

**Ontario Energy  
Board**

**Commission de  
l'énergie  
de l'Ontario**



**EB-2008-0248**

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

**AND IN THE MATTER OF** applications by West Coast  
Huron Energy Inc. for an order approving just and  
reasonable rates and other charges for the distribution of  
electricity to be effective May 1, 2009.

**BEFORE:** **Cathy Spoel**  
Presiding Member

**Pamela Nowina**  
Member and Vice-Chair

**DECISION AND ORDER**

December 7, 2009

## **INTRODUCTION**

West Coast Huron Energy Inc. (“West Coast Huron” or the “Applicant”) filed an application (the “Application”) with the Ontario Energy Board (the “Board”) on September 11, 2008, under section 78 of the Ontario Energy Board Act, 1998, S.O. 1998, c. 15 (Schedule B), seeking approval for changes to the rates that it charges for electricity distribution to be effective May 1, 2009. West Coast Huron is the licensed electricity distributor serving the Town of Goderich.

In its Decision and Order dated June 17, 2009 the Board disallowed a claim of \$150,000 for an Accrued Benefits Obligation (“ABO”) for post retirement non-pension benefits (“PRNPB”), and found the total Operations & Management budget in the Application for the test year was \$1,544,350. The Board also declared the rates interim and allowed West Coast Huron three months in which to submit supplemental evidence (the “Supplemental Evidence”) in support of the ABO claim. West Coast Huron filed that evidence on September 17, 2009. Board staff and the School Energy Coalition (“SEC”) submitted interrogatories by September 25, 2009. Responses to interrogatories were filed with the Board on October 5, 2009. Board staff, SEC and the Vulnerable Energy Consumers Coalition (“VECC”) made submissions. Reply argument was received on October 16, 2009.

In considering this Decision, the Board has reviewed all the evidence and submissions pertaining to the ABO.

## **BACKGROUND**

Canadian Institute of Chartered Accountants (“CICA”) Section 3461 requires a company’s obligation for future benefits in a defined benefits plan be disclosed on its financial statements. An ABO is determined by an actuary using a standard methodology and a number of estimates provided by the company. These estimates are for variables such as future health care cost increases, Consumers’ Price Index, average remaining working years of the employees, and other financial and demographic factors regarding the work force.

West Coast Huron recorded an ABO of \$150,000 on their 2007 financial statements, and in the 2009 COS rate application, claimed this amount as an expense. No actuarial report was filed with the Board in support of this claim.

## **THE ISSUES**

In the Supplemental Evidence, West Coast Huron submitted an actuarial report prepared by Dion Durrell + Associates Inc. (the "Actuary"). The Actuary estimated the ABO as of January 1, 2008 to be \$342,877 and suggested that the difference between the \$342,877 and the \$150,000 already recognized in the 2007 statements, which is \$192,877, be amortized over 9 years at \$21,431 per year. In the original proceeding, West Coast Huron applied to amortize the \$150,000 claim from 2007 over a four year period.

In the Supplemental Evidence West Coast Huron applied to amortize \$150,000 of the \$342,877 over four years and to amortize the remaining \$192,877 over 9 years. This proposal would result in an expense of \$58,931 per year for the first four years and \$21,931 per year from year five to year nine.

It appears that of the \$342,877, \$191,000 was for retirees who were no longer serving West Coast Huron's customers, while the remainder relates to current employees<sup>1</sup>.

There are two issues concerning the ABO proposal;

- the amount and cost impacts of the ABO, if any, to be recovered in rates, and
- an adjustment to the Working Capital Allowance.

### **The Amount to be Recovered in Rates**

Both SEC and VECC pointed out that the original amount requested for the ABO was \$150,000, and that the current amount requested by West Coast Huron is \$342,877. Both SEC and VECC argued that the \$192,877 increase should not be allowed.

Staff argued that West Coast Huron should have been accounting for the ABO since 2000, which was the year that CICA Section 3461 came into effect. Board staff also notes that the 2006 EDR Handbook addressed ABOs. The Handbook specifically addressed CICA Section 3461.

In its reply argument, West Coast Huron admitted that the delay applying CICA Section 3461 resulted in an undercollection of the obligation for retired employees. West Coast also pointed out that in the years following the implementation of CICA Section 3461 rates were frozen, and it was not until 2006 EDR that utilities could set rates based on updated financial information. West Coast requested that one half of the \$191,000 be allowed.

## **Working Capital Allowance**

West Coast Huron proposed to adjust the working capital allowance to reflect the increase in costs. In response to Board staff interrogatory 2 C), West Coast Huron stated that there are no cash outlays for an ABO. In the end, all parties agreed that the Working Capital Allowance should not be adjusted for the amortized ABO.

## **Board Findings**

The actuarial report filed by West Coast Huron indicates that West Coast Huron is using accrual accounting to recognize PRNPB costs for the first time in 2009. Previously West Coast Huron forecast and expensed benefits costs as they occurred on a cash basis. The Board is concerned that costs from past periods are included in the Actuary's valuation that establishes the ABO and does not accept West Coast Huron's arbitrary determination that one half of the \$191,000 costs be removed to reflect out of period costs. Future benefits for current and past employees would have been recognized and expensed in prior rate periods if the valuation had been performed and recognized and amortized as an expense in prior rate periods. There is no compelling evidence substantiating the proposed adjustment. The Board does not agree that West Coast Huron should change to the accrual accounting method for the purpose of recovering these costs at this time, and denies the inclusion of the costs of the ABO.

The Board finds that \$21,000<sup>2</sup> is a reasonable post retirement benefit cost to recover in this application .

The Board wishes to make clear that it is not approving an increase of an additional \$21,000 to the PRNPB costs underpinning the current interim rates, but rather is approving the total allowed, which is to take into account any amount already included in the revenue requirement. In preparing its draft rate order, West Coast Huron should ensure that only the incremental amount above what was included in rates approved in the Board's June 17, 2009 decision is to be added to the 2009 test year revenue requirement.

The parties argued and West Coast concurred that the annual estimate for the ABO is not a cash item, and as such the working cash should not be adjusted. However, as the Board has allowed a forecast for a cash item, the working cash is to be adjusted accordingly.

## **Response:**

The application of this decision requires adjustments to many aspects of WCHE's calculation of rates which are detailed as follows:

- Operating Costs
- Rate Base
- Working Capital Allowance

- Regulated Return
- PILS
- Revenue Requirement
- Allocation of Costs
- Rates

**Operating Costs:**

West Coast Huron Energy applied for recovery of Post Retirement Benefit costs included in its original application of \$150,000. This total amount was disallowed in rates as per The Board’s interim decision. Consequently there are currently no amounts included in the revenue requirement with respect to the recovery of PRNPB costs.

Therefore the approval of \$21,000 in PRNPB costs needs to be included in WCHE’s operating costs and is detailed in the table below as the change from the interim decision to the final decision.

SUMMARY OF OPERATING COSTS	2009 Test Interim Decision	2009 Test Decision	Change
OM&A expenses			
Operation (Working Capital)	\$380,750.00	\$380,750.00	\$0.00
Maintenance (Working Capital)	\$91,800.00	\$91,800	\$0.00
Billing and Collections	\$436,800.00	\$436,800	\$0.00
Community Relations	\$26,000.00	\$26,000	\$0.00
Administrative and General Expenses	\$609,000.00	\$630,000	\$21,000.00
Amortization Expense	\$333,104.87	\$333,105	\$0.00
Cost of Power	\$6,625,505.62	\$6,625,506	\$0.00
<b>Total Operating Costs</b>	<b>\$8,502,960</b>	<b>\$8,523,960</b>	<b>\$21,000.00</b>

Increase in OM&A costs for PRB

**Rate Base:**

Given that The Board has allowed for an increase to a cash item of \$21,000 the calculation of WCHE's rate base was also updated with respect to the change in the OM&A amount. This is detailed by the change in the working capital amount and disclosed further in the following section with respect to working capital specifically.

Change to Rate Base Based on Updated OM&A for Post Retirement Benefits  
The change is reflected in the Allowance for Working Capital.

<b>RATE BASE SUMMARY</b>	<b>2009 Test Interim Decision</b>	<b>2009 Test Decision</b>	<b>Variance from Interim Decision</b>
	<b>(\$'s)</b>	<b>(\$'s)</b>	<b>(\$'s)</b>
<u>Gross Asset</u>			
Asset Values at Cost	\$5,911,951	\$5,911,951	\$0
<u>Accumulated Depreciation</u>			
Depreciation	-\$2,030,083	-\$2,030,083	\$0
Net Fixed Asset	<b>\$3,881,868</b>	<b>\$3,881,868</b>	<b>\$0</b>
Allowance for Working Capital	\$1,225,478	\$1,228,628	<b>\$3,150</b>
Utility Rate Base	<b>\$5,056,336</b>	<b>\$5,110,496</b>	<b>\$3,150</b>

## Working Capital:

As detailed in the final paragraph on page 4 of The Decision, since The Board has allowed a change of a forecast of a cash item the working capital should be adjusted accordingly. The following schedule discloses the updated calculation of working capital which is included in rate base above.

