684)	($0)	($1)
$0	$0	$0	$0	$0	$0	$0
($0)	($0)	($0)	($0)	($0)	($0)	($0)
($37,133)	$0	$0	$0	$0	$0	$0
($40,829)	*($20)*	*($1)*	*($35)*	*($706)*	*($0)*	*($1)*
$59,014	$129	$0	$0	$0	$0	$129
$7	$0	$9	$15	$10	$0	$0
$0	$0	$0	$0	$0	$0	$0
$59,021	*$129*	*$9*	*$15*	*$10*	*$0*	*$129*
$216	$0	$0	$0	$0	$0	$0
$8,412	$137	$0	$0	$0	$0	$137
$18,376	$101	$7	$176	$3,511	$1	$7
$11,590	$64	$4	$111	$2,215	$0	$4
$0	$0	$0	$0	$0	$0	$0
$1,105	$6	$0	$11	$211	$0	$0
$39,483	$307	$11	$297	$5,937	$1	$148
$98,721	$436	$20	$312	$5,947	$1	$277
$64,447	$141	$0	$0	$0	$0	$141
$49,318	$108	$0	$0	$0	$0	$108
$50,405	$110	$0	$0	$0	$0	$110
$74,418	$163	$0	$0	$0	$0	$163
$296,480	**$938**	**$19**	**$277**	**$5,241**	**$1**	**$798**

3	6	7	8	9	10	11

GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
$1,550,819	$3,390	$0	$0	$0	$0	$3,390
($210,990)	($461)	$0	$0	$0	$0	($461)
$1,339,830	$2,929	$0	$0	$0	$0	$2,929
$31,203	$68	$0	$0	$0	$0	$68
$1,371,033	$2,997	$0	$0	$0	$0	$2,997
($114)	($1)	($0)	($1)	($22)	($0)	($0)
($3,582)	($20)	($1)	($34)	($684)	($0)	($1)
$0	$0	$0	$0	$0	$0	$0
($0)	($0)	($0)	($0)	($0)	($0)	($0)
($37,133)	$0	$0	$0	$0	$0	$0
($40,829)	*($20)*	*($1)*	*($35)*	*($706)*	*($0)*	*($1)*
$59,014	$129	$0	$0	$0	$0	$129
$7	$0	$9	$15	$10	$0	$0
$0	$0	$0	$0	$0	$0	$0
$59,021	*$129*	*$9*	*$15*	*$10*	*$0*	*$129*
$216	$0	$0	$0	$0	$0	$0
$8,412	$137	$0	$0	$0	$0	$137
$18,376	$101	$7	$176	$3,511	$1	$7
$11,590	$64	$4	$111	$2,215	$0	$4
$0	$0	$0	$0	$0	$0	$0
$1,105	$6	$0	$11	$211	$0	$0
$39,483	*$307*	*$11*	*$297*	*$5,937*	*$1*	*$148*
$98,721	$436	$20	$312	$5,947	$1	$277
$64,447	$141	$0	$0	$0	$0	$141
$7,897	*$17*	*$0*	*$0*	*$0*	*$0*	*$17*
$90,397	$411	$18	$278	$5,242	$1	$257
$50,467	$110	$0	$0	$0	$0	$110
$51,579	$113	$0	$0	$0	$0	$113
$76,151	$166	$0	$0	$0	$0	$166
$398,829	**$1,374**	**$37**	**$555**	**$10,483**	**$2**	**$1,081**

3	6	7	8	9	10	11
GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
$95,071	$3,743	$5,580	$3,630	$4,138	$7,628	$1,416
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$28,630	$73	$33,767	$56,308	$38,295	$73	$73
$0	$0	$7,752	$12,927	$8,792	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$18,592	$48	$21,928	$36,566	$24,868	$48	$48
$0	$0	$9,367	$15,620	$10,623	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$5,664	$14	$6,680	$11,140	$7,576	$14	$14
$0	$0	$29,786	$49,669	$33,780	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$13,942	$36	$16,444	$27,421	$18,649	$36	$36
$0	$0	$16,523	$27,554	$18,739	$0	$0
$25,450	$0	$38,734	$64,591	$43,929	$0	$0
$0	$0	$0	$0	$0	$0	$0
$1,550,819	$3,390	$0	$0	$0	$0	$3,390
$1,738,168	*$7,304*	*$186,562*	*$305,425*	*$209,390*	*$7,799*	*$4,978*
($223,636)	($485)	($24,704)	($41,195)	($28,017)	($23)	($485)
$1,514,532	$6,819	$161,858	$264,230	$181,373	$7,776	$4,493
$35,272	$159	$3,769	$6,154	$4,224	$181	$105
$1,549,804	$6,978	$165,627	$270,384	$185,597	$7,957	$4,598
($114)	($1)	($0)	($1)	($22)	($0)	($0)
($3,582)	($20)	($1)	($34)	($684)	($0)	($1)
$0	$0	$0	$0	$0	$0	$0
($0)	($0)	($0)	($0)	($0)	($0)	($0)

($37,133)	$0	$0	$0	$0	$0	$0
($29,796)	($163)	($11)	($285)	($5,694)	($1)	($11)
($70,625)	*($184)*	*($12)*	*($321)*	*($6,400)*	*($1)*	*($12)*
$340	$1	$668	$1,113	$757	$1	$1
$20	$0	$39	$64	$44	$0	$0
$2	$0	$3	$5	$3	$0	$0
$40	$0	$62	$103	$70	$0	$0
$188	$0	$287	$478	$325	$0	$0
$2	$0	$8	$14	$9	$0	$0
$11	$0	$40	$67	$45	$0	$0
$5	$0	$7	$12	$8	$0	$0
$59,014	$129	$0	$0	$0	$0	$129
$7	$0	$9	$15	$10	$0	$0
$0	$0	$0	$0	$0	$0	$0
$332	$1	$652	$1,086	$739	$1	$1
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0
$870	$2	$1,707	$2,846	$1,936	$2	$2
$543	$1	$787	$1,313	$893	$1	$1
$889	$2	$1,497	$2,496	$1,697	$2	$2
$0	$0	$2,365	$3,944	$2,682	$0	$0
$946	$2	$1,459	$2,434	$1,655	$2	$2
$67	$0	$430	$717	$488	$0	$0
$194	$0	$458	$764	$520	$0	$0
$0	$0	$2,831	$4,722	$3,211	$0	$0
$1,635	$0	$2,489	$4,150	$2,822	$0	$0
$216	$0	$0	$0	$0	$0	$0
$65,323	*$139*	*$15,797*	*$26,343*	*$17,916*	*$10*	*$139*
$5,598	$31	$2	$54	$1,070	$0	$2
$8,412	$137	$0	$0	$0	$0	$137
$18,376	$101	$7	$176	$3,511	$1	$7
$11,590	$64	$4	$111	$2,215	$0	$4
$0	$0	$0	$0	$0	$0	$0
$1,105	$6	$0	$11	$211	$0	$0
$55,261	$0	$0	$0	$0	$0	$0
$8,447	$46	$3	$81	$1,614	$0	$3
$108,789	*$384*	*$16*	*$432*	*$8,621*	*$1*	*$153*
$174,112	*$523*	*$15,814*	*$26,774*	*$26,537*	*$11*	*$292*
$75,431	$424	$8,182	$13,226	$9,118	$569	$253
$8,926	$40	$954	$1,557	$1,069	$46	$26
$159,431	$492	$14,471	$23,878	$23,389	$11	$271
$57,047	$257	$6,097	$9,953	$6,832	$293	$169
$58,304	$263	$6,231	$10,172	$6,982	$299	$173
$86,080	$388	$9,199	$15,018	$10,309	$442	$255
$2,688	$0	$4,090	$0	$4,603	$0	$0
$2,444	$6	$2,645	$0	$2,987	$6	$6
$0	$0	$6,505	$0	$9,264	$0	$0
$543,575	**$2,197**	**$47,696**	**$100,257**	**$60,983**	**$1,664**	**$1,421**

GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
$ 1,550,819	$ 3,390	$ -	$ -	$ -	$ -	$ 3,390
$ (210,990)	$ (461)	$ -	$ -	$ -	$ -	$ (461)
$ 1,339,830	$ 2,929	$ -	$ -	$ -	$ -	$ 2,929
$ (3,696)	$ (20)	$ (1)	$ (35)	$ (706)	$ (0)	$ (1)
$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
$ (37,133)	$ -	$ -	$ -	$ -	$ -	$ -
$ (40,829)	$ (20)	$ (1)	$ (35)	$ (706)	$ (0)	$ (1)
$ 59,014	$ 129	$ -	$ -	$ -	$ -	$ 129
$ 7	$ 0	$ 9	$ 15	$ 10	$ 0	$ 0
$ 59,021	$ 129	$ 9	$ 15	$ 10	$ 0	$ 129
$ 216	$ 0	$ -	$ -	$ -	$ -	$ 0

$	8,412	$	137	$	-	$	-	$	-	$	-	$	137
$	31,071	$	170	$	11	$	297	$	5,937	$	1	$	11
$	39,483	$	307	$	11	$	297	$	5,937	$	1	$	148
$	98,721	$	436	$	20	$	312	$	5,947	$	1	$	277
$	64,447	$	141	$	-	$	-	$	-	$	-	$	141
$	49,318	$	108	$	-	$	-	$	-	$	-	$	108
$	50,405	$	110	$	-	$	-	$	-	$	-	$	110
$	74,418	$	163	$	-	$	-	$	-	$	-	$	163
$	**296,480**	**$**	**938**	**$**	**19**	**$**	**277**	**$**	**5,241**	**$**	**1**	**$**	**798**

GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
$ 1,550,819	$ 3,390	$ -	$ -	$ -	$ -	$ 3,390
$ (210,990)	$ (461)	$ -	$ -	$ -	$ -	$ (461)
$ 1,339,830	$ 2,929	$ -	$ -	$ -	$ -	$ 2,929
$ 31,203	$ 68	$ -	$ -	$ -	$ -	$ 68
$ 1,371,033	$ 2,997	$ -	$ -	$ -	$ -	$ 2,997
$ (3,696)	$ (20)	$ (1)	$ (35)	$ (706)	$ (0)	$ (1)
$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
$ (37,133)	$ -	$ -	$ -	$ -	$ -	$ -
$ (40,829)	*$ (20)*	*$ (1)*	*$ (35)*	*$ (706)*	*$ (0)*	*$ (1)*
$ 59,014	$ 129	$ -	$ -	$ -	$ -	$ 129
$ 7	$ 0	$ 9	$ 15	$ 10	$ 0	$ 0
$ 59,021	*$ 129*	*$ 9*	*$ 15*	*$ 10*	*$ 0*	*$ 129*
$ 216	$ 0	$ -	$ -	$ -	$ -	$ 0
$ 8,412	$ 137	$ -	$ -	$ -	$ -	$ 137
$ 31,071	$ 170	$ 11	$ 297	$ 5,937	$ 1	$ 11
$ 39,483	*$ 307*	*$ 11*	*$ 297*	*$ 5,937*	*$ 1*	*$ 148*
$ 98,721	$ 436	$ 20	$ 312	$ 5,947	$ 1	$ 277
$ 64,447	$ 141	$ -	$ -	$ -	$ -	$ 141
$ 7,897	$ 17	$ -	$ -	$ -	$ -	$ 17
$ 90,397	$ 411	$ 18	$ 278	$ 5,242	$ 1	$ 257
$ 50,467	$ 110	$ -	$ -	$ -	$ -	$ 110
$ 51,579	$ 113	$ -	$ -	$ -	$ -	$ 113
$ 76,151	$ 166	$ -	$ -	$ -	$ -	$ 166
$ 398,829	**$ 1,374**	**$ 37**	**$ 555**	**$ 10,483**	**$ 2**	**$ 1,081**

GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
$ 95,071	$ 3,743	$ 5,580	$ 3,630	$ 4,138	$ 7,628	$ 1,416
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 66,828	$ 171	$ 78,819	$ 131,434	$ 89,389	$ 171	$ 171
$ -	$ -	$ 63,429	$ 105,770	$ 71,935	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 25,450	$ -	$ 38,734	$ 64,591	$ 43,929	$ -	$ -
$ -	$ -	$ 0	$ 0	$ 0	$ -	$ -
$ 1,550,819	$ 3,390	$ -	$ -	$ -	$ -	$ 3,390
$ 1,738,168	*$ 7,304*	*$ 186,562*	*$ 305,425*	*$ 209,390*	*$ 7,799*	*$ 4,978*
$ (223,636)	$ (485)	$ (24,704)	$ (41,195)	$ (28,017)	$ (23)	$ (485)
$ 1,514,532	$ 6,819	$ 161,858	$ 264,230	$ 181,373	$ 7,776	$ 4,493
$ 35,272	$ 159	$ 3,769	$ 6,154	$ 4,224	$ 181	$ 105
$ 1,549,804	$ 6,978	$ 165,627	$ 270,384	$ 185,597	$ 7,957	$ 4,598
$ (33,492)	$ (184)	$ (12)	$ (321)	$ (6,400)	$ (1)	$ (12)
$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
$ (37,133)	$ -	$ -	$ -	$ -	$ -	$ -
$ (70,625)	*$ (184)*	*$ (12)*	*$ (321)*	*$ (6,400)*	*$ (1)*	*$ (12)*
$ 1,563	$ 3	$ 3,065	$ 5,110	$ 3,476	$ 3	$ 3
$ 988	$ 3	$ 1,524	$ 2,541	$ 1,728	$ 3	$ 3

$	1,828	$	-	$	2,783	$	4,640	$	3,156	$	-	$	-
$	14	$	0	$	48	$	81	$	55	$	0	$	0
$	59,014	$	129	$	-	$	-	$	-	$	-	$	129
$	7	$	0	$	9	$	15	$	10	$	0	$	0
$	-	$	-	$	-	$	-	$	-	$	-	$	-
$	543	$	1	$	787	$	1,313	$	893	$	1	$	1
$	889	$	2	$	1,497	$	2,496	$	1,697	$	2	$	2
$	-	$	-	$	5,197	$	8,666	$	5,894	$	-	$	-
$	67	$	0	$	430	$	717	$	488	$	0	$	0
$	194	$	0	$	458	$	764	$	520	$	0	$	0
$	216	$	0	$	-	$	-	$	-	$	-	$	0
$	*65,323*	*$*	*139*	*$*	*15,797*	*$*	*26,343*	*$*	*17,916*	*$*	*10*	*$*	*139*
$	45,116	$	247	$	16	$	432	$	8,621	$	1	$	16
$	8,412	$	137	$	-	$	-	$	-	$	-	$	137
$	55,261	$	-	$	-	$	-	$	-	$	-	$	-
$	*108,789*	*$*	*384*	*$*	*16*	*$*	*432*	*$*	*8,621*	*$*	*1*	*$*	*153*
$	*174,112*	*$*	*523*	*$*	*15,814*	*$*	*26,774*	*$*	*26,537*	*$*	*11*	*$*	*292*
$	75,431	$	424	$	8,182	$	13,226	$	9,118	$	569	$	253
$	8,926	$	40	$	954	$	1,557	$	1,069	$	46	$	26
$	159,431	$	492	$	14,471	$	23,878	$	23,389	$	11	$	271
$	57,047	$	257	$	6,097	$	9,953	$	6,832	$	293	$	169
$	58,304	$	263	$	6,231	$	10,172	$	6,982	$	299	$	173
$	86,080	$	388	$	9,199	$	15,018	$	10,309	$	442	$	255
$	2,688	$	-	$	4,090	$	-	$	4,603	$	-	$	-
$	2,444	$	6	$	2,645	$	-	$	2,987	$	6	$	6
$	-	$	-	$	6,505	$	-	$	9,264	$	-	$	-
$	**543,575**	**$**	**2,197**	**$**	**47,696**	**$**	**100,257**	**$**	**60,983**	**$**	**1,664**	**$**	**1,421**

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

		1	2	3	4	5	6	7	8	9
Description	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS> 50-TOU**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
Depreciation on Acct 1850 Line Transformers	$309,288	$153,199	$65,082	$85,216	$0	$0	$0	$5,022	$0	$769
Depreciation on General Plant Assigned to Line Transformers	$36,511	$18,085	$7,683	$10,060	$0	$0	$0	$593	$0	$91
Acct 5035 - Overhead Distribution Transformers- Operation	$53,160	$26,331	$11,186	$14,647	$0	$0	$0	$863	$0	$132
Acct 5055 - Underground Distribution Transformers - Operation	$1,317	$652	$277	$363	$0	$0	$0	$21	$0	$3
Acct 5160 - Maintenance of Line Transformers	$461,150	$228,420	$97,038	$127,058	$0	$0	$0	$7,488	$0	$1,146
Allocation of General Expenses	$102,867	$50,953	$21,646	$28,342	$0	$0	$0	$1,670	$0	$256
Admin and General Assigned to Line Transformers	$464,360	$227,909	$97,571	$130,089	$0	$0	$0	$7,662	$0	$1,130
PILs on Line Transformers	$233,337	$115,578	$49,100	$64,290	$0	$0	$0	$3,789	$0	$580
Debt Return on Line Transformers	$238,478	$118,125	$50,182	$65,707	$0	$0	$0	$3,872	$0	$593
Equity Return on Line Transformers	$352,088	$174,398	$74,088	$97,009	$0	$0	$0	$5,717	$0	$875
Total	**$2,252,556**	**$1,113,650**	**$473,854**	**$622,780**	**$0**	**$0**	**$0**	**$36,698**	**$0**	**$5,575**
Line Tranformer NCP	407,718	201,954	85,795	112,336	0	0	0	6,620	0	1,013
PLCC Amount	57,920	51,373	3,934	485	0	0	0	738	553	837
Adjustment to Customer Related Cost for PLCC	**$316,400**	**$283,289**	**$21,730**	**$2,688**	**$0**	**$0**	**$0**	**$4,090**	**$0**	**$4,603**
General Plant - Gross Assets	$1,928,869	$1,156,804	$228,731	$422,810	$0	$0	$21,729	$24,637	$11,469	$10,747
General Plant - Accumulated Depreciation	($892,075)	($535,005)	($105,785)	($195,544)	$0	$0	($10,049)	($11,394)	($5,304)	($4,970)
General Plant - Net Fixed Assets	$1,036,794	$621,799	$122,946	$227,266	$0	$0	$11,680	$13,243	$6,165	$5,777
General Plant - Depreciation	$262,389	$157,363	$31,115	$57,516	$0	$0	$2,956	$3,351	$1,560	$1,462
Total Net Fixed Assets Excluding General Plant	**$44,518,788**	**$26,699,334**	**$5,279,161**	**$9,758,562**	**$0**	**$0**	**$501,506**	**$568,639**	**$264,716**	**$248,043**
Total Administration and General Expense	$3,634,761	$2,388,994	$426,205	$642,381	$0	$0	$25,984	$37,679	$23,889	$26,912
Total O&M	**$4,045,531**	**$2,677,193**	**$473,952**	**$701,532**	**$0**	**$0**	**$27,618**	**$41,175**	**$26,787**	**$30,533**
Line Transformer Rate Base										
Acct 1850 - Line Transformers - Gross Assets	$7,177,573	$3,555,243	$1,510,349	$1,977,593	$0	$0	$0	$116,547	$0	$17,841
Line Transformers - Accumulated Depreciation	($982,785)	($486,800)	($206,804)	($270,781)	$0	$0	$0	($15,958)	$0	($2,443)
Line Transformers - Net Fixed Assets	$6,194,788	$3,068,443	$1,303,545	$1,706,812	$0	$0	$0	$100,589	$0	$15,399
General Plant Assigned to Line Transformers - NFA	$144,270	$71,461	$30,358	$39,750	$0	$0	$0	$2,343	$0	$359
Line Transformer Net Fixed Assets Including General Plant	$6,339,058	$3,139,904	$1,333,903	$1,746,562	$0	$0	$0	$102,931	$0	$15,757
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$97,159	$46,712	$14,147	$28,759	$0	$0	$1,710	$1,464	$1	$237
Acct 5010 - Load Dispatching	$5,620	$2,702	$818	$1,664	$0	$0	$99	$85	$0	$14
Acct 5085 - Miscellaneous Distribution Expense	$94,803	$45,579	$13,804	$28,062	$0	$0	$1,669	$1,429	$1	$231
Acct 5105 - Maintenance Supervision and Engineering	$248,341	$119,397	$36,161	$73,510	$0	$0	$4,372	$3,742	$4	$606
Total	$445,924	$214,391	$64,931	$131,994	$0	$0	$7,850	$6,719	$7	$1,088
Acct 1850 - Line Transformers - Gross Assets	$7,177,573	$3,555,243	$1,510,349	$1,977,593	$0	$0	$0	$116,547	$0	$17,841
Acct 1815 - 1855	$31,114,535	$14,959,206	$4,530,617	$9,209,971	$0	$0	$547,725	$468,853	$461	$75,947

10	11	12	13	14	15	16	17	18	19	20
Embedded Distributor	**Back-up/Standby Power**	**Rate Class 1**	**Rate class 2**	**Rate class 3**	**Rate class 4**	**Rate class 5**	**Rate class 6**	**Rate class 7**	**Rate class 8**	**Rate class 9**
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$44,810	$7,131	$0	$0	$0	$0	$0	$0	$0	$0	$0
($20,724)	($3,298)	$0	$0	$0	$0	$0	$0	$0	$0	$0
$24,086	$3,833	$0	$0	$0	$0	$0	$0	$0	$0	$0
$6,096	$970	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,034,236	**$164,590**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$53,032	$9,685	$0	$0	$0	$0	$0	$0	$0	$0	$0
$56,290	**$10,452**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$3,550	$577	$0	$0	$0	$0	$0	$0	$0	$0	$0
$205	$33	$0	$0	$0	$0	$0	$0	$0	$0	$0
$3,464	$563	$0	$0	$0	$0	$0	$0	$0	$0	$0
$9,074	$1,476	$0	$0	$0	$0	$0	$0	$0	$0	$0
$16,293	$2,650	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,136,833	$184,922	$0	$0	$0	$0	$0	$0	$0	$0	$0

2006 COST ALLOCATION INFORMATION FILING
Brantford Power Inc.
EB-2005-0342 EB-2007-0001
Tuesday, January 30, 2007
Sheet O2.2 Primary Cost PLCC Adjustment Worksheet - Second Run

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

Allocation by Rate Classification

		1	2	3	4	5	6	7	8	9	10	11
Description	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS> 50-TOU**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$217,629	$57,888	$24,639	$104,958	$0	$0	$7,987	$1,898	$0	$291	$16,604	$3,365
Depreciation on Acct 1835-4 Primary Overhead Conductors	$141,326	$37,592	$16,000	$68,159	$0	$0	$5,186	$1,232	$0	$189	$10,783	$2,185
Depreciation on Acct 1840-4 Primary Underground Conduit	$42,022	$11,178	$4,757	$20,266	$0	$0	$1,542	$366	$0	$56	$3,206	$650
Depreciation on Acct 1845-4 Primary Underground Conductors	$101,516	$27,003	$11,493	$48,959	$0	$0	$3,725	$885	$0	$136	$7,745	$1,569
Depreciation on General Plant Assigned to Primary C&P	$59,272	$15,766	$6,710	$28,586	$0	$0	$2,175	$517	$0	$79	$4,522	$916
Primary C&P Operations and Maintenance	$424,106	$90,964	$42,718	$226,624	$0	$0	$17,244	$2,982	$0	$456	$35,852	$7,265
Allocation of General Expenses	$167,024	$44,428	$18,910	$80,552	$0	$0	$6,129	$1,456	$0	$223	$12,744	$2,582
Admin and General Assigned to Primary C&P	$386,967	$81,172	$38,414	$207,516	$0	$0	$16,225	$2,729	$0	$402	$33,778	$6,731
PILs on Primary C&P	$378,796	$100,758	$42,885	$182,685	$0	$0	$13,901	$3,303	$0	$506	$28,901	$5,856
Debt Return on Primary C&P	$387,143	$102,978	$43,830	$186,711	$0	$0	$14,207	$3,376	$0	$517	$29,538	$5,985
Equity Return on Primary C&P	$571,575	$152,037	$64,711	$275,658	$0	$0	$20,976	$4,984	$0	$763	$43,610	$8,837
Total	**$2,877,375**	**$721,765**	**$315,067**	**$1,430,673**	**$0**	**$0**	**$109,298**	**$23,728**	**$0**	**$3,617**	**$227,283**	**$45,943**
Primary NCP	759,236	201,954	85,957	366,163	0	0	27,862	6,620	0	1,013	57,928	11,738
PLCC Amount	58,069	51,373	3,938	626	0	0	2	738	553	837	2	2
Adjustment to Customer Related Cost for PLCC	**$206,129**	**$183,602**	**$14,433**	**$2,444**	**$0**	**$0**	**$6**	**$2,645**	**$0**	**$2,987**	**$6**	**$6**
General Plant - Gross Assets	$1,928,869	$1,156,804	$228,731	$422,810	$0	$0	$21,729	$24,637	$11,469	$10,747	$44,810	$7,131
General Plant - Accumulated Depreciation	($892,075)	($535,005)	($105,785)	($195,544)	$0	$0	($10,049)	($11,394)	($5,304)	($4,970)	($20,724)	($3,298)
General Plant - Net Fixed Assets	$1,036,794	$621,799	$122,946	$227,266	$0	$0	$11,680	$13,243	$6,165	$5,777	$24,086	$3,833
General Plant - Depreciation	$262,389	$157,363	$31,115	$57,516	$0	$0	$2,956	$3,351	$1,560	$1,462	$6,096	$970
Total Net Fixed Assets Excluding General Plant	**$44,518,788**	**$26,699,334**	**$5,279,161**	**$9,758,562**	**$0**	**$0**	**$501,506**	**$568,639**	**$264,716**	**$248,043**	**$1,034,236**	**$164,590**
Total Administration and General Expense	**$3,634,761**	**$2,388,994**	**$426,205**	**$642,381**	**$0**	**$0**	**$25,984**	**$37,679**	**$23,889**	**$26,912**	**$53,032**	**$9,685**
Total O&M	**$4,045,531**	**$2,677,193**	**$473,952**	**$701,532**	**$0**	**$0**	**$27,618**	**$41,175**	**$26,787**	**$30,533**	**$56,290**	**$10,452**
Primary Conductors and Poles Gross Assets												
Acct 1830-4 Primary Poles, Towers & Fixtures	$4,992,782	$1,328,060	$565,256	$2,407,913	$0	$0	$183,225	$43,536	$0	$6,665	$380,936	$77,191
Acct 1835-4 Primary Overhead Conductors	$3,242,264	$862,429	$367,072	$1,563,675	$0	$0	$118,985	$28,272	$0	$4,328	$247,376	$50,127
Acct 1840-4 Primary Underground Conduit	$987,781	$262,746	$111,831	$476,386	$0	$0	$36,250	$8,613	$0	$1,319	$75,365	$15,272
Acct 1845-4 Primary Underground Conductors	$2,431,383	$646,738	$275,268	$1,172,605	$0	$0	$89,227	$21,201	$0	$3,246	$185,508	$37,591
Subtotal	*$11,654,210*	*$3,099,974*	*$1,319,428*	*$5,620,578*	*$0*	*$0*	*$427,686*	*$101,622*	*$0*	*$15,557*	*$889,185*	*$180,180*
Primary Conductors and Poles Accumulated Depreciation												
Acct 1830-4 Primary Poles, Towers & Fixtures	($691,949)	($184,056)	($78,339)	($333,713)	$0	$0	($25,393)	($6,034)	$0	($924)	($52,794)	($10,698)
Acct 1835-4 Primary Overhead Conductors	($449,345)	($119,524)	($50,872)	($216,710)	$0	$0	($16,490)	($3,918)	$0	($600)	($34,284)	($6,947)
Acct 1840-4 Primary Underground Conduit	($133,608)	($35,539)	($15,126)	($64,436)	$0	$0	($4,903)	($1,165)	$0	($178)	($10,194)	($2,066)
Acct 1845-4 Primary Underground Conductors	($322,769)	($85,855)	($36,542)	($155,665)	$0	$0	($11,845)	($2,814)	$0	($431)	($24,626)	($4,990)
Subtotal	***($1,597,672)***	***($424,974)***	***($180,880)***	***($770,523)***	***$0***	***$0***	***($58,631)***	***($13,931)***	***$0***	***($2,133)***	***($121,898)***	***($24,701)***
Primary Conductor & Pools - Net Fixed Assets	$10,056,538	$2,675,000	$1,138,548	$4,850,054	$0	$0	$369,055	$87,691	$0	$13,424	$767,287	$155,480
General Plant Assigned to Primary C&P - NFA	$234,206	$62,298	$26,516	$112,953	$0	$0	$8,595	$2,042	$0	$313	$17,869	$3,621
Primary C&P Net Fixed Assets Including General Plant	$10,290,744	$2,737,297	$1,165,063	$4,963,007	$0	$0	$377,650	$89,733	$0	$13,737	$785,156	$159,101
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-5 Secondary Poles, Towers & Fixtures	$1,095,977	$895,267	$166,868	$0	$0	$0	$0	$29,348	$0	$4,493	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$1,324,305	$1,081,781	$201,632	$0	$0	$0	$0	$35,463	$0	$5,429	$0	$0
Acct 1840-5 Secondary Underground Conduit	$4,211,066	$3,439,882	$641,157	$0	$0	$0	$0	$112,765	$0	$17,263	$0	$0
Acct 1845-5 Secondary Underground Conductors	$2,336,035	$1,908,231	$355,673	$0	$0	$0	$0	$62,555	$0	$9,576	$0	$0
Subtotal	***$8,967,382***	***$7,325,161***	***$1,365,331***	***$0***	***$0***	***$0***	***$0***	***$240,131***	***$0***	***$36,760***	***$0***	***$0***
Operations and Maintenance												
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$402	$157	$49	$150	$0	$0	$11	$5	$0	$1	$24	$5
Acct 5025 Overhead Distribution Lines & Feeders - Other	$9,005	$3,522	$1,099	$3,356	$0	$0	$255	$115	$0	$18	$531	$108
Acct 5040 Underground Distribution Lines & Feeders - Labour	$1,196	$751	$166	$198	$0	$0	$15	$25	$0	$4	$31	$6
Acct 5045 Underground Distribution Lines & Feeders - Other	$5,738	$3,603	$797	$949	$0	$0	$72	$118	$0	$18	$150	$30
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$115,467	$42,163	$13,884	$45,663	$0	$0	$3,475	$1,382	$0	$212	$7,224	$1,464
Acct 5125 Maintenance of Overhead Conductors & Devices	$218,403	$92,985	$27,199	$74,785	$0	$0	$5,691	$3,048	$0	$467	$11,831	$2,397
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$213,558	$83,528	$26,072	$79,600	$0	$0	$6,057	$2,738	$0	$419	$12,593	$2,552
Acct 5145 Maintenance of Underground Conduit	$61,339	$43,686	$8,884	$5,621	$0	$0	$428	$1,432	$0	$219	$889	$180
Acct 5150 Maintenance of Underground Conductors & Devices	$66,274	$35,518	$8,771	$16,301	$0	$0	$1,240	$1,164	$0	$178	$2,579	$523
Total	**$691,381**	**$305,911**	**$86,921**	**$226,624**	**$0**	**$0**	**$17,244**	**$10,028**	**$0**	**$1,535**	**$35,852**	**$7,265**
General Expenses												
Acct 5005 - Operation Supervision and Engineering	$97,159	$46,712	$14,147	$28,759	$0	$0	$1,710	$1,464	$1	$237	$3,550	$577
Acct 5010 - Load Dispatching	$5,620	$2,702	$818	$1,664	$0	$0	$99	$85	$0	$14	$205	$33
Acct 5085 - Miscellaneous Distribution Expense	$94,803	$45,579	$13,804	$28,062	$0	$0	$1,669	$1,429	$1	$231	$3,464	$563
Acct 5105 - Maintenance Supervision and Engineering	$248,341	$119,397	$36,161	$73,510	$0	$0	$4,372	$3,742	$4	$606	$9,074	$1,476
Total	**$445,924**	**$214,391**	**$64,931**	**$131,994**	**$0**	**$0**	**$7,850**	**$6,719**	**$7**	**$1,088**	**$16,293**	**$2,650**
Primary Conductors and Poles Gross Assets	$11,654,210	$3,099,974	$1,319,428	$5,620,578	$0	$0	$427,686	$101,622	$0	$15,557	$889,185	$180,180
Acct 1815 - 1855	$31,114,535	$14,959,206	$4,530,617	$9,209,971	$0	$0	$547,725	$468,853	$461	$75,947	$1,136,833	$184,922

