January 4, 2010

Delivered by Courier

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Younge Street, 27th Floor
Toronto, Ontario
M4P 1E4

Dear Ms. Walli:

Re: Electricity Distribution Rate Application – Dutton Hydro Limited
OEB File No. EB-2009-0177

In response to Board Staff's Submission in this proceeding, Middlesex Power Distribution Corporation encloses its reply submission.

Should you have any questions or require further information, please do not hesitate to contact me.

Yours very truly,

Chris Cowell
Chief Financial and Regulatory Officer
Chatham-Kent Energy Inc.
(519) 352-6300 ext 283
Email: chriscowell@ckenergy.com

CC: Dave Kenney, President of Middlesex Power Distribution Corporation

EB-2009-0177

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 Middlesex Power Distribution Corporation for an order approving just and reasonable rates and other charges for electricity distribution that are charged within the Dutton Hydro Limited service area.

Reply Submissions of Middlesex Power Distribution Corporation

Introduction

These submissions are in reply to those of the Board Staff, dated December 11, 2009. Middlesex Power Distribution Corporation ("MPDC") received no other submissions from any other party. As stated in MPDC's response to interrogatories regarding its MADD application concerning Dutton Hydro Limited, MPDC's intention is to have rates for the Dutton service area at a level that allows for the recovery of costs and provides for a fair and reasonable return. MPDC believes that filing this rate application using the 2006 EDR model and then implementing IRM adjustments for 2007, 2008 and 2009 provides the necessary financial tools to ensure a safe and reliable distribution system for customers and staff.

Distribution Expenses

The proposed 2004 distribution expense of $177,105 includes low voltage charges of $15,000. As noted in the Board Staff's submission, MPDC subsequently determined that the low voltage adjustment should be $11,377. The 2004 distribution expense level updated for the change in low voltage charges is $173,482. MPDC believes that this amount is reasonable. This is evidenced by a comparison to the 2006 and 2007 distribution expenses shown in the audited financial statements which were filed with the MADD application.

Distribution Expenses

Proposed 2004	2006*	2007*
$162,105 ($173,482 per above less LV charges of $11,377)	$163,979	$172,330

* per audited financial statements

Cost of Capital

MPDC acknowledges that the weighted average cost of capital would be 7.62% using a 50/50 debt/equity split.

In its submission, MPDC sought to simplify the IRM adjustments for k factors. Rather than starting with a cost of capital of 7.62% and applying a k factor adjustment to achieve the 56.7%/43.3 debt /equity split, MPDC used the end result capital structure (56.7% debt and 43.3% equity) in its proposal. There was, however, an error in the calculation of cost of capital. The original and updated cost of capital amounts are shown below:

Cost of Capital	Original Proposal	Updated Proposal
Cost of Capital Components		
Debt Rate	6.25%	6.25%
Return on Equity	9.00%	9.00%
Debt / Equity Split		
Debt	57.7%	56.7%
Equity	43.3%	43.3%
Cost of Capital	7.50%	7.44%

Payments in Lieu of Income Taxes

MPDC acknowledges that should taxes arise for the applicable period; the amount owing will be the responsibility of the shareholder.

Loss Factor

MPDC agrees with the Board Staff proposal to set the deemed total loss factor at 6.62%. As noted in the Board Staff Submission, any variances between actual and deemed loss factors will be tracked in account 1588 Power. With the planned capital and operational improvements outlined in MPDC's response to Board Staff Interrogatory #12, we will be addressing the distribution losses and establishing a GIS/AM/FM system to provide the data necessary to analyze and optimize the distribution system.

Regulatory Asset Recovery

MPDC misinterpreted the Board Staff's Interrogatory #14, and mistakenly only provided updated carrying cost on the Regulatory Assets through January 1, 2010. We now understand that the interrogatory sought a schedule of all activity in RSVA accounts 1580, 1582, 1584 and 1586 and in account 1508. Principal transactions have in fact occurred beyond 2004. These balances will be brought forward for review and disposition in a future rate application.

Smart Meter Adder

MPDC confirms that the proposed smart meter charge is an adder and not a rider.

Retail Transmission Service Rates

MPDC agrees with the suggestion that the current level of RTSRs remain in place. The revised filing guidelines will be followed in future applications for RTSR adjustments.

EDR Model Updates

As requested, an updated 2006 EDR model and 2007, 2008 and 2009 IRM models have been provided. The following adjustments have been the enclosed models:

- Low Voltage Charge adjusted from $15,000 to $11,377
- Cost of Capital adjusted from 7.50% to 7.44%
- Total Loss Factor adjusted from 1.0951 to 1.0662

For your reference, we have also provided the above noted models without the proposed rate mitigation actions.



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

INTRODUCTION

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

General:

The various worksheets in this Excel file comprise the 2006 EDR Model ("the Model").
This sheet provides some introductory comments and basic instructions for using and navigating the Model. Please also see the detailed instructions.
Please refer to the 2006 Electricity Distribution Rates Handbook ("the Handbook") for authoritative information on filing requirements. **References to the Handbook** are provided throughout the Model and are **highlighted in pink**.

Navigation Buttons:

On any sheet use the **This Step** button before beginning to complete the sheet. Instructions/help with the sheet will be provided.
On any sheet use the **Next** button to move on to the next sheet. After performing selected verification of the current sheet, the new sheet will be activated with the THIS STEP automatically invoked.
On any sheet toggle the **Hide Top** (**Show Top**) button to hide (reveal) title rows at the top of the sheet to allow more data to be viewed on the screen.

Navigation Links:

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

Colour Coding:

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

input (green background)
optional input (shaded and green background)
input with validation control (lime background)
Handbook reference (pink)
Warning message (orange)

Printing:

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

INTRODUCTION

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

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

Customization:

To the extent possible, flexibility was built into the Model. Additional customization is not recommended.
Please note, you must disclose the nature of any customization changes to the model. This may impact the timeliness of file review by the OEB.

Detail Account Data May be Cleared Before Submitting Application

The Model uses account balances at the USofA level of detail. Please note that detailed account information is not required and can be cleared before submitting the application.
Use Ctl-Shift-X to clear detail before submitting Application

Contact Information at the Ontario Energy Board:

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

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

2006 EDR MODEL OVERVIEW

Click on Shaded Areas to follow link to corresponding Sheet

1. GENERAL

1-1 GENERAL (Input)

2. FINANCIAL DATA

TRIAL BALANCE

2-1 TRIAL BALANCE DATA (Input)

2-2 UNADJUSTED ACCOUNTING DATA

2002 2003 *2004*

Adjustments

Net Fixed Assets

ADJ 1 (Tier 1)

ADJ 1a (Tier 1)

ADJ 2 (Tier 2)

Distribution Expenses

ADJ 3 (Tier 1)

ADJ 3a (Tier 1)

ADJ 4 (Tier 2)

ADJ 5 (Specific Dist. Expense)

Non-Distribution Amounts

Revenues

ADJ 6 (Tier 1)

2-4 ADJUSTED ACCOUNTING DATA

OTHER INFORMATION

2-5 OTH (Capital Expenditures)

2-6 (Employee Compensation)

3. RATE BASE

Rate Base

3-1 RATE BASE

Cost of Capital

3-2 COST OF CAPITAL (Input)

3-3 CAPITAL STRUCTURE (Input)

3-4 WEIGHTED DEBT COST (Input)

4-1 DATA for PILS MODEL

4. PILS MODEL

(xxxx.xls)

PILS Calculations

4-2 OUTPUT from PILS MODEL

5. REVENUE REQUIREMENT

Service Revenue Requirement

5-1 SERVICE REVENUE REQUIREMENT

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

2006 EDR MODEL OVERVIEW

Click on Shaded Areas to follow link to corresponding Sheet

Service Revenue Requirement

LESS:

Revenue Offsets
Board Approved Charges
5-2 SPECIFIC SERV CHRGS (Input)
5-3 OTHER REGULTD CHRGS (Input)
Other Distribution Revenues

LESS:

CD&M Revenue Requirement
5-4 CDM (Input)

Base Revenue Requirement
5-5 BASE REVENUE REQUIREMENT

6. CUSTOMER CLASSES

6-1 CUSTOMER CLASSES (Input)

6-2 DEMAND, RATES (Input)

6-3 Trfmr Ownership (Input)

7. COST ALLOCATION

7-1 ALLOCATION - BASE REV. REQ.

7-2 ALLOCATION - LV/Wheeling Adj.

7-3 ALLOCATION - CDM (Input)

8. RATE DESIGN

8-1 RATES - BASE REV. REQ.

8-2 RATES - LV/Wheeling Adj.

8-3 RATES - CDM

8-5 DISTRIBUTION RATES

REGULATORY ASSETS
(xxxx.xls)

8-4 RATE RIDERS - REGULATORY ASSETS (Input)

8-6 RETAIL TRANSM RATES (Input)

8-7 OTHER CHARGES, COMMODITY COST (Input)

9. BILL IMPACTS

9-1 BILL IMPACTS

9-2 BILL IMPACTS %

10. FINAL SCHEDULES

10-1 RATES SCHEDULE (Part 1)

10-2 RATES SCHEDULE (Part 2)

10-3 DISTR. RATES - RECONCILED

HB APPENDIX A

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

1-1 GENERAL (Input)

Enter general information related to the Application

Version:	1.1
Name of Applicant	Dutton Hydro Limited
License Number	ED-2003-0025
File Number(s)	EB-2009-0177

Contact:

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

Date of Application: January 4, 2010

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

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

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

2-1 TRIAL BALANCE DATA (Input)

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

ok

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

2-1 TRIAL BALANCE DATA (Input)

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

ok

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

2-1 TRIAL BALANCE DATA (Input)

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

ok

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

2-1 TRIAL BALANCE DATA (Input)

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

ok

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

2-1 TRIAL BALANCE DATA (Input)

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

ok

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

2-1 TRIAL BALANCE DATA (Input)

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

ok

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

2-1 TRIAL BALANCE DATA (Input)

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

ok

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

2-1 TRIAL BALANCE DATA (Input)

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

ok

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		$	$	$	$
4064	Billed-One-Time	0	0	0	0
4066	Billed NW	0	0	0	0
4068	Billed CN	0	0	0	0
4080	Distribution Services Revenue	0	0	0	0
4082	Retail Services Revenues	0	0	0	0
4084	Service Transaction Requests (STR) Revenues	0	0	0	0
4090	Electric Services Incidental to Energy Sales	0	0	0	0
4105	Transmission Charges Revenue	0	0	0	0
4110	Transmission Services Revenue	0	0	0	0
4205	Interdepartmental Rents	0	0	0	0
4210	Rent from Electric Property	0	0	0	0
4215	Other Utility Operating Income	0	0	0	0
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	-2,826	0	0	-2,826
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	-667	0	0	-667
4240	Provision for Rate Refunds	0	0	0	0
4245	Government Assistance Directly Credited to Income	0	0	0	0
4305	Regulatory Debits	0	0	0	0
4310	Regulatory Credits	0	0	0	0
4315	Revenues from Electric Plant Leased to Others	0	0	0	0
4320	Expenses of Electric Plant Leased to Others	0	0	0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0	0	0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0	0	0
4335	Profits and Losses from Financial Instrument Hedges	0	0	0	0
4340	Profits and Losses from Financial Instrument Investments	0	0	0	0
4345	Gains from Disposition of Future Use Utility Plant	0	0	0	0
4350	Losses from Disposition of Future Use Utility Plant	0	0	0	0
4355	Gain on Disposition of Utility and Other Property	0	0	0	0
4360	Loss on Disposition of Utility and Other Property	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	0	0	0	0
4395	Rate-Payer Benefit Including Interest	0	0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	0
4405	Interest and Dividend Income	0	0	0	0
4415	Equity in Earnings of Subsidiary Companies	0	0	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4510	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam Transferred--Credit	0	0	0	0
4530	Electric Expense	0	0	0	0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		$	$	$	$
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	0
4705	Power Purchased	438,400	0	0	438,400
4708	Charges-WMS	0	0	0	0
4710	Cost of Power Adjustments	0	0	0	0
4712	Charges-One-Time	0	0	0	0
4714	Charges-NW	0	0	0	0
4715	System Control and Load Dispatching	0	0	0	0
4716	Charges-CN	0	0	0	0
4720	Other Expenses	1,278	1,278	0	0
4725	Competition Transition Expense	0	0	0	0
4730	Rural Rate Assistance Expense	0	0	0	0
4805	Operation Supervision and Engineering	0	0	0	0
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	0
4820	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
5010	Load Dispatching	0	0	0	0
5012	Station Buildings and Fixtures Expense	6,402	0	0	6,402
5014	Transformer Station Equipment - Operation Labour	0	0	0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0	0	0
5016	Distribution Station Equipment - Operation Labour	0	0	0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0	0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0	0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers- Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	0	0	0	0
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0	0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0	0	0
5096	Other Rent	0	0	0	0

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		$	$	$	$
5105	Maintenance Supervision and Engineering	0	0	0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0	0	0
5112	Maintenance of Transformer Station Equipment	0	0	0	0
5114	Maintenance of Distribution Station Equipment	0	0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0	0	0	0
5125	Maintenance of Overhead Conductors and Devices	0	0	0	0
5130	Maintenance of Overhead Services	17,937	0	0	17,937
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
5145	Maintenance of Underground Conduit	0	0	0	0
5150	Maintenance of Underground Conductors and Devices	0	0	0	0
5155	Maintenance of Underground Services	236	0	0	236
5160	Maintenance of Line Transformers	0	0	0	0
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	1,522	0	0	1,522
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	31	0	31	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	0	0	0	0
5215	Transmission Charges Recovered	0	0	0	0
5305	Supervision	0	0	0	0
5310	Meter Reading Expense	16,225	0	0	16,225
5315	Customer Billing	41,610	0	0	41,610
5320	Collecting	668	0	0	668
5325	Collecting- Cash Over and Short	0	0	0	0
5330	Collection Charges	0	0	0	0
5335	Bad Debt Expense	0	0	0	0
5340	Miscellaneous Customer Accounts Expenses	0	0	0	0
5405	Supervision	0	0	0	0
5410	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420	Community Safety Program	0	0	0	0
5425	Miscellaneous Customer Service and Informational Expenses	0	0	0	0
5505	Supervision	0	0	0	0
5510	Demonstrating and Selling Expense	0	0	0	0
5515	Advertising Expense	0	0	0	0
5520	Miscellaneous Sales Expense	0	0	0	0
5605	Executive Salaries and Expenses	3,750	0	0	3,750
5610	Management Salaries and Expenses	6,953	0	0	6,953
5615	General Administrative Salaries and Expenses	21,922	0	0	21,922
5620	Office Supplies and Expenses	773	0	0	773
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	0	0	0	0
5635	Property Insurance	0	0	0	0
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	0	0	0	0
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	0	0	0	0
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	0	0	0	0
5670	Rent	0	0	0	0
5675	Maintenance of General Plant	0	0	0	0

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		$	$	$	$
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	0	0	0	0
5710	Amortization of Limited Term Electric Plant	0	0	0	0
5715	Amortization of Intangibles and Other Electric Plant	0	0	0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0	0	0	0
5725	Miscellaneous Amortization	0	0	0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0	0	0
5735	Amortization of Deferred Development Costs	0	0	0	0
5740	Amortization of Deferred Charges	0	0	0	0
6005	Interest on Long Term Debt	0	0	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0
6020	Amortization of Loss on Reacquired Debt	0	0	0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	0	0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	0	0	0	0
6115	Provision for Future Income Taxes	0	0	0	0
6205	Donations	0	0	0	0
6210	Life Insurance	0	0	0	0
6215	Penalties	0	0	0	0
6225	Other Deductions	0	0	0	0
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
	Total ($) Value	585,503	288,301	15,529	281,674

GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		$	$	$	$
4064	Billed-One-Time	0	0	0	0
4066	Billed NW	-82,659	0	0	-82,659
4068	Billed CN	0	0	0	0
4080	Distribution Services Revenue	-116,922	0	0	-116,922
4082	Retail Services Revenues	-9,032	0	0	-9,032
4084	Service Transaction Requests (STR) Revenues	0	0	0	0
4090	Electric Services Incidental to Energy Sales	0	0	0	0
4105	Transmission Charges Revenue	0	0	0	0
4110	Transmission Services Revenue	0	0	0	0
4205	Interdepartmental Rents	0	0	0	0
4210	Rent from Electric Property	0	0	0	0
4215	Other Utility Operating Income	0	0	0	0
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	-868	0	0	-868
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	-5,450	0	0	-5,450
4240	Provision for Rate Refunds	0	0	0	0
4245	Government Assistance Directly Credited to Income	0	0	0	0
4305	Regulatory Debits	0	0	0	0
4310	Regulatory Credits	0	0	0	0
4315	Revenues from Electric Plant Leased to Others	0	0	0	0
4320	Expenses of Electric Plant Leased to Others	0	0	0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0	0	0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0	0	0
4335	Profits and Losses from Financial Instrument Hedges	0	0	0	0
4340	Profits and Losses from Financial Instrument Investments	0	0	0	0
4345	Gains from Disposition of Future Use Utility Plant	0	0	0	0
4350	Losses from Disposition of Future Use Utility Plant	0	0	0	0
4355	Gain on Disposition of Utility and Other Property	0	0	0	0
4360	Loss on Disposition of Utility and Other Property	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	0	0	0	0
4395	Rate-Payer Benefit Including Interest	0	0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	0
4405	Interest and Dividend Income	0	0	0	0
4415	Equity in Earnings of Subsidiary Companies	0	0	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4510	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam Transferred--Credit	0	0	0	0
4530	Electric Expense	0	0	0	0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		$	$	$	$
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	0
4705	Power Purchased	372,963	0	0	372,963
4708	Charges-WMS	57,256	0	0	57,256
4710	Cost of Power Adjustments	0	0	0	0
4712	Charges-One-Time	0	0	0	0
4714	Charges-NW	0	0	0	0
4715	System Control and Load Dispatching	0	0	0	0
4716	Charges-CN	0	0	0	0
4720	Other Expenses	0	0	0	0
4725	Competition Transition Expense	0	0	0	0
4730	Rural Rate Assistance Expense	0	0	0	0
4805	Operation Supervision and Engineering	0	0	0	0
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	0
4820	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
5010	Load Dispatching	0	0	0	0
5012	Station Buildings and Fixtures Expense	0	0	0	0
5014	Transformer Station Equipment - Operation Labour	0	0	0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0	0	0
5016	Distribution Station Equipment - Operation Labour	0	0	0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0	0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0	0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers- Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	0	0	0	0
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0	0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0	0	0
5096	Other Rent	0	0	0	0

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		$	$	$	$
5105	Maintenance Supervision and Engineering	0	0	0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0	0	0
5112	Maintenance of Transformer Station Equipment	0	0	0	0
5114	Maintenance of Distribution Station Equipment	0	0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0	0	0	0
5125	Maintenance of Overhead Conductors and Devices	0	0	0	0
5130	Maintenance of Overhead Services	22,991	0	0	22,991
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
5145	Maintenance of Underground Conduit	0	0	0	0
5150	Maintenance of Underground Conductors and Devices	0	0	0	0
5155	Maintenance of Underground Services	938	0	0	938
5160	Maintenance of Line Transformers	317	0	0	317
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	761	0	0	761
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	0	0	0	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	85,005	85,005	0	0
5215	Transmission Charges Recovered	0	0	0	0
5305	Supervision	0	0	0	0
5310	Meter Reading Expense	19,101	0	0	19,101
5315	Customer Billing	23,501	0	0	23,501
5320	Collecting	9,349	0	0	9,349
5325	Collecting- Cash Over and Short	0	0	0	0
5330	Collection Charges	0	0	0	0
5335	Bad Debt Expense	-11	0	0	-11
5340	Miscellaneous Customer Accounts Expenses	0	0	0	0
5405	Supervision	0	0	0	0
5410	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420	Community Safety Program	0	0	0	0
5425	Miscellaneous Customer Service and Informational Expenses	0	0	0	0
5505	Supervision	0	0	0	0
5510	Demonstrating and Selling Expense	0	0	0	0
5515	Advertising Expense	0	0	0	0
5520	Miscellaneous Sales Expense	0	0	0	0
5605	Executive Salaries and Expenses	3,750	0	0	3,750
5610	Management Salaries and Expenses	0	0	0	0
5615	General Administrative Salaries and Expenses	18,829	0	0	18,829
5620	Office Supplies and Expenses	0	0	0	0
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	3,500	0	0	3,500
5635	Property Insurance	1,080	0	0	1,080
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	0	0	0	0
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	0	0	0	0
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	6,879	0	0	6,879
5670	Rent	3,000	0	0	3,000
5675	Maintenance of General Plant	18,074	0	0	18,074

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		$	$	$	$
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	24,518	0	0	24,518
5710	Amortization of Limited Term Electric Plant	0	0	0	0
5715	Amortization of Intangibles and Other Electric Plant	0	0	0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0	0	0	0
5725	Miscellaneous Amortization	0	0	0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0	0	0
5735	Amortization of Deferred Development Costs	0	0	0	0
5740	Amortization of Deferred Charges	0	0	0	0
6005	Interest on Long Term Debt	0	0	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0
6020	Amortization of Loss on Reacquired Debt	0	0	0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	0	0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	0	0	0	0
6115	Provision for Future Income Taxes	0	0	0	0
6205	Donations	0	0	0	0
6210	Life Insurance	0	0	0	0
6215	Penalties	0	0	0	0
6225	Other Deductions	0	0	0	0
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
	Total ($) Value	646,952	444,950	-50,270	252,273

GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

DETAILED ACCOUNTS:

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		$	$	$	$
4064	Billed-One-Time	0	0	0	**0**
4066	Billed NW	-86,002	0	0	**-86,002**
4068	Billed CN	0	0	0	**0**
4080	Distribution Services Revenue	-114,861	0	0	**-114,861**
4082	Retail Services Revenues	-9,312	0	0	**-9,312**
4084	Service Transaction Requests (STR) Revenues	0	0	0	**0**
4090	Electric Services Incidental to Energy Sales	0	0	0	**0**
4105	Transmission Charges Revenue	0	0	0	**0**
4110	Transmission Services Revenue	0	0	0	**0**
4205	Interdepartmental Rents	0	0	0	**0**
4210	Rent from Electric Property	0	0	0	**0**
4215	Other Utility Operating Income	-4,050	0	0	**-4,050**
4220	Other Electric Revenues	0	0	0	**0**
4225	Late Payment Charges	-2,909	0	0	**-2,909**
4230	Sales of Water and Water Power	0	0	0	**0**
4235	Miscellaneous Service Revenues	-7,134	0	0	**-7,134**
4240	Provision for Rate Refunds	0	0	0	**0**
4245	Government Assistance Directly Credited to Income	0	0	0	**0**
4305	Regulatory Debits	0	0	0	**0**
4310	Regulatory Credits	0	0	0	**0**
4315	Revenues from Electric Plant Leased to Others	0	0	0	**0**
4320	Expenses of Electric Plant Leased to Others	0	0	0	**0**
4325	Revenues from Merchandise, Jobbing, Etc.	0	0	0	**0**
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0	0	**0**
4335	Profits and Losses from Financial Instrument Hedges	0	0	0	**0**
4340	Profits and Losses from Financial Instrument Investments	0	0	0	**0**
4345	Gains from Disposition of Future Use Utility Plant	0	0	0	**0**
4350	Losses from Disposition of Future Use Utility Plant	0	0	0	**0**
4355	Gain on Disposition of Utility and Other Property	0	0	0	**0**
4360	Loss on Disposition of Utility and Other Property	0	0	0	**0**
4365	Gains from Disposition of Allowances for Emission	0	0	0	**0**
4370	Losses from Disposition of Allowances for Emission	0	0	0	**0**
4375	Revenues from Non-Utility Operations	0	0	0	**0**
4380	Expenses of Non-Utility Operations	0	0	0	**0**
4385	Non-Utility Rental Income	0	0	0	**0**
4390	Miscellaneous Non-Operating Income	0	0	0	**0**
4395	Rate-Payer Benefit Including Interest	0	0	0	**0**
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	**0**
4405	Interest and Dividend Income	-333	-333	0	**0**
4415	Equity in Earnings of Subsidiary Companies	0	0	0	**0**
4505	Operation Supervision and Engineering	0	0	0	**0**
4510	Fuel	0	0	0	**0**
4515	Steam Expense	0	0	0	**0**
4520	Steam From Other Sources	0	0	0	**0**
4525	Steam Transferred--Credit	0	0	0	**0**
4530	Electric Expense	0	0	0	**0**
4535	Water For Power	0	0	0	**0**
4540	Water Power Taxes	0	0	0	**0**
4545	Hydraulic Expenses	0	0	0	**0**
4550	Generation Expense	0	0	0	**0**
4555	Miscellaneous Power Generation Expenses	0	0	0	**0**
4560	Rents	0	0	0	**0**
4565	Allowances for Emissions	0	0	0	**0**
4605	Maintenance Supervision and Engineering	0	0	0	**0**
4610	Maintenance of Structures	0	0	0	**0**
4615	Maintenance of Boiler Plant	0	0	0	**0**
4620	Maintenance of Electric Plant	0	0	0	**0**

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		$	$	$	$
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	**0**
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	**0**
4635	Maintenance of Generating and Electric Plant	0	0	0	**0**
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	**0**
4705	Power Purchased	476,716	0	0	**476,716**
4708	Charges-WMS	42,778	0	0	**42,778**
4710	Cost of Power Adjustments	0	0	0	**0**
4712	Charges-One-Time	0	0	0	**0**
4714	Charges-NW	0	0	0	**0**
4715	System Control and Load Dispatching	0	0	0	**0**
4716	Charges-CN	0	0	0	**0**
4720	Other Expenses	0	0	0	**0**
4725	Competition Transition Expense	0	0	0	**0**
4730	Rural Rate Assistance Expense	8,663	0	0	**8,663**
4805	Operation Supervision and Engineering	0	0	0	**0**
4810	Load Dispatching	0	0	0	**0**
4815	Station Buildings and Fixtures Expenses	0	0	0	**0**
4820	Transformer Station Equipment - Operating Labour	0	0	0	**0**
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	**0**
4830	Overhead Line Expenses	0	0	0	**0**
4835	Underground Line Expenses	0	0	0	**0**
4840	Transmission of Electricity by Others	0	0	0	**0**
4845	Miscellaneous Transmission Expense	0	0	0	**0**
4850	Rents	0	0	0	**0**
4905	Maintenance Supervision and Engineering	0	0	0	**0**
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	**0**
4916	Maintenance of Transformer Station Equipment	0	0	0	**0**
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	**0**
4935	Maintenance of Overhead Conductors and Devices	0	0	0	**0**
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	**0**
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	**0**
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	**0**
4960	Maintenance of Underground Lines	0	0	0	**0**
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	**0**
5005	Operation Supervision and Engineering	0	0	0	**0**
5010	Load Dispatching	0	0	0	**0**
5012	Station Buildings and Fixtures Expense	0	0	0	**0**
5014	Transformer Station Equipment - Operation Labour	0	0	0	**0**
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0	0	**0**
5016	Distribution Station Equipment - Operation Labour	0	0	0	**0**
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0	0	**0**
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0	0	**0**
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0	0	0	**0**
5030	Overhead Subtransmission Feeders - Operation	0	0	0	**0**
5035	Overhead Distribution Transformers- Operation	0	0	0	**0**
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	**0**
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	**0**
5050	Underground Subtransmission Feeders - Operation	0	0	0	**0**
5055	Underground Distribution Transformers - Operation	0	0	0	**0**
5060	Street Lighting and Signal System Expense	0	0	0	**0**
5065	Meter Expense	0	0	0	**0**
5070	Customer Premises - Operation Labour	0	0	0	**0**
5075	Customer Premises - Materials and Expenses	0	0	0	**0**
5085	Miscellaneous Distribution Expense	0	0	0	**0**
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0	0	**0**
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0	0	**0**
5096	Other Rent	0	0	0	**0**

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		$	$	$	$
5105	Maintenance Supervision and Engineering	0	0	0	**0**
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0	0	**0**
5112	Maintenance of Transformer Station Equipment	0	0	0	**0**
5114	Maintenance of Distribution Station Equipment	0	0	0	**0**
5120	Maintenance of Poles, Towers and Fixtures	0	0	0	**0**
5125	Maintenance of Overhead Conductors and Devices	0	0	0	**0**
5130	Maintenance of Overhead Services	13,476	0	0	**13,476**
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	**0**
5145	Maintenance of Underground Conduit	0	0	0	**0**
5150	Maintenance of Underground Conductors and Devices	0	0	0	**0**
5155	Maintenance of Underground Services	1,390	0	0	**1,390**
5160	Maintenance of Line Transformers	411	0	0	**411**
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	**0**
5170	Sentinel Lights - Labour	0	0	0	**0**
5172	Sentinel Lights - Materials and Expenses	0	0	0	**0**
5175	Maintenance of Meters	512	0	0	**512**
5178	Customer Installations Expenses- Leased Property	0	0	0	**0**
5185	Water Heater Rentals - Labour	2,755	0	2,755	**0**
5186	Water Heater Rentals - Materials and Expenses	0	0	0	**0**
5190	Water Heater Controls - Labour	0	0	0	**0**
5192	Water Heater Controls - Materials and Expenses	0	0	0	**0**
5195	Maintenance of Other Installations on Customer Premises	0	0	0	**0**
5205	Purchase of Transmission and System Services	0	0	0	**0**
5210	Transmission Charges	84,696	84,696	0	**0**
5215	Transmission Charges Recovered	0	0	0	**0**
5305	Supervision	27,058	0	0	**27,058**
5310	Meter Reading Expense	8,521	0	0	**8,521**
5315	Customer Billing	19,881	0	0	**19,881**
5320	Collecting	944	0	0	**944**
5325	Collecting- Cash Over and Short	0	0	0	**0**
5330	Collection Charges	0	0	0	**0**
5335	Bad Debt Expense	1,660	0	0	**1,660**
5340	Miscellaneous Customer Accounts Expenses	0	0	0	**0**
5405	Supervision	0	0	0	**0**
5410	Community Relations - Sundry	0	0	0	**0**
5415	Energy Conservation	0	0	0	**0**
5420	Community Safety Program	0	0	0	**0**
5425	Miscellaneous Customer Service and Informational Expenses	0	0	0	**0**
5505	Supervision	0	0	0	**0**
5510	Demonstrating and Selling Expense	0	0	0	**0**
5515	Advertising Expense	0	0	0	**0**
5520	Miscellaneous Sales Expense	0	0	0	**0**
5605	Executive Salaries and Expenses	3,750	0	0	**3,750**
5610	Management Salaries and Expenses	0	0	0	**0**
5615	General Administrative Salaries and Expenses	21,000	0	0	**21,000**
5620	Office Supplies and Expenses	10,822	0	0	**10,822**
5625	Administrative Expense Transferred Credit	0	0	0	**0**
5630	Outside Services Employed	5,899	0	0	**5,899**
5635	Property Insurance	1,000	0	0	**1,000**
5640	Injuries and Damages	0	0	0	**0**
5645	Employee Pensions and Benefits	0	0	0	**0**
5650	Franchise Requirements	0	0	0	**0**
5655	Regulatory Expenses	0	0	0	**0**
5660	General Advertising Expenses	0	0	0	**0**
5665	Miscellaneous General Expenses	4,330	0	0	**4,330**
5670	Rent	3,000	0	0	**3,000**
5675	Maintenance of General Plant	10,413	0	0	**10,413**

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		$	$	$	$
5680	Electrical Safety Authority Fees	0	0	0	**0**
5685	Independent Market Operator Fees and Penalties	0	0	0	**0**
5705	Amortization Expense - Property, Plant, and Equipment	24,538	0	0	**24,538**
5710	Amortization of Limited Term Electric Plant	0	0	0	**0**
5715	Amortization of Intangibles and Other Electric Plant	0	0	0	**0**
5720	Amortization of Electric Plant Acquisition Adjustments	0	0	0	**0**
5725	Miscellaneous Amortization	0	0	0	**0**
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0	0	**0**
5735	Amortization of Deferred Development Costs	0	0	0	**0**
5740	Amortization of Deferred Charges	0	0	0	**0**
6005	Interest on Long Term Debt	0	0	0	**0**
6010	Amortization of Debt Discount and Expense	0	0	0	**0**
6015	Amortization of Premium on Debt Credit	0	0	0	**0**
6020	Amortization of Loss on Reacquired Debt	0	0	0	**0**
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	**0**
6030	Interest on Debt to Associated Companies	0	0	0	**0**
6035	Other Interest Expense	0	0	0	**0**
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	**0**
6042	Allowance For Other Funds Used During Construction	0	0	0	**0**
6045	Interest Expense on Capital Lease Obligations	0	0	0	**0**
6105	Taxes Other Than Income Taxes	0	0	0	**0**
6110	Income Taxes	0	0	0	**0**
6115	Provision for Future Income Taxes	0	0	0	**0**
6205	Donations	0	0	0	**0**
6210	Life Insurance	0	0	0	**0**
6215	Penalties	0	0	0	**0**
6225	Other Deductions	0	0	0	**0**
6305	Extraordinary Income	0	0	0	**0**
6310	Extraordinary Deductions	0	0	0	**0**
6315	Income Taxes, Extraordinary Items	0	0	0	**0**
6405	Discontinues Operations - Income/ Gains	0	0	0	**0**
6410	Discontinued Operations - Deductions/ Losses	0	0	0	**0**
6415	Income Taxes, Discontinued Operations	0	0	0	**0**
	Total ($) Value	651,739	468,845	-52,307	**235,201**

GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

ADJ 1 (RATE BASE -TIER 1)

			posted to account
1) New Transformer Stations - 2005 In Service Date		0	1815 - Transformer Stn. Equip - Primary above 50 kV
2) Retirements Without Replacement			
Total from Sheet ADJ 1a		**0**	various
3) Wholesale Meters			
2004 amount	0		
2005 amount	0		
Adjustment (Increase)		**0**	1860 - Meters
4) CDM Qualifying Investment and Smart Meter Investment			
CDM			
capital amount - 3rd tranche (incl. smart meters)			1565 - Conservation & Demand Mgmt
capital amount - post 3rd tranche	**(Handbook p.15)**		
Smart Meters			
post 3rd tranche	**(Handbook p.16)**	**0**	1860 - Meters
5) Non Routine/Unusual Adjustments			
Total from Sheet ADJ 1a		**48,500**	various
Subtotal - Tier 1 Adjustments to the Rate Base		**48,500**	
6) Adjustment to Cost of Power as Recorded in Trial Balance			
Adjustment for "Normalized" Cost of Power	**(Handbook 5.4)**		
Cost of Power - 2004 Amount	528,157		
Consumption per customer: Ratio of three year average vs. 2004 (calculated from figures in Sheet 6-2)	0.9958		
Adjustment Factor	(0.0042)	-2,212	
Accounting Adjustment			
Normalized Cost of Power (re. above)	525,945		
Additional Adjustment (with explanation)			
Total Adjustment to Cost of Power		**-2,212**	4710 - Cost of Power Adjustments
Total Tier 1 and Other Adjustments to the Rate Base		**46,288**	

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

ADJ 1a (RATE BASE -TIER 1)

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

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

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

Materiality Calculation:

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

ADJ 2 (TIER 2 - RATE BASE)

Enter Tier 2 Adjustments related to the Rate Base.

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

ADJ 3 (DISTRIBUTION EXPENSES -TIER 1)

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

			posted to account
1) OEB Annual Dues and Other Regulatory Agency Costs			
2004 amount (from Accounting Data Input, account 5655)	0		
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE)	0		5655 - Regulatory Expenses
Adjustment (Increment)		**0**	
2) Pensions			
2004 OMERS amount (from ADJ 5)	0		
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE)	0		5645 - Employee Pensions and Benefits
Adjustment (Increment)		**0**	
3) Insurance			
2004 amount (from ADJ 5)	1,000		
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE)	1,000		5635 - Property Insurance
Adjustment		**0**	
4) Non Routine/Unusual Adjustments			
Total from Sheet 3a		**3,500**	various
5) Low Voltage/Wheeling Adjustments (Embedded Distributors only)	**(Handbook p.13)**		
Amount included in 2004 Trial Balance data, if any	0		
Incremental Amount per section A (Handbook, p. 13) Amount per section C (Handboook, p. 13)	11,377		
[above items to Sheet 5-5 B.R.R. #2]			5665 - Miscellaneous General Expenses
Adjustment		**11,377**	
6) Amortization Related to Tier 1 Adjustment to the Rate Base			
Total from Sheet 3b		**1,940**	various
7) CDM (and Smart Meters)	**(Handbook p.14)**		
CDM			5415 - Energy Conservation
Adjustment			
Smart Meters			
Adjustment			5065 - Meter Expense
Net Tier 1 Adjustments to Distribution Expenses		**16,817**	

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)

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

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

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

ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)

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

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

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

MATERIALITY CALCULATION:

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

ADJ 3b (TIER 1 AMORTIZATION)

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

		1) Tier 1 Adjustments from Worksheet ADJ1 (items 1, 3, 4) $	2) Retirements Without Replacement $	5) Non Routine/ Unusual Adjustments $	Total Adjustments $	Amortization Rate (If more than one rate, or different than Appendix B, explain in Schedule 3-1) %	Adjustment to Amortization $
1565	Conservation and Demand Management Expenditures and Recoveries	0			0		0
1808	Buildings and Fixtures		0	0	0		0
1810	Leasehold Improvements		0	0	0		0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0		0
1820	Distribution Station Equipment - Normally Primary below 50 kV		0	0	0		0
1825	Storage Battery Equipment		0	0	0		0
1830	Poles, Towers and Fixtures		0	40,000	40,000	0	1,600
1835	Overhead Conductors and Devices		0	0	0		0
1840	Underground Conduit		0	0	0		0
1845	Underground Conductors and Devices		0	0	0		0
1850	Line Transformers		0	8,500	8,500	0	340
1855	Services		0	0	0		0
1860	Meters	0	0	0	0		0
1908	Buildings and Fixtures		0	0	0		0
1910	Leasehold Improvements		0	0	0		0
1915	Office Furniture and Equipment		0	0	0		0
1920	Computer Equipment - Hardware		0	0	0		0
1925	Computer Software		0	0	0		0
1930	Transportation Equipment		0	0	0		0
1935	Stores Equipment		0	0	0		0
1940	Tools, Shop and Garage Equipment		0	0	0		0
1945	Measurement and Testing Equipment		0	0	0		0
1950	Power Operated Equipment		0	0	0		0
1955	Communication Equipment		0	0	0		0
1960	Miscellaneous Equipment		0	0	0		0
1970	Load Management Controls - Customer Premises		0	0	0		0
1975	Load Management Controls - Utility Premises		0	0	0		0
1980	System Supervisory Equipment		0	0	0		0
1990	Other Tangible Property		0	0	0		0
1995	Contributions and Grants - Credit		0	0	0		0
2005	Property Under Capital Leases		0	0	0		0
2010	Electric Plant Purchased or Sold		0	0	0		0
							1,940

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

ADJ 4 (DISTRIBUTION EXPENSES -TIER 2)

Enter Tier 2 Adjustments related to the Rate Base.

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

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

ADJ 4 (DISTRIBUTION EXPENSES -TIER 2)

Enter Tier 2 Adjustments related to the Rate Base.

Account Number	Account Description	2004 Before Adjustments *("Utility Only" from Sheet 2)* $	Tier 2 Adjustments $	Grouping
Total Tier 2 Adjustments to Distribution Expenses			**0**	

ADJ 5 (SPECIFIC DISTRIBUTION EXPENSES)

Enter Adjustments for Specific Distribution Expenses.

Description	HANDBOOK REF.	2002 Expenses $	2003 Expenses $	2004 Expenses $	Non-Recoverable 2004 Amounts $
INSURANCE EXPENSE	6.2.1	-0	1,080	**1,000**	
3rd Party Insurance					
Type & Number of Insurers					
Total - 3rd Party Insurance		0	0	**0**	**0**
BAD DEBT EXPENSE	6.2.2	-0	-11	**1,660**	
Residential					
GS<50					
GS>50					
Intermediate					
Large Use					
Street Lighting					
Sentinel Lighting					
Total Bad Debt		0	0	**0**	**0**

Material Bad Debt Occurrences

Materiality (0.2% x Distribtn. Expenses) = 317

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

ADJ 5 (SPECIFIC DISTRIBUTION EXPENSES)

Enter Adjustments for Specific Distribution Expenses.

Description	HANDBOOK REF.	2002 Expenses $	2003 Expenses $	2004 Expenses $	Non-Recoverable 2004 Amounts $
ADVERTISING, ETC.	6.2.4				
Advertising Expenses		-0	-0	-0	
Political Contributions					
Employee Dues					0
Charitable Contributions		-0	-0	-0	
Amount of recoverable contributions *(details to be put in Schedule 6-3)*				0	
Other Contributions *(non-recoverable)*					-0
PENSION AND POST-RETIREMENT BENEFITS	6.2.6	0	0	0	
OMERS Members					
Total of OMERS Pension Premiums and Adjustments		0	0	0	0
TOTAL NON-RECOVERABLE AMOUNT					-0

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

ADJ 6 (REVENUE AMOUNTS -TIER 1)

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

MATERIALITY CALCULATION:

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

2-4 ADJUSTED ACCOUNTING DATA

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

ok

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

2-4 ADJUSTED ACCOUNTING DATA

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

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

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

2-4 ADJUSTED ACCOUNTING DATA

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

ok

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

2-4 ADJUSTED ACCOUNTING DATA

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

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

2-4 ADJUSTED ACCOUNTING DATA

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

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

2-4 ADJUSTED ACCOUNTING DATA

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

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

2-4 ADJUSTED ACCOUNTING DATA

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

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	*(from INPUT 2)*	*enter amount of the adjustment*	*(from ADJ 2)*	*(from ADJ 3 and 3a)*	*(from ADJ 4)*	*(from ADJ 5)*	*(from ADJ 6)*		*[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]*
		$		$	$	$	$	$	$	$
4545	Hydraulic Expenses	0		0	0	0		0	0	0
4550	Generation Expense	0		0	0	0		0	0	0
4555	Miscellaneous Power Generation Expenses	0		0	0	0		0	0	0
4560	Rents	0		0	0	0		0	0	0
4565	Allowances for Emissions	0		0	0	0		0	0	0
4605	Maintenance Supervision and Engineering	0		0	0	0		0	0	0
4610	Maintenance of Structures	0		0	0	0		0	0	0
4615	Maintenance of Boiler Plant	0		0	0	0		0	0	0
4620	Maintenance of Electric Plant	0		0	0	0		0	0	0
4625	Maintenance of Reservoirs, Dams and Waterways	0		0	0	0		0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0		0	0	0		0	0	0
4635	Maintenance of Generating and Electric Plant	0		0	0	0		0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0		0	0	0		0	0	0
4705	Power Purchased	476,716		0	0	0		0	0	476,716
4708	Charges-WMS	42,778		0	0	0		0	0	42,778
4710	Cost of Power Adjustments	0		0	0	0		0	-2,212	-2,212
4712	Charges-One-Time	0		0	0	0		0	0	0
4714	Charges-NW	0		0	0	0		0	0	0
4715	System Control and Load Dispatching	0		0	0	0		0	0	0
4716	Charges-CN	0		0	0	0		0	0	0
4720	Other Expenses	0		0	0	0		0	0	0
4725	Competition Transition Expense	0		0	0	0		0	0	0
4730	Rural Rate Assistance Expense	8,663		0	0	0		0	0	8,663
4805	Operation Supervision and Engineering	0		0	0	0		0	0	0
4810	Load Dispatching	0		0	0	0		0	0	0
4815	Station Buildings and Fixtures Expenses	0		0	0	0		0	0	0
4820	Transformer Station Equipment - Operating Labour	0		0	0	0		0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0		0	0	0		0	0	0
4830	Overhead Line Expenses	0		0	0	0		0	0	0
4835	Underground Line Expenses	0		0	0	0		0	0	0
4840	Transmission of Electricity by Others	0		0	0	0		0	0	0
4845	Miscellaneous Transmission Expense	0		0	0	0		0	0	0
4850	Rents	0		0	0	0		0	0	0
4905	Maintenance Supervision and Engineering	0		0	0	0		0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0		0	0	0		0	0	0
4916	Maintenance of Transformer Station Equipment	0		0	0	0		0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0		0	0	0		0	0	0
4935	Maintenance of Overhead Conductors and Devices	0		0	0	0		0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0		0	0	0		0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0		0	0	0		0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trail	0		0	0	0		0	0	0
4960	Maintenance of Underground Lines	0		0	0	0		0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0		0	0	0		0	0	0
5005	Operation Supervision and Engineering	0		0	0	0		0	0	0
5010	Load Dispatching	0		0	0	0		0	0	0
5012	Station Buildings and Fixtures Expense	0		0	0	0		0	0	0

2-4 ADJUSTED ACCOUNTING DATA

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

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

2-4 ADJUSTED ACCOUNTING DATA

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

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	*(from INPUT 2)*	*enter amount of the adjustment*	*(from ADJ 2)*	*(from ADJ 3 and 3a)*	*(from ADJ 4)*	*(from ADJ 5)*	*(from ADJ 6)*		*[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]*
		$		$	$	$	$	$	$	$
5310	Meter Reading Expense	8,521		0	0	0		0	0	8,521
5315	Customer Billing	19,881		0	0	0		0	0	19,881
5320	Collecting	944		0	0	0		0	0	944
5325	Collecting- Cash Over and Short	0		0	0	0		0	0	0
5330	Collection Charges	0		0	0	0		0	0	0
5335	Bad Debt Expense	1,660		0	0	0	0	0	0	1,660
5340	Miscellaneous Customer Accounts Expenses	0		0	0	0		0	0	0
5405	Supervision	0		0	0	0		0	0	0
5410	Community Relations - Sundry	0		0	0	0		0	0	0
5415	Energy Conservation	0		0	**0**	0		0	0	0
5420	Community Safety Program	0		0	0	0		0	0	0
5425	Miscellaneous Customer Service and Informational Expenses	0		0	0	0		0	0	0
5505	Supervision	0		0	0	0		0	0	0
5510	Demonstrating and Selling Expense	0		0	0	0		0	0	0
5515	Advertising Expense	0		0	0	0	0	0	0	0
5520	Miscellaneous Sales Expense	0		0	0	0		0	0	0
5605	Executive Salaries and Expenses	3,750		0	0	0	0	0	0	3,750
5610	Management Salaries and Expenses	0		0	0	0	0	0	0	0
5615	General Administrative Salaries and Expenses	21,000		0	0	0		0	0	21,000
5620	Office Supplies and Expenses	10,822		0	0	0		0	0	10,822
5625	Administrative Expense Transferred Credit	0		0	0	0		0	0	0
5630	Outside Services Employed	5,899		0	0	0		0	0	5,899
5635	Property Insurance	1,000		0	**0**	0		0	0	1,000
5640	Injuries and Damages	0		0	0	0		0	0	0
5645	Employee Pensions and Benefits	0		0	**0**	0		0	0	0
5650	Franchise Requirements	0		0	0	0		0	0	0
5655	Regulatory Expenses	0		0	**0**	0		0	0	0
5660	General Advertising Expenses	0		0	0	0		0	0	0
5665	Miscellaneous General Expenses	4,330		0	11,377	0	0	0	11,377	15,707
5670	Rent	3,000		0	0	0		0	0	3,000
5675	Maintenance of General Plant	10,413		0	0	0		0	0	10,413
5680	Electrical Safety Authority Fees	0		0	0	0		0	0	0
5685	Independent Market Operator Fees and Penalties	0		0	0	0		0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	24,538		0	0	0		0	0	**24,538**
5710	Amortization of Limited Term Electric Plant	0		0	0	0		0	0	0
5715	Amortization of Intangibles and Other Electric Plant	0		0	0	0		0	0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0		0	0	0		0	0	0
5725	Miscellaneous Amortization	0		0	0	0		0	0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0		0	0	0		0	0	0
5735	Amortization of Deferred Development Costs	0		0	0	0		0	0	0
5740	Amortization of Deferred Charges	0		0	0	0		0	0	0
6005	Interest on Long Term Debt	0		0	0	0		0	0	0
6010	Amortization of Debt Discount and Expense	0		0	0	0		0	0	0
6015	Amortization of Premium on Debt Credit	0		0	0	0		0	0	0
6020	Amortization of Loss on Reacquired Debt	0		0	0	0		0	0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0		0	0	0		0	0	0