Update Working capital allowance for addition of \$21,000 in Post Retirement Benefits

WORKING CAPITAL ALLOWANCE CALCULATION BY ACCOUNT	2009 Test Interim Decision	Allowance for Working Capital 15%	2009 Test Decision	Allowance for Working Capital 15%		
<b>Operation (Working Capital)</b>						
<b>Sub-Total</b>	\$380,750.00	\$57,112.50	\$380,750.00	\$57,112.50	\$0.00	
<b>Maintenance (Working Capital)</b>						
<b>Sub-Total</b>	\$91,800.00	\$13,770.00	\$91,800.00	\$13,770.00	\$0.00	
<b>Billing and Collections</b>						
<b>Sub-Total</b>	\$436,800.00	\$65,520.00	\$436,800.00	\$65,520.00	\$0.00	
<b>Community Relations</b>						
<b>Sub-Total</b>	\$26,000.00	\$3,900.00	\$26,000.00	\$3,900.00	\$0.00	
<b>Administrative and General Expenses</b>						
5605-Executive Salaries and Expenses	\$59,300.00	15% \$8,895.00	\$59,300.00	15% \$8,895.00	\$0.00	
5610-Management Salaries and Expenses	\$49,900.00	15% \$7,485.00	\$49,900.00	15% \$7,485.00	\$0.00	
5615-General Administrative Salaries and Expenses	\$94,750.00	15% \$14,212.50	\$115,750.00	15% \$17,362.50	\$3,150.00	\$21,000.00
5620-Office Supplies and Expenses	\$6,700.00	15% \$1,005.00	\$6,700.00	15% \$1,005.00	\$0.00	
5625-Administrative Expense Transferred Credit	\$0.00	15% \$0.00	\$0.00	15% \$0.00	\$0.00	\$0.00
5630-Outside Services Employed	\$246,400.00	15% \$36,960.00	\$246,400.00	15% \$36,960.00	\$0.00	
5635-Property Insurance	\$33,900.00	15% \$5,085.00	\$33,900.00	15% \$5,085.00	\$0.00	
5640-Injuries and Damages	\$0.00	15% \$0.00	\$0.00	15% \$0.00	\$0.00	\$0.00
5645-Employee Pensions and Benefits	\$0.00	15% \$0.00	\$0.00	15% \$0.00	\$0.00	\$0.00
5650-Franchise Requirements	\$0.00	15% \$0.00	\$0.00	15% \$0.00	\$0.00	\$0.00
5655-Regulatory Expenses	\$16,250.00	15% \$2,437.50	\$16,250.00	15% \$2,437.50	\$0.00	
5660-General Advertising Expenses	\$0.00	15% \$0.00	\$0.00	15% \$0.00	\$0.00	\$0.00
5665-Miscellaneous General Expenses	\$30,200.00	15% \$4,530.00	\$30,200.00	15% \$4,530.00	\$0.00	
5670-Rent	\$31,600.00	15% \$4,740.00	\$31,600.00	15% \$4,740.00	\$0.00	
5675-Maintenance of General Plant	\$40,000.00	15% \$6,000.00	\$40,000.00	15% \$6,000.00	\$0.00	
5680-Electrical Safety Authority Fees	\$0.00	15% \$0.00	\$0.00	15% \$0.00	\$0.00	\$0.00
5685-Independent Market Operator Fees and Penalties	\$0.00	15% \$0.00	\$0.00	15% \$0.00	\$0.00	\$0.00
<b>Sub-Total</b>	\$870,900.00	\$91,350.00	\$609,000.00	\$94,500.00	\$3,150.00	\$21,000.00
<b>Amortization Expenses</b>						
<b>Sub-Total</b>	\$350,458.81	\$0.00	\$352,000.93	\$0.00	\$0.00	\$0.00
<b>Cost of Power</b>						
<b>Sub-Total</b>	\$6,122,509.58	\$993,825.84	\$6,625,505.62	\$993,825.84	\$0.00	\$0.00
<b>WORKING CAPITAL ALLOWANCE TOTAL</b>	<b>\$8,279,218.38</b>	<b>\$1,189,313.94</b>	<b>\$8,521,856.55</b>	<b>\$1,228,628.34</b>	<b>\$3,150.00</b>	<b>\$21,000.00</b>

## Cost of Capital:

Due to the change in the calculation of WCHE's rate base an update in the 2009 Cost of Capital is required and is detailed in the calculation below.

Update cost of Capital for the approval Post Retirement Benefits

	2009 Test		2009 Test		Change
	Interim Decision	Percentages	Decision	Percentages	
Rate Base	\$5,107,346		\$5,110,496		\$3,150
Equity Portion	\$2,213,013	43.33%	\$2,214,378	43.33%	\$1,365
Debt Portion Long Term	\$2,690,039	52.67%	\$2,691,698	52.67%	\$1,659
Debt Portion Short Term	\$204,294	4.00%	\$204,420	4.00%	\$126
Equity Return	\$177,262	8.01%	\$177,372	8.01%	\$109
Debt Return Long Term	\$204,981	7.62%	\$205,107	7.62%	\$126
Debt Return Short Term	\$2,717	1.33%	\$2,719	1.33%	\$2
Proposed Return	<b>\$384,960</b>		<b>\$385,198</b>		<b>\$237</b>

## PILS:

As a result of the change in rate base the equity return that WCHE is deemed to earn has also been impacted and requires a recalculation of the PILS recoverable in rates. This recalculation is detailed in the table below.

	2009 Test Interim Decision	2009 Test Final Decision
<b><u>Determination of Taxable Income</u></b>		
Regulatory Net Income (before tax)	\$177,262	\$177,372
<b>Book to Tax Adjustments</b>		
Additions to Accounting Income:		
Depreciation and amortization	\$333,105	\$333,105
Meals & entertainment / Mileage		
Other Additions		
Total Additions	<u>\$333,105</u>	<u>\$333,105</u>
<b>Deductions from Accounting Income:</b>		
Capital Cost Allowance	\$289,695	\$289,695
Cumulative eligible capital deductions		
Gain on Disposal		
Other Deductions		
Total Deductions	<u>\$289,695</u>	<u>\$289,695</u>
Regulatory Taxable Income	<u>\$220,672</u>	<u>\$220,782</u>
Corporate Income Tax Rate	11.00%	11.00%
Ontario Capital Tax Rate	14.00%	14.00%
Provincial Small Business Rate	\$0	5.50%
Provincial Tax Clawback Rate	\$0	4.25%
Corporate Income Tax	\$24,274	\$24,286
Ontario Capital Tax	\$30,894	\$30,909
Provincial Small Business	-\$18,757	-\$18,766
Provincial Tax Clawback	\$0	\$0
Regulatory Income Tax	<u>\$36,411</u>	<u>\$36,429</u>
<b><u>Calculation of Utility Income Taxes</u></b>		
Income Taxes (Line 23)	\$24,274	\$24,286
Ontario Capital Tax	\$30,894	\$30,909
Large Corporation Tax (Line 14, page 2)		
Total Taxes	<u>\$55,168</u>	<u>\$55,195</u>
Income Taxes Grossed Up	\$4,797	\$4,799
Less Provincial Deduction	-\$18,757	-\$18,766
<b>Taxes Grossed up for Rate Purposes</b>	<u><b>\$41,208</b></u>	<u><b>\$41,228</b></u>
<b>Tax Rates</b>		
Federal Tax	11.00%	11.00%
Federal Surtax	0.00%	0.00%
Provincial Tax	5.50%	5.50%
<b>Total Tax Rate</b>	<b>16.50%</b>	<b>16.50%</b>

## Revenue Requirement:

The following table summarizes all of the changes that result from The Decision and the inclusion of \$21,000 of PRNPB costs in revenue requirement.

### Calculation of Revenue Requirement

	2009 Test Application	2009 Test Decision	Difference
OM&A	\$1,544,350	\$1,565,350	\$21,000
Amortization	\$333,105	\$333,105	\$0
Return	\$384,960	\$385,198	\$237
PILS	\$41,208	\$41,228	\$20
Revenue Offset	-\$92,696	-\$92,696	\$0
<b>Revenue Requirement</b>	<b>\$2,210,927</b>	<b>\$2,232,184</b>	<b>\$21,258</b>

## Allocation of Costs:

Utilizing the updated revenue requirement WCHE has applied the approved revenue to cost ratios from the Interim Decision to allocate costs and include the transformer allowance. The following schedule details these calculations.

Updated Allocation of Revenue	A	B	A+B
	\$ 2,232,184.47	Transformer Allowance Recovery	
Residential	48.37% \$ 1,079,709.66		\$ 1,079,709.66
GS < 50 kW	17.75% \$ 396,294.19		\$ 396,294.19
GS>50 to 499 kW	15.77% \$ 351,920.12	\$ 25,415.30	\$ 377,335.41
GS>500 kW to 4999 kW	6.53% \$ 145,807.47	\$ 15,056.92	\$ 160,864.39
Large Use	8.34% \$ 186,237.81	\$ 93,103.20	\$ 279,341.01
Sentinel Lighting	0.07% \$ 1,569.47		\$ 1,569.47
Street Lights	2.78% \$ 62,104.88		\$ 62,104.88
Unmetered	0.38% \$ 8,540.87		\$ 8,540.87
<b>Total</b>	<b>100.00% \$ 2,232,184.47</b>	<b>\$ 133,575.42</b>	<b>\$ 2,365,759.89</b>

## Rates:

Utilizing the costs allocated above WCHE has determined its rates utilizing the same approved customer numbers, fixed variable splits, and consumption data from the approved Interim Decision. The following table discloses the calculations utilized to determine final rates.