12	13	14	15	16	17	18	19	20
Rate Class 1	**Rate class 2**	**Rate class 3**	**Rate class 4**	**Rate class 5**	**Rate class 6**	**Rate class 7**	**Rate class 8**	**Rate class 9**
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
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$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
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$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
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$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
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$0	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
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$0	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
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$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0

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

Allocation by Rate Classification

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS> 50-TOU	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$47,772	$39,024	$7,274	$0	$0	$0	$0	$1,279	$0	$196
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$88,807	$75,581	$9,891	$0	$0	$0	$0	$1,954	$681	$700
Depreciation on Acct 1840-5 Secondary Underground Conduit	$275,609	$234,563	$30,697	$0	$0	$0	$0	$6,064	$2,113	$2,171
Depreciation on Acct 1845-5 Secondary Underground Conductors	$150,054	$127,707	$16,713	$0	$0	$0	$0	$3,302	$1,150	$1,182
Depreciation on General Plant Assigned to Secondary C&P	$45,691	$37,323	$6,957	$0	$0	$0	$0	$1,224	$0	$187
Secondary C&P Operations and Maintenance	$267,275	$214,947	$44,204	$0	$0	$0	$0	$7,046	$0	$1,079
Allocation of General Expenses	$128,518	$104,982	$19,567	$0	$0	$0	$0	$3,441	$0	$527
Admin and General Assigned to Primary C&P	$238,957	$191,808	$39,751	$0	$0	$0	$0	$6,448	$0	$951
PILs on Secondary C&P	$292,001	$238,526	$44,459	$0	$0	$0	$0	$7,819	$0	$1,197
Debt Return on Secondary C&P	$298,436	$243,782	$45,438	$0	$0	$0	$0	$7,992	$0	$1,223
Equity Return on Secondary C&P	$440,608	$359,918	$67,085	$0	$0	$0	$0	$11,799	$0	$1,806
Total	**$2,273,727**	**$1,868,161**	**$332,034**	**$0**	**$0**	**$0**	**$0**	**$58,368**	**$3,944**	**$11,219**
Secondary NCP	247,230	201,954	37,642	0	0	0	0	6,620	0	1,013
PLCC Amount	57,438	51,373	3,938	0	0	0	0	738	553	837
Adjustment to Customer Related Cost for PLCC	**$525,723**	**$475,221**	**$34,733**	**$0**	**$0**	**$0**	**$0**	**$6,505**	**$0**	**$9,264**
General Plant - Gross Assets	$1,928,869	$1,156,804	$228,731	$422,810	$0	$0	$21,729	$24,637	$11,469	$10,747
General Plant - Accumulated Depreciation	($892,075)	($535,005)	($105,785)	($195,544)	$0	$0	($10,049)	($11,394)	($5,304)	($4,970)
General Plant - Net Fixed Assets	$1,036,794	$621,799	$122,946	$227,266	$0	$0	$11,680	$13,243	$6,165	$5,777
General Plant - Depreciation	$262,389	$157,363	$31,115	$57,516	$0	$0	$2,956	$3,351	$1,560	$1,462
Total Net Fixed Assets Excluding General Plant	$44,518,788	$26,699,334	$5,279,161	$9,758,562	$0	$0	$501,506	$568,639	$264,716	$248,043
Total Administration and General Expense	$3,634,761	$2,388,994	$426,205	$642,381	$0	$0	$25,984	$37,679	$23,889	$26,912
Total O&M	$4,045,531	$2,677,193	$473,952	$701,532	$0	$0	$27,618	$41,175	$26,787	$30,533
Secondary Conductors and Poles Gross Plant										
Acct 1830-5 Secondary Poles, Towers & Fixtures	$1,095,977	$895,267	$166,868	$0	$0	$0	$0	$29,348	$0	$4,493
Acct 1835-5 Secondary Overhead Conductors	$1,324,305	$1,081,781	$201,632	$0	$0	$0	$0	$35,463	$0	$5,429
Acct 1840-5 Secondary Underground Conduit	$4,211,066	$3,439,882	$641,157	$0	$0	$0	$0	$112,765	$0	$17,263
Acct 1845-5 Secondary Underground Conductors	$2,336,035	$1,908,231	$355,673	$0	$0	$0	$0	$62,555	$0	$9,576
Subtotal	***$8,967,382***	***$7,325,161***	***$1,365,331***	***$0***	***$0***	***$0***	***$0***	***$240,131***	***$0***	***$36,760***
Secondary Conductors and Poles Accumulated Depreciation										
Acct 1830-5 Secondary Poles, Towers & Fixtures	($151,891)	($124,075)	($23,126)	$0	$0	$0	$0	($4,067)	$0	($623)
Acct 1835-5 Secondary Overhead Conductors	($183,535)	($149,924)	($27,944)	$0	$0	$0	$0	($4,915)	$0	($752)
Acct 1840-5 Secondary Underground Conduit	($569,593)	($465,282)	($86,723)	$0	$0	$0	$0	($15,253)	$0	($2,335)
Acct 1845-5 Secondary Underground Conductors	($310,112)	($253,320)	($47,216)	$0	$0	$0	$0	($8,304)	$0	($1,271)
Subtotal	***($1,215,131)***	***($992,601)***	***($185,010)***	***$0***	***$0***	***$0***	***$0***	***($32,539)***	***$0***	***($4,981)***
Secondary Conductor & Pools - Net Fixed Assets	$7,752,251	$6,332,560	$1,180,321	$0	$0	$0	$0	$207,592	$0	$31,779
General Plant Assigned to Secondary C&P - NFA	$180,542	$147,478	$27,488	$0	$0	$0	$0	$4,835	$0	$740
Secondary C&P Net Fixed Assets Including General Plant	$7,932,793	$6,480,039	$1,207,809	$0	$0	$0	$0	$212,426	$0	$32,519
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$4,992,782	$1,328,060	$565,256	$2,407,913	$0	$0	$183,225	$43,536	$0	$6,665
Acct 1835-4 Primary Overhead Conductors	$3,242,264	$862,429	$367,072	$1,563,675	$0	$0	$118,985	$28,272	$0	$4,328
Acct 1840-4 Primary Underground Conduit	$987,781	$262,746	$111,831	$476,386	$0	$0	$36,250	$8,613	$0	$1,319
Acct 1845-4 Primary Underground Conductors	$2,431,383	$646,738	$275,268	$1,172,605	$0	$0	$89,227	$21,201	$0	$3,246
Subtotal	***$11,654,210***	***$3,099,974***	***$1,319,428***	***$5,620,578***	***$0***	***$0***	***$427,686***	***$101,622***	***$0***	***$15,557***
Operations and Maintenance										
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$402	$157	$49	$150	$0	$0	$11	$5	$0	$1
Acct 5025 Overhead Distribution Lines & Feeders - Other	$9,005	$3,522	$1,099	$3,356	$0	$0	$255	$115	$0	$18
Acct 5040 Underground Distribution Lines & Feeders - Labou	$1,196	$751	$166	$198	$0	$0	$15	$25	$0	$4
Acct 5045 Underground Distribution Lines & Feeders - Other	$5,738	$3,603	$797	$949	$0	$0	$72	$118	$0	$18
Acct 5090 Underground Distribution Lines & Feeders - Rental Pai	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Pai	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$115,467	$42,163	$13,884	$45,663	$0	$0	$3,475	$1,382	$0	$212
Acct 5125 Maintenance of Overhead Conductors & Devices	$218,403	$92,985	$27,199	$74,785	$0	$0	$5,691	$3,048	$0	$467
Acct 5135 Overhead Distribution Lines & Feeders - Right of Wa	$213,558	$83,528	$26,072	$79,600	$0	$0	$6,057	$2,738	$0	$419
Acct 5145 Maintenance of Underground Conduit	$61,339	$43,686	$8,884	$5,621	$0	$0	$428	$1,432	$0	$219
Acct 5150 Maintenance of Underground Conductors & Devices	$66,274	$35,518	$8,771	$16,301	$0	$0	$1,240	$1,164	$0	$178
Total	**$691,381**	**$305,911**	**$86,921**	**$226,624**	**$0**	**$0**	**$17,244**	**$10,028**	**$0**	**$1,535**
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$97,159	$46,712	$14,147	$28,759	$0	$0	$1,710	$1,464	$1	$237
Acct 5010 - Load Dispatching	$5,620	$2,702	$818	$1,664	$0	$0	$99	$85	$0	$14
Acct 5085 - Miscellaneous Distribution Expense	$94,803	$45,579	$13,804	$28,062	$0	$0	$1,669	$1,429	$1	$231
Acct 5105 - Maintenance Supervision and Engineering	$248,341	$119,397	$36,161	$73,510	$0	$0	$4,372	$3,742	$4	$606
Total	**$445,924**	**$214,391**	**$64,931**	**$131,994**	**$0**	**$0**	**$7,850**	**$6,719**	**$7**	**$1,088**
Secondary Conductors and Poles Gross Assets	$8,967,382	$7,325,161	$1,365,331	$0	$0	$0	$0	$240,131	$0	$36,760
Acct 1815 - 1855	$31,114,535	$14,959,206	$4,530,617	$9,209,971	$0	$0	$547,725	$468,853	$461	$75,947

10	11	12	13	14	15	16	17	18	19	20
Embedded Distributor	**Back-up/Standby Power**	**Rate Class 1**	**Rate class 2**	**Rate class 3**	**Rate class 4**	**Rate class 5**	**Rate class 6**	**Rate class 7**	**Rate class 8**	**Rate class 9**
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$44,810	$7,131	$0	$0	$0	$0	$0	$0	$0	$0	$0
($20,724)	($3,298)	$0	$0	$0	$0	$0	$0	$0	$0	$0
$24,086	$3,833	$0	$0	$0	$0	$0	$0	$0	$0	$0
$6,096	$970	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,034,236	$164,590	$0	$0	$0	$0	$0	$0	$0	$0	$0
$53,032	$9,685	$0	$0	$0	$0	$0	$0	$0	$0	$0
$56,290	$10,452	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
$380,936	$77,191	$0	$0	$0	$0	$0	$0	$0	$0	$0
$247,376	$50,127	$0	$0	$0	$0	$0	$0	$0	$0	$0
$75,365	$15,272	$0	$0	$0	$0	$0	$0	$0	$0	$0
$185,508	$37,591	$0	$0	$0	$0	$0	$0	$0	$0	$0
$889,185	***$180,180***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
$24	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0
$531	$108	$0	$0	$0	$0	$0	$0	$0	$0	$0
$31	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0
$150	$30	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$7,224	$1,464	$0	$0	$0	$0	$0	$0	$0	$0	$0
$11,831	$2,397	$0	$0	$0	$0	$0	$0	$0	$0	$0
$12,59 3	$2,552	$0	$0	$0	$0	$0	$0	$0	$0	$0
$889	$180	$0	$0	$0	$0	$0	$0	$0	$0	$0
$2,579	$523	$0	$0	$0	$0	$0	$0	$0	$0	$0
$35,852	**$7,265**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$3,550	$577	$0	$0	$0	$0	$0	$0	$0	$0	$0
$205	$33	$0	$0	$0	$0	$0	$0	$0	$0	$0
$3,464	$563	$0	$0	$0	$0	$0	$0	$0	$0	$0
$9,074	$1,476	$0	$0	$0	$0	$0	$0	$0	$0	$0
$16,293	**$2,650**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,136,833	$184,922	$0	$0	$0	$0	$0	$0	$0	$0	$0

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

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

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular
Depreciation on Acct 1850 Line Transformers	$441,841	$269,409	$73,982	$86,313
Depreciation on General Plant Assigned to Line Transformers	$52,159	$31,804	$8,734	$10,189
Acct 5035 - Overhead Distribution Transformers- Operation	$75,942	$46,305	$12,716	$14,835
Acct 5055 - Underground Distribution Transformers - Operation	$1,881	$1,147	$315	$367
Acct 5160 - Maintenance of Line Transformers	$658,786	$401,690	$110,308	$128,693
Allocation of General Expenses	$155,507	$97,040	$25,275	$28,759
Admin and General Assigned to Line Transformers	$661,725	$400,792	$110,913	$131,763
PILs on Line Transformers	$333,338	$203,250	$55,815	$65,117
Debt Return on Line Transformers	$340,683	$207,729	$57,044	$66,552
Equity Return on Line Transformers	$502,982	$306,690	$84,220	$98,257
	($515,193)	($314,135)	($86,265)	($100,642)
Total	**$2,709,652**	**$1,651,720**	**$453,058**	**$530,204**
Billed kW without Line Transformer Allowance		0	0	301,484
Billed kWh without Line Transformer Allowance		280,782,062	103,857,225	419,188,349
Line Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$1.7586**
Line Transformation Unit Cost ($/kWh)		**$0.0059**	**$0.0044**	**$0.0013**
General Plant - Gross Assets	$1,928,869	$1,156,804	$228,731	$422,810
General Plant - Accumulated Depreciation	($892,075)	($535,005)	($105,785)	($195,544)
General Plant - Net Fixed Assets	$1,036,794	$621,799	$122,946	$227,266
General Plant - Depreciation	$262,389	$157,363	$31,115	$57,516
Total Net Fixed Assets Excluding General Plant	$44,518,788	$26,699,334	$5,279,161	$9,758,562
Total Administration and General Expense	$3,634,761	$2,388,994	$426,205	$642,381
Total O&M	$4,045,531	$2,677,193	$473,952	$701,532
Line Transformer Rate Base				
Acct 1850 - Line Transformers - Gross Assets	$10,253,676	$6,252,103	$1,716,888	$2,003,043
Line Transformers - Accumulated Depreciation	($1,403,979)	($856,066)	($235,084)	($274,266)
Line Transformers - Net Fixed Assets	$8,849,697	$5,396,037	$1,481,804	$1,728,778
General Plant Assigned to Line Transformers - NFA	$206,100	$125,668	$34,510	$40,261
Line Transformer Net Fixed Assets Including General Plant	$9,055,797	$5,521,705	$1,516,314	$1,769,039
General Expenses				
Acct 5005 - Operation Supervision and Engineering	$149,475	$93,202	$17,093	$29,100
Acct 5010 - Load Dispatching	$8,647	$5,391	$989	$1,683
Acct 5085 - Miscellaneous Distribution Expense	$145,851	$90,942	$16,679	$28,394
Acct 5105 - Maintenance Supervision and Engineering	$382,063	$238,227	$43,690	$74,380
Total	**$686,037**	**$427,762**	**$78,451**	**$133,557**
Acct 1850 - Line Transformers - Gross Assets	$10,253,676	$6,252,103	$1,716,888	$2,003,043
Acct 1815 - 1855	$45,294,572	$27,560,022	$5,329,019	$9,302,249

6	7	8	9	10	11
Large Use >5MW	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**
$0	$6,691	$2,783	$2,662	$0	$0
$0	$790	$329	$314	$0	$0
$0	$1,150	$478	$457	$0	$0
$0	$28	$12	$11	$0	$0
$0	$9,977	$4,150	$3,969	$0	$0
$0	$2,338	$1,093	$1,003	$0	$0
$0	$10,208	$4,138	$3,911	$0	$0
$0	$5,048	$2,100	$2,008	$0	$0
$0	$5,159	$2,146	$2,052	$0	$0
$0	$7,617	$3,168	$3,030	$0	$0
$0	($7,802)	($3,245)	($3,104)	$0	$0
$0	**$41,205**	**$17,152**	**$16,314**	**$0**	**$0**
207,250	18,932	1,690	0	0	71,770
46,135,907	6,417,655	549,561	2,646,052	76,359,679	751,015
$0.0000	**$2.1765**	**$10.1522**	**$0.0000**	**$0.0000**	**$0.0000**
$0.0000	**$0.0064**	**$0.0312**	**$0.0062**	**$0.0000**	**$0.0000**
$21,729	$24,637	$11,469	$10,747	$44,810	$7,131
($10,049)	($11,394)	($5,304)	($4,970)	($20,724)	($3,298)
$11,680	$13,243	$6,165	$5,777	$24,086	$3,833
$2,956	$3,351	$1,560	$1,462	$6,096	$970
$501,506	$568,639	$264,716	$248,043	$1,034,236	$164,590
$25,984	$37,679	$23,889	$26,912	$53,032	$9,685
$27,618	$41,175	$26,787	$30,533	$56,290	$10,452
$0	$155,281	$64,591	$61,770	$0	$0
$0	($21,262)	($8,844)	($8,458)	$0	$0
$0	$134,019	$55,747	$53,312	$0	$0
$0	$3,121	$1,298	$1,242	$0	$0
$0	$137,140	$57,045	$54,554	$0	$0
$1,711	$2,132	$1,115	$994	$3,551	$578
$99	$123	$64	$58	$205	$33
$1,669	$2,080	$1,088	$970	$3,464	$564
$4,373	$5,449	$2,850	$2,542	$9,075	$1,478
$7,853	**$9,784**	**$5,117**	**$4,564**	**$16,296**	**$2,653**
$0	$155,281	$64,591	$61,770	$0	$0
$547,896	$649,835	$302,256	$281,199	$1,137,004	$185,093

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW
Depreciation on Acct 1820-2 Distribution Station Equipment	$4,685	$1,246	$530	$2,259	$172
Depreciation on Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0
Depreciation on Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0	$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	$2,584	$766	$260	$1,257	$93
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Substation Transformers	$1,742	$494	$184	$844	$63
Acct 5012 - Station Buildings and Fixtures Expense	$36,949	$10,957	$3,719	$17,969	$1,337
Acct 5016 - Distributon Station Equipment - Labour	$0	$0	$0	$0	$0
Acct 5017 - Distributon Station Equipment - Other	$0	$0	$0	$0	$0
Acct 5114 - Maintenance of Distribution Station Equipment	$13,660	$3,633	$1,546	$6,588	$501
Allocation of General Expenses	$0	$0	$0	$0	$0
Admin and General Assigned to SubstationTransformers	$12,440	$3,242	$1,391	$6,032	$472
PILs on SubstationTransformers	$11,131	$3,158	$1,179	$5,394	$405
Debt Return on Substation Transformers	$11,376	$3,228	$1,205	$5,513	$414
Equity Return on Substation Transformers	$16,795	$4,766	$1,779	$8,140	$611
Total	**$111,360**	**$31,491**	**$11,794**	**$53,996**	**$4,069**
Billed kW without Substation Transformer Allowance		0	0	1,112,825	207,250
Billed kWh without Substation Transformer Allowance		280,782,062	103,857,225	419,188,349	46,135,907
Substation Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$0.0485**	**$0.0196**
Substation Transformation Unit Cost ($/kWh)		**$0.0001**	**$0.0001**	**$0.0001**	**$0.0001**
General Plant - Gross Assets	$1,928,869	$1,156,804	$228,731	$422,810	$21,729
General Plant - Accumulated Depreciation	($892,075)	($535,005)	($105,785)	($195,544)	($10,049)
General Plant - Net Fixed Assets	$1,036,794	$621,799	$122,946	$227,266	$11,680
General Plant - Depreciation	$262,389	$157,363	$31,115	$57,516	$2,956
Total Net Fixed Assets Excluding General Plant	$44,518,788	$26,699,334	$5,279,161	$9,758,562	$501,506
Total Administration and General Expense	$3,634,761	$2,388,994	$426,205	$642,381	$25,984
Total O&M	$4,045,531	$2,677,193	$473,952	$701,532	$27,618
Substation Transformer Rate Base Gross Plant					
Acct 1820-2 Distribution Station Equipment	$140,683	$37,421	$15,927	$67,848	$5,163
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$52,064	$15,439	$5,241	$25,320	$1,884
Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0	$0
Acct 1808-2 Buildings and Fixtures < 50 KV	$129,182	$38,307	$13,004	$62,825	$4,674
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0
Subtotal	***$321,929***	***$91,167***	***$34,173***	***$155,994***	***$11,721***
Substation Transformers - Accumulated Depreciation					
Acct 1820-2 Distribution Station Equipment	($17,033)	($4,531)	($1,928)	($8,215)	($625)
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0
Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0	$0
Acct 1808-2 Buildings and Fixtures < 50 KV	($9,394)	($2,786)	($946)	($4,568)	($340)
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0
Subtotal	***($26,427)***	***($7,316)***	***($2,874)***	***($12,783)***	***($965)***
Substation Transformers - Net Fixed Assets	$295,502	$83,851	$31,299	$143,211	$10,756
General Plant Assigned to SubstationTransformers - NFA	$6,882	$1,953	$729	$3,335	$250
Substation Transformer NFA Including General Plant	$302,384	$85,803	$32,028	$146,546	$11,007
General Expenses					
Acct 5005 - Operation Supervision and Engineering	$149,475	$93,202	$17,093	$29,100	$1,711
Acct 5010 - Load Dispatching	$8,647	$5,391	$989	$1,683	$99
Acct 5085 - Miscellaneous Distribution Expense	$145,851	$90,942	$16,679	$28,394	$1,669
Acct 5105 - Maintenance Supervision and Engineering	$382,063	$238,227	$43,690	$74,380	$4,373
Total	$686,037	$427,762	$78,451	$133,557	$7,853
Acct 1820-2 Distribution Station Equipment	$0	$0	$0	$0	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0
Total	$0	$0	$0	$0	$0
Acct 1815 - 1855	$45,294,572	$27,560,022	$5,329,019	$9,302,249	$547,896

7	8	9	10	11
Street Light	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**
$41	$0	$6	$357	$72
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$8	$0	$5	$193	$2
$0	$0	$0	$0	$0
$9	$0	$3	$131	$12
$109	$5	$65	$2,757	$30
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$119	$0	$18	$1,042	$211
$0	$0	$0	$0	$0
$109	$0	$16	$982	$196
$60	$1	$18	$838	$77
$61	$1	$18	$857	$79
$90	$1	$27	$1,265	$117
$605	**$9**	**$175**	**$8,423**	**$796**
18,932	1,690	0	0	71,770
6,417,655	549,561	2,646,052	76,359,679	751,015
$0.0320	**$0.0055**	**$0.0000**	**$0.0000**	**$0.0111**
$0.0001	**$0.0000**	**$0.0001**	**$0.0001**	**$0.0011**
$24,637	$11,469	$10,747	$44,810	$7,131
($11,394)	($5,304)	($4,970)	($20,724)	($3,298)
$13,243	$6,165	$5,777	$24,086	$3,833
$3,351	$1,560	$1,462	$6,096	$970
$568,639	$264,716	$248,043	$1,034,236	$164,590
$37,679	$23,889	$26,912	$53,032	$9,685
$41,175	$26,787	$30,533	$56,290	$10,452
$1,227	$0	$188	$10,734	$2,175
$0	$0	$0	$0	$0
$153	$8	$92	$3,885	$42
$0	$0	$0	$0	$0
$380	$19	$228	$9,640	$104
$0	$0	$0	$0	$0
$1,759	***$26***	***$508***	***$24,259***	***$2,322***
($149)	$0	($23)	($1,300)	($263)
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
($28)	($1)	($17)	($701)	($8)
$0	$0	$0	$0	$0
($176)	***($1)***	***($39)***	***($2,001)***	***($271)***
$1,583	$25	$468	$22,259	$2,051
$37	$1	$11	$518	$48
$1,620	$26	$479	$22,777	$2,098
$2,132	$1,115	$994	$3,551	$578
$123	$64	$58	$205	$33
$2,080	$1,088	$970	$3,464	$564
$5,449	$2,850	$2,542	$9,075	$1,478
$9,784	$5,117	$4,564	$16,296	$2,653
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$649,835	$302,256	$281,199	$1,137,004	$185,093

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

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$334,814	$160,366	$32,493	$106,206	$7,990	$3,370	$2,454	$1,960	$16,608	$3,368
Depreciation on Acct 1835-4 Primary Overhead Conductors	$217,425	$104,140	$21,101	$68,969	$5,188	$2,188	$1,594	$1,273	$10,785	$2,187
Depreciation on Acct 1840-4 Primary Underground Conduit	$64,649	$30,965	$6,274	$20,507	$1,543	$651	$474	$378	$3,207	$650
Depreciation on Acct 1845-4 Primary Underground Conductors	$156,178	$74,805	$15,157	$49,541	$3,727	$1,572	$1,145	$914	$7,747	$1,571
Depreciation on General Plant Assigned to Primary C&P	$91,188	$43,676	$8,850	$28,926	$2,176	$918	$668	$534	$4,523	$917
Primary C&P Operations and Maintenance	$629,176	$268,775	$57,412	$229,318	$17,251	$5,507	$4,384	$3,397	$35,859	$7,272
Allocation of General Expenses	$268,673	$133,291	$25,616	$81,657	$6,132	$2,717	$2,225	$1,703	$12,746	$2,585
Admin and General Assigned to Primary C&P	$570,149	$239,841	$51,628	$209,983	$16,231	$5,040	$3,910	$2,994	$33,784	$6,738
PILs on Primary C&P	$582,762	$279,126	$56,557	$184,857	$13,907	$5,865	$4,272	$3,411	$28,907	$5,862
Debt Return on Primary C&P	$595,604	$285,276	$57,803	$188,931	$14,213	$5,994	$4,366	$3,486	$29,544	$5,991
Equity Return on Primary C&P	$879,345	$421,180	$85,340	$278,936	$20,984	$8,850	$6,446	$5,147	$43,618	$8,845
Total	**$4,389,964**	**$2,041,441**	**$418,231**	**$1,447,830**	**$109,342**	**$42,670**	**$31,938**	**$25,198**	**$227,327**	**$45,987**
General Plant - Gross Assets	$1,928,869	$1,156,804	$228,731	$422,810	$21,729	$24,637	$11,469	$10,747	$44,810	$7,131
General Plant - Accumulated Depreciation	($892,075)	($535,005)	($105,785)	($195,544)	($10,049)	($11,394)	($5,304)	($4,970)	($20,724)	($3,298)
General Plant - Net Fixed Assets	$1,036,794	$621,799	$122,946	$227,266	$11,680	$13,243	$6,165	$5,777	$24,086	$3,833
General Plant - Depreciation	$262,389	$157,363	$31,115	$57,516	$2,956	$3,351	$1,560	$1,462	$6,096	$970
Total Net Fixed Assets Excluding General Plant	$44,518,788	$26,699,334	$5,279,161	$9,758,562	$501,506	$568,639	$264,716	$248,043	$1,034,236	$164,590
Total Administration and General Expense	$3,634,761	$2,388,994	$426,205	$642,381	$25,984	$37,679	$23,889	$26,912	$53,032	$9,685
Total O&M	$4,045,531	$2,677,193	$473,952	$701,532	$27,618	$41,175	$26,787	$30,533	$56,290	$10,452
Primary Conductors and Poles Gross Assets										
Acct 1830-4 Primary Poles, Towers & Fixtures	$7,681,203	$3,679,064	$745,455	$2,436,542	$183,298	$77,303	$56,308	$44,960	$381,009	$77,264
Acct 1835-4 Primary Overhead Conductors	$4,988,098	$2,389,148	$484,091	$1,582,267	$119,032	$50,200	$36,566	$29,196	$247,423	$50,175
Acct 1840-4 Primary Underground Conduit	$1,519,663	$727,873	$147,482	$482,050	$36,264	$15,294	$11,140	$8,895	$75,379	$15,286
Acct 1845-4 Primary Underground Conductors	$3,740,590	$1,791,630	$363,021	$1,186,547	$89,263	$37,645	$27,421	$21,894	$185,544	$37,626
Subtotal	**$17,929,554**	**$8,587,714**	**$1,740,050**	**$5,687,405**	**$427,857**	**$180,441**	**$131,434**	**$104,945**	**$889,355**	**$180,351**
Primary Conductors and Poles Accumulated Depreciation										
Acct 1830-4 Primary Poles, Towers & Fixtures	($1,064,538)	($509,881)	($103,313)	($337,680)	($25,403)	($10,713)	($7,804)	($6,231)	($52,804)	($10,708)
Acct 1835-4 Primary Overhead Conductors	($691,300)	($331,112)	($67,090)	($219,286)	($16,497)	($6,957)	($5,068)	($4,046)	($34,290)	($6,954)
Acct 1840-4 Primary Underground Conduit	($205,551)	($98,453)	($19,949)	($65,203)	($4,905)	($2,069)	($1,507)	($1,203)	($10,196)	($2,068)
Acct 1845-4 Primary Underground Conductors	($496,568)	($237,841)	($48,192)	($157,516)	($11,850)	($4,997)	($3,640)	($2,907)	($24,631)	($4,995)
Subtotal	**($2,457,957)**	**($1,177,287)**	**($238,543)**	**($779,685)**	**($58,655)**	**($24,737)**	**($18,018)**	**($14,387)**	**($121,921)**	**($24,724)**
Primary Conductor & Pools - Net Fixed Assets	$15,471,597	$7,410,427	$1,501,507	$4,907,721	$369,202	$155,704	$113,415	$90,558	$767,434	$155,627
General Plant Assigned to Primary C&P - NFA	$360,317	$172,581	$34,968	$114,296	$8,598	$3,626	$2,641	$2,109	$17,873	$3,624
Primary C&P Net Fixed Assets Including General Plant	$15,831,913	$7,583,008	$1,536,475	$5,022,016	$377,801	$159,331	$116,057	$92,667	$785,307	$159,251
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Acct 1830-5 Secondary Poles, Towers & Fixtures	$1,686,118	$1,435,009	$187,797	$0	$0	$37,100	$12,927	$13,285	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$2,037,392	$1,733,969	$226,921	$0	$0	$44,830	$15,620	$16,052	$0	$0
Acct 1840-5 Secondary Underground Conduit	$6,478,563	$5,513,729	$721,571	$0	$0	$142,551	$49,669	$51,043	$0	$0
Acct 1845-5 Secondary Underground Conductors	$3,593,900	$3,058,671	$400,282	$0	$0	$79,078	$27,554	$28,315	$0	$0
Subtotal	**$13,795,973**	**$11,741,377**	**$1,536,571**	**$0**	**$0**	**$303,559**	**$105,770**	**$108,695**	**$0**	**$0**
Operations and Maintenance										