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

2-4 ADJUSTED ACCOUNTING DATA

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

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	*(from INPUT 2)*	*enter amount of the adjustment*	*(from ADJ 2)*	*(from ADJ 3 and 3a)*	*(from ADJ 4)*	*(from ADJ 5)*	*(from ADJ 6)*		*[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]*
		$		$	$	$	$	$	$	$
6030	Interest on Debt to Associated Companies	0		0	0	0		0	0	0
6035	Other Interest Expense	0		0	0	0		0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0		0	0	0		0	0	0
6042	Allowance For Other Funds Used During Construction	0		0	0	0		0	0	0
6045	Interest Expense on Capital Lease Obligations	0		0	0	0		0	0	0
6105	Taxes Other Than Income Taxes	0		0	0	0		0	0	0
6110	Income Taxes	0		0	0	0		0	0	0
6115	Provision for Future Income Taxes	0		0	0	0		0	0	0
6205	Donations	0		0	0	0	0	0	0	0
6210	Life Insurance	0		0	0	0	0	0	0	0
6215	Penalties	0		0	0	0		0	0	0
6225	Other Deductions	0		0	0	0		0	0	0
6305	Extraordinary Income	0		0	0	0		0	0	0
6310	Extraordinary Deductions	0		0	0	0		0	0	0
6315	Income Taxes, Extraordinary Items	0		0	0	0		0	0	0
6405	Discontinues Operations - Income/ Gains	0		0	0	0		0	0	0
6410	Discontinued Operations - Deductions/ Losses	0		0	0	0		0	0	0
6415	Income Taxes, Discontinued Operations	0		0	0	0		0	0	0
	Total ($) Value	234,869	0	0	14,877	0	0	0	61,165	281,426

2-4 ADJUSTED ACCOUNTING DATA

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

ok

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

2-4 ADJUSTED ACCOUNTING DATA

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

ok	Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
			(from INPUT 2)	*enter amount of the adjustment*	*(from ADJ 2)*	*(from ADJ 3 and 3a)*	*(from ADJ 4)*	*(from ADJ 5)*	*(from ADJ 6)*		*[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]*
			$		$	$	$	$	$	$	$
		Other Power Supply Expenses	-0	0	0	0	0	0	0	0	-0
		Operation (Working Capital)	-0	0	0	0	0	0	0	0	-0
		Maintenance (Working Capital)	15,789	0	0	3,500	0	0	0	3,500	19,289
		Billing and Collection (Working Capital)	56,404	0	0	0	0	0	0	0	56,404
		Community Relations (Working Capital)	-0	0	0	0	0	0	0	0	-0
		Community Relations - CDM (Working Capital)	-0	0	0	0	0	0	0	0	-0
		Administrative and General Expenses (Working Capital)	59,214	0	0	11,377	0	0	0	11,377	70,591
		Insurance Expense (Working Capital)	1,000	0	0	0	0	0	0	0	1,000
		Bad Debt Expense (Working Capital)	1,660	0	0	0	0	0	0	0	1,660
		Advertising Expenses	-0	0	0	0	0	0	0	0	-0
		Charitable Contributions	-0	0	0	0	0	0	0	0	0
		Amortization of Assets	24,538	0	0	0	0	0	0	0	24,538
		Other Amortization - Unclassified	-0	0	0	0	0	0	0	0	-0
		Interest Expense - Unclassifed	-0	0	0	0	0	0	0	0	-0
		Income Tax Expense - Unclassified	-0	0	0	0	0	0	0	0	-0
		Other Distribution Expenses	-0	0	0	0	0	0	0	0	-0
		Non-Distribution Expenses	-0	0	0	0	0	0	0	0	-0
		Unclassified Expenses	-0	0	0	0	0	0	0	0	-0
			235,201	0	0	14,877	0	0	0	61,165	281,759

2-4 ADJUSTED ACCOUNTING DATA

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

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	*(from INPUT 2)*	*enter amount of the adjustment*	*(from ADJ 2)*	*(from ADJ 3 and 3a)*	*(from ADJ 4)*	*(from ADJ 5)*	*(from ADJ 6)*		*[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]*
		$		$	$	$	$	$	$	$
SUMMARY FINANCIAL INFORMATION										
DISTRIBUTION ASSETS:										
	Land and Buildings	-0	0	0	0	0	0	0	0	0
	TS Primary Above 50	-0	0	0	0	0	0	0	0	0
	DS	-0	0	0	0	0	0	0	0	0
	Poles, Wires	349,975	0	0	0	0	0	0	40,000	369,975
	Line Transformers	123,329	0	0	0	0	0	0	8,500	127,579
	Services and Meters	65,632	0	0	0	0	0	0	0	65,401
	General Plant	-0	0	0	0	0	0	0	0	0
	Equipment	34,517	0	0	0	0	0	0	0	34,517
	IT Assets	2,126	0	0	0	0	0	0	0	2,126
	CDM Assets	-0	0	0	0	0	0	0	0	0
	Other Distribution Assets	25,116	0	0	0	0	0	0	0	25,116
	Contributions and Grants	-0	0	0	0	0	0	0	0	0
	TOTAL DISTRIBUTION ASSETS	**600,694**	**0**	**0**	**0**	**0**	**0**	**0**	**48,500**	**624,713**
NET FIXED DISTRIBUTION ASSETS:										
	Total Distribution Assets (as above) - LESS:									
	Accumulated Amortization	-313,923	0	0	0	0	0	0	0	-304,050
	NET FIXED DISTRIBUTION ASSETS	**286,772**	**0**	**0**	**0**	**0**	**0**	**0**	**48,500**	**320,664**
NET SALES REVENUE										
	Sales of Electricity	-600,067	0	0	0	0	0	0	0	-600,067
	Power Supply Expenses (Working Capital)	528,157	0	0	0	0	0	0	-2,212	525,945
	SALES OF ELECTRICITY NET OF COST OF POWER	-71,910	0	0	0	0	0	0	-2,212	-74,122
DISTRIBUTION REVENUE										
	Distribution Services Revenue	-114,861	0	0	0	0	0	0	0	-114,861
	Late Payment Charges	-2,909	0	0	0	0	0	0	0	-2,909
	Specific Service Charges	-7,134	0	0	0	0	0	0	0	-7,134
	Other Distribution Revenue	-13,362	0	0	0	0	0	0	0	-13,362
	TOTAL DISTRIBUTION REVENUE	**-138,265**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-138,265**

2-4 ADJUSTED ACCOUNTING DATA

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

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	*(from INPUT 2)*	*enter amount of the adjustment*	*(from ADJ 2)*	*(from ADJ 3 and 3a)*	*(from ADJ 4)*	*(from ADJ 5)*	*(from ADJ 6)*		*[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]*
		$		$	$	$	$	$	$	$
DISTRIBUTION EXPENSES (before PILS):										
	Operation (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Maintenance (Working Capital)	15,789	0	0	3,500	0	0	0	3,500	19,289
	Billing and Collection (Working Capital)	56,404	0	0	0	0	0	0	0	56,404
	Community Relations (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Community Relations - CDM (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Administrative and General Expenses (Working Capital)	59,214	0	0	11,377	0	0	0	11,377	70,591
	Insurance Expense (Working Capital)	1,000	0	0	0	0	0	0	0	1,000
	Bad Debt Expense (Working Capital)	1,660	0	0	0	0	0	0	0	1,660
	Advertising Expenses	-0	0	0	0	0	0	0	0	-0
	Charitable Contributions	-0	0	0	0	0	0	0	0	0
	Amortization of Assets	24,538	0	0	0	0	0	0	0	24,538
	Other Distribution Expenses	-0	0	0	0	0	0	0	0	-0
	TOTAL DISTRIBUTION EXPENSES (before PILs)	**158,605**	**0**	**0**	**14,877**	**0**	**0**	**0**	**14,877**	**173,482**
PILS AMOUNT										
WORKING CAPITAL CALCULATION										
Cost of Power										
	Power Supply Expenses (Working Capital)	528,157	0	0	0	0	0	0	-2,212	525,945
	TOTAL COST OF POWER	528,157	0	0	0	0	0	0	-2,212	525,945
Expenses										
	Operation (Working Capital)	0	0	0	0	0	0	0	0	-0
	Maintenance (Working Capital)	15,789	0	0	3,500	0	0	0	3,500	19,289
	Billing and Collection (Working Capital)	56,404	0	0	0	0	0	0	0	56,404
	Community Relations (Working Capital)	0	0	0	0	0	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	0	0	0	0	0	-0
	Administrative and General Expenses (Working Capital)	59,214	0	0	11,377	0	0	0	11,377	70,591
	Insurance Expense (Working Capital)	1,000	0	0	0	0	0	0	0	1,000
	Bad Debt Expense (Working Capital)	1,660	0	0	0	0	0	0	0	1,660
	Advertising Expenses	0	0	0	0	0	0	0	0	-0
	Charitable Contributions	0	0	0	0	0	0	0	0	0
	Other Distribution Expenses	0	0	0	0	0	0	0	0	-0
	TOTAL EXPENSES	134,068	0	0	14,877	0	0	0	14,877	148,945

2-5 CAPITAL EXPENDITURES

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

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

2-5 CAPITAL EXPENDITURES

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

GROUPED

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

MATERIALITY CALCULATION:

Materiality Threshold 1:	
Net Fixed Assets (Before Adjustment) from Sheet 2-2	286,772
Materiality Factor	0.2%
	574
Materiality Threshold 2:	
Rate Base	421,897
under $100 million	**75,000**
$100 million - $250 million	150,000
$250 million - $1 billion	300,000
greater than $1 billion	500,000
Materiality (lesser of Threshold 1 and 2)	**574**

3.4.8 - Employee Total Compensation

EXECUTIVE CATEGORY

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

MANAGEMENT CATEGORY

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

NON-UNIONIZED CATEGORY

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

UNIONIZED CATEGORY

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

3-1 RATE BASE

Net Fixed Assets **320,664**

Working Capital Allowance

Working Capital *(from Sheet "2-4 ADJUSTED ACCOUNTING DATA")*	674,890	
Working Capital Allowance @ 15%	101,233	**101,233**

RATE BASE **421,897**

Fixed Assets for Conservation and Demand Management[1]	0
Smart Meters	0

[1] Include reference to Board-Approved CDM Application

3-2 COST OF CAPITAL (Input)

Cost of Capital

Deemed Debt Rate and D/E Structures

Rate Base: (from Sheet *Ratebase Calc.*)	$421,897
Size of LDC (based on Rate Base)	Small
Debt Rate (based on Size)	6.25%
Deemed Debt (based on Size)	57%
Deemed Equity (based on Size)	43%

Table 3-1
Deemed Common Equity and Debt Ratios and Debt Cost Rates

Size of Utility Rate Base	Descriptor	Equity CER %	Debt (1-CER)%	DR
Greater than $1.0 Billion	Large	35%	65%	5.80%
Between $250 Million and $1.0 Billion	Medium-Large	40%	60%	5.90%
Between $100 Million and $250 Million	Medium-Small	45%	55%	6.00%
Under $100 Million	Small	43%	58%	6.25%

Debt Rate (DR)

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

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

Return on Equity

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

Cost of Capital

Cost of Capital	7.44%



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

3-3 CAPITAL STRUCTURE (Input)

Schedule 5-2 Actual Capital Structure of the Distributor

Line	Particulars		($000)	(%)	Deemed Structure (from 3-2)	Cost Rate
(1)	Long Term Debt	(from Sheet 3-4)	$0	0.0%		
(2)	Unfunded Short Term Debt			0.0%		
(3)	Total Debt	(3) = (1) + (2)	$0	0.0%	56.7%	
(4)	Preferred Shares		$0	0.0%		
(5)	Common Equity		$475,885	100.0%		
(6)	Total Equity	(6) = (4) + (5)	$475,885	100.0%	43.3%	
(7)	Total Rate Base	(6) = (3) + (6)	$475,885	100.0%		

Absolute difference between actual and size-related deemed debt ratio: 56.7%

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

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

3-4 WEIGHTED DEBT COST (Input)

Schedule 5-1: Weighted Debt Cost

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

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

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

4-1 DATA for PILS MODEL

Item	Source	$ Amount as Adjusted

Net Income before consideration of PILS

Revenue Requirement other than PILS	*Sheet 5-1*		204,875
Distribution Expenses other than PILS and interest *(Note: "Book" interest expense and "book" income tax expense are not included in Distribution Expenses above)*	*Sheet 2-4*		173,482 to detail
			31,392
Calculated Interest			
Rate Base	*Sheet 3-1*	421,897	
x Debt Component	*Sheet 3-2*	56.70%	
x Debt Rate reflected in Revenue Requirement	*Sheet 3-2*	6.25%	14,951
Target Net Income before consideration of PILS (= Target Net Income reflecting PILS)			**16,441**

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

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

* "disclaimer" re. financial statements

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

4-2 OUTPUT from PILS MODEL

	$	
PILS Amount from PILS Model	-	PLACE HOLDER = 2004 TRIAL BALANCE AMOUNT -- PLEASE UPDATED WITH AMOUNT FROM PILS MODEL

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

5-1 SERVICE REVENUE REQUIREMENT

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

	$	$
Rate Base (*from sheet 3-1)*	421,897	
x Cost of Capital *(from sheet 3-2)*	7.44%	
Return on Ratebase		**31,392**
Distribution Expenses (*from sheet "2-4 ADJUSTED ACCOUNTING DATA"*		**173,482**
Revenue Requirement Before Income Taxes		**204,875**
Income Taxes - from PILS Model		**0**
SERVICE REVENUE REQUIREMENT		**204,875**

5-2 SPECIFIC SERVICE CHARGES (Input)

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

5-2 SPECIFIC SERVICE CHARGES (Input)

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

5-2 SPECIFIC SERVICE CHARGES (Input)

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

5-2 SPECIFIC SERVICE CHARGES (Input)

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

5-3 OTHER REGULATED CHARGES (Input)

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

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

5-4 CDM (Input)

	$
Trial Balance account 5415-Energy Conservation	0
Tier 1 Adjustment	0
Adjusted amount	0

Portion attributed to specific classes	

5-5 BASE REVENUE REQUIREMENT

	$	$
Service Revenue Requirement *(from Sheet 5-1)*		**204,875**
LESS:		
Revenue Offsets:		
Board Approved Charges		
Specific Service Charges *(from Sheet 5-2)*	5,226	
Late Payment Charges *(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)*	2,909	
Other Distribution Revenue *(from Sheet 5-3)*	13,362	
Other Income & Deductions *(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)*	0	
TOTAL REVENUE OFFSETS	21,497	**21,497**
Base Revenue Requirement		**183,378**

(defined as SERVICE REVENUE REQUIREMENT NET OF REVENUE OFFSETS)

Base Revenue Requirement is allocated to classes in three portions:

B.R.R. #1: Base Revenue Requirement net of B.R.R. #2 and #3 (below)	**172,001**
B.R.R. #2: Low Voltage Wheeling Costs (Embedded Distributors only) *(from Sheet ADJ3, item 5)*	**11,377**
B.R.R. #3: Directly assigned CDM *(from Sheet 5-4)*	**0**
Base Revenue Requirement (as above)	**183,378**



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

6-1 CUSTOMER CLASSES (Input)

Enter current and proposed customer classes

Customer Classification	Current	Proposed
Please update: "X" if applicable (delete if not applicable)		
RESIDENTIAL		X
Regular	X	X
Time of Use		
Urban		
Suburban		
Other (specify)		
Other (specify)		
Other (specify)		
Other (specify)		
Other (specify)		
GENERAL SERVICE		X
Less than 50 kW	X	X
Less than 50 kW Time of Use		
Other < 50 kW (specify) .		
Greater than 50 kW (to 3000 kW)		
Greater than 50 kW Time of Use		
Other > 50 kW (specify) .		
Other > 50 kW (specify) .		
Other > 50 kW (specify) .		
Intermediate Use (3000 - 5000 kW)		
Large Use (> 5000 kW)		
Unmetered Scattered Load		
Sentinel Lighting	X	X
Street Lighting	X	X
Back-up/Standby Power		
Other (specify)		
Other (specify)		

6-2 DEMAND, RATES (Input)

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

Enter 2004 and 2005 rates

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

6-2 DEMAND, RATES (Input)

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

Enter 2004 and 2005 rates

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

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

6-3 Transformer Ownership (Input)

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

7-1 ALLOCATION - Base Revenue Requirement

B.R.R. #1 from Sheet 5-5
(not including amounts related to Low Voltage Wheeling Costs and CDM)

Amount allocated on this sheet:--
Base Revenue Requirement B.R.R. #1
$172,001

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

7-1 ALLOCATION - Base Revenue Requirer

B.R.R. #1 from Sheet 5-5
(not including amounts related to Low Voltage Wheeling Costs and CDM)

