

***Greater Sudbury Hydro Inc./  
Hydro du Grand Sudbury Inc.***

*500 Regent Street / rue Regent, PO Box 250 / CP 250, Sudbury, ON P3E 4P1  
Telephone (705)675-7536 Fax (705)671-1413*

December 16, 2009

Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
27<sup>th</sup> Floor  
2300 Yonge Street  
Toronto, ON M4P 1E4

Re: Board File No.: EB-2008-0230 Greater Sudbury Hydro Inc. – 2009 Rate  
Rebasing Application, 2009 Draft Rate Order

Dear Ms. Walli:

Pursuant to the Decision of December 1, 2009 in the above noted proceeding, please find attached the Draft Rate Order and supporting schedules and analysis for Greater Sudbury Hydro Inc.

Two hard copies will follow via courier.

Sincerely,



Nancy Whissell  
Supervisor - Accounting  
[nancyw@shec.com](mailto:nancyw@shec.com)

cc: All Intervenors

**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 Greater  
Sudbury Hydro Inc. for an order approving just and  
reasonable rates and other charges for electricity  
distribution to be effective May 1, 2009.

**DRAFT RATE ORDER OF GREATER SUDBURY HYDRO INC.**

**DELIVERED DECEMBER 16, 2009**

**Background**

Greater Sudbury Hydro Inc. (“Greater Sudbury” or the “Applicant”) filed an application with the Ontario Energy Board on December 22, 2008 under section 78 of the *Ontario Energy Board Act, 1998*, seeking approval for changes to the rates that Greater Sudbury charges for electricity distribution, to be effective May 1, 2009. Greater Sudbury is the licensed electricity distributor providing service to consumers within the City of Greater Sudbury and the Municipality of West Nipissing.

On February 18, 2009, the Board issued Procedural Order No. 1 that provided for a phased approach to the discovery process, the first phase consisting of written interrogatories and the possibility of a technical conference at the option of the Applicant. The Applicant chose not to have a technical conference.

The Board issued Procedural Order No. 2 on March 31, 2009, seeking the views of the Applicant and all parties regarding the need for additional procedural steps in this proceeding. Intervenor and Board staff suggested that further discovery was required. Accordingly, the Board ordered a Technical Conference followed by a Settlement Conference.

The Technical Conference was held on June 2, 2009, followed by the Settlement Conference on June 3, 2009. The parties were not able to reach a settlement, nor were they able to come to agreement on an issues list to scope a potential hearing.

In Procedural Order No. 6, the Board ordered a limited oral hearing focusing on specific issues. The hearing was held in the Board's hearing room on July 23 and 24, 2009.

Board staff and intervenors filed their written submissions on September 10 and 11, 2009. The Applicant filed its Reply Argument on September 30, 2009.

The following aspects of Greater Sudbury's Application for rates were accepted by all parties:

- Transformer Ownership Allowance
- Specific Service Charges
- Loss Factors
- Rural and Remote Ratepayer Protection

## **THE ISSUES**

The issues listed below were raised in the submissions filed by Board staff and CCC, SEC, and VECC and are addressed in the following sections of the Decision:

1. Board of Directors budget approval
2. Load Forecast
3. Other Distribution Revenue
4. Operating, Maintenance & Administrative ("OM&A") Expenses
5. Capital Expenditures and Rate Base
6. Cost of Capital and Capital Structure
7. Smart Meters
8. Lost revenue Adjustment Mechanism and Shared Savings Mechanism
9. Cost Allocation and Rate Design
10. Deferral and Variance Accounts

## **1. BOARD OF DIRECTORS APPROVED BUDGET**

### ***Board Finding as per page 3 of the Decision***

*"Therefore the Board has not considered the budget approved by Greater Sudbury's board of directors in making our determination."*

### **Response**

No adjustments required.

## **2. LOAD FORECAST**

### **Board Findings as per page 7 of the Decision**

*"The Board approves the 56,751 customer forecast for 2009 as filed."*

*The Board approves 976,124,612 kWh as the 2009 load forecast for the purpose of setting rates. This is the filed load forecast plus the Applicant's recommended increase to compensate for a reduction in CDM savings. While cognizant of intervenors' recommendations to adopt a still higher load forecast, the Board considers the approved load forecast to be reasonable. It is consistent with historical data and a more appropriate number has not been proposed. However the Board wishes to be clear that it does not have confidence in the load forecasting methodology used by the Applicant."*

### **Response**

As noted above the Board has accepted Greater Sudbury's customer forecast as originally filed. The load forecast represents the original filed load forecast plus the recommended increase to compensate for the reduction in CDM savings. This draft rate order contains no further adjustments to the load forecast and customer counts. The following tables represent Greater Sudbury Hydro's approved load forecast and customer counts as per page 7 of the Board Decision.

Load Forecast				Customer Count Forecast			
Board Approved							
Rate Classes	Sudbury MWh	WNES MWh	Total MWh	Rate Classes	No. of Customers/ Connections Sudbury	No. of Customers/ Connections WNES	No. of Customers/ Connections Total
Residential	382.03	29.33	411.37	Residential	38,879	2863	41,742
GS<50 kW	133.28	8.74	142.02	GS<50 kW	3707.91	315	4,023
GS>50 KW	390.63	20.63	411.26	GS>50 KW	532.29	37	569
Streetlights	7.94	0.74	8.68	Streetlights	8818	829	9,647
Sentinel Lights	0.53	0.04	0.57	Sentinel Lights	413	19	432
Unmetered Load	2.22		2.22	Unmetered Load	338		338
<b>TOTAL</b>	<b>916.64</b>	<b>59.48</b>	<b>976.12</b>	<b>TOTAL</b>	<b>52,688</b>	<b>4,063</b>	<b>56,751</b>

### 3. OTHER DISTRIBUTION REVENUE

#### Board Findings as per page 8 of the Decision

*“The Board accepts that the reduction in interest rates is likely to cause a reduction in other distribution revenue and approves Greater Sudbury’s forecast of \$1,647,880 as the Revenue Offset.”*

#### Response

As directed the draft rate order reflects the reduction of \$50,000 in other distribution revenue. Please refer to Appendix A page 4 of 9. This draft rate order contains no further adjustments.

### 4. OPERATING, MAINTENANCE AND ADMINISTRATIVE (“OM&A”) EXPENSES

The OM&A issues raised by Board staff and intervenors were related to:

- Shared services,
- Water Billing,
- Tree trimming,
- Regulatory costs,
- Audit costs,
- Compensation
- Control Room costs, and
- Enterprise Resource Planning Maintenance costs.

#### **4 a. Shared Services**

##### **Board Findings – as per page 13 of the Decision**

*“The Board directs Greater Sudbury to undertake a study of all shared services, and the cost allocation method that would be most appropriate for transfer pricing.*

*Greater Sudbury indicated that it would be undertaking a review of transfer pricing methodologies and intra-company cost allocations, including the water billing service, once additional requested information and interpretations from the regulator are received.”*

##### **Response**

See response to 4b.below.

#### **4 b. Water Billing**

##### **Board Findings – as per page 13 of the Decision**

*“The Board directs Greater Sudbury to undertake a study of all shared services, and the cost allocation method that would be most appropriate for transfer pricing. The Board notes that Greater Sudbury is addressing some outstanding Affiliate Relationships Code issues, which may result in corporate reorganization. The study should reflect any new corporate structure that may result. Appendix A and Appendix B to this Decision are to be used by Greater Sudbury in establishing the scope of the study.*

*The Board will not require stakeholder involvement. Any corporate re-organization is clearly a matter for the corporation’s executive and board of directors.*

*As for timing, the Board does not accept Greater Sudbury’s position that it cannot develop a study until 2013. The Board directs Greater Sudbury to prepare an appropriate transfer pricing study through an independent third party to be completed by Dec 31, 2011, and to be filed with its next cost of service application.*

*The Board is concerned that the allocation factor that is currently being used may not be correct, and does not wish to wait until the next cost of service rate application to correct any re-allocation that is recommended by the study. The Board therefore orders the creation of a variance account to track the difference between the costs as currently allocated and any new allocation of costs as recommended by the study.*

*This variance account will work as follows: an opening credit balance in the amount of \$1,821,102 will be recorded for 2009 and for each of the subsequent IRM years. This*

*is half of the total annual amount of operating the billing system. To the extent that the allocation study shows that the current allocation of approximately 21% is incorrect, this variance account will allow the Board to order a clearance of a portion of this variance account in favour of ratepayers to a maximum of 50% of the total billing costs. The allocation study may well show that an allocation of less than 50% is appropriate: in that a case the variance account would be cleared to ratepayers only in proportion to the amount supported by the allocation study. The Board also anticipates that a future panel of the Board may allow for some form of discovery and submissions on the allocation study in the next cost of service application. This variance account will come into effect on the effective date of this Decision (July 1, 2009). It will only capture amounts going forward from that date. To be clear, the Board is approving Greater Sudbury's requested costs of \$2,912,000 for billing in 2009 rates. The variance account will allow a future panel of the Board to determine if a portion of that amount should be returned to ratepayers based on the results of the transfer pricing study."*

## **Response**

Greater Sudbury will take immediate steps to conduct and complete a transfer pricing study guided by the principles espoused in Appendix A and Appendix B of the Board Decision dated December 1, 2009. Further the study will be completed prior to December 31, 2011. Any corporate reorganization flowing from that study and pursuant to the Affiliate Relationships Code for Electricity Distributors will be completed prior to that date. A variance account will be created to track any adjustments that may be indicated by the results of the study.

As directed, a variance account will be opened and a credit entry in the amount of \$1,821,102 will be recorded for 2009 and each of the subsequent IRM years. This represents fifty percent of the overall cost of \$3.642 million to operate the billing system as stated in the Decision and Order.

Half of the costs incurred for the transfer pricing study will be debited in this variance account as permitted by the Board.

As the Board Decision states on page 14 of the Decision and Order, this variance account will only come into effect on the effective date of the Decision (July 1, 2009). It will only capture amounts going forward from that date.

The Board also references on page 12 of the Decision and Order the portion of the operating cost of billing that is billed to the City. This figure of \$729,678 is incorporated in the \$3.642 million.

It is Greater Sudbury Hydro's understanding from the Board order that the following entries will be required in the variance account on a monthly basis commencing July 1, 2009.

1. Debit distribution revenue and credit the variance account in the amount of  $1/12^{\text{th}}$  of the annual amount of operating costs for the billing system -  $\$1,821,102/12 = \$151,758.50$ .
2. Credit distribution revenue and debit the variance account in the amount of  $1/12^{\text{th}}$  of the annual amount billed to the City as this is included in the \$3.642 million of total billing costs -  $\$729,678/12 = \$60,806.50$
3. Also included in the full operating costs for billing is \$420,000 for amortization – twenty percent of \$2.1 million in capital costs. As per the Board Decision and Order page 26, the Board has directed Greater Sudbury to remove \$320,860 from the capital costs as 21% of the capital cost has been allocated to the City. As such, the calculation of amortization has been revised to reflect 79% of the capital cost of the billing software (refer to response 5b below). It is our understanding of the Board Order and Decision that amortization should now be excluded in total from the original \$3.642 million of operating costs as it is already accounted for in the OM&A section. It would thus be appropriate to make an additional monthly entry to the deferral account equivalent to one twelfth of the value of amortization that has been included in the total billing costs of \$3.642 million. We will debit the deferral account and credit distribution revenue monthly for  $1/12^{\text{th}}$  of one half of the amortization total -  $\$420,000 \times \frac{1}{2} \times 1/12^{\text{th}} = \$17,500$ .

The net annual activity in the variance account will be \$881,424 credit.

**Table as per Question #34 – VECC Supplementary Interrogatories (May 19, 2009)**

Meter Reading	\$230,600	
Cashiers	\$82,978	
Customer Account	\$1,834,492	
Market Services	\$95,501	
Overhead	\$248,596	
Depreciation	\$420,000	20% of \$2,100,000
Total:	\$2,912,527	Costs in rates
City Water Billing	\$729,677	
Total:	\$3,642,204	50% to deferral account



#### **4 c. Tree Trimming**

##### **Board Finding as per page 15 of the Decision**

*"The Board understands that The City of Sudbury undertook to significantly increase the number of trees in the 1970's and 1980's by planting fast growing varieties of trees to overcome the scarcity of trees in the area. The Board accepts Greater Sudbury's evidence regarding the need to start regular trimming of these trees as they become a risk to Greater Sudbury's plant. The Board approves the proposed budget for tree trimming."*

##### **Response**

No adjustment required.

#### **4 d. Regulatory Expenses**

##### **Board Findings – as per page 16 of the Decision**

*"The Board has examined the costs presented in undertaking J2.8 and finds the expenses for OEB assessments and legal costs to be in line with other applicants' approved costs. Although some costs may seem high, the Board accepts them as the Applicant was required to attend a technical conference, settlement conference and an oral hearing, and is located at some distance from the Board's offices in Toronto. The Board accepts Greater Sudbury's request to recover \$323,000 in regulatory costs for 2009."*

##### **Response**

No adjustment required.

#### **4 e. Audit Expenses**

##### **Board Findings – as per page 17 of the Decision**

*"The Board finds that \$100,000 for a financial audit out of line with other utilities that it has reviewed. VECC suggested \$50,000 which the Board sees as more in line with the costs of other utilities. The Board will approve a total of \$100,000 for audit expenses for ratemaking purposes. Accordingly, the Board will allow Greater Sudbury to recover \$100,000 in audit expenses for 2009. IFRS related expenses should be recorded in the deferral account established by the Board for this purpose."*

##### **Response**

Greater Sudbury has removed \$50,000 for IFRS related expenses from its Operating, Maintenance and Administration budget and will record it in the deferral account

established by the Board. This will reduce Greater Sudbury's OM&A costs by \$50,000.

#### **4 f. Compensation**

##### **Board Finding – as per page 17 of the Decision**

*“Greater Sudbury has established the need for the Powerline technicians. The remaining question is a matter of the appropriate cost level for setting rates until the next rebasing. The Board directs greater Sudbury to build only 77% of the annual fully burdened cost for the two technicians into rates. This reflects that the technicians will be employed for 37 of the 48 months before the next rebasing.”*

##### **Response**

Greater Sudbury has removed 23% of the costs associated with Powerline Electricians that were included as part of its Operations budget. This represents a reduction of its OM&A budget of \$63,175. Please refer to Appendix B page 5 of 33.

#### **4 g. Control Room Costs**

##### **Board Finding – as per page 17 of the Decision**

*“The Board finds that it is reasonable to operate a 24/7 control room. While it would have been advantageous to the ratepayers if part of the cost continued to be absorbed by the Plus Company, Greater Sudbury is ultimately responsible for the costs of the proper operation of the control room. The Board will allow this cost.”*

##### **Response**

As per the Board Decision no adjustments are required.

#### **4 h. Enterprise Resource Planning (“ERP”) Maintenance Costs**

##### **Board Finding - as per page 18 of the Decision**

*“The Board finds the inclusion of \$100,000 in 2009 to be inappropriate. However, a total exclusion, which would not recognize the incurrence of these fees after 2009 which is during the IRM phase, would leave Greater Sudbury without the appropriate level of revenue to offset these costs. The Board finds that \$75,000 a year until the next rebasing is appropriate under the circumstances.”*

##### **Response**

In accordance with the Board's direction the OM&A expenses have been adjusted downward by \$25,000 to reflect the reduction in the recovery of software maintenance

costs. This is reflect in the amount on line 4 page 4 of Appendix A.

## **5. RATE BASE AND CAPITAL EXPENDITURES**

The issues related to rate base and capital expenditures are:

- a. Capital Expenditures
- b. Depreciation
- c. Working capital

### **5 a. Capital Expenditures**

#### **5 a (i) Capital budgeting process**

##### **Board Findings – as per page 22 of the Decision**

*“...the Board accepts Greater Sudbury’s revised capital spending plan with the exception of non-distribution system related projects that were added later in response to Undertaking J1.3, and with the exception of some of the specific projects noted below.*

*Non-distribution system related projects include the AM/FM GIS Software Carryover (\$160,610) and Webpage Design (\$21 ,658). The Board orders Greater Sudbury to remove these two projects from the 2009 rate base in the Draft Rate Order.”*

#### **5 a (ii) Smart meters**

##### **Board Findings – as per page 23 of the Decision**

*“The Board orders Greater Sudbury to remove \$61,370 from the capital budget and to include it in the deferral account related to smart meters.”*

#### **5 a (iii) Used and Useful**

##### **Board findings – as per page 24 of the Decision**

*“The Board orders Greater Sudbury to exclude all projects that will not be used and useful for the Test Year from the 2009 rate base as laid out in the revised budget filed in response to Undertaking J1.5.*

*While the \$200,000 earmarked for land acquisition for the MS14 substation was not excluded from the revised budget, it appears from the evidence that the land had not been acquired at the time of the hearing and that the substation will not be built and put into service before the end of 2009. The Board therefore finds that this amount*

*should be removed from the 2009 capital budget.*

*The Board also orders the Applicant to restate its 2009 opening rate base to reflect the amount of \$293,906 that was not used and useful in 2008.”*

#### **5 a (iv) New Customer Information System**

#### **Board Findings – as per pages 25 and 26 of the Decision**

*“The Board does not accept Greater Sudbury's argument that the City should not pay any of the capital cost of the CIS system even though water billing customers will receive services using this system. The Board understands Greater Sudbury's position that the City's water service could continue to operate on the current system. However, if the City chose to continue with the current system alone, it would assume 100% of the cost of maintaining the current system and would at some point need to replace it. In addition, it is reasonable to expect that the new system will provide some benefits and features that the City could avail itself of. Therefore the Board believes that electricity ratepayers should not be burdened with 100% of the cost of the new system. The question is – what is the fair allocation of the capital cost?*

*Board Staff's takes the position that a reasonable allocation is the same proportion used for OM&A expenses, in this case 21% for water services and 79% for electricity services. The Board has previously said in this decision that it is not clear that this allocation is appropriate for OM&A costs and has ordered Greater Sudbury to conduct a transfer pricing study. However, in light of no other substantiated number and recognizing that the City does not require the full features of the proposed new system for water billing, the Board accepts these proportions for the purposes of capital allocation and directs Greater Sudbury to allocate \$1,204,140 (\$1,525,000 - \$320,860) of the total \$1,525,000 proposed capital spending in 2009 to ratepayers.*

#### **Summary of Board Findings for Capital Expenditures**

*Overall, the Board orders the following adjustments to Greater Sudbury's proposed capital spending plan for the 2009 Test Year.*

<i>Net Capital Requested in Rate Base</i>	<i>\$9,733,812</i>
<i>Less: 1. \$200,000 land for MS14 substation</i>	<i>\$ 200,000</i>
<i>2. AM/FM GIS Software Carryover</i>	<i>\$ 160,610</i>
<i>3. Webpage Design</i>	<i>\$ 21,658</i>
<i>4. Reduction in meter capital expenditures</i>	<i>\$ 61,370</i>
<i>5. Allocation of CIS capital costs to water customers</i>	<i>\$ 320,860</i>

**Total Approved Capital Spending Plan for 2009**

**\$8,969,314**

*In addition, Greater Sudbury is directed to remove the amount of \$293,906 from the 2008 rate base and add it to the rate base of the Test Year.”*

**Response**

Greater Sudbury has revised its capital spending plan to reflect the Board approved capital spending plan in the table above. In addition Greater Sudbury has removed all of the projects that will not be used and useful by the end of 2009 from its capital budget. The 2009 rate base has been adjusted accordingly.

Please refer to Appendix B attached pages 6 to 8 of 33 and the Table below.

Total Approved Capital Spending Plan for 2009		\$	8,969,314
Less items not used and useful as of December 31, 2009			
SAP Billing software (net of allocation of capital to water customers)		(1,204,140)	
Sherwood Park Phase 3		(334,025)	
Fault indicators		(20,622)	
Add 2008 work in progress deemed used and useful in 2009		293,906	
Net capital additions for 2009		\$	7,704,433

Greater Sudbury respectfully requests the Board give consideration to include the SAP billing software in rate base for the 2010 IRM rate application. If not reflected in a subsequent rate application Greater Sudbury will end up forgoing any rate of return on this asset as it will have a negligible value the next time we rebase.

**5 b. Depreciation**

**Board Findings – as per 28 of the Decision**

*“The Board’s policy has established the half-year rule for all electricity distributors and this has been implemented by all distributors in the 2008 and 2009 cost of service proceedings. In its Argument, Greater Sudbury has referred to the section on incremental capital modules under Third Generation Incentive Regulation that states that the half-year rule would not apply to new capital sought in excess of the materiality threshold. Under this regulation mechanism, the Board has determined that the half year rule would not apply to capital that is in excess of the threshold<sup>26</sup>. If it does not meet the threshold the standard half-year rule applies. It is to be noted here*

*that the half-year rule has been made exempt only for the portion of spending that exceeds the threshold amount and is not applicable to the entire amount of new spending.*

*In case the Board decides to apply the half-year rule, Greater Sudbury has requested exemption of applying the half-year rule with respect to its new CIS. The Board understands Greater Sudbury's position and agrees that it would under-recover over the life of the asset if it was to apply the half-year rule to the new CIS. Considering the circumstance of the Applicant wherein a significant asset with a short amortization period has been acquired in the Test Year, the Board will allow Greater Sudbury to amortize the CIS on the following basis. The evidence indicates that the CIS will be closed to rate base in November 2009<sup>27</sup>. This means that the asset will be in rate base for a total of 38 months of the 48-month IRM period. Greater Sudbury shall recover in rates the equivalent of 38/48 (or 79.17%) of the amortized amount. In other words, in place of recovering 50% of the amount as depreciation under the half-year rule, Greater Sudbury will be able to recover approximately 80% of the amount as depreciation. However, Greater Sudbury can only use the allocated amount to ratepayers (\$1,204,140) to determine the full value of the asset (see findings above on CIS system).*

*With respect to all other assets added to the 2009 rate base, the standard half-year rule will apply. The Board orders Greater Sudbury to recalculate depreciation based on the above findings and submit the details as part of the Draft Rate Order."*

## **Response**

Refer to Appendix B pages 9 and 10 for details of the 2009 fixed asset continuity as originally submitted and the updated continuity schedule as per the Board's Order and Decision. As well, the CCA continuity schedules have been enclosed.

As per Board direction and as previously identified, Greater Sudbury has adjusted its capital addition schedule for the 2009 rate year. This updated value is on the fixed asset continuity schedule.

Amortization has been recalculated based on the fifty percent rule for additions in the year. The exception to this is the CIS system described below.

In the Decision and Order the Board references evidence that indicates that the CIS will be closed to rate base in November 2009 and that the asset will be in rate base for a total of 38 months of the 48-month IRM period. Due to circumstances beyond our control, Greater Sudbury does not anticipate the CIS system to be used and useful until March 31, 2010 as such it is reflected in WIP and is not in rate base for 2009. The Board authorized Greater Sudbury to recover in rates the equivalent of 38/48 (or 79.17%) of the amortized amount. Given the five month delay in implementation, the

asset would only be in rate base for 33 of 48 months.

Further in the decision, Greater Sudbury was only able to recover amortization on the amount allocated to ratepayers - \$1,204,140 (\$1,525,000-\$320,860). This is net of the allocation to the City satisfying the 79% Hydro 21% City capital allocation requirement found at page 26 of the Board's decision.

The revised amortization for software in the fixed asset continuity schedule includes the revised calculation of  $\$1,204,140 \times 33/48 \text{ months} = \$827,846$ . Allocated over the 48 month IRM period, we have included one quarter of this total, \$206,962, in the amortization calculation.

### **5 c. Working Capital Allowance**

#### **Board Findings - as per page 29 of the Decision**

*"The Board will not require Greater Sudbury to prepare a lead-lag study for its next rebasing application. In making this finding, the Board is mindful of the cost of an individual study and the generic nature of this issue. The Board finds that Greater Sudbury's approach of using a 15% factor to derive its working capital allowance is reasonable."*

#### **Response**

No adjustments required.

### **6. COST OF CAPITAL and CAPITAL STRUCTURE**

#### **Board Findings – as per pages 31 and 32 of the Decision**

*"None of the parties expressed concerns with respect to Greater Sudbury's proposed capital structure and cost of debt. However, Greater Sudbury has raised an issue with respect to the rate on the Note held by the City and has suggested two alternatives."*

*The Applicant is currently paying a rate of 7.25% on the Note. Greater Sudbury has argued that should the Board consider the Note as affiliate debt callable on demand, the Board's deemed rate of 7.62% should apply. However, the Board's view is that ratepayers should not bear the burden of a higher rate than is actually being paid. The intent of the Board's policy on deemed affiliate debt rates was to prevent utilities (and their ratepayers) from paying above market rates for debt provided by an affiliate, which is not the situation in this case."*

*The Board directs Greater Sudbury to use a rate of 7.25% on the affiliate debt. While this debt rate will be embedded in the Applicant's rates during the IRM period, the hearing panel does not, nor would it be appropriate to, make a finding for future rate periods.*

*The Board agrees with Greater Sudbury's submission that issues raised by SEC relating to its actual capital structure are of a generic nature and are outside the scope of this proceeding.*

*The Board accepts all other aspects of the utility's proposal with respect to capital structure and cost of capital."*

## **Response**

The rate of 7.25% has been used consistently throughout this application and continues to be used to calculate interest expense on the Note with the Shareholder. No adjustment required.

The table below confirms Greater Sudbury's cost of capital and capital structure as per the Board Decision.

Board Approved 2009 Capital Structure and Cost of Capital for Greater Sudbury Hydro		
Capital Component	% of Total Capital Structure	Cost rate (%)
Long-Term Debt	52.70%	7.01%
Short-Term Debt	4.00%	1.33%
Equity	43.30%	8.01%
Weighted Average Cost of Capital		6.61%

## **7. SMART METERS**

### **Board Findings – as per pages 32 and 33 of the Decision**

*"The Board approves Greater Sudbury's request for a smart meter funding adder of \$1.94 per month per metered customer in accordance with the Board Guideline on Smart Meter Funding and Cost Recovery."*

## **Response**

No adjustments to the proposed rate rider are required. The rate schedule as provided in Appendix C includes the Smart Meter Rate Adder of \$1.94 per metered customer.



## 8. LOST REVENUE ADJUSTMENT MECHANISM (“LRAM”) AND SHARED SAVING MECHANISM (“SSM”)

### Board Findings – as per page 34 of the Decision

*“The Board accepts Greater Sudbury’s revision and directs it to revise the combined LRAM/SSM recovery to \$188,597.”*

### Response

The following table represents Greater Sudbury’s approved LRAM/SSM recovery of \$188,597 which represents a reduction of 31,927 in the LRAM calculation reflecting the updated load forecast.

Rate Class	Amounts (2005 - 2007)		Total
	LRAM	SSM	
	\$	\$	
Board Decision and Order - December 1, 2009	29,165	93,255	122,420
		16,987	16,987
		49,190	49,190
<b>Total</b>	<b>29,165</b>	<b>159,432</b>	<b>188,597</b>

## 9. COST ALLOCATION AND RATE DESIGN

The following issues are addressed in this section:

- Revenue to Cost Ratios
- Rate Harmonization
- Rate Design - Monthly Fixed Charges
- Low Voltage Rate Adder
- Retail Transmission Service Rates

## 9 a. Revenue to Cost Ratios

Table  
Greater Sudbury Revenue to Cost Ratios

	1	2	3	4	5
Class	Existing Ratios (Exh 8 / 1 / 2 / Appendix A)	Ratios corrected for Transformer Ownership (Response to VECC 23(c))	Proposed Ratios for 2009 (Exh 8 / 1 / 2 / Table 3)	Range set out by the Board (EB-2007-0667)	Draft Rate Order
Residential	94.61%	95.1 7%	96.95%	85% - 115%	96.87%
GS < 50 kW	117.22%	117.97%	110.00%	80% - 120%	109.96%
GS > 50 kW	121.08%	118.91%	113.88%	80% - 180%	114.10%
Street Lighting	6.53%	6.60%	41.10%	70% - 120%	41.29%
Sentinel Lighting	18.28%	18.45%	54.03%	70% - 120%	54.17%
Unmetered Scattered Load	221.57%	223.05%	119.31%	80% - 120%	119.31%

### Board Findings as per page 36 of the Decision

*“Except for Street Lighting and Sentinel Lighting, the revenue to cost ratios are consistent with the Board’s policy range. The Board finds the revenue to cost ratios proposed by Greater Sudbury to be reasonable.*

*The Board also accepts Greater Sudbury’s proposal for 2010 and 2011 ratios for the Street Lighting and Sentinel Lighting classes. With respect to who should benefit and by how much from the resulting additional revenue, the Board accepts the Applicant’s proposal to decrease the ratios of GS<50 kW, GS>50 kW and Unmetered Scattered Load by equal percentages, starting from the 2009 ratios. The Board expects that the Residential ratio will remain unchanged from its 2009 amount.”*

### Response

Revenue to cost ratios changed insignificantly and were unavoidable due to adjustments to the overall revenue requirement which were a result of the Board Decision and Order. Updated values are reflected in column 5 above.

Greater Sudbury will exercise care to ensure that the Residential ratios remain consistent across the IRM period. Any further adjustments in the revenue to cost ratios as a result of our proposal for 2010 and 2011 ratios for Streetlighting and Sentinel lighting classes will be applied to decrease the ratios of GS<50 kW, GS>50 kW and unmetered scattered load by equal percentages. The Streetlighting and Sentinel lighting classes will meet revenue to cost targets of 70% by 2011.

## **9 b. Fixed:Variable Ratios**

### **Board Findings - as per pages 37 and 38 of the Decision**

*"The Board accepts Greater Sudbury's proposal to design its rates, once fully harmonized, to achieve the fixed variable ratios at their current amounts.*

*The Board expects that the Applicant will include an update of the bill impact calculations with its Draft Rate Order, and expects the impacts of full harmonization to remain below 20%.*

*The Board accepts Greater Sudbury's submission that the proportion of its service area currently paying West Nipissing rates is too small to warrant changing the fixed:variable ratio for the whole GS>50 kW class. While the Board does not agree with SEC's submission concerning the fixed:variable ratio and the use of the cost allocation ceiling, the Board does accept the general point that there will be an unacceptable bill impact on some customers within that class. The bill impact on smaller customers currently paying West Nipissing rates would be nearly 30%<sup>31</sup>. This issue is addressed below under "harmonization".*

## **Response**

Updated rate impacts as per Board Decision are available for review in Appendix C.

## **9 c. Harmonization**

### **Board Findings as per pages 38 and 39 of the Decision**

*"The Board finds that Greater Sudbury shall design its rates as proposed for all classes except GS>50 kW, so that harmonization occurs over two years.*

*The bill impacts on GS>50 kW class customers may be somewhat lower than shown in the calculations provided by the Applicant, in light of the rate rider rebate that is discussed later in this Decision, and perhaps other factors. The best information that the Board has available is that customers in West Nipissing will experience a bill impact of nearly 30% with the implementation of harmonized rates. The effect of any IRM adjustment after 2009 would be in addition to this impact. The Board finds that the harmonization period for this class shall be three years, resulting in uniform rates throughout the service area in 2011.*

*With this longer harmonization period, the Board expects that in 2009, the rates applicable to West Nipissing customers in the GS>50 kW class will move one-third of the distance from the current approved rates toward the harmonized rates, followed by similar changes in 2010 and 2011. The Board recognizes that the rates to GS>50 kW class customers in the Sudbury part of the service area will be somewhat higher in 2009 than that proposed by Greater Sudbury, in order to keep the class revenue requirement at the proposed level. The same will pertain to a lesser degree in 2010. The Board notes, however, that the calculated bill impacts are quite small, and will be little affected by the longer harmonization period.”*

### **Response**

As per the Board Decision Greater Sudbury has modified its harmonization plan as directed above. The West Nipissing GS>50 rate class will be harmonized over 3 years and the remaining classes will be harmonized over 2. A detailed schedule is attached in Appendix B page 18 of 33.

### **9 d. Low Voltage Adder**

#### **Board Findings as per pages 39 and 40 of the Decision**

*“The Board finds that Greater Sudbury’s cost forecast methodology is reasonable. However, since the effective date of this Decision is July 1, 2009, there are 22 months remaining with Hydro One’s Rate Rider #4. However, Greater Sudbury’s rate adder is expected to be in place for 46 months until April 30, 2013. Accordingly, Greater Sudbury is directed to make the appropriate adjustments to its proposed rate adder.”*

### **Response**

As per the Decision and Order, Greater Sudbury’s Draft Rate Order reflects an adjustment in the recovery of the low voltage adder to account for the fact that there are only 22 months remaining in Hydro One’s Rate Rider # 4 and Greater Sudbury’s rate adder will be in place for a period less than the original rate application.

Greater Sudbury anticipates an implementation date of February 1, 2010. This means the low voltage rate adder will only be in place for 39 months until April 30, 2013. The schedules in Appendix B pages 31 to 33 show projected costs from Hydro One for two years including the Rate Rider # 4 and two years without the rider. Total anticipated cost for the full 48 month IRM period is expected to be \$659,337. Of this, Greater Sudbury will have recovered approximately \$58,865 of this during the period May 1, 2009 through January 31, 2010 based on the existing rate structure. The balance of \$600,471 still must be recovered over the remaining 39 month period. The annualized calculation for this balance is \$183,631 and has been included in the

revenue requirement and for calculation of the rate adder.

## 9 e. Retail Transmission Service Rates

### Board Findings as per page 40 of the Decision

*“The Board finds that Greater Sudbury’s proposal to update its forecast transmission costs is acceptable, and expects the Applicant to submit documentation with its Draft Rate Order showing load quantities together with the applicable Uniform Transmission Service Rates and Hydro One Retail Transmission Service Rates.”*

### Response

Greater Sudbury has updated the retail transmission service rates to reflect the new load forecast and projected sales figures. The rates have also been updated to reflect the new Hydro One Uniform Transmission Service Rates and Hydro One Retail Transmission Service Rates. The following two tables show updated rates from Hydro One and the updated revenue calculations. For detailed calculations of costs please refer to Appendix B, pages 2-4.