Acct 5020 Overhead Distribution Lines & Feeders - Labour	$618	$348	$62	$152	$11	$8	$5	$4	$24	$5
Acct 5025 Overhead Distribution Lines & Feeders - Other	$13,854	$7,806	$1,390	$3,396	$256	$177	$103	$87	$531	$108
Acct 5040 Underground Distribution Lines & Feeders - Labour	$1,840	$1,331	$196	$200	$15	$33	$14	$13	$31	$6
Acct 5045 Underground Distribution Lines & Feeders - Other	$8,828	$6,386	$940	$961	$72	$158	$67	$63	$150	$30
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$177,641	$96,983	$17,698	$46,206	$3,476	$2,170	$1,313	$1,105	$7,225	$1,465
Acct 5125 Maintenance of Overhead Conductors & Devices	$336,004	$197,194	$34,005	$75,674	$5,693	$4,545	$2,496	$2,164	$11,833	$2,400
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$328,552	$185,136	$32,955	$80,547	$6,059	$4,198	$2,434	$2,074	$12,595	$2,554
Acct 5145 Maintenance of Underground Conduit	$94,368	$73,642	$10,254	$5,687	$428	$1,862	$717	$707	$889	$180
Acct 5150 Maintenance of Underground Conductors & Devices	$101,959	$67,426	$10,611	$16,495	$1,241	$1,623	$764	$698	$2,579	$523
Total	**$1,063,663**	**$636,252**	**$108,110**	**$229,318**	**$17,251**	**$14,773**	**$7,912**	**$6,916**	**$35,859**	**$7,272**
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$149,475	$93,202	$17,093	$29,100	$1,711	$2,132	$1,115	$994	$3,551	$578
Acct 5010 - Load Dispatching	$8,647	$5,391	$989	$1,683	$99	$123	$64	$58	$205	$33
Acct 5085 - Miscellaneous Distribution Expense	$145,851	$90,942	$16,679	$28,394	$1,669	$2,080	$1,088	$970	$3,464	$564
Acct 5105 - Maintenance Supervision and Engineering	$382,063	$238,227	$43,690	$74,380	$4,373	$5,449	$2,850	$2,542	$9,075	$1,478
Total	**$686,037**	**$427,762**	**$78,451**	**$133,557**	**$7,853**	**$9,784**	**$5,117**	**$4,564**	**$16,296**	**$2,653**
Primary Conductors and Poles Gross Assets	$17,929,554	$8,587,714	$1,740,050	$5,687,405	$427,857	$180,441	$131,434	$104,945	$889,355	$180,351
Acct 1815 - 1855	$45,294,572	$27,560,022	$5,329,019	$9,302,249	$547,896	$649,835	$302,256	$281,199	$1,137,004	$185,093

Grouping of Operation and Maintenance	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**
1830	$ 177,641	$ 96,983	$ 17,698	$ 46,206	$ 3,476	$ 2,170	$ 1,313	$ 1,105	$ 7,225	$ 1,465
1835	$ 336,004	$ 197,194	$ 34,005	$ 75,674	$ 5,693	$ 4,545	$ 2,496	$ 2,164	$ 11,833	$ 2,400
1840	$ 94,368	$ 73,642	$ 10,254	$ 5,687	$ 428	$ 1,862	$ 717	$ 707	$ 889	$ 180
1845	$ 101,959	$ 67,426	$ 10,611	$ 16,495	$ 1,241	$ 1,623	$ 764	$ 698	$ 2,579	$ 523
1830 & 1835	$ 343,024	$ 193,290	$ 34,407	$ 84,095	$ 6,326	$ 4,382	$ 2,541	$ 2,166	$ 13,150	$ 2,667
1840 & 1845	$ 10,668	$ 7,717	$ 1,136	$ 1,161	$ 87	$ 191	$ 81	$ 77	$ 182	$ 37
Total	**$ 1,063,663**	**$ 636,252**	**$ 108,110**	**$ 229,318**	**$ 17,251**	**$ 14,773**	**$ 7,912**	**$ 6,916**	**$ 35,859**	**$ 7,272**

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet O3.4 Secondary Cost Pool Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$73,496	$62,550	$8,186	$0	$0	$1,617	$563	$579	$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$88,807	$75,581	$9,891	$0	$0	$1,954	$681	$700	$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	$275,609	$234,563	$30,697	$0	$0	$6,064	$2,113	$2,171	$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	$150,054	$127,707	$16,713	$0	$0	$3,302	$1,150	$1,182	$0
Depreciation on General Plant Assigned to Secondary C&P	$70,294	$59,825	$7,829	$0	$0	$1,547	$539	$554	$0
Secondary C&P Operations and Maintenance	$434,487	$367,477	$50,698	$0	$0	$9,265	$3,528	$3,519	$0
Allocation of General Expenses	$212,985	$182,239	$22,621	$0	$0	$4,570	$1,791	$1,764	$0
Admin and General Assigned to Primary C&P	$388,235	$327,918	$45,591	$0	$0	$8,479	$3,146	$3,101	$0
PILs on Secondary C&P	$449,232	$382,329	$50,035	$0	$0	$9,885	$3,444	$3,539	$0
Debt Return on Secondary C&P	$459,132	$390,754	$51,137	$0	$0	$10,102	$3,520	$3,617	$0
Equity Return on Secondary C&P	$677,858	$576,907	$75,499	$0	$0	$14,915	$5,197	$5,341	$0
Total	**$3,280,189**	**$2,787,851**	**$368,896**	**$0**	**$0**	**$71,701**	**$25,673**	**$26,068**	**$0**
General Plant - Gross Assets	$1,928,869	$1,156,804	$228,731	$422,810	$21,729	$24,637	$11,469	$10,747	$44,810
General Plant - Accumulated Depreciation	($892,075)	($535,005)	($105,785)	($195,544)	($10,049)	($11,394)	($5,304)	($4,970)	($20,724)
General Plant - Net Fixed Assets	$1,036,794	$621,799	$122,946	$227,266	$11,680	$13,243	$6,165	$5,777	$24,086
General Plant - Depreciation	$262,389	$157,363	$31,115	$57,516	$2,956	$3,351	$1,560	$1,462	$6,096
Total Net Fixed Assets Excluding General Plant	**$44,518,788**	**$26,699,334**	**$5,279,161**	**$9,758,562**	**$501,506**	**$568,639**	**$264,716**	**$248,043**	**$1,034,236**
Total Administration and General Expense	**$3,634,761**	**$2,388,994**	**$426,205**	**$642,381**	**$25,984**	**$37,679**	**$23,889**	**$26,912**	**$53,032**
Total O&M	**$4,045,531**	**$2,677,193**	**$473,952**	**$701,532**	**$27,618**	**$41,175**	**$26,787**	**$30,533**	**$56,290**
Secondary Conductors and Poles Gross Plant									
Acct 1830-5 Secondary Poles, Towers & Fixtures	$1,686,118	$1,435,009	$187,797	$0	$0	$37,100	$12,927	$13,285	$0
Acct 1835-5 Secondary Overhead Conductors	$2,037,392	$1,733,969	$226,921	$0	$0	$44,830	$15,620	$16,052	$0
Acct 1840-5 Secondary Underground Conduit	$6,478,563	$5,513,729	$721,571	$0	$0	$142,551	$49,669	$51,043	$0
Acct 1845-5 Secondary Underground Conductors	$3,593,900	$3,058,671	$400,282	$0	$0	$79,078	$27,554	$28,315	$0
Subtotal	***$13,795,973***	***$11,741,377***	***$1,536,571***	***$0***	***$0***	***$303,559***	***$105,770***	***$108,695***	***$0***
Secondary Conductors and Poles Accumulated Depreciation									
Acct 1830-5 Secondary Poles, Towers & Fixtures	($233,679)	($198,878)	($26,027)	$0	$0	($5,142)	($1,792)	($1,841)	$0
Acct 1835-5 Secondary Overhead Conductors	($282,362)	($240,311)	($31,449)	$0	$0	($6,213)	($2,165)	($2,225)	$0
Acct 1840-5 Secondary Underground Conduit	($876,296)	($745,792)	($97,600)	$0	$0	($19,282)	($6,718)	($6,904)	$0
Acct 1845-5 Secondary Underground Conductors	($477,095)	($406,042)	($53,138)	$0	$0	($10,498)	($3,658)	($3,759)	$0
Subtotal	***($1,869,432)***	***($1,591,023)***	***($208,214)***	***$0***	***$0***	***($41,134)***	***($14,332)***	***($14,729)***	***$0***
Secondary Conductor & Pools - Net Fixed Assets	$11,926,541	$10,150,354	$1,328,357	$0	$0	$262,425	$91,438	$93,966	$0
General Plant Assigned to Secondary C&P - NFA	$277,756	$236,391	$30,936	$0	$0	$6,112	$2,129	$2,188	$0
Secondary C&P Net Fixed Assets Including General Plant	$12,204,297	$10,386,745	$1,359,293	$0	$0	$268,537	$93,567	$96,155	$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***

Acct 1830-4 Primary Poles, Towers & Fixtures	$7,681,203	$3,679,064	$745,455	$2,436,542	$183,298	$77,303	$56,308	$44,960	$381,009
Acct 1835-4 Primary Overhead Conductors	$4,988,098	$2,389,148	$484,091	$1,582,267	$119,032	$50,200	$36,566	$29,196	$247,423
Acct 1840-4 Primary Underground Conduit	$1,519,663	$727,873	$147,482	$482,050	$36,264	$15,294	$11,140	$8,895	$75,379
Acct 1845-4 Primary Underground Conductors	$3,740,590	$1,791,630	$363,021	$1,186,547	$89,263	$37,645	$27,421	$21,894	$185,544
Subtotal	***$17,929,554***	***$8,587,714***	***$1,740,050***	***$5,687,405***	***$427,857***	***$180,441***	***$131,434***	***$104,945***	***$889,355***
Operations and Maintenance									
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$618	$348	$62	$152	$11	$8	$5	$4	$24
Acct 5025 Overhead Distribution Lines & Feeders - Other	$13,854	$7,806	$1,390	$3,396	$256	$177	$103	$87	$531
Acct 5040 Underground Distribution Lines & Feeders - Labour	$1,840	$1,331	$196	$200	$15	$33	$14	$13	$31
Acct 5045 Underground Distribution Lines & Feeders - Other	$8,828	$6,386	$940	$961	$72	$158	$67	$63	$150
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$177,641	$96,983	$17,698	$46,206	$3,476	$2,170	$1,313	$1,105	$7,225
Acct 5125 Maintenance of Overhead Conductors & Devices	$336,004	$197,194	$34,005	$75,674	$5,693	$4,545	$2,496	$2,164	$11,833
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$328,552	$185,136	$32,955	$80,547	$6,059	$4,198	$2,434	$2,074	$12,595
Acct 5145 Maintenance of Underground Conduit	$94,368	$73,642	$10,254	$5,687	$428	$1,862	$717	$707	$889
Acct 5150 Maintenance of Underground Conductors & Devices	$101,959	$67,426	$10,611	$16,495	$1,241	$1,623	$764	$698	$2,579
Total	**$1,063,663**	**$636,252**	**$108,110**	**$229,318**	**$17,251**	**$14,773**	**$7,912**	**$6,916**	**$35,859**
General Expenses									
Acct 5005 - Operation Supervision and Engineering	$149,475	$93,202	$17,093	$29,100	$1,711	$2,132	$1,115	$994	$3,551
Acct 5010 - Load Dispatching	$8,647	$5,391	$989	$1,683	$99	$123	$64	$58	$205
Acct 5085 - Miscellaneous Distribution Expense	$145,851	$90,942	$16,679	$28,394	$1,669	$2,080	$1,088	$970	$3,464
Acct 5105 - Maintenance Supervision and Engineering	$382,063	$238,227	$43,690	$74,380	$4,373	$5,449	$2,850	$2,542	$9,075
Total	**$686,037**	**$427,762**	**$78,451**	**$133,557**	**$7,853**	**$9,784**	**$5,117**	**$4,564**	**$16,296**
Secondary Conductors and Poles Gross Assets	$13,795,973	$11,741,377	$1,536,571	$0	$0	$303,559	$105,770	$108,695	$0
Acct 1815 - 1855	$45,294,572	$27,560,022	$5,329,019	$9,302,249	$547,896	$649,835	$302,256	$281,199	$1,137,004

Grouping of Operation and Maintenance	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**
1830	$ 177,641	$ 96,983	$ 17,698	$ 46,206	$ 3,476	$ 2,170	$ 1,313	$ 1,105	$ 7,225
1835	$ 336,004	$ 197,194	$ 34,005	$ 75,674	$ 5,693	$ 4,545	$ 2,496	$ 2,164	$ 11,833
1840	$ 94,368	$ 73,642	$ 10,254	$ 5,687	$ 428	$ 1,862	$ 717	$ 707	$ 889
1845	$ 101,959	$ 67,426	$ 10,611	$ 16,495	$ 1,241	$ 1,623	$ 764	$ 698	$ 2,579
1830 & 1835	$ 343,024	$ 193,290	$ 34,407	$ 84,095	$ 6,326	$ 4,382	$ 2,541	$ 2,166	$ 13,150
1840 & 1845	$ 10,668	$ 7,717	$ 1,136	$ 1,161	$ 87	$ 191	$ 81	$ 77	$ 182
Total	**$ 1,063,663**	**$ 636,252**	**$ 108,110**	**$ 229,318**	**$ 17,251**	**$ 14,773**	**$ 7,912**	**$ 6,916**	**$ 35,859**

11
Back-up/Standby Power
$0
$0
$0
$0
$0
$0
$0
$0
$0
$0
$0
$0
$7,131
($3,298)
$3,833
$970
$164,590
$9,685
$10,452
$0
$0
$0
$0
$0
$0
$0
$0
$0
$0
$0
$0
$0
$0
$0
$0
$0
$0

$77,264
$50,175
$15,286
$37,626
$180,351
$5
$108
$6
$30
$0
$0
$1,465
$2,400
$2,554
$180
$523
$7,272
$578
$33
$564
$1,478
$2,653
$0
$185,093

	Back-up/Standby Power
$	1,465
$	2,400
$	180
$	523
$	2,667
$	37
$	**7,272**

Sheet O3.5 USL Metering Credit Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	GS <50
Depreciation on Acct 1860 Metering	$26,570
Depreciation on General Plant Assigned to Metering	$3,256
Acct 5065 - Meter expense	$24,330
Acct 5070 & 5075 - Customer Premises	$47
Acct 5175 - Meter Maintenance	$89
Acct 5310 - Meter Reading	$14,940
Admin and General Assigned to Metering	$35,436
PILs on Metering	$20,806
Debt Return on Metering	$21,265
Equity Return on Metering	$31,395
Total	$178,135
Number of Customers	2,461
Metering Unit Cost ($/Customer/Month)	**$6.03**
General Plant - Gross Assets	$228,731
General Plant - Accumulated Depreciation	($105,785)
General Plant - Net Fixed Assets	$122,946
General Plant - Depreciation	$31,115
Total Net Fixed Assets Excluding General Plant	$5,279,161
Total Administration and General Expense	$426,205
Total O&M	$473,952
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	$639,369
Metering - Accumulated Depreciation	($86,986)
Metering - Net Fixed Assets	$552,382
General Plant Assigned to Metering - NFA	$12,864
Metering Net Fixed Assets Including General Plant	$565,247

2006 COST ALLOCATION INFORMATION FILING
Brantford Power Inc.
EB-2005-0342 EB-2007-0001
Tuesday, January 30, 2007
Sheet O4 Summary of Allocators by Class & Accounts - Second Run

ALLOCATION BY RATE CLASSIFICATION

				1	2	3	6	7	8	9	10	11
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
1565	Conservation and Demand Management Expenditures and Recoveries	dp	$548,247	$362,811	$64,230	$95,071	$3,743	$5,580	$3,630	$4,138	$7,628	$1,416
1608	Franchises and Consents	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	dp	$52,064	$15,439	$5,241	$25,320	$1,884	$153	$8	$92	$3,885	$42
1806	Land Rights	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 kV	dp	$129,182	$38,307	$13,004	$62,825	$4,674	$380	$19	$228	$9,640	$104
1810	Leasehold Improvements	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp	$3,174,688	$941,407	$319,582	$1,543,952	$114,876	$9,327	$461	$5,601	$236,915	$2,567
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	$140,683	$37,421	$15,927	$67,848	$5,163	$1,227	$0	$188	$10,734	$2,175
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	dp	$7,681,203	$3,679,064	$745,455	$2,436,542	$183,298	$77,303	$56,308	$44,960	$381,009	$77,264
1830-5	Poles, Towers and Fixtures - Secondary	dp	$1,686,118	$1,435,009	$187,797	$0	$0	$37,100	$12,927	$13,285	$0	$0
1835	Overhead Conductors and Devices	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	dp	$4,988,098	$2,389,148	$484,091	$1,582,267	$119,032	$50,200	$36,566	$29,196	$247,423	$50,175
1835-5	Overhead Conductors and Devices - Secondary	dp	$2,037,392	$1,733,969	$226,921	$0	$0	$44,830	$15,620	$16,052	$0	$0
1840	Underground Conduit	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	dp	$1,519,663	$727,873	$147,482	$482,050	$36,264	$15,294	$11,140	$8,895	$75,379	$15,286
1840-5	Underground Conduit - Secondary	dp	$6,478,563	$5,513,729	$721,571	$0	$0	$142,551	$49,669	$51,043	$0	$0
1845	Underground Conductors and Devices	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	dp	$3,740,590	$1,791,630	$363,021	$1,186,547	$89,263	$37,645	$27,421	$21,894	$185,544	$37,626
1845-5	Underground Conductors and Devices - Secondary	dp	$3,593,900	$3,058,671	$400,282	$0	$0	$79,078	$27,554	$28,315	$0	$0
1850	Line Transformers	dp	$10,253,676	$6,252,103	$1,716,888	$2,003,043	$0	$155,281	$64,591	$61,770	$0	$0
1855	Services	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	dp	$4,922,182	$2,725,213	$639,369	$1,550,819	$3,390	$0	$0	$0	$0	$3,390
1905	Land	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	gp	$1,519,070	$911,035	$180,136	$332,982	$17,112	$19,403	$9,033	$8,464	$35,290	$5,616
1935	Stores Equipment	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	gp	$54,995	$32,982	$6,521	$12,055	$620	$702	$327	$306	$1,278	$203
1945	Measurement and Testing Equipment	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	gp	$547,972	$328,636	$64,980	$120,116	$6,173	$6,999	$3,258	$3,053	$12,730	$2,026
1975	Load Management Controls - Utility Premises	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	co	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2005	Property Under Capital Leases	gp	($193,168)	($115,849)	($22,906)	($42,343)	($2,176)	($2,467)	($1,149)	($1,076)	($4,488)	($714)
2010	Electric Plant Purchased or Sold	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	($7,319,534)	($4,537,464)	($877,486)	($1,473,267)	($70,130)	($98,703)	($46,501)	($42,583)	($144,646)	($28,755)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	NI	($2,530,275)	($1,517,486)	($300,047)	($554,639)	($28,504)	($32,319)	($15,045)	($14,098)	($58,782)	($9,355)
4080	Distribution Services Revenue	CREV	($14,943,566)	($8,452,552)	($1,470,962)	($4,608,886)	($186,882)	($58,909)	($5,296)	($103,457)	($399)	($56,222)
4082	Retail Services Revenues	mi	($1,680)	($1,337)	($205)	($114)	($1)	($0)	($1)	($22)	($0)	($0)
4084	Service Transaction Requests (STR) Revenues	mi	($52,779)	($42,016)	($6,441)	($3,582)	($20)	($1)	($34)	($684)	($0)	($1)
4090	Electric Services Incidental to Energy Sales	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	mi	($115,785)	($69,440)	($13,730)	($25,380)	($1,304)	($1,479)	($688)	($645)	($2,690)	($428)
4215	Other Utility Operating Income	mi	($0)	($0)	($0)	($0)	($0)	($0)	($0)	($0)	($0)	($0)
4220	Other Electric Revenues	mi	($0)	($0)	($0)	($0)	($0)	($0)	($0)	($0)	($0)	($0)
4225	Late Payment Charges	mi	($140,729)	($86,454)	($17,141)	($37,133)	$0	$0	$0	$0	$0	$0
4235	Miscellaneous Service Revenues	mi	($439,085)	($349,541)	($53,583)	($29,796)	($163)	($11)	($285)	($5,694)	($1)	($11)
4240	Provision for Rate Refunds	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4310	Regulatory Credits	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	mi	($58,694)	($35,201)	($6,960)	($12,866)	($661)	($750)	($349)	($327)	($1,364)	($217)
4360	Loss on Disposition of Utility and Other Property	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	mi	($27,979)	($16,780)	($3,318)	($6,133)	($315)	($357)	($166)	($156)	($650)	($103)
4395	Rate-Payer Benefit Including Interest	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	mi	($541,754)	($324,907)	($64,243)	($118,753)	($6,103)	($6,920)	($3,221)	($3,018)	($12,586)	($2,003)
4415	Equity in Earnings of Subsidiary Companies	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	cop	$48,873,044	$14,650,216	$5,418,903	$21,871,767	$2,407,209	$334,851	$28,674	$138,062	$3,984,178	$39,185
4708	Charges-WMS	cop	$6,170,880	$1,849,787	$684,209	$2,761,605	$303,943	$42,279	$3,620	$17,432	$503,056	$4,948
4710	Cost of Power Adjustments	cop	($928,721)	($278,394)	($102,974)	($415,623)	($45,744)	($6,363)	($545)	($2,624)	($75,710)	($745)
4712	Charges-One-Time	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	cop	$5,151,962	$1,544,355	$571,235	$2,305,617	$253,756	$35,298	$3,023	$14,554	$419,993	$4,131
4715	System Control and Load Dispatching	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	cop	$4,301,483	$1,289,415	$476,936	$1,925,008	$211,867	$29,471	$2,524	$12,151	$350,661	$3,449
4730	Rural Rate Assistance Expense	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	di	$149,475	$93,202	$17,093	$29,100	$1,711	$2,132	$1,115	$994	$3,551	$578
5010	Load Dispatching	di	$8,647	$5,391	$989	$1,683	$99	$123	$64	$58	$205	$33
5012	Station Buildings and Fixtures Expense	di	$36,949	$10,957	$3,719	$17,969	$1,337	$109	$5	$65	$2,757	$30
5014	Transformer Station Equipment - Operation Labour	di	$2,684	$796	$270	$1,305	$97	$8	$0	$5	$200	$2
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	$790	$234	$80	$384	$29	$2	$0	$1	$59	$1
5016	Distribution Station Equipment - Operation Labour	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	$618	$348	$62	$152	$11	$8	$5	$4	$24	$5
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	$13,854	$7,806	$1,390	$3,396	$256	$177	$103	$87	$531	$108
5030	Overhead Subtransmission Feeders - Operation	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	di	$75,942	$46,305	$12,716	$14,835	$0	$1,150	$478	$457	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	di	$1,840	$1,331	$196	$200	$15	$33	$14	$13	$31	$6
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	$8,828	$6,386	$940	$961	$72	$158	$67	$63	$150	$30
5050	Underground Subtransmission Feeders - Operation	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	di	$1,881	$1,147	$315	$367	$0	$28	$12	$11	$0	$0
5065	Meter Expense	cu	$187,306	$103,704	$24,330	$59,014	$129	$0	$0	$0	$0	$129
5070	Customer Premises - Operation Labour	cu	$695	$608	$47	$7	$0	$9	$15	$10	$0	$0
5075	Customer Premises - Materials and Expenses	cu	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	di	$145,851	$90,942	$16,679	$28,394	$1,669	$2,080	$1,088	$970	$3,464	$564
5090	Underground Distribution Lines and Feeders - Rental Paid	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5096	Other Rent	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	di	$382,063	$238,227	$43,690	$74,380	$4,373	$5,449	$2,850	$2,542	$9,075	$1,478
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	$1,003	$297	$101	$488	$36	$3	$0	$2	$75	$1
5112	Maintenance of Transformer Station Equipment	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	di	$13,660	$3,633	$1,546	$6,588	$501	$119	$0	$18	$1,042	$211
5120	Maintenance of Poles, Towers and Fixtures	di	$177,641	$96,983	$17,698	$46,206	$3,476	$2,170	$1,313	$1,105	$7,225	$1,465
5125	Maintenance of Overhead Conductors and Devices	di	$336,004	$197,194	$34,005	$75,674	$5,693	$4,545	$2,496	$2,164	$11,833	$2,400
5130	Maintenance of Overhead Services	di	$186,444	$164,681	$12,771	$0	$0	$2,365	$3,944	$2,682	$0	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	di	$328,552	$185,136	$32,955	$80,547	$6,059	$4,198	$2,434	$2,074	$12,595	$2,554
5145	Maintenance of Underground Conduit	di	$94,368	$73,642	$10,254	$5,687	$428	$1,862	$717	$707	$889	$180
5150	Maintenance of Underground Conductors and Devices	di	$101,959	$67,426	$10,611	$16,495	$1,241	$1,623	$764	$698	$2,579	$523
5155	Maintenance of Underground Services	di	$223,190	$197,138	$15,288	$0	$0	$2,831	$4,722	$3,211	$0	$0
5160	Maintenance of Line Transformers	di	$658,786	$401,690	$110,308	$128,693	$0	$9,977	$4,150	$3,969	$0	$0
5175	Maintenance of Meters	cu	$685	$379	$89	$216	$0	$0	$0	$0	$0	$0
5305	Supervision	cu	$82,500	$65,676	$10,068	$5,598	$31	$2	$54	$1,070	$0	$2
5310	Meter Reading Expense	cu	$122,000	$98,375	$14,940	$8,412	$137	$0	$0	$0	$0	$137
5315	Customer Billing	cu	$270,800	$215,575	$33,047	$18,376	$101	$7	$176	$3,511	$1	$7
5320	Collecting	cu	$170,800	$135,968	$20,843	$11,590	$64	$4	$111	$2,215	$0	$4
5325	Collecting- Cash Over and Short	cu	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	cu	$16,277	$12,958	$1,986	$1,105	$6	$0	$11	$211	$0	$0
5335	Bad Debt Expense	cu	$118,968	$53,971	$9,736	$55,261	$0	$0	$0	$0	$0	$0

5340	Miscellaneous Customer Accounts Expenses	cu	$124,472	$99,088	$15,190	$8,447	$46	$3	$81	$1,614	$0	$3
5405	Supervision	ad	$35,515	$23,502	$4,161	$6,159	$242	$361	$235	$268	$494	$92
5410	Community Relations - Sundry	ad	$82,268	$54,442	$9,638	$14,266	$562	$837	$545	$621	$1,145	$213
5415	Energy Conservation	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	ad	$15,574	$9,340	$1,847	$3,414	$175	$199	$93	$87	$362	$58
5425	Miscellaneous Customer Service and Informational Expenses	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5505	Supervision	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5515	Advertising Expense	ad	($200)	($132)	($23)	($35)	($1)	($2)	($1)	($2)	($3)	($1)
5520	Miscellaneous Sales Expense	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	ad	$291,801	$193,104	$34,186	$50,601	$1,992	$2,970	$1,932	$2,202	$4,060	$754
5610	Management Salaries and Expenses	ad	$231,860	$153,437	$27,163	$40,207	$1,583	$2,360	$1,535	$1,750	$3,226	$599
5615	General Administrative Salaries and Expenses	ad	$659,863	$436,675	$77,306	$114,426	$4,505	$6,716	$4,369	$4,980	$9,181	$1,705
5620	Office Supplies and Expenses	ad	$282,277	$186,801	$33,070	$48,949	$1,927	$2,873	$1,869	$2,130	$3,928	$729
5625	Administrative Expense Transferred Credit	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	ad	$49,888	$33,014	$5,845	$8,651	$341	$508	$330	$377	$694	$129
5635	Property Insurance	ad	$16,657	$9,990	$1,975	$3,651	$188	$213	$99	$93	$387	$62
5640	Injuries and Damages	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5645	Employee Pensions and Benefits	ad	$156,243	$103,396	$18,305	$27,094	$1,067	$1,590	$1,035	$1,179	$2,174	$404
5650	Franchise Requirements	ad	$80,852	$53,505	$9,472	$14,020	$552	$823	$535	$610	$1,125	$209
5655	Regulatory Expenses	ad	$156,617	$103,644	$18,348	$27,159	$1,069	$1,594	$1,037	$1,182	$2,179	$405
5660	General Advertising Expenses	ad	$25,383	$16,798	$2,974	$4,402	$173	$258	$168	$192	$353	$66
5665	Miscellaneous General Expenses	ad	$932,297	$616,962	$109,223	$161,669	$6,365	$9,489	$6,173	$7,036	$12,972	$2,409
5670	Rent	ad	$336,082	$222,407	$39,373	$58,280	$2,294	$3,421	$2,225	$2,537	$4,676	$868
5675	Maintenance of General Plant	ad	$38,759	$25,649	$4,541	$6,721	$265	$394	$257	$293	$539	$100
5680	Electrical Safety Authority Fees	ad	$5,633	$3,728	$660	$977	$38	$57	$37	$43	$78	$15
5685	Independent Market Operator Fees and Penalties	cop	$68,813	$41,269	$8,160	$15,084	$775	$879	$409	$383	$1,599	$254
5705	Amortization Expense - Property, Plant, and Equipment	dep	$2,357,112	$1,411,349	$279,196	$519,241	$26,678	$29,876	$13,959	$13,099	$55,005	$8,709
5710	Amortization of Limited Term Electric Plant	dep	$119,101	$75,169	$14,486	$21,977	$1,152	$1,810	$850	$777	$2,395	$486
5715	Amortization of Intangibles and Other Electric Plant	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5735	Amortization of Deferred Development Costs	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5740	Amortization of Deferred Charges	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6005	Interest on Long Term Debt	INT	$1,713,823	$1,027,834	$203,230	$375,672	$19,306	$21,891	$10,191	$9,549	$39,815	$6,336
6105	Taxes Other Than Income Taxes	ad	$162,777	$97,623	$19,303	$35,681	$1,834	$2,079	$968	$907	$3,782	$602
6110	Income Taxes	Input	$1,676,871	$1,005,673	$198,848	$367,572	$18,890	$21,419	$9,971	$9,343	$38,956	$6,200
6205	Donations	ad	$5,803	$3,840	$680	$1,006	$40	$59	$38	$44	$81	$15
6210	Life Insurance	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
			$103,819,100	**$44,067,007**	**$12,109,703**	**$35,665,294**	**$3,539,891**	**$1,070,521**	**$368,737**	**$395,508**	**$6,409,522**	**$192,917**
				$103,819,100								