Updated Rate Design								
	Customers	Fixed %	Fixed Revenue	Fixed Charge	Consumption	Variable Revenue	Variable Charge	
Residential	\$ 1,079,709.66	3,356	52.6%	\$ 567,432.48	\$ 14.09	28,073,558	\$ 512,277.18	\$ 0.0182
GS < 50 kW	\$ 396,294.19	521	52.8%	\$ 209,191.92	\$ 33.46	16,297,712	\$ 187,102.27	\$ 0.0115
GS>50 to 499 kW	\$ 377,335.41	49	62.7%	\$ 236,705.28	\$ 402.56	78,630	\$ 140,630.13	\$ 1.7885
GS>500 kW to 4999 kW	\$ 160,864.39	3	74.0%	\$ 119,039.65	\$ 3,306.66	25,095	\$ 41,824.74	\$ 1.6667
Large Use	\$ 279,341.01	1	37.2%	\$ 103,832.64	\$ 8,652.72	155,172	\$ 175,508.37	\$ 1.1311
Sentinel Lighting	\$ 1,569.47	13	56.1%	\$ 879.84	\$ 5.64	64	\$ 689.63	\$ 10.7515
Street Lights	\$ 62,104.88	1,333	50.1%	\$ 31,124.67	\$ 1.95	2,896	\$ 30,980.22	\$ 10.6974
Unmetered	\$ 8,540.87	9	42.3%	\$ 3,614.76	\$ 33.47	166,487	\$ 4,926.11	\$ 0.0296
Total	\$ 2,365,759.89			\$ 1,271,821.24			\$ 1,093,938.66	

## IMPLEMENTATION AND COST AWARDS

### Implementation

The adjusted rates are to be effective as of May 1, 2009. West Coast Huron is allowed to calculate the foregone revenue from May 1, 2009 to the date that the new rate is implemented. This calculated foregone revenue is to be collected over the remaining billing months of the 2009 rate year using a volumetric rate rider. The monthly volumes underpinning the 2009 forecast are to be used to determine the foregone revenue and the rate rider.

### Response:

The following schedules detail the change in revenue requirement and in turn the monthly lost revenue amount. West Coast Huron Energy is anticipating a February 1<sup>st</sup> implementation date and consequently needs to recover 9 months of lost revenue through a variable rate rider. The calculation of the rate rider is consistent with the approved cost allocation and load forecast underpinning the approved interim rates. Finally the calculated new rate rider for foregone revenue is added to currently approved rate rider to determine the new rider which will be effective until April 30<sup>th</sup>, 2010.

Post Retirement Recovery    \$ 21,257.84  
Monthly Post Retirement    \$ 1,771.49

February Effective Date    \$ 15,943.38    9 months lost revenue

February to April

		February	Billing		3 Months	
		Effective Date	Determinant	Consumption	Consumption	Rate Rider
Residential	50.85%	\$ 8,107.80	kWh	28,073,558	7,018,389	\$ 0.0012
GS < 50 kW	18.67%	\$ 2,975.87	kWh	16,297,712	4,074,428	\$ 0.0007
GS>50 to 499 kW	15.68%	\$ 2,499.49	kW	78,630	19,657	\$ 0.1272
GS>500 kW to 4999 kW	6.30%	\$ 1,003.70	kW	25,095	6,274	\$ 0.1600
Large Use	5.11%	\$ 814.25	kW	155,172	38,793	\$ 0.0210
Sentinel Lighting	0.07%	\$ 11.79	kW	64	16	\$ 0.7350
Street Lights	2.93%	\$ 466.36	kW	2,896	724	\$ 0.6441
Unmetered	0.40%	\$ 64.14	kWh	166,487	41,622	\$ 0.0015
<b>Total</b>	<b>100.00%</b>	<b>\$ 15,943.38</b>				

	Rate Rider	Current Rider	New Rider
Residential	\$ 0.0012	\$ 0.0024	\$ 0.0036
GS < 50 kW	\$ 0.0007	\$ 0.0015	\$ 0.0022
GS>50 to 499 kW	\$ 0.1272	\$ 0.2652	\$ 0.3924
GS>500 kW to 4999 kW	\$ 0.1600	\$ 0.3337	\$ 0.4937
Large Use	\$ 0.0210	\$ 0.0438	\$ 0.0648
Sentinel Lighting	\$ 0.7350	\$ 1.5329	\$ 2.2679
Street Lights	\$ 0.6441	\$ 1.3435	\$ 1.9876
Unmetered	\$ 0.0015	\$ 0.0032	\$ 0.0047

## Bill Impacts:

### Residential

100

kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				14.09			14.09	0.00	0.0%	0.0%
Distribution	kWh	100	0.0084	0.84	100	0.0182	1.82	0.98	117.2%	4.2%
<b>Sub-Total</b>				<b>14.93</b>			<b>15.91</b>	<b>0.98</b>	<b>6.6%</b>	<b>4.2%</b>
Regulatory Asset Recovery	kWh	100		0.00	100	-0.0049	(0.49)	(0.49)		-2.1%
Retail Transmission - Network	kWh	107	0.0039	0.42	105	0.0042	0.44	0.02	5.1%	0.1%
Retail Transmission - Line and Transformation	kWh	107	0.0041	0.44	105	0.0046	0.48	0.04	9.5%	0.2%
Wholesale Market Service	kWh	107	0.0052	0.56	105	0.0052	0.54	(0.01)	-2.4%	-0.1%
Rural Rate Protection Charge	kWh	107	0.0010	0.11	105	0.0013	0.14	0.03	26.9%	0.1%
Debt Retirement Charge	kWh	100	0.0070	0.70	100	0.0070	0.70	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	107	0.0545	5.85	105	0.0545	5.70	(0.14)	-2.4%	-0.6%
<b>Total Bill</b>				<b>23.00</b>			<b>23.43</b>	<b>0.43</b>	<b>1.9%</b>	<b>1.8%</b>

### Residential

250

kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				14.09			14.09	0.00	0.0%	0.0%
Distribution	kWh	250	0.0084	2.10	250	0.0182	4.56	2.46	117.2%	6.4%
<b>Sub-Total</b>				<b>16.19</b>			<b>18.65</b>	<b>2.46</b>	<b>15.2%</b>	<b>6.4%</b>
Regulatory Asset Recovery	kWh	250		0.00	100	-0.0049	(0.49)	(0.49)		-1.3%
Retail Transmission - Network	kWh	268	0.0039	1.05	262	0.0042	1.10	0.05	5.1%	0.1%
Retail Transmission - Line and Transformation	kWh	268	0.0041	1.10	262	0.0046	1.20	0.10	9.5%	0.3%
Wholesale Market Service	kWh	268	0.0052	1.39	262	0.0052	1.36	(0.03)	-2.4%	-0.1%
Rural Rate Protection Charge	kWh	268	0.0010	0.27	262	0.0013	0.34	0.07	26.9%	0.2%
Debt Retirement Charge	kWh	250	0.0070	1.75	250	0.0070	1.75	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	268	0.0545	14.61	262	0.0545	14.26	(0.35)	-2.4%	-0.9%
<b>Total Bill</b>				<b>36.36</b>			<b>38.18</b>	<b>1.82</b>	<b>5.0%</b>	<b>4.8%</b>

### Residential

500

kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				14.09			14.09	0.00	0.0%	0.0%
Distribution	kWh	500	0.0084	4.20	500	0.0182	9.12	4.92	117.2%	8.1%
<b>Sub-Total</b>				<b>18.29</b>			<b>23.21</b>	<b>4.92</b>	<b>26.9%</b>	<b>8.1%</b>
Regulatory Asset Recovery	kWh	500		0.00	500	-0.0049	(2.44)	(2.44)		-4.0%
Retail Transmission - Network	kWh	536	0.0039	2.09	523	0.0042	2.20	0.11	5.1%	0.2%
Retail Transmission - Line and Transformation	kWh	536	0.0041	2.20	523	0.0046	2.41	0.21	9.5%	0.3%
Wholesale Market Service	kWh	536	0.0052	2.79	523	0.0052	2.72	(0.07)	-2.4%	-0.1%
Rural Rate Protection Charge	kWh	536	0.0010	0.54	523	0.0013	0.68	0.14	26.9%	0.2%
Debt Retirement Charge	kWh	500	0.0070	3.50	500	0.0070	3.50	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	536	0.0545	29.23	523	0.0545	28.52	(0.71)	-2.4%	-1.2%
<b>Total Bill</b>				<b>58.63</b>			<b>60.80</b>	<b>2.17</b>	<b>3.7%</b>	<b>3.6%</b>

### Residential

750

kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				14.09			14.09	0.00	0.0%	0.0%
Distribution	kWh	750	0.0084	6.30	750	0.0182	13.69	7.39	117.2%	8.8%
<b>Sub-Total</b>				<b>20.39</b>			<b>27.78</b>	<b>7.39</b>	<b>36.2%</b>	<b>8.8%</b>
Regulatory Asset Recovery	kWh	750		0.00	750	-0.0049	(3.66)	(3.66)		-4.4%
Retail Transmission - Network	kWh	804	0.0039	3.14	785	0.0042	3.30	0.16	5.1%	0.2%
Retail Transmission - Line and Transformation	kWh	804	0.0041	3.30	785	0.0046	3.61	0.31	9.5%	0.4%
Wholesale Market Service	kWh	804	0.0052	4.18	785	0.0052	4.08	(0.10)	-2.4%	-0.1%
Rural Rate Protection Charge	kWh	804	0.0010	0.80	785	0.0013	1.02	0.22	26.9%	0.3%
Debt Retirement Charge	kWh	750	0.0070	5.25	750	0.0070	5.25	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	804	0.0545	43.84	785	0.0545	42.78	(1.06)	-2.4%	-1.3%
<b>Total Bill</b>				<b>80.91</b>			<b>84.16</b>	<b>3.25</b>	<b>4.0%</b>	<b>3.9%</b>