Amount allocated on this sheet:--
Base Revenue Requirement B.R.R. #1
$172,001

	Calculated Revenue for Allocation to Customer Classes: Consumption determinants x Rates for 2004 test year "Sheet 2"				Allocation to Customer Classes %	Calculated Revenue for Allocation between Fixed and Variable: Consumption determinants x Rates for 2005 "Sheet 5"				Allocation between Fixed and Variable %		
	Volumetric kWh ($)	Volumetric kW ($)	Monthly Fixed Charges ($)	Total ($)	Total for customer class as % of Total for all classes	Volumetric kWh ($)	Volumetric kW ($)	Monthly Fixed Charges ($)	Total ($)	Volumetric as percent of Total for customer class	Fixed charges as percent of total for customer class	
RESIDENTIAL												
Regular	36,652	0	49,078	85,730	72.97%	36,652	0	49,078	85,730	42.75%	57.25%	100.00%
Less than 50 kW	14,164	0	16,984	31,148	26.51%	14,164	0	16,984	31,148	45.47%	54.53%	100.00%
Sentinel Lighting	0	3	7	11	0.01%	0	3	7	11	30.62%	69.38%	100.00%
Street Lighting	0	594	5	599	0.51%	0	594	5	599	99.16%	0.84%	100.00%
TOTALS	50,817	597	66,074	117,488	**100.00%**	50,817	597	66,074	117,488	43.76%	56.24%	**100.00%**

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

7-1 ALLOCATION - Base Revenue Requirer

B.R.R. #1 from Sheet 5-5
(not including amounts related to Low Voltage Wheeling Costs and CDM)

Amount allocated on this sheet:--
Base Revenue Requirement B.R.R. #1
$172,001

	Base Revenue Requirement Allocated (adjusted for Transformer Credit)		
	Overall Allocation to Classes	**Variable Component**	**Fixed Component**
RESIDENTIAL			
Regular	125,508	53,659	71,849
Less than 50 kW	45,600	20,736	24,864
Sentinel Lighting	16	5	11
Street Lighting	877	869	7
TOTALS	**172,001**	**75,269**	**96,732**
	0 << Less Transformer Credit		
	172,001 << Base Revenue Req. B.R.R.#1		

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

7-2 ALLOCATION - Low Voltage Wheeling Costs

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

Amount allocated on this sheet:--
Low Voltage Wheeling Costs B.R.R. #2
$11,377

	Retail Transmission Connection Rate ($)		Basis for Allocation ($) (rate x volume from 6-2)	Allocation Percentages	Allocated $
	per KWh	per kW			
RESIDENTIAL					
Regular	0.0050		23,206.62	57.33%	6,522
GENERAL SERVICE					
Less than 50 kW	0.0045		16,800.19	41.50%	4,722
Sentinel Lighting		1.6083	1.61	0.00%	0
Street Lighting		1.3824	471.40	1.16%	132
TOTALS			40,479.81	100.00%	11,377

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

7-3 ALLOCATION - CDM (Input)

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

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

	CDM Requirement Allocated $
RESIDENTIAL	
Regular	
GENERAL SERVICE	
Less than 50 kW	
Sentinel Lighting	
Street Lighting	
TOTAL	0

Directly Atrributed CDM per 5-4 and 5-5	0
Difference	0

8-1 RATES - BASE REVENUE REQUIREMENT

	Number of Customers (Connections)	kWh	kW	Base Revenue Requirement Allocated from Sheet 7-1		Base Rates - Requirement *divided by* consumption for test yr.			
	2004 Customer count	2004 cust. count x 3 yr per cust. avg. kWh	2004 cust. count x 3 yr per cust. avg. kW	Variable Component	Fixed Component	Volumetric Rate Type	Rate per kWh $	Rate per kW $	Fixed service charge $
RESIDENTIAL									
Regular	484	4,581,560	0	53,659	71,849	kWh	0.0117	0.0000	12.37
GENERAL SERVICE									
Less than 50 kW	82	3,727,415	2,743	20,736	24,864	kWh	0.0056	0.0000	25.27
Sentinel Lighting	1	940	1	5	11	kW	0.0000	4.8079	0.91
Street Lighting	1	122,073	305	869	7	kW	0.0000	2.8500	0.61
TOTALS	568	8,431,988	3,049	**75,269**	**96,732**				

8-2 RATES - Low Voltage/ Wheeling Adjustments

	LV/ Wheeling Adj. Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	LV/ Wheeling Adj. Rates ($) per kWh	LV/ Wheeling Adj. Rates ($) per kW
	from Sheet 7-2	from Sheet 7-1	from Sheet 7-1	from Sheet 6-2		
RESIDENTIAL						
Regular	6,522	4,581,560		kWh	0.0014	
GENERAL SERVICE						
Less than 50 kW	4,722	3,727,415	2,743	kWh	0.0013	
Sentinel Lighting	0	940	1	kW	0.4520	
Street Lighting	132	122,073	305	kW	0.4344	
TOTALS	11,377	8,431,988	3,049			

8-3 RATES - CDM

	CDM Requirement Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	CDM Rates ($) per kWh	CDM Rates ($) per kW
	from Sheet 7-3	from Sheet 7-1	from Sheet 7-1	from Sheet 6-2		
RESIDENTIAL						
Regular		4,581,560		kWh		
GENERAL SERVICE						
Less than 50 kW		3,727,415	2,743	kWh		
Sentinel Lighting		940	1	kW		
Street Lighting		122,073	305	kW		
TOTALS		8,431,988	3,049			

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

8-4 RATE RIDERS - Regulatory Assets

	Regulatory Assets Rate Riders ($) per kWh	Regulatory Assets Rate Riders ($) per kW
RESIDENTIAL		
Regular		
GENERAL SERVICE		
Less than 50 kW		

8-5 DISTRIBUTION RATES

		Calculated Rates ($)								
		Rate per kWh				Rate per kWh				Fixed Service Charge
	Volumetric Rate Type	Base (from 8-1)	LV/ Wheeling (from 8-2)	CDM (from 8-3)	Combined	Base (from 8-1)	LV/ Wheeling (from 8-2)	CDM (from 8-3)	Combined	Base (from 8-1)
RESIDENTIAL										
Regular	kWh	0.0117	0.0014		0.0131					12.37
GENERAL SERVICE										
Less than 50 kW	kWh	0.0056	0.0013		0.0068					25.27
Sentinel Lighting	kW					4.8079	0.4520		5.2599	0.91
Street Lighting	kW					2.8500	0.4344		3.2843	0.61
TOTALS										

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

8-5 DISTRIBUTION RATES

	Direct Rate Mitigation ($)			Rate Application ($)			
	Rate per kWh	Rate per kW	Fixed Service Charge	**Rate per kWh**	**Rate per kW**	**Fixed Service Charge**	Regulatory Assets per kWh (from 8-4)
	Enter only as applicable to override a calculated rate.						
RESIDENTIAL							
Regular				0.0131		12.37	
GENERAL SERVICE							
Less than 50 kW				0.0068		25.27	
Sentinel Lighting					5.2599	0.91	
Street Lighting					3.2843	0.61	
TOTALS							

8-6 RETAIL TRANSMISSION RATES (Input)

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

8-6 RETAIL TRANSMISSION RATES (Input)

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

8-7 OTHER CHGS, COMMOD (Input)

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

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

8-7 OTHER CHGS, COMMOD (Input)

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

	ustment :tor	2005 Rates "Sheet 9 (from 6-2)			Rates for Application from Sheet 8-5			Reg. Assets Riders from Sheet 8-4
	Updated	Rate per kWh	Rate per kW	Fixed service charge	Rate per kWh	Rate per kW	Fixed service charge	
RESIDENTIAL								
Regular	1.0662	0.0080	-	8.45	0.0131	-	12.37	
GENERAL SERVICE								
Less than 50 kW	1.0662	0.0038	-	17.26	0.0068	-	25.27	
Sentinel Lighting	1.0662	-	3.2841	0.62	-	5.2599	0.91	
Street Lighting	1.0662	-	1.9467	0.42	-	3.2843	0.61	

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

9-1 BILL IMPACTS *(Monthly Consumptions)*

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	Change $	Change %	% of Total Bill
100 kWh	Monthly Service Charge			**8.45**			**12.37**	3.92	46.399	0.264
	Distribution (kWh)	100	**0.0080**	0.80	100	**0.0131**	1.31	0.51	64.194	0.035
	Sub-Total			**9.25**			**13.68**	**4.43**	**47.938**	**0.299**
	Other Charges (kWh)	105	0.0107	1.12	107	0.0107	1.14	0.02	1.543	0.001
	Cost of Power Commodity (kWh)	105	0.0000	0.00	107	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**10.37**			**14.83**	**4.45**	**42.913**	**0.300**

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
250 kWh	Monthly Service Charge			**8.45**			**12.37**	3.92	46.399	0.212
	Distribution (kWh)	250	**0.0080**	2.00	250	**0.0131**	3.28	1.28	64.194	0.069
	Sub-Total			**10.45**			**15.65**	**5.20**	**49.805**	**0.281**
	Other Charges (kWh)	263	0.0107	2.81	267	0.0107	2.85	0.04	1.543	0.002
	Cost of Power Commodity (kWh)	263	0.0000	0.00	267	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**13.26**			**18.51**	**5.25**	**39.581**	**0.284**

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
500 kWh	Monthly Service Charge			**8.45**			**12.37**	3.92	46.399	0.159
	Distribution (kWh)	500	**0.0080**	4.00	500	**0.0131**	6.57	2.57	64.194	0.104
	Sub-Total			**12.45**			**18.94**	**6.49**	**52.116**	**0.263**
	Other Charges (kWh)	525	0.0107	5.62	533	0.0107	5.70	0.09	1.543	0.004
	Cost of Power Commodity (kWh)	525	0.0000	0.00	533	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**18.07**			**24.64**	**6.58**	**36.392**	**0.267**

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

9-1 BILL IMPACTS *(Monthly Consumptions)*

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
750 kWh	Monthly Service Charge			**8.45**			**12.37**	3.92	46.399	0.127
	Distribution (kWh)	750	**0.0080**	6.00	750	**0.0131**	9.85	3.85	64.194	0.125
	Sub-Total			**14.45**			**22.22**	**7.77**	**53.788**	**0.253**
	Other Charges (kWh)	788	0.0107	8.43	800	0.0107	8.56	0.13	1.543	0.004
	Cost of Power Commodity (kWh)	788	0.0000	0.00	800	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**22.88**			**30.78**	**7.90**	**34.544**	**0.257**

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
1,000 kWh	Monthly Service Charge			**8.45**			**12.37**	3.92	46.399	0.106
	Distribution (kWh)	1,000	**0.0080**	8.00	1,000	**0.0131**	13.14	5.14	64.194	0.139
	Sub-Total			**16.45**			**25.51**	**9.06**	**55.053**	**0.245**
	Other Charges (kWh)	1,050	0.0107	11.24	1,066	0.0107	11.41	0.17	1.543	0.005
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**27.69**			**36.91**	**9.23**	**33.338**	**0.250**

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
1,500 kWh	Monthly Service Charge			**8.45**			**12.37**	3.92	46.399	0.080
	Distribution (kWh)	1,500	**0.0080**	12.00	1,500	**0.0131**	19.70	7.70	64.194	0.157
	Sub-Total			**20.45**			**32.07**	**11.62**	**56.841**	**0.236**
	Other Charges (kWh)	1,575	0.0107	16.85	1,599	0.0107	17.11	0.26	1.543	0.005
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	575	0.0000	0.00	599	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**37.30**			**49.19**	**11.88**	**31.859**	**0.242**

9-1 BILL IMPACTS *(Monthly Consumptions)*

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
2,000 kWh		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
	Monthly Service Charge			**8.45**			**12.37**	3.92	46.399	0.064
	Distribution (kWh)	2,000	**0.0080**	16.00	2,000	**0.0131**	26.27	10.27	64.194	0.167
	Sub-Total			**24.45**			**38.64**	**14.19**	**58.044**	**0.231**
	Other Charges (kWh)	2,100	0.0107	22.47	2,132	0.0107	22.82	0.35	1.543	0.006
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	1,100	0.0000	0.00	1,132	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**46.92**			**61.46**	**14.54**	**30.986**	**0.237**

9-2 BILL IMPACTS %

	Volume		Change %			Volume		Change %			Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL															
Regular	100		47.9	42.9	43.0	250		49.8	39.6	39.7	500		52.1	36.4	36.5
GENERAL SERVICE					#DIV/0!										
Less than 50 kW	1,000		52.4	35.9	35.9	2,000		56.6	31.8	31.8	5,000		63.9	27.3	27.3
Sentinel Lighting	150	1	56.4	33.8	33.8	200	1	58.0	32.7	32.7			46.4	46.4	46.4
Street Lighting	150	1	62.0	29.9	29.9			46.4	46.4	46.4			46.4	46.4	46.4

9-2 BILL IMPACTS %

	Volume		Change %			Volume		Change %			Volume		Change %		
	kWh	kW	*Distributn*	*Delivery*	*Total Bill*	kWh	kW	*Distributn*	*Delivery*	*Total Bill*	kWh	kW	*Distributn*	*Delivery*	*Total Bill*
RESIDENTIAL															
Regular	750		*53.8*	*34.5*	*34.6*	1,000		*55.1*	*33.3*	*33.4*	1,500		*56.8*	*31.9*	*31.8*
GENERAL SERVICE															
Less than 50 kW	10,000		*69.3*	*25.2*	*25.2*	15,000		*72.0*	*24.3*	*24.3*			*46.4*	*46.4*	*46.4*
Sentinel Lighting			*46.4*	*46.4*	*46.4*			*46.4*	*46.4*	*46.4*			*46.4*	*46.4*	*46.4*
Street Lighting			*46.4*	*46.4*	*46.4*			*46.4*	*46.4*	*46.4*			*46.4*	*46.4*	*46.4*



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

9-2 BILL IMPACTS %

	Volume		*Change %*		
	kWh	kW	*Distributn*	*Delivery*	*Total Bill*
RESIDENTIAL					
Regular	2,000		*58.0*	*31.0*	*31.0*
GENERAL SERVICE					
Less than 50 kW			*46.4*	*46.4*	*46.4*
Sentinel Lighting			*46.4*	*46.4*	*46.4*
Street Lighting			*46.4*	*46.4*	*46.4*

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

9-1ALT BILL IMPACTS *(Monthly Consumptions)*

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	Change $	Change %	% of Total Bill
100 kWh	Monthly Service Charge			**8.45**			**12.37**	3.92	46.399	0.266
	Distribution (kWh)	100	**0.0080**	0.80	100	**0.0131**	1.31	0.51	64.194	0.035
	Sub-Total			**9.25**			**13.68**	**4.43**	**47.938**	**0.301**
	Other Charges (kWh)	100	0.0107	1.07	100	0.0107	1.07	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	100	0.0000	0.00	100	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**10.32**			**14.75**	**4.43**	**42.968**	**0.301**

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
250 kWh	Monthly Service Charge			**8.45**			**12.37**	3.92	46.399	0.214
	Distribution (kWh)	250	**0.0080**	2.00	250	**0.0131**	3.28	1.28	64.194	0.070
	Sub-Total			**10.45**			**15.65**	**5.20**	**49.805**	**0.284**
	Other Charges (kWh)	250	0.0107	2.68	250	0.0107	2.68	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	250	0.0000	0.00	250	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**13.13**			**18.33**	**5.20**	**39.654**	**0.284**

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
500 kWh	Monthly Service Charge			**8.45**			**12.37**	3.92	46.399	0.161
	Distribution (kWh)	500	**0.0080**	4.00	500	**0.0131**	6.57	2.57	64.194	0.106
	Sub-Total			**12.45**			**18.94**	**6.49**	**52.116**	**0.267**
	Other Charges (kWh)	500	0.0107	5.35	500	0.0107	5.35	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**17.80**			**24.29**	**6.49**	**36.452**	**0.267**

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

9-1ALT BILL IMPACTS *(Monthly Consumptions)*

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
750 kWh	Monthly Service Charge			**8.45**			**12.37**	3.92	46.399	0.130
	Distribution (kWh)	750	**0.0080**	6.00	750	**0.0131**	9.85	3.85	64.194	0.127
	Sub-Total			**14.45**			**22.22**	**7.77**	**53.788**	**0.257**
	Other Charges (kWh)	750	0.0107	8.03	750	0.0107	8.03	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	750	0.0000	0.00	750	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**22.48**			**30.25**	**7.77**	**34.582**	**0.257**