Grouping by Allocator	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
1808	$ 37,952	$ 11,254	$ 3,820	$ 18,457	$ 1,373	$ 111	$ 6	$ 67	$ 2,832	$ 31
1815	$ 3,474	$ 1,030	$ 350	$ 1,690	$ 126	$ 10	$ 1	$ 6	$ 259	$ 3
1820	$ 13,660	$ 3,633	$ 1,546	$ 6,588	$ 501	$ 119	$ -	$ 18	$ 1,042	$ 211
1830	$ 177,641	$ 96,983	$ 17,698	$ 46,206	$ 3,476	$ 2,170	$ 1,313	$ 1,105	$ 7,225	$ 1,465
1835	$ 336,004	$ 197,194	$ 34,005	$ 75,674	$ 5,693	$ 4,545	$ 2,496	$ 2,164	$ 11,833	$ 2,400
1840	$ 94,368	$ 73,642	$ 10,254	$ 5,687	$ 428	$ 1,862	$ 717	$ 707	$ 889	$ 180
1845	$ 101,959	$ 67,426	$ 10,611	$ 16,495	$ 1,241	$ 1,623	$ 764	$ 698	$ 2,579	$ 523
1850	$ 736,609	$ 449,142	$ 123,339	$ 143,896	$ -	$ 11,155	$ 4,640	$ 4,437	$ -	$ -
1855	$ 409,634	$ 361,819	$ 28,059	$ -	$ -	$ 5,197	$ 8,666	$ 5,894	$ -	$ -
1860	$ 685	$ 379	$ 89	$ 216	$ 0	$ -	$ -	$ -	$ -	$ 0
1815-1855	$ 686,037	$ 427,762	$ 78,451	$ 133,557	$ 7,853	$ 9,784	$ 5,117	$ 4,564	$ 16,296	$ 2,653
1830 & 1835	$ 343,024	$ 193,290	$ 34,407	$ 84,095	$ 6,326	$ 4,382	$ 2,541	$ 2,166	$ 13,150	$ 2,667
1840 & 1845	$ 10,668	$ 7,717	$ 1,136	$ 1,161	$ 87	$ 191	$ 81	$ 77	$ 182	$ 37
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 118,968	$ 53,971	$ 9,736	$ 55,261	$ -	$ -	$ -	$ -	$ -	$ -
Break Out	-$ 4,843,321	-$ 3,050,946	-$ 583,804	-$ 932,049	-$ 42,301	-$ 67,017	-$ 31,691	-$ 28,706	-$ 87,246	-$ 19,560
CCA	$ 695	$ 608	$ 47	$ 7	$ 0	$ 9	$ 15	$ 10	$ 0	$ 0
CDMPP	$ 548,247	$ 362,811	$ 64,230	$ 95,071	$ 3,743	$ 5,580	$ 3,630	$ 4,138	$ 7,628	$ 1,416
CEN	$ 9,453,444	$ 2,833,771	$ 1,048,171	$ 4,230,625	$ 465,623	$ 64,770	$ 5,546	$ 26,705	$ 770,654	$ 7,580
CEN EWMP	$ 54,115,203	$ 16,221,609	$ 6,000,139	$ 24,217,749	$ 2,665,408	$ 370,767	$ 31,750	$ 152,870	$ 4,411,524	$ 43,388
CREV	-$ 14,943,566	-$ 8,452,552	-$ 1,470,962	-$ 4,608,886	-$ 186,882	-$ 58,909	-$ 5,296	-$ 103,457	-$ 399	-$ 56,222
CWCS	$ 0	$ 0	$ 0	$ -	$ -	$ 0	$ 0	$ 0	$ -	$ -
CWMC	$ 5,109,487	$ 2,828,917	$ 663,699	$ 1,609,833	$ 3,519	$ -	$ -	$ -	$ -	$ 3,519
CWMR	$ 122,000	$ 98,375	$ 14,940	$ 8,412	$ 137	$ -	$ -	$ -	$ -	$ 137
CWNB	$ 171,305	$ 136,370	$ 20,905	$ 11,625	$ 64	$ 4	$ 111	$ 2,221	$ 0	$ 4
DCP	$ 181,246	$ 53,746	$ 18,245	$ 88,146	$ 6,558	$ 532	$ 26	$ 320	$ 13,526	$ 147
LPHA	-$ 140,729	-$ 86,454	-$ 17,141	-$ 37,133	$ -	$ -	$ -	$ -	$ -	$ -
LTNCP	$ 10,253,676	$ 6,252,103	$ 1,716,888	$ 2,003,043	$ -	$ 155,281	$ 64,591	$ 61,770	$ -	$ -
NFA	$ 347,796	$ 208,584	$ 41,243	$ 76,237	$ 3,918	$ 4,442	$ 2,068	$ 1,938	$ 8,080	$ 1,286
NFA ECC	$ 1,961,100	$ 1,176,134	$ 232,553	$ 429,875	$ 22,092	$ 25,049	$ 11,661	$ 10,927	$ 45,559	$ 7,250
O&M	$ 3,370,940	$ 2,230,772	$ 394,920	$ 584,551	$ 23,012	$ 34,309	$ 22,320	$ 25,442	$ 46,903	$ 8,709
PNCP	$ 18,070,236	$ 8,625,135	$ 1,755,977	$ 5,755,254	$ 433,020	$ 181,668	$ 131,434	$ 105,133	$ 900,089	$ 182,526
SNCP	$ 13,795,973	$ 11,741,377	$ 1,536,571	$ -	$ -	$ 303,559	$ 105,770	$ 108,695	$ -	$ -
TCP	$ 3,174,688	$ 941,407	$ 319,582	$ 1,543,952	$ 114,876	$ 9,327	$ 461	$ 5,601	$ 236,915	$ 2,567
Total	**$ 103,819,100**	**$ 44,067,007**	**$ 12,109,703**	**$ 35,665,294**	**$ 3,539,891**	**$ 1,070,521**	**$ 368,737**	**$ 395,508**	**$ 6,409,522**	**$ 192,917**

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet O5 Details of Allocators by Class and Account Worksheet - Second Run

Uniform System of Accounts - Detail Accounts

					Categorization			Allocation - Demand Related				
								1	2	3	6	7
USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light
1565	Conservation and Demand Managemen Expenditures and Recoveries	$548,247	$0	$548,247	$0	$548,247	$548,247	$0	$0	$0	$0	$0
1608	Franchises and Consents	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$52,064	($52,064)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$0	$52,064	$52,064	$52,064	$0	$52,064	$15,439	$5,241	$25,320	$1,884	$153
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$129,182	($129,182)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV	$0	$129,182	$129,182	$129,182	$0	$129,182	$38,307	$13,004	$62,825	$4,674	$380
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$3,174,688	$0	$3,174,688	$3,174,688	$0	$3,174,688	$941,407	$319,582	$1,543,952	$114,876	$9,327
1820	Distribution Station Equipment - Normally Primary below 50 kV	$140,683	($140,683)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$140,683	$140,683	$140,683	$0	$140,683	$37,421	$15,927	$67,848	$5,163	$1,227
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipmen	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$9,367,321	($9,367,321)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primar	$0	$7,681,203	$7,681,203	$4,992,782	$2,688,421	$7,681,203	$1,328,060	$565,256	$2,407,913	$183,225	$43,536
1830-5	Poles, Towers and Fixtures - Secondar	$0	$1,686,118	$1,686,118	$1,095,977	$590,141	$1,686,118	$895,267	$166,868	$0	$0	$29,348
1835	Overhead Conductors and Device	$7,025,490	($7,025,490)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primar	$0	$4,988,098	$4,988,098	$3,242,264	$1,745,834	$4,988,098	$862,429	$367,072	$1,563,675	$118,985	$28,272
1835-5	Overhead Conductors and Devices - Secondary	$0	$2,037,392	$2,037,392	$1,324,305	$713,087	$2,037,392	$1,081,781	$201,632	$0	$0	$35,463
1840	Underground Condui	$7,998,226	($7,998,226)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Deliver	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primar	$0	$1,519,663	$1,519,663	$987,781	$531,882	$1,519,663	$262,746	$111,831	$476,386	$36,250	$8,613
1840-5	Underground Conduit - Secondar	$0	$6,478,563	$6,478,563	$4,211,066	$2,267,497	$6,478,563	$3,439,882	$641,157	$0	$0	$112,765
1845	Underground Conductors and Device	$7,334,490	($7,334,490)	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$3,740,590	$3,740,590	$2,431,383	$1,309,206	$3,740,590	$646,738	$275,268	$1,172,605	$89,227	$21,201
1845-5	Underground Conductors and Devices - Secondary	$0	$3,593,900	$3,593,900	$2,336,035	$1,257,865	$3,593,900	$1,908,231	$355,673	$0	$0	$62,555
1850	Line Transformers	$10,253,676	$0	$10,253,676	$7,177,573	$3,076,103	$10,253,676	$3,555,243	$1,510,349	$1,977,593	$0	$116,547
1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$4,922,182	$0	$4,922,182	$0	$4,922,182	$4,922,182	$0	$0	$0	$0	$0
1905	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvement	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipmen	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipmen	$1,519,070	$0	$1,519,070	$0	$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipmen	$54,995	$0	$54,995	$0	$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipmer	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipmen	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipmen	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipmen	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Custome Premises	$547,972	$0	$547,972	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipmen	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credi	$0		$0			$0	$0	$0	$0	$0	$0
2005	Property Under Capital Lease	($193,168)	$0	($193,168)	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($7,319,534)		($7,319,534)			$0	($1,911,691)	($575,568)	($1,054,087)	($59,596)	($62,605)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0		$0			$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	($2,530,275)		($2,530,275)	$0	$0	$0	$0	$0	$0	$0	$0
4080	Distribution Services Revenue	($14,943,566)		($14,943,566)	$0	$0	$0	$0	$0	$0	$0	$0
4082	Retail Services Revenues	($1,680)		($1,680)	$0	$0	$0	$0	$0	$0	$0	$0
4084	Service Transaction Requests (STR) Revenues	($52,779)		($52,779)	$0	$0	$0	$0	$0	$0	$0	$0
4090	Electric Services Incidental to Energy Sale	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	($115,785)		($115,785)	$0	$0	$0	$0	$0	$0	$0	$0
4215	Other Utility Operating Income	($0)		($0)	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	($0)		($0)	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	($140,729)		($140,729)	$0	$0	$0	$0	$0	$0	$0	$0
4235	Miscellaneous Service Revenue	($439,085)		($439,085)	$0	$0	$0	$0	$0	$0	$0	$0
4240	Provision for Rate Refunds	$0		$0	$0	$0	$0	$0	$0	$0		
4245	Government Assistance Directly Credited to Income	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	$0		$0	$0	$0	$0	$0	$0	$0		
4310	Regulatory Credits	$0		$0	$0	$0	$0	$0	$0	$0		
4315	Revenues from Electric Plant Leased to Others	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Other	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing Etc.	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0

4345	Gains from Disposition of Future Use Utility Plant	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	($58,694)		($58,694)	$0	$0	$0	$0	$0	$0	$0	$0
4360	Loss on Disposition of Utility and Other Property	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	($27,979)		($27,979)	$0	$0	$0	$0	$0	$0	$0	$0
4395	Rate-Payer Benefit Including Interes	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	($541,754)		($541,754)	$0	$0	$0	$0	$0	$0	$0	$0
4415	Equity in Earnings of Subsidiary Companie	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	$48,873,044		$48,873,044	$0	$0	$0	$0	$0	$0	$0	$0
4708	Charges-WMS	$6,170,880		$6,170,880	$0	$0	$0	$0	$0	$0	$0	$0
4710	Cost of Power Adjustments	($928,721)		($928,721)	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	$5,151,962		$5,151,962	$0	$0	$0	$0	$0	$0	$0	$0
4715	System Control and Load Dispatching	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	$4,301,483		$4,301,483	$0	$0	$0	$0	$0	$0	$0	$0
4730	Rural Rate Assistance Expense	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineerin	$149,475		$149,475	$97,159	$52,316	$149,475	$46,712	$14,147	$28,759	$1,710	$1,464
5010	Load Dispatching	$8,647		$8,647	$5,620	$3,026	$8,647	$2,702	$818	$1,664	$99	$85
5012	Station Buildings and Fixtures Expens	$36,949		$36,949	$36,949	$0	$36,949	$10,957	$3,719	$17,969	$1,337	$109
5014	Transformer Station Equipment - Operatior Labour	$2,684		$2,684	$2,684	$0	$2,684	$796	$270	$1,305	$97	$8
5015	Transformer Station Equipment - Operatior Supplies and Expenses	$790		$790	$790	$0	$790	$234	$80	$384	$29	$2
5016	Distribution Station Equipment - Operatior Labour	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5017	Distribution Station Equipment - Operatior Supplies and Expenses	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$618		$618	$402	$216	$618	$157	$49	$150	$11	$5
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$13,854		$13,854	$9,005	$4,849	$13,854	$3,522	$1,099	$3,356	$255	$115
5030	Overhead Subtransmission Feeders - Operation	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$75,942		$75,942	$53,160	$22,783	$75,942	$26,331	$11,186	$14,647	$0	$863
5040	Underground Distribution Lines and Feeders - Operation Labour	$1,840		$1,840	$1,196	$644	$1,840	$751	$166	$198	$15	$25
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$8,828		$8,828	$5,738	$3,090	$8,828	$3,603	$797	$949	$72	$118
5050	Underground Subtransmission Feeders - Operation	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$1,881		$1,881	$1,317	$564	$1,881	$652	$277	$363	$0	$21
5065	Meter Expense	$187,306		$187,306	$0	$187,306	$187,306	$0	$0	$0	$0	$0
5070	Customer Premises - Operation Labou	$695		$695	$0	$695	$695	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expens	$145,851		$145,851	$94,803	$51,048	$145,851	$45,579	$13,804	$28,062	$1,669	$1,429
5090	Underground Distribution Lines and Feeders - Rental Paid	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5096	Other Rent	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineerin	$382,063		$382,063	$248,341	$133,722	$382,063	$119,397	$36,161	$73,510	$4,372	$3,742
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$1,003		$1,003	$1,003	$0	$1,003	$297	$101	$488	$36	$3
5112	Maintenance of Transformer Station Equipment	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	$13,660		$13,660	$13,660	$0	$13,660	$3,633	$1,546	$6,588	$501	$119
5120	Maintenance of Poles, Towers and Fixture	$177,641		$177,641	$115,467	$62,174	$177,641	$42,163	$13,884	$45,663	$3,475	$1,382
5125	Maintenance of Overhead Conductors and Devices	$336,004		$336,004	$218,403	$117,601	$336,004	$92,985	$27,199	$74,785	$5,691	$3,048
5130	Maintenance of Overhead Service	$186,444		$186,444	$0	$186,444	$186,444	$0	$0	$0	$0	$0
5135	Overhead Distribution Lines and Feeders - Righ of Way	$328,552		$328,552	$213,558	$114,993	$328,552	$83,528	$26,072	$79,600	$6,057	$2,738
5145	Maintenance of Underground Condu	$94,368		$94,368	$61,339	$33,029	$94,368	$43,686	$8,884	$5,621	$428	$1,432
5150	Maintenance of Underground Conductors and Devices	$101,959		$101,959	$66,274	$35,686	$101,959	$35,518	$8,771	$16,301	$1,240	$1,164
5155	Maintenance of Underground Service	$223,190		$223,190	$0	$223,190	$223,190	$0	$0	$0	$0	$0
5160	Maintenance of Line Transformers	$658,786		$658,786	$461,150	$197,636	$658,786	$228,420	$97,038	$127,058	$0	$7,488
5175	Maintenance of Meters	$685		$685	$0	$685	$685	$0	$0	$0	$0	$0
5305	Supervision	$82,500		$82,500	$0	$82,500	$82,500	$0	$0	$0	$0	$0
5310	Meter Reading Expense	$122,000		$122,000	$0	$122,000	$122,000	$0	$0	$0	$0	$0
5315	Customer Billing	$270,800		$270,800	$0	$270,800	$270,800	$0	$0	$0	$0	$0
5320	Collecting	$170,800		$170,800	$0	$170,800	$170,800	$0	$0	$0	$0	$0
5325	Collecting- Cash Over and Shor	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$16,277		$16,277	$0	$16,277	$16,277	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$118,968		$118,968	$0	$118,968	$118,968	$0	$0	$0	$0	$0
5340	Miscellaneous Customer Accounts Expenses	$124,472		$124,472	$0	$124,472	$124,472	$0	$0	$0	$0	$0
5405	Supervision	$35,515		$35,515			$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$82,268		$82,268			$0	$0	$0	$0	$0	$0
5415	Energy Conservation	$0		$0			$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$15,574		$15,574			$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	$0		$0			$0	$0	$0	$0	$0	$0
5505	Supervision	$0		$0			$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expens	$0		$0			$0	$0	$0	$0	$0	$0
5515	Advertising Expense	($200)		($200)			$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expens	$0		$0			$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expense	$291,801		$291,801			$0	$0	$0	$0	$0	$0
5610	Management Salaries and Expense	$231,860		$231,860			$0	$0	$0	$0	$0	$0
5615	General Administrative Salaries and Expenses	$659,863		$659,863			$0	$0	$0	$0	$0	$0
5620	Office Supplies and Expenses	$282,277		$282,277			$0	$0	$0	$0	$0	$0
5625	Administrative Expense Transferred Cred	$0		$0			$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	$49,888		$49,888			$0	$0	$0	$0	$0	$0
5635	Property Insurance	$16,657		$16,657			$0	$0	$0	$0	$0	$0
5640	Injuries and Damages	$0		$0			$0	$0	$0	$0	$0	$0
5645	Employee Pensions and Benefit	$156,243		$156,243			$0	$0	$0	$0	$0	$0
5650	Franchise Requirements	$80,852		$80,852			$0	$0	$0	$0	$0	$0
5655	Regulatory Expense	$156,617		$156,617			$0	$0	$0	$0	$0	$0
5660	General Advertising Expense	$25,383		$25,383			$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expense	$932,297		$932,297			$0	$0	$0	$0	$0	$0
5670	Rent	$336,082		$336,082			$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plan	$38,759		$38,759			$0	$0	$0	$0	$0	$0
5680	Electrical Safety Authority Fee	$5,633		$5,633			$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties	$68,813		$68,813			$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	$2,357,112	$0	$2,357,112			$0	$608,462	$184,719	$386,559	$23,298	$18,852
5710	Amortization of Limited Term Electric Plar	$119,101	$0	$119,101			$0	$39,668	$12,211	$21,712	$1,152	$1,300
5715	Amortization of Intangibles and Other Electric Plant	$0	$0	$0			$0	$0	$0	$0	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0	$0	$0			$0	$0	$0	$0	$0	$0

5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0		$0								
5735	Amortization of Deferred Development Cost	$0		$0								
5740	Amortization of Deferred Charges	$0		$0								
6005	Interest on Long Term Deb	$1,713,823		$1,713,823				$0	$0	$0	$0	$0
6105	Taxes Other Than Income Taxes	$162,777		$162,777	$0	$0	$0	$0	$0	$0	$0	$0
6110	Income Taxes	$1,676,871		$1,676,871			$0	$0	$0	$0	$0	$0
6205	Donations	$5,803		$5,803	$0	$0	$0	$0	$0	$0	$0	$0
6210	Life Insurance	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0
		$103,819,099	$0	$103,819,099	$33,003,798	$21,987,980	$54,991,778	$14,541,015	$4,436,295	$9,179,721	$546,231	$452,294
							O5 Summary	O4 Summary				
					$2,462,054	$1,751,582	$103,819,100	$103,819,100				
							($1)					
				$0			**$103,819,099**					

Grouping by Allocator	**Adjusted TB**	**Demand**	**Customer**	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS> 50-TOU**	**GS >50-Intermediate**	**Sentinel**	**Unmetered Scattered Load**
1808	$ 37,951.60	$ 37,951.60	$ -	$ 37,951.60	$ 11,253.99	$ 3,820.43	$ 18,457.08	$ -	$ -	$ 5.51	$ 66.95
1815	$ 3,473.98	$ 3,473.98	$ -	$ 3,473.98	$ 1,030.16	$ 349.71	$ 1,689.51	$ -	$ -	$ 0.50	$ 6.13
1820	$ 13,659.79	$ 13,659.79	$ -	$ 13,659.79	$ 3,633.45	$ 1,546.49	$ 6,587.83	$ -	$ -	$ -	$ 18.23
1830	$ 177,640.84	$ 115,466.55	$ 62,174.29	$ 177,640.84	$ 42,162.94	$ 13,883.93	$ 45,663.39	$ -	$ -	$ -	$ 211.59
1835	$ 336,004.15	$ 218,402.70	$ 117,601.45	$ 336,004.15	$ 92,984.67	$ 27,199.10	$ 74,784.99	$ -	$ -	$ -	$ 466.63
1840	$ 94,367.50	$ 61,338.88	$ 33,028.63	$ 94,367.50	$ 43,685.65	$ 8,884.17	$ 5,620.66	$ -	$ -	$ -	$ 219.23
1845	$ 101,959.49	$ 66,273.67	$ 35,685.82	$ 101,959.49	$ 35,517.58	$ 8,770.96	$ 16,300.81	$ -	$ -	$ -	$ 178.24
1850	$ 736,608.87	$ 515,626.21	$ 220,982.66	$ 736,608.87	$ 255,403.39	$ 108,501.21	$ 142,067.37	$ -	$ -	$ -	$ 1,281.71
1855	$ 409,633.85	$ -	$ 409,633.85	$ 409,633.85	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1860	$ 685.15	$ -	$ 685.15	$ 685.15	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815-1855	$ 686,036.58	$ 445,923.78	$ 240,112.80	$ 686,036.58	$ 214,390.66	$ 64,931.38	$ 131,994.43	$ -	$ -	$ 6.61	$ 1,088.45
1830 & 1835	$ 343,023.62	$ 222,965.35	$ 120,058.27	$ 343,023.62	$ 87,206.77	$ 27,220.16	$ 83,106.45	$ -	$ -	$ -	$ 437.63
1840 & 1845	$ 10,667.61	$ 6,933.95	$ 3,733.66	$ 10,667.61	$ 4,353.67	$ 962.86	$ 1,147.27	$ -	$ -	$ -	$ 21.85
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 118,967.78	$ -	$ 118,967.78	$ 118,967.78	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Break Out	$ (4,843,321.64)	$ -	$ -	$ -	$ (1,263,560.28)	$ (378,637.62)	$ (645,815.94)	$ -	$ -	$ 22.07	$ (6,299.07)
CCA	$ 695.05	$ -	$ 695.05	$ 695.05	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CDMPP	$ 548,247.31	$ -	$ 548,247.31	$ 548,247.31	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ 9,453,444.16	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN EWMP	$ 54,115,202.57	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CREV	$ (14,943,566.00)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ 0.00	$ -	$ 0.00	$ 0.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMC	$ 5,109,487.34	$ -	$ 5,109,487.34	$ 5,109,487.34	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMR	$ 122,000.00	$ -	$ 122,000.00	$ 122,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWNB	$ 171,304.65	$ -	$ 664,849.09	$ 664,849.09	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DCP	$ 181,246.11	$ 181,246.11	$ -	$ 181,246.11	$ 53,745.88	$ 18,245.27	$ 88,145.79	$ -	$ -	$ 26.33	$ 319.74
LPHA	$ (140,729.11)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LTNCP	$ 10,253,676.02	$ 7,177,573.21	$ 3,076,102.81	$ 10,253,676.02	$ 3,555,243.12	$ 1,510,348.66	$ 1,977,593.34	$ -	$ -	$ -	$ 17,841.48
NFA	$ 347,795.88	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NFA ECC	$ 1,961,100.06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
O&M	$ 3,370,939.80	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PNCP	$ 18,070,236.21	$ 11,794,892.42	$ 6,275,343.80	$ 18,070,236.21	$ 3,137,395.08	$ 1,335,355.24	$ 5,688,425.86	$ -	$ -	$ -	$ 15,744.57
SNCP	$ 13,795,972.72	$ 8,967,382.26	$ 4,828,590.45	$ 13,795,972.72	$ 7,325,160.83	$ 1,365,330.56	$ -	$ -	$ -	$ -	$ 36,760.27
TCP	$ 3,174,687.50	$ 3,174,687.50	$ -	$ 3,174,687.50	$ 941,407.13	$ 319,582.25	$ 1,543,952.17	$ -	$ -	$ 461.13	$ 5,600.52
Total	**$ 103,819,099**	**$ 33,003,798**	**$ 21,987,980**	**$ 54,991,778**	**$ 14,541,015**	**$ 4,436,295**	**$ 9,179,721**	**$ -**	**$ -**	**$ 522**	**$ 73,964**

Allocation - Customer Related

8	9	10	11		1	2	3	6	7	8	9	10	11
Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Total - Demand	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
$0	$0	$0	$0	$0	$362,811	$64,230	$95,071	$3,743	$5,580	$3,630	$4,138	$7,628	$1,416
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$8	$92	$3,885	$42	$52,064	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$19	$228	$9,640	$104	$129,182	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$461	$5,601	$236,915	$2,567	$3,174,688	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$188	$10,734	$2,175	$140,683	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$6,665	$380,936	$77,191	$4,992,782	$2,351,004	$180,199	$28,630	$73	$33,767	$56,308	$38,295	$73	$73
$0	$4,493	$0	$0	$1,095,977	$539,742	$20,929	$0	$0	$7,752	$12,927	$8,792	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$4,328	$247,376	$50,127	$3,242,264	$1,526,719	$117,019	$18,592	$48	$21,928	$36,566	$24,868	$48	$48
$0	$5,429	$0	$0	$1,324,305	$652,188	$25,289	$0	$0	$9,367	$15,620	$10,623	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$1,319	$75,365	$15,272	$987,781	$465,127	$35,651	$5,664	$14	$6,680	$11,140	$7,576	$14	$14
$0	$17,263	$0	$0	$4,211,066	$2,073,847	$80,414	$0	$0	$29,786	$49,669	$33,780	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$3,246	$185,508	$37,591	$2,431,383	$1,144,891	$87,753	$13,942	$36	$16,444	$27,421	$18,649	$36	$36
$0	$9,576	$0	$0	$2,336,035	$1,150,440	$44,609	$0	$0	$16,523	$27,554	$18,739	$0	$0
$0	$17,841	$0	$0	$7,177,573	$2,696,859	$206,540	$25,450	$0	$38,734	$64,591	$43,929	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$2,725,213	$639,369	$1,550,819	$3,390	$0	$0	$0	$0	$3,390
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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

$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$522	$73,964	$1,133,474	$178,228	$30,541,744	$16,164,667	$1,579,385	$1,764,075	$7,766	$185,854	$304,230	$217,027	$8,357	$5,038

	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2
$	2,832.19	$ 30.68	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$	259.25	$ 2.81	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$	1,042.20	$ 211.19	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$	7,224.02	$ 1,463.84	$ -	$ -	$ 3,814.16	$ 542.93	$ -	$ -	$ 1,312.96	$ 892.95	$ 1.39	$ 1.39	$ -	$ -
$	11,831.11	$ 2,397.40	$ -	$ -	$ 6,806.09	$ 889.18	$ -	$ -	$ 2,495.86	$ 1,697.44	$ 2.27	$ 2.27	$ -	$ -
$	889.20	$ 180.18	$ -	$ -	$ 1,369.40	$ 66.83	$ -	$ -	$ 717.46	$ 487.95	$ 0.17	$ 0.17	$ -	$ -
$	2,578.82	$ 522.56	$ -	$ -	$ 1,840.01	$ 193.81	$ -	$ -	$ 764.22	$ 519.75	$ 0.50	$ 0.50	$ -	$ -
$	-	$ -	$ -	$ -	$ 14,837.51	$ 1,828.29	$ -	$ -	$ 4,640.12	$ 3,155.76	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ 28,059.31	$ -	$ -	$ -	$ 8,665.71	$ 5,893.58	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ 89.00	$ 215.87	$ -	$ -	$ -	$ -	$ -	$ 0.47	$ -	$ -
$	16,292.74	$ 2,650.24	$ -	$ -	$ 13,519.47	$ 1,562.55	$ -	$ -	$ 5,110.34	$ 3,475.56	$ 2.89	$ 2.89	$ -	$ -
$	13,147.58	$ 2,664.17	$ -	$ -	$ 7,186.47	$ 988.12	$ -	$ -	$ 2,540.75	$ 1,727.97	$ 2.53	$ 2.53	$ -	$ -
$	181.50	$ 36.78	$ -	$ -	$ 172.84	$ 13.64	$ -	$ -	$ 80.56	$ 54.79	$ 0.03	$ 0.03	$ -	$ -
$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ 9,736.28	$ 55,260.85	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$	(73,163.81)	$ (17,000.16)	$ -	$ -	$ (130,496.67)	$ (148,204.99)	$ -	$ -	$ (27,969.16)	$ (18,898.95)	$ 546.07	$ (232.03)	$ -	$ -
$	-	$ -	$ -	$ -	$ 46.59	$ 7.40	$ -	$ -	$ 14.56	$ 9.90	$ 0.02	$ 0.02	$ -	$ -
$	-	$ -	$ -	$ -	$ 64,229.58	$ 95,071.04	$ -	$ -	$ 3,630.16	$ 4,137.86	$ 7,628.35	$ 1,416.47	$ -	$ -
$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ 0.00	$ -	$ -	$ -	$ 0.00	$ 0.00	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ 663,698.75	$ 1,609,833.24	$ -	$ -	$ -	$ -	$ -	$ 3,519.16	$ -	$ -
$	-	$ -	$ -	$ -	$ 14,940.37	$ 8,411.97	$ -	$ -	$ -	$ -	$ -	$ 136.53	$ -	$ -
$	-	$ -	$ -	$ -	$ 81,133.67	$ 45,116.39	$ -	$ -	$ 431.88	$ 8,621.07	$ 1.37	$ 16.48	$ -	$ -
$	13,525.72	$ 146.53	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ 206,539.72	$ 25,449.99	$ -	$ -	$ 64,590.91	$ 43,928.54	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$	899,918.24	$ 182,355.51	$ -	$ -	$ 420,621.93	$ 66,827.78	$ -	$ -	$ 131,433.67	$ 89,388.57	$ 170.92	$ 170.92	$ -	$ -
$	-	$ -	$ -	$ -	$ 171,240.47	$ -	$ -	$ -	$ 105,770.22	$ 71,934.75	$ -	$ -	$ -	$ -
$	236,915.03	$ 2,566.52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$	**1,133,474**	**$ 178,228**	**$ -**	**$ -**	**$ 1,579,385**	**$ 1,764,075**	**$ -**	**$ -**	**$ 304,230**	**$ 217,027**	**$ 8,357**	**$ 5,038**	**$ -**	**$ -**

	Allocation of Miscellaneous Revenue										Allocation of General Plant and Administration
	1	2	3	6	7	8	9	10	11		1
Total - Customer	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Total - Mis	Residential
$548,247	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0

$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	($35,201)	($6,960)	($12,866)	($661)	($750)	($349)	($327)	($1,364)	($217)	($58,694)	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	($16,780)	($3,318)	($6,133)	($315)	($357)	($166)	($156)	($650)	($103)	($27,979)	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	($324,907)	($64,243)	($118,753)	($6,103)	($6,920)	($3,221)	($3,018)	($12,586)	($2,003)	($541,754)	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$14,650,216
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,849,787
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($278,394)
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,544,355
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,289,415
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$52,316	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$3,026	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$216	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$4,849	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$22,783	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$644	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$3,090	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$564	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$187,306	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$695	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$51,048	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$133,722	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$62,174	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$117,601	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$186,444	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$114,993	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$33,029	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$35,686	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$223,190	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$197,636	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$685	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$82,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$122,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$270,800	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$170,800	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$16,277	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$118,968	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$124,472	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$23,502
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$54,442
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$9,340
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($132)
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$193,104
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$153,437
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$436,675
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$186,801
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$33,014
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$9,990
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$103,396
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$53,505
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$103,644
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$16,798
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$616,962
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$222,407
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$25,649
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,728
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$41,269
$813,883											$157,363
$39,980											$0
$0											$0
$0											$0

	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,027,834
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$97,623
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,005,673
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,840
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$20,236,398	($10,895,716)	($1,936,630)	($5,397,282)	($223,953)	($100,746)	($25,087)	($128,101)	($76,471)	($68,340)	($18,852,328)	$24,257,042

	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	GS <50	GS>50-Regular
$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2	3	6	7	8	9	10	11	
GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Total - A&G
$0	$0	$0	$0	$0	$0	$0	$0	$0

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

$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$203,230	$375,672	$19,306	$21,891	$10,191	$9,549	$39,815	$6,336	$1,713,823
$19,303	$35,681	$1,834	$2,079	$968	$907	$3,782	$602	$162,777
$198,848	$367,572	$18,890	$21,419	$9,971	$9,343	$38,956	$6,200	$1,676,871
$680	$1,006	$40	$59	$38	$44	$81	$15	$5,803
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0
$8,030,653	$30,118,781	$3,209,847	$533,119	$89,072	$232,618	$5,344,163	$77,991	$71,893,285