Uniform Transmission Rates			
	Effective prior to January 1, 2009	Effective January 1, 2009	Effective July 1, 2009
	\$/kW/month	\$/kW/month	\$/kW/month
Network Service Rate	2.31	2.57	2.66
Line Connection Service Rate	0.59	0.7	0.7
Transformation Connection Service Rate	1.61	1.62	1.57
Uniform Transmission Rates - Embedded Distribution			
	Effective prior to January 1, 2009	Effective January 1, 2009	Effective May 1, 2009
	\$/kW/month	\$/kW/month	\$/kW/month
Network Service Rate	2.01	2.01	2.24
Line Connection Service Rate	1.88	1.88	1.99
Transformation Connection Service Rate	1.35	1.35	1.39

Greater Sudbury Hydro Inc									
Analysis of Transmission Rate Revenues vs Costs									
2009 Rate Application Year									
		1.0527			Projected rates		Projected Revenues		
	kWh	Loss Factor adj kWh	kW		Network	Connection	Network	Connection	Total
Residential	411,365,208	433,044,154			\$ 0.0044	\$ 0.0036	\$ 1,905,394	\$ 1,558,959	\$ 3,464,353
GS < 50 kW	142,022,495	149,507,080			\$ 0.0032	\$ 0.0026	\$ 478,423	\$ 388,718	\$ 867,141
GS > 50 kW	411,264,899		1,012,838		\$ 2.4407	\$ 1.9824	\$ 2,472,034	\$ 2,007,850	\$ 4,479,884
NM	2,223,118	2,340,276			\$ 0.0032	\$ 0.0026	\$ 7,489	\$ 6,085	\$ 13,574
Streetlighting	8,681,572		23,889		\$ 1.2391	\$ 1.0063	\$ 29,601	\$ 24,040	\$ 53,640
Sentinel Lights	567,330		1,453		\$ 1.3117	\$ 1.0653	\$ 1,906	\$ 1,548	\$ 3,454
	976,124,622	584,891,511	1,038,180				\$ 4,894,846	\$ 3,987,200	\$ 8,882,046
Sales volumes are based on the Weather normalized load forecast per Board Decision December 1, 2009									
Costs are based on 2007 volumes using anticipated 2009 Hydro One rates - updated based on approved rates									
Summary of Costs									
					IESO		4,435,726.32	3,583,214.91	8,018,941.23
					WN-HONI		283,084.64	257,575.39	540,660.03
					GSH-HONI		171,240.26	131,149.05	302,389.31
							4,890,051.22	3,971,939.35	8,861,990.57

## 10. DEFERRAL AND VARIANCE ACCOUNTS

### Board Findings – as per page 42 of the Decision

*“The Board finds that Greater Sudbury shall dispose of the balances as shown in Table 2 above, in the aggregate amount of (\$2,591,261). This balance includes the 1588 sub-account for the Global Adjustment, and excludes balances in several accounts related to Smart Meters and Conservation and Demand Management (not shown in the table). The Board finds that the rate rebates shall be uniform for customers throughout Greater Sudbury’s service area. The Board finds that the balances shall be allocated amongst the rate classes according to the default factors described in Table 1 at page 21 of “Report of the Board on Electricity Distributors’ Deferral and Variance Account Review Initiative”, EB-2008-0046, July 31, 2009. The Board finds that the rate riders shall be calculated to dispose of the balance over a twenty-two month period, and that the rate riders are approved from the*

*implementation date of the Rate Order until April 30, 2011.”*

#### Greater Sudbury Deferral and Variance Accounts

	Acct. Number	Account Description	Total (\$)
1	1508	Other Regulatory Assets – Sub-Account – OEB Cost Assessments	136,014
2	1508	Other Regulatory Assets – Sub-Account – Other	2809
3	1525	Miscellaneous Deferred Debits	12,177
4	1550	LV Variance Account	148,667
5	1570	Qualifying Transition Costs	219,324
6	1571	Pre-Market Opening Energy Variances	63,474
<b>Option (a)</b>		<b>Sub-Total (rows 1 - 6)</b>	<b>582,465</b>
7	1580	RSVA – Wholesale Market Service Charge	(2,530,339)
8	1584	RSVA – Retail Transmission Network Charge	(424,919)
9	1586	RSVA – Retail Transmission Connection Charges	438,047
10	1588	RSVA – Power (including Global Adjustment)	(90,433)
11	1590	Recovery of Regulatory Asset Balances	(566,082)
		<b>Sub-Total (rows 7 – 11)</b>	<b>(3,173,726)</b>
		<b>Sub-Total (rows 1 – 11)</b>	<b>(2,591,261)</b>
12	1588	RSVA – Power Sub-account (Global Adjustment)	506,551
<b>Option (b)</b>		<b>Total (rows 1 – 12), excluding Global Adjustment</b>	<b>(3,097,812)</b>

#### Response

Detailed calculations of deferral and variance account balances to April 30, 2009 are included as Appendix D, pages 1 to 2.

As directed by the Board, the balances for disposition reflect the December 31, 2008 balances, plus projected interest to April 30, 2009 at Board approved regulatory account interest rates. The disposition period will be from the date of rate implementation February 1, 2010 through to April 30, 2011.

The calculations on pages 1 and 2 of Appendix D, indicate the allocation of each account to each rate class, and the derivation of the variable rate to be applied over the disposition period.

## 11. EFFECTIVE DATE

### **Board Findings as per page 43 of the Decision**

*"The Board understands the Applicant's position but notes that the Application was filed four months late, and even once filed, the process was prolonged in part because the Applicant initially declined to have a technical conference, was unable to settle any of the matters in dispute during the settlement conference, and was still updating its evidence at the time of the oral hearing. However, the Board does recognize that Greater Sudbury was faced with a difficult task of preparing an application that reflected the amalgamation with West Nipissing Energy Services Ltd. Considering all the exceptional circumstances, the Board approves an effective date of July 1, 2009 and the recovery of the revenue shortfall arising in the period between July 1, 2009 and the implementation of the new rates."*

### **Response**

As indicated in attached Appendix E, Greater Sudbury Hydro has prepared this Draft Rate Order on the assumption that 2009 rates will be implemented on February 1, 2010.

Deferral and variance rate riders have been calculated with a disposition period commencing February 1, 2010 and on page 27 of Appendix B, Greater Sudbury has calculated the Forgone Distribution Revenue Rate Rider for the Board approved effective date of July 1, 2009 to February 1, 2010. Having consideration for the bill impacts, Greater Sudbury is proposing and has utilized the period February 1, 2010 to April 30, 2011 to recover forgone revenue related to the period July 1, 2009 to February 1, 2010. This recovery period coincides with the deferral and variance account rate rebates in an attempt to mitigate the impact on our customers.

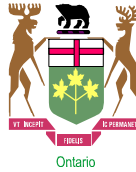
In filing the Draft Rate Order, Greater Sudbury has provided detailed supporting material, including all relevant calculations showing the impact of the Board's Decision on Sudbury's proposed revenue requirement, the allocation of the approved revenue requirement to the classes and the determination of the final rates.

Supporting documentation includes, a completed version of the Revenue Requirement Work Form excel spreadsheet (Appendix A), detailed calculations of the revised retail transmission service rates (Appendix B pages 2-4) and variance account rate riders reflecting this Decision (Appendix D).

Additionally, Greater Sudbury has provided extended and supplementary detailed information in Appendix B and a schedule of rates and charges in Appendix C for both its Sudbury customers as well as its West Nipissing customers.



**Appendix A**  
**Board Adjustment Worksheet**



## REVENUE REQUIREMENT WORK FORM

Name of LDC: **Greater Sudbury Hydro Inc.**  
File Number: **EB-2008-0230**  
Rate Year: **2009** Version: 1.0

### Table of Content

<u>Sheet</u>	<u>Name</u>
A	<a href="#">Data Input Sheet</a>
1	<a href="#">Rate Base</a>
2	<a href="#">Utility Income</a>
3	<a href="#">Taxes/PILS</a>
4	<a href="#">Capitalization/Cost of Capital</a>
5	<a href="#">Revenue Sufficiency/Deficiency</a>
6	<a href="#">Revenue Requirement</a>
7	<a href="#">Bill Impacts</a>

#### Notes:

- (1) Pale green cells represent inputs
- (2) **Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.**

#### **Copyright**

*This Revenue Requirement Work Form Model is protected by copyright and is being made available to you solely for the purpose of preparing or reviewing your draft rate order. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.*



# REVENUE REQUIREMENT WORK FORM

Name of LDC: Greater Sudbury Hydro Inc.  
File Number: EB-2008-0230  
Rate Year: 2009

Data Input				(1)
Application	Adjustments	Per Board Decision		
<b>1 Rate Base</b>				
Gross Fixed Assets (average)	\$161,360,978 (4)	(\$1,949,644)	\$159,411,333	
Accumulated Depreciation (average)	(\$97,238,655) (5)	\$388,687	(\$96,849,968)	
<b>Allowance for Working Capital:</b>				
Controllable Expenses	\$11,874,566	(\$123,876) (6)	\$11,750,690	
Cost of Power	\$77,531,341	\$166,419 (7)	\$77,697,760	
Working Capital Rate (%)	15.00%		15.00%	
<b>2 Utility Income</b>				
Operating Revenues:				
Distribution Revenue at Current Rates	\$21,172,574		\$21,105,019	
Distribution Revenue at Proposed Rates	\$23,818,357		\$23,134,397	
<b>Other Revenue:</b>				
Specific Service Charges	\$217,032		\$217,032	
Late Payment Charges	\$112,728		\$112,728	
Other Distribution Revenue	\$872,672		\$872,672	
Other Income and Deductions	\$495,448		\$445,448	
<b>Operating Expenses:</b>				
OM+A Expenses	\$11,874,566	(\$123,876) (6)	\$11,750,690	
Depreciation/Amortization	\$5,597,110	(\$483,897) (8)	\$5,113,212	
Property taxes	\$ -		\$0	
<b>Capital taxes</b>	\$140,700		\$137,202	
Other expenses				
<b>3 Taxes/PILs</b>				
Taxable Income:				
Adjustments required to arrive at taxable income	\$1,229,061 (3)		\$2,029,110	
<b>Utility Income Taxes and Rates:</b>				
Income taxes (not grossed up)	\$1,355,036		\$1,539,219	
<b>Income taxes (grossed up)</b>	\$2,022,442		\$2,297,342	
Capital Taxes	\$140,700		\$137,202	
Federal tax (%)	19.00%		19.00%	
Provincial tax (%)	14.00%		14.00%	
Income Tax Credits				
<b>4 Capitalization/Cost of Capital</b>				
<b>Capital Structure:</b>				
Long-term debt Capitalization Ratio (%)	52.7%		52.7%	
Short-term debt Capitalization Ratio (%)	4.0% (2)		4.0% (2)	
Common Equity Capitalization Ratio (%)	43.3%		43.3%	
Preferred Shares Capitalization Ratio (%)				
<b>Cost of Capital</b>				
Long-term debt Cost Rate (%)	7.01%		7.01%	
Short-term debt Cost Rate (%)	4.47%		1.33%	
Common Equity Cost Rate (%)	8.57%		8.01%	
Preferred Shares Cost Rate (%)				

## Notes:

- This input sheet provides all inputs needed to complete sheets 1 through 6 (Rate Base through Revenue Requirement), except for Notes that the utility may wish to use to support the components. Notes should be put on the applicable pages to understand the context of each such note.
- All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
  - 4.0% unless an Applicant has proposed or been approved for another amount.
  - Net of addbacks and deductions to arrive at taxable income.
  - Average of Gross Fixed Assets at beginning and end of the Test Year
  - Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
  - Comprised of \$25,000 reduction in software maintenance, the removal of \$50,000 related to IFRS work (reclassified to a deferral account, and \$48,876 reduction in line apprentice wages.
  - Refer to revised cost of power calculation in Appendix B
  - Amortization calculation updated based on half year rule for additions and revised capital program for 2009.



## REVENUE REQUIREMENT WORK FORM

Name of LDC: Greater Sudbury Hydro Inc.  
File Number: EB-2008-0230  
Rate Year: 2009

Rate Base				
Line No.	Particulars	Application	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) (3)	\$161,360,978	(\$1,949,644)	\$159,411,333
2	Accumulated Depreciation (average) (3)	(\$97,238,655)	\$388,687	(\$96,849,968)
3	Net Fixed Assets (average) (3)	\$64,122,323	(\$1,560,957)	\$62,561,365
4	Allowance for Working Capital (1)	\$13,410,886	\$6,381	\$13,417,267
5	<b>Total Rate Base</b>	<b>\$77,533,209</b>	<b>(\$1,554,576)</b>	<b>\$75,978,633</b>
<b>(1) Allowance for Working Capital - Derivation</b>				
6	Controllable Expenses	\$11,874,566	(\$123,876)	\$11,750,690
7	Cost of Power	\$77,531,341	\$166,419	\$77,697,760
8	Working Capital Base	\$89,405,907	\$42,543	\$89,448,450
9	Working Capital Rate % (2)	15.00%		15.00%
10	Working Capital Allowance	\$13,410,886	\$6,381	\$13,417,267

### Notes

- (2) Generally 15%. Some distributors may have a unique rate due as a result of a lead-lag study.  
(3) Average of opening and closing balances for the year.



# REVENUE REQUIREMENT WORK FORM

Name of LDC: Greater Sudbury Hydro Inc.  
File Number: EB-2008-0230  
Rate Year: 2009

Utility income				
Line No.	Particulars	Application	Adjustments	Per Board Decision
<b>Operating Revenues:</b>				
1	Distribution Revenue (at Proposed Rates)	\$23,818,357	(\$683,959)	\$23,134,397
2	Other Revenue (1)	\$1,697,880	(\$50,000)	\$1,647,880
3	Total Operating Revenues	\$25,516,237	(\$733,959)	\$24,782,277
<b>Operating Expenses:</b>				
4	OM+A Expenses	\$11,874,566	(\$123,876)	\$11,750,690
5	Depreciation/Amortization	\$5,597,110	(\$483,897)	\$5,113,212
6	Property taxes	\$ -	\$ -	\$ -
7	Capital taxes	\$140,700	(\$3,498)	\$137,202
8	Other expense	\$ -	\$ -	\$ -
9	Subtotal	\$17,612,375	(\$611,271)	\$17,001,104
10	Deemed Interest Expense	\$3,004,309	(\$155,667)	\$2,848,642
11	Total Expenses (lines 4 to 10)	\$20,616,684	(\$766,938)	\$19,849,746
12	Utility income before income taxes	\$4,899,552	\$32,979	\$4,932,531
13	Income taxes (grossed-up)	\$2,022,442	\$274,899	\$2,297,342
14	Utility net income	\$2,877,110	(\$241,920)	\$2,635,190

## Notes

(1)	<b>Other Revenues / Revenue Offsets</b>		
	Specific Service Charges	\$217,032	\$217,032
	Late Payment Charges	\$112,728	\$112,728
	Other Distribution Revenue	\$872,672	\$872,672
	Other Income and Deductions	\$495,448	\$445,448
	<b>Total Revenue Offsets</b>	<b>\$1,697,880</b>	<b>\$1,647,880</b>

Other revenues and offsets as per page 8 of the Board Decision



# REVENUE REQUIREMENT WORK FORM

Name of LDC: Greater Sudbury Hydro Inc.  
File Number: EB-2008-0230  
Rate Year: 2009

Taxes/PILs			
Line No.	Particulars	Application	Per Board Decision
<u>Determination of Taxable Income</u>			
1	Utility net income	\$2,877,110	\$2,635,190
2	Adjustments required to arrive at taxable utility income	\$1,229,061	\$2,029,110
3	Taxable income	\$4,106,171	\$4,664,300
<u>Calculation of Utility income Taxes</u>			
4	Income taxes	\$1,355,036	\$1,539,219
5	Capital taxes	\$140,700	\$137,202
6	Total taxes	\$1,495,736	\$1,676,421
7	Gross-up of Income Taxes	\$667,406	\$758,123
8	Grossed-up Income Taxes	\$2,022,442	\$2,297,342
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$2,163,142	\$2,434,543
10	Other tax Credits	\$ -	\$ -
<u>Tax Rates</u>			
11	Federal tax (%)	19.00%	19.00%
12	Provincial tax (%)	14.00%	14.00%
13	Total tax rate (%)	33.00%	33.00%

## Notes



## REVENUE REQUIREMENT WORK FORM

Name of LDC: Greater Sudbury Hydro Inc.  
 File Number: EB-2008-0230  
 Rate Year: 2009

### Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
<b>Application</b>					
<b>Debt</b>					
1	Long-term Debt	52.70%	\$40,860,001	7.01%	\$2,865,680
2	Short-term Debt	4.00%	\$3,101,328	4.47%	\$138,629
3	<b>Total Debt</b>	<b>56.70%</b>	<b>\$43,961,329</b>	<b>6.83%</b>	<b>\$3,004,309</b>
<b>Equity</b>					
4	Common Equity	43.30%	\$33,571,879	8.57%	\$2,877,110
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	<b>Total Equity</b>	<b>43.30%</b>	<b>\$33,571,879</b>	<b>8.57%</b>	<b>\$2,877,110</b>
7	<b>Total</b>	<b>100%</b>	<b>\$77,533,209</b>	<b>7.59%</b>	<b>\$5,881,419</b>
<b>Per Board Decision</b>					
<b>Debt</b>					
8	Long-term Debt	52.70%	\$40,040,739	7.01%	\$2,808,222
9	Short-term Debt	4.00%	\$3,039,145	1.33%	\$40,421
10	<b>Total Debt</b>	<b>56.70%</b>	<b>\$43,079,885</b>	<b>6.61%</b>	<b>\$2,848,642</b>
<b>Equity</b>					
11	Common Equity	43.3%	\$32,898,748	8.01%	\$2,635,190
12	Preferred Shares	0.0%	\$ -	0.00%	\$ -
13	<b>Total Equity</b>	<b>43.3%</b>	<b>\$32,898,748</b>	<b>8.01%</b>	<b>\$2,635,190</b>
14	<b>Total</b>	<b>100%</b>	<b>\$75,978,633</b>	<b>7.22%</b>	<b>\$5,483,832</b>

#### Notes

(1) 4.0% unless an Applicant has proposed or been approved for another amount.



# REVENUE REQUIREMENT WORK FORM

Name of LDC: Greater Sudbury Hydro Inc.  
 File Number: EB-2008-0230  
 Rate Year: 2009

## Revenue Sufficiency/Deficiency

Line No.	Particulars	Per Application		Per Board Decision	
		At Current Approved	At Proposed Rates	At Current Approved	At Proposed Rates
1	Revenue Deficiency from Below		\$2,645,783		\$2,029,378
2	Distribution Revenue	\$21,172,574	\$21,172,574	\$21,105,019	\$21,105,019
3	Other Operating Revenue Offsets - net	\$1,697,880	\$1,697,880	\$1,647,880	\$1,647,880
4	<b>Total Revenue</b>	<b>\$22,870,454</b>	<b>\$25,516,237</b>	<b>\$22,752,899</b>	<b>\$24,782,277</b>
5	Operating Expenses	\$17,612,375	\$17,612,375	\$17,001,104	\$17,001,104
6	Deemed Interest Expense	\$3,004,309	\$3,004,309	\$2,848,642	\$2,848,642
	<b>Total Cost and Expenses</b>	<b>\$20,616,684</b>	<b>\$20,616,684</b>	<b>\$19,849,746</b>	<b>\$19,849,746</b>
7	<b>Utility Income Before Income Taxes</b>	<b>\$2,253,770</b>	<b>\$4,899,552</b>	<b>\$2,903,153</b>	<b>\$4,932,531</b>
	Tax Adjustments to Accounting				
8	Income per 2009 PILs	\$1,229,061	\$1,229,061	\$2,029,110	\$2,029,110
9	<b>Taxable Income</b>	<b>\$3,482,830</b>	<b>\$6,128,613</b>	<b>\$4,932,263</b>	<b>\$6,961,641</b>
10	Income Tax Rate	33.00%	33.00%	33.00%	33.00%
11	<b>Income Tax on Taxable Income</b>	<b>\$1,149,334</b>	<b>\$2,022,442</b>	<b>\$1,627,647</b>	<b>\$2,297,342</b>
12	<b>Income Tax Credits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
13	<b>Utility Net Income</b>	<b>\$1,104,436</b>	<b>\$2,877,110</b>	<b>\$1,275,506</b>	<b>\$2,635,190</b>
14	<b>Utility Rate Base</b>	<b>\$77,533,209</b>	<b>\$77,533,209</b>	<b>\$75,978,633</b>	<b>\$75,978,633</b>
	Deemed Equity Portion of Rate Base	\$33,571,879	\$33,571,879	\$32,898,748	\$32,898,748
15	Income/Equity Rate Base (%)	3.29%	8.57%	3.88%	8.01%
16	Target Return - Equity on Rate Base	8.57%	8.57%	8.01%	8.01%
	Sufficiency/Deficiency in Return on Equity	-5.28%	0.00%	-4.13%	0.00%
17	Indicated Rate of Return	5.30%	7.59%	5.43%	7.22%
18	Requested Rate of Return on Rate Base	7.59%	7.59%	7.22%	7.22%
19	Sufficiency/Deficiency in Rate of Return	-2.29%	0.00%	-1.79%	0.00%
20	Target Return on Equity	\$2,877,110	\$2,877,110	\$2,635,190	\$2,635,190
21	Revenue Sufficiency/Deficiency	\$1,772,674	\$ -	\$1,359,683	(\$0)
22	<b>Gross Revenue Sufficiency/Deficiency</b>	<b>\$2,645,783 (1)</b>		<b>\$2,029,378 (1)</b>	

### Notes:

(1) Revenue Sufficiency/Deficiency divided by (1 - Tax Rate)





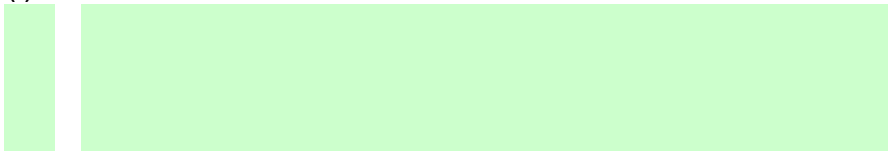
## REVENUE REQUIREMENT WORK FORM

Name of LDC: Greater Sudbury Hydro Inc.  
File Number: EB-2008-0230  
Rate Year: 2009

		Revenue Requirement	
Line No.	Particulars	Application	Per Board Decision
1	OM&A Expenses	\$11,874,566	\$11,750,690
2	Amortization/Depreciation	\$5,597,110	\$5,113,212
3	Property Taxes	\$ -	\$ -
4	Capital Taxes	\$140,700	\$137,202
5	Income Taxes (Grossed up)	\$2,022,442	\$2,297,342
6	Other Expenses	\$ -	\$ -
7	Return		
	Deemed Interest Expense	\$3,004,309	\$2,848,642
	Return on Deemed Equity	\$2,877,110	\$2,635,190
8	Distribution Revenue Requirement before Revenues	\$25,516,237	\$24,782,277
9	Distribution revenue	\$23,818,357	\$23,134,397
10	Other revenue	\$1,697,880	\$1,647,880
11	<b>Total revenue</b>	\$25,516,237	\$24,782,277
12	<b>Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)</b>	\$ - (1)	(\$0) (1)

### Notes

(1) Line 11 - Line 8





# REVENUE REQUIREMENT WORK FORM

Name of LDC: Greater Sudbury Hydro Inc.  
 File Number: EB-2008-0230  
 Rate Year: 2009

		Selected Delivery Charge and Bill Impacts Per Draft Rate Order								
		Monthly Delivery Charge					Total Bill			
		Current	Per Draft Rate Order	Change			Current	Per Draft Rate Order	Change	
				\$	%				\$	%
1000										
Residential	kWh/month			\$ -				\$ -		
GS < 50kW	2000 kWh/month			\$ -				\$ -		

## Notes:

Refer to Appendix B for rate impacts  
 Impacts are broken down for full harmonization of rates, rate impacts for Greater Sudbury Hydro area, rate impacts for West Nipissing area

# **Appendix B**

## **Supplementary Adjustment Details**

<b>Calculation of Cost of Power</b>			
	Application as Filed		
Cost of Power Purchased			
	<u>Quantities</u>	<u>Rate</u>	<u>Amount</u>
Energy	1,029,064,943.54	0.0603	\$ 62,052,616.10
Wholesale Market Service Charge	1,029,064,943.54	0.0062	\$ 6,380,202.65
Network Charge	1,029,064,943.54	various	\$ 4,896,539.84
Connection Charge	1,029,064,943.54	various	\$ 4,041,982.47
Low voltage	1,029,064,943.54	various	\$ 160,000.00
			<u>\$ 77,531,341.06</u>
	Board Interrogatory # 39		
Cost of Power Purchased			
	<u>Quantities</u>	<u>Rate</u>	<u>Amount</u>
Energy	1,024,808,191.00	0.0603	\$ 61,795,933.92
Wholesale Market Service Charge	1,024,808,191.00	0.0062	\$ 6,353,810.78
Network Charge	1,024,808,191.00	various	\$ 4,821,221.94
Connection Charge	1,024,808,191.00	various	\$ 4,033,776.73
Low voltage	1,024,808,191.00	various	\$ 160,000.00
			<u>\$ 77,164,743.37</u>
	Board Decision and Order		
Cost of Power Purchased			
	<u>Quantities</u>	<u>Rate</u>	<u>Amount</u>
Energy	1,027,426,385.00	0.0603	\$ 61,953,811.02
Wholesale Market Service Charge	1,027,426,385.00	0.0065	\$ 6,678,271.50
Network Charge	1,027,426,385.00	various	\$ 4,894,846.29
Connection Charge	1,027,426,385.00	various	\$ 3,987,199.52
	1,027,426,385.00	various	\$ 183,631.77
			<u>\$ 77,697,760.10</u>

The wholesale market service charge has been changed to 0.0065 to reflect the increase in the rural rate assistance from 0.0010 to 0.0013 effective May 1, 2009.

GREATER SUDBURY HYDRO INC											
ANALYSIS OF MONTHLY PEAK DEMAND											
PROJECTED YEAR ENDED DECEMBER 31, 2009											
			Network service chg			Line connection service chg			Transformation connection service chg		
Charge Type			<u>650</u>			<u>651</u>			<u>652</u>		
			<u>Rate</u>	<u>Qty</u>	<u>Invoice \$</u>	<u>Rate</u>	<u>Qty</u>	<u>Invoice \$</u>	<u>Rate</u>	<u>Qty</u>	<u>Invoice \$</u>
January			\$ 2.57	164,937.00	\$ 423,888.09	\$ 0.70	68,807.00	\$ 48,164.90	\$ 1.62	168,941.00	\$ 273,684.42
February			\$ 2.57	160,009.00	\$ 411,223.13	\$ 0.70	69,762.00	\$ 48,833.40	\$ 1.62	172,036.00	\$ 278,698.32
March			\$ 2.57	151,753.00	\$ 390,005.21	\$ 0.70	66,687.00	\$ 46,680.90	\$ 1.62	163,514.00	\$ 264,892.68
April			\$ 2.57	128,144.00	\$ 329,330.08	\$ 0.70	46,699.00	\$ 32,689.30	\$ 1.62	141,256.00	\$ 228,834.72
May			\$ 2.57	126,830.00	\$ 325,953.10	\$ 0.70	48,752.00	\$ 34,126.40	\$ 1.62	140,358.00	\$ 227,379.96
June			\$ 2.57	149,281.00	\$ 383,652.17	\$ 0.70	71,768.00	\$ 50,237.60	\$ 1.62	173,560.00	\$ 281,167.20
July			\$ 2.66	125,165.00	\$ 332,938.90	\$ 0.70	65,323.00	\$ 45,726.10	\$ 1.57	140,484.00	\$ 220,559.88
August			\$ 2.66	128,184.00	\$ 340,969.44	\$ 0.70	65,912.00	\$ 46,138.40	\$ 1.57	144,073.00	\$ 226,194.61
September			\$ 2.66	125,474.00	\$ 333,760.84	\$ 0.70	88,956.00	\$ 62,269.20	\$ 1.57	154,344.00	\$ 242,320.08
October			\$ 2.66	114,728.00	\$ 305,176.48	\$ 0.70	57,652.00	\$ 40,356.40	\$ 1.57	135,743.00	\$ 213,116.51
November			\$ 2.66	160,865.00	\$ 427,900.90	\$ 0.70	87,275.00	\$ 61,092.50	\$ 1.57	182,354.00	\$ 286,295.78
December			\$ 2.66	162,003.00	\$ 430,927.98	\$ 0.70	80,942.00	\$ 56,659.40	\$ 1.57	170,125.00	\$ 267,096.25
				<u>1,697,373.00</u>	<u>\$ 4,435,726.32</u>		<u>818,535.00</u>	<u>\$ 572,974.50</u>		<u>1,886,788.00</u>	<u>\$ 3,010,240.41</u>
			IESO		\$ 4,435,726.32			\$ 3,583,214.91			\$ 8,018,941.23
			WN-HONI		\$ 283,084.64			\$ 257,575.39			\$ 540,660.03
			GSH-HONI		\$ 171,240.26			\$ 131,149.05			\$ 302,389.31
					<u>\$ 4,890,051.22</u>			<u>\$ 3,971,939.35</u>			<u>\$ 8,861,990.57</u>

GREATER SUDBURY HYDRO INC													
ANALYSIS OF MONTHLY PEAK DEMAND													
PROJECTED YEAR ENDED DECEMBER 31, 2009													
		Network service chg				Transformation connection service chg				TX Connection Charge Trans			
Charge Type		Rate	Pro Rate Factor	Qty	Invoice \$	Rate	Pro Rate Factor	Qty	Invoice \$	Rate	Pro Rate Factor	Qty	Invoice \$
January 3 to January 31/07	Coniston MS1 & MS2	\$ 2.01		3,161.00	\$ 6,353.61	\$ 1.88		3,161.00	\$ 5,942.68	\$ 1.38		4442.00	\$ 6,129.96
	Capreol	\$ 2.01		4,398.00	\$ 8,839.98								
	Mansour Mining	\$ 2.01		719.00	\$ 1,445.19	\$ 1.88		719.00	\$ 1,351.72				
February 1 to March 1/07	Coniston MS1 & MS2	\$ 2.01		3,239.00	\$ 6,510.39	\$ 1.88		3,250.00	\$ 6,110.00	\$ 1.38		4533.00	\$ 6,255.54
	Capreol	\$ 2.01		4,533.00	\$ 9,111.33								
	Mansour Mining	\$ 2.01		740.00	\$ 1,487.40	\$ 1.88		740.00	\$ 1,391.20				
March 2 to March 30/07	Coniston MS1 & MS2	\$ 2.01		2,904.00	\$ 5,837.04	\$ 1.88		2,965.00	\$ 5,574.20	\$ 1.38		4247.00	\$ 5,860.86
	Capreol	\$ 2.01		4,092.00	\$ 8,224.92								
	Mansour Mining	\$ 2.01		720.00	\$ 1,447.20	\$ 1.88		720.00	\$ 1,353.60				
March 31 to May 1/07	Coniston MS1 & MS2	\$ 2.01		2,400.00	\$ 4,824.00	\$ 1.88		2,481.00	\$ 4,664.28	\$ 1.38		3331.00	\$ 4,596.78
	Capreol	\$ 2.01		3,114.00	\$ 6,259.14								
	Mansour Mining	\$ 2.01		614.00	\$ 1,234.14	\$ 1.88		662.00	\$ 1,244.56				
May 2 to May 31/07	Coniston MS1 & MS2	\$ 2.24		2,116.00	\$ 4,739.84	\$ 1.99		2,116.00	\$ 4,210.84	\$ 1.39		2390.00	\$ 3,322.10
	Capreol	\$ 2.24		2,390.00	\$ 5,353.60	\$ 1.99							
	Mansour Mining	\$ 2.24		612.00	\$ 1,370.88	\$ 1.99		612.00	\$ 1,217.88				
June 1 to June 29/07	Coniston MS1 & MS2	\$ 2.24		2,392.00	\$ 5,358.08	\$ 1.99		2,392.00	\$ 4,760.08	\$ 1.39		2694.00	\$ 3,744.66
	Capreol	\$ 2.24		2,694.00	\$ 6,034.56	\$ 1.99							
	Mansour Mining	\$ 2.24		610.00	\$ 1,366.40	\$ 1.99		610.00	\$ 1,213.90				
June 30 to July 31/07	Coniston MS1 & MS2	\$ 2.24		2,322.00	\$ 5,201.28	\$ 1.99		612.00	\$ 1,217.88	\$ 1.39		2647.00	\$ 3,679.33
	Capreol	\$ 2.24		2,647.00	\$ 5,929.28	\$ 1.99							
	Mansour Mining	\$ 2.24		612.00	\$ 1,370.88	\$ 1.99		612.00	\$ 1,217.88				
August 1 to 31/07	Coniston MS1 & MS2	\$ 2.24		2,304.00	\$ 5,160.96	\$ 1.99		2,304.00	\$ 4,584.96	\$ 1.39		2816.00	\$ 3,914.24
	Capreol	\$ 2.24		2,816.00	\$ 6,307.84	\$ 1.99							
	Mansour Mining	\$ 2.24		604.00	\$ 1,352.96	\$ 1.99		604.00	\$ 1,201.96				
September 1 to October 2/07	Coniston MS1 & MS2	\$ 2.24		2,168.00	\$ 4,856.32	\$ 1.99		2,168.00	\$ 4,314.32	\$ 1.39		2783.00	\$ 3,868.37
	Capreol	\$ 2.24		2,533.00	\$ 5,673.92	\$ 1.99							
	Mansour Mining	\$ 2.24		609.00	\$ 1,364.16	\$ 1.99		609.00	\$ 1,211.91				
October 3 to October 31/07	Coniston MS1 & MS2	\$ 2.24		2,316.00	\$ 5,187.84	\$ 1.99		2,316.00	\$ 4,608.84	\$ 1.39		2,938.00	\$ 4,083.82
	Capreol	\$ 2.24		2,707.00	\$ 6,063.68	\$ 1.99							
	Mansour Mining	\$ 2.24		615.00	\$ 1,377.60	\$ 1.99		615.00	\$ 1,223.85				
November 1 to November 30/06	Coniston MS1 & MS2	\$ 2.24		3,000.00	\$ 6,720.00	\$ 1.99		3,000.00	\$ 5,970.00	\$ 1.39		4055.00	\$ 5,636.45
	Capreol	\$ 2.24		4,055.00	\$ 9,083.20	\$ 1.99							
	Mansour Mining	\$ 2.24		671.00	\$ 1,503.04	\$ 1.99		671.00	\$ 1,335.29				
December 1 to January 2/07	Coniston MS1 & MS2	\$ 2.24		3,193.00	\$ 7,152.32	\$ 1.99		3,250.00	\$ 6,467.50	\$ 1.39		4464.00	\$ 6,204.96
	Capreol	\$ 2.24		4,237.00	\$ 9,490.88	\$ 1.99							
	Mansour Mining	\$ 2.24		735.00	\$ 1,646.40	\$ 1.99		735.00	\$ 1,462.65				
				79,592.00	\$ 171,240.26			37,924.00	\$ 73,851.98		-	41340	\$ 57,297.07

134,806.00	\$ 257,575.39
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Calculation for the removal of 23% of the two additional Powerline Electricians							
Reference 4.f Compensation from the Decision							
			Total				
Original 2009 Test Year Budget		212,505	(2 powerline electricians annualized & fully burdened)				
Revised 2009 Test Year Budget @ 77%		163,629					
Net Reduction		<u>48,876</u>					
This amount has been removed from the OM&A budget.							