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
1,000 kWh	Monthly Service Charge			**8.45**			**12.37**	3.92	46.399	0.108
	Distribution (kWh)	1,000	**0.0080**	8.00	1,000	**0.0131**	13.14	5.14	64.194	0.142
	Sub-Total			**16.45**			**25.51**	**9.06**	**55.053**	**0.250**
	Other Charges (kWh)	1,000	0.0107	10.70	1,000	0.0107	10.70	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**27.15**			**36.21**	**9.06**	**33.356**	**0.250**

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
1,500 kWh	Monthly Service Charge			**8.45**			**12.37**	3.92	46.399	0.081
	Distribution (kWh)	1,500	**0.0080**	12.00	1,500	**0.0131**	19.70	7.70	64.194	0.160
	Sub-Total			**20.45**			**32.07**	**11.62**	**56.841**	**0.242**
	Other Charges (kWh)	1,500	0.0107	16.05	1,500	0.0107	16.05	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**36.50**			**48.12**	**11.62**	**31.847**	**0.242**

9-1ALT BILL IMPACTS *(Monthly Consumptions)*

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
Consumption	Monthly Service Charge			**8.45**			**12.37**	3.92	46.399	0.065
2,000 kWh	Distribution (kWh)	2,000	**0.0080**	16.00	2,000	**0.0131**	26.27	10.27	64.194	0.171
	Sub-Total			**24.45**			**38.64**	**14.19**	**58.044**	**0.236**
	Other Charges (kWh)	2,000	0.0107	21.40	2,000	0.0107	21.40	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**45.85**			**60.04**	**14.19**	**30.953**	**0.236**

9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Volume		Change %			Volume		Change %			Volume		Change %		
	kWh	kW	*Distributn*	*Delivery*	*Total Bill*	kWh	kW	*Distributn*	*Delivery*	*Total Bill*	kWh	kW	*Distributn*	*Delivery*	*Total Bill*
RESIDENTIAL															
Regular	100		*47.9*	*43.0*	*43.0*	250		*49.8*	*39.7*	*39.7*	500		*52.1*	*36.5*	*36.5*
GENERAL SERVICE															
Less than 50 kW	1,000		*52.4*	*35.9*	*35.9*	2,000		*56.6*	*31.8*	*31.8*	5,000		*63.9*	*27.3*	*27.3*
Sentinel Lighting	150	1	*56.4*	*33.8*	*33.8*	200	1	*58.0*	*32.7*	*32.7*			*46.4*	*46.4*	*46.4*
Street Lighting	150	1	*62.0*	*29.9*	*29.9*			*46.4*	*46.4*	*46.4*			*46.4*	*46.4*	*46.4*

9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Volume		Change %			Volume		Change %			Volume		Change %		
	kWh	kW	*Distributn*	*Delivery*	*Total Bill*	kWh	kW	*Distributn*	*Delivery*	*Total Bill*	kWh	kW	*Distributn*	*Delivery*	*Total Bill*
RESIDENTIAL															
Regular	750		*53.8*	*34.6*	*34.6*	1,000		*55.1*	*33.4*	*33.4*	1,500		*56.8*	*31.8*	*31.8*
GENERAL SERVICE															
Less than 50 kW	10,000		*69.3*	*25.2*	*25.2*	15,000		*72.0*	*24.3*	*24.3*			*46.4*	*46.4*	*46.4*
Sentinel Lighting			*46.4*	*46.4*	*46.4*			*46.4*	*46.4*	*46.4*			*46.4*	*46.4*	*46.4*
Street Lighting			*46.4*	*46.4*	*46.4*			*46.4*	*46.4*	*46.4*			*46.4*	*46.4*	*46.4*



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Volume		*Change %*		
	kWh	kW	*Distributn*	*Delivery*	*Total Bill*
RESIDENTIAL					
Regular	2,000		*58.0*	*31.0*	*31.0*
GENERAL SERVICE					
Less than 50 kW			*46.4*	*46.4*	*46.4*
Sentinel Lighting			*46.4*	*46.4*	*46.4*
Street Lighting			*46.4*	*46.4*	*46.4*

10-1 RATES SCHEDULE (Part 1)

Schedule of Distribution Rates and Charges
Effective May 1, 2006

Customer Class	Item Description	Unit	Rate $
RESIDENTIAL Regular			
	Monthly Service Charge	per month	12.37
	Distribution Volumetric Rate	per kWh	0.0131
GENERAL SERVICE Less than 50 kW			
	Monthly Service Charge	per month	25.27
	Distribution Volumetric Rate	per kWh	0.0068
Sentinel Lighting			
Street Lighting			
	Distribution Volumetric Rate	per kW	3.2843

10-2 RATES SCHEDULE (Part 2)

Schedule of Distribution Rates and Charges

Effective May 1, 2006

Item Description (Rate Code)	Caclulation Basis	Rate $
Distribution Loss Adjustment Factor		1.0662



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

10-3 DISTR. RATES - RECONCILED

	Volumes from 7-1			Rates from 8-5			Calculated Revenue		Allocations			Revenue Requirement including CDM & LV/Wheeling $	Difference	
	Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh ($)	Rate per kW ($)	Fixed Service Charge ($)	Full Precision $	Pro-forma Billing Rates $	Base Revenue Requirement - B.R.R. #1 (from 7-1) $	LV Wheeling Requirment - B.R.R. #2 (from 7-2) $	CDM Requirement - B.R.R. #3 (from 7-3) $		Full Precision $	Pro-forma Billing $
RESIDENTIAL														
Regular	484	9,466	0	0.0131	0.0000	12.37	132,030	131,863	125,508	6,522	0	132,030	0	167
Regular	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Regular	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Regular	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Urban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Urban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Urban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Suburban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Suburban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Suburban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Suburban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

10-3 DISTR. RATES - RECONCILED

	Volumes from 7-1			Rates from 8-5			Calculated Revenue		Allocations			Revenue Requirement including CDM & LV/Wheeling $	Difference	
	Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh ($)	Rate per kW ($)	Fixed Service Charge ($)	Full Precision $	Pro-forma Billing Rates $	Base Revenue Requirement - B.R.R. #1 (from 7-1) $	LV Wheeling Requirment - B.R.R. #2 (from 7-2) $	CDM Requirement - B.R.R. #3 (from 7-3) $		Full Precision $	Pro-forma Billing $
GENERAL SERVICE														
Less than 50 kW	82	45,456	33	0.0068	0.0000	25.27	**50,322**	**50,212**	45,600	4,722	0	**50,322**	0	110
Less than 50 kW	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Less than 50 kW	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Less than 50 kW	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Greater than 50 kW (to 3000 kW)	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Greater than 50 kW (to 3000 kW)	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Greater than 50 kW (to 3000 kW)	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Greater than 50 kW (to 3000 kW)	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Intermediate Use (3000 - 5000 kW)	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Intermediate Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Intermediate Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Intermediate Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Large Use (> 5000 kW)	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Large Use (> 5000 kW)	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Large Use (> 5000 kW)	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

10-3 DISTR. RATES - RECONCILED

	Volumes from 7-1			Rates from 8-5			Calculated Revenue		Allocations			Revenue Requirement including CDM & LV/Wheeling $	Difference	
	Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh ($)	Rate per kW ($)	Fixed Service Charge ($)	Full Precision $	Pro-forma Billing Rates $	Base Revenue Requirement - B.R.R. #1 (from 7-1) $	LV Wheeling Requirment - B.R.R. #2 (from 7-2) $	CDM Requirement - B.R.R. #3 (from 7-3) $		Full Precision $	Pro-forma Billing $
Large Use (> 5000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Unmetered Scattered Load	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Unmetered Scattered Load	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Unmetered Scattered Load	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Unmetered Scattered Load	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Sentinel Lighting	1	940	1	0.0000	5.2599	0.91	16	16	16	0	0	16	0	-0
Sentinel Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Sentinel Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Sentinel Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Street Lighting	1	122,073	305	0.0000	3.2843	0.61	1,009	1,009	877	132	0	1,009	0	0
Street Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Street Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Street Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Transformer Allowance (from 6-3)							*0*	*0*	0			*0*		
TOTALS	568						183,378	183,101	172,001	11,377	0	183,378	0	277

USoA Accounts and Minimum Groupings in the EDR 2006 Model

Appendix A.1
Minimum Groupings with Account Numbers

Overview

Distribution

Balance Sheet Groups

	Minimum Group	Account Numbers
1	Land and Buildings	1805, 1806, 1808, 1810, 1905, 1906
2	TS Primary Above 50	1815
3	DS	1820
4	Poles, Wires	1830, 1835, 1840, 1845
5	Line Transformers	1850
6	Services and Meters	1855, 1860
7	General Plant	1908, 1910
8	Equipment	1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
9	IT Assets	1920, 1925
10	CDM Expenditures & Recoveries	1565 (new account)
11	Other Distribution Assets	1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010, 2050
12	Contributions and Grants	1995
13	Accumulated Amortization	2105, 2120

Income Statement Groups

14	Sales of Electricity	4006, 4010, 4015, 4020, 4025, 4030, 4035, 4040, 4045, 4050, 4055, 4060, 4062, 4064 (new account), 4066, 4068
15	Distribution Services Revenue	4080
16	Late Payment Charges	4225
17	Specific Service Charges	4235
18	Other Distribution Revenue	4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245
19	Power Supply Expenses (Working Capital)	4705, 4708, 4710, 4712, 4714, 4716, 4730, 5685
20	Operation (Working Capital)	5005, 5010, 5012, 5014, 5015, 5016, 5017, 5020, 5025, 5030, 5035, 5040, 5045, 5050, 5055, 5065, 5070, 5075, 5085, 5090, 5095, 5096
21	Maintenance (Working Capital)	5105, 5110, 5112, 5114, 5120, 5125, 5130, 5135, 5145, 5150, 5155, 5160, 5175
22	Billing and Collection (Working Capital)	5305, 5310, 5315, 5320, 5325, 5330, 5340
23	Administrative and General Expenses (Working Capital)	5605, 5610, 5615, 5620, 5625, 5630, 5640, 5645, 5650, 5655, 5665, 5670, 5675, 5680
24	Community Relations (Working Capital)	5405, 5410, 5420, 5425
25	Community Relations - CDM (Working Capital)	5415
26	Insurance Expense (Working Capital)	5635, 6210
27	Bad Debt Expense (Working Capital)	5335
28	Advertising Expenses	5515, 5660
29	Charitable Contributions	6205
30	Other Distribution Expenses	5505, 5510, 5520, 6105, 6215, 6225
31	Amortization of Assets	5705, 5710, 5715, 5730, 5735, 5740

USoA Accounts and Minimum Groupings in the EDR 2006 Model

Appendix A.1
Minimum Groupings with Account Numbers

Overview

Unclassified

Balance Sheet Groups

	Minimum Group	Account Numbers
32	Unclassified Asset	1005, 1010, 1020, 1030, 1040, 1060, 1070, 1100, 1102, 1104, 1105, 1110, 1120, 1130, 1140, 1150, 1170, 1180, 1190, 1200, 1210, 1305, 1330, 1340, 1350, 1405, 1408, 1410, 1415, 1425, 1445, 1455, 1460, 1465, 1470, 1475, 1480, 1485, 1490, 1505, 1508, 1510, 1515, 1516, 1518, 1520, 1525, 1530, 1540, 1545, 1548, 1560, 1562, 1563, 1570, 1571, 1572, 1574, 1580, 1582, 1584, 1586, 1588, 1605, 2060, 2140
33	Liability	2205, 2208, 2210, 2215, 2220, 2225, 2240, 2242, 2250, 2252, 2254, 2256, 2260, 2262, 2264, 2268, 2270, 2272, 2285, 2290, 2292, 2294, 2296, 2305, 2306, 2308, 2310, 2315, 2320, 2325, 2330, 2335, 2340, 2345, 2348, 2350, 2405, 2410, 2415, 2425, 2435, 2505, 2510, 2515, 2520, 2525, 2530, 2550
34	Equity	3005, 3008, 3010, 3020, 3022, 3026, 3030, 3035, 3040, 3045, 3046, 3047, 3048, 3049, 3055, 3065

Income Statement Groups

35	Other Revenue - Unclassified	4062, 4066, 4068, 4105, 4110, 4230, 4375, 4380, 4385
36	Other Income & Deductions	4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4390, 4395, 4398, 4405, 4415
37	Other Power Supply Expenses	4715, 4720, 4725, 5205, 5210, 5215
38	Income Tax Expense - Unclassified	6110, 6115
39	Interest Expense - Unclassifed	6005, 6010, 6015, 6020, 6025, 6030, 6035, 6040, 6042, 6045
40	Unclassified Expenses	6305, 6310, 6315, 6405, 6410, 6415
41	Other Amortization - Unclassified	5720, 5725

Non-Distribution

Balance Sheet Groups

42	Non-Distribution Asset	1606, 1610, 1615, 1616, 1620, 1630, 1635, 1640, 1645, 1650, 1655, 1660, 1665, 1670, 1675, 1680, 1685, 1705, 1706, 1708, 1710, 1715, 1720, 1725, 1730, 1735, 1740, 1745, 1865, 1870, 1875, 1965, 1985, 2020, 2030, 2040, 2055, 2065, 2070, 2075, 2160, 2180

Income Statement Groups

43	Non-Distribution Expenses	4505, 4510, 4515, 4520, 4525, 4530, 4535, 4540, 4545, 4550, 4555, 4560, 4565, 4605, 4610, 4615, 4620, 4625, 4630, 4635, 4640, 4805, 4810, 4815, 4820, 4825, 4830, 4835, 4840, 4845, 4850, 4905, 4910, 4946, 4930, 4935, 4940, 4945, 4950, 4960, 4965, 5060, 5165, 5170, 5172, 5178, 5185, 5190, 5192, 5195

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Accumulated Amortization	2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Distribution
Accumulated Amortization	2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Distribution
Administrative and General Expenses (Working Capital)	5605	Executive Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5610	Management Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5615	General Administrative Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5620	Office Supplies and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5625	Administrative Expense Transferred Credit	Distribution
Administrative and General Expenses (Working Capital)	5630	Outside Services Employed	Distribution
Administrative and General Expenses (Working Capital)	5640	Injuries and Damages	Distribution
Administrative and General Expenses (Working Capital)	5645	Employee Pensions and Benefits	Distribution
Administrative and General Expenses (Working Capital)	5650	Franchise Requirements	Distribution
Administrative and General Expenses (Working Capital)	5655	Regulatory Expenses	Distribution
Administrative and General Expenses (Working Capital)	5665	Miscellaneous General Expenses	Distribution
Administrative and General Expenses (Working Capital)	5670	Rent	Distribution
Administrative and General Expenses (Working Capital)	5675	Maintenance of General Plant	Distribution
Administrative and General Expenses (Working Capital)	5680	Electrical Safety Authority Fees	Distribution
Advertising Expenses	5515	Advertising Expense	Distribution
Advertising Expenses	5660	General Advertising Expenses	Distribution
Amortization of Assets	5705	Amortization Expense - Property, Plant, and Equipment	Distribution
Amortization of Assets	5710	Amortization of Limited Term Electric Plant	Distribution
Amortization of Assets	5715	Amortization of Intangibles and Other Electric Plant	Distribution
Amortization of Assets	5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Distribution
Amortization of Assets	5735	Amortization of Deferred Development Costs	Distribution
Amortization of Assets	5740	Amortization of Deferred Charges	Distribution
Bad Debt Expense (Working Capital)	5335	Bad Debt Expense	Distribution
Billing and Collection (Working Capital)	5305	Supervision	Distribution
Billing and Collection (Working Capital)	5310	Meter Reading Expense	Distribution
Billing and Collection (Working Capital)	5315	Customer Billing	Distribution
Billing and Collection (Working Capital)	5320	Collecting	Distribution
Billing and Collection (Working Capital)	5325	Collecting- Cash Over and Short	Distribution
Billing and Collection (Working Capital)	5330	Collection Charges	Distribution
Billing and Collection (Working Capital)	5340	Miscellaneous Customer Accounts Expenses	Distribution
CDM Assets	1565	Conservation and Demand Management Expenditures and Recoveries	Distribution
Charitable Contributions	6205	Donations	Distribution