GS> 50-TOU	GS >50-Intermediate	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ (3,744.22)	$ (3,508.39)	$ (14,628.51)	$ (2,328.00)	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ 5,546.40	$ 26,705.07	$ 770,653.99	$ 7,579.56	$ -	$ -
$ -	$ -	$ 31,749.76	$ 152,870.24	$ 4,411,524.07	$ 43,388.34	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ 21,538.72	$ 20,182.13	$ 84,150.94	$ 13,391.88	$ -	$ -
$ -	$ -	$ 11,661.04	$ 10,926.58	$ 45,559.21	$ 7,250.35	$ -	$ -
$ -	$ -	$ 22,320.29	$ 25,441.93	$ 46,903.47	$ 8,709.26	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	**$ -**	**$ 89,072**	**$ 232,618**	**$ 5,344,163**	**$ 77,991**	**$ -**	**$ -**

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet O6 Composite Allocator Detail Worksheet - Second Run

Details:
Output Sheet Details How Various Composite Allocators are Derived

Demand Allocators can be found in columns C to AG
Customer Allocators can be found in columns AJ to BN

			Demand Allocators										Customer Allocators										
				1	2	3	6	7	8	9	10	11		1	2	3	6	7	8	9	10	11	
			Demand Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Customer Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Total
	Composite allocators																						
	Rate Base																						
1565		Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$548,247	$362,811	$64,230	$95,071	$3,743	$5,580	$3,630	$4,138	$7,628	$1,416	$548,247
1805-1		Land Station >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2		Land Station <50 kV		$15,439	$5,241	$25,320	$1,884	$153	$8	$92	$3,885	$42	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805		Total	$52,064	$15,439	$5,241	$25,320	$1,884	$153	$8	$92	$3,885	$42	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$52,064
1806-1		Land Rights Station >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2		Land Rights Station <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806		Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1		Buildings and Fixtures > 50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2		Buildings and Fixtures < 50 kV		$38,307	$13,004	$62,825	$4,674	$380	$19	$228	$9,640	$104	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808		Total	$129,182	$38,307	$13,004	$62,825	$4,674	$380	$19	$228	$9,640	$104	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$129,182
1810-1		Leasehold Improvements >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2		Leasehold Improvements <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810		Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815		Transformer Station Equipment - Normally Primary above 50 kV	$3,174,688	$941,407	$319,582	$1,543,952	$114,876	$9,327	$461	$5,601	$236,915	$2,567	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,174,688
1820-1		Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2		Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$140,683	$37,421	$15,927	$67,848	$5,163	$1,227	$0	$188	$10,734	$2,175	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$140,683
1820-3		Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820		Total	$140,683	$37,421	$15,927	$67,848	$5,163	$1,227	$0	$188	$10,734	$2,175	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$140,683
1815 & 1820		Total	$3,315,370	$978,828	$335,510	$1,611,800	$120,039	$10,553	$461	$5,788	$247,649	$4,742	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,315,370
1825-1		Storage Battery Equipment > 50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2		Storage Battery Equipment <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825		Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3		Poles, Towers and Fixtures - Subtransmission Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4		Poles, Towers and Fixtures - Primary		$1,328,060	$565,256	$2,407,913	$183,225	$43,536	$0	$6,665	$380,936	$77,191	$2,688,421	$2,351,004	$180,199	$28,630	$73	$33,767	$56,308	$38,295	$73	$73	$2,688,421
1830-5		Poles, Towers and Fixtures - Secondary		$895,267	$166,868	$0	$0	$29,348	$0	$4,493	$0	$0	$590,141	$539,742	$20,929	$0	$0	$7,752	$12,927	$8,792	$0	$0	$590,141
1830		Total	$6,088,759	$2,223,328	$732,124	$2,407,913	$183,225	$72,884	$0	$11,157	$380,936	$77,191	$3,278,562	$2,890,745	$201,127	$28,630	$73	$41,519	$69,235	$47,087	$73	$73	$9,367,321
1835-3		Overhead Conductors and Devices - Subtransmission Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4		Overhead Conductors and Devices - Primary		$862,429	$367,072	$1,563,675	$118,985	$28,272	$0	$4,328	$247,376	$50,127	$1,745,834	$1,526,719	$117,019	$18,592	$48	$21,928	$36,566	$24,868	$48	$48	$1,745,834
1835-5		Overhead Conductors and Devices - Secondary		$1,081,781	$201,632	$0	$0	$35,463	$0	$5,429	$0	$0	$713,087	$652,188	$25,289	$0	$0	$9,367	$15,620	$10,623	$0	$0	$713,087
1835		Total	$4,566,569	$1,944,211	$568,704	$1,563,675	$118,985	$63,734	$0	$9,757	$247,376	$50,127	$2,458,922	$2,178,906	$142,308	$18,592	$48	$31,295	$52,186	$35,492	$48	$48	$7,025,490
1830 & 1835		Total	$10,655,327	$4,167,538	$1,300,829	$3,971,587	$302,210	$136,619	$0	$20,914	$628,312	$127,318	$5,737,484	$5,069,652	$343,435	$47,222	$121	$72,814	$121,420	$82,578	$121	$121	$16,392,811
1840-3		Underground Conduit - Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4		Underground Conduit - Primary		$262,746	$111,831	$476,386	$36,250	$8,613	$0	$1,319	$75,365	$15,272	$531,882	$465,127	$35,651	$5,664	$14	$6,680	$11,140	$7,576	$14	$14	$531,882
1840-5		Underground Conduit - Secondary		$3,439,882	$641,157	$0	$0	$112,765	$0	$17,263	$0	$0	$2,267,497	$2,073,847	$80,414	$0	$0	$29,786	$49,669	$33,780	$0	$0	$2,267,497
1840		Total	$5,198,847	$3,702,628	$752,988	$476,386	$36,250	$121,378	$0	$18,581	$75,365	$15,272	$2,799,379	$2,538,974	$116,065	$5,664	$14	$36,467	$60,809	$41,357	$14	$14	$7,998,226
1845-3		Underground Conductors and Devices - Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4		Underground Conductors and Devices - Primary		$646,738	$275,268	$1,172,605	$89,227	$21,201	$0	$3,246	$185,508	$37,591	$1,309,206	$1,144,891	$87,753	$13,942	$36	$16,444	$27,421	$18,649	$36	$36	$1,309,206
1845-5		Underground Conductors and Devices - Secondary		$1,908,231	$355,673	$0	$0	$62,555	$0	$9,576	$0	$0	$1,257,865	$1,150,440	$44,609	$0	$0	$16,523	$27,554	$18,739	$0	$0	$1,257,865
1845		Total	$4,767,419	$2,554,969	$630,942	$1,172,605	$89,227	$83,756	$0	$12,822	$185,508	$37,591	$2,567,072	$2,295,331	$132,362	$13,942	$36	$32,967	$54,974	$37,388	$36	$36	$7,334,490
1840 & 1845		Total	$9,966,265	$6,257,597	$1,383,930	$1,648,990	$125,477	$205,134	$0	$31,403	$260,873	$52,862	$5,366,450	$4,834,305	$248,427	$19,606	$50	$69,434	$115,784	$78,745	$50	$50	$15,332,716
1850		Line Transformers	$7,177,573	$3,555,243	$1,510,349	$1,977,593	$0	$116,547	$0	$17,841	$0	$0	$3,076,103	$2,696,859	$206,540	$25,450	$0	$38,734	$64,591	$43,929	$0	$0	$10,253,676
1815- 1850		Total	$31,114,535	$14,959,206	$4,530,617	$9,209,971	$547,725	$468,853	$461	$75,947	$1,136,833	$184,922	$14,180,037	$12,600,816	$798,402	$92,278	$171	$180,982	$301,795	$205,252	$171	$171	$45,294,572
1855		Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815- 1855		Total	$31,114,535	$14,959,206	$4,530,617	$9,209,971	$547,725	$468,853	$461	$75,947	$1,136,833	$184,922	$14,180,037	$12,600,816	$798,402	$92,278	$171	$180,982	$301,795	$205,252	$171	$171	$45,294,572
1860		Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,922,182	$2,725,213	$639,369	$1,550,819	$3,390	$0	$0	$0	$0	$3,390	$4,922,182
1815-1860		Total	$31,114,535	$14,959,206	$4,530,617	$9,209,971	$547,725	$468,853	$461	$75,947	$1,136,833	$184,922	$19,102,219	$15,326,029	$1,437,771	$1,643,097	$3,561	$180,982	$301,795	$205,252	$171	$3,561	$50,216,754
1565-1860		Total	$31,295,782	$15,012,952	$4,548,862	$9,298,117	$554,283	$469,385	$487	$76,267	$1,150,359	$185,069	$19,650,466	$15,688,840	$1,502,000	$1,738,168	$7,304	$186,562	$305,425	$209,390	$7,799	$4,978	$50,946,247
		Total Demand And Customer	$50,946,247	$30,701,792	$6,050,862	$11,036,285	$561,587	$655,947	$305,912	$285,656	$1,158,158	$190,046											
		Accum Depreciation - NFA	($6,427,460)	($4,002,458)	($771,701)	($1,277,723)	($60,081)	($87,308)	($41,196)	($37,613)	($123,922)	($25,456)											
		Accum Depreciation - NFA ECC	($6,427,460)	($4,002,458)	($771,701)	($1,277,723)	($60,081)	($87,308)	($41,196)	($37,613)	($123,922)	($25,456)											
NFA		Net Fixed Assets	$44,518,788	$26,699,334	$5,279,161	$9,758,562	$501,506	$568,639	$264,716	$248,043	$1,034,236	$164,590											
NFA ECC		Net Fixed Assets Excluding Capital Contribution	$44,518,788	$26,699,334	$5,279,161	$9,758,562	$501,506	$568,639	$264,716	$248,043	$1,034,236	$164,590											
	Operating and Maintenance			Allocate all the costs to the O and M expenses before using it as a composite allocator.																			
	Accounts																						
5005		Operation Supervision and Engineering	$97,159	$46,712	$14,147	$28,759	$1,710	$1,464	$1	$237	$3,550	$577	$49,776	$46,490	$2,946	$340	$1	$668	$1,113	$757	$1	$1	
5010		Load Dispatching	$5,620	$2,702	$818	$1,664	$99	$85	$0	$14	$205	$33	$2,879	$2,689	$170	$20	$0	$39	$64	$44	$0	$0	
5012		Station Buildings and Fixtures Expense	$36,949	$10,957	$3,719	$17,969	$1,337	$109	$5	$65	$2,757	$30	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
5014		Transformer Station Equipment - Operation Labour	$2,684	$796	$270	$1,305	$97	$8	$0	$5	$200	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
5015		Transformer Station Equipment - Operation Supplies and Expenses	$790	$234	$80	$384	$29	$2	$0	$1	$59	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
5016		Distribution Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
5017		Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
5020		Overhead Distribution Lines and Feeders - Operation Labour	$402	$157	$49	$150	$11	$5	$0	$1	$24	$5	$206	$191	$13	$2	$0	$3	$5	$3	$0	$0	

	A	B	C	D	E	F	I	J	K	L	M	N	X	Y	Z	AA	AD	AE	AF	AG	AH	AI	AS	AT
114	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$9,005	$3,522	$1,099	$3,356	$255	$115	$0	$18	$531	$108	$4,615	$4,284	$290	$40	$0	$62	$103	$70	$0	$0		
115	5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
116	5035	Overhead Distribution Transformers- Operation	$53,160	$26,331	$11,186	$14,647	$0	$863	$0	$132	$0	$0	$21,692	$19,974	$1,530	$188	$0	$287	$478	$325	$0	$0		
117	5040	Underground Distribution Lines and Feeders - Operation Labour	$1,196	$751	$166	$198	$15	$25	$0	$4	$31	$6	$612	$580	$30	$2	$0	$8	$14	$9	$0	$0		
118	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$5,738	$3,603	$797	$949	$72	$118	$0	$18	$150	$30	$2,938	$2,783	$143	$11	$0	$40	$67	$45	$0	$0		
119	5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
120	5055	Underground Distribution Transformers - Operation	$1,317	$652	$277	$363	$0	$21	$0	$3	$0	$0	$537	$495	$38	$5	$0	$7	$12	$8	$0	$0		
121	5065	Meter Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$187,048	$103,704	$24,330	$59,014	$129	$0	$0	$0	$0	$129		
122	5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$662	$608	$47	$7	$0	$9	$15	$10	$0	$0		
123	5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
124	5085	Miscellaneous Distribution Expense	$94,803	$45,579	$13,804	$28,062	$1,669	$1,429	$1	$231	$3,464	$563	$48,569	$45,363	$2,874	$332	$1	$652	$1,086	$739	$1	$1		
125	5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
126	5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
127	5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
128	5105	Maintenance Supervision and Engineering	$248,341	$119,397	$36,161	$73,510	$4,372	$3,742	$4	$606	$9,074	$1,476	$127,229	$118,830	$7,529	$870	$2	$1,707	$2,846	$1,936	$2	$2		
129	5110	Maintenance of Buildings and Fixtures - Distribution Stations	$1,003	$297	$101	$488	$36	$3	$0	$2	$75	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
130	5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
131	5114	Maintenance of Distribution Station Equipment	$13,660	$3,633	$1,546	$6,588	$501	$119	$0	$18	$1,042	$211	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
132	5120	Maintenance of Poles, Towers and Fixtures	$115,467	$42,163	$13,884	$45,663	$3,475	$1,382	$0	$212	$7,224	$1,464	$59,177	$54,820	$3,814	$543	$1	$787	$1,313	$893	$1	$1		
133	5125	Maintenance of Overhead Conductors and Devices	$218,403	$92,985	$27,199	$74,785	$5,691	$3,048	$0	$467	$11,831	$2,397	$111,905	$104,209	$6,806	$889	$2	$1,497	$2,496	$1,697	$2	$2		
134	5130	Maintenance of Overhead Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$177,452	$164,681	$12,771	$0	$0	$2,365	$3,944	$2,682	$0	$0		
135	5135	Overhead Distribution Lines and Feeders - Right of Way	$213,558	$83,528	$26,072	$79,600	$6,057	$2,738	$0	$419	$12,593	$2,552	$109,438	$101,608	$6,883	$946	$2	$1,459	$2,434	$1,655	$2	$2		
136	5145	Maintenance of Underground Conduit	$61,339	$43,686	$8,884	$5,621	$428	$1,432	$0	$219	$889	$180	$31,392	$29,956	$1,369	$67	$0	$430	$717	$488	$0	$0		
137	5150	Maintenance of Underground Conductors and Devices	$66,274	$35,518	$8,771	$16,301	$1,240	$1,164	$0	$178	$2,579	$523	$33,942	$31,908	$1,840	$194	$0	$458	$764	$520	$0	$0		
138	5155	Maintenance of Underground Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$212,426	$197,138	$15,288	$0	$0	$2,831	$4,722	$3,211	$0	$0		
139	5160	Maintenance of Line Transformers	$461,150	$228,420	$97,038	$127,058	$0	$7,488	$0	$1,146	$0	$0	$188,175	$173,270	$13,270	$1,635	$0	$2,489	$4,150	$2,822	$0	$0		
140	5175	Maintenance of Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$684	$379	$89	$216	$0	$0	$0	$0	$0	$0		
141	5305	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$81,342	$65,676	$10,068	$5,598	$31	$2	$54	$1,070	$0	$2		
142	5310	Meter Reading Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$121,727	$98,375	$14,940	$8,412	$137	$0	$0	$0	$0	$137		
143	5315	Customer Billing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$266,998	$215,575	$33,047	$18,376	$101	$7	$176	$3,511	$1	$7		
144	5320	Collecting	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$168,402	$135,968	$20,843	$11,590	$64	$4	$111	$2,215	$0	$4		
145	5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
146	5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$16,049	$12,958	$1,986	$1,105	$6	$0	$11	$211	$0	$0		
147	5335	Bad Debt Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$118,968	$53,971	$9,736	$55,261	$0	$0	$0	$0	$0	$0		
148	5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$122,724	$99,088	$15,190	$8,447	$46	$3	$81	$1,614	$0	$3		
149																								
150	O&M DC	Total	$1,708,016	$791,623	$266,070	$527,420	$27,095	$25,361	$13	$3,997	$56,279	$10,160	$2,267,563	$1,885,570	$207,881	$174,112	$523	$15,814	$26,774	$26,537	$11	$292		
151																								
152	O&M	Total Demand and Customer	$4,045,531	$2,677,193	$473,952	$701,532	$27,618	$41,175	$26,787	$30,533	$56,290	$10,452												
153																								
154																								
155	**Accounts**																							
156	4705	Power Purchased	$48,873,044	$14,650,216	$5,418,903	$21,871,767	$2,407,209	$334,851	$28,674	$138,062	$3,984,178	$39,185	$48,873,044											
157	4708	Charges-WMS	$6,170,880	$1,849,787	$684,209	$2,761,605	$303,943	$42,279	$3,620	$17,432	$503,056	$4,948	$6,170,880											
158	4710	Cost of Power Adjustments	($928,721)	($278,394)	($102,974)	($415,623)	($45,744)	($6,363)	($545)	($2,624)	($75,710)	($745)	($928,721)											
159	4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
160	4714	Charges-NW	$5,151,962	$1,544,355	$571,235	$2,305,617	$253,756	$35,298	$3,023	$14,554	$419,993	$4,131	$5,151,962											
161	4716	Charges-CN	$4,301,483	$1,289,415	$476,936	$1,925,008	$211,867	$29,471	$2,524	$12,151	$350,661	$3,449	$4,301,483											
162	4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
163	5685	Independent Market Operator Fees and Penalties	$68,813	$41,269	$8,160	$15,084	$775	$879	$409	$383	$1,599	$254	$68,813											
164																								
165	EOP	Cost of Power	$63,637,460	$19,096,649	$7,056,469	$28,463,458	$3,131,806	$436,415	$37,705	$179,959	$5,183,777	$51,222	$63,637,460											
166																								
167	**Accounts**																							
168	5005	Operation Supervision and Engineering	$149,475	$93,202	$17,093	$29,100	$1,711	$2,132	$1,115	$994	$3,551	$578	$149,475											
169	5010	Load Dispatching	$8,647	$5,391	$989	$1,683	$99	$123	$64	$58	$205	$33	$8,647											
170	5012	Station Buildings and Fixtures Expense	$36,949	$10,957	$3,719	$17,969	$1,337	$109	$5	$65	$2,757	$30	$36,949											
171	5014	Transformer Station Equipment - Operation Labour	$2,684	$796	$270	$1,305	$97	$8	$0	$5	$200	$2	$2,684											
172	5015	Transformer Station Equipment - Operation Supplies and Expenses	$790	$234	$80	$384	$29	$2	$0	$1	$59	$1	$790											
173	5016	Distribution Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
174	5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
175	5020	Overhead Distribution Lines and Feeders - Operation Labour	$618	$348	$62	$152	$11	$8	$5	$4	$24	$5	$618											
176	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$13,854	$7,806	$1,390	$3,396	$256	$177	$103	$87	$531	$108	$13,854											
177	5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
178	5035	Overhead Distribution Transformers- Operation	$75,942	$46,305	$12,716	$14,835	$0	$1,150	$478	$457	$0	$0	$75,942											
179	5040	Underground Distribution Lines and Feeders - Operation Labour	$1,840	$1,331	$196	$200	$15	$33	$14	$13	$31	$6	$1,840											
180	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$8,828	$6,386	$940	$961	$72	$158	$67	$63	$150	$30	$8,828											
181	5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
182	5055	Underground Distribution Transformers - Operation	$1,881	$1,147	$315	$367	$0	$28	$12	$11	$0	$0	$1,881											
183	5065	Meter Expense	$187,306	$103,704	$24,330	$59,014	$129	$0	$0	$0	$0	$129	$187,306											
184	5070	Customer Premises - Operation Labour	$695	$608	$47	$7	$0	$9	$15	$10	$0	$0	$695											
185	5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
186	5085	Miscellaneous Distribution Expense	$145,851	$90,942	$16,679	$28,394	$1,669	$2,080	$1,088	$970	$3,464	$564	$145,851											
187	5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
188	5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
189	5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
190	5105	Maintenance Supervision and Engineering	$382,063	$238,227	$43,690	$74,380	$4,373	$5,449	$2,850	$2,542	$9,075	$1,478	$382,063											
191	5110	Maintenance of Buildings and Fixtures - Distribution Stations	$1,003	$297	$101	$488	$36	$3	$0	$2	$75	$1	$1,003											
192	5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0											
193	5114	Maintenance of Distribution Station Equipment	$13,660	$3,633	$1,546	$6,588	$501	$119	$0	$18	$1,042	$211	$13,660											
194	5120	Maintenance of Poles, Towers and Fixtures	$177,641	$96,983	$17,698	$46,206	$3,476	$2,170	$1,313	$1,105	$7,225	$1,465	$177,641											
195	5125	Maintenance of Overhead Conductors and Devices	$336,004	$197,194	$34,005	$75,674	$5,693	$4,545	$2,496	$2,164	$11,833	$2,400	$336,004											
196	5130	Maintenance of Overhead Services	$186,444	$164,681	$12,771	$0	$0	$2,365	$3,944	$2,682	$0	$0	$186,444											
197	5135	Overhead Distribution Lines and Feeders - Right of Way	$328,552	$185,136	$32,955	$80,547	$6,059	$4,198	$2,434	$2,074	$12,595	$2,554	$328,552											
198	5145	Maintenance of Underground Conduit	$94,368	$73,642	$10,254	$5,687	$428	$1,862	$717	$707	$889	$180	$94,368											
199	5150	Maintenance of Underground Conductors and Devices	$101,959	$67,426	$10,611	$16,495	$1,241	$1,623	$764	$698	$2,579	$523	$101,959											
200	5155	Maintenance of Underground Services	$223,190	$197,138	$15,288	$0	$0	$2,831	$4,722	$3,211	$0	$0	$223,190											

| | | |

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet O7 Amortization Output Worksheet - Second Run

Categorization and Allocation of Contributed Capital

Contributed Capital - 1995

Account	Description	Contributed Capital	Demand	Customer	Total	Demand Allocation 1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power	Sub -total	Customer Allocation 1 Residential	2 GS <50
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV (Wholesale)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV (Other)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-5	Poles, Towers and Fixtures - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub - Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant																	
1905	Land	$0															
1906	Land Rights	$0															
1908	Buildings and Fixtures	$0															
1910	Leasehold Improvements	$0															
1915	Office Furniture and Equipment	$0															
1920	Computer Equipment - Hardware	$0															
1925	Computer Software	$0															
1930	Transportation Equipment	$0															
1935	Stores Equipment	$0															
1940	Tools, Shop and Garage Equipment	$0															
1945	Measurement and Testing Equipment	$0															
1950	Power Operated Equipment	$0															
1955	Communication Equipment	$0															
1960	Miscellaneous Equipment	$0															
1970	Load Management Controls - Customer Premises	$0															
1975	Load Management Controls - Utility Premises	$0															
1980	System Supervisory Equipment	$0															
1990	Other Tangible Property	$0															
2005	Property Under Capital Leases	$0															
2010	Electric Plant Purchased or Sold	$0															
	Sub - Total	$0															
	TOTAL - 1995	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Accumulated Depreciation - 2105 Capital Contribution

			Demand Allocation 1	2	3	6	7	8	9	10	11	Sub -total	Customer Allocation 1	2
			Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Total	Residential	GS <50

	A	B	C	D	E	F	G	H	I	L	M	N	O	P	Q	AA	AB	AC
87	Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total	Residential	GS <50
88	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
89	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
90	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
91	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
92	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
93	1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
94	1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
95	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
96	1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
97	1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
98	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
99	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
100	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
101	1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
102	1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
103	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
104	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
105	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
106	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
107	1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
108	1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
109	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
110	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
111	1830-4	Poles, Towers and Fixtures - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
112	1830-5	Poles, Towers and Fixtures - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
113	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
114	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
115	1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
116	1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
117	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
118	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
119	1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
120	1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
121	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
122	1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
123	1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
124	1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
125	1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
126	1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
127	1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
128		**Sub - Total**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
129	**General Plant**																	
130	1905	Land	$0															
131	1906	Land Rights	$0															
132	1908	Buildings and Fixtures	$0															
133	1910	Leasehold Improvements	$0															
134	1915	Office Furniture and Equipment	$0															
135	1920	Computer Equipment - Hardware	$0															
136	1925	Computer Software	$0															
137	1930	Transportation Equipment	$0															
138	1935	Stores Equipment	$0															
139	1940	Tools, Shop and Garage Equipment	$0															
140	1945	Measurement and Testing Equipment	$0															
141	1950	Power Operated Equipment	$0															
142	1955	Communication Equipment	$0															
143	1960	Miscellaneous Equipment	$0															
144	1970	Load Management Controls - Customer Premises	$0															
145	1975	Load Management Controls - Utility Premises	$0															
146	1980	System Supervisory Equipment	$0															
147	1990	Other Tangible Property	$0															
148	2005	Property Under Capital Leases	$0															
149	2010	Electric Plant Purchased or Sold	$0															
150		**Sub - Total**	**$0**															
151																		
152		**TOTAL - 2105 CC**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
153																		
154	**Accumulated Depreciation - 2105 Fixed Assets Only**																	
155							**Demand Allocation**										**Customer Allocation**	
156							**1**	**2**	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**	**1**	**2**
157	**Account**	**Description**	**Accumulated Depreciation**	**Demand**	**Customer**	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**
158	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
159	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
160	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
161	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
162	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
163	1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
164	1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
165	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
166	1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
167	1808-2	Buildings and Fixtures < 50 KV	($9,394)	($9,394)	$0	($9,394)	($2,786)	($946)	($4,568)	($340)	($28)	($1)	($17)	($701)	($8)	($9,394)	$0	$0
168	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
169	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
170	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
171	1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
172	1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

	A	B	C	D	E	F	G	H	I	L	M	N	O	P	Q	AA	AB	AC
173	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
174	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	($17,033)	($17,033)	$0	($17,033)	($4,531)	($1,928)	($8,215)	($625)	($149)	$0	($23)	($1,300)	($263)	($17,033)	$0	$0
175	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
176	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
177	1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
178	1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
179	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
180	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
181	1830-4	Poles, Towers and Fixtures - Primary	($1,064,538)	($691,949)	($372,588)	($1,064,538)	($184,056)	($78,339)	($333,713)	($25,393)	($6,034)	$0	($924)	($52,794)	($10,698)	($691,949)	($325,826)	($24,974)
182	1830-5	Poles, Towers and Fixtures - Secondary	($233,679)	($151,891)	($81,788)	($233,679)	($124,075)	($23,126)	$0	$0	($4,067)	$0	($623)	$0	$0	($151,891)	($74,803)	($2,901)
183	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
184	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
185	1835-4	Overhead Conductors and Devices - Primary	($691,300)	($449,345)	($241,955)	($691,300)	($119,524)	($50,872)	($216,710)	($16,490)	($3,918)	$0	($600)	($34,284)	($6,947)	($449,345)	($211,588)	($16,218)
186	1835-5	Overhead Conductors and Devices - Secondary	($282,362)	($183,535)	($98,827)	($282,362)	($149,924)	($27,944)	$0	$0	($4,915)	$0	($752)	$0	$0	($183,535)	($90,387)	($3,505)
187	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
188	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
189	1840-4	Underground Conduit - Primary	($205,551)	($133,608)	($71,943)	($205,551)	($35,539)	($15,126)	($64,436)	($4,903)	($1,165)	$0	($178)	($10,194)	($2,066)	($133,608)	($62,913)	($4,822)
190	1840-5	Underground Conduit - Secondary	($876,296)	($569,593)	($306,704)	($876,296)	($465,282)	($86,723)	$0	$0	($15,253)	$0	($2,335)	$0	$0	($569,593)	($280,510)	($10,877)
191	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
192	1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
193	1845-4	Underground Conductors and Devices - Primary	($496,568)	($322,769)	($173,799)	($496,568)	($85,855)	($36,542)	($155,665)	($11,845)	($2,814)	$0	($431)	($24,626)	($4,990)	($322,769)	($151,986)	($11,649)
194	1845-5	Underground Conductors and Devices - Secondary	($477,095)	($310,112)	($166,983)	($477,095)	($253,320)	($47,216)	$0	$0	($8,304)	$0	($1,271)	$0	$0	($310,112)	($152,722)	($5,922)
195	1850	Line Transformers	($1,403,979)	($982,785)	($421,194)	($1,403,979)	($486,800)	($206,804)	($270,781)	$0	($15,958)	$0	($2,443)	$0	$0	($982,785)	($369,266)	($28,280)
196	1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
197	1860	Meters	($669,665)	$0	($669,665)	($669,665)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($370,766)	($86,986)
198		**Sub - Total**	**($6,427,460)**	**($3,822,015)**	**($2,605,445)**	**($6,427,460)**	**($1,911,691)**	**($575,568)**	**($1,054,087)**	**($59,596)**	**($62,605)**	**($1)**	**($9,596)**	**($123,899)**	**($24,972)**	**($3,822,015)**	**($2,090,767)**	**($196,134)**
199	**General Plant**																	
200	1905	Land	$0															
201	1906	Land Rights	$0															
202	1908	Buildings and Fixtures	$0															
203	1910	Leasehold Improvements	$0															
204	1915	Office Furniture and Equipment	$0															
205	1920	Computer Equipment - Hardware	$0															
206	1925	Computer Software	$0															
207	1930	Transportation Equipment	($636,458)															
208	1935	Stores Equipment	$0															
209	1940	Tools, Shop and Garage Equipment	($54,698)															
210	1945	Measurement and Testing Equipment	$0															
211	1950	Power Operated Equipment	$0															
212	1955	Communication Equipment	$0															
213	1960	Miscellaneous Equipment	$0															
214	1970	Load Management Controls - Customer Premises	($200,920)															
215	1975	Load Management Controls - Utility Premises	$0															
216	1980	System Supervisory Equipment	$0															
217	1990	Other Tangible Property	$0															
218	2005	Property Under Capital Leases	$0															
219	2010	Electric Plant Purchased or Sold	$0															
220		**Sub - Total**	**($892,075)**															
221																		
222		**TOTAL - 2105 FA**	($7,319,534)	($3,822,015)	($2,605,445)	($6,427,460)	($1,911,691)	($575,568)	($1,054,087)	($59,596)	($62,605)	($1)	($9,596)	($123,899)	($24,972)	($3,822,015)	($2,090,767)	($196,134)
223																		
224	**Accumulated Depreciation - 2120**																	
225							**Demand Allocation**										**Customer Allocation**	
226							**1**	**2**	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**	**1**	**2**
227	**Account**	**Description**	**Accumulated Depreciation**	**Demand**	**Customer**	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**
228	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
229	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
230	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
231	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
232	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
233	1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
234	1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
235	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
236	1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
237	1808-2	Buildings and Fixtures < 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
238	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
239	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
240	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
241	1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
242	1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
243	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
244	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
245	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
246	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
247	1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
248	1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
249	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
250	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
251	1830-4	Poles, Towers and Fixtures - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
252	1830-5	Poles, Towers and Fixtures - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
253	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
254	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
255	1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

	A	B	C	D	E	F	G	H	I	L	M	N	O	P	Q	AA	AB	AC
256	1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
257	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
258	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
259	1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
260	1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
261	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
262	1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
263	1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
264	1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
265	1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
266	1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
267	1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
268		**Sub - Total**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
269	**General Plant**																	
270	1905	Land	$0															
271	1906	Land Rights	$0															
272	1908	Buildings and Fixtures	$0															
273	1910	Leasehold Improvements	$0															
274	1915	Office Furniture and Equipment	$0															
275	1920	Computer Equipment - Hardware	$0															
276	1925	Computer Software	$0															
277	1930	Transportation Equipment	$0															
278	1935	Stores Equipment	$0															
279	1940	Tools, Shop and Garage Equipment	$0															
280	1945	Measurement and Testing Equipment	$0															
281	1950	Power Operated Equipment	$0															
282	1955	Communication Equipment	$0															
283	1960	Miscellaneous Equipment	$0															
284	1970	Load Management Controls - Customer Premises	$0															
285	1975	Load Management Controls - Utility Premises	$0															
286	1980	System Supervisory Equipment	$0															
287	1990	Other Tangible Property	$0															
288	2005	Property Under Capital Leases	$0															
289	2010	Electric Plant Purchased or Sold	$0															
290		**Sub - Total**	**$0**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
291																		
292		**TOTAL - 2120**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
293																		
294																		