**Residential**

1,000

kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				14.09			14.09	0.00	0.0%	0.0%
Distribution	kWh	1,000	0.0084	8.40	1,000	0.0182	18.25	9.85	117.2%	9.2%
<b>Sub-Total</b>				<b>22.49</b>			<b>32.34</b>	<b>9.85</b>	<b>43.8%</b>	<b>9.2%</b>
Regulatory Asset Recovery	kWh	1,000		0.00	1,000	-0.0049	(4.88)	(4.88)		-4.5%
Retail Transmission - Network	kWh	1,073	0.0039	4.18	1,047	0.0042	4.40	0.21	5.1%	0.2%
Retail Transmission - Line and Transformation	kWh	1,073	0.0041	4.40	1,047	0.0046	4.81	0.42	9.5%	0.4%
Wholesale Market Service	kWh	1,073	0.0052	5.58	1,047	0.0052	5.44	(0.13)	-2.4%	-0.1%
Rural Rate Protection Charge	kWh	1,073	0.0010	1.07	1,047	0.0013	1.36	0.29	26.9%	0.3%
Debt Retirement Charge	kWh	1,000	0.0070	7.00	1,000	0.0070	7.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	1,073	0.0545	58.46	1,047	0.0545	57.04	(1.41)	-2.4%	-1.3%
<b>Total Bill</b>				<b>103.18</b>			<b>107.51</b>	<b>4.33</b>	<b>4.2%</b>	<b>4.0%</b>

**Residential**

1,500

kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				14.09			14.09	0.00	0.0%	0.0%
Distribution	kWh	1,500	0.0084	12.60	1,500	0.0182	27.37	14.77	117.2%	9.6%
<b>Sub-Total</b>				<b>26.69</b>			<b>41.46</b>	<b>14.77</b>	<b>55.3%</b>	<b>9.6%</b>
Regulatory Asset Recovery	kWh	1,500		0.00	1,500	-0.0049	(7.33)	(7.33)		-4.8%
Retail Transmission - Network	kWh	1,609	0.0039	6.27	1,570	0.0042	6.59	0.32	5.1%	0.2%
Retail Transmission - Line and Transformation	kWh	1,609	0.0041	6.60	1,570	0.0046	7.22	0.63	9.5%	0.4%
Wholesale Market Service	kWh	1,609	0.0052	8.37	1,570	0.0052	8.16	(0.20)	-2.4%	-0.1%
Rural Rate Protection Charge	kWh	1,609	0.0010	1.61	1,570	0.0013	2.04	0.43	26.9%	0.3%
Debt Retirement Charge	kWh	1,500	0.0070	10.50	1,500	0.0070	10.50	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	1,609	0.0545	87.69	1,570	0.0545	85.56	(2.12)	-2.4%	-1.4%
<b>Total Bill</b>				<b>147.72</b>			<b>154.22</b>	<b>6.50</b>	<b>4.4%</b>	<b>4.2%</b>

**Residential**

2,000

kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				14.09			14.09	0.00	0.0%	0.0%
Distribution	kWh	2,000	0.0084	16.80	2,000	0.0182	36.50	19.70	117.2%	9.8%
<b>Sub-Total</b>				<b>30.89</b>			<b>50.59</b>	<b>19.70</b>	<b>63.8%</b>	<b>9.8%</b>
Regulatory Asset Recovery	kWh	2,000		0.00	2,000	-0.0049	(9.77)	(9.77)		-4.9%
Retail Transmission - Network	kWh	2,145	0.0039	8.37	2,093	0.0042	8.79	0.43	5.1%	0.2%
Retail Transmission - Line and Transformation	kWh	2,145	0.0041	8.80	2,093	0.0046	9.63	0.83	9.5%	0.4%
Wholesale Market Service	kWh	2,145	0.0052	11.16	2,093	0.0052	10.89	(0.27)	-2.4%	-0.1%
Rural Rate Protection Charge	kWh	2,145	0.0010	2.15	2,093	0.0013	2.72	0.58	26.9%	0.3%
Debt Retirement Charge	kWh	2,000	0.0070	14.00	2,000	0.0070	14.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	2,145	0.0545	116.91	2,093	0.0545	114.09	(2.83)	-2.4%	-1.4%
<b>Total Bill</b>				<b>192.27</b>			<b>200.93</b>	<b>8.67</b>	<b>4.5%</b>	<b>4.3%</b>

**GS <50**

1,000

kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				33.46			33.46	0.00	0.0%	0.0%
Distribution	kWh	1,000	0.0052	5.20	1,000	0.0115	11.48	6.28	120.8%	5.2%
<b>Sub-Total</b>				<b>38.66</b>			<b>44.94</b>	<b>6.28</b>	<b>16.2%</b>	<b>5.2%</b>
Regulatory Asset Recovery	kWh	1,000		0.00	1,000	-0.0031	(3.08)	(3.08)		-2.5%
Retail Transmission - Network	kWh	1,043	0.0036	3.75	1,044	0.0039	4.07	0.32	8.4%	0.3%
Retail Transmission - Line and Transformation	kWh	1,043	0.0037	3.86	1,044	0.0041	4.28	0.42	10.9%	0.3%
Wholesale Market Service	kWh	1,043	0.0052	5.42	1,044	0.0052	5.43	0.00	0.1%	0.0%
Rural Rate Protection Charge	kWh	1,043	0.0010	1.04	1,044	0.0013	1.36	0.31	30.1%	0.3%
Debt Retirement Charge	kWh	1,000	0.0070	7.00	1,000	0.0070	7.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	1,043	0.0545	56.83	1,044	0.0545	56.87	0.05	0.1%	0.0%
<b>Total Bill</b>				<b>116.56</b>			<b>120.87</b>	<b>4.31</b>	<b>3.7%</b>	<b>3.6%</b>

**GS <50**

2,000

kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				33.46			33.46	0.00	0.0%	0.0%
Distribution	kWh	2,000	0.0052	10.40	2,000	0.0115	22.96	12.56	120.8%	6.0%
<b>Sub-Total</b>				<b>43.86</b>			<b>56.42</b>	<b>12.56</b>	<b>28.6%</b>	<b>6.0%</b>
Regulatory Asset Recovery	kWh	2,000		0.00	2,000	-0.0031	(6.15)	(6.15)		-3.0%
Retail Transmission - Network	kWh	2,085	0.0036	7.51	2,087	0.0039	8.14	0.63	8.4%	0.3%
Retail Transmission - Line and Transformation	kWh	2,085	0.0037	7.72	2,087	0.0041	8.56	0.84	10.9%	0.4%
Wholesale Market Service	kWh	2,085	0.0052	10.84	2,087	0.0052	10.85	0.01	0.1%	0.0%
Rural Rate Protection Charge	kWh	2,085	0.0010	2.09	2,087	0.0013	2.71	0.63	30.1%	0.3%
Debt Retirement Charge	kWh	2,000	0.0070	14.00	2,000	0.0070	14.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	2,085	0.0545	113.65	2,087	0.0545	113.75	0.09	0.1%	0.0%
<b>Total Bill</b>				<b>199.67</b>			<b>208.28</b>	<b>8.61</b>	<b>4.3%</b>	<b>4.1%</b>

**GS <50**

5,000

kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				33.46			33.46	0.00	0.0%	0.0%
Distribution	kWh	5,000	0.0052	26.00	5,000	0.0115	57.40	31.40	120.8%	6.7%
<b>Sub-Total</b>				<b>59.46</b>			<b>90.86</b>	<b>31.40</b>	<b>52.8%</b>	<b>6.7%</b>
Regulatory Asset Recovery	kWh	5,000		0.00	5,000	-0.0031	(15.38)	(15.38)		-3.3%
Retail Transmission - Network	kWh	5,214	0.0036	18.77	5,218	0.0039	20.35	1.58	8.4%	0.3%
Retail Transmission - Line and Transformation	kWh	5,214	0.0037	19.29	5,218	0.0041	21.39	2.10	10.9%	0.4%
Wholesale Market Service	kWh	5,214	0.0052	27.11	5,218	0.0052	27.13	0.02	0.1%	0.0%
Rural Rate Protection Charge	kWh	5,214	0.0010	5.21	5,218	0.0013	6.78	1.57	30.1%	0.3%
Debt Retirement Charge	kWh	5,000	0.0070	35.00	5,000	0.0070	35.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	5,214	0.0545	284.14	5,218	0.0545	284.37	0.23	0.1%	0.0%
<b>Total Bill</b>				<b>448.98</b>			<b>470.51</b>	<b>21.53</b>	<b>4.8%</b>	<b>4.6%</b>

**GS <50**

10,000

kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				33.46			33.46	0.00	0.0%	0.0%
Distribution	kWh	10,000	0.0052	52.00	10,000	0.0115	114.80	62.80	120.8%	6.9%
<b>Sub-Total</b>				<b>85.46</b>			<b>148.26</b>	<b>62.80</b>	<b>73.5%</b>	<b>6.9%</b>
Regulatory Asset Recovery	kWh	10,000		0.00	10,000	-0.0031	(30.76)	(30.76)		-3.4%
Retail Transmission - Network	kWh	10,427	0.0036	37.54	10,436	0.0039	40.70	3.16	8.4%	0.3%
Retail Transmission - Line and Transformation	kWh	10,427	0.0037	38.58	10,436	0.0041	42.79	4.21	10.9%	0.5%
Wholesale Market Service	kWh	10,427	0.0052	54.22	10,436	0.0052	54.26	0.04	0.1%	0.0%
Rural Rate Protection Charge	kWh	10,427	0.0010	10.43	10,436	0.0013	13.57	3.14	30.1%	0.3%
Debt Retirement Charge	kWh	10,000	0.0070	70.00	10,000	0.0070	70.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	10,427	0.0545	568.27	10,436	0.0545	568.74	0.47	0.1%	0.1%
<b>Total Bill</b>				<b>864.50</b>			<b>907.56</b>	<b>43.06</b>	<b>5.0%</b>	<b>4.7%</b>