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Community Relations - CDM (Working Capital)	5415	Energy Conservation	Distribution
Community Relations (Working Capital)	5405	Supervision	Distribution
Community Relations (Working Capital)	5410	Community Relations - Sundry	Distribution
Community Relations (Working Capital)	5420	Community Safety Program	Distribution
Community Relations (Working Capital)	5425	Miscellaneous Customer Service and Informational Expenses	Distribution
Contributions and Grants	1995	Contributions and Grants - Credit	Distribution
Distribution Services Revenue	4080	Distribution Services Revenue	Distribution
DS	1820	Distribution Station Equipment - Normally Primary below 50 kV	Distribution
Equipment	1915	Office Furniture and Equipment	Distribution
Equipment	1930	Transportation Equipment	Distribution
Equipment	1935	Stores Equipment	Distribution
Equipment	1940	Tools, Shop and Garage Equipment	Distribution
Equipment	1945	Measurement and Testing Equipment	Distribution
Equipment	1950	Power Operated Equipment	Distribution
Equipment	1955	Communication Equipment	Distribution
Equipment	1960	Miscellaneous Equipment	Distribution
General Plant	1908	Buildings and Fixtures	Distribution
General Plant	1910	Leasehold Improvements	Distribution
Insurance Expense (Working Capital)	5635	Property Insurance	Distribution
Insurance Expense (Working Capital)	6210	Life Insurance	Distribution
IT Assets	1920	Computer Equipment - Hardware	Distribution
IT Assets	1925	Computer Software	Distribution
Land and Buildings	1805	Land	Distribution
Land and Buildings	1806	Land Rights	Distribution
Land and Buildings	1808	Buildings and Fixtures	Distribution
Land and Buildings	1810	Leasehold Improvements	Distribution
Land and Buildings	1905	Land	Distribution
Land and Buildings	1906	Land Rights	Distribution
Late Payment Charges	4225	Late Payment Charges	Distribution
Line Transformers	1850	Line Transformers	Distribution
Maintenance (Working Capital)	5105	Maintenance Supervision and Engineering	Distribution
Maintenance (Working Capital)	5110	Maintenance of Buildings and Fixtures - Distribution Stations	Distribution
Maintenance (Working Capital)	5112	Maintenance of Transformer Station Equipment	Distribution
Maintenance (Working Capital)	5114	Maintenance of Distribution Station Equipment	Distribution
Maintenance (Working Capital)	5120	Maintenance of Poles, Towers and Fixtures	Distribution
Maintenance (Working Capital)	5125	Maintenance of Overhead Conductors and Devices	Distribution
Maintenance (Working Capital)	5130	Maintenance of Overhead Services	Distribution
Maintenance (Working Capital)	5135	Overhead Distribution Lines and Feeders - Right of Way	Distribution
Maintenance (Working Capital)	5145	Maintenance of Underground Conduit	Distribution
Maintenance (Working Capital)	5150	Maintenance of Underground Conductors and Devices	Distribution
Maintenance (Working Capital)	5155	Maintenance of Underground Services	Distribution
Maintenance (Working Capital)	5160	Maintenance of Line Transformers	Distribution
Maintenance (Working Capital)	5175	Maintenance of Meters	Distribution
Non-Distribution Asset	1865	Other Installations on Customer's Premises	Distribution
Non-Distribution Asset	1870	Leased Property on Customer Premises	Distribution
Non-Distribution Asset	1875	Street Lighting and Signal Systems	Distribution
Operation (Working Capital)	5005	Operation Supervision and Engineering	Distribution
Operation (Working Capital)	5010	Load Dispatching	Distribution
Operation (Working Capital)	5012	Station Buildings and Fixtures Expense	Distribution
Operation (Working Capital)	5014	Transformer Station Equipment - Operation Labour	Distribution

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Operation (Working Capital)	5015	Transformer Station Equipment - Operation Supplies and Expenses	Distribution
Operation (Working Capital)	5016	Distribution Station Equipment - Operation Labour	Distribution
Operation (Working Capital)	5017	Distribution Station Equipment - Operation Supplies and Expenses	Distribution
Operation (Working Capital)	5020	Overhead Distribution Lines and Feeders - Operation Labour	Distribution
Operation (Working Capital)	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Distribution
Operation (Working Capital)	5030	Overhead Subtransmission Feeders - Operation	Distribution
Operation (Working Capital)	5035	Overhead Distribution Transformers- Operation	Distribution
Operation (Working Capital)	5040	Underground Distribution Lines and Feeders - Operation Labour	Distribution
Operation (Working Capital)	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Distribution
Operation (Working Capital)	5050	Underground Subtransmission Feeders - Operation	Distribution
Operation (Working Capital)	5055	Underground Distribution Transformers - Operation	Distribution
Operation (Working Capital)	5065	Meter Expense	Distribution
Operation (Working Capital)	5070	Customer Premises - Operation Labour	Distribution
Operation (Working Capital)	5075	Customer Premises - Materials and Expenses	Distribution
Operation (Working Capital)	5085	Miscellaneous Distribution Expense	Distribution
Operation (Working Capital)	5090	Underground Distribution Lines and Feeders - Rental Paid	Distribution
Operation (Working Capital)	5095	Overhead Distribution Lines and Feeders - Rental Paid	Distribution
Operation (Working Capital)	5096	Other Rent	Distribution
Other Distribution Assets	1608	Franchises and Consents	Distribution
Other Distribution Assets	1825	Storage Battery Equipment	Distribution
Other Distribution Assets	1970	Load Management Controls - Customer Premises	Distribution
Other Distribution Assets	1975	Load Management Controls - Utility Premises	Distribution
Other Distribution Assets	1980	System Supervisory Equipment	Distribution
Other Distribution Assets	1990	Other Tangible Property	Distribution
Other Distribution Assets	2005	Property Under Capital Leases	Distribution
Other Distribution Assets	2010	Electric Plant Purchased or Sold	Distribution
Other Distribution Assets	2050	Completed Construction Not Classified--Electric	Distribution
Other Distribution Expenses	5505	Supervision	Distribution
Other Distribution Expenses	5510	Demonstrating and Selling Expense	Distribution
Other Distribution Expenses	6105	Taxes Other Than Income Taxes	Distribution
Other Distribution Expenses	6215	Penalties	Distribution
Other Distribution Expenses	6225	Other Deductions	Distribution
Other Distribution Expenses (Working Capital)	5520	Miscellaneous Sales Expense	Distribution
Other Distribution Revenue	4082	Retail Services Revenues	Distribution
Other Distribution Revenue	4084	Service Transaction Requests (STR) Revenues	Distribution
Other Distribution Revenue	4090	Electric Services Incidental to Energy Sales	Distribution
Other Distribution Revenue	4205	Interdepartmental Rents	Distribution
Other Distribution Revenue	4210	Rent from Electric Property	Distribution
Other Distribution Revenue	4215	Other Utility Operating Income	Distribution
Other Distribution Revenue	4220	Other Electric Revenues	Distribution
Other Distribution Revenue	4240	Provision for Rate Refunds	Distribution
Other Distribution Revenue	4245	Government Assistance Directly Credited to Income	Distribution
Poles, Wires	1830	Poles, Towers and Fixtures	Distribution
Poles, Wires	1835	Overhead Conductors and Devices	Distribution
Poles, Wires	1840	Underground Conduit	Distribution
Poles, Wires	1845	Underground Conductors and Devices	Distribution
Power Supply Expenses (Working Capital)	4705	Power Purchased	Distribution
Power Supply Expenses (Working Capital)	4708	Charges-WMS	Distribution
Power Supply Expenses (Working Capital)	4710	Cost of Power Adjustments	Distribution

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Power Supply Expenses (Working Capital)	4712	Charges-One-Time	Distribution
Power Supply Expenses (Working Capital)	4714	Charges-NW	Distribution
Power Supply Expenses (Working Capital)	4716	Charges-CN	Distribution
Power Supply Expenses (Working Capital)	4730	Rural Rate Assistance Expense	Distribution
Power Supply Expenses (Working Capital)	5685	Independent Market Operator Fees and Penalties	Distribution
Sales of Electricity	4006	Residential Energy Sales	Distribution
Sales of Electricity	4010	Commercial Energy Sales	Distribution
Sales of Electricity	4015	Industrial Energy Sales	Distribution
Sales of Electricity	4020	Energy Sales to Large Users	Distribution
Sales of Electricity	4025	Street Lighting Energy Sales	Distribution
Sales of Electricity	4030	Sentinel Lighting Energy Sales	Distribution
Sales of Electricity	4035	General Energy Sales	Distribution
Sales of Electricity	4040	Other Energy Sales to Public Authorities	Distribution
Sales of Electricity	4045	Energy Sales to Railroads and Railways	Distribution
Sales of Electricity	4050	Revenue Adjustment	Distribution
Sales of Electricity	4055	Energy Sales for Resale	Distribution
Sales of Electricity	4060	Interdepartmental Energy Sales	Distribution
Services and Meters	1855	Services	Distribution
Services and Meters	1860	Meters	Distribution
Specific Service Charges	4235	Miscellaneous Service Revenues	Distribution
TS Primary Above 50	1815	Transformer Station Equipment - Normally Primary above 50 kV	Distribution
Equity	3005	Common Shares Issued	Unclassified
Equity	3008	Preference Shares Issued	Unclassified
Equity	3010	Contributed Surplus	Unclassified
Equity	3020	Donations Received	Unclassified
Equity	3022	Development Charges Transferred to Equity	Unclassified
Equity	3026	Capital Stock Held in Treasury	Unclassified
Equity	3030	Miscellaneous Paid-In Capital	Unclassified
Equity	3035	Installments Received on Capital Stock	Unclassified
Equity	3040	Appropriated Retained Earnings	Unclassified
Equity	3045	Unappropriated Retained Earnings	Unclassified
Equity	3046	Balance Transferred From Income	Unclassified
Equity	3047	Appropriations of Retained Earnings - Current Period	Unclassified
Equity	3048	Dividends Payable-Preference Shares	Unclassified
Equity	3049	Dividends Payable-Common Shares	Unclassified
Equity	3055	Adjustment to Retained Earnings	Unclassified
Equity	3065	Unappropriated Undistributed Subsidiary Earnings	Unclassified
Income Tax Expense - Unclassified	6110	Income Taxes	Unclassified
Income Tax Expense - Unclassified	6115	Provision for Future Income Taxes	Unclassified
Interest Expense - Unclassifed	6005	Interest on Long Term Debt	Unclassified
Interest Expense - Unclassifed	6010	Amortization of Debt Discount and Expense	Unclassified
Interest Expense - Unclassifed	6015	Amortization of Premium on Debt Credit	Unclassified
Interest Expense - Unclassifed	6020	Amortization of Loss on Reacquired Debt	Unclassified
Interest Expense - Unclassifed	6025	Amortization of Gain on Reacquired Debt--Credit	Unclassified
Interest Expense - Unclassifed	6030	Interest on Debt to Associated Companies	Unclassified
Interest Expense - Unclassifed	6035	Other Interest Expense	Unclassified
Interest Expense - Unclassifed	6040	Allowance for Borrowed Funds Used During Construction--Credit	Unclassified
Interest Expense - Unclassifed	6042	Allowance For Other Funds Used During Construction	Unclassified
Interest Expense - Unclassifed	6045	Interest Expense on Capital Lease Obligations	Unclassified
Liability	2205	Accounts Payable	Unclassified

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Liability	2208	Customer Credit Balances	Unclassified
Liability	2210	Current Portion of Customer Deposits	Unclassified
Liability	2215	Dividends Declared	Unclassified
Liability	2220	Miscellaneous Current and Accrued Liabilities	Unclassified
Liability	2225	Notes and Loans Payable	Unclassified
Liability	2240	Accounts Payable to Associated Companies	Unclassified
Liability	2242	Notes Payable to Associated Companies	Unclassified
Liability	2250	Debt Retirement Charges(DRC) Payable	Unclassified
Liability	2252	Transmission Charges Payable	Unclassified
Liability	2254	Electrical Safety Authority Fees Payable	Unclassified
Liability	2256	Independent Market Operator Fees and Penalties Payable	Unclassified
Liability	2260	Current Portion of Long Term Debt	Unclassified
Liability	2262	Ontario Hydro Debt - Current Portion	Unclassified
Liability	2264	Pensions and Employee Benefits - Current Portion	Unclassified
Liability	2268	Accrued Interest on Long Term Debt	Unclassified
Liability	2270	Matured Long Term Debt	Unclassified
Liability	2272	Matured Interest on Long Term Debt	Unclassified
Liability	2285	Obligations Under Capital Leases--Current	Unclassified
Liability	2290	Commodity Taxes	Unclassified
Liability	2292	Payroll Deductions / Expenses Payable	Unclassified
Liability	2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	Unclassified
Liability	2296	Future Income Taxes - Current	Unclassified
Liability	2305	Accumulated Provision for Injuries and Damages	Unclassified
Liability	2306	Employee Future Benefits	Unclassified
Liability	2308	Other Pensions - Past Service Liability	Unclassified
Liability	2310	Vested Sick Leave Liability	Unclassified
Liability	2315	Accumulated Provision for Rate Refunds	Unclassified
Liability	2320	Other Miscellaneous Non-Current Liabilities	Unclassified
Liability	2325	Obligations Under Capital Lease--Non-Current	Unclassified
Liability	2330	Development Charge Fund	Unclassified
Liability	2335	Long Term Customer Deposits	Unclassified
Liability	2340	Collateral Funds Liability	Unclassified
Liability	2345	Unamortized Premium on Long Term Debt	Unclassified
Liability	2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	Unclassified
Liability	2350	Future Income Tax - Non-Current	Unclassified
Liability	2405	Other Regulatory Liabilities	Unclassified
Liability	2410	Deferred Gains from Disposition of Utility Plant	Unclassified
Liability	2415	Unamortized Gain on Reacquired Debt	Unclassified
Liability	2425	Other Deferred Credits	Unclassified
Liability	2435	Accrued Rate-Payer Benefit	Unclassified
Liability	2505	Debentures Outstanding - Long Term Portion	Unclassified
Liability	2510	Debenture Advances	Unclassified
Liability	2515	Reacquired Bonds	Unclassified
Liability	2520	Other Long Term Debt	Unclassified
Liability	2525	Term Bank Loans - Long Term Portion	Unclassified
Liability	2530	Ontario Hydro Debt Outstanding - Long Term Portion	Unclassified
Liability	2550	Advances from Associated Companies	Unclassified
Other Amortization - Unclassified	5720	Amortization of Electric Plant Acquisition Adjustments	Unclassified
Other Amortization - Unclassified	5725	Miscellaneous Amortization	Unclassified
Other Power Supply Expenses	4715	System Control and Load Dispatching	Unclassified
Other Power Supply Expenses	4720	Other Expenses	Unclassified
Other Power Supply Expenses	4725	Competition Transition Expense	Unclassified
Other Power Supply Expenses	5205	Purchase of Transmission and System Services	Unclassified
Other Power Supply Expenses	5210	Transmission Charges	Unclassified
Other Power Supply Expenses	5215	Transmission Charges Recovered	Unclassified
Other Revenue - Unclassified	4062	Billed WMS	Unclassified
Other Revenue - Unclassified	4066	Billed NW	Unclassified
Other Revenue - Unclassified	4068	Billed CN	Unclassified
Other Revenue - Unclassified	4105	Transmission Charges Revenue	Unclassified
Other Revenue - Unclassified	4110	Transmission Services Revenue	Unclassified