### Original and Revised Capital Expenditure requested in 2009 Rate Base

Project Description	As per Application	Revised Budget following oral hearing	Revised Budget Per Board Decision	Comments
Meter Installations	111,370	50,000	50,000	\$61,370 related to smart meters removed from capital budget, will be added to smart meter deferral accounts.
Emergency Plant Mtce.	83,849	140,000	140,000	No reason for the increase
Failed Transformers	73,676	73,676	73,676	
PCB	147,960	20,000	20,000	Represents the portion that will be used and useful in 2009.
Major Repairs to Substations	750,716	897,965	897,965	No reason for the increase.
MS14 Land Acquisition	400,000	200,000	0	<b>As per Board Decision</b>
System Betterment	427,041	938,020	938,020	No reason for the increase
Overhead & Underground	281,100	283,893	283,893	
City Roadwork	546,030	150,000	150,000	Represents the portion that will be used and useful in 2009.
Subdivisions	427,201	300,000	300,000	Represents the portion that will be used and useful in 2009.
Commercial	563,600	563,600	563,600	
Beatrice - West of	106,197	106,197	106,197	
Sherwood Park Phase 3	334,025	334,025	0	<b>Will not be used and useful in 2009.</b>
Sparks Street - Restricted Conductor	204,169	365,000	365,000	No reason for the increase has been provided
Insulator Replacement Program	937,197	400,000	400,000	Represents the portion that will be used and useful in 2009.

Shaughnessy O/H to U/G Conversion	225,683			Will not be used and useful in 2009.
Centennial Load Area Voltage	202,825	202,825	202,825	
44kV Motorized Switches	133,335	133,335	133,335	
44 kV and 12 kV Fault	20,622	20,622	0	<b>Will not be used and useful in 2009</b>
Tools and Equipment	170,000	170,000	170,000	
Vehicles & Leasehold Improvements	703,000	283,000	283,000	Represents the portion that will be used and useful in 2009. Not all vehicles on order will be delivered in 2009.
Enterprise Resource	540,000	0	0	Removed – will not be used and useful in 2009.
Substation Security	15,000	15,000	15,000	
SAP - Billing Software	2,100,000	1,525,000	0	<b>Due to an implementation delay this project will not be used and useful in 2009.</b>
Jarvi Road	297,500	297,500	297,500	
28M6 Montague to Whissel	235,797	525,000	525,000	Budget increase as project will require significant amount of contracted labour.
SCADA	392,907	392,907	392,907	
Pole Replacement 9M1 to		450,409	<b>389,039</b>	
Southlane Road		275,000	275,000	New project to allow Bell Canada to attach poles
Louis Street 22/04		174,814	174,814	Collapse of underground chamber has required a rebuild
Falconbridge Voltage Conversion		150,000	150,000	As per 2003 MADD application to the Board
Bell Park O/H to U/G conversion	62,011			Removed - will not be used and useful in 2009
Hillsdale Lakeview Rebuild	610,298			Removed – will not be used and useful in 2009

44kV Tie between 28M4 and 9M4	725,000			Removed – will not be used and useful in 2009
Am / Fm GIS Software Carryover		160,610	0	<b>Removed as per Board Decision</b>
Barrydowne 44 kV Reconductor		150,000	150,000	Carryover of a 2008 project
Vehicle Carryover		208,888	208,888	Long lead time for delivery – 2008 year end actual adjusted
Building Carryover		149,913	149,913	Cost to build small PCB processing & storage building on site
Substation Security		4,985	4,985	Completed in 2009
Major Substations Carryover		11,691	11,691	Substation fencing from 2008 completed in 2009
Webwood Drive		50,000	50,000	Related to changing transformers of 2 customers
Tilton Lake Rd		47,818	47,818	Charges associated with Bell Canada transfers on this major rebuild
Gary Street Carryover		305,801	305,801	Service transfers and underground installation associated with Gary Street 44 kV line rebuild
Webpage Design		21,658	0	<b>Removed as per Board Order</b>
<b>Total - Capital</b>	<b>\$ 11,828,109</b>	<b>\$ 10,549,152</b>	<b>\$8,225,867</b>	
<b>Remove from 2008 and add to 2009</b>			<b>293,906</b>	
<b>Less Contributions</b>	<b>\$959,585</b>	<b>\$815,380</b>	<b>\$815,380</b>	
<b>Total Capital Less</b>	<b>\$ 10,868,524</b>	<b>\$9,733,772</b>	<b>\$7,704,393</b>	

Fixed Asset Continuity Schedule (Distribution & Operations)											
2009 Test Year											
Original as Filed			Cost				Accumulated Depreciation				
CCA Class	OEB	Description	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
N/A	1805	Land - Substations	890,771.88	400,000.00		1,290,771.88	0.00			0.00	1,290,771.88
47	1808	Buildings - Substations	9,230,592.16			9,230,592.16	3,753,476.38	175,968.98		3,929,445.36	5,301,146.80
13	1810	Leasehold Improvements	0.00			0.00	0.00			0.00	0.00
47	1815	Transformer Station Equipment > 50 kV	0.00			0.00	0.00			0.00	0.00
47	1820	Substation Equipment	15,656,047.69	750,716.33		16,406,764.02	9,503,615.71	432,178.68		9,935,794.39	6,470,969.63
47	1825	Storage Battery Equipment	0.00			0.00	0.00			0.00	0.00
47	1830	Poles, Towers & Fixtures	13,021,346.99	1,140,782.51		14,162,129.50	6,342,679.52	885,219.01		7,227,898.53	6,934,230.97
47	1835	OH Conductors & Devices	38,005,529.96	3,065,525.82		41,071,055.78	23,788,160.52	902,549.19		24,690,709.71	16,380,346.07
47	1840	UG Conduit	19,256,161.48	1,151,584.00		20,407,745.48	9,590,382.07	832,665.21		10,423,047.28	9,984,698.20
47	1845	UG Conductors & Devices	16,832,955.69	670,287.32		17,503,243.01	8,775,851.30	717,628.50		9,493,479.80	8,009,763.21
47	1850	Line Transformers	24,174,660.29	728,744.52		24,903,404.81	14,654,944.33	811,427.05		15,466,371.38	9,437,033.43
47	1855	Services (OH & UG)	8,899,536.85	281,099.30		9,180,636.15	5,313,564.03	175,384.86		5,488,948.89	3,691,687.26
47	1860	Meters	8,952,811.92	111,370.00		9,064,181.92	5,890,121.12	313,333.83		6,203,454.95	2,860,726.97
47	1861	Smart Meters	0.00	0.00		0.00	0.00	0.00		0.00	0.00
N/A	1905	Land	0.00			0.00	0.00			0.00	0.00
CEC	1906	Land Rights	0.00			0.00	0.00			0.00	0.00
47	1908	Buildings & Fixtures	0.00	90,000.00		90,000.00	0.00	9,000.00		9,000.00	81,000.00
13	1910	Leasehold Improvements	0.00			0.00	0.00			0.00	0.00
8	1915	Office Furniture & Equipment	44,314.56			44,314.56	37,959.50	938.52		38,898.02	5,416.54
10	1920	Computer - Hardware	93,648.76	0.00		93,648.76	93,648.76	0.00		93,648.76	0.00
45	1921	Computer - Hardware post Mar 22/04	0.00			0.00	0.00			0.00	0.00
45.1	1921	Computer - Hardware post Mar 19/07	0.00			0.00	0.00			0.00	0.00
12	1925	Computer - Software	2,396,349.54	2,640,000.00		5,036,349.54	1,990,765.58	633,582.77		2,624,348.35	2,412,001.19
10	1930	Transportation Equipment	4,073,036.30	613,000.00	236,429.85	4,449,606.45	3,146,595.88	393,611.64	236,429.85	3,303,777.67	1,145,828.78
8	1935	Stores Equipment	0.00			0.00	0.00			0.00	0.00
8	1940	Tools, Shop & Garage Equipment	1,531,785.18	170,000.00		1,701,785.18	1,132,467.71	91,493.54		1,223,961.25	477,823.93
8	1945	Measurement & Testing Equipment	0.00			0.00	0.00			0.00	0.00
8	1950	Power operated Equipment	0.00			0.00	0.00			0.00	0.00
8	1955	Communications Equipment	2,185,673.55	15,000.00		2,200,673.55	987,371.57	79,719.36		1,067,090.93	1,133,582.62
8	1960	Miscellaneous Equipment	0.00			0.00	0.00			0.00	0.00
47	1965	Water Heater Rental Units	0.00			0.00	0.00			0.00	0.00
47	1970	Load Management controls	0.00			0.00	0.00			0.00	0.00
47	1975	Load Management Controls Utility Premises	0.00			0.00	0.00			0.00	0.00
47	1980	System Supervisory Equipment	1,245,223.47			1,245,223.47	1,049,029.82	43,833.37		1,092,863.19	152,360.28
47	1985	Sentinel Lighting Rental Units	42,116.86			42,116.86	39,385.92	620.72		40,006.64	2,110.22
47	1996	Hydro One S/S Contribution	0.00			0.00	0.00			0.00	0.00
47	1995	Contributions & Grants	(10,561,305.13)	(959,585.00)		(11,520,890.13)	(1,774,256.97)	(416,940.45)		(2,191,197.42)	(9,329,692.71)
		<b>Total before Work in Process</b>	<b>155,971,258.00</b>	<b>10,868,524.80</b>	<b>236,429.85</b>	<b>166,603,352.95</b>	<b>94,315,762.75</b>	<b>6,082,214.78</b>	<b>236,429.85</b>	<b>100,161,547.68</b>	<b>66,441,805.27</b>
WIP		Work in Process	73,672.26			73,672.26	0.00			0.00	73,672.26
		<b>Total after Work in Process</b>	<b>156,044,930.26</b>	<b>10,868,524.80</b>	<b>236,429.85</b>	<b>166,677,025.21</b>	<b>94,315,762.75</b>	<b>6,082,214.78</b>	<b>236,429.85</b>	<b>100,161,547.68</b>	<b>66,515,477.53</b>
10		Transportation					Less: Fully Allocated Depreciation				
8		Stores Equipment					Transportation	393,611.64			
							Stores Equipment	91,493.54			
							Net Depreciation	5,597,109.60			

Fixed Asset Continuity Schedule (Distribution & Operations)											
2009 Test Year											
			Cost				Accumulated Depreciation				
CCA Class	OEB	Description	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
N/A	1805	Land - Substations	890,771.88	0.00		890,771.88	0.00			0.00	890,771.88
47	1808	Buildings - Substations	9,230,592.16	149,913.00		9,380,505.16	3,753,476.38	178,967.24		3,932,443.62	5,448,061.54
13	1810	Leasehold Improvements	0.00			0.00	0.00			0.00	0.00
47	1815	Transformer Station Equipment > 50 kV	0.00			0.00	0.00			0.00	0.00
47	1820	Substation Equipment	15,656,047.69	909,656.33		16,565,704.02	9,503,615.71	422,315.74		9,925,931.45	6,639,772.57
47	1825	Storage Battery Equipment	0.00			0.00	0.00			0.00	0.00
47	1830	Poles, Towers & Fixtures	12,945,712.34	1,487,933.56		14,433,645.90	6,342,679.52	869,346.38		7,212,025.90	7,221,620.00
47	1835	OH Conductors & Devices	37,919,905.08	2,614,886.23		40,534,791.31	23,788,160.52	831,641.03		24,619,801.55	15,914,989.77
47	1840	UG Conduit	19,256,161.48	559,514.46		19,815,675.94	9,590,382.07	498,738.51		10,089,120.58	9,726,555.36
47	1845	UG Conductors & Devices	16,708,081.36	1,135,983.92		17,844,065.28	8,775,851.30	1,012,590.31		9,788,441.61	8,055,623.67
47	1850	Line Transformers	24,166,887.79	646,120.70		24,813,008.49	14,654,944.33	795,199.69		15,450,144.02	9,362,864.47
47	1855	Services (OH & UG)	8,899,536.85	283,892.58		9,183,429.43	5,313,564.03	169,818.73		5,483,382.76	3,700,046.67
47	1860	Meters	8,952,811.92	50,000.00		9,002,811.92	5,890,121.12	309,879.03		6,200,000.15	2,802,811.77
47	1861	Smart Meters	0.00	0.00		0.00	0.00	0.00		0.00	0.00
N/A	1905	Land	0.00			0.00	0.00			0.00	0.00
CEC	1906	Land Rights	0.00			0.00	0.00			0.00	0.00
47	1908	Buildings & Fixtures	0.00	0.00		0.00	0.00	4,500.00		4,500.00	(4,500.00)
13	1910	Leasehold Improvements	0.00	90,000.00		90,000.00	0.00			0.00	90,000.00
8	1915	Office Furniture & Equipment	44,314.56			44,314.56	37,959.50	938.52		38,898.02	5,416.54
10	1920	Computer - Hardware	93,648.76	0.00		93,648.76	93,648.76	0.00		93,648.76	0.00
45	1921	Computer - Hardware post Mar 22/04	0.00			0.00	0.00			0.00	0.00
45.1	1921	Computer - Hardware post Mar 19/07	0.00			0.00	0.00			0.00	0.00
12	1925	Computer - Software	2,396,349.54	0.00		2,396,349.54	1,990,765.58	105,582.77		2,096,348.35	300,001.19
10	1930	Transportation Equipment	4,073,036.30	401,888.00	236,429.85	4,238,494.45	3,146,595.88	315,597.64	236,429.85	3,225,763.67	1,012,730.78
8	1935	Stores Equipment	0.00			0.00	0.00			0.00	0.00
8	1940	Tools, Shop & Garage Equipment	1,531,785.18	170,000.00		1,701,785.18	1,132,467.71	82,993.54		1,215,461.25	486,323.93
8	1945	Measurement & Testing Equipment	0.00			0.00	0.00			0.00	0.00
8	1950	Power operated Equipment	0.00			0.00	0.00			0.00	0.00
8	1955	Communications Equipment	2,185,673.55	19,985.00		2,205,658.55	987,371.57	79,218.61		1,066,590.18	1,139,068.37
8	1960	Miscellaneous Equipment	0.00			0.00	0.00			0.00	0.00
47	1965	Water Heater Rental Units	0.00			0.00	0.00			0.00	0.00
47	1970	Load Management controls	0.00			0.00	0.00			0.00	0.00
47	1975	Load Management Controls Utility Premises	0.00			0.00	0.00			0.00	0.00
47	1980	System Supervisory Equipment	1,245,223.47			1,245,223.47	1,049,029.82	43,833.87		1,092,863.69	152,359.78
47	1985	Sentinel Lighting Rental Units	42,116.86			42,116.86	39,385.92	620.72		40,006.64	2,110.22
47	1996	Hydro One S/S Contribution	0.00			0.00	0.00			0.00	0.00
47	1995	Contributions & Grants	(10,561,305.13)	(815,380.00)		(11,376,685.13)	(1,774,256.97)	(416,940.45)		(2,191,197.42)	(9,185,487.71)
		Total before Work in Process	155,677,351.64	7,704,393.78	236,429.85	163,145,315.57	94,315,762.75	5,304,841.88	236,429.85	99,384,174.78	63,761,140.80
WIP		Work in Process	367,578.62	1,558,786.58	293,906.36	1,632,458.84	0.00			0.00	1,632,458.84
		Total after Work in Process	156,044,930.26	9,263,180.36	530,336.21	164,777,774.41	94,315,762.75	5,304,841.88	236,429.85	99,384,174.78	65,393,599.64
							Less: Fully Allocated Depreciation				
10		Transportation					Transportation	315,597.64			
8		Stores Equipment					Stores Equipment	82,993.54			
							Net Depreciation	4,906,250.70			
							Add software allowed	206,961.56	= 1,204,140 * 33/48 months / 4 years		
									As per Board Decision and Order 09/12/01		
							Revised net depreciation	5,113,212.26	Half year rule applies to all additions except software		

Greater Sudbury Hydro Inc  
, License Number EB-2002-0559, File Number 2008-0230

**CCA Continuity Schedule (2009) Original as Filed**

Class	Class Description	UCC Prior Year Ending Balance	Less: Non-Distribution Portion	Less: Disallowed FMV Increment	UCC Bridge Year Opening Balance	Additions	Dispositions	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	CCA	UCC Ending Balance
1	Distribution System - 1988 to 22-Feb-2005	54,580,090	0	0	54,580,090	0	0	54,580,090	0	54,580,090	4%	2,183,204	52,396,886
2	Leaseholds	0	0	0	0	90,000	0	90,000	45,000	45,000	6%	2,700	87,300
6	Buildings (No footings below ground)	0	0	0	0	0	0	0	0	0	10%	0	0
8	General Office/Stores Equip	509,521	0	0	509,521	185,000	0	694,521	92,500	602,021	20%	120,404	574,117
10	Computer Hardware/ Vehicles	986,032	0	0	986,032	613,000	0	1,599,032	306,500	1,292,532	30%	387,760	1,211,273
10.1	Certain Automobiles	0	0	0	0	0	0	0	0	0	30%	0	0
12	Computer Software	250,000	0	0	250,000	2,640,000	0	2,890,000	1,320,000	1,570,000	100%	1,570,000	1,320,000
13.1	Lease # 1	0	0	0	0	-	0	0	0	0	20%	0	0
13.2	Lease #2	0	0	0	0	0	0	0	0	0		0	0
13.3	Lease # 3	0	0	0	0	0	0	0	0	0		0	0
13.4	Lease # 4	0	0	0	0	0	0	0	0	0		0	0
14	Franchise	0	0	0	0	0	0	0	0	0		0	0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	68,896	0	0	68,896	0	0	68,896	0	68,896	8%	5,512	63,384
42	Fibre Optic cables	679,171			679,171			679,171		679,171	12%	81,500	597,670
43.1	Certain Energy-Efficient Electrical Generating Equipment	0	0	0	0	0	0	0	0	0	30%	0	0
45	Computers & Systems Hardware acq'd post Mar 22/04	361	0	0	361	0	0	361	0	361	45%	162	198
45.1	Computers & Systems Hardware acq'd post Mar 19/07	0	0	0	0	0	0	0	0	0	55%	0	0
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	0	0	0	0	0	0	0	0	0	30%	0	0
47	Distribution System - post 22-Feb-2005	13,841,902			13,841,902	6,940,525	0	20,782,427	3,470,262	17,312,164	8%	1,384,973	19,397,453
	<b>SUB-TOTAL - UCC</b>	<b>70,915,972</b>	<b>0</b>	<b>0</b>	<b>70,915,972</b>	<b>10,468,525</b>	<b>0</b>	<b>81,384,497</b>	<b>5,234,262</b>	<b>76,150,235</b>		<b>5,736,215</b>	<b>75,648,282</b>

**CCA Continuity Schedule (2009)**

Class	Class Description	UCC Prior Year Ending Balance	Less: Non-Distribution Portion	Less: Disallowed FMV Increment	UCC Bridge Year Opening Balance	Additions	Dispositions	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	CCA	UCC Ending Balance
1	Distribution System - 1988 to 22-Feb-2005	54,580,090	0	0	54,580,090	0	0	54,580,090	0	54,580,090	4%	2,183,204	52,396,886
2	Leaseholds	0	0	0	0	90,000	0	90,000	45,000	45,000	6%	2,700	87,300
6	Buildings (No footings below ground)	0	0	0	0	0	0	0	0	0	10%	0	0
8	General Office/Stores Equip	509,521	0	0	509,521	189,985	0	699,506	94,993	604,513	20%	120,903	578,603
10	Computer Hardware/ Vehicles	986,032	0	0	986,032	401,888	0	1,387,920	200,944	1,186,976	30%	356,093	1,031,827
10.1	Certain Automobiles	0	0	0	0	0	0	0	0	0	30%	0	0
12	Computer Software	250,000	0	0	250,000	0	0	250,000	0	250,000	100%	250,000	0
13.1	Lease # 1	0	0	0	0	-	0	0	0	0	20%	0	0
13.2	Lease #2	0	0	0	0	0	0	0	0	0		0	0
13.3	Lease # 3	0	0	0	0	0	0	0	0	0		0	0
13.4	Lease # 4	0	0	0	0	0	0	0	0	0		0	0
14	Franchise	0	0	0	0	0	0	0	0	0		0	0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	68,896	0	0	68,896	0	0	68,896	0	68,896	8%	5,512	63,384
42	Fibre Optic cables	679,171			679,171			679,171		679,171	12%	81,500	597,670
43.1	Certain Energy-Efficient Electrical Generating Equipment	0	0	0	0	0	0	0	0	0	30%	0	0
45	Computers & Systems Hardware acq'd post Mar 22/04	361	0	0	361	0	0	361	0	361	45%	162	198
45.1	Computers & Systems Hardware acq'd post Mar 19/07	0	0	0	0	0	0	0	0	0	55%	0	0
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	0	0	0	0	0	0	0	0	0	30%	0	0
47	Distribution System - post 22-Feb-2005	13,559,752			13,559,752	7,022,521	0	20,582,273	3,511,260	17,071,012	8%	1,365,681	19,216,592
	<b>SUB-TOTAL - UCC</b>	<b>70,633,822</b>	<b>0</b>	<b>0</b>	<b>70,633,822</b>	<b>7,704,394</b>	<b>0</b>	<b>78,338,216</b>	<b>3,852,197</b>	<b>74,486,019</b>		<b>4,365,755</b>	<b>73,972,461</b>

<b>Capital Structure for 2009 - Application as Filed</b>				
<b>Description</b>	<b>\$</b>	<b>% of Rate Base</b>	<b>Rate of Return</b>	<b>Return</b>
Long Term Debt	40,860,001	52.70%	7.01%	2,865,679.81
Unfunded Short Term Debt	1,695,000	4.00%	4.47%	75,766.50
Total Debt	42,555,001	56.70%		2,941,446.31
Common Share Equity	33,571,879	43.30%	8.57%	2,877,110.06
Total equity	33,571,879	43.30%		2,877,110.06
Total Rate Base	76,126,880	100%	7.64%	5,818,556.37

<b>Capital Structure for 2009</b>				
<b>Description</b>	<b>\$</b>	<b>% of Rate Base</b>	<b>Rate of Return</b>	<b>Return</b>
Long Term Debt	40,040,739	52.70%	7.01%	2,808,221.62
Unfunded Short Term Debt	3,039,145	4.00%	1.33%	40,420.63
Total Debt	43,079,884	56.70%		2,848,642.25
Common Share Equity	32,898,748	43.30%	8.01%	2,635,189.70
Total equity	32,898,748	43.30%		2,635,189.70
Total Rate Base	75,978,632	100%	7.22%	5,483,831.95



## Return on Rate Base Calculation

### Application as Filed

RATE BASE CALCULATION FOR 2009	
Fixed Assets Opening Balance 2009	61,729,167.51
Fixed Assets Closing Balance 2009	66,515,477.53
<b>Average Fixed Asset Balance for 2008</b>	64,122,322.52
Working Capital Allowance	13,410,886.03
<b>Rate Base</b>	77,533,208.55
Regulated Rate of Return	7.59%
<b>Regulated Return on Capital</b>	5,881,419.24
Deemed Interest Expense	3,004,309.19
Deemed Return on Equity	2,877,110.06

### Final Board Order

RATE BASE CALCULATION FOR 2009	
Fixed Assets Opening Balance 2009	61,361,588.89
Fixed Assets Closing Balance 2009	63,761,140.80
<b>Average Fixed Asset Balance for 2008</b>	62,561,364.84
Working Capital Allowance	13,417,267.48
<b>Rate Base</b>	75,978,632.32
Regulated Rate of Return	7.22%
<b>Regulated Return on Capital</b>	5,483,831.95
Deemed Interest Expense	2,848,642.25
Deemed Return on Equity	2,635,189.70

Greater Sudbury Hydro Inc			
Revenue Deficiency Determination - Application as Filed			
Description	2008 Bridge Actual	2009 Test Existing Rates	2009 Test - Required Revenue
<b>Revenue</b>			
Revenue Deficiency			2,645,782.68
Distribution Revenue	21,174,619.23	21,172,573.96	21,172,573.96
Other Operating Revenue (Net)	1,597,554.00	1,697,880.00	1,697,880.00
Smart Meter Deferral Account Adjustment			
<b>Total Revenue</b>	<b>22,772,173.23</b>	<b>22,870,453.96</b>	<b>25,516,236.65</b>
<b>Costs and Expenses</b>			
Administrative & General, Billing & Collecting	5,748,560.00	6,478,231.00	6,478,231.00
Operation & Maintenance	4,548,253.00	5,396,334.78	5,396,334.78
Depreciation & Amortization	4,849,522.12	5,597,109.60	5,597,109.60
Property & Capital Taxes	131,234.88	140,699.72	140,699.72
Deemed Interest	2,833,523.67	3,004,309.19	3,004,309.19
<b>Total Costs and Expenses</b>	<b>18,111,093.68</b>	<b>20,616,684.29</b>	<b>20,616,684.29</b>
Less OCT Included Above			
<b>Total Costs and Expenses Net of OCT</b>	<b>18,111,093.68</b>	<b>20,616,684.29</b>	<b>20,616,684.29</b>
<b>Utility Income Before Income Taxes</b>	<b>4,661,079.55</b>	<b>2,253,769.68</b>	<b>4,899,552.36</b>
<b>Income Taxes:</b>			
Corporate Income Taxes	2,246,723.69	1,149,334.02	2,022,442.30
<b>Total Income Taxes</b>	<b>2,246,723.69</b>	<b>1,149,334.02</b>	<b>2,022,442.30</b>
<b>Utility Net Income</b>	<b>2,414,355.87</b>	<b>1,104,435.66</b>	<b>2,877,110.06</b>
<b>Capital Tax Expense Calculation:</b>			
Total Rate Base	73,326,613.83	77,533,208.55	77,533,208.55
Exemption	15,000,000.00	15,000,000.00	15,000,000.00
Deemed Taxable Capital	<b>58,326,613.83</b>	<b>62,533,208.55</b>	<b>62,533,208.55</b>
Ontario Capital Tax	131,234.88	140,699.72	140,699.72
<b>Income Tax Expense Calculation:</b>			
Accounting Income	4,661,079.55	2,253,769.68	4,899,552.36
Tax Adjustments to Accounting Income	2,045,558.32	1,229,060.68	1,229,060.68
<b>Taxable Income</b>	<b>6,706,637.87</b>	<b>3,482,830.36</b>	<b>6,128,613.05</b>
<b>Income Tax Expense</b>	<b>2,246,723.69</b>	<b>1,149,334.02</b>	<b>2,022,442.30</b>
	33.50%	33.00%	33.00%
<b>Actual Return on Rate Base:</b>			
Rate Base	73,326,613.83	77,533,208.55	77,533,208.55
Interest Expense	2,833,523.67	3,004,309.19	3,004,309.19
Net Income	2,414,355.87	1,104,435.66	2,877,110.06
<b>Total Actual Return on Rate Base</b>	<b>5,247,879.54</b>	<b>4,108,744.85</b>	<b>5,881,419.24</b>
<b>Actual Return on Rate Base</b>	7.16%	5.30%	7.59%
<b>Required Return on Rate Base:</b>			
Rate Base	73,326,613.83	77,533,208.55	77,533,208.55
<b>Return Rates:</b>			
Return on Debt (Weighted)	7.25%	6.83%	6.83%
Return on Equity	9.00%	8.57%	8.57%
Deemed Interest Expense	2,833,523.67	3,004,309.19	3,004,309.19
Return On Equity	3,081,917.58	2,877,110.06	2,877,110.06
<b>Total Return</b>	<b>5,915,441.25</b>	<b>5,881,419.24</b>	<b>5,881,419.24</b>
<b>Expected Return on Rate Base</b>	8.07%	7.59%	7.59%
<b>Revenue Deficiency After Tax</b>	<b>667,561.71</b>	<b>1,772,674.40</b>	<b>0.00</b>
<b>Revenue Deficiency Before Tax</b>	<b>1,003,852.20</b>	<b>2,645,782.68</b>	<b>0.00</b>

Greater Sudbury Hydro Inc			
Revenue Deficiency Determination - Draft Rate Order 2009/12/01			
Description	2008 Bridge Actual	2009 Test Existing Rates	2009 Test - Required Revenue
<b>Revenue</b>			
Revenue Deficiency			2,029,378.24
Distribution Revenue	21,174,619.23	21,105,019.22	21,105,019.22
Other Operating Revenue (Net)	1,597,554.00	1,647,880.00	1,647,880.00
Smart Meter Deferral Account Adjustment			
<b>Total Revenue</b>	<b>22,772,173.23</b>	<b>22,752,899.22</b>	<b>24,782,277.45</b>
<b>Costs and Expenses</b>			
Administrative & General, Billing & Collecting	5,748,560.00	6,403,231.00	6,403,231.00
Operation & Maintenance	4,548,253.00	5,347,458.78	5,347,458.78
Depreciation & Amortization	4,849,522.12	5,113,212.26	5,113,212.26
Property & Capital Taxes	131,234.88	137,201.92	137,201.92
Deemed Interest	2,833,523.67	2,848,642.25	2,848,642.25
<b>Total Costs and Expenses</b>	<b>18,111,093.68</b>	<b>19,849,746.21</b>	<b>19,849,746.21</b>
Less OCT Included Above			
<b>Total Costs and Expenses Net of OCT</b>	<b>18,111,093.68</b>	<b>19,849,746.21</b>	<b>19,849,746.21</b>
<b>Utility Income Before Income Taxes</b>	<b>4,661,079.55</b>	<b>2,903,153.01</b>	<b>4,932,531.24</b>
<b>Income Taxes:</b>			
Corporate Income Taxes	2,246,723.69	1,627,646.73	2,297,341.54
<b>Total Income Taxes</b>	<b>2,246,723.69</b>	<b>1,627,646.73</b>	<b>2,297,341.54</b>
<b>Utility Net Income</b>	<b>2,414,355.87</b>	<b>1,275,506.28</b>	<b>2,635,189.70</b>
<b>Capital Tax Expense Calculation:</b>			
Total Rate Base	73,326,613.83	75,978,632.32	75,978,632.32
Exemption	15,000,000.00	15,000,000.00	15,000,000.00
Deemed Taxable Capital	<b>58,326,613.83</b>	<b>60,978,632.32</b>	<b>60,978,632.32</b>
Ontario Capital Tax	131,234.88	137,201.92	137,201.92
<b>Income Tax Expense Calculation:</b>			
Accounting Income	4,661,079.55	2,903,153.01	4,932,531.24
Tax Adjustments to Accounting Income	2,045,558.32	2,029,109.80	2,029,109.80
<b>Taxable Income</b>	<b>6,706,637.87</b>	<b>4,932,262.81</b>	<b>6,961,641.04</b>
<b>Income Tax Expense</b>	<b>2,246,723.69</b>	<b>1,627,646.73</b>	<b>2,297,341.54</b>
	33.50%	33.00%	33.00%
<b>Actual Return on Rate Base:</b>			
Rate Base	73,326,613.83	75,978,632.32	75,978,632.32
Interest Expense	2,833,523.67	2,848,642.25	2,848,642.25
Net Income	2,414,355.87	1,275,506.28	2,635,189.70
<b>Total Actual Return on Rate Base</b>	<b>5,247,879.54</b>	<b>4,124,148.53</b>	<b>5,483,831.95</b>
<b>Actual Return on Rate Base</b>	<b>7.16%</b>	<b>5.43%</b>	<b>7.22%</b>
<b>Required Return on Rate Base:</b>			
Rate Base	73,326,613.83	75,978,632.32	75,978,632.32
<b>Return Rates:</b>			
Return on Debt (Weighted)	7.25%	6.61%	6.61%
Return on Equity	9.00%	8.01%	8.01%
Deemed Interest Expense	2,833,523.67	2,848,642.25	2,848,642.25
Return On Equity	3,081,917.58	2,635,189.70	2,635,189.70
<b>Total Return</b>	<b>5,915,441.25</b>	<b>5,483,831.95</b>	<b>5,483,831.95</b>
<b>Expected Return on Rate Base</b>	<b>8.07%</b>	<b>7.22%</b>	<b>7.22%</b>
<b>Revenue Deficiency After Tax</b>	<b>667,561.71</b>	<b>1,359,683.42</b>	<b>0.00</b>
<b>Revenue Deficiency Before Tax</b>	<b>1,003,852.20</b>	<b>2,029,378.24</b>	<b>0.00</b>

Revenue to Cost Analysis Per Cost Allocation Study											
Customer Class	Revenue to Cost Ratios Per C.A. Study	Net Revenue Per 2009 Test Year	Addback Transformer Allowances	Gross Distribution Revenue	2009 Miscellaneous Revenue Allocation	Total Revenue Cost Allocation 2009	Updated C.A. Study Cost Proportions For 2009 Excluding Transformer	Addback Transformer Allowances	Updated C.A. Study Cost Proportions For 2009 Including Transformer	Revenue to Cost Ratios Per 2009 Test Year Filing	Target Ranges Low High
Residential	95.17%	13,293,024.78		13,293,024.78	1,119,177.12	14,412,201.90	14,878,497.09		14,878,497.09	96.87%	85.00% 115.00%
GS <50 kW	117.97%	3,819,489.02		3,819,489.02	243,072.66	4,062,561.67	3,694,544.48		3,694,544.48	109.96%	80.00% 120.00%
GS>50 kW	118.91%	5,531,434.43	132,000.00	5,663,434.43	254,721.72	5,918,156.15	5,071,109.28	132,000.00	5,203,109.28	114.10%	80.00% 180.00%
Large Use >5MW	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		80.00% 180.00%
Street Light	6.60%	400,225.08		400,225.08	22,911.75	423,136.83	1,024,913.92		1,024,913.92	41.29%	70.00% 120.00%
Sentinel	18.45%	27,761.28		27,761.28	2,879.56	30,640.84	56,568.13		56,568.13	54.17%	70.00% 120.00%
Unmetered Scattered Load	223.05%	62,462.87		62,462.87	5,117.19	67,580.06	56,644.55		56,644.55	119.31%	80.00% 120.00%
	0.00%	0.00		0.00	0.00	0.00	0.00		0.00		80.00% 180.00%
		23,134,397.45	132,000.00	23,266,397.45	1,647,880.00	24,914,277.45	24,782,277.45	132,000.00	24,914,277.45		