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

							Demand Allocation 1	2	3	6	7	8	9	10	11	Sub -total	Customer Allocation 1	2
298																		
299																		
300	**Account**	**Description**	**Depreciation**	**Demand**	**Customer**	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**
301	1565	Conservation and Demand Management	$40,400	$0	$40,400	$40,400	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$26,735	$4,733
302	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
303	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
304	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
305	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
306	1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
307	1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
308	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
309	1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
310	1808-2	Buildings and Fixtures < 50 KV	$2,584	$2,584	$0	$2,584	$766	$260	$1,257	$93	$8	$0	$5	$193	$2	$2,584	$0	$0
311	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
312	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
313	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
314	1815	Transformer Station Equipment - Normally Primary above 50 kV	$158,734	$158,734	$0	$158,734	$47,070	$15,979	$77,197	$5,744	$466	$23	$280	$11,846	$128	$158,734	$0	$0
315	1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
316	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
317	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$4,685	$4,685	$0	$4,685	$1,246	$530	$2,259	$172	$41	$0	$6	$357	$72	$4,685	$0	$0
318	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
319	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
320	1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
321	1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
322	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
323	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
324	1830-4	Poles, Towers and Fixtures - Primary	$313,906	$204,039	$109,867	$313,906	$54,274	$23,100	$98,404	$7,488	$1,779	$0	$272	$15,568	$3,155	$204,039	$96,078	$7,364
325	1830-5	Poles, Towers and Fixtures - Secondary	$68,906	$44,789	$24,117	$68,906	$36,587	$6,819	$0	$0	$1,199	$0	$184	$0	$0	$44,789	$22,057	$855
326	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
327	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
328	1835-4	Overhead Conductors and Devices - Primary	$203,847	$132,501	$71,347	$203,847	$35,245	$15,001	$63,902	$4,863	$1,155	$0	$177	$10,109	$2,049	$132,501	$62,392	$4,782
329	1835-5	Overhead Conductors and Devices - Secondary	$83,262	$54,120	$29,142	$83,262	$44,209	$8,240	$0	$0	$1,449	$0	$222	$0	$0	$54,120	$26,653	$1,033
330	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
331	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
332	1840-4	Underground Conduit - Primary	$60,612	$39,398	$21,214	$60,612	$10,480	$4,460	$19,001	$1,446	$344	$0	$53	$3,006	$609	$39,398	$18,552	$1,422
333	1840-5	Underground Conduit - Secondary	$258,398	$167,959	$90,439	$258,398	$137,200	$25,573	$0	$0	$4,498	$0	$689	$0	$0	$167,959	$82,716	$3,207
334	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
335	1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
336	1845-4	Underground Conductors and Devices - Primary	$146,426	$95,177	$51,249	$146,426	$25,317	$10,775	$45,902	$3,493	$830	$0	$127	$7,262	$1,471	$95,177	$44,817	$3,435
337	1845-5	Underground Conductors and Devices - Secondary	$140,683	$91,444	$49,239	$140,683	$74,698	$13,923	$0	$0	$2,449	$0	$375	$0	$0	$91,444	$45,034	$1,746
338	1850	Line Transformers	$407,731	$285,411	$122,319	$407,731	$141,372	$60,058	$78,638	$0	$4,634	$0	$709	$0	$0	$285,411	$107,239	$8,213
339	1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
340	1860	Meters	$204,550	$0	$204,550	$204,550	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$113,251	$26,570
341		**Sub - Total**	**$2,094,723**	**$1,280,840**	**$813,883**	**$2,094,723**	**$608,462**	**$184,719**	**$386,559**	**$23,298**	**$18,852**	**$23**	**$3,098**	**$48,341**	**$7,487**	**$1,280,840**	**$645,523**	**$63,362**

342																		
343	**General Plant**																	
344	1905	Land	$0															
345	1906	Land Rights	$0															
346	1908	Buildings and Fixtures	$0															
347	1910	Leasehold Improvements	$0															
348	1915	Office Furniture and Equipment	$0															
349	1920	Computer Equipment - Hardware	$0															
350	1925	Computer Software	$0															
351	1930	Transportation Equipment	$206,998															
352	1935	Stores Equipment	$0															
353	1940	Tools, Shop and Garage Equipment	$594															
354	1945	Measurement and Testing Equipment	$0															
355	1950	Power Operated Equipment	$0															
356	1955	Communication Equipment	$0															
357	1960	Miscellaneous Equipment	$0															
358	1970	Load Management Controls - Customer Premises	$54,797															
359	1975	Load Management Controls - Utility Premises	$0															
360	1980	System Supervisory Equipment	$0															
361	1990	Other Tangible Property	$0															
362	2005	Property Under Capital Leases	$0															
363	2010	Electric Plant Purchased or Sold	$0															
364		**Sub - Total**	**$262,389**				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
365																		
366		**TOTAL - 5705**	$2,357,112	$1,280,840	$813,883	$2,094,723	$608,462	$184,719	$386,559	$23,298	$18,852	$23	$3,098	$48,341	$7,487	$1,280,840	$645,523	$63,362
367																		

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

369
370

371							Demand Allocation										Customer Allocation	
372							1	2	3	6	7	8	9	10	11	Sub -total	1	2
373	**Account**	**Description**	**Depreciation**	**Demand**	**Customer**	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**
374	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
375	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
376	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
377	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
378	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
379	1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
380	1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
381	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
382	1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
383	1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
384	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
385	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
386	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
387	1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
388	1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
389	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
390	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
391	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
392	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
393	1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
394	1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
395	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
396	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
397	1830-4	Poles, Towers and Fixtures - Primary	$20,908	$13,590	$7,318	$20,908	$3,615	$1,539	$6,554	$499	$119	$0	$18	$1,037	$210	$13,590	$6,399	$490
398	1830-5	Poles, Towers and Fixtures - Secondary	$4,590	$2,983	$1,606	$4,590	$2,437	$454	$0	$0	$80	$0	$12	$0	$0	$2,983	$1,469	$57
399	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
400	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
401	1835-4	Overhead Conductors and Devices - Primary	$13,577	$8,825	$4,752	$13,577	$2,347	$999	$4,256	$324	$77	$0	$12	$673	$136	$8,825	$4,156	$319
402	1835-5	Overhead Conductors and Devices - Secondary	$5,546	$3,605	$1,941	$5,546	$2,945	$549	$0	$0	$97	$0	$15	$0	$0	$3,605	$1,775	$69
403	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
404	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
405	1840-4	Underground Conduit - Primary	$4,037	$2,624	$1,413	$4,037	$698	$297	$1,266	$96	$23	$0	$4	$200	$41	$2,624	$1,236	$95
406	1840-5	Underground Conduit - Secondary	$17,211	$11,187	$6,024	$17,211	$9,138	$1,703	$0	$0	$300	$0	$46	$0	$0	$11,187	$5,509	$214
407	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
408	1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
409	1845-4	Underground Conductors and Devices - Primary	$9,753	$6,339	$3,413	$9,753	$1,686	$718	$3,057	$233	$55	$0	$8	$484	$98	$6,339	$2,985	$229
410	1845-5	Underground Conductors and Devices - Secondary	$9,370	$6,091	$3,280	$9,370	$4,975	$927	$0	$0	$163	$0	$25	$0	$0	$6,091	$3,000	$116
411	1850	Line Transformers	$34,110	$23,877	$10,233	$34,110	$11,827	$5,024	$6,579	$0	$388	$0	$59	$0	$0	$23,877	$8,971	$687
412	1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
413	1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
414		**Sub - Total**	**$119,101**	**$79,121**	**$39,980**	**$119,101**	**$39,668**	**$12,211**	**$21,712**	**$1,152**	**$1,300**	**$0**	**$199**	**$2,394**	**$485**	**$79,121**	**$35,500**	**$2,275**
415	**General Plant**																	
416	1905	Land	$0															
417	1906	Land Rights	$0															
418	1908	Buildings and Fixtures	$0															
419	1910	Leasehold Improvements	$0															
420	1915	Office Furniture and Equipment	$0															
421	1920	Computer Equipment - Hardware	$0															
422	1925	Computer Software	$0															
423	1930	Transportation Equipment	$0															
424	1935	Stores Equipment	$0															
425	1940	Tools, Shop and Garage Equipment	$0															
426	1945	Measurement and Testing Equipment	$0															
427	1950	Power Operated Equipment	$0															
428	1955	Communication Equipment	$0															
429	1960	Miscellaneous Equipment	$0															
430	1970	Load Management Controls - Customer Premises	$0															

	1975	Load Management Controls - Utility Premises	$0															
	1980	System Supervisory Equipment	$0															
	1990	Other Tangible Property	$0															
	2005	Property Under Capital Leases	$0															
	2010	Electric Plant Purchased or Sold	$0															
		Sub - Total	**$0**				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		TOTAL - 5710	$119,101	$79,121	$39,980	$119,101	$39,668	$12,211	$21,712	$1,152	$1,300	$0	$199	$2,394	$485	$79,121	$35,500	$2,275

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

							Demand Allocation										Customer Allocation	
							1	2	3	6	7	8	9	10	11	Sub -total	1	2
	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total	Residential	GS <50
	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1830-4	Poles, Towers and Fixtures - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1830-5	Poles, Towers and Fixtures - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		Sub - Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
	General Plant																	
	1905	Land	$0															
	1906	Land Rights	$0															
	1908	Buildings and Fixtures	$0															
	1910	Leasehold Improvements	$0															
	1915	Office Furniture and Equipment	$0															
	1920	Computer Equipment - Hardware	$0															
	1925	Computer Software	$0															
	1930	Transportation Equipment	$0															
	1935	Stores Equipment	$0															
	1940	Tools, Shop and Garage Equipment	$0															
	1945	Measurement and Testing Equipment	$0															
	1950	Power Operated Equipment	$0															
	1955	Communication Equipment	$0															
	1960	Miscellaneous Equipment	$0															
	1970	Load Management Controls - Customer Premises	$0															
	1975	Load Management Controls - Utility Premises	$0															
	1980	System Supervisory Equipment	$0															
	1990	Other Tangible Property	$0															
	2005	Property Under Capital Leases	$0															
	2010	Electric Plant Purchased or Sold	$0															
		Sub - Total	**$0**				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		TOTAL - 5715	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720

							Demand Allocation										Customer Allocation	
							1	2	3	6	7	8	9	10	11	Sub -total	1	2
	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total	Residential	GS <50

	A	B	C	D	E	F	G	H	I	L	M	N	O	P	Q	AA	AB	AC
518							1	2	3	6	7	8	9	10	11	Sub -total	1	2
519	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total	Residential	GS <50
520	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
521	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
522	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
523	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
524	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
525	1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
526	1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
527	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
528	1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
529	1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
530	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
531	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
532	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
533	1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
534	1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
535	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
536	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
537	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
538	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
539	1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
540	1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
541	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
542	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
543	1830-4	Poles, Towers and Fixtures - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
544	1830-5	Poles, Towers and Fixtures - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
545	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
546	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
547	1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
548	1835-5	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
549	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
550	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
551	1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
552	1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
553	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
554	1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
555	1845-4	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
556	1845-5	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
557	1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
558	1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
559	1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
560		**Sub - Total**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
561	**General Plant**																	
562	1905	Land	$0															
563	1906	Land Rights	$0															
564	1908	Buildings and Fixtures	$0															
565	1910	Leasehold Improvements	$0															
566	1915	Office Furniture and Equipment	$0															
567	1920	Computer Equipment - Hardware	$0															
568	1925	Computer Software	$0															
569	1930	Transportation Equipment	$0															
570	1935	Stores Equipment	$0															
571	1940	Tools, Shop and Garage Equipment	$0															
572	1945	Measurement and Testing Equipment	$0															
573	1950	Power Operated Equipment	$0															
574	1955	Communication Equipment	$0															
575	1960	Miscellaneous Equipment	$0															
576	1970	Load Management Controls - Customer Premises	$0															
577	1975	Load Management Controls - Utility Premises	$0															
578	1980	System Supervisory Equipment	$0															
579	1990	Other Tangible Property	$0															
580	2005	Property Under Capital Leases	$0															
581	2010	Electric Plant Purchased or Sold	$0															
582		**Sub - Total**	**$0**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
583																		
584		**TOTAL - 5720**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
585																		
586							**Demand Allocation**										**Customer Allocation**	
587							1	2	3	6	7	8	9	10	11	Sub -total	1	2
588	Account	Description		Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total	Residential	GS <50
589	1565	Conservation and Demand Management	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	66.18%	11.72%
590	1805	Land					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
591	1805-1	Land Station >50 kV	100%	100%	0%	100%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%	100.00%	0.00%	0.00%
592	1805-2	Land Station <50 kV	100%	100%	0%	100%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%	100.00%	0.00%	0.00%
593	1806	Land Rights					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
594	1806-1	Land Rights Station >50 kV	100%	100%	0%	100%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%	100.00%	0.00%	0.00%
595	1806-2	Land Rights Station <50 kV	100%	100%	0%	100%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%	100.00%	0.00%	0.00%
596	1808	Buildings and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
597	1808-1	Buildings and Fixtures > 50 kV	100%	100%	0%	100%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%	100.00%	0.00%	0.00%
598	1808-2	Buildings and Fixtures < 50 KV	100%	100%	0%	100%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%	100.00%	0.00%	0.00%
599	1810	Leasehold Improvements					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
600	1810-1	Leasehold Improvements >50 kV	100%	100%	0%	100%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%	100.00%	0.00%	0.00%
601	1810-2	Leasehold Improvements <50 kV	100%	100%	0%	100%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%	100.00%	0.00%	0.00%
602	1815	Transformer Station Equipment - Normally Primary above 50 kV	100%	100%	0%	100%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%	100.00%	0.00%	0.00%
603	1820	Distribution Station Equipment - Normally Primary below 50 kV					29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%	100.00%	0.00%	0.00%

	A	B	C	D	E	F	G	H	I	L	M	N	O	P	Q	AA	AB	AC
604	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	100%	100%	0%	100%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%	100.00%	0.00%	0.00%
605	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	100%	100%	0%	100%	26.60%	11.32%	48.23%	3.67%	0.87%	0.00%	0.13%	7.63%	1.55%	100.00%	0.00%	0.00%
606	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	29.98%	11.09%
607	1825	Storage Battery Equipment					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
608	1825-1	Storage Battery Equipment > 50 kV	100%	100%	0%	100%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%	100.00%	0.00%	0.00%
609	1825-2	Storage Battery Equipment <50 kV	100%	100%	0%	100%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%	100.00%	0.00%	0.00%
610	1830	Poles, Towers and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
611	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	100%	100%	0%	100%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%	100.00%	0.00%	0.00%
612	1830-4	Poles, Towers and Fixtures - Primary	100%	65%	35%	100%	26.60%	11.32%	48.23%	3.67%	0.87%	0.00%	0.13%	7.63%	1.55%	100.00%	87.45%	6.70%
613	1830-5	Poles, Towers and Fixtures - Secondary	100%	65%	35%	100%	81.69%	15.23%	0.00%	0.00%	2.68%	0.00%	0.41%	0.00%	0.00%	100.00%	91.46%	3.55%
614	1835	Overhead Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
615	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	100%	100%	0%	100%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%	100.00%	0.00%	0.00%
616	1835-4	Overhead Conductors and Devices - Primary	100%	65%	35%	100%	26.60%	11.32%	48.23%	3.67%	0.87%	0.00%	0.13%	7.63%	1.55%	100.00%	87.45%	6.70%
617	1835-5	Overhead Conductors and Devices - Secondary	100%	65%	35%	100%	81.69%	15.23%	0.00%	0.00%	2.68%	0.00%	0.41%	0.00%	0.00%	100.00%	91.46%	3.55%
618	1840	Underground Conduit					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
619	1840-3	Underground Conduit - Bulk Delivery	100%	100%	0%	100%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%	100.00%	0.00%	0.00%
620	1840-4	Underground Conduit - Primary	100%	65%	35%	100%	26.60%	11.32%	48.23%	3.67%	0.87%	0.00%	0.13%	7.63%	1.55%	100.00%	87.45%	6.70%
621	1840-5	Underground Conduit - Secondary	100%	65%	35%	100%	81.69%	15.23%	0.00%	0.00%	2.68%	0.00%	0.41%	0.00%	0.00%	100.00%	91.46%	3.55%
622	1845	Underground Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
623	1845-3	Underground Conductors and Devices - Bulk Delivery	100%	100%	0%	100%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%	100.00%	0.00%	0.00%
624	1845-4	Underground Conductors and Devices - Primary	100%	65%	35%	100%	26.60%	11.32%	48.23%	3.67%	0.87%	0.00%	0.13%	7.63%	1.55%	100.00%	87.45%	6.70%
625	1845-5	Underground Conductors and Devices - Secondary	100%	65%	35%	100%	81.69%	15.23%	0.00%	0.00%	2.68%	0.00%	0.41%	0.00%	0.00%	100.00%	91.46%	3.55%
626	1850	Line Transformers	100%	70%	30%	100%	49.53%	21.04%	27.55%	0.00%	1.62%	0.00%	0.25%	0.00%	0.00%	100.00%	87.67%	6.71%
627	1855	Services	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	88.33%	6.85%
628	1860	Meters	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	55.37%	12.99%
629	**General Plant**																	
630	1905	Land	100%															
631	1906	Land Rights	100%															
632	1908	Buildings and Fixtures	100%															
633	1910	Leasehold Improvements	100%															
634	1915	Office Furniture and Equipment	100%															
635	1920	Computer Equipment - Hardware	100%															
636	1925	Computer Software	100%															
637	1930	Transportation Equipment	100%															
638	1935	Stores Equipment	100%															
639	1940	Tools, Shop and Garage Equipment	100%															
640	1945	Measurement and Testing Equipment	100%															
641	1950	Power Operated Equipment	100%															
642	1955	Communication Equipment	100%															
643	1960	Miscellaneous Equipment	100%															
644	1970	Load Management Controls - Customer Premises	100%															
645	1975	Load Management Controls - Utility Premises	100%															
646	1980	System Supervisory Equipment	100%															
647	1990	Other Tangible Property	100%															
648	2005	Property Under Capital Leases	100%															
649	2010	Electric Plant Purchased or Sold	100%															
650																		
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	AD	AG	AH	AI	AJ	AK	AL	AV	AW	AX	AY	BB	BC	BD	BE	BF	BG	BQ
1																		
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5																		
6																		
7																		
8																		
9																		
10																		
14																		
15									A & G Allocation									
16	3	6	7	8	9	10	11	Sub -total	1	2	3	6	7	8	9	10	11	Sub -total
17	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total
18	$0	$0	$0	$0	$0	$0	$0	$0										
19	$0	$0	$0	$0	$0	$0	$0	$0										
20	$0	$0	$0	$0	$0	$0	$0	$0										
21	$0	$0	$0	$0	$0	$0	$0	$0										
22	$0	$0	$0	$0	$0	$0	$0	$0										
23	$0	$0	$0	$0	$0	$0	$0	$0										
24	$0	$0	$0	$0	$0	$0	$0	$0										
25	$0	$0	$0	$0	$0	$0	$0	$0										
26	$0	$0	$0	$0	$0	$0	$0	$0										
27	$0	$0	$0	$0	$0	$0	$0	$0										
28	$0	$0	$0	$0	$0	$0	$0	$0										
29	$0	$0	$0	$0	$0	$0	$0	$0										
30	$0	$0	$0	$0	$0	$0	$0	$0										
31	$0	$0	$0	$0	$0	$0	$0	$0										
32	$0	$0	$0	$0	$0	$0	$0	$0										
33	$0	$0	$0	$0	$0	$0	$0	$0										
34	$0	$0	$0	$0	$0	$0	$0	$0										
35	$0	$0	$0	$0	$0	$0	$0	$0										
36	$0	$0	$0	$0	$0	$0	$0	$0										
37	$0	$0	$0	$0	$0	$0	$0	$0										
38	$0	$0	$0	$0	$0	$0	$0	$0										
39	$0	$0	$0	$0	$0	$0	$0	$0										
40	$0	$0	$0	$0	$0	$0	$0	$0										
41	$0	$0	$0	$0	$0	$0	$0	$0										
42	$0	$0	$0	$0	$0	$0	$0	$0										
43	$0	$0	$0	$0	$0	$0	$0	$0										
44	$0	$0	$0	$0	$0	$0	$0	$0										
45	$0	$0	$0	$0	$0	$0	$0	$0										
46	$0	$0	$0	$0	$0	$0	$0	$0										
47	$0	$0	$0	$0	$0	$0	$0	$0										
48	$0	$0	$0	$0	$0	$0	$0	$0										
49	$0	$0	$0	$0	$0	$0	$0	$0										
50	$0	$0	$0	$0	$0	$0	$0	$0										
51	$0	$0	$0	$0	$0	$0	$0	$0										
52	$0	$0	$0	$0	$0	$0	$0	$0										
53	$0	$0	$0	$0	$0	$0	$0	$0										
54	$0	$0	$0	$0	$0	$0	$0	$0										
55	$0	$0	$0	$0	$0	$0	$0	$0										
56	$0	$0	$0	$0	$0	$0	$0	$0										
57	$0	$0	$0	$0	$0	$0	$0	$0										
58	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**										
59																		
60									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
61									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
62									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
63									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
64									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
65									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
66									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
67									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
68									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
69									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
70									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
71									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
72									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
73									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
74									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
75									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
76									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
77									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
78									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
79									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
80									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
81																		
82	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
83																		
84																		
85									A & G Allocation									
86	3	6	7	8	9	10	11	Sub -total	1	2	3	6	7	8	9	10	11	Sub -total

	AD	AG	AH	AI	AJ	AK	AL	AV	AW	AX	AY	BB	BC	BD	BE	BF	BG	BQ
87	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**
88	$0	$0	$0	$0	$0	$0	$0	$0										
89	$0	$0	$0	$0	$0	$0	$0	$0										
90	$0	$0	$0	$0	$0	$0	$0	$0										
91	$0	$0	$0	$0	$0	$0	$0	$0										
92	$0	$0	$0	$0	$0	$0	$0	$0										
93	$0	$0	$0	$0	$0	$0	$0	$0										
94	$0	$0	$0	$0	$0	$0	$0	$0										
95	$0	$0	$0	$0	$0	$0	$0	$0										
96	$0	$0	$0	$0	$0	$0	$0	$0										
97	$0	$0	$0	$0	$0	$0	$0	$0										
98	$0	$0	$0	$0	$0	$0	$0	$0										
99	$0	$0	$0	$0	$0	$0	$0	$0										
100	$0	$0	$0	$0	$0	$0	$0	$0										
101	$0	$0	$0	$0	$0	$0	$0	$0										
102	$0	$0	$0	$0	$0	$0	$0	$0										
103	$0	$0	$0	$0	$0	$0	$0	$0										
104	$0	$0	$0	$0	$0	$0	$0	$0										
105	$0	$0	$0	$0	$0	$0	$0	$0										
106	$0	$0	$0	$0	$0	$0	$0	$0										
107	$0	$0	$0	$0	$0	$0	$0	$0										
108	$0	$0	$0	$0	$0	$0	$0	$0										
109	$0	$0	$0	$0	$0	$0	$0	$0										
110	$0	$0	$0	$0	$0	$0	$0	$0										
111	$0	$0	$0	$0	$0	$0	$0	$0										
112	$0	$0	$0	$0	$0	$0	$0	$0										
113	$0	$0	$0	$0	$0	$0	$0	$0										
114	$0	$0	$0	$0	$0	$0	$0	$0										
115	$0	$0	$0	$0	$0	$0	$0	$0										
116	$0	$0	$0	$0	$0	$0	$0	$0										
117	$0	$0	$0	$0	$0	$0	$0	$0										
118	$0	$0	$0	$0	$0	$0	$0	$0										
119	$0	$0	$0	$0	$0	$0	$0	$0										
120	$0	$0	$0	$0	$0	$0	$0	$0										
121	$0	$0	$0	$0	$0	$0	$0	$0										
122	$0	$0	$0	$0	$0	$0	$0	$0										
123	$0	$0	$0	$0	$0	$0	$0	$0										
124	$0	$0	$0	$0	$0	$0	$0	$0										
125	$0	$0	$0	$0	$0	$0	$0	$0										
126	$0	$0	$0	$0	$0	$0	$0	$0										
127	$0	$0	$0	$0	$0	$0	$0	$0										
128	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**										
129																		
130									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
131									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
132									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
133									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
134									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
135									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
136									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
137									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
138									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
139									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
140									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
141									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
142									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
143									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
144									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
145									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
146									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
147									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
148									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
149									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
150									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
151																		
152	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
153																		
154																		
155									**A & G Allocation**									
156	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**	**1**	**2**	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**
157	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**
158	$0	$0	$0	$0	$0	$0	$0	$0										
159	$0	$0	$0	$0	$0	$0	$0	$0										
160	$0	$0	$0	$0	$0	$0	$0	$0										
161	$0	$0	$0	$0	$0	$0	$0	$0										
162	$0	$0	$0	$0	$0	$0	$0	$0										
163	$0	$0	$0	$0	$0	$0	$0	$0										
164	$0	$0	$0	$0	$0	$0	$0	$0										
165	$0	$0	$0	$0	$0	$0	$0	$0										
166	$0	$0	$0	$0	$0	$0	$0	$0										
167	$0	$0	$0	$0	$0	$0	$0	$0										
168	$0	$0	$0	$0	$0	$0	$0	$0										
169	$0	$0	$0	$0	$0	$0	$0	$0										
170	$0	$0	$0	$0	$0	$0	$0	$0										
171	$0	$0	$0	$0	$0	$0	$0	$0										
172	$0	$0	$0	$0	$0	$0	$0	$0										

	AD	AG	AH	AI	AJ	AK	AL	AV	AW	AX	AY	BB	BC	BD	BE	BF	BG	BQ
173	$0	$0	$0	$0	$0	$0	$0	$0										
174	$0	$0	$0	$0	$0	$0	$0	$0										
175	$0	$0	$0	$0	$0	$0	$0	$0										
176	$0	$0	$0	$0	$0	$0	$0	$0										
177	$0	$0	$0	$0	$0	$0	$0	$0										
178	$0	$0	$0	$0	$0	$0	$0	$0										
179	$0	$0	$0	$0	$0	$0	$0	$0										
180	$0	$0	$0	$0	$0	$0	$0	$0										
181	($3,968)	($10)	($4,680)	($7,804)	($5,307)	($10)	($10)	($372,588)										
182	$0	$0	($1,074)	($1,792)	($1,218)	$0	$0	($81,788)										
183	$0	$0	$0	$0	$0	$0	$0	$0										
184	$0	$0	$0	$0	$0	$0	$0	$0										
185	($2,577)	($7)	($3,039)	($5,068)	($3,447)	($7)	($7)	($241,955)										
186	$0	$0	($1,298)	($2,165)	($1,472)	$0	$0	($98,827)										
187	$0	$0	$0	$0	$0	$0	$0	$0										
188	$0	$0	$0	$0	$0	$0	$0	$0										
189	($766)	($2)	($904)	($1,507)	($1,025)	($2)	($2)	($71,943)										
190	$0	$0	($4,029)	($6,718)	($4,569)	$0	$0	($306,704)										
191	$0	$0	$0	$0	$0	$0	$0	$0										
192	$0	$0	$0	$0	$0	$0	$0	$0										
193	($1,851)	($5)	($2,183)	($3,640)	($2,476)	($5)	($5)	($173,799)										
194	$0	$0	($2,194)	($3,658)	($2,488)	$0	$0	($166,983)										
195	($3,485)	$0	($5,304)	($8,844)	($6,015)	$0	$0	($421,194)										
196	$0	$0	$0	$0	$0	$0	$0	$0										
197	($210,990)	($461)	$0	$0	$0	$0	($461)	($669,665)										
198	**($223,636)**	**($485)**	**($24,704)**	**($41,195)**	**($28,017)**	**($23)**	**($485)**	**($2,605,445)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
199																		
200									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
201									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
202									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
203									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
204									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
205									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
206									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
207									($381,704)	($75,473)	($139,512)	($7,170)	($8,129)	($3,784)	($3,546)	($14,786)	($2,353)	($636,458)
208									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
209									($32,804)	($6,486)	($11,990)	($616)	($699)	($325)	($305)	($1,271)	($202)	($54,698)
210									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
211									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
212									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
213									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
214									($120,498)	($23,826)	($44,042)	($2,263)	($2,566)	($1,195)	($1,119)	($4,668)	($743)	($200,920)
215									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
216									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
217									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
218									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
219									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
220									($535,005)	($105,785)	($195,544)	($10,049)	($11,394)	($5,304)	($4,970)	($20,724)	($3,298)	($892,075)
221																		
222	($223,636)	($485)	($24,704)	($41,195)	($28,017)	($23)	($485)	($2,605,445)	($535,005)	($105,785)	($195,544)	($10,049)	($11,394)	($5,304)	($4,970)	($20,724)	($3,298)	($892,075)
223																		
224																		
225									**A & G Allocation**									
226	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**	**1**	**2**	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**
227	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**
228	$0	$0	$0	$0	$0	$0	$0	$0										
229	$0	$0	$0	$0	$0	$0	$0	$0										
230	$0	$0	$0	$0	$0	$0	$0	$0										
231	$0	$0	$0	$0	$0	$0	$0	$0										
232	$0	$0	$0	$0	$0	$0	$0	$0										
233	$0	$0	$0	$0	$0	$0	$0	$0										
234	$0	$0	$0	$0	$0	$0	$0	$0										
235	$0	$0	$0	$0	$0	$0	$0	$0										
236	$0	$0	$0	$0	$0	$0	$0	$0										
237	$0	$0	$0	$0	$0	$0	$0	$0										
238	$0	$0	$0	$0	$0	$0	$0	$0										
239	$0	$0	$0	$0	$0	$0	$0	$0										
240	$0	$0	$0	$0	$0	$0	$0	$0										
241	$0	$0	$0	$0	$0	$0	$0	$0										
242	$0	$0	$0	$0	$0	$0	$0	$0										
243	$0	$0	$0	$0	$0	$0	$0	$0										
244	$0	$0	$0	$0	$0	$0	$0	$0										
245	$0	$0	$0	$0	$0	$0	$0	$0										
246	$0	$0	$0	$0	$0	$0	$0	$0										
247	$0	$0	$0	$0	$0	$0	$0	$0										
248	$0	$0	$0	$0	$0	$0	$0	$0										
249	$0	$0	$0	$0	$0	$0	$0	$0										
250	$0	$0	$0	$0	$0	$0	$0	$0										
251	$0	$0	$0	$0	$0	$0	$0	$0										
252	$0	$0	$0	$0	$0	$0	$0	$0										
253	$0	$0	$0	$0	$0	$0	$0	$0										
254	$0	$0	$0	$0	$0	$0	$0	$0										
255	$0	$0	$0	$0	$0	$0	$0	$0										