**GS <50**

15,000

kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				33.46			33.46	0.00	0.0%	0.0%
Distribution	kWh	15,000	0.0052	78.00	15,000	0.0115	172.20	94.20	120.8%	7.0%
<b>Sub-Total</b>				<b>111.46</b>			<b>205.66</b>	<b>94.20</b>	<b>84.5%</b>	<b>7.0%</b>
Regulatory Asset Recovery	kWh	15,000		0.00	15,000	-0.0031	(46.13)	(46.13)		-3.4%
Retail Transmission - Network	kWh	15,641	0.0036	56.31	15,653	0.0039	61.05	4.74	8.4%	0.4%
Retail Transmission - Line and Transformation	kWh	15,641	0.0037	57.87	15,653	0.0041	64.18	6.31	10.9%	0.5%
Wholesale Market Service	kWh	15,641	0.0052	81.33	15,653	0.0052	81.40	0.07	0.1%	0.0%
Rural Rate Protection Charge	kWh	15,641	0.0010	15.64	15,653	0.0013	20.35	4.71	30.1%	0.4%
Debt Retirement Charge	kWh	15,000	0.0070	105.00	15,000	0.0070	105.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	15,641	0.0545	852.41	15,653	0.0545	853.11	0.70	0.1%	0.1%
<b>Total Bill</b>				<b>1,280.01</b>			<b>1,344.61</b>	<b>64.60</b>	<b>5.0%</b>	<b>4.8%</b>

**GS>50 to 499 kW**

55  
15,000

kW Consumption  
kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				402.56			402.56	0.00	0.0%	0.0%
Distribution	kW	55	1.0695	58.82	55	1.7885	98.37	39.55	67.2%	2.3%
<b>Sub-Total</b>				<b>461.38</b>			<b>500.93</b>	<b>39.55</b>	<b>8.6%</b>	<b>2.3%</b>
Regulatory Asset Recovery	kW	55		0.00	55	-0.5661	(31.14)	(31.14)		-1.8%
Retail Transmission - Network	kW	59	1.4585	86.04	58	1.5693	90.34	4.30	5.0%	0.3%
Retail Transmission - Line and Transformation	kW	59	1.4725	86.87	58	1.6359	94.17	7.30	8.4%	0.4%
Wholesale Market Service	kWh	16,089	0.0052	83.66	15,700	0.0052	81.64	(2.02)	-2.4%	-0.1%
Rural Rate Protection Charge	kWh	16,089	0.0010	16.09	15,700	0.0013	20.41	4.32	26.9%	0.3%
Debt Retirement Charge	kWh	15,000	0.0070	105.00	15,000	0.0070	105.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	16,089	0.0545	876.85	15,700	0.0545	855.64	(21.21)	-2.4%	-1.2%
<b>Total Bill</b>				<b>1,715.89</b>			<b>1,716.99</b>	<b>1.10</b>	<b>0.1%</b>	<b>0.1%</b>

**GS>50 to 499 kW**

125  
20,000

kW Consumption  
kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				402.56			402.56	0.00	0.0%	0.0%
Distribution	kW	125	1.0695	133.69	125	1.7885	223.56	89.88	67.2%	3.8%
<b>Sub-Total</b>				<b>536.25</b>			<b>626.12</b>	<b>89.88</b>	<b>16.8%</b>	<b>3.8%</b>
Regulatory Asset Recovery	kW	125		0.00	125	-0.5661	(70.76)	(70.76)		-3.0%
Retail Transmission - Network	kW	134	1.4585	195.55	131	1.5693	205.31	9.77	5.0%	0.4%
Retail Transmission - Line and Transformation	kW	134	1.4725	197.43	131	1.6359	214.03	16.60	8.4%	0.7%
Wholesale Market Service	kWh	21,452	0.0052	111.55	20,933	0.0052	108.85	(2.70)	-2.4%	-0.1%
Rural Rate Protection Charge	kWh	21,452	0.0010	21.45	20,933	0.0013	27.21	5.76	26.9%	0.2%
Debt Retirement Charge	kWh	20,000	0.0070	140.00	20,000	0.0070	140.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	21,452	0.0545	1,169.13	20,933	0.0545	1,140.85	(28.28)	-2.4%	-1.2%
<b>Total Bill</b>				<b>2,371.36</b>			<b>2,391.62</b>	<b>20.26</b>	<b>0.9%</b>	<b>0.8%</b>

**GS>50 to 499 kW**

250  
50,000

kW Consumption  
kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				402.56			402.56	0.00	0.0%	0.0%
Distribution	kW	250	1.0695	267.38	250	1.7885	447.13	179.75	67.2%	3.5%
<b>Sub-Total</b>				<b>669.94</b>			<b>849.69</b>	<b>179.75</b>	<b>26.8%</b>	<b>3.5%</b>
Regulatory Asset Recovery	kW	250		0.00	250	-0.5661	(141.52)	(141.52)		-2.8%
Retail Transmission - Network	kW	268	1.4585	391.10	262	1.5693	410.63	19.53	5.0%	0.4%
Retail Transmission - Line and Transformation	kW	268	1.4725	394.85	262	1.6359	428.06	33.20	8.4%	0.7%
Wholesale Market Service	kWh	53,630	0.0052	278.88	52,333	0.0052	272.13	(6.75)	-2.4%	-0.1%
Rural Rate Protection Charge	kWh	53,630	0.0010	53.63	52,333	0.0013	68.03	14.40	26.9%	0.3%
Debt Retirement Charge	kWh	50,000	0.0070	350.00	50,000	0.0070	350.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	53,630	0.0545	2,922.84	52,333	0.0545	2,852.13	(70.70)	-2.4%	-1.4%
<b>Total Bill</b>				<b>5,061.22</b>			<b>5,089.14</b>	<b>27.92</b>	<b>0.6%</b>	<b>0.5%</b>

**GS>50 to 499 kW**

350  
125,000

kW Consumption  
kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				402.56			402.56	0.00	0.0%	0.0%
Distribution	kW	350	1.0695	374.33	350	1.7885	625.98	251.65	67.2%	2.3%
<b>Sub-Total</b>				<b>776.89</b>			<b>1,028.54</b>	<b>251.65</b>	<b>32.4%</b>	<b>2.3%</b>
Regulatory Asset Recovery	kW	350		0.00	350	-0.5661	(198.13)	(198.13)		-1.8%
Retail Transmission - Network	kW	375	1.4585	547.54	366	1.5693	574.88	27.34	5.0%	0.3%
Retail Transmission - Line and Transformation	kW	375	1.4725	552.79	366	1.6359	599.28	46.49	8.4%	0.4%
Wholesale Market Service	kWh	134,075	0.0052	697.19	130,832	0.0052	680.33	(16.86)	-2.4%	-0.2%
Rural Rate Protection Charge	kWh	134,075	0.0010	134.08	130,832	0.0013	170.08	36.01	26.9%	0.3%
Debt Retirement Charge	kWh	125,000	0.0070	875.00	125,000	0.0070	875.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	134,075	0.0545	7,307.09	130,832	0.0545	7,130.33	(176.76)	-2.4%	-1.6%
<b>Total Bill</b>				<b>10,890.56</b>			<b>10,860.30</b>	<b>(30.27)</b>	<b>-0.3%</b>	<b>-0.3%</b>

**GS>50 to 499 kW**

450 kW Consumption  
250,000 kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				402.56			402.56	0.00	0.0%	0.0%
Distribution	kW	450	1.0695	481.28	450	1.7885	804.83	323.55	67.2%	1.6%
<b>Sub-Total</b>				<b>883.84</b>			<b>1,207.39</b>	<b>323.55</b>	<b>36.6%</b>	<b>1.6%</b>
Regulatory Asset Recovery	kW	450		0.00	450	-0.5661	(254.74)	(254.74)		-1.3%
Retail Transmission - Network	kW	483	1.4585	703.97	471	1.5693	739.13	35.16	5.0%	0.2%
Retail Transmission - Line and Transformation	kW	483	1.4725	710.73	471	1.6359	770.50	59.77	8.4%	0.3%
Wholesale Market Service	kWh	268,150	0.0052	1,394.38	261,663	0.0052	1,360.65	(33.73)	-2.4%	-0.2%
Rural Rate Protection Charge	kWh	268,150	0.0010	268.15	261,663	0.0013	340.16	72.01	26.9%	0.4%
Debt Retirement Charge	kWh	250,000	0.0070	1,750.00	250,000	0.0070	1,750.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	268,150	0.0545	14,614.18	261,663	0.0545	14,260.66	(353.51)	-2.4%	-1.8%
<b>Total Bill</b>				<b>20,325.25</b>			<b>20,173.75</b>	<b>(151.50)</b>	<b>-0.7%</b>	<b>-0.8%</b>

**Large Use**

6,000 kW Consumption  
2,800,000 kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				8,652.72			8,652.72	0.00	0.0%	0.0%
Distribution	kW	6,000	0.7592	4,555.20	6,000	1.1311	6,786.34	2,231.14	49.0%	1.0%
<b>Sub-Total</b>				<b>13,207.92</b>			<b>15,439.06</b>	<b>2,231.14</b>	<b>16.9%</b>	<b>1.0%</b>
Regulatory Asset Recovery	kW	6,000		0.00	6,000	-0.1518	(910.83)	(910.83)		-0.4%
Retail Transmission - Network	kW	6,000	1.7153	10,291.80	6,000	1.8457	11,074.20	782.40	7.6%	0.3%
Retail Transmission - Line and Transformation	kW	6,000	1.8459	11,075.40	6,000	2.0508	12,304.80	1,229.40	11.1%	0.5%
Wholesale Market Service	kWh	2,800,000	0.0052	14,560.00	2,800,000	0.0052	14,560.00	0.00	0.0%	0.0%
Rural Rate Protection Charge	kWh	2,800,000	0.0010	2,800.00	2,800,000	0.0013	3,640.00	840.00	30.0%	0.4%
Debt Retirement Charge	kWh	2,800,000	0.0070	19,600.00	2,800,000	0.0070	19,600.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	2,800,000	0.0545	152,600.00	2,800,000	0.0545	152,600.00	0.00	0.0%	0.0%
<b>Total Bill</b>				<b>224,135.12</b>			<b>228,307.23</b>	<b>4,172.11</b>	<b>1.9%</b>	<b>1.8%</b>