2 Year Phase - In - Harmonization of West Nipissing Rates												
	Residential		GS < 50 kW		GS > 50 kW		Streetlights		Sentinel Lights		Scattered Load	
	Fixed	Volumetric	Fixed	Volumetric	Fixed	Volumetric	Fixed	Volumetric	Fixed	Volumetric	Fixed	Volumetric
Proposed Consolidated	\$ 16.2586	\$ 0.0125	\$ 22.4491	\$ 0.0222	\$ 169.7808	\$ 4.4471	\$ 2.1300	\$ 6.4317	\$ 2.7800	\$ 9.1877	\$ 8.2700	\$ 0.0130
Existing West Nipissing	\$ 11.6200	\$ 0.0117	\$ 11.8800	\$ 0.0122	\$ 30.3200	\$ 0.5503	\$ 1.0100	\$ 3.2582	\$ -	\$ 10.6696	\$ -	\$ -
Year 1 phase in	\$ 13.94	\$ 0.0121	\$ 17.1646	\$ 0.0172	\$ 76.8069	\$ 1.8492	\$ 1.5700	\$ 4.8450	\$ 1.3900	\$ 9.9287	\$ 4.1350	\$ 0.0065
Year 2 phase in	\$ 16.2586	\$ 0.0125	\$ 22.4491	\$ 0.0222	\$ 123.2939	\$ 3.1482	\$ 2.1300	\$ 6.4317	\$ 2.7800	\$ 9.1877	\$ 8.2700	\$ 0.0130
Year 3 phase in					\$ 169.7808	\$ 4.4471						
Projected West Nipissing Customers/Connections												
	2863	29,331,892	315	8,738,599	37	48,205	829	2,070	19	92		
Revenue shortfall year 1	\$ 79,682.32	\$ 11,980.49	\$ 19,975.61	\$ 43,693.00	\$ 41,280.41	\$ 125,229.50	\$ 5,570.88	\$ 3,284.61	\$ 316.92	\$ 68.17		
West Nip sourced revenue	\$ 478,899.04	\$ 355,163.63	\$ 64,882.01	\$ 150,303.90	\$ 34,102.28	\$ 89,141.96	\$ 15,618.36	\$ 10,029.08	\$ 316.92	\$ 913.44		
Revenue shortfall year 2	\$ -	\$ -	\$ -	\$ -	\$ 20,640.20	\$ 62,614.75	\$ -	\$ -	\$ -	\$ -		
West Nip sourced revenue	\$ 558,581.36	\$ 367,144.13	\$ 84,857.62	\$ 193,996.90	\$ 54,742.49	\$ 151,756.71	\$ 21,189.24	\$ 13,313.69	\$ 633.84	\$ 845.27		
Revenue shortfall year 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
West Nip sourced revenue	\$ 558,581.36	\$ 367,144.13	\$ 84,857.62	\$ 193,996.90	\$ 75,382.69	\$ 214,371.45	\$ 21,189.24	\$ 13,313.69	\$ 633.84	\$ 845.27		
Total shortfall	\$ 79,682.32	\$ 11,980.49	\$ 19,975.61	\$ 43,693.00	\$ 61,920.61	\$ 187,844.24	\$ 5,570.88	\$ 3,284.61	\$ 316.92	\$ 68.17		

	Selected Delivery Charge and Bill Impacts Per Draft Rate Order								
	Greater Sudbury Area Customers - Phased in								
	Monthly Delivery Charge					Total Bill			
	Current	Per Draft Rate Order	Change			Current	Per Draft Rate Order	Change	
			\$	%				\$	%
Residential 800 kWh/month	\$ 30.61	\$ 34.84	\$ 4.24	13.84%		91.26	95.75	\$ 4.49	4.91%
Residential 1000 kWh/month	\$ 34.49	\$ 38.66	\$ 4.17	12.09%		111.66	116.41	\$ 4.75	4.25%
GS < 50 kW 2000 kWh/month	\$ 69.69	\$ 73.97	\$ 4.27	6.13%		228.09	233.08	\$ 4.99	2.19%
	Greater Sudbury Area Customers - Full Harmonization								
	Monthly Delivery Charge					Total Bill			
	Current	Per Draft Rate Order	Change			Current	Per Draft Rate Order	Change	
			\$	%				\$	%
Residential 800 kWh/month	\$ 30.61	\$ 34.29	\$ 3.68	12.03%		91.26	95.20	\$ 3.94	4.31%
Residential 1000 kWh/month	\$ 34.49	\$ 38.05	\$ 3.56	10.31%		111.66	115.80	\$ 4.14	3.70%
GS < 50 kW 2000 kWh/month	\$ 69.69	\$ 73.06	\$ 3.37	4.83%		228.09	232.17	\$ 4.08	1.79%

	Selected Delivery Charge and Bill Impacts Per Draft Rate Order								
	West Nipissing Customers - Full harmonization								
	Monthly Delivery Charge					Total Bill			
		Per Draft Rate	Change				Per Draft Rate	Change	
	Current	Order	\$	%		Current	Order	\$	%
Residential 800 kWh/month	\$ 32.21	\$ 34.29	\$ 2.08	6.45%		90.68	95.20	\$ 4.52	4.99%
Residential 1000 kWh/month	\$ 37.36	\$ 38.05	\$ 0.69	1.84%		111.79	115.80	\$ 4.01	3.59%
GS < 50 kW 2000 kWh/month	\$ 59.77	\$ 73.06	\$ 13.30	22.25%		215.16	232.17	\$ 17.01	7.91%
	West Nipissing Customers - Phased in								
	Monthly Delivery Charge					Total Bill			
		Per Draft Rate	Change				Per Draft Rate	Change	
	Current	Order	\$	%		Current	Order	\$	%
Residential 800 kWh/month	\$ 32.21	\$ 31.65	-\$ 0.56	-1.73%		90.68	92.56	\$ 1.89	2.08%
Residential 1000 kWh/month	\$ 37.36	\$ 35.34	-\$ 2.02	-5.42%		111.79	113.08	\$ 1.29	1.15%
GS < 50 kW 2000 kWh/month	\$ 59.77	\$ 63.58	\$ 3.81	6.38%		215.16	222.69	\$ 7.53	3.50%

Greater Sudbury Hydro Customers						
Monthly rates and Charges:			Original	Final	Change	
<b><u>Residential</u></b>						
Service charge	\$	17.06	16.57	-	0.49000	
Smart Meter Funding Adder	\$	2.17000	1.9400	-	0.23000	
Low Voltage	\$/kWh	0.00020	0.0002	-	-	
LRAM/SSM	\$/kWh	0.00020	0.0001	-	0.00010	
Distribution Volumetric Rate	\$/kWh	0.01310	0.0128	-	0.00030	
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.0013		0.00132	
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-	0.0025	-	0.00245
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00440	0.0044		-	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00370	0.0036	-	0.00010	
Wholesale Market Service Rate	\$/kWh	0.00520	0.0052		-	
Rural Rate Protection Charge	\$/kWh	0.00100	0.0013		0.00030	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25000	0.2500		-	
<b><u>General Service Less than 50 kW</u></b>						
Service charge	\$	23.66	22.96	-	0.70000	
Smart Meter Funding Adder	\$	2.17000	1.9400	-	0.23000	
Low Voltage	\$/kWh	0.00020	0.0001	-	0.00010	
LRAM/SSM	\$/kWh	0.00010	0.0001		-	
Distribution Volumetric Rate	\$/kWh	0.02010	0.0195	-	0.00060	
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.0011		0.00110	
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-	0.0023	-	0.00234
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00320	0.0032		-	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00260	0.0026		-	
Wholesale Market Service Rate	\$/kWh	0.00520	0.0052		-	
Rural Rate Protection Charge	\$/kWh	0.00100	0.0013		0.00030	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25000	0.2500		-	
<b><u>General Service 50 to 4,999 kW</u></b>						
Service charge	\$	176.33	171.63	-	4.70000	
Smart Meter Funding Adder	\$	2.17000	1.9400	-	0.23000	
Low Voltage	\$/kW	0.11450	0.0937	-	0.02080	
LRAM/SSM	\$/kW	0.02430	0.0243		-	
Distribution Volumetric Rate based on kW	\$/kW	4.67490	4.4373	-	0.23760	
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.2276		0.22760	
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-	0.7042	-	0.70415
Retail Transmission Rate - Network Service Rate	\$/kW	2.41470	2.4407		0.02600	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.02030	1.9824	-	0.03790	
Wholesale Market Service Rate	\$/kWh	0.00520	0.0052		-	
Rural Rate Protection Charge	\$/kWh	0.00100	0.0013		0.00030	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25000	0.2500		-	



<b><u>Unmetered Scattered Load</u></b>				
Service charge	\$	7.78	7.5635	- 0.21650
Smart Meter Funding Adder	\$	-	-	-
Low Voltage	\$/kWh	0.00020	0.0001	- 0.00010
LRAM/SSM	\$/kWh	-	-	-
Distribution Volumetric Rate	\$/kWh	0.01320	0.0128	- 0.00040
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh	-	0.0011	0.00114
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh	-	0.0017	- 0.00171
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00310	0.0032	0.00010
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00270	0.0026	- 0.00010
Wholesale Market Service Rate	\$/kWh	0.00520	0.0052	-
Rural Rate Protection Charge	\$/kWh	0.00100	0.0013	0.00030
Standard Supply Service - Administrative Charge (if applicable)	\$	0.02500	0.2500	0.22500
<b><u>Sentinel Lighting</u></b>				
Service charge (per connection)	\$	3.13	3.04	- 0.08630
Smart Meter Funding Adder	\$	-	-	-
Low Voltage	\$/kW	0.06150	0.0503	- 0.01120
LRAM/SSM	\$/kWh	-	-	-
Distribution Volumetric Rate	\$/kW	8.32100	8.0915	- 0.22950
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh	-	0.7777	0.77770
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh	-	1.0731	- 1.07307
Retail Transmission Rate - Network Service Rate	\$/kW	1.29711	1.2391	- 0.05801
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.08560	1.0063	- 0.07930
Wholesale Market Service Rate	\$/kWh	0.00520	0.0052	-
Rural Rate Protection Charge	\$/kWh	0.00100	0.0013	0.00030
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25000	0.2500	-
<b><u>Street Lighting</u></b>				
Service charge (per connection)	\$	2.18	2.12	- 0.06030
Smart Meter Funding Adder	\$	-	-	-
Low Voltage	\$/kW	0.05810	0.0475	- 0.01060
LRAM/SSM	\$/kWh	-	-	-
Distribution Volumetric Rate	\$/kW	7.31100	7.1121	- 0.19890
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh	-	0.6819	0.68194
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh	-	0.5313	- 0.53126
Retail Transmission Rate - Network Service Rate	\$/kW	1.22590	1.2391	0.01320
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.02550	1.0063	- 0.01920
Wholesale Market Service Rate	\$/kWh	0.00520	0.0052	-
Rural Rate Protection Charge	\$/kWh	0.00100	0.0013	0.00030
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25000	0.2500	-

West Nipissing 2 yr phase in					
Monthly rates and Charges:					
			<b>Original</b>	<b>Final</b>	<b>Change</b>
<b><u>Residential</u></b>					
Service charge	\$	14.13	13.94	-	0.19069
Smart Meter Funding Adder	\$	2.17	1.94	-	0.23000
Low Voltage	\$/kWh	0.0002	0.0002		-
LRAM/SSM	\$/kWh	0.0002	0.0001	-	0.00010
Distribution Volumetric Rate	\$/kWh	0.0124	0.0121	-	0.00029
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.0013		0.00132
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-0.0025	-	0.00245
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0044	0.0044		-
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0037	0.0036	-	0.00010
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052		-
Rural Rate Protection Charge	\$/kWh	0.001	0.0013		0.00030
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25		-
<b><u>General Service Less than 50 kW</u></b>					
Service charge	\$	17.48	17.16	-	0.31545
Smart Meter Funding Adder	\$	2.17	1.94	-	0.23000
Low Voltage	\$/kWh	0.0002	0.0001	-	0.00010
LRAM/SSM	\$/kWh	0.0001	0.0001		-
Distribution Volumetric Rate	\$/kWh	0.0172	0.0172		-
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.0011		0.00110
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-0.0023	-	0.00234
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0032	0.0032		-
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0026	0.0026		-
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052		-
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013		0.00030
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25		-
<b><u>General Service 50 to 4,999 kW</u></b>					
Service charge	\$	102.68	76.81	-	25.87
Smart Meter Funding Adder	\$	2.17	1.94	-	0.2300
Low Voltage	\$/kW	0.1145	0.0937	-	0.0208
LRAM/SSM	\$/kW	0.0243	0.0243		-
Distribution Volumetric Rate	\$/kW	2.5617	1.8492	-	0.7125
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.2276		0.2276
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-0.7042	-	0.7042
Retail Transmission Rate - Network Service Rate	\$/kW	2.4147	2.4407		0.0260
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0203	1.9824	-	0.0379
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052		-
Rural Rate Protection Charge	\$/kWh	0.001	0.0013		0.00030
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25		-

<b><u>Sentinel Lighting</u></b>				
Service charge (per connection)	\$	1.39	1.39	-
Smart Meter Funding Adder	\$	0	0	-
Low Voltage	\$/kW	0.0615	0.0475	- 0.0140
LRAM/SSM	\$/kWh	0	0.0000	-
Distribution Volumetric Rate	\$/kW	10.1422	4.8450	- 5.2972
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.7777	0.7777
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-1.0731	- 1.0731
Retail Transmission Rate - Network Service Rate	\$/kW	1.29711	1.3117	0.0146
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.0856	1.0653	- 0.0203
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052	-
Rural Rate Protection Charge	\$/kWh	0.001	0.0013	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25	-
<b><u>Street Lighting</u></b>				
Service charge( per connection)	\$	1.57	1.57	-
Smart Meter Funding Adder	\$	0		-
Low Voltage	\$/kW	0.0581	0.0475	- 0.0106
LRAM/SSM	\$/kWh			-
Distribution Volumetric Rate	\$/kW	5.0926	4.8450	- 0.2476
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.6819	0.6819
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-0.5313	- 0.5313
Retail Transmission Rate - Network Service Rate	\$/kW	1.2259	1.2391	0.0132
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.0255	1.0063	- 0.0192
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052	-
Rural Rate Protection Charge	\$/kWh	0.001	0.0013	0.00030
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25	-

Full Harmonization in Year 1				
Monthly rates and Charges:				
		<b>Original</b>	<b>Final</b>	<b>Change</b>
<b><u>Residential</u></b>				
Service charge	\$	16.65	16.26	- 0.39
Smart Meter Funding Adder	\$	2.17	1.94	- 0.2300
Low Voltage	\$/kWh	0.0002	0.0002	-
LRAM/SSM	\$/kWh	0.0002	0.0001	- 0.0001
Distribution Volumetric Rate	\$/kWh	0.0130	0.0125	- 0.0005
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.0013	0.0013
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-0.0025	- 0.0025
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0044	0.0044	-
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0037	0.0036	- 0.0001
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052	-
Rural Rate Protection Charge	\$/kWh	0.001	0.0013	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25	-
<b><u>General Service Less than 50 kW</u></b>				
Service charge	\$	23.08	22.45	- 0.63000
Smart Meter Funding Adder	\$	2.17	1.94	- 0.23000
Low Voltage	\$/kWh	0.0002	0.0001	- 0.00010
LRAM/SSM	\$/kWh	0.0001	0.0001	-
Distribution Volumetric Rate	\$/kWh	0.0199	0.0193	- 0.00060
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.0011	0.00110
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-0.0023	- 0.00234
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0032	0.0032	-
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0026	0.0026	-
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052	-
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013	0.00030
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25	-
<b><u>General Service 50 to 4,999 kW</u></b>				
Service charge	\$	175.03	169.78	- 5.25000
Smart Meter Funding Adder	\$	2.17	1.94	- 0.2300
Low Voltage	\$/kW	0.1145	0.0937	- 0.0208
LRAM/SSM	\$/kW	0.0243	0.0243	-
Distribution Volumetric Rate based on kW	\$/kW	4.5732	4.4471	- 0.1261
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.2276	0.2276
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-0.7042	- 0.7042
Retail Transmission Rate - Network Service Rate	\$/kW	2.4147	2.4407	0.0260
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0203	1.9824	- 0.0379
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052	-
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013	0.00030
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25	-

<b><u>LOSS FACTORS</u></b>					
Distribution Loss Factor - Secondary Metered Customer < 5,000 kW		1.0469	1.0469	-	0.0000%
Distribution Loss Factor - Secondary Metered Customer > 5,000 kW		1.0469	1.0469	-	0.0000%
Distribution Loss Factor - Primary Metered Customer < 5,000 kW		1.0364	1.0364	-	0.0000%
Distribution Loss Factor - Primary Metered Customer > 5,000 kW		1.0364	1.0364	-	0.0000%
Total Loss Factor - Secondary Metered Customer < 5,000 kW		1.0527	1.0527	-	0.0000%
Total Loss Factor - Secondary Metered Customer > 5,000 kW		1.0527	1.0527	-	0.0000%
Total Loss Factor - Primary Metered Customer < 5,000 kW		1.0422	1.0422	-	0.0000%
Total Loss Factor - Primary Metered Customer > 5,000 kW		1.0422	1.0422	-	0.0000%

Calculation of Revenue Recovery Rate Rider for Period July 1, 2009 to January 31, 2010								
Final Board Approved Revenue Deficiency Amount				\$ 2,029,378.24				
Deferred Revenue - July 1, 2009 to January 31, 2010 = 7/12ths.				\$ 1,183,803.97				
Foregone Distribution Revenue Rte Rider - effective until April 30, 2011								
</								

2009 Distribution Revenue at Existing 2008 Rates											
GREATER SUDBURY AREA											
Class	Annual kWh	Annual kW for Dx	Annualized Customers	Annualized Connections	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Dist Rev before Transformer Allowance	Transformer Discounts	Distribution Revenue After Discounts
Residential	382,033,316		466,544		\$ 14.80	0.0114	\$ 6,904,854	\$ 4,355,180	\$ 11,260,034		\$ 11,260,034
GS < 50 kW	133,283,896		44,495		\$ 21.42	0.0182	\$ 953,082	\$ 2,425,767	\$ 3,378,849		\$ 3,378,849
GS > 50 kW	390,631,295	964,633	6,387		\$ 178.96	4.6234	\$ 1,143,105	\$ 4,459,835	\$ 5,602,940	\$ 132,000	\$ 5,470,940
Streetlighting	7,940,968	21,819		105,816	\$ 0.23	\$ 0.7703	\$ 24,338	\$ 16,808	\$ 41,145		\$ 41,145
Sentinel	532,142	1,361		5,028	\$ 0.78	\$ 2.0728	\$ 3,922	\$ 2,821	\$ 6,743		\$ 6,743
Unmetered Scattered Load	2,223,118			4,056	\$ 10.72	\$ 0.0182	\$ 43,480	\$ 40,461	\$ 83,941		\$ 83,941
	916,644,736	987,813	517,427	114,900			\$ 9,072,781	\$ 11,300,871	\$ 20,373,652	\$ 132,000	\$ 20,241,652
2009 Distribution Revenue at Existing 2008 Rates											
WEST NIPISSING											
Class	Annual kWh	Annual kW for Dx	Annualized Customers	Annualized Connections	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Dist Rev before Transformer Allowance	Transformer Discounts	Distribution Revenue After Discounts
Residential	29,331,892		34,360		\$ 11.62	0.00896	\$ 399,261	\$ 262,814	\$ 662,075		\$ 662,075
GS < 50 kW	8,738,599		3,781		\$ 11.88	0.0107	\$ 44,919	\$ 93,503	\$ 138,422		\$ 138,422
GS > 50 kW	20,633,594	48,205	441		\$ 30.32	0.7005	\$ 13,356	\$ 33,768	\$ 47,124	\$ -	\$ 47,124
Streetlighting	740,604	2,070		9,948	\$ 1.01	\$ 2.3308	\$ 10,047	\$ 4,825	\$ 14,872		\$ 14,872
Sentinel	35,188	92		228	\$ -	\$ 9.5073	\$ -	\$ 875	\$ 875		\$ 875
Unmetered Scattered Load	0			0			\$ -	\$ -	\$ -		\$ -
	59,479,876	50,367	38,581	10,176			\$ 467,584	\$ 395,784	\$ 863,368	\$ -	\$ 863,368
2009 Distribution Revenue at Existing 2008 Rates											
CONSOLIDATED LDC											
Class	Annual kWh	Annual kW for Dx	Annualized Customers	Annualized Connections	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Dist Rev before Transformer Allowance	Transformer Discounts	Distribution Revenue After Discounts
Residential	411,365,208		500,904				\$ 7,304,115	\$ 4,617,994	\$ 11,922,109	\$ -	\$ 11,922,108.56
GS < 50 kW	142,022,495		48,276				\$ 998,001	\$ 2,519,270	\$ 3,517,271	\$ -	\$ 3,517,270.65
GS > 50 kW	411,264,889	1,012,838	6,828				\$ 1,156,461	\$ 4,493,602	\$ 5,650,064	\$ 132,000.00	\$ 5,518,063.83
Streetlighting	8,681,572	23,889		115,764			\$ 34,385	\$ 21,632	\$ 56,018	\$ -	\$ 56,017.53
Sentinel	567,330	1,453		5,256			\$ 3,922	\$ 3,696	\$ 7,618	\$ -	\$ 7,617.59
Unmetered Scattered Load	2,223,118			4,056			\$ 43,480	\$ 40,461	\$ 83,941	\$ -	\$ 83,941.07
	976,124,612	1,038,180	556,008	125,076			\$ 9,540,364	\$ 11,696,655	\$ 21,237,019	\$ 132,000.00	\$ 21,105,019.22

2009 Distribution Revenue at Existing 2009 Rates  
Phase In - Consolidated Rates

Class	Annual kWh	Annual kW for Dx	Annualized Customers	Annualized Connections	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Dist Rev before Transformer Allowance	Transformer Discounts	Distribution Revenue After Discounts
Residential	411,365,208		500,900		\$ 16.26	\$ 0.0125	\$ 8,143,949	\$ 5,149,014	\$ 13,292,963	\$ -	\$ 13,292,963
GS < 50 kW	142,022,495		48,275		\$ 22.45	\$ 0.0193	\$ 1,083,730	\$ 2,735,736	\$ 3,819,466	\$ -	\$ 3,819,466
GS > 50 kW	411,264,889	1,012,838	6,831		\$ 169.78	\$ 4.4471	\$ 1,159,856	\$ 4,504,171	\$ 5,664,027	\$ 132,000.00	\$ 5,532,027
Streetlighting	8,681,572	23,889		115,764	\$ 2.13	\$ 6.4317	\$ 246,577	\$ 153,648	\$ 400,225	\$ -	\$ 400,225
Sentinel	567,330	1,453		5,256	\$ 2.78	\$ 9.1877	\$ 14,612	\$ 13,350	\$ 27,961	\$ -	\$ 27,961
Unmetered Scattered Load	2,223,118			4,056	\$ 8.27	\$ 0.0130	\$ 33,543	\$ 28,920	\$ 62,463	\$ -	\$ 62,463
	976,124,612	1,038,180	556,007	125,076			\$ 10,682,267	\$ 12,584,838	\$ 23,267,105	\$ 132,000.00	\$ 23,135,105

2009 Distribution Revenue at Existing 2009 Rates  
GREATER SUDBURY AREA

Class	Annual kWh	Annual kW for Dx	Annualized Customers	Annualized Connections	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Dist Rev before Transformer Allowance	Transformer Discounts	Distribution Revenue After Discounts
Residential	382,033,316		466,544		\$ 16.57	\$ 0.0128	\$ 7,731,454	\$ 4,872,412	\$ 12,603,866		\$ 12,603,866
GS < 50 kW	133,283,896		44,495		\$ 22.96	\$ 0.0195	\$ 1,021,399	\$ 2,600,074	\$ 3,621,473		\$ 3,621,473
GS > 50 kW	390,631,295	964,633	6,387		\$ 171.63	\$ 4.4373	\$ 1,096,304	\$ 4,280,361	\$ 5,376,665	\$ 132,000	\$ 5,244,665
Streetlighting	7,940,968	21,819		105,816	\$ 2.12	\$ 7.1121	\$ 224,297	\$ 155,179	\$ 379,476		\$ 379,476
Sentinel	532,142	1,361		5,028	\$ 3.04	\$ 8.0915	\$ 15,310	\$ 11,013	\$ 26,322		\$ 26,322
Unmetered Scattered Load	2,223,118			4,056	\$ 7.56	\$ 0.0128	\$ 30,678	\$ 28,547	\$ 59,225		\$ 59,225
	916,644,736	987,813	517,427	114,900			\$ 10,119,441	\$ 11,947,585	\$ 22,067,027	\$ 132,000	\$ 21,935,027

2009 Distribution Revenue at Existing 2009 Rates  
WEST NIPISSING

Class	Annual kWh	Annual kW for Dx	Annualized Customers	Annualized Connections	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Dist Rev before Transformer Allowance	Transformer Discounts	Distribution Revenue After Discounts
Residential	29,331,892		34,356		\$ 13.9393	\$ 0.0121	\$ 478,899	\$ 355,164	\$ 834,062		\$ 834,062
GS < 50 kW	8,738,599		3,780		\$ 17.1646	\$ 0.0172	\$ 64,882	\$ 150,304	\$ 215,186		\$ 215,186
GS > 50 kW	20,633,594	48,205	444		\$ 76.8069	\$ 1.8492	\$ 34,102	\$ 89,143	\$ 123,245	\$ -	\$ 123,245
Streetlighting	740,604	2,070		9,948	\$ 1.5700	\$ 4.8450	\$ 15,618	\$ 10,029	\$ 25,647		\$ 25,647
Sentinel	35,188	92		228	\$ 1.3900	\$ 9.9287	\$ 317	\$ 913	\$ 1,230		\$ 1,230
Unmetered Scattered Load	0			0	\$ 8.2700	\$ 0.0130	\$ -	\$ -	\$ -		\$ -
	59,479,876	50,367	38,580	10,176			\$ 593,819	\$ 605,553	\$ 1,199,370	\$ -	\$ 1,199,370

2009 Distribution Revenue at Existing 2009 Rates  
CONSOLIDATED DOLLARS

Class	Annual kWh	Annual kW for Dx	Annualized Customers	Annualized Connections	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Dist Rev before Transformer Allowance	Transformer Discounts	Distribution Revenue After Discounts
Residential	411,365,208		500,900				\$ 8,210,353	\$ 5,227,576	\$ 13,437,929	\$ -	\$ 13,437,928
GS < 50 kW	142,022,495		48,275				\$ 1,086,281	\$ 2,750,378	\$ 3,836,659	\$ -	\$ 3,836,659
GS > 50 kW	411,264,889	1,012,838	6,831				\$ 1,130,407	\$ 4,369,503	\$ 5,499,910	\$ 132,000.00	\$ 5,367,910
Streetlighting	8,681,572	23,889		115,764			\$ 239,916	\$ 165,208	\$ 405,123	\$ -	\$ 405,123
Sentinel	567,330	1,453		5,256			\$ 15,626	\$ 11,926	\$ 27,552	\$ -	\$ 27,552
Unmetered Scattered Load	2,223,118			4,056			\$ 30,678	\$ 28,547	\$ 59,225	\$ -	\$ 59,225
	976,124,612	1,038,180	556,007	125,076			\$ 10,713,260	\$ 12,553,138	\$ 23,266,398	\$ 132,000.00	\$ 23,134,397



2009 Distribution Revenue at Existing 2009 Rates  
Consolidated Rates

Class	Annual kWh	Annual kW for Dx	Annualized Customers	Annualized Connections	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Dist Rev before Transformer Allowance	Transformer Discounts	Distribution Revenue After Discounts
Residential	411,365,208		500,900		\$ 16.26	\$ 0.0125	\$ 8,143,949	\$ 5,149,014	\$ 13,292,963	\$ -	\$ 13,292,963
GS < 50 kW	142,022,495		48,275		\$ 22.45	\$ 0.0193	\$ 1,083,730	\$ 2,735,736	\$ 3,819,466	\$ -	\$ 3,819,466
GS > 50 kW	411,264,889	1,012,838	6,831		\$ 169.78	\$ 4.4471	\$ 1,159,856	\$ 4,504,171	\$ 5,664,027	\$ 132,000.00	\$ 5,532,027
Streetlighting	8,681,572	23,889		115,764	\$ 2.13	\$ 6.4317	\$ 246,577	\$ 153,648	\$ 400,225	\$ -	\$ 400,225
Sentinel	567,330	1,453		5,256	\$ 2.78	\$ 9.1877	\$ 14,612	\$ 13,350	\$ 27,961	\$ -	\$ 27,961
Unmetered Scattered Load	2,223,118			4,056	\$ 8.27	\$ 0.0130	\$ 33,543	\$ 28,920	\$ 62,463	\$ -	\$ 62,463
	976,124,612	1,038,180	556,007	125,076			\$ 10,682,267	\$ 12,584,838	\$ 23,267,105	\$ 132,000.00	\$ 23,135,105
Differences due to rounding - per rate model									\$ 23,266,397		

2009 Distribution Revenue at Existing 2009 Rates  
GREATER SUDBURY AREA

Class	Annual kWh	Annual kW for Dx	Annualized Customers	Annualized Connections	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Dist Rev before Transformer Allowance	Transformer Discounts	Distribution Revenue After Discounts
Residential	382,033,316		466,544		\$ 16.26	\$ 0.0125	\$ 7,585,368	\$ 4,781,870	\$ 12,367,237		\$ 12,367,237
GS < 50 kW	133,283,896		44,495		\$ 22.45	\$ 0.0193	\$ 998,872	\$ 2,567,407	\$ 3,566,279		\$ 3,566,279
GS > 50 kW	390,631,295	964,633	6,387		\$ 169.78	\$ 4.4471	\$ 1,084,473	\$ 4,289,798	\$ 5,374,271	\$ 132,000	\$ 5,242,271
Streetlighting	7,940,968	21,819		105,816	\$ 2.13	\$ 6.4317	\$ 225,388	\$ 140,334	\$ 365,722		\$ 365,722
Sentinel	532,142	1,361		5,028	\$ 2.78	\$ 9.1877	\$ 13,978	\$ 12,504	\$ 26,482		\$ 26,482
Unmetered Scattered Load	2,223,118			4,056	\$ 8.27	\$ 0.0130	\$ 33,543	\$ 28,920	\$ 62,463		\$ 62,463
	916,644,736	987,813	517,427	114,900			\$ 9,941,622	\$ 11,820,833	\$ 21,762,455	\$ 132,000	\$ 21,630,455

2009 Distribution Revenue at Existing 2009 Rates  
WEST NIPISSING

Class	Annual kWh	Annual kW for Dx	Annualized Customers	Annualized Connections	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Dist Rev before Transformer Allowance	Transformer Discounts	Distribution Revenue After Discounts
Residential	29,331,892		34,356		\$ 16.26	\$ 0.0125	\$ 558,581	\$ 367,144	\$ 925,724		\$ 925,724
GS < 50 kW	8,738,599		3,780		\$ 22.45	\$ 0.0193	\$ 84,858	\$ 168,329	\$ 253,187		\$ 253,187
GS > 50 kW	20,633,594	48,205	444		\$ 169.78	\$ 4.4471	\$ 75,383	\$ 214,373	\$ 289,755	\$ -	\$ 289,755
Streetlighting	740,604	2,070		9,948	\$ 2.13	\$ 6.4317	\$ 21,189	\$ 13,314	\$ 34,503		\$ 34,503
Sentinel	35,188	92		228	\$ 2.78	\$ 9.1877	\$ 634	\$ 845	\$ 1,479		\$ 1,479
Unmetered Scattered Load	0			0	\$ 8.27	\$ 0.0130	\$ -	\$ -	\$ -		\$ -
	59,479,876	50,367	38,580	10,176			\$ 740,645	\$ 764,005	\$ 1,504,649	\$ -	\$ 1,504,649

2009 Distribution Revenue at Existing 2009 Rates  
CONSOLIDATED DOLLARS

Class	Annual kWh	Annual kW for Dx	Annualized Customers	Annualized Connections	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Dist Rev before Transformer Allowance	Transformer Discounts	Distribution Revenue After Discounts
Residential	411,365,208		500,900				\$ 8,143,949	\$ 5,149,014	\$ 13,292,963	\$ -	\$ 13,292,962
GS < 50 kW	142,022,495		48,275				\$ 1,083,730	\$ 2,735,736	\$ 3,819,466	\$ -	\$ 3,819,466
GS > 50 kW	411,264,889	1,012,838	6,831				\$ 1,159,856	\$ 4,504,171	\$ 5,664,027	\$ 132,000.00	\$ 5,532,027
Streetlighting	8,681,572	23,889		115,764			\$ 246,577	\$ 153,648	\$ 400,225	\$ -	\$ 400,225
Sentinel	567,330	1,453		5,256			\$ 14,612	\$ 13,350	\$ 27,961	\$ -	\$ 27,961
Unmetered Scattered Load	2,223,118			4,056			\$ 33,543	\$ 28,920	\$ 62,463	\$ -	\$ 62,463
	976,124,612	1,038,180	556,007	125,076			\$ 10,682,267	\$ 12,584,838	\$ 23,267,105	\$ 132,000.00	\$ 23,135,105