	AD	AG	AH	AI	AJ	AK	AL	AV	AW	AX	AY	BB	BC	BD	BE	BF	BG	BQ
256	$0	$0	$0	$0	$0	$0	$0	$0										
257	$0	$0	$0	$0	$0	$0	$0	$0										
258	$0	$0	$0	$0	$0	$0	$0	$0										
259	$0	$0	$0	$0	$0	$0	$0	$0										
260	$0	$0	$0	$0	$0	$0	$0	$0										
261	$0	$0	$0	$0	$0	$0	$0	$0										
262	$0	$0	$0	$0	$0	$0	$0	$0										
263	$0	$0	$0	$0	$0	$0	$0	$0										
264	$0	$0	$0	$0	$0	$0	$0	$0										
265	$0	$0	$0	$0	$0	$0	$0	$0										
266	$0	$0	$0	$0	$0	$0	$0	$0										
267	$0	$0	$0	$0	$0	$0	$0	$0										
268	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
269																		
270									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
271									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
272									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
273									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
274									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
275									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
276									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
277									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
278									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
279									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
280									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
281									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
282									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
283									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
284									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
285									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
286									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
287									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
288									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
289									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
290	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
291																		
292	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
293																		
294																		
295																		
296																		
297																		
298									**A & G Allocation**									
299	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**	**1**	**2**	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**
300	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**
301	$7,006	$276	$411	$268	$305	$562	$104	$40,400										
302	$0	$0	$0	$0	$0	$0	$0	$0										
303	$0	$0	$0	$0	$0	$0	$0	$0										
304	$0	$0	$0	$0	$0	$0	$0	$0										
305	$0	$0	$0	$0	$0	$0	$0	$0										
306	$0	$0	$0	$0	$0	$0	$0	$0										
307	$0	$0	$0	$0	$0	$0	$0	$0										
308	$0	$0	$0	$0	$0	$0	$0	$0										
309	$0	$0	$0	$0	$0	$0	$0	$0										
310	$0	$0	$0	$0	$0	$0	$0	$0										
311	$0	$0	$0	$0	$0	$0	$0	$0										
312	$0	$0	$0	$0	$0	$0	$0	$0										
313	$0	$0	$0	$0	$0	$0	$0	$0										
314	$0	$0	$0	$0	$0	$0	$0	$0										
315	$0	$0	$0	$0	$0	$0	$0	$0										
316	$0	$0	$0	$0	$0	$0	$0	$0										
317	$0	$0	$0	$0	$0	$0	$0	$0										
318	$0	$0	$0	$0	$0	$0	$0	$0										
319	$0	$0	$0	$0	$0	$0	$0	$0										
320	$0	$0	$0	$0	$0	$0	$0	$0										
321	$0	$0	$0	$0	$0	$0	$0	$0										
322	$0	$0	$0	$0	$0	$0	$0	$0										
323	$0	$0	$0	$0	$0	$0	$0	$0										
324	$1,170	$3	$1,380	$2,301	$1,565	$3	$3	$109,867										
325	$0	$0	$317	$528	$359	$0	$0	$24,117										
326	$0	$0	$0	$0	$0	$0	$0	$0										
327	$0	$0	$0	$0	$0	$0	$0	$0										
328	$760	$2	$896	$1,494	$1,016	$2	$2	$71,347										
329	$0	$0	$383	$638	$434	$0	$0	$29,142										
330	$0	$0	$0	$0	$0	$0	$0	$0										
331	$0	$0	$0	$0	$0	$0	$0	$0										
332	$226	$1	$266	$444	$302	$1	$1	$21,214										
333	$0	$0	$1,188	$1,981	$1,347	$0	$0	$90,439										
334	$0	$0	$0	$0	$0	$0	$0	$0										
335	$0	$0	$0	$0	$0	$0	$0	$0										
336	$546	$1	$644	$1,073	$730	$1	$1	$51,249										
337	$0	$0	$647	$1,079	$734	$0	$0	$49,239										
338	$1,012	$0	$1,540	$2,568	$1,747	$0	$0	$122,319										
339	$0	$0	$0	$0	$0	$0	$0	$0										
340	$64,447	$141	$0	$0	$0	$0	$141	$204,550										
341	**$75,166**	**$424**	**$7,672**	**$12,375**	**$8,539**	**$569**	**$252**	**$813,883**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

	AD	AG	AH	AI	AJ	AK	AL	AV	AW	AX	AY	BB	BC	BD	BE	BF	BG	BQ
342																		
343																		
344									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
345									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
346									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
347									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
348									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
349									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
350									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
351									$124,143	$24,546	$45,374	$2,332	$2,644	$1,231	$1,153	$4,809	$765	$206,998
352									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
353									$356	$70	$130	$7	$8	$4	$3	$14	$2	$594
354									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
355									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
356									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
357									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
358									$32,864	$6,498	$12,012	$617	$700	$326	$305	$1,273	$203	$54,797
359									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
360									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
361									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
362									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
363									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
364	$0	$0	$0	$0	$0	$0	$0	$0	$157,363	$31,115	$57,516	$2,956	$3,351	$1,560	$1,462	$6,096	$970	$262,389
365																		
366	$75,166	$424	$7,672	$12,375	$8,539	$569	$252	$813,883	$157,363	$31,115	$57,516	$2,956	$3,351	$1,560	$1,462	$6,096	$970	$262,389
367																		
368																		
369																		
370																		
371									**A & G Allocation**									
372	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**	**1**	**2**	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**
373	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**
374	$0	$0	$0	$0	$0	$0	$0	$0										
375	$0	$0	$0	$0	$0	$0	$0	$0										
376	$0	$0	$0	$0	$0	$0	$0	$0										
377	$0	$0	$0	$0	$0	$0	$0	$0										
378	$0	$0	$0	$0	$0	$0	$0	$0										
379	$0	$0	$0	$0	$0	$0	$0	$0										
380	$0	$0	$0	$0	$0	$0	$0	$0										
381	$0	$0	$0	$0	$0	$0	$0	$0										
382	$0	$0	$0	$0	$0	$0	$0	$0										
383	$0	$0	$0	$0	$0	$0	$0	$0										
384	$0	$0	$0	$0	$0	$0	$0	$0										
385	$0	$0	$0	$0	$0	$0	$0	$0										
386	$0	$0	$0	$0	$0	$0	$0	$0										
387	$0	$0	$0	$0	$0	$0	$0	$0										
388	$0	$0	$0	$0	$0	$0	$0	$0										
389	$0	$0	$0	$0	$0	$0	$0	$0										
390	$0	$0	$0	$0	$0	$0	$0	$0										
391	$0	$0	$0	$0	$0	$0	$0	$0										
392	$0	$0	$0	$0	$0	$0	$0	$0										
393	$0	$0	$0	$0	$0	$0	$0	$0										
394	$0	$0	$0	$0	$0	$0	$0	$0										
395	$0	$0	$0	$0	$0	$0	$0	$0										
396	$0	$0	$0	$0	$0	$0	$0	$0										
397	$78	$0	$92	$153	$104	$0	$0	$7,318										
398	$0	$0	$21	$35	$24	$0	$0	$1,606										
399	$0	$0	$0	$0	$0	$0	$0	$0										
400	$0	$0	$0	$0	$0	$0	$0	$0										
401	$51	$0	$60	$100	$68	$0	$0	$4,752										
402	$0	$0	$25	$43	$29	$0	$0	$1,941										
403	$0	$0	$0	$0	$0	$0	$0	$0										
404	$0	$0	$0	$0	$0	$0	$0	$0										
405	$15	$0	$18	$30	$20	$0	$0	$1,413										
406	$0	$0	$79	$132	$90	$0	$0	$6,024										
407	$0	$0	$0	$0	$0	$0	$0	$0										
408	$0	$0	$0	$0	$0	$0	$0	$0										
409	$36	$0	$43	$71	$49	$0	$0	$3,413										
410	$0	$0	$43	$72	$49	$0	$0	$3,280										
411	$85	$0	$129	$215	$146	$0	$0	$10,233										
412	$0	$0	$0	$0	$0	$0	$0	$0										
413	$0	$0	$0	$0	$0	$0	$0	$0										
414	**$265**	**$0**	**$510**	**$850**	**$578**	**$0**	**$0**	**$39,980**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
415																		
416									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
417									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
418									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
419									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
420									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
421									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
422									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
423									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
424									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
425									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
426									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
427									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
428									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
429									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
430									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

	AD	AG	AH	AI	AJ	AK	AL	AV	AW	AX	AY	BB	BC	BD	BE	BF	BG	BQ
431									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
432									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
433									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
434									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
435									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
436	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
437																		
438	$265	$0	$510	$850	$578	$0	$0	$39,980	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
439																		
440																		
441																		
442																		
443																		
444									**A & G Allocation**									
445	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**	**1**	**2**	**3**	**6**	**7**	**8**	**9**	**10**	**11**	**Sub -total**
446	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Sub -total**
447	$0	$0	$0	$0	$0	$0	$0	$0										
448	$0	$0	$0	$0	$0	$0	$0	$0										
449	$0	$0	$0	$0	$0	$0	$0	$0										
450	$0	$0	$0	$0	$0	$0	$0	$0										
451	$0	$0	$0	$0	$0	$0	$0	$0										
452	$0	$0	$0	$0	$0	$0	$0	$0										
453	$0	$0	$0	$0	$0	$0	$0	$0										
454	$0	$0	$0	$0	$0	$0	$0	$0										
455	$0	$0	$0	$0	$0	$0	$0	$0										
456	$0	$0	$0	$0	$0	$0	$0	$0										
457	$0	$0	$0	$0	$0	$0	$0	$0										
458	$0	$0	$0	$0	$0	$0	$0	$0										
459	$0	$0	$0	$0	$0	$0	$0	$0										
460	$0	$0	$0	$0	$0	$0	$0	$0										
461	$0	$0	$0	$0	$0	$0	$0	$0										
462	$0	$0	$0	$0	$0	$0	$0	$0										
463	$0	$0	$0	$0	$0	$0	$0	$0										
464	$0	$0	$0	$0	$0	$0	$0	$0										
465	$0	$0	$0	$0	$0	$0	$0	$0										
466	$0	$0	$0	$0	$0	$0	$0	$0										
467	$0	$0	$0	$0	$0	$0	$0	$0										
468	$0	$0	$0	$0	$0	$0	$0	$0										
469	$0	$0	$0	$0	$0	$0	$0	$0										
470	$0	$0	$0	$0	$0	$0	$0	$0										
471	$0	$0	$0	$0	$0	$0	$0	$0										
472	$0	$0	$0	$0	$0	$0	$0	$0										
473	$0	$0	$0	$0	$0	$0	$0	$0										
474	$0	$0	$0	$0	$0	$0	$0	$0										
475	$0	$0	$0	$0	$0	$0	$0	$0										
476	$0	$0	$0	$0	$0	$0	$0	$0										
477	$0	$0	$0	$0	$0	$0	$0	$0										
478	$0	$0	$0	$0	$0	$0	$0	$0										
479	$0	$0	$0	$0	$0	$0	$0	$0										
480	$0	$0	$0	$0	$0	$0	$0	$0										
481	$0	$0	$0	$0	$0	$0	$0	$0										
482	$0	$0	$0	$0	$0	$0	$0	$0										
483	$0	$0	$0	$0	$0	$0	$0	$0										
484	$0	$0	$0	$0	$0	$0	$0	$0										
485	$0	$0	$0	$0	$0	$0	$0	$0										
486	$0	$0	$0	$0	$0	$0	$0	$0										
487	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
488																		
489									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
490									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
491									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
492									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
493									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
494									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
495									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
496									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
497									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
498									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
499									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
500									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
501									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
502									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
503									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
504									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
505									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
506									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
507									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
508									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
509	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
510																		
511	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
512																		
513																		
514																		
515																		
516																		
517									**A & G Allocation**									

	AD	AG	AH	AI	AJ	AK	AL	AV	AW	AX	AY	BB	BC	BD	BE	BF	BG	BQ
518	3	6	7	8	9	10	11	Sub -total	1	2	3	6	7	8	9	10	11	Sub -total
519	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total
520	$0	$0	$0	$0	$0	$0	$0	$0										
521	$0	$0	$0	$0	$0	$0	$0	$0										
522	$0	$0	$0	$0	$0	$0	$0	$0										
523	$0	$0	$0	$0	$0	$0	$0	$0										
524	$0	$0	$0	$0	$0	$0	$0	$0										
525	$0	$0	$0	$0	$0	$0	$0	$0										
526	$0	$0	$0	$0	$0	$0	$0	$0										
527	$0	$0	$0	$0	$0	$0	$0	$0										
528	$0	$0	$0	$0	$0	$0	$0	$0										
529	$0	$0	$0	$0	$0	$0	$0	$0										
530	$0	$0	$0	$0	$0	$0	$0	$0										
531	$0	$0	$0	$0	$0	$0	$0	$0										
532	$0	$0	$0	$0	$0	$0	$0	$0										
533	$0	$0	$0	$0	$0	$0	$0	$0										
534	$0	$0	$0	$0	$0	$0	$0	$0										
535	$0	$0	$0	$0	$0	$0	$0	$0										
536	$0	$0	$0	$0	$0	$0	$0	$0										
537	$0	$0	$0	$0	$0	$0	$0	$0										
538	$0	$0	$0	$0	$0	$0	$0	$0										
539	$0	$0	$0	$0	$0	$0	$0	$0										
540	$0	$0	$0	$0	$0	$0	$0	$0										
541	$0	$0	$0	$0	$0	$0	$0	$0										
542	$0	$0	$0	$0	$0	$0	$0	$0										
543	$0	$0	$0	$0	$0	$0	$0	$0										
544	$0	$0	$0	$0	$0	$0	$0	$0										
545	$0	$0	$0	$0	$0	$0	$0	$0										
546	$0	$0	$0	$0	$0	$0	$0	$0										
547	$0	$0	$0	$0	$0	$0	$0	$0										
548	$0	$0	$0	$0	$0	$0	$0	$0										
549	$0	$0	$0	$0	$0	$0	$0	$0										
550	$0	$0	$0	$0	$0	$0	$0	$0										
551	$0	$0	$0	$0	$0	$0	$0	$0										
552	$0	$0	$0	$0	$0	$0	$0	$0										
553	$0	$0	$0	$0	$0	$0	$0	$0										
554	$0	$0	$0	$0	$0	$0	$0	$0										
555	$0	$0	$0	$0	$0	$0	$0	$0										
556	$0	$0	$0	$0	$0	$0	$0	$0										
557	$0	$0	$0	$0	$0	$0	$0	$0										
558	$0	$0	$0	$0	$0	$0	$0	$0										
559	$0	$0	$0	$0	$0	$0	$0	$0										
560	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
561																		
562									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
563									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
564									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
565									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
566									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
567									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
568									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
569									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
570									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
571									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
572									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
573									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
574									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
575									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
576									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
577									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
578									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
579									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
580									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
581									$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
582	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
583																		
584	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
585																		
586									A & G Allocation									
587	3	6	7	8	9	10	11	Sub -total	1	2	3	6	7	8	9	10	11	Sub -total
588	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Sub -total
589	17.34%	0.68%	1.02%	0.66%	0.75%	1.39%	0.26%	100.00%										
590	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
591	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
592	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
593	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
594	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
595	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
596	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
597	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
598	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
599	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
600	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
601	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
602	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
603	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										

	AD	AG	AH	AI	AJ	AK	AL	AV	AW	AX	AY	BB	BC	BD	BE	BF	BG	BQ
604	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
605	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
606	44.75%	4.93%	0.69%	0.06%	0.28%	8.15%	0.08%	100.00%										
607	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
608	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
609	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
610	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
611	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
612	1.06%	0.00%	1.26%	2.09%	1.42%	0.00%	0.00%	100.00%										
613	0.00%	0.00%	1.31%	2.19%	1.49%	0.00%	0.00%	100.00%										
614	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
615	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
616	1.06%	0.00%	1.26%	2.09%	1.42%	0.00%	0.00%	100.00%										
617	0.00%	0.00%	1.31%	2.19%	1.49%	0.00%	0.00%	100.00%										
618	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
619	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
620	1.06%	0.00%	1.26%	2.09%	1.42%	0.00%	0.00%	100.00%										
621	0.00%	0.00%	1.31%	2.19%	1.49%	0.00%	0.00%	100.00%										
622	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
623	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										
624	1.06%	0.00%	1.26%	2.09%	1.42%	0.00%	0.00%	100.00%										
625	0.00%	0.00%	1.31%	2.19%	1.49%	0.00%	0.00%	100.00%										
626	0.83%	0.00%	1.26%	2.10%	1.43%	0.00%	0.00%	100.00%										
627	0.00%	0.00%	1.27%	2.12%	1.44%	0.00%	0.00%	100.00%										
628	31.51%	0.07%	0.00%	0.00%	0.00%	0.00%	0.07%	100.00%										
629																		
630									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
631									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
632									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
633									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
634									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
635									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
636									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
637									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
638									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
639									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
640									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
641									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
642									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
643									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
644									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
645									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
646									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
647									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
648									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
649									60%	12%	22%	1%	1%	1%	1%	2%	0%	100%
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Brantford Power Inc.

EB-2005-0342 EB-2007-0001

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Sheet E1 Categorization Worksheet - Second Run

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

Density of Utility

Density	Number of Customers	kM of Lines
100	45017	450

Deemed Customer Cost Component based on Survey Results

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

Categorization and Demand Allocation for Distribution Assets Accounts

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	Distribution Plant			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 KV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	35%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	35%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	35%
1835	Overhead Conductors and Devices	DNCP	CCA	35%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	35%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	35%
1840	Underground Conduit	DNCP	CCA	35%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	35%
1840-5	Underground Conduit - Secondary	SNCP	CCS	35%
1845	Underground Conductors and Devices	DNCP	CCA	35%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%

1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	35%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	35%
1850	Line Transformers	LTNCP	CCLT	30%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets		
	Operation			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	35%
5010	Load Dispatching	1815-1855 D	1815-1855 C	35%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	35%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	35%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers- Operation	1850 D	1850 C	30%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	35%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	35%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	30%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	35%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	35%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	35%
	Maintenance			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	35%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	35%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	35%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	35%
5145	Maintenance of Underground Conduit	1840 D	1840 C	35%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	35%
5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	30%
5175	Maintenance of Meters		1860 C	100%
5305	Supervision		CWNB	100%
5310	Meter Reading Expense		CWMR	100%
5315	Customer Billing		CWNB	100%
5320	Collecting		CWNB	100%
5325	Collecting- Cash Over and Short		CWNB	100%
5330	Collection Charges		CWNB	100%
5335	Bad Debt Expense		BDHA	100%
5340	Miscellaneous Customer Accounts Expenses		CWNB	100%

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet E2 Allocator Worksheet - Second Run

Details:
The worksheet below details how allocators are derived.

Explanation	ID and Factors	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power
Demand Allocators											
1 cp											
Transformation CP	TCP1	100.00%	31.72%	10.73%	47.02%	3.22%	0.00%	0.00%	0.14%	7.11%	0.05%
Bulk Delivery (SubTransmission) CP	BCP1	100.00%	31.72%	10.73%	47.02%	3.22%	0.00%	0.00%	0.14%	7.11%	0.05%
Distribution CP (Total System)	DCP1	100.00%	31.72%	10.73%	47.02%	3.22%	0.00%	0.00%	0.14%	7.11%	0.05%
4 cp											
Transformation CP	TCP4	100.00%	31.80%	9.80%	47.48%	3.27%	0.04%	0.00%	0.15%	7.35%	0.10%
Bulk Delivery (SubTransmission) CP	BCP4	100.00%	31.80%	9.80%	47.48%	3.27%	0.04%	0.00%	0.15%	7.35%	0.10%
Distribution CP (Total System)	DCP4	100.00%	31.80%	9.80%	47.48%	3.27%	0.04%	0.00%	0.15%	7.35%	0.10%
12 cp											
Transformation CP	TCP12	100.00%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%
Bulk Delivery (SubTransmission) CP	BCP12	100.00%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%
Distribution CP (Total System)	DCP12	100.00%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%
NON CO_INCIDENT PEAK											
1 NCP											
Distribution NCP (Total System)	DNCP1	100.00%	31.38%	11.00%	45.00%	3.31%	0.77%	0.00%	0.13%	6.81%	1.60%
Primary NCP	PNCP1	100.00%	27.19%	11.27%	48.04%	3.54%	0.83%	0.00%	0.14%	7.28%	1.71%
Line Transformer NCP	LTNCP1	100.00%	50.22%	20.78%	27.22%	0.00%	1.53%	0.00%	0.25%	0.00%	0.00%
Secondary NCP	SNCP1	100.00%	82.16%	14.92%	0.00%	0.00%	2.50%	0.00%	0.42%	0.00%	0.00%
4 NCP											
Distribution NCP (Total System)	DNCP4	100.00%	31.08%	11.03%	45.00%	3.42%	0.81%	0.00%	0.12%	7.11%	1.44%
Primary NCP	PNCP4	100.00%	26.60%	11.32%	48.23%	3.67%	0.87%	0.00%	0.13%	7.63%	1.55%
Line Transformer NCP	LTNCP4	100.00%	49.53%	21.04%	27.55%	0.00%	1.62%	0.00%	0.25%	0.00%	0.00%
Secondary NCP	SNCP4	100.00%	81.69%	15.23%	0.00%	0.00%	2.68%	0.00%	0.41%	0.00%	0.00%
12 NCP											
Distribution NCP (Total System)	DNCP12	100.00%	29.94%	10.39%	46.95%	3.59%	0.83%	0.00%	0.11%	7.37%	0.81%
Primary NCP	PNCP12	100.00%	24.85%	10.66%	50.72%	3.89%	0.90%	0.00%	0.11%	7.98%	0.88%
Line Transformer NCP	LTNCP12	100.00%	47.73%	20.44%	29.88%	0.00%	1.73%	0.00%	0.22%	0.00%	0.00%
Secondary NCP	SNCP12	100.00%	81.40%	15.28%	0.00%	0.00%	2.95%	0.00%	0.37%	0.00%	0.00%
Demand Allocators - Composite											
DEMAND 1815-1855	1815-1855 D	100.00%	48.08%	14.56%	29.60%	1.76%	1.51%	0.00%	0.24%	3.65%	0.59%
DEMAND 1808	1808 D	100.00%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%
DEMAND 1815	1815 D	100.00%	29.65%	10.07%	48.63%	3.62%	0.29%	0.01%	0.18%	7.46%	0.08%
DEMAND 1820	1820 D	100.00%	26.60%	11.32%	48.23%	3.67%	0.87%	0.00%	0.13%	7.63%	1.55%
DEMAND 1815 & 1820	1815 & 1820 D	100.00%	29.52%	10.12%	48.62%	3.62%	0.32%	0.01%	0.17%	7.47%	0.14%
DEMAND 1830	1830 D	100.00%	36.52%	12.02%	39.55%	3.01%	1.20%	0.00%	0.18%	6.26%	1.27%
DEMAND 1835	1835 D	100.00%	42.57%	12.45%	34.24%	2.61%	1.40%	0.00%	0.21%	5.42%	1.10%
DEMAND 1830 & 1835	1830 & 1835 D	100.00%	39.11%	12.21%	37.27%	2.84%	1.28%	0.00%	0.20%	5.90%	1.19%
DEMAND 1840	1840 D	100.00%	71.22%	14.48%	9.16%	0.70%	2.33%	0.00%	0.36%	1.45%	0.29%
DEMAND 1845	1845 D	100.00%	53.59%	13.23%	24.60%	1.87%	1.76%	0.00%	0.27%	3.89%	0.79%
DEMAND 1840 & 1845	1840 & 1845 D	100.00%	62.79%	13.89%	16.55%	1.26%	2.06%	0.00%	0.32%	2.62%	0.53%
DEMAND 1850	1850 D	100.00%	49.53%	21.04%	27.55%	0.00%	1.62%	0.00%	0.25%	0.00%	0.00%
DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER ALLOCATORS											

	A	B	C	D	E	F	I	J	K	L	M	N	X
72	Billing Data												
73	kWh	**CEN**	**100.00%**	**29.98%**	**11.09%**	**44.75%**	**4.93%**	**0.69%**	**0.06%**	**0.28%**	**8.15%**	**0.08%**	
74	kW	**CDEM**	**100.00%**	**0.00%**	**0.00%**	**78.79%**	**14.67%**	**1.34%**	**0.12%**	**0.00%**	**0.00%**	**5.08%**	
75	kWh - Excl WMP	**CEN EWMP**	**100.00%**	**29.98%**	**11.09%**	**44.75%**	**4.93%**	**0.69%**	**0.06%**	**0.28%**	**8.15%**	**0.08%**	
76													
77	Dollar Billed (per 2006 EDR)	**CREV**	**100.00%**	**56.56%**	**9.84%**	**30.84%**	**1.25%**	**0.39%**	**0.04%**	**0.69%**	**0.00%**	**0.38%**	
78	Bad Debt 3 Year Historical Average	**BDHA**	**100.00%**	**45.37%**	**8.18%**	**46.45%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	
79	Late Payment 3 Year Historical Average	**LPHA**	**100.00%**	**61.43%**	**12.18%**	**26.39%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	
80													
81	Number of Bills	**CNB**	**100.00%**	**89.82%**	**6.88%**	**1.09%**	**0.00%**	**0.00%**	**0.73%**	**1.46%**	**0.00%**	**0.00%**	
82	Number of Connections (Unmetered)	**CCON**	**100.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**26.30%**	**43.86%**	**29.83%**	**0.00%**	**0.00%**	
83													
85													
86	Total Number of Customer	**CCA**	**100.00%**	**87.45%**	**6.70%**	**1.06%**	**0.00%**	**1.26%**	**2.09%**	**1.42%**	**0.00%**	**0.00%**	
87	Subtransmission Customer Base	**CCB**	**100.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**26.30%**	**43.86%**	**29.83%**	**0.00%**	**0.00%**	
88	Primary Feeder Customer Base	**CCP**	**100.00%**	**87.45%**	**6.70%**	**1.06%**	**0.00%**	**1.26%**	**2.09%**	**1.42%**	**0.00%**	**0.00%**	
89	Line Transformer Customer Base	**CCLT**	**100.00%**	**87.67%**	**6.71%**	**0.83%**	**0.00%**	**1.26%**	**2.10%**	**1.43%**	**0.00%**	**0.00%**	
90	Secondary Feeder Customer Base	**CCS**	**100.00%**	**91.46%**	**3.55%**	**0.00%**	**0.00%**	**1.31%**	**2.19%**	**1.49%**	**0.00%**	**0.00%**	
91													
92	Weighted - Services	**CWCS**	**100.00%**	**88.33%**	**6.85%**	**0.00%**	**0.00%**	**1.27%**	**2.12%**	**1.44%**	**0.00%**	**0.00%**	
93	Weighted Meter -Capital	**CWMC**	**100.00%**	**55.37%**	**12.99%**	**31.51%**	**0.07%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.07%**	
94	Weighted Meter Reading	**CWMR**	**100.00%**	**80.63%**	**12.25%**	**6.90%**	**0.11%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.11%**	
95	Weighted Bills	**CWNB**	**100.00%**	**79.61%**	**12.20%**	**6.79%**	**0.04%**	**0.00%**	**0.06%**	**1.30%**	**0.00%**	**0.00%**	
96													
97	CUSTOMER ALLOCATORS - Composite												
98													
99	CUSTOMER 1815-1855	**1815-1855 C**	**100.00%**	**88.86%**	**5.63%**	**0.65%**	**0.00%**	**1.28%**	**2.13%**	**1.45%**	**0.00%**	**0.00%**	
100	CUSTOMER 1808	**1808 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	
101	CUSTOMER 1815	**1815 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	
102	CUSTOMER 1820	**1820 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	
103	CUSTOMER 1815 & 1820	**1815 & 1820 C**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	
104	CUSTOMER 1830	**1830 C**	**100.00%**	**88.17%**	**6.13%**	**0.87%**	**0.00%**	**1.27%**	**2.11%**	**1.44%**	**0.00%**	**0.00%**	
105	CUSTOMER 1835	**1835 C**	**100.00%**	**88.61%**	**5.79%**	**0.76%**	**0.00%**	**1.27%**	**2.12%**	**1.44%**	**0.00%**	**0.00%**	
106	CUSTOMER 1830 & 1835	**1830 & 1835 C**	**100.00%**	**88.36%**	**5.99%**	**0.82%**	**0.00%**	**1.27%**	**2.12%**	**1.44%**	**0.00%**	**0.00%**	
107	CUSTOMER 1840	**1840 C**	**100.00%**	**90.70%**	**4.15%**	**0.20%**	**0.00%**	**1.30%**	**2.17%**	**1.48%**	**0.00%**	**0.00%**	
108	CUSTOMER 1845	**1845 C**	**100.00%**	**89.41%**	**5.16%**	**0.54%**	**0.00%**	**1.28%**	**2.14%**	**1.46%**	**0.00%**	**0.00%**	
109	CUSTOMER 1840 & 1845	**1840 & 1845 C**	**100.00%**	**90.08%**	**4.63%**	**0.37%**	**0.00%**	**1.29%**	**2.16%**	**1.47%**	**0.00%**	**0.00%**	
110	CUSTOMER 1850	**1850 C**	**100.00%**	**87.67%**	**6.71%**	**0.83%**	**0.00%**	**1.26%**	**2.10%**	**1.43%**	**0.00%**	**0.00%**	
111	CUSTOMER 1855	**1855 C**	**100.00%**	**88.33%**	**6.85%**	**0.00%**	**0.00%**	**1.27%**	**2.12%**	**1.44%**	**0.00%**	**0.00%**	
112	CUSTOMER 1860	**1860 C**	**100.00%**	**55.37%**	**12.99%**	**31.51%**	**0.07%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.07%**	
113													
114	**Composite Allocators**												
115	Net Fixed Assets	**NFA**	**100.00%**	**59.97%**	**11.86%**	**21.92%**	**1.13%**	**1.28%**	**0.59%**	**0.56%**	**2.32%**	**0.37%**	
116	Net Fixed Assets Excluding Capital Contribution	**NFA ECC**	**100.00%**	**59.97%**	**11.86%**	**21.92%**	**1.13%**	**1.28%**	**0.59%**	**0.56%**	**2.32%**	**0.37%**	
117	5005-5340	**O&M**	**100.00%**	**66.18%**	**11.72%**	**17.34%**	**0.68%**	**1.02%**	**0.66%**	**0.75%**	**1.39%**	**0.26%**	
118													
119													

2006 COST ALLOCATION INFORMATION

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet E3 Demand Allocator Worksheet - Second Run

Instructions:
Input sheet for Demand Allocators.