**Large Use**

15,000 kW Consumption  
7,000,000 kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				8,652.72			8,652.72	0.00	0.0%	0.0%
Distribution	kW	15,000	0.7592	11,388.00	15,000	1.1311	16,965.85	5,577.85	49.0%	1.0%
<b>Sub-Total</b>				<b>20,040.72</b>			<b>25,618.57</b>	<b>5,577.85</b>	<b>27.8%</b>	<b>1.0%</b>
Regulatory Asset Recovery	kW	15,000		0.00	15,000	-0.1518	(2,277.08)	(2,277.08)		-0.4%
Retail Transmission - Network	kW	15,000	1.7153	25,729.50	15,000	1.8457	27,685.50	1,956.00	7.6%	0.4%
Retail Transmission - Line and Transformation	kW	15,000	1.8459	27,688.50	15,000	2.0508	30,762.00	3,073.50	11.1%	0.6%
Wholesale Market Service	kWh	7,000,000	0.0052	36,400.00	7,000,000	0.0052	36,400.00	0.00	0.0%	0.0%
Rural Rate Protection Charge	kWh	7,000,000	0.0010	7,000.00	7,000,000	0.0013	9,100.00	2,100.00	30.0%	0.4%
Debt Retirement Charge	kWh	7,000,000	0.0070	49,000.00	7,000,000	0.0070	49,000.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	7,000,000	0.0545	381,500.00	7,000,000	0.0545	381,500.00	0.00	0.0%	0.0%
<b>Total Bill</b>				<b>547,358.72</b>			<b>557,788.99</b>	<b>10,430.27</b>	<b>1.9%</b>	<b>1.9%</b>

**Large Use**

30,000 kW Consumption  
20,000,000 kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				8,652.72			8,652.72	0.00	0.0%	0.0%
Distribution	kW	30,000	0.7592	22,776.00	30,000	1.1311	33,931.71	11,155.71	49.0%	0.7%
<b>Sub-Total</b>				<b>31,428.72</b>			<b>42,584.43</b>	<b>11,155.71</b>	<b>35.5%</b>	<b>0.7%</b>
Regulatory Asset Recovery	kW	30,000		0.00	30,000	-0.1518	(4,554.16)	(4,554.16)		-0.3%
Retail Transmission - Network	kW	30,000	1.7153	51,459.00	30,000	1.8457	55,371.00	3,912.00	7.6%	0.3%
Retail Transmission - Line and Transformation	kW	30,000	1.8459	55,377.00	30,000	2.0508	61,524.00	6,147.00	11.1%	0.4%
Wholesale Market Service	kWh	20,000,000	0.0052	104,000.00	20,000,000	0.0052	104,000.00	0.00	0.0%	0.0%
Rural Rate Protection Charge	kWh	20,000,000	0.0010	20,000.00	20,000,000	0.0013	26,000.00	6,000.00	30.0%	0.4%
Debt Retirement Charge	kWh	20,000,000	0.0070	140,000.00	20,000,000	0.0070	140,000.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	20,000,000	0.0545	1,090,000.00	20,000,000	0.0545	1,090,000.00	0.00	0.0%	0.0%
<b>Total Bill</b>				<b>1,492,264.72</b>			<b>1,514,925.26</b>	<b>22,660.54</b>	<b>1.5%</b>	<b>1.5%</b>

**Large Use**

100,000  
53,000,000

kW Consumption  
kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				8,652.72			8,652.72	0.00	0.0%	0.0%
Distribution	kW	100,000	0.7592	75,920.00	100,000	1.1311	113,105.69	37,185.69	49.0%	0.9%
<b>Sub-Total</b>				<b>84,572.72</b>			<b>121,758.41</b>	<b>37,185.69</b>	<b>44.0%</b>	<b>0.9%</b>
Regulatory Asset Recovery	kW	100,000		0.00	100,000	-0.1518	(15,180.55)	(15,180.55)		-0.4%
Retail Transmission - Network	kW	100,000	1.7153	171,530.00	100,000	1.8457	184,570.00	13,040.00	7.6%	0.3%
Retail Transmission - Line and Transformation	kW	100,000	1.8459	184,590.00	100,000	2.0508	205,080.00	20,490.00	11.1%	0.5%
Wholesale Market Service	kWh	53,000,000	0.0052	275,600.00	53,000,000	0.0052	275,600.00	0.00	0.0%	0.0%
Rural Rate Protection Charge	kWh	53,000,000	0.0010	53,000.00	53,000,000	0.0013	68,900.00	15,900.00	30.0%	0.4%
Debt Retirement Charge	kWh	53,000,000	0.0070	371,000.00	53,000,000	0.0070	371,000.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	53,000,000	0.0545	2,888,500.00	53,000,000	0.0545	2,888,500.00	0.00	0.0%	0.0%
<b>Total Bill</b>				<b>4,028,792.72</b>			<b>4,100,227.86</b>	<b>71,435.14</b>	<b>1.8%</b>	<b>1.7%</b>

**Street Light**

1  
25

kW Consumption  
kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				0.71			1.95	1.24	174.1%	10.9%
Distribution	kW	1	2.6563	1.99	1	10.6974	8.02	6.03	302.7%	53.3%
<b>Sub-Total</b>				<b>2.70</b>			<b>9.97</b>	<b>7.27</b>	<b>268.9%</b>	<b>64.2%</b>
Regulatory Asset Recovery	kW	1		0.00	1	-3.0948	(2.32)	(2.32)		-20.5%
Retail Transmission - Network	kW	1	1.1000	0.85	1	1.1836	0.92	0.07	7.7%	0.6%
Retail Transmission - Line and Transformation	kW	1	1.1384	0.88	1	1.2911	1.00	0.12	13.5%	1.1%
Wholesale Market Service	kWh	26	0.0052	0.13	26	0.0052	0.13	0.00	0.1%	0.0%
Rural Rate Protection Charge	kWh	26	0.0010	0.03	26	0.0013	0.03	0.01	30.1%	0.1%
Debt Retirement Charge	kWh	25	0.0070	0.18	25	0.0070	0.18	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	26	0.0545	1.41	26	0.0545	1.41	0.00	0.1%	0.0%
<b>Total Bill</b>				<b>6.18</b>			<b>11.32</b>	<b>5.14</b>	<b>83.2%</b>	<b>45.4%</b>

**Sentinel**

0.75  
25

kW Consumption  
kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				5.64			5.64	0.00	0.0%	0.0%
Distribution	kW	1	4.2206	3.17	1	10.7515	8.06	4.90	154.7%	31.9%
<b>Sub-Total</b>				<b>8.81</b>			<b>13.70</b>	<b>4.90</b>	<b>55.6%</b>	<b>31.9%</b>
Regulatory Asset Recovery	kW	1		0.00	1	-2.7124	(2.03)	(2.03)		-13.2%
Retail Transmission - Network	kW	1	1.1056	0.86	1	1.1896	0.93	0.07	7.7%	0.4%
Retail Transmission - Line and Transformation	kW	1	1.1621	0.91	1	1.2911	1.01	0.10	11.2%	0.7%
Wholesale Market Service	kWh	26	0.0052	0.14	26	0.0052	0.14	0.00	0.1%	0.0%
Rural Rate Protection Charge	kWh	26	0.0010	0.03	26	0.0013	0.03	0.01	30.1%	0.1%
Debt Retirement Charge	kWh	25	0.0070	0.18	25	0.0070	0.18	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	26	0.0545	1.42	26	0.0545	1.42	0.00	0.1%	0.0%
<b>Total Bill</b>				<b>12.34</b>			<b>15.38</b>	<b>3.04</b>	<b>24.7%</b>	<b>19.8%</b>

**Sentinel**

0.75  
50

kW Consumption  
kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				5.64			5.64	0.00	0.0%	0.0%
Distribution	kW	1	4.2206	3.17	1	10.7515	8.06	4.90	154.7%	28.6%
<b>Sub-Total</b>				<b>8.81</b>			<b>13.70</b>	<b>4.90</b>	<b>55.6%</b>	<b>28.6%</b>
Regulatory Asset Recovery	kW	1		0.00	1	-2.7124	(2.03)	(2.03)		-11.9%
Retail Transmission - Network	kW	1	1.1056	0.86	1	1.1896	0.93	0.07	7.7%	0.4%
Retail Transmission - Line and Transformation	kW	1	1.1621	0.91	1	1.2911	1.01	0.10	11.2%	0.6%
Wholesale Market Service	kWh	52	0.0052	0.27	52	0.0052	0.27	0.00	0.1%	0.0%
Rural Rate Protection Charge	kWh	52	0.0010	0.05	52	0.0013	0.07	0.02	30.1%	0.1%
Debt Retirement Charge	kWh	50	0.0070	0.35	50	0.0070	0.35	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	52	0.0545	2.84	52	0.0545	2.84	0.00	0.1%	0.0%
<b>Total Bill</b>				<b>14.09</b>			<b>17.14</b>	<b>3.05</b>	<b>21.6%</b>	<b>17.8%</b>