Greater Sudbury Hydro Inc.											
DISTRIBUTION COSTS - LOW VOLTAGE CHARGES											
500-4720-481-07-04											
2008 Volumes using 2009 rates for full year - no rider											
Accrued Liability											
Date	Meter Point	Name	Demand	LV Rate .4425	Svc Chg	Meter Charge	Specific LV 438.64 @.47 units	SHARED LVDS @0.77	LV Rate .31 X 339.64	Total	
January/08	248116370	Mansour Mining	726.00	\$ 392.04							
	248116270	Coniston MS1	840.00	\$ 453.60	\$ 151.16	\$ 442.58			\$ 134.57		
	248116340	Coniston MS2	2,402.40	\$ 1,297.30	\$ 151.16	\$ 442.58					
	248116260	Capreol	4,374.00	\$ 2,361.96	\$ 151.16	\$ 442.58					
		Falconbridge		\$ -	\$ 151.16	\$ 442.58					
	89026310	Crystal Falls T5	10,849.69	\$ 5,858.83	\$ 151.16	\$ 885.16	\$ 263.45				
	60628351	Crystal Falls T6	2,882.84	\$ 1,556.73							
	541695	Cache Bay PME	856.80	\$ 462.67	\$ 151.16	\$ 442.58		\$ 843.95			
	Sub Total			22,931.73	\$ 12,383.13	\$ 906.96	\$ 3,098.06	\$ 263.45	\$ 843.95	\$ 134.57	\$ 17,630.12
				0.54			682.41	1.2000	528.57		
February-08	248116370	Mansour Mining	760.00	\$ 410.40							
	248116270	Coniston MS1	823.20	\$ 444.53	\$ 151.16	\$ 442.58			\$ 163.86		
	248116340	Coniston MS2	2,319.60	\$ 1,252.58	\$ 151.16	\$ 442.58					
	248116260	Capreol	4,098.00	\$ 2,212.92	\$ 151.16	\$ 442.58					
		Falconbridge		\$ -	\$ 151.16	\$ 442.58					
	89026310	Crystal Falls T5	10,278.31	\$ 5,550.29	\$ 151.16	\$ 885.16	\$ 320.73				
	60628351	Crystal Falls T6	2,533.69	\$ 1,368.19							
	541695	Cache Bay PME	825.84	\$ 445.95	\$ 151.16	\$ 442.58		\$ 991.01			
	Sub Total			21,638.64	\$ 11,684.87	\$ 906.96	\$ 3,098.06	\$ 320.73	\$ 991.01	\$ 163.86	\$ 17,165.48
							618.00				
March-08	248116370	Mansour Mining	735.00	\$ 396.90							
	248116270	Coniston MS1	750.00	\$ 405.00	\$ 151.16	\$ 442.58			\$ 163.86		
	248116340	Coniston MS2	2,143.20	\$ 1,157.33	\$ 151.16	\$ 442.58					
	248116260	Capreol	3,776.00	\$ 2,039.04	\$ 151.16	\$ 442.58					
		Falconbridge		\$ -	\$ 151.16	\$ 442.58					
	89026310	Crystal Falls T5	11,938.17	\$ 6,446.61	\$ 151.16	\$ 885.16	\$ 320.73				
	60628351	Crystal Falls T6	5,527.37	\$ 2,984.78							
	541695	Cache Bay PME	695.16	\$ 375.39	\$ 151.16	\$ 442.58		\$ 834.19			
	Sub Total			25,564.90	\$ 13,805.05	\$ 906.96	\$ 3,098.06	\$ 320.73	\$ 834.19	\$ 163.86	\$ 19,128.85
April-08	248116370	Mansour Mining	628.00	\$ 339.12							
	248116270	Coniston MS1	573.60	\$ 309.74	\$ 151.16	\$ 442.58			\$ 163.86		
	248116340	Coniston MS2	1,872.00	\$ 1,010.88	\$ 151.16	\$ 442.58					
	248116260	Capreol	2,964.00	\$ 1,600.56	\$ 151.16	\$ 442.58					
		Falconbridge		\$ -	\$ 151.16	\$ 442.58					
	89026310	Crystal Falls T5	7,613.98	\$ 4,111.55	\$ 151.16	\$ 885.16	\$ 320.73				
	60628351	Crystal Falls T6	4,455.24	\$ 2,405.83							
	541695	Cache Bay PME	525.96	\$ 284.02	\$ 151.16	\$ 442.58		\$ 631.15			
	Sub Total			18,632.78	\$ 10,061.70	\$ 906.96	\$ 3,098.06	\$ 320.73	\$ 631.15	\$ 163.86	\$ 15,182.46
				\$ 0.5400			\$ 682.41	\$ 1.2000	\$ 528.57		
May/08	248116370	Mansour Mining	586.00	\$ 316.44							
	248116270	Coniston MS1	484.80	\$ 261.79	\$ 151.16	\$ 442.58			\$ 163.86		
	248116340	Coniston MS2	1,699.20	\$ 917.57	\$ 151.16	\$ 442.58					
	248116260	Capreol	2,464.00	\$ 1,330.56	\$ 151.16	\$ 442.58					
		Falconbridge		\$ -	\$ 151.16	\$ 442.58					
	89026310	Crystal Falls T5	14,242.50	\$ 7,690.95	\$ 151.16	\$ 885.16	\$ 320.73				
	60628351	Crystal Falls T6	-	\$ -							
	541695	Cache Bay PME	502.56	\$ 271.38	\$ 151.16	\$ 442.58		\$ 603.07			
	Sub Total			19,979.06	\$ 10,788.69	\$ 906.96	\$ 3,098.06	\$ 320.73	\$ 603.07	\$ 163.86	\$ 15,881.37
June/08	248116370	Mansour Mining	604.00	\$ 326.16							
	248116270	Coniston MS1	510.00	\$ 275.40	\$ 151.16	\$ 442.58			\$ 163.86		
	248116340	Coniston MS2	1,692.00	\$ 913.68	\$ 151.16	\$ 442.58					
	248116260	Capreol	2,408.00	\$ 1,300.32	\$ 151.16	\$ 442.58					
		Falconbridge		\$ -	\$ 151.16	\$ 442.58					
	89026310	Crystal Falls T5	9,331.10	\$ 5,038.79	\$ 151.16	\$ 885.16	\$ 320.73				
	60628351	Crystal Falls T6	297.03	\$ 160.40							
	541695	Cache Bay PME	400.32	\$ 216.17	\$ 151.16	\$ 442.58		\$ 480.38			
	Sub Total			15,242.45	\$ 8,230.92	\$ 906.96	\$ 3,098.06	\$ 320.73	\$ 480.38	\$ 163.86	\$ 13,200.92
July/08	248116370	Mansour Mining	565.00	\$ 305.10							
	248116270	Coniston MS1	528.00	\$ 285.12	\$ 151.16	\$ 442.58			\$ 163.86		
	248116340	Coniston MS2	1,670.40	\$ 902.02	\$ 151.16	\$ 442.58					
	248116260	Capreol	2,430.00	\$ 1,312.20	\$ 151.16	\$ 442.58					
		Falconbridge		\$ -	\$ 151.16	\$ 442.58					
	89026310	Crystal Falls T5	22,520.46	\$ 12,161.05	\$ 151.16	\$ 885.16	\$ 320.73				
	60628351	Crystal Falls T6	1,879.11	\$ 1,014.72							
	541695	Cache Bay PME	406.44	\$ 219.48	\$ 151.16	\$ 442.58		\$ 487.73			
	Sub Total			29,999.41	\$ 16,199.68	\$ 906.96	\$ 3,098.06	\$ 320.73	\$ 487.73	\$ 163.86	\$ 21,177.02
August/08	248116370	Mansour Mining	580.00	\$ 313.20							
	248116270	Coniston MS1	529.20	\$ 285.77	\$ 151.16	\$ 442.58			\$ 163.86		
	248116340	Coniston MS2	1,783.20	\$ 962.93	\$ 151.16	\$ 442.58					
	248116260	Capreol	2,780.00	\$ 1,501.20	\$ 151.16	\$ 442.58					
		Falconbridge		\$ -	\$ 151.16	\$ 442.58					
	89026310	Crystal Falls T5	19,853.34	\$ 10,612.80	\$ 151.16	\$ 885.16	\$ 320.73				
	60628351	Crystal Falls T6		\$ -							
	541695	Cache Bay PME	440.64	\$ 237.95	\$ 151.16	\$ 442.58		\$ 528.77			
	Sub Total			25,766.38	\$ 13,913.85	\$ 906.96	\$ 3,098.06	\$ 320.73	\$ 528.77	\$ 163.86	\$ 18,932.22
September/08	248116370	Mansour Mining	571.00	\$ 308.34							
	248116270	Coniston MS1	585.60	\$ 316.22	\$ 151.16	\$ 442.58			\$ 163.86		
	248116340	Coniston MS2	1,818.00	\$ 981.72	\$ 151.16	\$ 442.58					
	248116260	Capreol	2,878.00	\$ 1,554.12	\$ 151.16	\$ 442.58					
		Falconbridge		\$ -	\$ 151.16	\$ 442.58					
	89026310	Crystal Falls T5	7,537.60	\$ 4,070.30	\$ 151.16	\$ 885.16	\$ 320.73				
	60628351	Crystal Falls T6		\$ -							
	541695	Cache Bay PME	435.96	\$ 235.42	\$ 151.16	\$ 442.58		\$ 523.15			
	Sub Total			13,826.16	\$ 7,466.13	\$ 906.96	\$ 3,098.06	\$ 320.73	\$ 523.15	\$ 163.86	\$ 12,478.89
October/08	248116370	Mansour Mining	614.00	\$ 331.56							
	248116270	Coniston MS1	637.20	\$ 344.09	\$ 151.16	\$ 442.58			\$ 163.86		
	248116340	Coniston MS2	1,718.40	\$ 927.94	\$ 151.16	\$ 442.58					
	248116260	Capreol	3,214.00	\$ 1,735.56	\$ 151.16	\$ 442.58					
		Falconbridge		\$ -	\$ 151.16	\$ 442.58					
	89026310	Crystal Falls T5	8,737.44	\$ 4,718.22	\$ 151.16	\$ 885.16	\$ 320.73				
	60628351	Crystal Falls T6		\$ -							
	541695	Cache Bay PME	558.36	\$ 301.51	\$ 151.16	\$ 442.58		\$ 670.03			
	Sub Total			15,479.40	\$ 8,358.88	906.96	3,098.06	320.73	670.03	\$ 163.86	\$ 13,518.52
November/08	248116370	Mansour Mining	667.00	\$ 360.18							
	248116270	Coniston MS1	972.00	\$ 524.88	\$ 151.16	\$ 442.58			\$ 163.86		
	248116340	Coniston MS2	1,666.80	\$ 900.07	\$ 151.16	\$ 442.58					
	248116260	Capreol	3,908.00	\$ 2,110.32	\$ 151.16	\$ 442.58					
		Falconbridge		\$ -	\$ 151.16	\$ 442.58					
	89026310	Crystal Falls T5	10,210.75	\$ 5,513.81	\$ 151.16	\$ 885.16	\$ 320.73				
	60628351	Crystal Falls T6		\$ -							
	541695	Cache Bay PME	682.56	\$ 368.58	\$ 151.16	\$ 442.58		\$ 819.07			
	Sub Total			18,107.11	\$ 9,777.84	906.96	3,098.06	320.73	819.07	\$ 163.86	\$ 15,086.52
December/08	248116370	Mansour Mining	729.00	\$ 393.66							
	248116270	Coniston MS1	1,171.20	\$ 632.45	\$ 151.16	\$ 442.58			\$ 163.86		
	248116340	Coniston MS2	1,965.60	\$ 1,061.42	\$ 151.16	\$ 442.58					
	248116260	Capreol	4,584.00	\$ 2,475.36	\$ 151.16	\$ 442.58					
		Falconbridge		\$ -	\$ 151.16	\$ 442.58					

Four year projected cost is 2 years full rider less two months	132,860.65	2	265,721.30	24 months
2 years no rider	196,808.07	2	393,616.14	24 months
			659,337.44	
Hydro One's rate was still in place May 1, 2009 despite the commencement of our rate order				
As per the Board Decision & Order our rate adder will be in place 46 months thru April 30, 2013.				
We will incur the full four years of costs from Hydro One in the amount of \$659,337.44				
We anticipate an actual implementation date of February 1, 2010.				
This means we have only 39 months in which to recover the costs.				
Estimated LV recoveries to customers from May 1, 2009 thru Jan 31, 2010 based				
on our existing rate	(prorate 7/12 months)		(58,865.56)	
Net LV to be recovered over 39 months				
Annualized recovery				
			183,631.35	

Greater Sudbury Hydro Inc.										
DISTRIBUTION COSTS - LOW VOLTAGE CHARGES										
500-4720-481-07-04										
2008 Volumes using 2009 rates for full year - including rider #4										
Accrued Liability										
Date	Meter Point	Name	Demand	LV Rate .345	Svc Chg	Meter Charge	Specific LV 438.64 @.47 units	SHARED LVDS @0.77	LV Rate .31 X 339.64	Total
January/08	248116370	Mansour Mining	726.00	\$ 250.47						
	248116270	Coniston MS1	840.00	\$ 289.80	\$ 118.27	\$ 346.34			\$ 105.29	
	248116340	Coniston MS2	2,402.40	\$ 828.83	\$ 118.27	\$ 346.34				
	248116260	Capreol	4,374.00	\$ 1,509.03	\$ 118.27	\$ 346.34				
		Falconbridge		\$ -	\$ 118.27	\$ 346.34				
	89026310	Crystal Falls T5	10,849.69	\$ 3,743.14	\$ 118.27	\$ 692.68	\$ 206.16			
	60628351	Crystal Falls T6	2,882.84	\$ 994.58						
	541695	Cache Bay PME	856.80	\$ 295.60	\$ 118.27	\$ 346.34		\$ 659.74		
Sub Total			22,931.73	\$ 7,911.45	\$ 709.62	\$ 2,424.38	\$ 206.16	\$ 659.74	\$ 105.29	\$ 12,016.63
				0.345			438.64	0.77	339.64	
February-08	248116370	Mansour Mining	760.00	\$ 262.20						
	248116270	Coniston MS1	823.20	\$ 284.00	\$ 118.27	\$ 346.34			\$ 105.29	
	248116340	Coniston MS2	2,319.60	\$ 800.26	\$ 118.27	\$ 346.34				
	248116260	Capreol	4,098.00	\$ 1,413.81	\$ 118.27	\$ 346.34				
		Falconbridge		\$ -	\$ 118.27	\$ 346.34				
	89026310	Crystal Falls T5	10,278.31	\$ 3,546.02	\$ 118.27	\$ 692.68	\$ 206.16			
	60628351	Crystal Falls T6	2,533.69	\$ 874.12						
	541695	Cache Bay PME	825.84	\$ 284.91	\$ 118.27	\$ 346.34		\$ 635.90		
Sub Total			21,638.64	\$ 7,465.33	\$ 709.62	\$ 2,424.38	\$ 206.16	\$ 635.90	\$ 105.29	\$ 11,546.68
								618.00		
March-08	248116370	Mansour Mining	735.00	\$ 253.58						
	248116270	Coniston MS1	750.00	\$ 258.75	\$ 118.27	\$ 346.34			\$ 105.29	
	248116340	Coniston MS2	2,143.20	\$ 739.40	\$ 118.27	\$ 346.34				
	248116260	Capreol	3,776.00	\$ 1,302.72	\$ 118.27	\$ 346.34				
		Falconbridge		\$ -	\$ 118.27	\$ 346.34				
	89026310	Crystal Falls T5	11,938.17	\$ 4,118.67	\$ 118.27	\$ 692.68	\$ 206.16			
	60628351	Crystal Falls T6	5,527.37	\$ 1,906.94						
	541695	Cache Bay PME	695.16	\$ 239.83	\$ 118.27	\$ 346.34		\$ 535.27		
Sub Total			25,564.90	\$ 8,819.89	\$ 709.62	\$ 2,424.38	\$ 206.16	\$ 535.27	\$ 105.29	\$ 12,800.61
April-08	248116370	Mansour Mining	628.00	\$ 216.66						
	248116270	Coniston MS1	573.60	\$ 197.89	\$ 118.27	\$ 346.34			\$ 105.29	
	248116340	Coniston MS2	1,872.00	\$ 645.84	\$ 118.27	\$ 346.34				
	248116260	Capreol	2,964.00	\$ 1,022.58	\$ 118.27	\$ 346.34				
		Falconbridge		\$ -	\$ 118.27	\$ 346.34				
	89026310	Crystal Falls T5	7,613.98	\$ 2,626.82	\$ 118.27	\$ 692.68	\$ 206.16			
	60628351	Crystal Falls T6	4,455.24	\$ 1,537.06						
	541695	Cache Bay PME	525.96	\$ 181.46	\$ 118.27	\$ 346.34		\$ 404.99		
			18,632.78	\$ 6,428.31	\$ 709.62	\$ 2,424.38	\$ 206.16	\$ 404.99	\$ 105.29	\$ 10,278.75
				0.345			438.64	0.77	339.64	
May/08	248116370	Mansour Mining	586.00	\$ 202.17						
	248116270	Coniston MS1	484.80	\$ 167.26	\$ 118.27	\$ 346.34			\$ 105.29	
	248116340	Coniston MS2	1,699.20	\$ 586.22	\$ 118.27	\$ 346.34				
	248116260	Capreol	2,464.00	\$ 850.08	\$ 118.27	\$ 346.34				
		Falconbridge		\$ -	\$ 118.27	\$ 346.34				
	89026310	Crystal Falls T5	14,242.50	\$ 4,913.66	\$ 118.27	\$ 692.68	\$ 206.16			
	60628351	Crystal Falls T6	-	\$ -						
	541695	Cache Bay PME	502.56	\$ 173.38	\$ 118.27	\$ 346.34		\$ 386.97		
Sub Total			19,979.06	\$ 6,892.78	\$ 709.62	\$ 2,424.38	\$ 206.16	\$ 386.97	\$ 105.29	\$ 10,725.20
June/08	248116370	Mansour Mining	604.00	\$ 208.38						
	248116270	Coniston MS1	510.00	\$ 175.95	\$ 118.27	\$ 346.34			\$ 105.29	
	248116340	Coniston MS2	1,692.00	\$ 583.74	\$ 118.27	\$ 346.34				
	248116260	Capreol	2,408.00	\$ 830.76	\$ 118.27	\$ 346.34				
		Falconbridge		\$ -	\$ 118.27	\$ 346.34				
	89026310	Crystal Falls T5	9,331.10	\$ 3,219.23	\$ 118.27	\$ 692.68	\$ 206.16			
	60628351	Crystal Falls T6	297.03	\$ 102.48						
	541695	Cache Bay PME	400.32	\$ 138.11	\$ 118.27	\$ 346.34		\$ 308.25		
Sub Total			15,242.45	\$ 5,258.65	\$ 709.62	\$ 2,424.38	\$ 206.16	\$ 308.25	\$ 105.29	\$ 9,012.34
July/08	248116370	Mansour Mining	565.00	\$ 194.93						
	248116270	Coniston MS1	528.00	\$ 182.16	\$ 118.27	\$ 346.34			\$ 105.29	
	248116340	Coniston MS2	1,670.40	\$ 576.29	\$ 118.27	\$ 346.34				
	248116260	Capreol	2,430.00	\$ 838.35	\$ 118.27	\$ 346.34				
		Falconbridge		\$ -	\$ 118.27	\$ 346.34				
	89026310	Crystal Falls T5	22,520.46	\$ 7,769.56	\$ 118.27	\$ 692.68	\$ 206.16			
	60628351	Crystal Falls T6	1,879.11	\$ 648.29						
	541695	Cache Bay PME	406.44	\$ 140.22	\$ 118.27	\$ 346.34		\$ 312.96		
Sub Total			29,999.41	\$ 10,349.80	\$ 709.62	\$ 2,424.38	\$ 206.16	\$ 312.96	\$ 105.29	\$ 14,108.20
August/08	248116370	Mansour Mining	580.00	\$ 200.10						
	248116270	Coniston MS1	529.20	\$ 182.57	\$ 118.27	\$ 346.34			\$ 105.29	
	248116340	Coniston MS2	1,783.20	\$ 615.20	\$ 118.27	\$ 346.34				
	248116260	Capreol	2,780.00	\$ 959.10	\$ 118.27	\$ 346.34				
		Falconbridge		\$ -	\$ 118.27	\$ 346.34				
	89026310	Crystal Falls T5	19,653.34	\$ 6,780.40	\$ 118.27	\$ 692.68	\$ 206.16			
	60628351	Crystal Falls T6		\$ -						
	541695	Cache Bay PME	440.64	\$ 152.02	\$ 118.27	\$ 346.34		\$ 339.29		
Sub Total			25,766.38	\$ 8,889.40	\$ 709.62	\$ 2,424.38	\$ 206.16	\$ 339.29	\$ 105.29	\$ 12,674.14
September/08	248116370	Mansour Mining	571.00	\$ 197.00						
	248116270	Coniston MS1	585.60	\$ 202.03	\$ 118.27	\$ 346.34			\$ 105.29	
	248116340	Coniston MS2	1,818.00	\$ 627.21	\$ 118.27	\$ 346.34				
	248116260	Capreol	2,878.00	\$ 992.91	\$ 118.27	\$ 346.34				
		Falconbridge		\$ -	\$ 118.27	\$ 346.34				
	89026310	Crystal Falls T5	7,537.60	\$ 2,600.47	\$ 118.27	\$ 692.68	\$ 206.16			
	60628351	Crystal Falls T6		\$ -						
	541695	Cache Bay PME	435.96	\$ 150.41	\$ 118.27	\$ 346.34		\$ 335.69		
Sub Total			13,826.16	\$ 4,770.03	\$ 709.62	\$ 2,424.38	\$ 206.16	\$ 335.69	\$ 105.29	\$ 8,551.16
October/08	248116370	Mansour Mining	614.00	\$ 211.83						
	248116270	Coniston MS1	637.20	\$ 219.83	\$ 118.27	\$ 346.34			\$ 105.29	
	248116340	Coniston MS2	1,718.40	\$ 592.85	\$ 118.27	\$ 346.34				
	248116260	Capreol	3,214.00	\$ 1,108.83	\$ 118.27	\$ 346.34				
		Falconbridge		\$ -	\$ 118.27	\$ 346.34				
	89026310	Crystal Falls T5	8,737.44	\$ 3,014.42	\$ 118.27	\$ 692.68	\$ 206.16			
	60628351	Crystal Falls T6		\$ -						
	541695	Cache Bay PME	558.36	\$ 192.63	\$ 118.27	\$ 346.34		\$ 429.94		
Sub Total			15,479.40	\$ 5,340.39	\$ 709.62	\$ 2,424.38	\$ 206.16	\$ 429.94	\$ 105.29	\$ 9,215.78
November/08	248116370	Mansour Mining	667.00	\$ 230.12						
	248116270	Coniston MS1	972.00	\$ 335.34	\$ 118.27	\$ 346.34			\$ 105.29	
	248116340	Coniston MS2	1,666.80	\$ 575.05	\$ 118.27	\$ 346.34				
	248116260	Capreol	3,908.00	\$ 1,348.26	\$ 118.27	\$ 346.34				
		Falconbridge		\$ -	\$ 118.27	\$ 346.34				
	89026310	Crystal Falls T5	10,210.75	\$ 3,522.71	\$ 118.27	\$ 692.68	\$ 206.16			
	60628351	Crystal Falls T6		\$ -						
	541695	Cache Bay PME	682.56	\$ 235.48	\$ 118.27	\$ 346.34		\$ 525.57		
Sub Total			18,107.11	\$ 6,246.95	\$ 709.62	\$ 2,424.38	\$ 206.16	\$ 525.57	\$ 105.29	\$ 10,217.97
December/08	248116370	Mansour Mining	729.00	\$ 251.51						
	248116270	Coniston MS1	1,171.20	\$ 404.06	\$ 118.27	\$ 346.34			\$ 105.29	
	248116340	Coniston MS2	1,965.60	\$ 678.13	\$ 118.27	\$ 346.34				
	248116260	Capreol	4,584.00	\$ 1,581.48	\$ 118.27	\$ 346.34				
		Falconbridge		\$ -	\$ 118.27	\$ 346.34				
	89026310	Crystal Falls T5	12,597.80	\$ 4,346.24	\$ 118.27	\$ 692.68	\$ 206.16			
	60628351	Crystal Falls T6		\$ -						
	541695	Cache Bay PME	902.52	\$ 311.37	\$ 118.27	\$ 346.34		\$ 694.94		
Sub Total			21,950.12	\$ 7,572.79	\$ 709.62	\$ 2,424.38	\$ 206.16	\$ 694.94	\$ 105.29	\$ 11,713.18
Total by category			249,118.14	\$ 85,945.76	\$ 8,515.44	\$ 29,092.56	\$ 2,473.93	\$ 5,569.50	\$ 1,263.46	132,860.65
			2009 costs applying full rider # 4							132,860.65

# **Appendix C**

## **Rate Impact Schedules**

**Board Decision and Order December 1, 2009 Greater Sudbury Hydro**  
**BILL IMPACTS (Monthly Consumptions)**  
**Sudbury Impact - Full Harmonization**

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
<b>Consumption</b>	Monthly Service Charge			14.80			16.26	1.46	9.86%
<b>100 kWh</b>	Distribution (kWh)	100	0.0115	1.15	100	0.0127	1.27	0.12	10.43%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	100			100	0.0001	0.01	0.01	#DIV/0!
	Foregone revenue rate rider				100	0.0013	0.13	0.13	#DIV/0!
	Regulatory Assets (kWh)	100	0.0000	0.00	100	(0.0025)	(0.25)	(0.25)	#DIV/0!
	<b>Sub-Total</b>			<b>16.22</b>			<b>19.37</b>	<b>3.15</b>	<b>19.40%</b>
	Other Charges (kWh)	106	0.0207	2.19	106	0.0215	2.27	0.08	3.86%
	Cost of Power Commodity (kWh)	106	0.0560	5.91	106	0.0560	5.91	0.00	0.00%
	<b>Total Bill</b>			<b>24.32</b>			<b>27.55</b>	<b>3.23</b>	<b>13.28%</b>

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
<b>Consumption</b>	Monthly Service Charge			14.80			16.26	1.46	9.86%
<b>250 kWh</b>	Distribution (kWh)	250	0.0115	2.88	250	0.0127	3.18	0.30	10.43%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	250			250	0.0001	0.03	0.03	#DIV/0!
	Foregone revenue rate rider				250	0.0013	0.33	0.33	#DIV/0!
	Regulatory Assets (kWh)	250	0.0000	0.00	250	(0.0025)	(0.61)	(0.61)	#DIV/0!
	<b>Sub-Total</b>			<b>17.95</b>			<b>21.12</b>	<b>3.17</b>	<b>17.67%</b>
	Other Charges (kWh)	264	0.0207	5.46	264	0.0215	5.68	0.21	3.86%
	Cost of Power Commodity (kWh)	264	0.0560	14.78	264	0.0560	14.78	0.00	0.00%
	<b>Total Bill</b>			<b>38.19</b>			<b>41.57</b>	<b>3.38</b>	<b>8.85%</b>

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
<b>Consumption</b>	Monthly Service Charge			14.80			16.26	1.46	9.86%
<b>500 kWh</b>	Distribution (kWh)	500	0.0115	5.75	500	0.0127	6.35	0.60	10.43%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	500			500	0.0001	0.05	0.05	#DIV/0!
	Foregone revenue rate rider				500	0.0013	0.66	0.66	#DIV/0!
	Regulatory Assets (kWh)	500	0.0000	0.00	500	(0.0025)	(1.23)	(1.23)	#DIV/0!
	<b>Sub-Total</b>			<b>20.82</b>			<b>24.03</b>	<b>3.21</b>	<b>15.42%</b>
	Other Charges (kWh)	528	0.0207	10.93	528	0.0215	11.35	0.42	3.86%
	Cost of Power Commodity (kWh)	528	0.0560	29.57	528	0.0560	29.57	0.00	0.00%
	<b>Total Bill</b>			<b>61.31</b>			<b>64.95</b>	<b>3.63</b>	<b>5.93%</b>

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
<b>Consumption</b>	Monthly Service Charge			14.80			16.26	1.46	9.86%
<b>800 kWh</b>	Distribution (kWh)	800	0.0115	9.20	800	0.0127	10.16	0.96	10.43%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	800			800	0.0001	0.08	0.08	#DIV/0!
	Foregone revenue rate rider				800	0.0013	1.05	1.05	#DIV/0!
	Regulatory Assets (kWh)	800	0.0000	0.00	800	(0.0025)	(1.96)	(1.96)	#DIV/0!
	<b>Sub-Total</b>			<b>24.27</b>			<b>27.53</b>	<b>3.26</b>	<b>13.43%</b>
	Other Charges (kWh)	845	0.0207	17.49	845	0.0215	18.16	0.68	3.86%
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%
	Cost of Power Commodity (kWh)	245	0.0650	15.91	245	0.0650	15.91	0.00	0.00%
	<b>Total Bill</b>			<b>91.26</b>			<b>95.20</b>	<b>3.94</b>	<b>4.31%</b>

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
<b>Consumption</b>	Monthly Service Charge			14.80			16.26	1.46	9.86%
<b>1,000 kWh</b>	Distribution (kWh)	1,000	0.0115	11.50	1,000	0.0127	12.70	1.20	10.43%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0001	0.10	0.10	#DIV/0!
	Foregone revenue rate rider				1,000	0.0013	1.32	1.32	#DIV/0!
	Regulatory Assets (kWh)	1,000	0.0000	0.00	1,000	(0.0025)	(2.45)	(2.45)	#DIV/0!
	<b>Sub-Total</b>			<b>26.57</b>			<b>29.86</b>	<b>3.29</b>	<b>12.39%</b>
	Other Charges (kWh)	1,056	0.0207	21.86	1,056	0.0215	22.70	0.84	3.86%
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%
	Cost of Power Commodity (kWh)	456	0.0650	29.63	456	0.0650	29.63	0.00	0.00%
	<b>Total Bill</b>			<b>111.66</b>			<b>115.80</b>	<b>4.14</b>	<b>3.70%</b>

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
Consumption	Monthly Service Charge			14.80			16.26	1.46	9.86%
	Distribution (kWh)	1,500	0.0115	17.25	1,500	0.0127	19.05	1.80	10.43%
1,500 kWh	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	1,500			1,500	0.0001	0.15	0.15	#DIV/0!
	Foregone revenue rate rider				1,500	0.0013	1.97	1.97	#DIV/0!
	Regulatory Assets (kWh)	1,500	0.0000	0.00	1,500	(0.0025)	(3.68)	(3.68)	#DIV/0!
	Sub-Total			32.32			35.69	3.37	10.44%
	Other Charges (kWh)	1,584	0.0207	32.79	1,584	0.0215	34.05	1.27	3.86%
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%
	Cost of Power Commodity (kWh)	984	0.0650	63.95	984	0.0650	63.95	0.00	0.00%
	Total Bill			162.66			167.30	4.64	2.85%

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
Consumption	Monthly Service Charge			14.80			16.26	1.46	9.86%
	Distribution (kWh)	2,000	0.0115	23.00	2,000	0.0127	25.40	2.40	10.43%
2,000 kWh	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	2,000			2,000	0.0001	0.20	0.20	#DIV/0!
	Foregone revenue rate rider				2,000	0.0013	2.63	2.63	#DIV/0!
	Regulatory Assets (kWh)	2,000	0.0000	0.00	2,000	(0.0025)	(4.91)	(4.91)	#DIV/0!
	Sub-Total			38.07			41.52	3.45	9.07%
	Other Charges (kWh)	2,112	0.0207	43.71	2,112	0.0215	45.40	1.69	3.86%
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%
	Cost of Power Commodity (kWh)	1,512	0.0650	98.27	1,512	0.0650	98.27	0.00	0.00%
	Total Bill			213.65			218.79	5.14	2.41%

GENERAL SERVICE < 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
Consumption	Monthly Service Charge			21.42			22.45	1.03	4.81%
	Distribution (kWh)	1,000	0.0183	18.30	1,000	0.0194	19.40	1.10	6.01%
1,000 kWh	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0001	0.10	0.10	#DIV/0!
	Foregone revenue rate rider				1,000	0.00110	1.10	1.10	#DIV/0!
	Regulatory Assets (kWh)	1,000	0.0000	0.00	1,000	(0.0023)	(2.34)	(2.34)	#DIV/0!
	Sub-Total			39.99			42.64	2.65	6.63%
	Other Charges (kWh)	1,056	0.0186	19.64	1,056	0.0193	20.38	0.74	3.76%
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%
	Cost of Power Commodity (kWh)	306	0.0650	19.88	306	0.0650	19.88	0.00	0.00%
	Total Bill			121.51			124.91	3.39	2.79%

GENERAL SERVICE < 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
Consumption	Monthly Service Charge			21.42			22.45	1.03	4.81%
	Distribution (kWh)	2,000	0.0183	36.60	2,000	0.0194	38.80	2.20	6.01%
2,000 kWh	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	2,000			2,000	0.0001	0.20	0.20	#DIV/0!
	Foregone revenue rate rider				2,000	0.0011	2.19	2.19	#DIV/0!
	Regulatory Assets (kWh)	2,000	0.0000	0.00	2,000	(0.0023)	(4.68)	(4.68)	#DIV/0!
	Sub-Total			58.29			60.90	2.61	4.47%
	Other Charges (kWh)	2,112	0.0186	39.28	2,112	0.0193	40.76	1.48	3.76%
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%
	Cost of Power Commodity (kWh)	1,362	0.0650	88.52	1,362	0.0650	88.52	0.00	0.00%
	Total Bill			228.09			232.17	4.08	1.79%

GENERAL SERVICE < 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
Consumption	Monthly Service Charge			21.42			22.45	1.03	4.81%
	Distribution (kWh)	5,000	0.0183	91.50	5,000	0.0194	97.00	5.50	6.01%
5,000 kWh	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	5,000			5,000	0.0001	0.50	0.50	#DIV/0!
	Foregone revenue rate rider				5,000	0.0011	5.48	5.48	#DIV/0!
	Regulatory Assets (kWh)	5,000	0.0000	0.00	5,000	(0.0023)	(11.71)	(11.71)	#DIV/0!
	Sub-Total			113.19			115.65	2.46	2.18%
	Other Charges (kWh)	5,280	0.0186	98.20	5,280	0.0193	101.89	3.70	3.76%
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%
	Cost of Power Commodity (kWh)	4,530	0.0650	294.42	4,530	0.0650	294.42	0.00	0.00%
	Total Bill			547.81			553.97	6.16	1.12%

GENERAL SERVICE < 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
Consumption	Monthly Service Charge			21.42			22.45	1.03	4.81%
	Distribution (kWh)	10,000	0.0183	183.00	10,000	0.0194	194.00	11.00	6.01%
10,000 kWh	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	10,000		0.00	10,000	0.0001	1.00	1.00	#DIV/0!
	Foregone revenue rate rider				10,000	0.0011	10.95	10.95	#DIV/0!
	Regulatory Assets (kWh)	10,000	0.0000	0.00	10,000	(0.0023)	(23.42)	(23.42)	#DIV/0!
	<b>Sub-Total</b>			<b>204.69</b>			<b>206.92</b>	<b>2.23</b>	<b>1.09%</b>
	Other Charges (kWh)	10,559	0.0186	196.40	10,559	0.0193	203.79	7.39	3.76%
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%
	Cost of Power Commodity (kWh)	9,809	0.0650	637.59	9,809	0.0650	637.59	0.00	0.00%
	<b>Total Bill</b>			<b>1,080.67</b>			<b>1,090.29</b>	<b>9.62</b>	<b>0.89%</b>