PLCC WATTS
400

			1	2	3	6	7	8	9	10	11
	Customer Classes	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
19	CCA	36,716	32,108	2,461	391	1	461	769	523	1	1
20	CCB	1,753	0	0	0	0	461	769	523	0	0
21	CCP	36,716	32,108	2,461	391	1	461	769	523	1	1
22	CCLT	36,623	32,108	2,459	303	0	461	769	523	0	0
23	CCS	35,106	32,108	1,245	0	0	461	769	523	0	0
25	PLCC-CCA	14,686	12,843	984	156	0	184	308	209	0	0
26	PLCC-CCB	701	0	0	0	0	184	308	209	0	0
27	PLCC-CCP	14,686	12,843	984	156	0	184	308	209	0	0
28	PLCC-CCLT	14,649	12,843	984	121	0	184	308	209	0	0
29	PLCC-CCS	14,042	12,843	498	0	0	184	308	209	0	0
32	1NCP										
33	DNCP1	216,278	67,703	23,728	97,082	7,139	1,853	160	487	14,680	3,445
34	PNCP1	216,278	67,703	23,728	97,082	7,139	1,853	160	487	14,680	3,445
35	LTNCP1	123,750	67,703	23,685	29,861	0	1,853	160	487	0	0
36	SNCP1	80,666	67,703	10,462	0	0	1,853	160	487	0	0
38	PLCC - 1NCP										
39	DNCP1A	215,724	67,703	23,728	97,082	7,139	1,669	0	278	14,680	3,445
40	PNCP1A	201,739	54,860	22,744	96,925	7,139	1,669	0	278	14,680	3,445
41	LTNCP1A	109,248	54,860	22,701	29,740	0	1,669	0	278	0	0
42	SNCP1A	66,771	54,860	9,964	0	0	1,669	0	278	0	0
44	4 NCP										
46	DNCP4	817,305	253,327	89,894	366,789	27,864	7,358	553	1,850	57,929	11,740
47	PNCP4	817,305	253,327	89,894	366,789	27,864	7,358	553	1,850	57,929	11,740

	A	B	C	D	E	H	I	J	K	L	M
48	**LTNCP4**	**465,638**	253,327	89,729	112,821	0	7,358	553	1,850	0	0
49	**SNCP4**	**302,722**	253,327	39,634	0	0	7,358	553	1,850	0	0
50											
51	**PLCC - 4NCP**										
52	**DNCP4A**	**815,177**	253,327	89,894	366,789	27,864	6,620	0	1,013	57,929	11,740
53	**PNCP4A**	**759,236**	201,954	85,957	366,163	27,862	6,620	0	1,013	57,928	11,738
54	**LTNCP4A**	**407,718**	201,954	85,795	112,336	0	6,620	0	1,013	0	0
55	**SNCP4A**	**247,230**	201,954	37,642	0	0	6,620	0	1,013	0	0
56											
57	**12NCP**										
58											
59	**DNCP12**	**2,214,085**	661,118	229,386	1,036,754	79,368	20,594	1,311	4,834	162,830	17,890
60	**PNCP12**	**2,214,085**	661,118	229,386	1,036,754	79,368	20,594	1,311	4,834	162,830	17,890
61	**LTNCP12**	**1,235,719**	661,118	228,966	318,895	0	20,594	1,311	4,834	0	0
62	**SNCP12**	**788,993**	661,118	101,135	0	0	20,594	1,311	4,834	0	0
63											
64	**PLCC - 12NCP**										
65	**DNCP12A**	**2,208,050**	661,118	229,386	1,036,754	79,368	18,380	0	2,324	162,830	17,890
66	**PNCP12A**	**2,040,227**	507,000	217,573	1,034,878	79,363	18,380	0	2,324	162,825	17,885
67	**LTNCP12A**	**1,062,307**	507,000	217,163	317,441	0	18,380	0	2,324	0	0
68	**SNCP12A**	**622,863**	507,000	95,159	0	0	18,380	0	2,324	0	0
69											

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet E4 Trial Balance Allocation Detail Worksheet - Second Run

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

This sheet shows what accounts are included in the COSS, and how they are grouped into working capital and rate base. It shows how accounts are categorized in the customer and demand related costs. It will then show how the categorized costs are allocated to customer and demand related components. It will also show how Miscellaneous Revenue and General Plant and Administration costs are allocated. FInally, it will show how costs are being grouped together for presentation purposes.

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M			O&M						
1608	Franchises and Consents	Other Distribution Assets	gp							NFA ECC					
1805	Land		dp	DDCP											
1805-1	Land Station >50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1805-2	Land Station <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1806	Land Rights		dp	DDCP											
1806-1	Land Rights Station >50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1806-2	Land Rights Station <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1808	Buildings and Fixtures		dp	DDCP											
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1810	Leasehold Improvements		dp	DDCP											
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP12			DCP12				DCP12			DCP12
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4			PNCP4					PNCP4		PNCP4
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN			CEN						
1825	Storage Battery Equipment		dp	DDCP											
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1830	Poles, Towers and Fixtures		dp	DDNCP											
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP12			BCP12				BCP12			BCP12
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1835	Overhead Conductors and Devices		dp	DDNCP											
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP12			BCP12				BCP12			BCP12
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1840	Underground Conduit		dp	DDNCP											
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP12			BCP12				BCP12			BCP12
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP											
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP12			BCP12				BCP12			BCP12
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x	LTNCP4	CCLT				LTNCP4		LTNCP4
1855	Services	Services and Meters	dp			CWCS			CWCS						
1860	Meters	Services and Meters	dp			CWMC			CWMC						
1905	Land	Land and Buildings	gp							NFA ECC					
1906	Land Rights	Land and Buildings	gp							NFA ECC					
1908	Buildings and Fixtures	General Plant	gp							NFA ECC					
1910	Leasehold Improvements	General Plant	gp							NFA ECC					
1915	Office Furniture and Equipment	Equipment	gp							NFA ECC					
1920	Computer Equipment - Hardware	IT Assets	gp							NFA ECC					

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
1925	Computer Software	IT Assets	gp							NFA ECC					
1930	Transportation Equipment	Equipment	gp							NFA ECC					
1935	Stores Equipment	Equipment	gp							NFA ECC					
1940	Tools, Shop and Garage Equipment	Equipment	gp							NFA ECC					
1945	Measurement and Testing Equipment	Equipment	gp							NFA ECC					
1950	Power Operated Equipment	Equipment	gp							NFA ECC					
1955	Communication Equipment	Equipment	gp							NFA ECC					
1960	Miscellaneous Equipment	Equipment	gp							NFA ECC					
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp							NFA ECC					
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp							NFA ECC					
1980	System Supervisory Equipment	Other Distribution Assets	gp							NFA ECC					
1990	Other Tangible Property	Other Distribution Assets	gp							NFA ECC					
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout		Break out	Breakout						
2005	Property Under Capital Leases	Other Distribution Assets	gp							NFA ECC					
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp							NFA ECC					
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
3046	Balance Transferred From Income	Equity	NI								NFA				
4080	Distribution Services Revenue	Distribution Services Revenue	CREV								CREV				
4082	Retail Services Revenues	Other Distribution Revenue	mi								CWNB				
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi								CWNB				
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi								CWNB				
4205	Interdepartmental Rents	Other Distribution Revenue	mi								NFA				
4210	Rent from Electric Property	Other Distribution Revenue	mi								NFA				
4215	Other Utility Operating Income	Other Distribution Revenue	mi								NFA				
4220	Other Electric Revenues	Other Distribution Revenue	mi								NFA				
4225	Late Payment Charges	Late Payment Charges	mi								LPHA				
4235	Miscellaneous Service Revenues	Specific Service Charges	mi								CWNB				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi								NFA				
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi								NFA				
4305	Regulatory Debits	Other Income & Deductions	mi								NFA				
4310	Regulatory Credits	Other Income & Deductions	mi								NFA				
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi								NFA				
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi								NFA				
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi								NFA				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi								NFA				
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi								NFA				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi								NFA				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								NFA				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								NFA				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi								NFA				
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi								NFA				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi								NFA				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi								NFA				
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi								NFA				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi								NFA				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi								NFA				
4405	Interest and Dividend Income	Other Income & Deductions	mi								NFA				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi								NFA				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop							CEN EWMP					

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID		cp	ncp	non-demand	FINAL
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop							CEN EWMP						
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop							CEN						
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop							CEN EWMP						
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop							CEN						
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop							CEN EWMP						
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C						1815-1855 D	1815-1855 D
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C						1815-1855 D	1815-1855 D
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C						1808 D	1808 D
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C						1815 D	1815 D
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C						1815 D	1815 D
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C						1820 D	1820 D
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C						1820 D	1820 D
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x	1830 & 1835	1830 & 1835 C						1830 & 1835 D	1830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x	1830 & 1835	1830 & 1835 C						1830 & 1835 D	1830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C		1830 & 1835	1830 & 1835 C						1830 & 1835 D	1830 & 1835 D
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C						1850 D	1850 D
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x	1840 & 1845	1840 & 1845 C						1840 & 1845 D	1840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x	1840 & 1845	1840 & 1845 C						1840 & 1845 D	1840 & 1845 D
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C		1840 & 1845	1840 & 1845 C						1840 & 1845 D	1840 & 1845 D
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C						1850 D	1850 D
5065	Meter Expense	Operation (Working Capital)	cu			CWMC			CWMC							
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA			CCA							
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA			CCA							
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C						1815-1855 D	1815-1855 D
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x	1840 & 1845	1840 & 1845 C						1840 & 1845 D	1840 & 1845 D
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x	1830 & 1835	1830 & 1835 C						1830 & 1835 D	1830 & 1835 D
5096	Other Rent	Operation (Working Capital)	di							O&M						
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C						1815-1855 D	1815-1855 D
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C						1808 D	1808 D
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C						1815 D	1815 D
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C						1820 D	1820 D
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x	1830 D	1830 C						1830 D	1830 D
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x	1835 D	1835 C						1835 D	1835 D
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C						1855 D	1855 D
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x	1830 & 1835	1830 & 1835 C						1830 & 1835 D	1830 & 1835 D
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x	1840 D	1840 C						1840 D	1840 D
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x	1845 D	1845 C						1845 D	1845 D
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C						1855 D	1855 D
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C						1850 D	1850 D
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C		1860 D	1860 C						1860 D	1860 D
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB			CWNB							
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR			CWMR							
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB			CWNB							

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA			BDHA						
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5405	Supervision	Community Relations (Working Capital)	ad							O&M					
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad							O&M					
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad							O&M					
5420	Community Safety Program	Community Relations (Working Capital)	ad							NFA ECC					
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad							O&M					
5505	Supervision	Other Distribution Expenses	ad							O&M					
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad							O&M					
5515	Advertising Expense	Advertising Expenses	ad							O&M					
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad							O&M					
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad							O&M					
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad							O&M					
5635	Property Insurance	Insurance Expense (Working Capital)	ad							NFA ECC					
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad							O&M					
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad							O&M					
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad							O&M					
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5660	General Advertising Expenses	Advertising Expenses	ad							O&M					
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5670	Rent	Administrative and General Expenses (Working Capital)	ad							O&M					
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad							O&M					
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad							O&M					
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop							NFA ECC					
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep							O&M					
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep							O&M					
5740	Amortization of Deferred Charges	Amortization of Assets	dep							O&M					
6005	Interest on Long Term Debt	Interest Expense - Unclassifed	INT							NFA					
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad							NFA					
6110	Income Taxes	Income Tax Expense - Unclassified	Input							NFA					
6205	Donations	Charitable Contributions	ad							O&M					

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related					
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID		cp	ncp	non-demand	FINAL
6210	Life Insurance	Insurance Expense (Working Capital)	ad							O&M						
6215	Penalties	Other Distribution Expenses	ad							O&M						
6225	Other Deductions	Other Distribution Expenses	ad							O&M						

2006 COST ALLOCATION INFORMATION FILING

Brantford Power Inc.

EB-2005-0342 EB-2007-0001

Tuesday, January 30, 2007

Sheet E5 Reconciliation Worksheet - Second Run

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

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management Expenditures and Recoveries	$548,247		$548,247		$0	$548,247	$548,247	$0	$548,247	$0
1608	Franchises and Consents	$0		$0		$0	$0	$0	$0	$0	$0
1805	Land		$0	$0		$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV		$52,064	$52,064		$0	$52,064	$52,064	$0	$52,064	$0
1806	Land Rights		$0	$0		$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures		$0	$0		$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV		$129,182	$129,182		$0	$129,182	$129,182	$0	$129,182	$0
1810	Leasehold Improvements		$0	$0		$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		$3,174,688	$3,174,688		$0	$3,174,688	$3,174,688	$0	$3,174,688	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		$0	$0		$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		$140,683	$140,683		$0	$140,683	$140,683	$0	$140,683	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		$0	$0		$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment		$0	$0		$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures		$0	$0		$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary		$7,681,203	$7,681,203		$0	$7,681,203	$7,681,203	$0	$7,681,203	$0
1830-5	Poles, Towers and Fixtures - Secondary		$1,686,118	$1,686,118		$0	$1,686,118	$1,686,118	$0	$1,686,118	$0
1835	Overhead Conductors and Devices		$0	$0		$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary		$4,988,098	$4,988,098		$0	$4,988,098	$4,988,098	$0	$4,988,098	$0
1835-5	Overhead Conductors and Devices - Secondary		$2,037,392	$2,037,392		$0	$2,037,392	$2,037,392	$0	$2,037,392	$0
1840	Underground Conduit		$0	$0		$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary		$1,519,663	$1,519,663		$0	$1,519,663	$1,519,663	$0	$1,519,663	$0
1840-5	Underground Conduit - Secondary		$6,478,563	$6,478,563		$0	$6,478,563	$6,478,563	$0	$6,478,563	$0
1845	Underground Conductors and Devices		$0	$0		$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary		$3,740,590	$3,740,590		$0	$3,740,590	$3,740,590	$0	$3,740,590	$0

1845-5	Underground Conductors and Devices - Secondary			$3,593,900	$3,593,900		$0	$3,593,900	$3,593,900	$0	$3,593,900	$0
1850	Line Transformers			$10,253,676	$10,253,676		$0	$10,253,676	$10,253,676	$0	$10,253,676	$0
1855	Services			$0	$0		$0	$0	$0	$0	$0	$0
1860	Meters			$4,922,182	$4,922,182		$0	$4,922,182	$4,922,182	$0	$4,922,182	$0
1905	Land		$0	$0	$0		$0	$0	$0	$0	$0	$0
1906	Land Rights		$0	$0	$0		$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures		$0	$0	$0		$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements		$0	$0	$0		$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment		$0	$0	$0		$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware		$0	$0	$0		$0	$0	$0	$0	$0	$0
1925	Computer Software		$0	$0	$0		$0	$0	$0	$0	$0	$0
1930	Transportation Equipment		$0	$1,519,070	$1,519,070		$0	$1,519,070	$1,519,070	$0	$1,519,070	$0
1935	Stores Equipment		$0	$0	$0		$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment		$0	$54,995	$54,995		$0	$54,995	$54,995	$0	$54,995	$0
1945	Measurement and Testing Equipment		$0	$0	$0		$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment		$0	$0	$0		$0	$0	$0	$0	$0	$0
1955	Communication Equipment		$0	$0	$0		$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment		$0	$0	$0		$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises		$0	$547,972	$547,972		$0	$547,972	$547,972	$0	$547,972	$0
1975	Load Management Controls - Utility Premises		$0	$0	$0		$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment		$0	$0	$0		$0	$0	$0	$0	$0	$0
1990	Other Tangible Property		$0	$0	$0		$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit		$0	$0	$0		$0	$0	$0	$0	$0	$0
2005	Property Under Capital Leases		$0	($193,168)	($193,168)		$0	($193,168)	($193,168)	$0	($193,168)	$0
2010	Electric Plant Purchased or Sold		$0	$0	$0		$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment		($7,319,534)		($7,319,534)		$0	($7,319,534)	($7,319,534)	$0	($7,319,534)	($0)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles		$0		$0		$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income		($2,530,275)		($2,530,275)		$0	($2,530,275)	($2,530,275)	$0	($2,530,275)	$0
4080	Distribution Services Revenue		($14,943,566)		($14,943,566)		$0	($14,943,566)	($14,943,566)	$0	($14,943,566)	$0
4082	Retail Services Revenues		($1,680)		($1,680)		$0	($1,680)	($1,680)	$0	($1,680)	$0
4084	Service Transaction Requests (STR) Revenues		($52,779)		($52,779)		$0	($52,779)	($52,779)	$0	($52,779)	$0
4090	Electric Services Incidental to Energy Sales		$0		$0		$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents		$0		$0		$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property		($115,785)		($115,785)		$0	($115,785)	($115,785)	$0	($115,785)	$0
4215	Other Utility Operating Income		($0)		($0)		$0	($0)	($0)	$0	($0)	$0
4220	Other Electric Revenues		($0)		($0)		$0	($0)	($0)	$0	($0)	$0
4225	Late Payment Charges		($140,729)		($140,729)		$0	($140,729)	($140,729)	$0	($140,729)	$0
4235	Miscellaneous Service Revenues		($439,085)		($439,085)		$0	($439,085)	($439,085)	$0	($439,085)	$0
4240	Provision for Rate Refunds		$0		$0		$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income		$0		$0		$0	$0	$0	$0	$0	$0
4305	Regulatory Debits		$0		$0		$0	$0	$0	$0	$0	$0
4310	Regulatory Credits		$0		$0		$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others		$0		$0		$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others		$0		$0		$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.		$0		$0		$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.		$0		$0		$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges		$0		$0		$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments		$0		$0		$0	$0	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility Plant		$0		$0		$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant		$0		$0		$0	$0	$0	$0	$0	$0

4355	Gain on Disposition of Utility and Other Property	($58,694)	($58,694)	$0	($58,694)	($58,694)	$0	($58,694)	$0
4360	Loss on Disposition of Utility and Other Property	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	($27,979)	($27,979)	$0	($27,979)	($27,979)	$0	($27,979)	$0
4395	Rate-Payer Benefit Including Interest	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	($541,754)	($541,754)	$0	($541,754)	($541,754)	$0	($541,754)	$0
4415	Equity in Earnings of Subsidiary Companies	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	$48,873,044	$48,873,044	$0	$48,873,044	$48,873,044	$0	$48,873,044	$0
4708	Charges-WMS	$6,170,880	$6,170,880	$0	$6,170,880	$6,170,880	$0	$6,170,880	$0
4710	Cost of Power Adjustments	($928,721)	($928,721)	$0	($928,721)	($928,721)	$0	($928,721)	$0
4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	$5,151,962	$5,151,962	$0	$5,151,962	$5,151,962	$0	$5,151,962	$0
4715	System Control and Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	$4,301,483	$4,301,483	$0	$4,301,483	$4,301,483	$0	$4,301,483	$0
4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$149,475	$149,475	$0	$149,475	$149,475	$0	$149,475	$0
5010	Load Dispatching	$8,647	$8,647	$0	$8,647	$8,647	$0	$8,647	$0
5012	Station Buildings and Fixtures Expense	$36,949	$36,949	$0	$36,949	$36,949	$0	$36,949	$0
5014	Transformer Station Equipment - Operation Labour	$2,684	$2,684	$0	$2,684	$2,684	$0	$2,684	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$790	$790	$0	$790	$790	$0	$790	$0
5016	Distribution Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$618	$618	$0	$618	$618	$0	$618	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$13,854	$13,854	$0	$13,854	$13,854	$0	$13,854	$0
5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$75,942	$75,942	$0	$75,942	$75,942	$0	$75,942	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$1,840	$1,840	$0	$1,840	$1,840	$0	$1,840	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$8,828	$8,828	$0	$8,828	$8,828	$0	$8,828	$0
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$1,881	$1,881	$0	$1,881	$1,881	$0	$1,881	$0
5065	Meter Expense	$187,306	$187,306	$0	$187,306	$187,306	$0	$187,306	$0
5070	Customer Premises - Operation Labour	$695	$695	$0	$695	$695	$0	$695	$0
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$145,851	$145,851	$0	$145,851	$145,851	$0	$145,851	$0
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$382,063	$382,063	$0	$382,063	$382,063	$0	$382,063	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$1,003	$1,003	$0	$1,003	$1,003	$0	$1,003	$0
5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	$13,660	$13,660	$0	$13,660	$13,660	$0	$13,660	$0

5120	Maintenance of Poles, Towers and Fixtures	$177,641	$177,641		$0	$177,641	$177,641	$0	$177,641	$0
5125	Maintenance of Overhead Conductors and Devices	$336,004	$336,004		$0	$336,004	$336,004	$0	$336,004	$0
5130	Maintenance of Overhead Services	$186,444	$186,444		$0	$186,444	$186,444	$0	$186,444	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$328,552	$328,552		$0	$328,552	$328,552	$0	$328,552	$0
5145	Maintenance of Underground Conduit	$94,368	$94,368		$0	$94,368	$94,368	$0	$94,368	$0
5150	Maintenance of Underground Conductors and Devices	$101,959	$101,959		$0	$101,959	$101,959	$0	$101,959	$0
5155	Maintenance of Underground Services	$223,190	$223,190		$0	$223,190	$223,190	$0	$223,190	$0
5160	Maintenance of Line Transformers	$658,786	$658,786		$0	$658,786	$658,786	$0	$658,786	$0
5175	Maintenance of Meters	$685	$685		$0	$685	$685	$0	$685	$0
5305	Supervision	$82,500	$82,500		$0	$82,500	$82,500	$0	$82,500	$0
5310	Meter Reading Expense	$122,000	$122,000		$0	$122,000	$122,000	$0	$122,000	$0
5315	Customer Billing	$270,800	$270,800		$0	$270,800	$270,800	$0	$270,800	$0
5320	Collecting	$170,800	$170,800		$0	$170,800	$170,800	$0	$170,800	$0
5325	Collecting- Cash Over and Short	$0	$0		$0	$0	$0	$0	$0	$0
5330	Collection Charges	$16,277	$16,277		$0	$16,277	$16,277	$0	$16,277	$0
5335	Bad Debt Expense	$118,968	$118,968		$0	$118,968	$118,968	$0	$118,968	$0
5340	Miscellaneous Customer Accounts Expenses	$124,472	$124,472		$0	$124,472	$124,472	$0	$124,472	$0
5405	Supervision	$35,515	$35,515		$0	$35,515	$35,515	$0	$35,515	$0
5410	Community Relations - Sundry	$82,268	$82,268		$0	$82,268	$82,268	$0	$82,268	$0
5415	Energy Conservation	$0	$0		$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$15,574	$15,574		$0	$15,574	$15,574	$0	$15,574	$0
5425	Miscellaneous Customer Service and Informational Expenses	$0	$0		$0	$0	$0	$0	$0	$0
5505	Supervision	$0	$0		$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	$0	$0		$0	$0	$0	$0	$0	$0
5515	Advertising Expense	($200)	($200)		$0	($200)	($200)	$0	($200)	$0
5520	Miscellaneous Sales Expense	$0	$0		$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	$291,801	$291,801		$0	$291,801	$291,801	$0	$291,801	$0
5610	Management Salaries and Expenses	$231,860	$231,860		$0	$231,860	$231,860	$0	$231,860	$0
5615	General Administrative Salaries and Expenses	$659,863	$659,863		$0	$659,863	$659,863	$0	$659,863	$0
5620	Office Supplies and Expenses	$282,277	$282,277		$0	$282,277	$282,277	$0	$282,277	$0
5625	Administrative Expense Transferred Credit	$0	$0		$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	$49,888	$49,888		$0	$49,888	$49,888	$0	$49,888	$0
5635	Property Insurance	$16,657	$16,657		$0	$16,657	$16,657	$0	$16,657	$0
5640	Injuries and Damages	$0	$0		$0	$0	$0	$0	$0	$0
5645	Employee Pensions and Benefits	$156,243	$156,243		$0	$156,243	$156,243	$0	$156,243	$0
5650	Franchise Requirements	$80,852	$80,852		$0	$80,852	$80,852	$0	$80,852	$0
5655	Regulatory Expenses	$156,617	$156,617		$0	$156,617	$156,617	$0	$156,617	$0
5660	General Advertising Expenses	$25,383	$25,383		$0	$25,383	$25,383	$0	$25,383	$0
5665	Miscellaneous General Expenses	$932,297	$932,297		$0	$932,297	$932,297	$0	$932,297	$0
5670	Rent	$336,082	$336,082		$0	$336,082	$336,082	$0	$336,082	$0
5675	Maintenance of General Plant	$38,759	$38,759		$0	$38,759	$38,759	$0	$38,759	$0
5680	Electrical Safety Authority Fees	$5,633	$5,633		$0	$5,633	$5,633	$0	$5,633	$0
5685	Independent Market Operator Fees and Penalties	$68,813	$68,813		$0	$68,813	$68,813	$0	$68,813	$0
5705	Amortization Expense - Property, Plant, and Equipment	$2,357,112	$2,357,112		$0	$2,357,112	$2,357,112	$0	$2,357,112	($0)
5710	Amortization of Limited Term Electric Plant	$119,101	$119,101		$0	$119,101	$119,101	$0	$119,101	$0
5715	Amortization of Intangibles and Other Electric Plant	$0	$0		$0	$0	$0	$0	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0	$0		$0	$0	$0	$0	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0	$0		$0	$0	$0	$0	$0	$0
5735	Amortization of Deferred Development Costs	$0	$0		$0	$0	$0	$0	$0	$0
5740	Amortization of Deferred Charges	$0	$0		$0	$0	$0	$0	$0	$0
6005	Interest on Long Term Debt	$1,713,823	$1,713,823		$0	$1,713,823	$1,713,823	$0	$1,713,823	$0
6105	Taxes Other Than Income Taxes	$162,777	$162,777		$0	$162,777	$162,777	$0	$162,777	$0
6110	Income Taxes	$1,676,871	$1,676,871		$0	$1,676,871	$1,676,871	$0	$1,676,871	$0

6205	Donations	$5,803		$5,803		$0	$5,803	$5,803	$0	$5,803	$0
6210	Life Insurance	$0		$0		$0	$0	$0	$0	$0	$0
6215	Penalties	$0		$0		$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0		$0		$0	$0	$0	$0	$0	$0
	Total	**$51,492,230**	**$52,326,869**	**$103,819,099**		**$0**	**$103,819,099**	**$103,819,099**	**$0**	**$103,819,100**	**($1)**
					Control	**$103,819,099**					

Grouping by Allocator	**Adjusted TB**	**Excluded from COSS**	**Excluded**	**Included**	**Balance in O5**	**Difference**	**Balance in O4 Summary**	**Difference**
1808	$ 37,952	$ -	$ -	$ 37,952	$ 37,952	$ -	$ 37,952	$ -
1815	$ 3,474	$ -	$ -	$ 3,474	$ 3,474	$ -	$ 3,474	$ -
1820	$ 13,660	$ -	$ -	$ 13,660	$ 13,660	$ -	$ 13,660	$ -
1830	$ 177,641	$ -	$ -	$ 177,641	$ 177,641	$ -	$ 177,641	$ -
1835	$ 336,004	$ -	$ -	$ 336,004	$ 336,004	$ -	$ 336,004	$ -
1840	$ 94,368	$ -	$ -	$ 94,368	$ 94,368	$ -	$ 94,368	$ -
1845	$ 101,959	$ -	$ -	$ 101,959	$ 101,959	$ -	$ 101,959	$ -
1850	$ 736,609	$ -	$ -	$ 736,609	$ 736,609	$ -	$ 736,609	$ -
1855	$ 409,634	$ -	$ -	$ 409,634	$ 409,634	$ -	$ 409,634	$ -
1860	$ 685	$ -	$ -	$ 685	$ 685	$ -	$ 685	$ -
1815-1855	$ 686,037	$ -	$ -	$ 686,037	$ 686,037	$ -	$ 686,037	$ -
1830 & 1835	$ 343,024	$ -	$ -	$ 343,024	$ 343,024	$ -	$ 343,024	$ -
1840 & 1845	$ 10,668	$ -	$ -	$ 10,668	$ 10,668	$ -	$ 10,668	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 118,968	$ -	$ -	$ 118,968	$ 118,968	$ -	$ 118,968	$ -
Break Out	$ (4,843,322)	$ -	$ -	$ (4,843,322)	$ (4,843,322)	$ -	$ (4,843,321)	$ (1)
CCA	$ 695	$ -	$ -	$ 695	$ 695	$ -	$ 695	$ -
CDMPP	$ 548,247	$ -	$ -	$ 548,247	$ 548,247	$ -	$ 548,247	$ -
CEN	$ 9,453,444	$ -	$ -	$ 9,453,444	$ 9,453,444	$ -	$ 9,453,444	$ -
CEN EWMP	$ 54,115,203	$ -	$ -	$ 54,115,203	$ 54,115,203	$ -	$ 54,115,203	$ -
CREV	$ (14,943,566)	$ -	$ -	$ (14,943,566)	$ (14,943,566)	$ -	$ (14,943,566)	$ -
CWCS	$ 0	$ -	$ -	$ 0	$ 0	$ -	$ 0	$ -
CWMC	$ 5,109,487	$ -	$ -	$ 5,109,487	$ 5,109,487	$ -	$ 5,109,487	$ -
CWMR	$ 122,000	$ -	$ -	$ 122,000	$ 122,000	$ -	$ 122,000	$ -
CWNB	$ 171,305	$ -	$ -	$ 171,305	$ 171,305	$ -	$ 171,305	$ -
DCP	$ 181,246	$ -	$ -	$ 181,246	$ 181,246	$ -	$ 181,246	$ -
LPHA	$ (140,729)	$ -	$ -	$ (140,729)	$ (140,729)	$ -	$ (140,729)	$ -
LTNCP	$ 10,253,676	$ -	$ -	$ 10,253,676	$ 10,253,676	$ -	$ 10,253,676	$ -
NFA	$ 347,796	$ -	$ -	$ 347,796	$ 347,796	$ -	$ 347,796	$ -
NFA ECC	$ 1,961,100	$ -	$ -	$ 1,961,100	$ 1,961,100	$ -	$ 1,961,100	$ -
O&M	$ 3,370,940	$ -	$ -	$ 3,370,940	$ 3,370,940	$ -	$ 3,370,940	$ -
PNCP	$ 18,070,236	$ -	$ -	$ 18,070,236	$ 18,070,236	$ -	$ 18,070,236	$ -
SNCP	$ 13,795,973	$ -	$ -	$ 13,795,973	$ 13,795,973	$ -	$ 13,795,973	$ -
TCP	$ 3,174,688	$ -	$ -	$ 3,174,688	$ 3,174,688	$ -	$ 3,174,688	$ -
Total	**$ 103,819,099**	**$ -**	**$ -**	**$ 103,819,099**	**$ 103,819,099**	**$ -**	**$ 103,819,100**	**$ (1)**

ATTACHMENT G

REFERENCE: ISSUE 3.2

DESS - Load Loss module

The load loss analysis calculates the increased loss due to an incremental increase of load at a specified node. You can use this analysis by selecting a particular node and choosing the Analysis > Load Loss command.

The effect of adding additional load on the system depends not only on the size and location of the load, but on how heavily the supply feeder is loaded. Additional load added to the end of an already heavily loaded line will have a much larger effect on losses than load added near a substation to a lightly loaded line.

The results of this analysis report incremental losses as a percentage, which represents the additional real losses as a ratio of the load added. For example, a 3% incremental real loss represents increased losses of 30W for every 1kW of additional load.

Cost Of Losses

In some regulatory environments it is possible to pass along the cost of losses to new customers requesting connection to the grid. This analysis can help determine these costs, and the areas most sensitive to adding new loads.

Taken from the DESS user's guide.

ATTACHMENT H

REFERENCE: ISSUE 3.2

Normal circuit configuration

Load Loss Analysis Summary

Thursday, December 10, 2009 10:19:36 AM

Total Losses (Peak demand)

Node: 7653 (County 64M27)
Load Phasing RWB
Real Losses 1.733 %

Load Loss Analysis Summary

Thursday, December 10, 2009 10:20:56 AM

Total Losses (Minimum demand)

Node: 7653 (County 64M27)
Load Phasing RWB
Real Losses 0.334 %

ATTACHMENT I

REFERENCE: ISSUE 3.2

Alternate circuit configuration

Load Loss Analysis Summary

Thursday, December 10, 2009 10:26:26 AM

Total Losses (Peak demand)

Node: 7653 (County 64M27)
Load Phasing RWB
Real Losses 3.196 %

Load Loss Analysis Summary

Thursday, December 10, 2009 10:30:48 AM

Total Losses (Minimum demand)

Node: 7653 (County 64M27)
Load Phasing RWB
Real Losses 0.64 %