**Unmetered Scattered Load**

1 kW Consumption  
600 kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				33.47		33.47	0.00	0.0%	0.0%	
Distribution	kWh	1	0.0052	3.12	1	0.0296	17.75	14.63	469.0%	15.6%
<b>Sub-Total</b>				<b>36.59</b>		<b>51.22</b>	<b>14.63</b>	<b>40.0%</b>	<b>15.6%</b>	
Regulatory Asset Recovery	kW	1		0.00	1	-0.0065	(0.01)	(0.01)		0.0%
Retail Transmission - Network	kW	1	0.0036	0.00	1	0.0039	0.00	0.00	8.4%	0.0%
Retail Transmission - Line and Transformation	kW	1	0.0037	0.00	1	0.0041	0.00	0.00	10.9%	0.0%
Wholesale Market Service	kWh	626	0.0052	3.25	626	0.0052	3.26	0.00	0.1%	0.0%
Rural Rate Protection Charge	kWh	626	0.0010	0.63	626	0.0013	0.81	0.19	30.1%	0.2%
Debt Retirement Charge	kWh	600	0.0070	4.20	600	0.0070	4.20	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	626	0.0545	34.10	626	0.0545	34.12	0.03	0.1%	0.0%
<b>Total Bill</b>				<b>78.77</b>		<b>93.62</b>	<b>14.85</b>	<b>18.8%</b>	<b>15.9%</b>	

**GS>500 kW to 4999 kW**

1700 kW Consumption  
700000 kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				3,476.42		3,306.66	(169.76)	-4.9%	-0.3%	
Distribution	kW	1,700	1.4725	2,503.25	1,700	1.6667	2,833.33	330.08	13.2%	0.6%
<b>Sub-Total</b>				<b>5,979.67</b>		<b>6,139.99</b>	<b>160.32</b>	<b>2.7%</b>	<b>0.3%</b>	
Regulatory Asset Recovery	kW	1,700		0.00	1,700	-0.7349	(1,249.33)	(1,249.33)		-2.1%
Retail Transmission - Network	kW	1,700	1.5491	2,633.47	1,700	1.6668	2,833.56	200.09	7.6%	0.3%
Retail Transmission - Line and Transformation	kW	1,700	1.6142	2,744.14	1,700	1.7934	3,048.78	304.64	11.1%	0.5%
Wholesale Market Service	kWh	700,000	0.0052	3,640.00	700,000	0.0052	3,640.00	0.00	0.0%	0.0%
Rural Rate Protection Charge	kWh	700,000	0.0010	700.00	700,000	0.0013	910.00	210.00	30.0%	0.4%
Debt Retirement Charge	kWh	700,000	0.0070	4,900.00	700,000	0.0070	4,900.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	700,000	0.0545	38,150.00	700,000	0.0545	38,150.00	0.00	0.0%	0.0%
<b>Total Bill</b>				<b>58,747.28</b>		<b>58,373.00</b>	<b>(374.28)</b>	<b>-0.6%</b>	<b>-0.6%</b>	

**GS>500 kW to 4999 kW**

1500 kW Consumption  
750000 kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				3,476.42		3,306.66	(169.76)	-4.9%	-0.3%	
Distribution	kW	1,500	1.4725	2,208.75	1,500	1.6667	2,500.00	291.25	13.2%	0.5%
<b>Sub-Total</b>				<b>5,685.17</b>		<b>5,806.65</b>	<b>121.48</b>	<b>2.1%</b>	<b>0.2%</b>	
Regulatory Asset Recovery	kW	1,500		0.00	1,500	-0.7349	(1,102.35)	(1,102.35)		-1.9%
Retail Transmission - Network	kW	1,500	1.5491	2,323.65	1,500	1.6668	2,500.20	176.55	7.6%	0.3%
Retail Transmission - Line and Transformation	kW	1,500	1.6142	2,421.30	1,500	1.7934	2,690.10	268.80	11.1%	0.5%
Wholesale Market Service	kWh	750,000	0.0052	3,900.00	750,000	0.0052	3,900.00	0.00	0.0%	0.0%
Rural Rate Protection Charge	kWh	750,000	0.0010	750.00	750,000	0.0013	975.00	225.00	30.0%	0.4%
Debt Retirement Charge	kWh	750,000	0.0070	5,250.00	750,000	0.0070	5,250.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	750,000	0.0545	40,875.00	750,000	0.0545	40,875.00	0.00	0.0%	0.0%
<b>Total Bill</b>				<b>61,205.12</b>		<b>60,894.61</b>	<b>(310.51)</b>	<b>-0.5%</b>	<b>-0.5%</b>	

**GS>500 kW to 4999 kW**

1000 kW Consumption  
450000 kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				3,476.42		3,306.66	(169.76)	-4.9%	-0.3%	
Distribution	kW	1,000	1.4725	1,472.50	1,000	1.6667	1,666.67	194.17	13.2%	0.3%
<b>Sub-Total</b>				<b>4,948.92</b>		<b>4,973.32</b>	<b>24.40</b>	<b>0.5%</b>	<b>0.0%</b>	
Regulatory Asset Recovery	kW	1,000		0.00	1,000	-0.7349	(734.90)	(734.90)		-1.3%
Retail Transmission - Network	kW	1,000	1.5491	1,549.10	1,000	1.6668	1,666.80	117.70	7.6%	0.2%
Retail Transmission - Line and Transformation	kW	1,000	1.6142	1,614.20	1,000	1.7934	1,793.40	179.20	11.1%	0.3%
Wholesale Market Service	kWh	450,000	0.0052	2,340.00	450,000	0.0052	2,340.00	0.00	0.0%	0.0%
Rural Rate Protection Charge	kWh	450,000	0.0010	450.00	450,000	0.0013	585.00	135.00	30.0%	0.2%
Debt Retirement Charge	kWh	450,000	0.0070	3,150.00	450,000	0.0070	3,150.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	450,000	0.0545	24,525.00	450,000	0.0545	24,525.00	0.00	0.0%	0.0%
<b>Total Bill</b>				<b>38,577.22</b>		<b>38,298.62</b>	<b>(278.60)</b>	<b>-0.7%</b>	<b>-0.5%</b>	

**GS>500 kW to 4999 kW**

1800

1000000

kW Consumption  
kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				3,476.42			3,306.66	(169.76)	-4.9%	-0.3%
Distribution	kW	1,800	1.4725	2,650.50	1,800	1.6667	3,000.00	349.50	13.2%	0.6%
<b>Sub-Total</b>				<b>6,126.92</b>			<b>6,306.65</b>	<b>179.73</b>	<b>2.9%</b>	<b>0.3%</b>
Regulatory Asset Recovery	kW	1,800		0.00	1,800	-0.7349	(1,322.82)	(1,322.82)		-2.3%
Retail Transmission - Network	kW	1,800	1.5491	2,788.38	1,800	1.6668	3,000.24	211.86	7.6%	0.4%
Retail Transmission - Line and Transformation	kW	1,800	1.6142	2,905.56	1,800	1.7934	3,228.12	322.56	11.1%	0.6%
Wholesale Market Service	kWh	1,000,000	0.0052	5,200.00	1,000,000	0.0052	5,200.00	0.00	0.0%	0.0%
Rural Rate Protection Charge	kWh	1,000,000	0.0010	1,000.00	1,000,000	0.0013	1,300.00	300.00	30.0%	0.5%
Debt Retirement Charge	kWh	1,000,000	0.0070	7,000.00	1,000,000	0.0070	7,000.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	1,000,000	0.0545	54,500.00	1,000,000	0.0545	54,500.00	0.00	0.0%	0.0%
<b>Total Bill</b>				<b>79,520.86</b>			<b>79,212.20</b>	<b>(308.66)</b>	<b>-0.4%</b>	<b>-0.5%</b>

**GS>500 kW to 4999 kW**

2000

800000

kW Consumption  
kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				3,476.42			3,306.66	(169.76)	-4.9%	-0.3%
Distribution	kW	2,000	1.4725	2,945.00	2,000	1.6667	3,333.33	388.33	13.2%	0.7%
<b>Sub-Total</b>				<b>6,421.42</b>			<b>6,639.99</b>	<b>218.57</b>	<b>3.4%</b>	<b>0.4%</b>
Regulatory Asset Recovery	kW	2,000		0.00	2,000	-0.7349	(1,469.80)	(1,469.80)		-2.5%
Retail Transmission - Network	kW	2,000	1.5491	3,098.20	2,000	1.6668	3,333.60	235.40	7.6%	0.4%
Retail Transmission - Line and Transformation	kW	2,000	1.6142	3,228.40	2,000	1.7934	3,586.80	358.40	11.1%	0.6%
Wholesale Market Service	kWh	800,000	0.0052	4,160.00	800,000	0.0052	4,160.00	0.00	0.0%	0.0%
Rural Rate Protection Charge	kWh	800,000	0.0010	800.00	800,000	0.0013	1,040.00	240.00	30.0%	0.4%
Debt Retirement Charge	kWh	800,000	0.0070	5,600.00	800,000	0.0070	5,600.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	800,000	0.0545	43,600.00	800,000	0.0545	43,600.00	0.00	0.0%	0.0%
<b>Total Bill</b>				<b>66,908.02</b>			<b>66,490.59</b>	<b>(417.43)</b>	<b>-0.6%</b>	<b>-0.7%</b>

**GS>500 kW to 4999 kW**

3,000

800,000

kW Consumption  
kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				3,476.42			3,306.66	(169.76)	-4.9%	-0.2%
Distribution	kW	3,000	1.4725	4,417.50	3,000	1.6667	5,000.00	582.50	13.2%	0.8%
<b>Sub-Total</b>				<b>7,893.92</b>			<b>8,306.65</b>	<b>412.73</b>	<b>5.2%</b>	<b>0.6%</b>
Regulatory Asset Recovery	kW	3,000		0.00	3,000	-0.7349	(2,204.70)	(2,204.70)		-3.0%
Retail Transmission - Network	kW	3,128	1.5491	4,845.74	3,131	1.6668	5,218.19	372.45	7.7%	0.5%
Retail Transmission - Line and Transformation	kW	3,128	1.6142	5,049.38	3,131	1.7934	5,614.53	565.16	11.2%	0.8%
Wholesale Market Service	kWh	834,160	0.0052	4,337.63	834,844	0.0052	4,341.19	3.56	0.1%	0.0%
Rural Rate Protection Charge	kWh	834,160	0.0010	834.16	834,844	0.0013	1,085.30	251.14	30.1%	0.3%
Debt Retirement Charge	kWh	800,000	0.0070	5,600.00	800,000	0.0070	5,600.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	834,160	0.0545	45,461.72	834,844	0.0545	45,499.00	37.28	0.1%	0.1%
<b>Total Bill</b>				<b>74,022.55</b>			<b>73,460.16</b>	<b>(562.39)</b>	<b>-0.8%</b>	<b>-0.8%</b>