GENERAL SERVICE < 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
Consumption	Monthly Service Charge			21.42			22.45	1.03	4.81%
	Distribution (kWh)	15,000	0.0183	274.50	15,000	0.0194	291.00	16.50	6.01%
15,000 kWh	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	15,000			15,000	0.0001	1.50	1.50	#DIV/0!
	Foregone revenue rate rider				15,000	0.0011	16.43	16.43	#DIV/0!
	Regulatory Assets (kWh)	15,000	0.0000	0.00	15,000	(0.0023)	(35.13)	(35.13)	#DIV/0!
	<b>Sub-Total</b>			<b>296.19</b>			<b>298.18</b>	<b>1.99</b>	<b>0.67%</b>
	Other Charges (kWh)	15,839	0.0186	294.60	15,839	0.0193	305.68	11.09	3.76%
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0650	980.75	15,089	0.0650	980.75	0.00	0.00%
	<b>Total Bill</b>			<b>1,613.54</b>			<b>1,626.62</b>	<b>13.08</b>	<b>0.81%</b>

GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
Consumption	Monthly Service Charge			178.96			169.78	(9.18)	(5.13%)
	Distribution (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!
15,000 kWh	Distribution (kW)	60	4.6737	280.42	60	4.5408	272.45	(7.97)	(2.84%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
60 kW	LRAM & SSM Rider (kW)	60			60	0.0243	1.46	1.46	#DIV/0!
	Foregone revenue rate rider				60	0.2276	13.66	13.66	#DIV/0!
	Regulatory Assets (kW)	60	0.0000	0.00	60	(0.7042)	(42.25)	(42.25)	#DIV/0!
	<b>Sub-Total</b>			<b>459.65</b>			<b>417.03</b>	<b>(42.62)</b>	<b>(9.27%)</b>
	Other Charges (kWh)	15,839	0.0132	209.07	15,839	0.0135	213.82	4.75	2.27%
	Other Charges (kW)	60	4.1331	247.99	60	4.4231	265.39	17.40	7.02%
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0603	909.84	15,089	0.0603	909.84	0.00	0.00%
	<b>Total Bill</b>			<b>1,871.77</b>			<b>1,851.30</b>	<b>(20.47)</b>	<b>(1.09%)</b>

GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
Consumption	Monthly Service Charge			178.96			169.78	(9.18)	(5.13%)
	Distribution (kWh)	40,000	0.0000	0.00	40,000	0.0000	0.00	0.00	#DIV/0!
40,000 kWh	Distribution (kW)	100	4.6737	467.37	100	4.5408	454.08	(13.29)	(2.84%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
100 kW	LRAM & SSM Rider (kW)	100			100	0.0243	2.43	2.43	#DIV/0!
	Foregone revenue rate rider				100	0.2276	22.76	22.76	#DIV/0!
	Regulatory Assets (kW)	100	0.0000	0.00	100	(0.7042)	(70.42)	(70.42)	#DIV/0!
	<b>Sub-Total</b>			<b>646.60</b>			<b>580.58</b>	<b>(66.02)</b>	<b>(10.21%)</b>
	Other Charges (kWh)	42,236	0.0132	557.52	42,236	0.0135	570.19	12.67	2.27%
	Other Charges (kW)	100	4.1331	413.31	100	4.4231	442.31	29.00	7.02%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!
	Cost of Power Commodity (kWh)	42,236	0.0603	2,546.83	42,236	0.0603	2,546.83	0.00	0.00%
	<b>Total Bill</b>			<b>4,164.26</b>			<b>4,139.90</b>	<b>(24.35)</b>	<b>(0.58%)</b>

GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
Consumption	Monthly Service Charge			178.96			169.78	(9.18)	(5.13%)
	Distribution (kWh)	100,000	0.0000	0.00	100,000	0.0000	0.00	0.00	#DIV/0!
100,000 kWh	Distribution (kW)	350	4.6737	1,635.80	350	4.5408	1,589.28	(46.52)	(2.84%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
350 kW	LRAM & SSM Rider (kW)	350			350	0.0243	8.51	8.51	#DIV/0!
	Foregone revenue rate rider				350	0.2276	79.66	79.66	#DIV/0!
	Regulatory Assets (kW)	350	0.0000	0.00	350	(0.7042)	(246.45)	(246.45)	#DIV/0!
	<b>Sub-Total</b>			<b>1,815.03</b>			<b>1,602.71</b>	<b>(212.31)</b>	<b>(11.70%)</b>
	Other Charges (kWh)	105,590	0.0132	1,393.79	105,590	0.0135	1,425.47	31.68	2.27%
	Other Charges (kW)	350	4.1331	1,446.59	350	4.4231	1,548.09	101.50	7.02%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!
	Cost of Power Commodity (kWh)	105,590	0.0603	6,367.08	105,590	0.0603	6,367.08	0.00	0.00%
	<b>Total Bill</b>			<b>11,022.48</b>			<b>10,943.34</b>	<b>(79.13)</b>	<b>(0.72%)</b>



GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			178.96			169.78	(9.18)	(5.13%)	(0.02%)
400,000 kWh	Distribution (kWh)	400,000	0.0000	0.00	400,000	0.0000	0.00	0.00	#DIV/0!	0.00%
1,400 kW	Distribution (kW)	1,400	4.6737	6,543.18	1,400	4.5408	6,357.12	(186.06)	(2.84%)	(0.43%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.00%
	LRAM & SSM Rider (kW)	1,400			1,400	0.0243	34.02	34.02	#DIV/0!	0.13%
	Foregone revenue rate rider				1,400	0.2276	318.65	318.65	#DIV/0!	0.74%
	Regulatory Assets (kW)	1,400	0.0000	0.00	1,400	(0.7042)	(985.81)	(985.81)	#DIV/0!	(2.28%)
	Sub-Total			6,722.41			5,895.69	(826.72)	(12.30%)	(1.91%)
	Other Charges (kWh)	422,360	0.0132	5,575.15	422,360	0.0135	5,701.86	126.71	2.27%	0.29%
	Other Charges (kW)	1,400	4.1331	5,786.34	1,400	4.4231	6,192.34	406.00	7.02%	0.94%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kW)	422,360	0.0603	25,468.31	422,360	0.0603	25,468.31	0.00	0.00%	0.00%
	Total Bill			43,552.21			43,258.20	(294.01)	(0.68%)	(0.68%)

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			178.96			169.78	(9.18)	(5.13%)	(0.01%)
1,000,000 kWh	Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	0.0000	0.00	0.00	#DIV/0!	0.00%
2,800 kW	Distribution (kW)	2,800	4.6737	13,086.36	2,800	4.5408	12,714.24	(372.12)	(2.84%)	(0.37%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.00%
	LRAM & SSM Rider (kW)	2,800			2,800	0.0243	68.04	68.04	#DIV/0!	0.11%
	Foregone revenue rate rider				2,800	0.2276	637.29	637.29	#DIV/0!	0.63%
	Regulatory Assets (kW)	2,800	0.0000	0.00	2,800	(0.7042)	(1,971.63)	(1,971.63)	#DIV/0!	(1.93%)
	Sub-Total			13,265.59			11,619.66	(1,645.93)	(12.41%)	(1.61%)
	Other Charges (kWh)	1,055,900	0.0132	13,937.88	1,055,900	0.0135	14,254.65	316.77	2.27%	0.31%
	Other Charges (kW)	2,800	4.1331	11,572.68	2,800	4.4231	12,384.68	812.00	7.02%	0.80%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kW)	1,055,900	0.0603	63,670.77	1,055,900	0.0603	63,670.77	0.00	0.00%	0.00%
	Total Bill			102,446.92			101,929.76	(517.16)	(0.50%)	(0.51%)

Street Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Billing Determinants	Monthly Service Charge	8,818	0.2300	2,028.14	8,818	2.1300	18,782.34	16,754.20	826.09%	19.35%
8,818 Connections	Distribution (kWh)	662,000	0.0000	0.00	662,000	0.0000	0.00	0.00	#DIV/0!	0.00%
662,000 kWh	Distribution (kW)	1,828	0.8210	1,500.79	1,828	6.4792	11,843.98	10,343.19	689.18%	11.94%
	Foregone revenue rate rider				1,828	0.6819	1,246.59	1,246.59	#DIV/0!	#DIV/0!
1,828 kW	Regulatory Assets (kW)	1,828	0.0000	0.00	1,828	(0.5313)	(971.14)	(971.14)	#DIV/0!	(1.12%)
Sub-Total				3,528.93			30,901.76	27,372.83	775.67%	31.61%
	Other Charges (kWh)	699,006	0.0132	9,226.88	699,006	0.0135	9,436.58	209.70	2.27%	0.24%
	Other Charges (kW)	1,828	2.0982	3,835.51	1,828	2.2454	4,104.59	269.08	7.02%	0.31%
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kW)	698,256	0.0603	42,104.82	698,256	0.0603	42,104.82	0.00	0.00%	0.00%
Total Bill				58,741.36			86,592.98	27,851.62	47.41%	32.16%

Street Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Billing Determinants	Monthly Service Charge	829	0.2300	190.67	829	2.1300	1,765.77	1,575.10	826.09%	19.43%
829 Connections	Distribution (kWh)	61,800	0.0000	0.00	61,800	0.0000	0.00	0.00	#DIV/0!	0.00%
61,800 kWh	Distribution (kW)	172	0.8210	141.21	172	6.4792	1,114.42	973.21	689.18%	12.00%
	Foregone revenue rate rider				172	0.6819	117.29	117.29	#DIV/0!	#DIV/0!
172 kW	Regulatory Assets (kW)	172	0.0000	0.00	172	(0.5313)	(91.38)	(91.38)	#DIV/0!	(1.13%)
	Sub-Total			331.88			2,906.11	2,574.23	775.65%	31.75%
	Other Charges (kWh)	65,255	0.0132	861.36	65,255	0.0135	880.94	19.58	2.27%	0.24%
	Other Charges (kW)	172	2.0982	360.89	172	2.2454	386.21	25.32	7.02%	0.31%
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	64,505	0.0603	3,889.63	64,505	0.0603	3,889.63	0.00	0.00%	0.00%
	Total Bill			5,488.99			8,108.11	2,619.12	47.72%	32.30%

Sentinel Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Billing Determinants	Monthly Service Charge	2	0.7800	1.56	2	2.7800	5.56	4.00	256.41%	30.38%
2 Connections	Distribution (kWh)	25	0.0000	0.00	25	0.0000	0.00	0.00	#DIV/0!	0.00%
25 kWh	Distribution (kW)	1	2.0994	1.05	1	9.2380	4.62	3.57	340.03%	27.11%
	Foregone revenue rate rider				1	0.7777	0.39	0.39	#DIV/0!	#DIV/0!
1 kW	Regulatory Assets (kW)	1	0.0000	0.00	1	(1.0731)	(0.54)	(0.54)	#DIV/0!	(4.07%)
	Sub-Total			2.61			10.03	7.42	284.39%	56.36%
	Other Charges (kWh)	26	0.0132	0.35	26	0.0135	0.36	0.01	2.27%	0.06%
	Other Charges (kW)	1	2.2211	1.11	1	2.3770	1.19	0.08	7.02%	0.59%
	Cost of Power Commodity (kWh)	26	0.0603	1.59	26	0.0603	1.59	0.00	0.00%	0.00%
	Cost of Power Commodity (kW)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Total Bill			5.66			13.17	7.51	132.63%	57.01%

Sentinel Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Billing Determinants	Monthly Service Charge	3	0.7800	2.34	3	2.7800	8.34	6.00	256.41%	28.95%
3 Connections	Distribution (kWh)	50	0.0000	0.00	50	0.0000	0.00	0.00	#DIV/0!	0.00%
50 kWh	Distribution (kW)	1	2.0994	1.57	1	9.2380	6.93	5.35	340.03%	25.83%
	Foregone revenue rate rider				1	0.7777	0.58	0.58	#DIV/0!	#DIV/0!
1 kW	Regulatory Assets (kW)	1	0.0000	0.00	1	(1.0731)	(0.80)	(0.80)	#DIV/0!	(3.88%)
	Sub-Total			3.91			15.05	11.13	284.39%	53.71%
	Other Charges (kWh)	53	0.0132	0.70	53	0.0135	0.71	0.02	2.27%	0.08%
	Other Charges (kW)	1	2.2211	1.67	1	2.3770	1.78	0.12	7.02%	0.56%
	Cost of Power Commodity (kWh)	53	0.0603	3.18	53	0.0603	3.18	0.00	0.00%	0.00%
	Cost of Power Commodity (kW)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Total Bill			9.46			20.73	11.27	119.07%	54.35%

UNMETERED SCATTERED LOAD										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			10.72			7.56	(3.16)	(29.44%)	(5.94%)
500 kWh	Distribution (kWh)	500	0.0183	9.15	500	0.0129	6.45	(2.70)	(29.51%)	(5.08%)
	Smart Meter Rider (per month)			0.00			0.00	0.00	#DIV/0!	0.00%
	Foregone revenue rate rider				500	0.0011	0.57	0.57	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	500	0.0000	0.00	500	(0.0023)	(1.17)	(1.17)	#DIV/0!	(2.20%)
	Sub-Total			19.87			13.41	(6.46)	(32.49%)	(12.14%)
	Other Charges (kWh)	528	0.0186	9.82	528	0.0193	10.19	0.37	3.76%	0.70%
	Cost of Power Commodity (kWh)	528	0.0560	29.57	528	0.0560	29.57	0.00	0.01%	0.01%
	Cost of Power Commodity (kWh)	0	0.0650	0.00	0	0.0650	0.00	0.00	#DIV/0!	0.00%
	Total Bill			59.26			53.17	(6.08)	(10.27%)	(11.44%)

**Board Decision and Order December 1, 2009 Greater Sudbury Hydro**  
**BILL IMPACTS (Monthly Consumptions)**  
Greater Sudbury Area Rates reflecting West Nipissing Phase In

**RESIDENTIAL**

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 100 kWh	Monthly Service Charge			14.80			16.57	1.77	11.96%	6.35%
	Distribution (kWh)	100	0.0115	1.15	100	0.0130	1.30	0.15	13.04%	0.54%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	5.99%
	LRAM & SSM Rider (kWh)	100			100	0.0001	0.01	0.01	#DIV/0!	0.04%
	Foregone revenue rate rider				100	0.0013	0.13	0.13	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	100	0.0000	0.00	100	(0.0025)	(0.25)	(0.25)	#DIV/0!	(0.88%)
	<b>Sub-Total</b>			<b>16.22</b>			<b>19.71</b>	<b>3.49</b>	<b>21.49%</b>	<b>12.50%</b>
	Other Charges (kWh)	106	0.0207	2.19	106	0.0215	2.27	0.08	3.86%	0.30%
	Cost of Power Commodity (kWh)	106	0.0560	5.91	106	0.0560	5.91	0.00	0.00%	0.00%
	<b>Total Bill</b>			<b>24.32</b>			<b>27.89</b>	<b>3.57</b>	<b>14.68%</b>	<b>12.80%</b>

**RESIDENTIAL**

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 250 kWh	Monthly Service Charge			14.80			16.57	1.77	11.96%	4.22%
	Distribution (kWh)	250	0.0115	2.88	250	0.0130	3.25	0.38	13.04%	0.89%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	3.98%
	LRAM & SSM Rider (kWh)	250			250	0.0001	0.03	0.03	#DIV/0!	0.06%
	Foregone revenue rate rider				250	0.0013	0.33	0.33	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	250	0.0000	0.00	250	(0.0025)	(0.61)	(0.61)	#DIV/0!	(1.46%)
	<b>Sub-Total</b>			<b>17.95</b>			<b>21.50</b>	<b>3.56</b>	<b>19.81%</b>	<b>8.47%</b>
	Other Charges (kWh)	264	0.0207	5.46	264	0.0215	5.68	0.21	3.86%	0.50%
	Cost of Power Commodity (kWh)	264	0.0560	14.78	264	0.0560	14.78	0.00	0.00%	0.00%
	<b>Total Bill</b>			<b>38.19</b>			<b>41.96</b>	<b>3.77</b>	<b>9.86%</b>	<b>8.98%</b>

**RESIDENTIAL**

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 500 kWh	Monthly Service Charge			14.80			16.57	1.77	11.96%	2.71%
	Distribution (kWh)	500	0.0115	5.75	500	0.0130	6.50	0.75	13.04%	1.15%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	2.55%
	LRAM & SSM Rider (kWh)	500			500	0.0001	0.05	0.05	#DIV/0!	0.08%
	Foregone revenue rate rider				500	0.0013	0.66	0.66	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	500	0.0000	0.00	500	(0.0025)	(1.23)	(1.23)	#DIV/0!	(1.88%)
	<b>Sub-Total</b>			<b>20.82</b>			<b>24.49</b>	<b>3.67</b>	<b>17.63%</b>	<b>5.61%</b>
	Other Charges (kWh)	528	0.0207	10.93	528	0.0215	11.35	0.42	3.86%	0.65%
	Cost of Power Commodity (kWh)	528	0.0560	29.57	528	0.0560	29.57	0.00	0.00%	0.00%
	<b>Total Bill</b>			<b>61.31</b>			<b>65.41</b>	<b>4.09</b>	<b>6.68%</b>	<b>6.26%</b>

**RESIDENTIAL**

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 800 kWh	Monthly Service Charge			14.80			16.57	1.77	11.96%	1.85%
	Distribution (kWh)	800	0.0115	9.20	800	0.0130	10.40	1.20	13.04%	1.25%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	1.74%
	LRAM & SSM Rider (kWh)	800			800	0.0001	0.08	0.08	#DIV/0!	0.08%
	Foregone revenue rate rider				800	0.0013	1.05	1.05	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	800	0.0000	0.00	800	(0.0025)	(1.96)	(1.96)	#DIV/0!	(2.05%)
	<b>Sub-Total</b>			<b>24.27</b>			<b>28.08</b>	<b>3.81</b>	<b>15.70%</b>	<b>3.98%</b>
	Other Charges (kWh)	845	0.0207	17.49	845	0.0215	18.16	0.68	3.86%	0.71%
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	245	0.0650	15.91	245	0.0650	15.91	0.00	0.00%	0.00%
	<b>Total Bill</b>			<b>91.26</b>			<b>95.75</b>	<b>4.49</b>	<b>4.91%</b>	<b>4.68%</b>

## RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<b>Consumption</b> <b>1,000 kWh</b>	Monthly Service Charge			14.80			16.57	1.77	11.96%	1.52%
	Distribution (kWh)	1,000	0.0115	11.50	1,000	0.0130	13.00	1.50	13.04%	1.29%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	1.43%
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0001	0.10	0.10	#DIV/0!	0.09%
	Foregone revenue rate rider				1,000	0.0013	1.32	1.32	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	1,000	0.0000	0.00	1,000	(0.0025)	(2.45)	(2.45)	#DIV/0!	(2.11%)
	<b>Sub-Total</b>			<b>26.57</b>			<b>30.47</b>	<b>3.90</b>	<b>14.69%</b>	<b>3.35%</b>
	Other Charges (kWh)	1,056	0.0207	21.86	1,056	0.0215	22.70	0.84	3.86%	0.73%
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	456	0.0650	29.63	456	0.0650	29.63	0.00	0.00%	0.00%
	<b>Total Bill</b>			<b>111.66</b>			<b>116.41</b>	<b>4.75</b>	<b>4.25%</b>	<b>4.08%</b>

## RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<b>Consumption</b> <b>1,500 kWh</b>	Monthly Service Charge			14.80			16.57	1.77	11.96%	1.05%
	Distribution (kWh)	1,500	0.0115	17.25	1,500	0.0130	19.50	2.25	13.04%	1.34%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.99%
	LRAM & SSM Rider (kWh)	1,500			1,500	0.0001	0.15	0.15	#DIV/0!	0.09%
	Foregone revenue rate rider				1,500	0.0013	1.97	1.97	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	1,500	0.0000	0.00	1,500	(0.0025)	(3.68)	(3.68)	#DIV/0!	(2.19%)
	<b>Sub-Total</b>			<b>32.32</b>			<b>36.45</b>	<b>4.13</b>	<b>12.79%</b>	<b>2.46%</b>
	Other Charges (kWh)	1,584	0.0207	32.79	1,584	0.0215	34.05	1.27	3.86%	0.75%
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	984	0.0650	63.95	984	0.0650	63.95	0.00	0.00%	0.00%
	<b>Total Bill</b>			<b>162.66</b>			<b>168.06</b>	<b>5.40</b>	<b>3.32%</b>	<b>3.21%</b>

## RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<b>Consumption</b> <b>2,000 kWh</b>	Monthly Service Charge			14.80			16.57	1.77	11.96%	0.81%
	Distribution (kWh)	2,000	0.0115	23.00	2,000	0.0130	26.00	3.00	13.04%	1.37%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.76%
	LRAM & SSM Rider (kWh)	2,000			2,000	0.0001	0.20	0.20	#DIV/0!	0.09%
	Foregone revenue rate rider				2,000	0.0013	2.63	2.63	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	2,000	0.0000	0.00	2,000	(0.0025)	(4.91)	(4.91)	#DIV/0!	(2.23%)
	<b>Sub-Total</b>			<b>38.07</b>			<b>42.43</b>	<b>4.36</b>	<b>11.46%</b>	<b>1.99%</b>
	Other Charges (kWh)	2,112	0.0207	43.71	2,112	0.0215	45.40	1.69	3.86%	0.77%
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	1,512	0.0650	98.27	1,512	0.0650	98.27	0.00	0.00%	0.00%
	<b>Total Bill</b>			<b>213.65</b>			<b>219.70</b>	<b>6.05</b>	<b>2.83%</b>	<b>2.76%</b>

## GENERAL SERVICE < 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<b>Consumption</b> <b>1,000 kWh</b>	Monthly Service Charge			21.42			22.96	1.54	7.19%	1.23%
	Distribution (kWh)	1,000	0.0183	18.30	1,000	0.0196	19.60	1.30	7.10%	1.03%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	1.33%
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0001	0.10	0.10	#DIV/0!	0.08%
	Foregone revenue rate rider				1,000	0.0011	1.10	1.10	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	1,000	0.0000	0.00	1,000	(0.0023)	(2.34)	(2.34)	#DIV/0!	(1.86%)
	<b>Sub-Total</b>			<b>39.99</b>			<b>43.35</b>	<b>3.36</b>	<b>8.41%</b>	<b>2.68%</b>
	Other Charges (kWh)	1,056	0.0186	19.64	1,056	0.0193	20.38	0.74	3.76%	0.59%
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	306	0.0650	19.88	306	0.0650	19.88	0.00	0.00%	0.00%
	<b>Total Bill</b>			<b>121.51</b>			<b>125.62</b>	<b>4.10</b>	<b>3.38%</b>	<b>3.27%</b>

### GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<b>Consumption</b>									
<b>2,000 kWh</b>									
Monthly Service Charge			21.42			22.96	1.54	7.19%	0.66%
Distribution (kWh)	2,000	0.0183	36.60	2,000	0.0196	39.20	2.60	7.10%	1.12%
Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.72%
LRAM & SSM Rider (kWh)	2,000			2,000	0.0001	0.20	0.20	#DIV/0!	0.09%
Foregone revenue rate rider				2,000	0.0011	2.19	2.19	#DIV/0!	#DIV/0!
Regulatory Assets (kWh)	2,000	0.0000	0.00	2,000	(0.0023)	(4.68)	(4.68)	#DIV/0!	(2.01%)
<b>Sub-Total</b>			<b>58.29</b>			<b>61.81</b>	<b>3.52</b>	<b>6.03%</b>	<b>1.51%</b>
Other Charges (kWh)	2,112	0.0186	39.28	2,112	0.0193	40.76	1.48	3.76%	0.63%
Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
Cost of Power Commodity (kWh)	1,362	0.0650	88.52	1,362	0.0650	88.52	0.00	0.00%	0.00%
<b>Total Bill</b>			<b>228.09</b>			<b>233.08</b>	<b>4.99</b>	<b>2.19%</b>	<b>2.14%</b>

### GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<b>Consumption</b>									
<b>5,000 kWh</b>									
Monthly Service Charge			21.42			22.96	1.54	7.19%	0.28%
Distribution (kWh)	5,000	0.0183	91.50	5,000	0.0196	98.00	6.50	7.10%	1.17%
Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.30%
LRAM & SSM Rider (kWh)	5,000			5,000	0.0001	0.50	0.50	#DIV/0!	0.09%
Foregone revenue rate rider				5,000	0.0011	5.48	5.48	#DIV/0!	#DIV/0!
Regulatory Assets (kWh)	5,000	0.0000	0.00	5,000	(0.0023)	(11.71)	(11.71)	#DIV/0!	(2.11%)
<b>Sub-Total</b>			<b>113.19</b>			<b>117.16</b>	<b>3.97</b>	<b>3.51%</b>	<b>0.72%</b>
Other Charges (kWh)	5,280	0.0186	98.20	5,280	0.0193	101.89	3.70	3.76%	0.67%
Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
Cost of Power Commodity (kWh)	4,530	0.0650	294.42	4,530	0.0650	294.42	0.00	0.00%	0.00%
<b>Total Bill</b>			<b>547.81</b>			<b>555.48</b>	<b>7.67</b>	<b>1.40%</b>	<b>1.38%</b>

### GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<b>Consumption</b>									
<b>10,000 kWh</b>									
Monthly Service Charge			21.42			22.96	1.54	7.19%	0.14%
Distribution (kWh)	10,000	0.0183	183.00	10,000	0.0196	196.00	13.00	7.10%	1.19%
Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.15%
LRAM & SSM Rider (kWh)	10,000			10,000	0.0001	1.00	1.00	#DIV/0!	0.09%
Foregone revenue rate rider				10,000	0.0011	10.95	10.95	#DIV/0!	#DIV/0!
Regulatory Assets (kWh)	10,000	0.0000	0.00	10,000	(0.0023)	(23.42)	(23.42)	#DIV/0!	(2.14%)
<b>Sub-Total</b>			<b>204.69</b>			<b>209.43</b>	<b>4.74</b>	<b>2.32%</b>	<b>0.43%</b>
Other Charges (kWh)	10,559	0.0186	196.40	10,559	0.0193	203.79	7.39	3.76%	0.68%
Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
Cost of Power Commodity (kWh)	9,809	0.0650	637.59	9,809	0.0650	637.59	0.00	0.00%	0.00%
<b>Total Bill</b>			<b>1,080.67</b>			<b>1,092.80</b>	<b>12.13</b>	<b>1.12%</b>	<b>1.11%</b>

### GENERAL SERVICE < 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<b>Consumption</b>									
<b>15,000 kWh</b>									
Monthly Service Charge			21.42			22.96	1.54	7.19%	0.09%
Distribution (kWh)	15,000	0.0183	274.50	15,000	0.0196	294.00	19.50	7.10%	1.20%
Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.10%
LRAM & SSM Rider (kWh)	15,000			15,000	0.0001	1.50	1.50	#DIV/0!	0.09%
Foregone revenue rate rider				15,000	0.0011	16.43	16.43	#DIV/0!	#DIV/0!
Regulatory Assets (kWh)	15,000	0.0000	0.00	15,000	(0.0023)	(35.13)	(35.13)	#DIV/0!	(2.16%)
<b>Sub-Total</b>			<b>296.19</b>			<b>301.69</b>	<b>5.50</b>	<b>1.86%</b>	<b>0.34%</b>
Other Charges (kWh)	15,839	0.0186	294.60	15,839	0.0193	305.68	11.09	3.76%	0.68%
Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
Cost of Power Commodity (kWh)	15,089	0.0650	980.75	15,089	0.0650	980.75	0.00	0.00%	0.00%
<b>Total Bill</b>			<b>1,613.54</b>			<b>1,630.13</b>	<b>16.59</b>	<b>1.03%</b>	<b>1.02%</b>

### GENERAL SERVICE > 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<b>Consumption</b> <b>15,000 kWh</b> <b>60 kW</b>	Monthly Service Charge			178.96			171.63	(7.33)	(4.10%)	(0.40%)
	Distribution (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	60	4.6737	280.42	60	4.5310	271.86	(8.56)	(3.05%)	(0.46%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.09%
	LRAM & SSM Rider (kW)	60			60	0.0243	1.46	1.46	#DIV/0!	0.16%
	Foregone revenue rate rider				60	0.2276	13.66	13.66	#DIV/0!	0.74%
	Regulatory Assets (kW)	60	0.0000	0.00	60	(0.7042)	(42.25)	(42.25)	#DIV/0!	(2.28%)
	<b>Sub-Total</b>			<b>459.65</b>			<b>418.30</b>	<b>(41.36)</b>	<b>(9.00%)</b>	<b>(2.23%)</b>
	Other Charges (kWh)	15,839	0.0132	209.07	15,839	0.0135	213.82	4.75	2.27%	0.26%
	Other Charges (kW)	60	4.1331	247.99	60	4.4231	265.39	17.40	7.02%	0.94%
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0603	909.84	15,089	0.0603	909.84	0.00	0.00%	0.00%
	<b>Total Bill</b>			<b>1,871.77</b>			<b>1,852.56</b>	<b>(19.21)</b>	<b>(1.03%)</b>	<b>(1.04%)</b>

### GENERAL SERVICE > 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<b>Consumption</b> <b>40,000 kWh</b> <b>100 kW</b>	Monthly Service Charge			178.96			171.63	(7.33)	(4.10%)	(0.18%)
	Distribution (kWh)	40,000	0.0000	0.00	40,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	100	4.6737	467.37	100	4.5310	453.10	(14.27)	(3.05%)	(0.34%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.04%
	LRAM & SSM Rider (kW)	100			100	0.0243	2.43	2.43	#DIV/0!	0.10%
	Foregone revenue rate rider				100	0.2276	22.76	22.76	#DIV/0!	0.55%
	Regulatory Assets (kW)	100	0.0000	0.00	100	(0.7042)	(70.42)	(70.42)	#DIV/0!	(1.70%)
	<b>Sub-Total</b>			<b>646.60</b>			<b>581.45</b>	<b>(65.15)</b>	<b>(10.08%)</b>	<b>(1.57%)</b>
	Other Charges (kWh)	42,236	0.0132	557.52	42,236	0.0135	570.19	12.67	2.27%	0.31%
	Other Charges (kW)	100	4.1331	413.31	100	4.4231	442.31	29.00	7.02%	0.70%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	42,236	0.0603	2,546.83	42,236	0.0603	2,546.83	0.00	0.00%	0.00%
	<b>Total Bill</b>			<b>4,164.26</b>			<b>4,140.77</b>	<b>(23.48)</b>	<b>(0.56%)</b>	<b>(0.57%)</b>

### GENERAL SERVICE > 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<b>Consumption</b> <b>100,000 kWh</b> <b>350 kW</b>	Monthly Service Charge			178.96			171.63	(7.33)	(4.10%)	(0.07%)
	Distribution (kWh)	100,000	0.0000	0.00	100,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	350	4.6737	1,635.80	350	4.5310	1,585.85	(49.95)	(3.05%)	(0.46%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.02%
	LRAM & SSM Rider (kW)	350			350	0.0243	8.51	8.51	#DIV/0!	0.13%
	Foregone revenue rate rider				350	0.2276	79.66	79.66	#DIV/0!	0.73%
	Regulatory Assets (kW)	350	0.0000	0.00	350	(0.7042)	(246.45)	(246.45)	#DIV/0!	(2.25%)
	<b>Sub-Total</b>			<b>1,815.03</b>			<b>1,601.13</b>	<b>(213.89)</b>	<b>(11.78%)</b>	<b>(1.95%)</b>
	Other Charges (kWh)	105,590	0.0132	1,393.79	105,590	0.0135	1,425.47	31.68	2.27%	0.29%
	Other Charges (kW)	350	4.1331	1,446.59	350	4.4231	1,548.09	101.50	7.02%	0.93%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	105,590	0.0603	6,367.08	105,590	0.0603	6,367.08	0.00	0.00%	0.00%
	<b>Total Bill</b>			<b>11,022.48</b>			<b>10,941.76</b>	<b>(80.71)</b>	<b>(0.73%)</b>	<b>(0.74%)</b>

### GENERAL SERVICE > 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<b>Consumption</b> <b>400,000 kWh</b> <b>1,400 kW</b>	Monthly Service Charge			178.96			171.63	(7.33)	(4.10%)	(0.02%)
	Distribution (kWh)	400,000	0.0000	0.00	400,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	1,400	4.6737	6,543.18	1,400	4.5310	6,343.40	(199.78)	(3.05%)	(0.46%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.00%
	LRAM & SSM Rider (kW)	1,400			1,400	0.0243	34.02	34.02	#DIV/0!	0.13%
	Foregone revenue rate rider				1,400	0.2276	318.65	318.65	#DIV/0!	0.74%
	Regulatory Assets (kW)	1,400	0.0000	0.00	1,400	(0.7042)	(985.81)	(985.81)	#DIV/0!	(2.28%)
	<b>Sub-Total</b>			<b>6,722.41</b>			<b>5,883.82</b>	<b>(838.59)</b>	<b>(12.47%)</b>	<b>(1.94%)</b>
	Other Charges (kWh)	422,360	0.0132	5,575.15	422,360	0.0135	5,701.86	126.71	2.27%	0.29%
	Other Charges (kW)	1,400	4.1331	5,786.34	1,400	4.4231	6,192.34	406.00	7.02%	0.94%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	422,360	0.0603	25,468.31	422,360	0.0603	25,468.31	0.00	0.00%	0.00%
	<b>Total Bill</b>			<b>43,552.21</b>			<b>43,246.33</b>	<b>(305.88)</b>	<b>(0.70%)</b>	<b>(0.71%)</b>

### GENERAL SERVICE > 50 kW

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<b>Consumption</b>									
<b>1,000,000 kWh</b>									
<b>2,800 kW</b>									
Monthly Service Charge			178.96			171.63	(7.33)	(4.10%)	(0.01%)
Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	0.0000	0.00	0.00	#DIV/0!	0.00%
Distribution (kW)	2,800	4.6737	13,086.36	2,800	4.5310	12,686.80	(399.56)	(3.05%)	(0.39%)
Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.00%
LRAM & SSM Rider (kW)	2,800			2,800	0.0243	68.04	68.04	#DIV/0!	0.11%
Foregone revenue rate rider				2,800	0.2276	637.29	637.29	#DIV/0!	0.63%
Regulatory Assets (kW)	2,800	0.0000	0.00	2,800	(0.7042)	(1,971.63)	(1,971.63)	#DIV/0!	(1.93%)
<b>Sub-Total</b>			<b>13,265.59</b>			<b>11,594.07</b>	<b>(1,671.52)</b>	<b>(12.60%)</b>	<b>(1.64%)</b>
Other Charges (kWh)	1,055,900	0.0132	13,937.88	1,055,900	0.0135	14,254.65	316.77	2.27%	0.31%
Other Charges (kW)	2,800	4.1331	11,572.68	2,800	4.4231	12,384.68	812.00	7.02%	0.80%
Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
Cost of Power Commodity (kW)	1,055,900	0.0603	63,670.77	1,055,900	0.0603	63,670.77	0.00	0.00%	0.00%
<b>Total Bill</b>			<b>102,446.92</b>			<b>101,904.17</b>	<b>(542.75)</b>	<b>(0.53%)</b>	<b>(0.53%)</b>

### Street Lighting

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<b>Billing Determinants</b>									
<b>8,818 Connections</b>									
<b>662,000 kWh</b>									
<b>1,828 kW</b>									
Monthly Service Charge	8,818	0.2300	2,028.14	8,818	2.1200	18,694.16	16,666.02	821.74%	18.99%
Distribution (kWh)	662,000	0.0000	0.00	662,000	0.0000	0.00	0.00	#DIV/0!	0.00%
Distribution (kW)	1,828	0.8210	1,500.79	1,828	7.1596	13,087.75	11,586.96	772.06%	13.20%
Foregone revenue rate rider				1,828	0.6819	1,246.59	1,246.59	#DIV/0!	#DIV/0!
Regulatory Assets (kW)	1,828	0.0000	0.00	1,828	(0.5313)	(971.14)	(971.14)	#DIV/0!	(1.11%)
<b>Sub-Total</b>			<b>3,528.93</b>			<b>32,057.35</b>	<b>28,528.42</b>	<b>808.42%</b>	<b>32.51%</b>
Other Charges (kWh)	699,006	0.0132	9,226.88	699,006	0.0135	9,436.58	209.70	2.27%	0.24%
Other Charges (kW)	1,828	2.0982	3,835.51	1,828	2.2454	4,104.59	269.08	7.02%	0.31%
Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
Cost of Power Commodity (kW)	698,256	0.0603	42,104.82	698,256	0.0603	42,104.82	0.00	0.00%	0.00%
<b>Total Bill</b>			<b>58,741.36</b>			<b>87,748.57</b>	<b>29,007.21</b>	<b>49.38%</b>	<b>33.06%</b>

### Street Lighting

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<b>Billing Determinants</b>									
<b>829 Connections</b>									
<b>61,800 kWh</b>									
<b>172 kW</b>									
Monthly Service Charge	829	0.2300	190.67	829	2.12	1,757.23	1,566.56	821.61%	19.07%
Distribution (kWh)	61,800	0.0000	0.00	61,800	0.0000	0.00	0.00	#DIV/0!	0.00%
Distribution (kW)	172	0.8210	141.21	172	7.1596	1,231.45	1,090.24	772.06%	13.27%
Foregone revenue rate rider				172	0.6819	117.29	117.29	#DIV/0!	#DIV/0!
Regulatory Assets (kW)	172	0.0000	0.00	172	(0.5313)	(91.38)	(91.38)	#DIV/0!	(1.11%)
<b>Sub-Total</b>			<b>331.88</b>			<b>3,014.60</b>	<b>2,682.72</b>	<b>808.33%</b>	<b>32.65%</b>
Other Charges (kWh)	65,255	0.0132	861.36	65,255	0.0135	880.94	19.58	2.27%	0.24%
Other Charges (kW)	172	2.0982	360.89	172	2.2454	386.21	25.32	7.02%	0.31%
Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
Cost of Power Commodity (kW)	64,505	0.0603	3,889.63	64,505	0.0603	3,889.63	0.00	0.00%	0.00%
<b>Total Bill</b>			<b>5,488.99</b>			<b>8,216.60</b>	<b>2,727.61</b>	<b>49.69%</b>	<b>33.20%</b>

### Sentinel Lighting

	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<b>Billing Determinants</b>									
<b>2 Connections</b>									
<b>25 kWh</b>									
<b>1 kW</b>									
Monthly Service Charge	2	0.7800	1.56	2	3.0449	6.09	4.53	290.37%	34.45%
Distribution (kWh)	25	0.0000	0.00	25	0.0000	0.00	0.00	#DIV/0!	0.00%
Distribution (kW)	1	2.0994	1.05	1	8.1418	4.07	3.02	287.82%	22.98%
Foregone revenue rate rider				1	0.7777	0.39	0.39	#DIV/0!	#DIV/0!
Regulatory Assets (kW)	1	0.0000	0.00	1	(1.073)	(0.54)	(0.54)	#DIV/0!	(4.08%)
<b>Sub-Total</b>			<b>2.61</b>			<b>10.01</b>	<b>7.40</b>	<b>283.68%</b>	<b>56.30%</b>
Other Charges (kWh)	26	0.0132	0.35	26	0.0135	0.36	0.01	2.27%	0.06%
Other Charges (kW)	1	2.2211	1.11	1	2.3770	1.19	0.08	7.02%	0.59%
Cost of Power Commodity (kWh)	26	0.0603	1.59	26	0.0603	1.59	0.00	0.00%	0.00%
Cost of Power Commodity (kW)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
<b>Total Bill</b>			<b>5.66</b>			<b>13.15</b>	<b>7.49</b>	<b>132.31%</b>	<b>56.95%</b>

### Sentinel Lighting

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Billing Determinants	Monthly Service Charge	3	0.7800	2.34	3	3.0449	9.13	6.79	290.37%	29.22%
3 Connections	Distribution (kWh)	50	0.0000	0.00	50	0.0000	0.00	0.00	#DIV/0!	0.00%
50 kWh	Distribution (kW)	1	2.0994	2.10	1	8.1418	8.14	6.04	287.82%	25.98%
	Foregone revenue rate rider				1	0.7777	0.78	0.78	#DIV/0!	#DIV/0!
1 kW	Regulatory Assets (kW)	1	0.0000	0.00	1	(1.073)	(1.07)	(1.07)	#DIV/0!	(4.61%)
Sub-Total				4.44			16.98	12.54	282.51%	53.93%
	Other Charges (kWh)	53	0.0132	0.70	53	0.0135	0.71	0.02	2.27%	0.07%
	Other Charges (kW)	1	2.2211	2.22	1	2.3770	2.38	0.16	7.02%	0.67%
	Cost of Power Commodity (kWh)	53	0.0603	3.18	53	0.0603	3.18	0.00	0.00%	0.00%
	Cost of Power Commodity (kW)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
Total Bill				10.54			23.25	12.71	120.61%	54.67%

### UNMETERED SCATTERED LOAD

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			10.72			7.56	(3.16)	(29.44%)	(5.94%)
500 kWh	Distribution (kWh)	500	0.0183	9.15	500	0.0129	6.45	(2.70)	(29.51%)	(5.08%)
	Smart Meter Rider (per month)			0.00			0.00	0.00	#DIV/0!	0.00%
	Foregone revenue rate rider				500	0.0011	0.57	0.57	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	500	0.0000	0.00	500	(0.0023)	(1.17)	(1.17)	#DIV/0!	(2.20%)
	Sub-Total			19.87			13.41	(6.46)	(32.49%)	(12.14%)
	Other Charges (kWh)	528	0.0186	9.82	528	0.0193	10.19	0.37	3.76%	0.70%
	Cost of Power Commodity (kWh)	528	0.0560	29.57	528	0.0560	29.57	0.00	0.01%	0.01%
	Cost of Power Commodity (kWh)	0	0.0650	0.00	0	0.0650	0.00	0.00	#DIV/0!	0.00%
	Total Bill			59.26			53.17	(6.08)	(10.27%)	(11.44%)



**Board Decision and Order December 1, 2009 Greater Sudbury Hydro**  
**BILL IMPACTS (Monthly Consumptions)**  
**West Nipissing Impact - Full harmonization**

RESIDENTIAL									
Consumption		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
100 kWh	Monthly Service Charge			11.62			16.26	4.64	39.93%
	Distribution (kWh)	100	0.0090	0.90	100	0.0127	1.27	0.37	41.74%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	100			100	0.0001	0.01	0.01	#DIV/0!
	Foregone revenue rate rider				100	0.0013	0.13	0.13	#DIV/0!
	Regulatory Assets (kWh)	100	0.0027	0.27	100	(0.0025)	(0.25)	(0.52)	(189.53%)
	<b>Sub-Total</b>			<b>12.79</b>			<b>19.37</b>	<b>6.58</b>	<b>51.42%</b>
	Other Charges (kWh)	106	0.0239	2.52	106	0.0215	2.27	(0.25)	(10.04%)
	Cost of Power Commodity (kWh)	106	0.0560	5.91	106	0.0560	5.91	0.00	0.00%
	<b>Total Bill</b>			<b>21.23</b>			<b>27.55</b>	<b>6.32</b>	<b>29.79%</b>

RESIDENTIAL									
Consumption		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
250 kWh	Monthly Service Charge			11.62			16.26	4.64	39.93%
	Distribution (kWh)	250	0.0090	2.24	250	0.0127	3.18	0.94	41.74%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	250			250	0.0001	0.03	0.03	#DIV/0!
	Foregone revenue rate rider				250	0.0013	0.33	0.33	#DIV/0!
	Regulatory Assets (kWh)	250	0.0027	0.69	250	(0.0025)	(0.61)	(1.30)	(189.53%)
	<b>Sub-Total</b>			<b>14.55</b>			<b>21.12</b>	<b>6.57</b>	<b>45.17%</b>
	Other Charges (kWh)	264	0.0239	6.31	264	0.0215	5.68	(0.63)	(10.04%)
	Cost of Power Commodity (kWh)	264	0.0560	14.78	264	0.0560	14.78	0.00	0.00%
	<b>Total Bill</b>			<b>35.64</b>			<b>41.57</b>	<b>5.94</b>	<b>16.66%</b>

RESIDENTIAL									
Consumption		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
500 kWh	Monthly Service Charge			11.62			16.26	4.64	39.93%
	Distribution (kWh)	500	0.0090	4.48	500	0.0127	6.35	1.87	41.74%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	500			500	0.0001	0.05	0.05	#DIV/0!
	Foregone revenue rate rider				500	0.0013	0.66	0.66	#DIV/0!
	Regulatory Assets (kWh)	500	0.0027	1.37	500	(0.0025)	(1.23)	(2.60)	(189.53%)
	<b>Sub-Total</b>			<b>17.47</b>			<b>24.03</b>	<b>6.56</b>	<b>37.56%</b>
	Other Charges (kWh)	528	0.0239	12.62	528	0.0215	11.35	(1.27)	(10.04%)
	Cost of Power Commodity (kWh)	528	0.0560	29.57	528	0.0560	29.57	0.00	0.00%
	<b>Total Bill</b>			<b>59.65</b>			<b>64.95</b>	<b>5.29</b>	<b>8.87%</b>

RESIDENTIAL									
Consumption		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
800 kWh	Monthly Service Charge			11.62			16.26	4.64	39.93%
	Distribution (kWh)	800	0.0090	7.17	800	0.0127	10.16	2.99	41.74%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	800			800	0.0001	0.08	0.08	#DIV/0!
	Foregone revenue rate rider				800	0.0013	1.05	1.05	#DIV/0!
	Regulatory Assets (kWh)	800	0.0027	2.19	800	(0.0025)	(1.96)	(4.15)	(189.53%)
	<b>Sub-Total</b>			<b>20.98</b>			<b>27.53</b>	<b>6.55</b>	<b>31.22%</b>
	Other Charges (kWh)	845	0.0239	20.19	845	0.0215	18.16	(2.03)	(10.04%)
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%
	<b>Total Bill</b>			<b>90.68</b>			<b>95.20</b>	<b>4.52</b>	<b>4.99%</b>

RESIDENTIAL									
Consumption		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
1,000 kWh	Monthly Service Charge			11.62			16.26	4.64	39.93%
	Distribution (kWh)	1,000	0.0090	8.96	1,000	0.0127	12.70	3.74	41.74%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0001	0.10	0.10	#DIV/0!
	Foregone revenue rate rider				1,000	0.0013	1.32	1.32	#DIV/0!
	Regulatory Assets (kWh)	1,000	0.0027	2.74	1,000	(0.0025)	(2.45)	(5.19)	(189.53%)
	<b>Sub-Total</b>			<b>23.32</b>			<b>29.86</b>	<b>6.54</b>	<b>28.05%</b>
	Other Charges (kWh)	1,056	0.0239	25.24	1,056	0.0215	22.70	(2.53)	(10.04%)
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%
	<b>Total Bill</b>			<b>111.79</b>			<b>115.80</b>	<b>4.01</b>	<b>3.59%</b>

RESIDENTIAL										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			11.62			16.26	4.64	39.93%	2.77%
1,500 kWh	Distribution (kWh)	1,500	0.0090	13.44	1,500	0.0127	19.05	5.61	41.74%	3.35%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	1.16%
	LRAM & SSM Rider (kWh)	1,500			1,500	0.0001	0.15	0.15	#DIV/0!	0.09%
	Foregone revenue rate rider				1,500	0.0013	1.97	1.97	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	1,500	0.0027	4.11	1,500	(0.0025)	(3.68)	(7.79)	(189.53%)	(4.66%)
	Sub-Total			29.17			35.69	6.52	22.36%	3.90%
	Other Charges (kWh)	1,584	0.0239	37.85	1,584	0.0215	34.05	(3.80)	(10.04%)	(2.27%)
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	984	0.0650	63.95	984	0.0650	63.95	0.00	0.00%	0.00%
	Total Bill			164.57			167.30	2.72	1.65%	1.63%

RESIDENTIAL										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<div>Consumption</div> <div>2,000 kWh</div>	Monthly Service Charge			11.62			16.26	4.64	39.93%	2.12%
	Distribution (kWh)	2,000	0.0090	17.92	2,000	0.0127	25.40	7.48	41.74%	3.42%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.89%
	LRAM & SSM Rider (kWh)	2,000			2,000	0.0001	0.20	0.20	#DIV/0!	0.09%
	Foregone revenue rate rider				2,000	0.0013	2.63	2.63	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	2,000	0.0027	5.48	2,000	(0.0025)	(4.91)	(10.39)	(189.53%)	(4.75%)
	Sub-Total			35.02			41.52	6.50	18.57%	2.97%
	Other Charges (kWh)	2,112	0.0239	50.47	2,112	0.0215	45.40	(5.07)	(10.04%)	(2.32%)
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	1,512	0.0650	98.27	1,512	0.0650	98.27	0.00	0.00%	0.00%
	Total Bill			217.36			218.79	1.44	0.66%	0.66%

GENERAL SERVICE < 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			11.88			22.45	10.57	88.97%	8.46%
1,000 kWh	Distribution (kWh)	1,000	0.0107	10.70	1,000	0.0194	19.40	8.70	81.31%	6.97%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	1.55%
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0001	0.10	0.10	#DIV/0!	#DIV/0!
	Foregone revenue rate rider				1,000	0.0011	1.10	1.10	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	1,000	0.0015	1.50	1,000	(0.0023)	(2.34)	(3.84)	(256.14%)	(3.08%)
	Sub-Total			24.08			42.64	18.56	77.09%	14.86%
	Other Charges (kWh)	1,056	0.0229	24.18	1,056	0.0193	20.38	(3.80)	(15.72%)	(3.04%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	306	0.0650	19.88	306	0.0650	19.88	0.00	0.00%	0.00%
	Total Bill			110.14			124.91	14.76	13.40%	11.82%

GENERAL SERVICE < 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			11.88			22.45	10.57	88.97%	4.55%
2,000 kWh	Distribution (kWh)	2,000	0.0107	21.40	2,000	0.0194	38.80	17.40	81.31%	7.49%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.84%
	LRAM & SSM Rider (kWh)	2,000			2,000	0.0001	0.20	0.20	#DIV/0!	#DIV/0!
	Foregone revenue rate rider				2,000	0.0011	2.19	2.19	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	2,000	0.0015	3.00	2,000	(0.0023)	(4.68)	(7.68)	(256.14%)	(3.31%)
	Sub-Total			36.28			60.90	24.62	67.85%	10.60%
	Other Charges (kWh)	2,112	0.0229	48.36	2,112	0.0193	40.76	(7.60)	(15.72%)	(3.27%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	1,362	0.0650	88.52	1,362	0.0650	88.52	0.00	0.00%	0.00%
	Total Bill			215.16			232.17	17.01	7.91%	7.33%

GENERAL SERVICE < 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			11.88			22.45	10.57	88.97%	1.91%
5,000 kWh	Distribution (kWh)	5,000	0.0107	53.50	5,000	0.0194	97.00	43.50	81.31%	7.85%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.35%
	LRAM & SSM Rider (kWh)	5,000			5,000	0.0001	0.50	0.50	#DIV/0!	#DIV/0!
	Foregone revenue rate rider				5,000	0.0011	5.48	5.48	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	5,000	0.0015	7.50	5,000	(0.0023)	(11.71)	(19.21)	(256.14%)	(3.47%)
	Sub-Total			72.88			115.65	42.77	58.69%	7.72%
	Other Charges (kWh)	5,280	0.0229	120.90	5,280	0.0193	101.89	(19.01)	(15.72%)	(3.43%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	4,530	0.0650	294.42	4,530	0.0650	294.42	0.00	0.00%	0.00%
	Total Bill			530.20			553.97	23.77	4.48%	4.29%

GENERAL SERVICE < 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
Consumption	Monthly Service Charge			11.88			22.45	10.57	88.97%
	Distribution (kWh)	10,000	0.0107	107.00	10,000	0.0194	194.00	87.00	81.31%
10,000 kWh	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	10,000			10,000	0.0001	1.00	1.00	#DIV/0!
	Foregone revenue rate rider				10,000	0.0011	10.95	10.95	#DIV/0!
	Regulatory Assets (kWh)	10,000	0.0015	15.00	10,000	(0.0023)	(23.42)	(38.42)	(256.14%)
	<b>Sub-Total</b>			<b>133.88</b>			<b>206.92</b>	<b>73.04</b>	<b>54.56%</b>
	Other Charges (kWh)	10,559	0.0229	241.80	10,559	0.0193	203.79	(38.01)	(15.72%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%
	Cost of Power Commodity (kWh)	9,809	0.0650	637.59	9,809	0.0650	637.59	0.00	0.00%
	<b>Total Bill</b>			<b>1,055.27</b>			<b>1,090.29</b>	<b>35.03</b>	<b>3.32%</b>

GENERAL SERVICE < 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
Consumption	Monthly Service Charge			11.88			22.45	10.57	88.97%
	Distribution (kWh)	15,000	0.0107	160.50	15,000	0.0194	291.00	130.50	81.31%
15,000 kWh	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	15,000			15,000	0.0001	1.50	1.50	#DIV/0!
	Foregone revenue rate rider				15,000	0.0011	16.43	16.43	#DIV/0!
	Regulatory Assets (kWh)	15,000	0.0015	22.50	15,000	(0.0023)	(35.13)	(57.63)	(256.14%)
	<b>Sub-Total</b>			<b>194.88</b>			<b>298.18</b>	<b>103.30</b>	<b>53.01%</b>
	Other Charges (kWh)	15,839	0.0229	362.70	15,839	0.0193	305.68	(57.02)	(15.72%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0650	980.75	15,089	0.0650	980.75	0.00	0.00%
	<b>Total Bill</b>			<b>1,580.33</b>			<b>1,626.62</b>	<b>46.29</b>	<b>2.93%</b>

GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
Consumption	Monthly Service Charge			30.32			169.78	139.46	459.96%
	Distribution (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!
15,000 kWh	Distribution (kW)	60	0.7005	42.03	60	4.5408	272.45	230.42	548.22%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
60 kW	LRAM & SSM Rider (kW)	60			60	0.0243	1.46	1.46	#DIV/0!
	Foregone revenue rate rider				60	0.2276	13.66	13.66	#DIV/0!
	Regulatory Assets (kW)	60	(0.1502)	-9.01	60	(0.7042)	(42.25)	(33.24)	368.81%
	<b>Sub-Total</b>			<b>63.34</b>			<b>417.03</b>	<b>353.70</b>	<b>558.42%</b>
	Other Charges (kWh)	15,839	0.0132	209.07	15,839	0.0135	213.82	4.75	2.27%
	Other Charges (kW)	60	3.9100	234.60	60	4.4231	265.39	30.79	13.12%
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0603	909.84	15,089	0.0603	909.84	0.00	0.00%
	<b>Total Bill</b>			<b>1,462.07</b>			<b>1,851.30</b>	<b>389.23</b>	<b>26.62%</b>

GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
Consumption	Monthly Service Charge			30.32			169.78	139.46	459.96%
	Distribution (kWh)	36,000	0.0000	0.00	36,000	0.0000	0.00	0.00	#DIV/0!
36,000 kWh	Distribution (kW)	80	0.7005	56.04	80	4.5408	363.26	307.22	548.22%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
80 kW	LRAM & SSM Rider (kW)	80			80	0.0243	1.94	1.94	#DIV/0!
	Foregone revenue rate rider				80	0.2276	18.21	18.21	#DIV/0!
	Regulatory Assets (kW)	80	(0.1502)	-12.02	80	(0.7042)	(56.33)	(44.32)	368.81%
	<b>Sub-Total</b>			<b>74.34</b>			<b>498.80</b>	<b>424.46</b>	<b>570.94%</b>
	Other Charges (kWh)	38,012	0.0132	501.76	38,012	0.0135	513.17	11.40	2.27%
	Other Charges (kW)	80	3.9100	312.80	80	4.4231	353.85	41.05	13.12%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!
	Cost of Power Commodity (kWh)	38,012	0.0603	2,292.15	38,012	0.0603	2,292.15	0.00	0.00%
	<b>Total Bill</b>			<b>3,181.06</b>			<b>3,657.97</b>	<b>476.91</b>	<b>14.99%</b>

GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
Consumption	Monthly Service Charge			30.32			169.78	139.46	459.96%
	Distribution (kWh)	127,500	0.0000	0.00	127,500	0.0000	0.00	0.00	#DIV/0!
127,500 kWh	Distribution (kW)	225	0.7005	157.61	225	4.5408	1,021.68	864.07	548.22%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
225 kW	LRAM & SSM Rider (kW)	225			225	0.0243	5.47	5.47	#DIV/0!
	Foregone revenue rate rider				225	0.2276	51.21	51.21	#DIV/0!
	Regulatory Assets (kW)	225	(0.1502)	-33.80	225	(0.7042)	(158.43)	(124.64)	368.81%
	<b>Sub-Total</b>			<b>154.14</b>			<b>1,091.64</b>	<b>937.51</b>	<b>608.23%</b>
	Other Charges (kWh)	134,627	0.0132	1,777.08	134,627	0.0135	1,817.47	40.39	2.27%
	Other Charges (kW)	225	3.9100	879.75	225	4.4231	995.20	115.45	13.12%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!
	Cost of Power Commodity (kWh)	134,627	0.0603	8,118.02	134,627	0.0603	8,118.02	0.00	0.00%
	<b>Total Bill</b>			<b>10,928.99</b>			<b>12,022.33</b>	<b>1,093.34</b>	<b>10.00%</b>

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			30.32			169.78	139.46	459.96%	0.67%
220,000 kWh	Distribution (kWh)	220,000	0.0000	0.00	220,000	0.0000	0.00	0.00	#DIV/0!	0.00%
400 kW	Distribution (kW)	400	0.7005	280.20	400	4.5408	1,816.32	1,536.12	548.22%	7.41%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.01%
	LRAM & SSM Rider (kW)	400			400	0.0243	9.72	9.72	#DIV/0!	#DIV/0!
	Foregone revenue rate rider				400	0.2276	91.04	91.04	#DIV/0!	#DIV/0!
	Regulatory Assets (kW)	400	(0.1502)	-60.08	400	(0.7042)	(281.66)	(221.58)	368.81%	(1.07%)
	Sub-Total			250.44			1,807.14	1,556.70	621.59%	7.51%
	Other Charges (kWh)	232,298	0.0132	3,066.33	232,298	0.0135	3,136.02	69.69	2.27%	0.34%
	Other Charges (kW)	400	3.9100	1,564.00	400	4.4231	1,769.24	205.24	13.12%	0.99%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kW)	232,298	0.0603	14,007.57	232,298	0.0603	14,007.57	0.00	0.00%	0.00%
	Total Bill			18,888.34			20,719.97	1,831.63	9.70%	8.84%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			30.32			169.78	139.46	459.96%	0.14%
	Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	2,800	0.7005	1,961.40	2,800	4.5408	12,714.24	10,752.84	548.22%	10.55%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.00%
	LRAM & SSM Rider (kW)	2,800			2,800	0.0243	68.04	68.04	#DIV/0!	#DIV/0!
	Foregone revenue rate rider				2,800	0.2276	637.29	637.29	#DIV/0!	#DIV/0!
	Regulatory Assets (kW)	2,800	(0.1502)	-420.56	2,800	(0.7042)	(1,971.63)	(1,551.07)	368.81%	(1.52%)
	Sub-Total			1,571.16			11,619.66	10,048.50	639.56%	9.86%
	Other Charges (kWh)	1,055,900	0.0132	13,937.88	1,055,900	0.0135	14,254.65	316.77	2.27%	0.31%
	Other Charges (kW)	2,800	3.9100	10,948.00	2,800	4.4231	12,384.68	1,436.68	13.12%	1.41%
Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%	
Cost of Power Commodity (kW)	1,055,900	0.0603	63,670.77	1,055,900	0.0603	63,670.77	0.00	0.00%	0.00%	
Total Bill				90,127.81			101,929.76	11,801.95	13.09%	11.58%

Street Lighting															
		2008 BILL			2009 BILL			IMPACT							
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill					
<table><tr><td>Billing Determinants</td></tr><tr><td>8,818 Connections</td></tr><tr><td>662,000 kWh</td></tr><tr><td></td></tr><tr><td>1,828 kW</td></tr></table>	Billing Determinants	8,818 Connections	662,000 kWh		1,828 kW	Monthly Service Charge	8,818	1.0100	8,906.18	8,818	2.1300	18,782.34	9,876.16	110.89%	11.41%
	Billing Determinants														
	8,818 Connections														
	662,000 kWh														
	1,828 kW														
	Distribution (kWh)	662,000	0.0000	0.00	662,000	0.0000	0.00	0.00	#DIV/0!	0.00%					
	Distribution (kW)	1,828	2.3308	4,260.70	1,828	6.4792	11,843.98	7,583.28	177.98%	8.76%					
	Foregone revenue rate rider				1,828	0.6819	1,246.59	1,246.59	#DIV/0!	#DIV/0!					
Regulatory Assets (kW)	1,828	0.9274	1,695.29	1,828	(0.5313)	(971.14)	(2,666.43)	(157.28%)	(3.08%)						
Sub-Total			14,862.17			30,901.76	16,039.59	107.92%	18.52%						
Other Charges (kWh)	699,006	0.0132	9,226.88	699,006	0.0135	9,436.58	209.70	2.27%	0.24%						
Other Charges (kW)	1,828	2.9826	5,452.19	1,828	2.2454	4,104.59	(1,347.60)	(24.72%)	(1.56%)						
Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%						
Cost of Power Commodity (kW)	698,256	0.0603	42,104.82	698,256	0.0603	42,104.82	0.00	0.00%	0.00%						
Total Bill			71,691.29			86,592.98	14,901.69	20.79%	17.21%						

Street Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Billing Determinants	Monthly Service Charge	829	1.0100	837.29	829	2.1300	1,765.77	928.48	110.89%	11.45%
829 Connections	Distribution (kWh)	61,800	0.0000	0.00	61,800	0.0000	0.00	0.00	#DIV/0!	0.00%
61,800 kWh	Distribution (kW)	172	2.3308	400.90	172	6.4792	1,114.42	713.52	177.98%	8.80%
	Foregone revenue rate rider				172	0.6819	117.29	117.29	#DIV/0!	#DIV/0!
172 kW	Regulatory Assets (kW)	172	0.9274	159.51	172	(0.5313)	(91.38)	(250.89)	(157.28%)	(3.09%)
	Sub-Total			1,397.70			2,906.11	1,508.41	107.92%	18.60%
	Other Charges (kWh)	65,255	0.0132	861.36	65,255	0.0135	880.94	19.58	2.27%	0.24%
	Other Charges (kW)	172	2.9826	513.01	172	2.2454	386.21	(126.80)	(24.72%)	(1.56%)
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kW)	64,505	0.0603	3,889.63	64,505	0.0603	3,889.63	0.00	0.00%	0.00%
	Total Bill			6,706.92			8,108.11	1,401.19	20.89%	17.28%

Sentinel Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Billing Determinants	Monthly Service Charge	2	0.0000	0.00	2	2.7800	5.56	5.56	#DIV/0!	42.22%
2 Connections	Distribution (kWh)	25	0.0000	0.00	25	0.0000	0.00	0.00	#DIV/0!	0.00%
25 kWh	Distribution (kW)	1	9.5073	4.75	1	9.2380	4.62	(0.13)	(2.83%)	(1.02%)
	Foregone revenue rate rider				1	0.7777	0.39	0.39	#DIV/0!	#DIV/0!
1 kW	Regulatory Assets (kW)	1	1.1623	0.58	1	(1.0731)	(0.54)	(1.12)	(192.32%)	(8.49%)
	Sub-Total			5.33			10.03	4.70	88.04%	35.67%
	Other Charges (kWh)	26	0.0132	0.35	26	0.0135	0.36	0.01	2.27%	0.06%
	Other Charges (kW)	1	3.0196	1.51	1	2.3770	1.19	(0.32)	(21.28%)	(2.44%)
	Cost of Power Commodity (kWh)	26	0.0603	1.59	26	0.0603	1.59	0.00	0.00%	0.00%
	Cost of Power Commodity (kW)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Total Bill			8.78			13.17	4.38	49.89%	33.29%

Sentinel Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<b>Billing Determinants</b>	Monthly Service Charge	3	0.0000	0.00	3	2.7800	8.34	8.34	#DIV/0!	40.24%
<b>3 Connections</b>	Distribution (kWh)	50	0.0000	0.00	50	0.0000	0.00	0.00	#DIV/0!	0.00%
<b>50 kWh</b>	Distribution (kW)	1	9.5073	7.13	1	9.2380	6.93	(0.20)	(2.83%)	(0.97%)
	Foregone revenue rate rider				1	0.7777	0.58	0.58	#DIV/0!	#DIV/0!
<b>1 kW</b>	Regulatory Assets (kW)	1	1.1623	0.87	1	(1.0731)	(0.80)	(1.68)	(192.32%)	(8.09%)
	<b>Sub-Total</b>			<b>8.00</b>			<b>15.05</b>	<b>7.04</b>	<b>88.04%</b>	<b>33.99%</b>
	Other Charges (kWh)	53	0.0132	0.70	53	0.0135	0.71	0.02	2.27%	0.08%
	Other Charges (kW)	1	3.0196	2.26	1	2.3770	1.78	(0.48)	(21.28%)	(2.33%)
	Cost of Power Commodity (kWh)	53	0.0603	3.18	53	0.0603	3.18	0.00	0.00%	0.00%
	Cost of Power Commodity (kW)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	<b>Total Bill</b>			<b>14.15</b>			<b>20.73</b>	<b>6.58</b>	<b>46.50%</b>	<b>31.74%</b>

**Board Decision and Order December 1, 2009 Greater Sudbury Hydro**  
**BILL IMPACTS (Monthly Consumptions)**  
**West Nipissing Proposed Rates - 2yr phase in (GS > 50 kW 3 yr)**

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
Consumption 100 kWh	Monthly Service Charge			11.62			13.94	2.32	19.96%
	Distribution (kWh)	100	0.0090	0.90	100	0.0123	1.23	0.33	37.37%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	100			100	0.0001	0.01	0.01	#DIV/0!
	Foregone revenue rate rider				100	0.0013	0.13	0.13	#DIV/0!
	Regulatory Assets (kWh)	100	0.0027	0.27	100	(0.0025)	(0.25)	(0.52)	(189.53%)
	<b>Sub-Total</b>			<b>12.79</b>			<b>17.01</b>	<b>4.22</b>	<b>32.97%</b>
	Other Charges (kWh)	106	0.0239	2.52	106	0.0215	2.27	(0.25)	(10.04%)
	Cost of Power Commodity (kWh)	106	0.0560	5.91	106	0.0560	5.91	0.00	0.00%
	<b>Total Bill</b>			<b>21.23</b>			<b>25.19</b>	<b>3.96</b>	<b>18.67%</b>

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
Consumption 250 kWh	Monthly Service Charge			11.62			13.94	2.32	19.96%
	Distribution (kWh)	250	0.0090	2.24	250	0.0123	3.08	0.84	37.37%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	250			250	0.0001	0.03	0.03	#DIV/0!
	Foregone revenue rate rider				250	0.0013	0.33	0.33	#DIV/0!
	Regulatory Assets (kWh)	250	0.0027	0.69	250	(0.0025)	(0.61)	(1.30)	(189.53%)
	<b>Sub-Total</b>			<b>14.55</b>			<b>18.70</b>	<b>4.15</b>	<b>28.55%</b>
	Other Charges (kWh)	264	0.0239	6.31	264	0.0215	5.68	(0.63)	(10.04%)
	Cost of Power Commodity (kWh)	264	0.0560	14.78	264	0.0560	14.78	0.00	0.00%
	<b>Total Bill</b>			<b>35.64</b>			<b>39.15</b>	<b>3.52</b>	<b>9.87%</b>

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
Consumption 500 kWh	Monthly Service Charge			11.62			13.94	2.32	19.96%
	Distribution (kWh)	500	0.0090	4.48	500	0.0123	6.15	1.67	37.37%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	500			500	0.0001	0.05	0.05	#DIV/0!
	Foregone revenue rate rider		0.0027		500	0.0013	0.66	0.66	#DIV/0!
	Regulatory Assets (kWh)	500	0.0000	0.00	500	(0.0025)	(1.23)	(1.23)	#DIV/0!
	<b>Sub-Total</b>			<b>16.10</b>			<b>21.51</b>	<b>5.41</b>	<b>33.63%</b>
	Other Charges (kWh)	528	0.0239	12.62	528	0.0215	11.35	(1.27)	(10.04%)
	Cost of Power Commodity (kWh)	528	0.0560	29.57	528	0.0560	29.57	0.00	0.00%
	<b>Total Bill</b>			<b>58.28</b>			<b>62.43</b>	<b>4.15</b>	<b>7.12%</b>