**GS>500 kW to 4999 kW**

3,000

1,000,000

kW Consumption  
kWh Consumption

	Metric	2008 Bill			2009 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				3,476.42			3,306.66	(169.76)	-4.9%	-0.2%
Distribution	kW	3,000	1.4725	4,417.50	3,000	1.6667	5,000.00	582.50	13.2%	0.8%
<b>Sub-Total</b>				<b>7,893.92</b>			<b>8,306.65</b>	<b>412.73</b>	<b>5.2%</b>	<b>0.6%</b>
Regulatory Asset Recovery	kW	3,000		0.00	3,000	-0.7349	(2,204.70)	(2,204.70)		-3.0%
Retail Transmission - Network	kW	3,128	1.5491	4,845.74	3,131	1.6668	5,218.19	372.45	7.7%	0.5%
Retail Transmission - Line and Transformation	kW	3,128	1.6142	5,049.38	3,131	1.7934	5,614.53	565.16	11.2%	0.8%
Wholesale Market Service	kWh	1,042,700	0.0052	5,422.04	1,043,555	0.0052	5,426.49	4.45	0.1%	0.0%
Rural Rate Protection Charge	kWh	1,042,700	0.0010	1,042.70	1,043,555	0.0013	1,356.62	313.92	30.1%	0.4%
Debt Retirement Charge	kWh	1,000,000	0.0070	7,000.00	1,000,000	0.0070	7,000.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	1,042,700	0.0545	56,827.15	1,043,555	0.0545	56,873.75	46.60	0.1%	0.1%
<b>Total Bill</b>				<b>88,080.93</b>			<b>87,591.53</b>	<b>(489.40)</b>	<b>-0.6%</b>	<b>-0.7%</b>

# West Coast Huron Energy

## TARIFF OF RATES AND CHARGES

Effective May 1<sup>st</sup>, 2009  
Implementation February 1<sup>st</sup>, 2010

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

EB-2008-0248

### APPLICATION

- The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Codes, Guidelines or Orders of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.
- No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a e approved 2006 Electricity Distribution Rate Handbook or any other Licence conditions, Codes, Guidelines or Orders of the Board, and amendments thereto as approved by the Board, or as specified herein.
- This schedule does not contain any rates and charges relating to the electricity commodity (e.g. the Regulated Price Plan).

### EFFECTIVE DATES

**DISTRIBUTION RATES** –May 1st, 2009 for all consumption or deemed consumption services used on or after that date.  
**SPECIFIC SERVICE CHARGES** –May 1st, 2009 for all charges incurred by customers on or after that date.  
**RETAIL SERVICE CHARGES** –May 1st, 2009 for all charges incurred by retailers or customers on or after that date.  
**LOSS FACTOR ADJUSTMENT** –May 1st, 2009 unless the distributor is not capable of prorating changed loss factors jointly with distribution rates. In that case, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

### SERVICE CLASSIFICATIONS

#### Residential Customers

This classification refers to the supply of electrical energy to customers residing in residential dwelling units. Further servicing details are available in the distributor's Conditions of Service.

#### General Service Less Than 50 kW

This classification applies to the supply of electrical energy to General Service Buildings requiring a connection with a connected load less than 50 kW and, Town Houses and Condominiums described in section 3.1.8 of the distributor's Conditions of Service that require centralized bulk metering. General Service Buildings are defined as buildings that are used for purposes other than single family dwellings. Further servicing details are available in the distributor's Conditions of Service.

#### General Service 50 to 499 kW

This classification applies to the supply of electrical energy to General Service Customers requiring a connection with a connected load, whose average monthly maximum demand used, for billing purposes, is, or is forecast to be, equal to or greater than 50 kW but less than 500 kW.  
Further servicing details are available in the distributor's Conditions of Service.

#### General Service 500 to 4,999 kW

This classification applies to the supply of electrical energy to General Service Customers requiring a connection with a connected load, whose average monthly maximum demand used, for billing purposes, is, or is forecast to be, equal to or greater than 500 kW but less than 5,000 kW.  
Further servicing details are available in the distributor's Conditions of Service.

#### Large Use

This classification refers to the supply of electrical energy to General Service Customers requiring a connection with a connected load or whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

#### Unmetered Scattered Load

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less

# West Coast Huron Energy

## TARIFF OF RATES AND CHARGES

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than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, decorative street lighting, billboards, etc. The level of consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of unmetered load or periodic monitoring of actual consumption. Further servicing details are available in the distributor's Conditions of Service.

#### **Sentinel Lighting**

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light.

#### **Street Lighting**

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connection load times the required lighting times established in the approved OEB street lighting load shape template. Street Lighting plant, facilities or equipment owned by the customer are subject to the ESA requirements.

## **MONTHLY RATES AND CHARGES**

### **Residential**

Service Charge	\$	14.09
Smart Meter Charge	\$	1.00
Distribution Volumetric Rate	\$/kWh	0.0182
Deferral Account 1550 Rate Rider – effective until April 30, 2011	\$/kWh	-0.0049
Effective Date Revenue Recovery Rate Rider – effective until April 30, 2010	\$/kWh	0.0036
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0042
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0046
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### **General Service Less Than 50 kW**

Service Charge	\$	33.46
Smart Meter Charge	\$	1.00
Distribution Volumetric Rate	\$/kWh	0.0115
Deferral Account 1550 Rate Rider – effective until April 30, 2011	\$/kWh	-0.0031
Effective Date Revenue Recovery Rate Rider – effective until April 30, 2010	\$/kWh	0.0022
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0039
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0041
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### **General Service 50 to 499 kW**

Service Charge	\$	402.56
Smart Meter Charge	\$	1.00
Distribution Volumetric Rate	\$/kWh	1.7885
Deferral Account 1550 Rate Rider – effective until April 30, 2011	\$/kWh	-0.5661
Effective Date Revenue Recovery Rate Rider – effective until April 30, 2010	\$/kWh	0.3924
Retail Transmission Rate – Network Service Rate	\$/kWh	1.5693
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	1.6359
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013

# West Coast Huron Energy

## TARIFF OF RATES AND CHARGES

Effective May 1<sup>st</sup>, 2009  
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Standard Supply Service – Administrative Charge (if applicable)	\$	0.25
<b>General Service 500 to 4,999 kW</b>		
Service Charge	\$	3,278.11
Smart Meter Charge	\$	1.00
Distribution Volumetric Rate	\$/kWh	1.6667
Deferral Account 1550 Rate Rider – effective until April 30, 2011	\$/kWh	-0.7349
Effective Date Revenue Recovery Rate Rider – effective until April 30, 2010	\$/kWh	0.4937
Retail Transmission Rate – Network Service Rate	\$/kWh	1.6668
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	1.7934
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25
<b>Large Use</b>		
Service Charge	\$	8,652.72
Smart Meter Charge	\$	1.00
Distribution Volumetric Rate	\$/kWh	1.1311
Deferral Account 1550 Rate Rider – effective until April 30, 2011	\$/kWh	-0.1518
Effective Date Revenue Recovery Rate Rider – effective until April 30, 2010	\$/kWh	0.0648
Retail Transmission Rate – Network Service Rate	\$/kWh	1.8457
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	2.0508
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25
<b>Unmetered Scattered Load</b>		
Service Charge (per connection)	\$	33.47
Distribution Volumetric Rate	\$/kWh	0.0296
Deferral Account 1550 Rate Rider – effective until April 30, 2011	\$/kWh	-0.0065
Effective Date Revenue Recovery Rate Rider – effective until April 30, 2010	\$/kWh	0.0047
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0039
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0041
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25
<b>Sentinel Lighting</b>		
Service Charge (per connection)	\$	5.64
Distribution Volumetric Rate	\$/kWh	10.7515
Deferral Account 1550 Rate Rider – effective until April 30, 2011	\$/kWh	-2.7124
Effective Date Revenue Recovery Rate Rider – effective until April 30, 2010	\$/kWh	2.2679
Retail Transmission Rate – Network Service Rate	\$/kWh	1.1896
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	1.2911
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

EB-2008-0248

**West Coast Huron Energy**  
**TARIFF OF RATES AND CHARGES**  
**Effective May 1<sup>st</sup>, 2009**  
**Implementation February 1<sup>st</sup>, 2010**

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EB-2008-0248

**Street Lighting**

Service Charge (per connection)	\$	1.95
Distribution Volumetric Rate	\$/kWh	10.6974
Deferral Account 1550 Rate Rider – effective until April 30, 2011	\$/kWh	-3.0948
Effective Date Revenue Recovery Rate Rider – effective until April 30, 2010	\$/kWh	1.9876
Retail Transmission Rate – Network Service Rate	\$/kWh	1.1836
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	1.2911
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

# West Coast Huron Energy

## TARIFF OF RATES AND CHARGES

Effective May 1<sup>st</sup>, 2009  
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### Specific Service Charges

Customer Administration		
Arrears certificate	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	15.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35
Allowances		
Transformer Allowance for Ownership - per kW of billing demand/month	\$	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

### Retail Service Charges (if applicable)

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

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

### LOSS FACTORS

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0467
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0362
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045