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
Consumption 800 kWh	Monthly Service Charge			11.62			13.94	2.32	19.96%
	Distribution (kWh)	800	0.0090	7.17	800	0.0123	9.85	2.68	37.37%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	800			800	0.0001	0.08	0.08	#DIV/0!
	Foregone revenue rate rider				800	0.0013	1.05	1.05	#DIV/0!
	Regulatory Assets (kWh)	800	0.0027	2.19	800	(0.0025)	(1.96)	(4.15)	(189.53%)
	<b>Sub-Total</b>			<b>20.98</b>			<b>24.90</b>	<b>3.92</b>	<b>18.66%</b>
	Other Charges (kWh)	845	0.0239	20.19	845	0.0215	18.16	(2.03)	(10.04%)
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%
	<b>Total Bill</b>			<b>90.68</b>			<b>92.56</b>	<b>1.89</b>	<b>2.08%</b>

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
Consumption 1,000 kWh	Monthly Service Charge			11.62			13.94	2.32	19.96%
	Distribution (kWh)	1,000	0.0090	8.96	1,000	0.0123	12.30	3.34	37.28%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0001	0.10	0.10	#DIV/0!
	Foregone revenue rate rider				1,000	0.0013	1.32	1.32	#DIV/0!
	Regulatory Assets (kWh)	1,000	0.0027	2.74	1,000	(0.0025)	(2.45)	(5.19)	(189.53%)
	<b>Sub-Total</b>			<b>23.32</b>			<b>27.14</b>	<b>3.82</b>	<b>16.39%</b>
	Other Charges (kWh)	1,056	0.0239	25.24	1,056	0.0215	22.70	(2.53)	(10.04%)
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%
	<b>Total Bill</b>			<b>111.79</b>			<b>113.08</b>	<b>1.29</b>	<b>1.15%</b>

RESIDENTIAL										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			11.62			13.94	2.32	19.96%	1.41%
1,500 kWh	Distribution (kWh)	1,500	0.0090	13.44	1,500	0.0123	18.46	5.02	37.37%	3.06%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	1.18%
	LRAM & SSM Rider (kWh)	1,500			1,500	0.0001	0.15	0.15	#DIV/0!	0.09%
	Foregone revenue rate rider				1,500	0.0013	1.97	1.97	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	1,500	0.0027	4.11	1,500	(0.0025)	(3.68)	(7.79)	(189.53%)	(4.74%)
	Sub-Total			29.17			32.78	3.61	12.39%	2.20%
	Other Charges (kWh)	1,584	0.0239	37.85	1,584	0.0215	34.05	(3.80)	(10.04%)	(2.31%)
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	984	0.0650	63.95	984	0.0650	63.95	0.00	0.00%	0.00%
	Total Bill			164.57			164.39	(0.19)	(0.11%)	(0.11%)

RESIDENTIAL										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			11.62			13.94	2.32	19.96%	1.08%
	2,000 kWh	2,000	0.0090	17.92	2,000	0.0123	24.62	6.70	37.37%	3.10%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.90%
	LRAM & SSM Rider (kWh)	2,000			2,000	0.0001	0.20	0.20	#DIV/0!	0.09%
	Foregone revenue rate rider				2,000	0.0013	2.63	2.63	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	2,000	0.0027	5.48	2,000	(0.0025)	(4.91)	(10.39)	(189.53%)	(4.82%)
	Sub-Total			35.02			38.42	3.40	9.71%	1.58%
	Other Charges (kWh)	2,112	0.0239	50.47	2,112	0.0215	45.40	(5.07)	(10.04%)	(2.35%)
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	1,512	0.0650	98.27	1,512	0.0650	98.27	0.00	0.00%	0.00%
	Total Bill			217.36			215.69	(1.67)	(0.77%)	(0.77%)

GENERAL SERVICE < 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			11.88			17.16	5.28	44.48%	4.50%
	1,000 kWh	1,000	0.0107	10.70	1,000	0.0173	17.30	6.60	61.68%	5.62%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	1.65%
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0001	0.10	0.10	#DIV/0!	0.09%
	Foregone revenue rate rider				1,000	0.0011	1.10	1.10	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	1,000	0.0015	1.50	1,000	(0.0023)	(2.34)	(3.84)	(256.14%)	(3.27%)
	Sub-Total			24.08			35.26	11.18	46.42%	9.51%
	Other Charges (kWh)	1,056	0.0229	24.18	1,056	0.0193	20.38	(3.80)	(15.72%)	(3.23%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	306	0.0650	19.88	306	0.0650	19.88	0.00	0.00%	0.00%
	Total Bill			110.14			117.52	7.38	6.70%	6.28%

GENERAL SERVICE < 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			11.88			17.16	5.28	44.48%	2.37%
	2,000 kWh	Distribution (kWh)	2,000	0.0107	21.40	2,000	0.0173	34.60	13.20	61.68%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.87%
	LRAM & SSM Rider (kWh)	2,000			2,000	0.0001	0.20	0.20	#DIV/0!	0.09%
	Foregone revenue rate rider				2,000	0.0011	2.19	2.19	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	2,000	0.0015	3.00	2,000	(0.0023)	(4.68)	(7.68)	(256.14%)	(3.45%)
	Sub-Total			36.28			51.41	15.13	41.70%	6.79%
	Other Charges (kWh)	2,112	0.0229	48.36	2,112	0.0193	40.76	(7.60)	(15.72%)	(3.41%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	1,362	0.0650	88.52	1,362	0.0650	88.52	0.00	0.00%	0.00%
	Total Bill			215.16			222.69	7.53	3.50%	3.38%

GENERAL SERVICE < 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			11.88			17.16	5.28	44.48%	0.98%
5,000 kWh	Distribution (kWh)	5,000	0.0107	53.50	5,000	0.0173	86.50	33.00	61.68%	6.13%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.36%
	LRAM & SSM Rider (kWh)	5,000			5,000	0.0001	0.50	0.50	#DIV/0!	0.09%
	Foregone revenue rate rider				5,000	0.0011	5.48	5.48	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	5,000	0.0015	7.50	5,000	(0.0023)	(11.71)	(19.21)	(256.14%)	(3.57%)
	Sub-Total			72.88			99.87	26.99	37.03%	5.01%
	Other Charges (kWh)	5,280	0.0229	120.90	5,280	0.0193	101.89	(19.01)	(15.72%)	(3.53%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	4,530	0.0650	294.42	4,530	0.0650	294.42	0.00	0.00%	0.00%
	Total Bill			530.20			538.18	7.98	1.51%	1.48%

GENERAL SERVICE < 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			11.88			17.16	5.28	44.48%	0.50%
10,000 kWh	Distribution (kWh)	10,000	0.0107	107.00	10,000	0.0173	173.00	66.00	61.68%	6.20%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.18%
	LRAM & SSM Rider (kWh)	10,000			10,000	0.0001	1.00	1.00	#DIV/0!	0.09%
	Foregone revenue rate rider				10,000	0.0011	10.95	10.95	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	10,000	0.0015	15.00	10,000	(0.0023)	(23.42)	(38.42)	(256.14%)	(3.61%)
	Sub-Total			133.88			180.63	46.75	34.92%	4.39%
	Other Charges (kWh)	10,559	0.0229	241.80	10,559	0.0193	203.79	(38.01)	(15.72%)	(3.57%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	9,809	0.0650	637.59	9,809	0.0650	637.59	0.00	0.00%	0.00%
	Total Bill			1,055.27			1,064.01	8.74	0.83%	0.82%

GENERAL SERVICE < 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			11.88			17.16	5.28	44.48%	0.33%
15,000 kWh	Distribution (kWh)	15,000	0.0107	160.50	15,000	0.0173	259.50	99.00	61.68%	6.23%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.12%
	LRAM & SSM Rider (kWh)	15,000			15,000	0.0001	1.50	1.50	#DIV/0!	0.09%
	Foregone revenue rate rider				15,000	0.0011	16.43	16.43	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	15,000	0.0015	22.50	15,000	(0.0023)	(35.13)	(57.63)	(256.14%)	(3.62%)
	Sub-Total			194.88			261.40	66.52	34.13%	4.18%
	Other Charges (kWh)	15,839	0.0229	362.70	15,839	0.0193	305.68	(57.02)	(15.72%)	(3.59%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0650	980.75	15,089	0.0650	980.75	0.00	0.00%	0.00%
	Total Bill			1,580.33			1,589.83	9.50	0.60%	0.60%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			30.32			76.81	46.49	153.32%	2.90%
15,000 kWh	Distribution (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!	0.00%
60 kW	Distribution (kW)	60	0.7005	42.03	60	1.9429	116.58	74.55	177.36%	4.65%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.12%
	LRAM & SSM Rider (kW)	60			60	0.0243	1.46	1.46	#DIV/0!	0.16%
	Foregone revenue rate rider				60	0.2276	13.66	13.66	#DIV/0!	0.85%
	Regulatory Assets (kW)	60	(0.1502)	-9.01	60	(0.7042)	(42.25)	(33.24)	368.81%	(2.07%)
	Sub-Total			63.34			168.19	104.85	165.54%	6.54%
	Other Charges (kWh)	15,839	0.0132	209.07	15,839	0.0135	213.82	4.75	2.27%	0.30%
	Other Charges (kW)	60	3.9100	234.60	60	4.4231	265.39	30.79	13.12%	1.92%
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kW)	15,089	0.0603	909.84	15,089	0.0603	909.84	0.00	0.00%	0.00%
	Total Bill			1,462.07			1,602.45	140.39	9.60%	8.76%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			30.32			76.81	46.49	153.32%	1.38%
36,000 kWh	Distribution (kWh)	36,000	0.0000	0.00	36,000	0.0000	0.00	0.00	#DIV/0!	0.00%
80 kW	Distribution (kW)	80	0.7005	56.04	80	1.9429	155.43	99.39	177.36%	2.96%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.06%
	LRAM & SSM Rider (kW)	80			80	0.0243	1.94	1.94	#DIV/0!	0.08%
	Foregone revenue rate rider				80	0.2276	18.21	18.21	#DIV/0!	0.54%
	Regulatory Assets (kW)	80	(0.1502)	-12.02	80	(0.7042)	(56.33)	(44.32)	368.81%	(1.32%)
	Sub-Total			74.34			198.00	123.66	166.33%	3.68%
	Other Charges (kWh)	38,012	0.0132	501.76	38,012	0.0135	513.17	11.40	2.27%	0.34%
	Other Charges (kW)	80	3.9100	312.80	80	4.4231	353.85	41.05	13.12%	1.22%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	38,012	0.0603	2,292.15	38,012	0.0603	2,292.15	0.00	0.00%	0.00%
	Total Bill			3,181.06			3,357.16	176.11	5.54%	5.25%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			30.32			76.81	46.49	153.32%	0.41%
127,500 kWh	Distribution (kWh)	127,500	0.0000	0.00	127,500	0.0000	0.00	0.00	#DIV/0!	0.00%
225 kW	Distribution (kW)	225	0.7005	157.61	225	1.9429	437.16	279.55	177.36%	2.46%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.02%
	LRAM & SSM Rider (kW)	225			225	0.0243	5.47	5.47	#DIV/0!	0.07%
	Foregone revenue rate rider				225	0.2276	51.21	51.21	#DIV/0!	0.45%
	Regulatory Assets (kW)	225	(0.1502)	-33.80	225	(0.7042)	(158.43)	(124.64)	368.81%	(1.10%)
	Sub-Total			154.14			414.15	260.01	168.69%	2.29%
	Other Charges (kWh)	134,627	0.0132	1,777.08	134,627	0.0135	1,817.47	40.39	2.27%	0.36%
	Other Charges (kW)	225	3.9100	879.75	225	4.4231	995.20	115.45	13.12%	1.02%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kWh)	134,627	0.0603	8,118.02	134,627	0.0603	8,118.02	0.00	0.00%	0.00%
	Total Bill			10,928.99			11,344.84	415.85	3.80%	3.67%



GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
								% of Total Bill	
Consumption	Monthly Service Charge			30.32			76.81	46.49	153.32%
220,000 kWh	Distribution (kWh)	220,000	0.0000	0.00	220,000	0.0000	0.00	0.00	#DIV/0!
400 kW	Distribution (kW)	400	0.7005	280.20	400	1.9429	777.17	496.97	177.36%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kW)	400			400	0.0243	9.72	9.72	#DIV/0!
	Foregone revenue rate rider				400	0.2276	91.04	91.04	#DIV/0!
	Regulatory Assets (kW)	400	(0.1502)	-60.08	400	(0.7042)	(281.66)	(221.58)	368.81%
	Sub-Total			250.44			675.02	424.58	169.53%
	Other Charges (kWh)	232,298	0.0132	3,066.33	232,298	0.0135	3,136.02	69.69	2.27%
	Other Charges (kW)	400	3.9100	1,564.00	400	4.4231	1,769.24	205.24	13.12%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!
	Cost of Power Commodity (kW)	232,298	0.0603	14,007.57	232,298	0.0603	14,007.57	0.00	0.00%
	Total Bill			18,888.34			19,587.85	699.51	3.70%

GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%
								% of Total Bill	
Consumption	Monthly Service Charge			30.32			76.81	46.49	153.32%
1,000,000 kWh	Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	0.0000	0.00	0.00	#DIV/0!
2,800 kW	Distribution (kW)	2,800	0.7005	1,961.40	2,800	1.9429	5,440.19	3,478.79	177.36%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kW)	2,800			2,800	0.0243	68.04	68.04	#DIV/0!
	Foregone revenue rate rider				2,800	0.2276	637.29	637.29	#DIV/0!
	Regulatory Assets (kW)	2,800	(0.1502)	-420.56	2,800	(0.7042)	(1,971.63)	(1,551.07)	368.81%
	Sub-Total			1,571.16			4,252.64	2,681.48	170.67%
	Other Charges (kWh)	1,055,900	0.0132	13,937.88	1,055,900	0.0135	14,254.65	316.77	2.27%
	Other Charges (kW)	2,800	3.9100	10,948.00	2,800	4.4231	12,384.68	1,436.68	13.12%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!
	Cost of Power Commodity (kW)	1,055,900	0.0603	63,670.77	1,055,900	0.0603	63,670.77	0.00	0.00%
	Total Bill			90,127.81			94,562.74	4,434.93	4.92%

Street Lighting									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
								% of Total Bill	
Billing Determinants	Monthly Service Charge	8,818	1.0100	8,906.18	8,818	1.5700	13,844.26	4,938.08	55.45%
8,818 Connections	Distribution (kWh)	662,000	0.0000	0.00	662,000	0.0000	0.00	0.00	#DIV/0!
662,000 kWh	Distribution (kW)	1,828	2.3308	4,260.70	1,828	4.8925	8,943.43	4,682.73	109.91%
	Foregone revenue rate rider				1,828	0.6819	1,246.59	1,246.59	#DIV/0!
1,828 kW	Regulatory Assets (kW)	1,828	0.9274	1,695.29	1,828	(0.5313)	(971.14)	(2,666.43)	(157.28%)
	Sub-Total			14,862.17			23,063.14	8,200.97	55.18%
	Other Charges (kWh)	699,006	0.0132	9,226.88	699,006	0.0135	9,436.58	209.70	2.27%
	Other Charges (kW)	1,828	2.9826	5,452.19	1,828	2.2454	4,104.59	(1,347.60)	(24.72%)
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%
	Cost of Power Commodity (kW)	698,256	0.0603	42,104.82	698,256	0.0603	42,104.82	0.00	0.00%
	Total Bill			71,691.29			78,754.36	7,063.07	9.85%

Street Lighting									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
								% of Total Bill	
Billing Determinants	Monthly Service Charge	829	1.0100	837.29	829	1.5700	1,301.53	464.24	55.45%
829 Connections	Distribution (kWh)	61,800	0.0000	0.00	61,800	0.0000	0.00	0.00	#DIV/0!
61,800 kWh	Distribution (kW)	172	2.3308	400.90	172	4.8925	841.50	440.61	109.91%
	Foregone revenue rate rider				172	0.6819	117.29	117.29	#DIV/0!
172 kW	Regulatory Assets (kW)	172	0.9274	159.51	172	(0.5313)	(91.38)	(250.89)	(157.28%)
	Sub-Total			1,397.70			2,168.95	771.25	55.18%
	Other Charges (kWh)	65,255	0.0132	861.36	65,255	0.0135	880.94	19.58	2.27%
	Other Charges (kW)	172	2.9826	513.01	172	2.2454	386.21	(126.80)	(24.72%)
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%
	Cost of Power Commodity (kW)	64,505	0.0603	3,889.63	64,505	0.0603	3,889.63	0.00	0.00%
	Total Bill			6,706.92			7,370.95	664.03	9.90%

Sentinel Lighting									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
								% of Total Bill	
Billing Determinants	Monthly Service Charge	2	0.0000	0.00	2	1.3900	2.78	2.78	#DIV/0!
2 Connections	Distribution (kWh)	25	0.0000	0.00	25	0.0000	0.00	0.00	#DIV/0!
25 kWh	Distribution (kW)	1	9.5073	4.75	1	9.9790	4.99	0.24	4.96%
	Foregone revenue rate rider				1	0.7777	0.39	0.39	#DIV/0!
1 kW	Regulatory Assets (kW)	1	1.1623	0.58	1	(1.0731)	(0.54)	(1.12)	(192.32%)
	Sub-Total			5.33			7.62	2.29	42.87%
	Other Charges (kWh)	26	0.0132	0.35	26	0.0135	0.36	0.01	2.27%
	Other Charges (kW)	1	3.0196	1.51	1	2.3770	1.19	(0.32)	(21.28%)
	Cost of Power Commodity (kWh)	26	0.0603	1.59	26	0.0603	1.59	0.00	0.00%
	Cost of Power Commodity (kW)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!
	Total Bill			8.78			10.76	1.97	22.47%

Sentinel Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Billing Determinants	Monthly Service Charge	3	0.0000	0.00	3	1.3900	4.17	4.17	#DIV/0!	24.37%
	3 Connections	50	0.0000	0.00	50	0.0000	0.00	0.00	#DIV/0!	0.00%
	50 kWh	1	9.5073	7.13	1	9.9790	7.48	0.35	4.96%	2.07%
	Foregone revenue rate rider				1	0.7777	0.58	0.58	#DIV/0!	#DIV/0!
	1 kW	1	1.1623	0.87	1	(1.0731)	(0.80)	(1.68)	(192.32%)	(9.80%)
	Sub-Total			8.00			11.43	3.43	42.87%	20.05%
	Other Charges (kWh)	53	0.0132	0.70	53	0.0135	0.71	0.02	2.27%	0.09%
	Other Charges (kW)	1	3.0196	2.26	1	2.3770	1.78	(0.48)	(21.28%)	(2.82%)
	Cost of Power Commodity (kWh)	53	0.0603	3.18	53	0.0603	3.18	0.00	0.00%	0.00%
	Cost of Power Commodity (kW)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
Total Bill				14.15			17.11	2.96	20.95%	17.32%

## **Appendix D**

### **Deferral and Variance Accounts**

Account Description	Account Number	Claim Amounts
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$136,014.01
Other Regulatory Assets - Sub-Account - Other <sup>7</sup>	1508	\$2,808.75
Misc. Deferred Debits	1525	\$12,176.78
LV Variance Account	1550	\$148,667.41
Qualifying Transition Costs <sup>5</sup>	1570	\$219,324.18
Pre-Market Opening Energy Variances Total <sup>5</sup>	1571	\$63,474.07
Subtotal (option a)		<b>\$582,465.20</b>
RSVA - Wholesale Market Service Charge	1580	(\$2,530,339.23)
RSVA - One-time Wholesale Market Service	1582	\$0.00
RSVA - Retail Transmission Network Charge	1584	(\$424,918.50)
RSVA - Retail Transmission Connection Charge	1586	\$438,046.85
RSVA - Power (including Global Adjustment)	1588	(\$90,433.09)
Recovery of Regulatory Asset Balances	1590	(\$566,082.43)
Subtotal		<b>(\$2,591,261.21)</b>
RSVA - Power - Sub-Account - Global Adjustment <sup>4</sup>	1588	\$506,551.48
<b>Total claim</b>		<b>(\$3,097,812.69)</b>

Allocation Data by Customer Class	kW	kWhs	Cust. Num.'s	Customer Number Allocator	Dx Revenue	Percentage kWh
RESIDENTIAL CLASS		411,365,208	41,742	88.60%	\$ 13,293,025	57.13%
GENERAL SERVICE <50 KW CLASS		142,022,495	4,023	8.54%	\$ 3,819,489	16.42%
GENERAL SERVICE >50 KW NON TIME OF USE	1,012,838	411,264,899	569	1.21%	\$ 5,663,434	24.34%
SMALL SCATTERED LOADS		2,223,118	338	0.72%	\$ 400,225	1.72%
SENTINEL LIGHTS	1,453	567,330	438	0.93%	\$ 27,761	0.12%
STREET LIGHTING	23,889	8,681,572	4	0.01%	\$ 62,463	0.27%
Totals	1,038,180	976,124,622	47,114	100.00%	\$ 23,266,397	100.00%

Allocation Data by Customer Class for allocation of Global Adjustment	2009 kWhs	Average of 2008/2009 kWhs billed for non-RPP customers	2009 non-RPP kWh allocator
RESIDENTIAL CLASS	411,365,208	62,876,902	16.91%
GENERAL SERVICE <50 KW CLASS	142,022,495	20,857,089	5.61%
GENERAL SERVICE >50 KW NON TIME OF USE	411,264,899	284,410,361	76.51%
SMALL SCATTERED LOADS	2,223,118	3,575,065	0.96%
SENTINEL LIGHTS	567,330	11,021	0.00%
STREET LIGHTING	8,681,572	0	0.00%
Totals	976,124,622	371,730,437	100.00%

# Disposition of Deferral Account Balances and Rate Rider Calculations as at April 30, 2009

Disposition Period - February 1, 2010 to April 30, 2011 - 15 months

## Allocation of Balances to Customer Classes

Method of Allocation	Allocation Method	Account	Total Allocation	Customer Classes						
				Residential	GS < 50 kW	GS > 50 kW	Streetlighting	Sentinel	Unmetered	Total
2009 Gross distribution revenue requirement percentages by class	A	1508	100.00%	57.13%	16.42%	24.34%	1.72%	0.12%	0.27%	100.00%
Allocated 100% to residential customer class - OPC rebate cheques	B	1525	100.00%	100.00%						100.00%
Allocated based on energy consumption - kWh's	C	1550,1580,1582,1584,1586,1588 (power excl global adj)	100.00%	42.14%	14.55%	42.13%	0.89%	0.06%	0.23%	
		1588-global adjustment sub-account	100.00%							100.00%
Allocated based on energy consumption - kWh's for non-RPP customers	D			16.91%	5.61%	76.51%	0.96%	0.00%	0.00%	100.00%
Number of customers	E	1518, 1548	100.00%	88.61%	8.54%	1.21%	0.00%	0.92%	0.72%	100.00%
Residual Account balances to be allocatd to rate classes in proportion to the recovery share as established when rate riders were implemented	F	1590	100.00%	72.42%	11.21%	16.39%	-0.47%	0.43%	0.02%	100.00%

Allocation of Revised Account Balances to Rate Classes	Allocation Method	Account	Projected Balance as of April 30, 2009								
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	A	1508	\$	136,014	\$77,710	\$22,329	\$33,108	\$2,340	\$162	\$365	\$136,014
Other Regulatory Assets - Sub-Account - Other <sup>7</sup>	A	1508	\$	2,809	\$1,605	\$461	\$684	\$48	\$3	\$8	\$2,809
Misc. Deferred Debits	B	1525	\$	12,177	\$12,177						\$12,177
LV Variance Account	C	1550	\$	148,667	\$62,652	\$21,630	\$62,637	\$1,322	\$86	\$339	\$148,667
Qualifying Transition Costs	E	1570	\$	219,324	\$194,349	\$18,731	\$2,649	\$9	\$2,011	\$1,574	\$219,324
Pre-Market Opening Energy Variances Total	C	1571	\$	63,474	\$26,750	\$9,235	\$26,743	\$565	\$37	\$145	\$63,474
RSVA - Wholesale Market Service Charge	C	1580	\$	(2,530,339)	(\$1,066,353)	(\$368,155)	(\$1,066,093)	(\$22,505)	(\$1,471)	(\$5,763)	(\$2,530,339)
RSVA - Retail Transmission Network Charge	C	1584	\$	(424,919)	(\$179,072)	(\$61,824)	(\$179,029)	(\$3,779)	(\$247)	(\$968)	(\$424,919)
RSVA - Retail Transmission Connection Charge	C	1586	\$	438,047	\$184,605	\$63,734	\$184,560	\$3,896	\$255	\$998	\$438,047
RSVA - Power (excluding Global Adjustment sub-account)	C	1588	\$	(596,984)	(\$251,585)	(\$86,859)	(\$251,524)	(\$5,310)	(\$347)	(\$1,360)	(\$596,984)
RSVA - Power (including Global Adjustment sub-account)	D	1588	\$	506,551	\$85,681	\$28,422	\$387,561	\$4,872	\$15	\$0	\$506,551
Recovery of Regulatory Asset Balances	F	1590	\$	(566,082)	(\$409,938)	(\$63,481)	(\$92,788)	\$2,678	(\$2,454)	(\$99)	(\$566,082)
Total allocation for recovery			\$	(2,591,261)	\$ (1,261,418)	\$ (415,777)	\$ (891,491)	\$ (15,864)	\$ (1,949)	\$ (4,762)	(\$2,591,261)

Forecast 2009 Energy Usage by Customer Class - kWh's		411,365,208	142,022,495	411,264,889	8,681,572	567,330	2,223,118	976,124,612
Forecast 2009 Demand by Customer Class - kW's				1,012,838	23,889	1,453		1,038,180
Forecast 2009 Energy Usage by Customer Class - kWh's	multiplied by 15/12	514,206,510	177,528,119	514,081,111	10,851,965	709,163	2,778,898	1,220,155,765
Forecast 2009 Demand by Customer Class - kW's	multiplied by 15/12			1,266,048	29,861	1,816		1,297,725
Rate Rider per kWh for Customers billed on kWh's		\$	(0.00245)	\$	(0.00234)		\$	(0.00171)
Rate Rider per kW for Demand Customers billed on kW's					(\$0.70415)	(\$0.53126)	(\$1.07307)	

## Deferral and Variance Account - Rate Riders

Rate Class	Billing Paremeter	Rate Rider Feb 1/2010 to Apr 30/2011
Residential	kWh	\$ (0.0025)
GS < 50 kW	kWh	\$ (0.0023)
GS > 50 kW	kW	\$ (0.7042)
Streetlighting	kW	\$ (0.5313)
Sentinel Lighting	kW	\$ (1.0731)
Unmetered Scattered Load	kWh	\$ (0.0017)

# **Appendix E**

## **Rate Schedule 2009**

# **Greater Sudbury Hydro Inc.**

## **TARIFF OF RATES AND CHARGES**

**Effective July 1, 2009**  
**Implementation February 1, 2010**

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

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### **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 Code, Guideline or Order 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** – February 1, 2010 for all consumption or deemed consumption services used on or after that date.  
**SPECIFIC SERVICE CHARGES** – February 1, 2010 for all charges incurred by customers on or after that date.  
**LOSS FACTOR ADJUSTMENT** – February 1, 2010 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**

To qualify for residential rates an electrical service shall meet all of the following conditions:

- The electricity shall be intended for and used primarily for a residence in which one or more person(s) reside.
- The electrical service shall be individually metered, no bulk metering allowed.

Residential customers are defined as customers connected as detached, semi-detached or duplex dwelling units. It does not include Residential Rate Class customers in apartments, condominiums, row housing or any other abode that is not a detached, semi-detached or duplex dwelling unit. The definition does not include the installation of primary, transformation and secondary to the hand holes in a new subdivision. All items excluded from the residential rate class definition, as above, shall be treated as general service rate class customers.

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

To qualify for general service rates an electrical service shall meet all of the following conditions:

- The electrical service shall not qualify as a Residential Rate Class service.
- The electrical service shall have a peak demand less than 50 kilowatts for seven or more months in any twelve month period.
- New connections will be classified based on the rating, in amperes, of the main switch or sum of main switches.

The General Service Less Than 50 kW Rate Class includes those Residential Rate Class customers that are not in detached, semi-detached or duplex dwelling units. The General Service Rate Class also includes subdivision developments and all General Service Rate Class customers.

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

To qualify for General Service 50 to 4,999 kW Rates, an electrical service shall meet all of the following conditions:

- The electrical service shall not qualify as a Residential Rate Class service.
- The electrical service shall not qualify for a General Service Less Than 50 kW Rate Class service.
- New customers will be classified based on the rating, in amperes, of the main switch or sum of main switches.

#### **Unmetered Scattered Load**

This classification applies to an account whose average monthly maximum demand is less 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, etc. The level of the consumption will be agreed to by the distributor and the customer, based

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on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption.

### **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 connected load times the required lighting times established in the approved OEB street lighting load shape template.

## **MONTHLY RATES AND CHARGES**

### **Fully Harmonized:**

#### **Residential**

Service Charge	\$	16.26
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kWh	0.0127
LRAM/SSM – effective until April 30, 2011	\$/kWh	0.0001
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0013
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0025)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0044
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### **Residential – Time of Use**

Service Charge	\$	16.26
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kWh	0.0127
LRAM/SSM – effective until April 30, 2011	\$/kWh	0.0001
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0013
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0025)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0044
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

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

Service Charge	\$	22.45
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kWh	0.0194
LRAM/SSM – effective until April 30, 2011	\$/kWh	0.0001
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0011
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0023)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0032
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0026



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

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

Service Charge	\$	169.78
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kW	4.5408
LRAM/SSM – effective until April 30, 2011	\$/kW	0.0243
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kW	0.2276
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kW	(0.7042)
Retail Transmission Rate – Network Service Rate	\$/kW	2.4407
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9824
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### **Unmetered Scattered Load**

Service Charge (per connection)	\$	8.27
Distribution Volumetric Rate	\$/kWh	0.0131
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0011
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0017)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0032
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0026
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### **Sentinel Lighting**

Service Charge (per connection)	\$	2.78
Distribution Volumetric Rate	\$/kW	9.238
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kW	0.7777
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kW	(1.0731)
Retail Transmission Rate – Network Service Rate	\$/kW	1.3117
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.0653
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### **Street Lighting**

Service Charge (per connection)	\$	2.13
Distribution Volumetric Rate	\$/kW	6.4792
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kW	0.6819
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kW	(0.5313)
Retail Transmission Rate – Network Service Rate	\$/kW	1.2391
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.0063
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

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### Specific Service Charges

Customer Administration		
Arrears certificate	\$	15.00
Statement of account	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00
Disconnect/Reconnect at pole - after regular hours	\$	415.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35
Allowances		
Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

### LOSS FACTORS

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0527
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0527
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0422
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0422

### Sudbury Area (effective until April 30, 2010):

#### Residential

Service Charge	\$	16.57
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kWh	0.0130
LRAM/SSM – effective until April 30, 2011	\$/kWh	0.0001
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0013
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0025)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0044
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### Residential – Time of Use

Service Charge	\$	16.57
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kWh	0.0130

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LRAM/SSM – effective until April 30, 2011	\$/kWh	0.0001
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0013
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0025)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0044
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

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

Service Charge	\$	22.96
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kWh	0.0196
LRAM/SSM – effective until April 30, 2011	\$/kWh	0.0001
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0011
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0023)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0032
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0026
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

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

Service Charge	\$	171.63
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kW	4.5310
LRAM/SSM – effective until April 30, 2011	\$/kW	0.0243
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kW	0.2276
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kW	(0.7042)
Retail Transmission Rate – Network Service Rate	\$/kW	2.4407
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9824
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### **Unmetered Scattered Load**

Service Charge (per connection)	\$	7.5635
Distribution Volumetric Rate	\$/kWh	0.0129
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0011
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0017)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0032
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0026
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### **Sentinel Lighting**

Service Charge (per connection)	\$	3.04
Distribution Volumetric Rate	\$/kW	8.1418
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kW	0.7777
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kW	(1.0731)

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Retail Transmission Rate – Network Service Rate	\$/kW	1.3117
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.0653
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Street Lighting

Service Charge (per connection)	\$	2.12
Distribution Volumetric Rate	\$/kW	7.1596
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kW	0.6819
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kW	(0.5313)
Retail Transmission Rate – Network Service Rate	\$/kW	1.2391
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.0063
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### West Nipissing Area (effective to April 30, 2010):

#### Residential

Service Charge	\$	13.94
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kWh	0.0123
LRAM/SSM – effective until April 30, 2011	\$/kWh	0.0001
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0013
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0025)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0044
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### Residential – Time of Use

Service Charge	\$	13.94
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kWh	0.0123
LRAM/SSM – effective until April 30, 2011	\$/kWh	0.0001
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0013
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0025)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0044
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### General Service Less Than 50 kW

Service Charge	\$	17.16
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kWh	0.0173
LRAM/SSM – effective until April 30, 2011	\$/kWh	0.0001
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0011

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Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0023)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0032
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0026
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

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

Service Charge	\$	76.81
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kW	1.9429
LRAM/SSM – effective until April 30, 2011	\$/kW	0.0243
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kW	0.2276
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kW	(0.7042)
Retail Transmission Rate – Network Service Rate	\$/kW	2.4407
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9824
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### **Unmetered Scattered Load**

Service Charge (per connection)	\$	7.5635
Distribution Volumetric Rate	\$/kWh	0.0129
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0011
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0017)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0032
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0026
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### **Sentinel Lighting**

Service Charge (per connection)	\$	1.39
Distribution Volumetric Rate	\$/kW	9.9790
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kW	0.7777
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kW	(1.0731)
Retail Transmission Rate – Network Service Rate	\$/kW	1.3117
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.0653
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### **Street Lighting**

Service Charge (per connection)	\$	1.57
Distribution Volumetric Rate	\$/kW	4.8925
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kW	0.6819
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kW	(0.5313)
Retail Transmission Rate – Network Service Rate	\$/kW	1.2391
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.0063
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25