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Other Revenue - Unclassified	4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Unclassified
Other Income & Deductions	4230	Sales of Water and Water Power	Unclassified
Other Income & Deductions	4305	Regulatory Debits	Unclassified
Other Income & Deductions	4310	Regulatory Credits	Unclassified
Other Income & Deductions	4315	Revenues from Electric Plant Leased to Others	Unclassified
Other Income & Deductions	4320	Expenses of Electric Plant Leased to Others	Unclassified
Other Income & Deductions	4325	Revenues from Merchandise, Jobbing, Etc.	Unclassified
Other Income & Deductions	4335	Profits and Losses from Financial Instrument Hedges	Unclassified
Other Income & Deductions	4340	Profits and Losses from Financial Instrument Investments	Unclassified
Other Income & Deductions	4345	Gains from Disposition of Future Use Utility Plant	Unclassified
Other Income & Deductions	4350	Losses from Disposition of Future Use Utility Plant	Unclassified
Other Income & Deductions	4355	Gain on Disposition of Utility and Other Property	Unclassified
Other Income & Deductions	4360	Loss on Disposition of Utility and Other Property	Unclassified
Other Income & Deductions	4365	Gains from Disposition of Allowances for Emission	Unclassified
Other Income & Deductions	4370	Losses from Disposition of Allowances for Emission	Unclassified
Other Income & Deductions	4375	Revenues from Non-Utility Operations	Unclassified
Other Income & Deductions	4380	Expenses of Non-Utility Operations	Unclassified
Other Income & Deductions	4385	Non-Utility Rental Income	Unclassified
Other Income & Deductions	4390	Miscellaneous Non-Operating Income	Unclassified
Other Income & Deductions	4395	Rate-Payer Benefit Including Interest	Unclassified
Other Income & Deductions	4398	Foreign Exchange Gains and Losses, Including Amortization	Unclassified
Other Income & Deductions	4405	Interest and Dividend Income	Unclassified
Other Income & Deductions	4415	Equity in Earnings of Subsidiary Companies	Unclassified
Unclassified Asset	1005	Cash	Unclassified
Unclassified Asset	1010	Cash Advances and Working Funds	Unclassified
Unclassified Asset	1020	Interest Special Deposits	Unclassified
Unclassified Asset	1030	Dividend Special Deposits	Unclassified
Unclassified Asset	1040	Other Special Deposits	Unclassified
Unclassified Asset	1060	Term Deposits	Unclassified
Unclassified Asset	1070	Current Investments	Unclassified
Unclassified Asset	1100	Customer Accounts Receivable	Unclassified
Unclassified Asset	1102	Accounts Receivable - Services	Unclassified
Unclassified Asset	1104	Accounts Receivable - Recoverable Work	Unclassified
Unclassified Asset	1105	Accounts Receivable - Merchandise, Jobbing, etc.	Unclassified
Unclassified Asset	1110	Other Accounts Receivable	Unclassified
Unclassified Asset	1120	Accrued Utility Revenues	Unclassified
Unclassified Asset	1130	Accumulated Provision for Uncollectible Accounts--Credit	Unclassified
Unclassified Asset	1140	Interest and Dividends Receivable	Unclassified
Unclassified Asset	1150	Rents Receivable	Unclassified
Unclassified Asset	1170	Notes Receivable	Unclassified
Unclassified Asset	1180	Prepayments	Unclassified
Unclassified Asset	1190	Miscellaneous Current and Accrued Assets	Unclassified
Unclassified Asset	1200	Accounts Receivable from Associated Companies	Unclassified
Unclassified Asset	1210	Notes Receivable from Associated Companies	Unclassified
Unclassified Asset	1305	Fuel Stock	Unclassified
Unclassified Asset	1330	Plant Materials and Operating Supplies	Unclassified
Unclassified Asset	1340	Merchandise	Unclassified
Unclassified Asset	1350	Other Materials and Supplies	Unclassified
Unclassified Asset	1405	Long Term Investments in Non-Associated Companies	Unclassified
Unclassified Asset	1408	Long Term Receivable - Street Lighting Transfer	Unclassified
Unclassified Asset	1410	Other Special or Collateral Funds	Unclassified
Unclassified Asset	1415	Sinking Funds	Unclassified
Unclassified Asset	1425	Unamortized Debt Expense	Unclassified
Unclassified Asset	1445	Unamortized Discount on Long-Term Debt--Debit	Unclassified
Unclassified Asset	1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	Unclassified
Unclassified Asset	1460	Other Non-Current Assets	Unclassified
Unclassified Asset	1465	O.M.E.R.S. Past Service Costs	Unclassified
Unclassified Asset	1470	Past Service Costs - Employee Future Benefits	Unclassified

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Unclassified Asset	1475	Past Service Costs - Other Pension Plans	Unclassified
Unclassified Asset	1480	Portfolio Investments - Associated Companies	Unclassified
Unclassified Asset	1485	Investment in Associated Companies - Significant Influence	Unclassified
Unclassified Asset	1490	Investment in Subsidiary Companies	Unclassified
Unclassified Asset	1505	Unrecovered Plant and Regulatory Study Costs	Unclassified
Unclassified Asset	1508	Other Regulatory Assets	Unclassified
Unclassified Asset	1510	Preliminary Survey and Investigation Charges	Unclassified
Unclassified Asset	1515	Emission Allowance Inventory	Unclassified
Unclassified Asset	1516	Emission Allowances Withheld	Unclassified
Unclassified Asset	1518	RCVARetail	Unclassified
Unclassified Asset	1520	Power Purchase Variance Account	Unclassified
Unclassified Asset	1525	Miscellaneous Deferred Debits	Unclassified
Unclassified Asset	1530	Deferred Losses from Disposition of Utility Plant	Unclassified
Unclassified Asset	1540	Unamortized Loss on Reacquired Debt	Unclassified
Unclassified Asset	1545	Development Charge Deposits/ Receivables	Unclassified
Unclassified Asset	1548	RCVASTR	Unclassified
Unclassified Asset	1560	Deferred Development Costs	Unclassified
Unclassified Asset	1562	Deferred Payments in Lieu of Taxes	Unclassified
Unclassified Asset	1563	Account 1563 - Deferred PILs Contra Account	Unclassified
Unclassified Asset	1570	Qualifying Transition Costs	Unclassified
Unclassified Asset	1571	Pre-market Opening Energy Variance	Unclassified
Unclassified Asset	1572	Extraordinary Event Costs	Unclassified
Unclassified Asset	1574	Deferred Rate Impact Amounts	Unclassified
Unclassified Asset	1580	RSVAWMS	Unclassified
Unclassified Asset	1582	RSVAONE-TIME	Unclassified
Unclassified Asset	1584	RSVANW	Unclassified
Unclassified Asset	1586	RSVACN	Unclassified
Unclassified Asset	1588	RSVAPOWER	Unclassified
Unclassified Asset	1605	Electric Plant in Service - Control Account	Unclassified
Unclassified Asset	2060	Electric Plant Acquisition Adjustment	Unclassified
Unclassified Asset	2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	Unclassified
Unclassified Expenses	6305	Extraordinary Income	Unclassified
Unclassified Expenses	6310	Extraordinary Deductions	Unclassified
Unclassified Expenses	6315	Income Taxes, Extraordinary Items	Unclassified
Unclassified Expenses	6405	Discontinues Operations - Income/ Gains	Unclassified
Unclassified Expenses	6410	Discontinued Operations - Deductions/ Losses	Unclassified
Unclassified Expenses	6415	Income Taxes, Discontinued Operations	Unclassified
Non-Distribution Asset	1606	Organization	Non-Distribution
Non-Distribution Asset	1610	Miscellaneous Intangible Plant	Non-Distribution
Non-Distribution Asset	1615	Land	Non-Distribution
Non-Distribution Asset	1616	Land Rights	Non-Distribution
Non-Distribution Asset	1620	Buildings and Fixtures	Non-Distribution
Non-Distribution Asset	1630	Leasehold Improvements	Non-Distribution
Non-Distribution Asset	1635	Boiler Plant Equipment	Non-Distribution
Non-Distribution Asset	1640	Engines and Engine-Driven Generators	Non-Distribution
Non-Distribution Asset	1645	Turbogenerator Units	Non-Distribution
Non-Distribution Asset	1650	Reservoirs, Dams and Waterways	Non-Distribution
Non-Distribution Asset	1655	Water Wheels, Turbines and Generators	Non-Distribution
Non-Distribution Asset	1660	Roads, Railroads and Bridges	Non-Distribution
Non-Distribution Asset	1665	Fuel Holders, Producers and Accessories	Non-Distribution
Non-Distribution Asset	1670	Prime Movers	Non-Distribution
Non-Distribution Asset	1675	Generators	Non-Distribution
Non-Distribution Asset	1680	Accessory Electric Equipment	Non-Distribution
Non-Distribution Asset	1685	Miscellaneous Power Plant Equipment	Non-Distribution
Non-Distribution Asset	1705	Land	Non-Distribution
Non-Distribution Asset	1706	Land Rights	Non-Distribution
Non-Distribution Asset	1708	Buildings and Fixtures	Non-Distribution

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Non-Distribution Asset	1710	Leasehold Improvements	Non-Distribution
Non-Distribution Asset	1715	Station Equipment	Non-Distribution
Non-Distribution Asset	1720	Towers and Fixtures	Non-Distribution
Non-Distribution Asset	1725	Poles and Fixtures	Non-Distribution
Non-Distribution Asset	1730	Overhead Conductors and Devices	Non-Distribution
Non-Distribution Asset	1735	Underground Conduit	Non-Distribution
Non-Distribution Asset	1740	Underground Conductors and Devices	Non-Distribution
Non-Distribution Asset	1745	Roads and Trails	Non-Distribution
Non-Distribution Asset	1965	Water Heater Rental Units	Non-Distribution
Non-Distribution Asset	1985	Sentinel Lighting Rental Units	Non-Distribution
Non-Distribution Asset	2020	Experimental Electric Plant Unclassified	Non-Distribution
Non-Distribution Asset	2030	Electric Plant and Equipment Leased to Others	Non-Distribution
Non-Distribution Asset	2040	Electric Plant Held for Future Use	Non-Distribution
Non-Distribution Asset	2055	Construction Work in Progress--Electric	Non-Distribution
Non-Distribution Asset	2065	Other Electric Plant Adjustment	Non-Distribution
Non-Distribution Asset	2070	Other Utility Plant	Non-Distribution
Non-Distribution Asset	2075	Non-Utility Property Owned or Under Capital Leases	Non-Distribution
Non-Distribution Asset	2160	Accumulated Amortization of Other Utility Plant	Non-Distribution
Non-Distribution Asset	2180	Accumulated Amortization of Non-Utility Property	Non-Distribution
Non-Distribution Expenses	4505	Operation Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4510	Fuel	Non-Distribution
Non-Distribution Expenses	4515	Steam Expense	Non-Distribution
Non-Distribution Expenses	4520	Steam From Other Sources	Non-Distribution
Non-Distribution Expenses	4525	Steam Transferred--Credit	Non-Distribution
Non-Distribution Expenses	4530	Electric Expense	Non-Distribution
Non-Distribution Expenses	4535	Water For Power	Non-Distribution
Non-Distribution Expenses	4540	Water Power Taxes	Non-Distribution
Non-Distribution Expenses	4545	Hydraulic Expenses	Non-Distribution
Non-Distribution Expenses	4550	Generation Expense	Non-Distribution
Non-Distribution Expenses	4555	Miscellaneous Power Generation Expenses	Non-Distribution
Non-Distribution Expenses	4560	Rents	Non-Distribution
Non-Distribution Expenses	4565	Allowances for Emissions	Non-Distribution
Non-Distribution Expenses	4605	Maintenance Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4610	Maintenance of Structures	Non-Distribution
Non-Distribution Expenses	4615	Maintenance of Boiler Plant	Non-Distribution
Non-Distribution Expenses	4620	Maintenance of Electric Plant	Non-Distribution
Non-Distribution Expenses	4625	Maintenance of Reservoirs, Dams and Waterways	Non-Distribution
Non-Distribution Expenses	4630	Maintenance of Water Wheels, Turbines and Generators	Non-Distribution
Non-Distribution Expenses	4635	Maintenance of Generating and Electric Plant	Non-Distribution
Non-Distribution Expenses	4640	Maintenance of Miscellaneous Power Generation Plant	Non-Distribution
Non-Distribution Expenses	4805	Operation Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4810	Load Dispatching	Non-Distribution
Non-Distribution Expenses	4815	Station Buildings and Fixtures Expenses	Non-Distribution
Non-Distribution Expenses	4820	Transformer Station Equipment - Operating Labour	Non-Distribution
Non-Distribution Expenses	4825	Transformer Station Equipment - Operating Supplies and Expense	Non-Distribution
Non-Distribution Expenses	4830	Overhead Line Expenses	Non-Distribution
Non-Distribution Expenses	4835	Underground Line Expenses	Non-Distribution
Non-Distribution Expenses	4840	Transmission of Electricity by Others	Non-Distribution
Non-Distribution Expenses	4845	Miscellaneous Transmission Expense	Non-Distribution
Non-Distribution Expenses	4850	Rents	Non-Distribution
Non-Distribution Expenses	4905	Maintenance Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4910	Maintenance of Transformer Station Buildings and Fixtures	Non-Distribution
Non-Distribution Expenses	4916	Maintenance of Transformer Station Equipment	Non-Distribution
Non-Distribution Expenses	4930	Maintenance of Towers, Poles and Fixtures	Non-Distribution
Non-Distribution Expenses	4935	Maintenance of Overhead Conductors and Devices	Non-Distribution
Non-Distribution Expenses	4940	Maintenance of Overhead Lines - Right of Way	Non-Distribution
Non-Distribution Expenses	4945	Maintenance of Overhead Lines - Roads and Trails Repairs	Non-Distribution

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Non-Distribution Expenses	4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	Non-Distribution
Non-Distribution Expenses	4960	Maintenance of Underground Lines	Non-Distribution
Non-Distribution Expenses	4965	Maintenance of Miscellaneous Transmission Plant	Non-Distribution
Non-Distribution Expenses	5060	Street Lighting and Signal System Expense	Non-Distribution
Non-Distribution Expenses	5165	Maintenance of Street Lighting and Signal Systems	Non-Distribution
Non-Distribution Expenses	5170	Sentinel Lights - Labour	Non-Distribution
Non-Distribution Expenses	5172	Sentinel Lights - Materials and Expenses	Non-Distribution
Non-Distribution Expenses	5178	Customer Installations Expenses- Leased Property	Non-Distribution
Non-Distribution Expenses	5185	Water Heater Rentals - Labour	Non-Distribution
Non-Distribution Expenses	5186	Water Heater Rentals - Materials and Expenses	Non-Distribution
Non-Distribution Expenses	5190	Water Heater Controls - Labour	Non-Distribution
Non-Distribution Expenses	5192	Water Heater Controls - Materials and Expenses	Non-Distribution
Non-Distribution Expenses	5195	Maintenance of Other Installations on Customer Premises	Non-Distribution

Appendix A.3: In Order of Account Number

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

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Assets	Distribution
1570	Qualifying Transition Costs	Unclassified Asset	Unclassified
1571	Pre-market Opening Energy Variance	Unclassified Asset	Unclassified
1572	Extraordinary Event Costs	Unclassified Asset	Unclassified
1574	Deferred Rate Impact Amounts	Unclassified Asset	Unclassified
1580	RSVAWMS	Unclassified Asset	Unclassified
1582	RSVAONE-TIME	Unclassified Asset	Unclassified
1584	RSVANW	Unclassified Asset	Unclassified
1586	RSVACN	Unclassified Asset	Unclassified
1588	RSVAPOWER	Unclassified Asset	Unclassified
1605	Electric Plant in Service - Control Account	Unclassified Asset	Unclassified
1606	Organization	Non-Distribution Asset	Non-Distribution
1608	Franchises and Consents	Other Distribution Assets	Distribution
1610	Miscellaneous Intangible Plant	Non-Distribution Asset	Non-Distribution
1615	Land	Non-Distribution Asset	Non-Distribution
1616	Land Rights	Non-Distribution Asset	Non-Distribution
1620	Buildings and Fixtures	Non-Distribution Asset	Non-Distribution
1630	Leasehold Improvements	Non-Distribution Asset	Non-Distribution
1635	Boiler Plant Equipment	Non-Distribution Asset	Non-Distribution
1640	Engines and Engine-Driven Generators	Non-Distribution Asset	Non-Distribution
1645	Turbogenerator Units	Non-Distribution Asset	Non-Distribution
1650	Reservoirs, Dams and Waterways	Non-Distribution Asset	Non-Distribution
1655	Water Wheels, Turbines and Generators	Non-Distribution Asset	Non-Distribution
1660	Roads, Railroads and Bridges	Non-Distribution Asset	Non-Distribution
1665	Fuel Holders, Producers and Accessories	Non-Distribution Asset	Non-Distribution
1670	Prime Movers	Non-Distribution Asset	Non-Distribution
1675	Generators	Non-Distribution Asset	Non-Distribution
1680	Accessory Electric Equipment	Non-Distribution Asset	Non-Distribution
1685	Miscellaneous Power Plant Equipment	Non-Distribution Asset	Non-Distribution
1705	Land	Non-Distribution Asset	Non-Distribution
1706	Land Rights	Non-Distribution Asset	Non-Distribution
1708	Buildings and Fixtures	Non-Distribution Asset	Non-Distribution
1710	Leasehold Improvements	Non-Distribution Asset	Non-Distribution
1715	Station Equipment	Non-Distribution Asset	Non-Distribution
1720	Towers and Fixtures	Non-Distribution Asset	Non-Distribution
1725	Poles and Fixtures	Non-Distribution Asset	Non-Distribution
1730	Overhead Conductors and Devices	Non-Distribution Asset	Non-Distribution
1735	Underground Conduit	Non-Distribution Asset	Non-Distribution
1740	Underground Conductors and Devices	Non-Distribution Asset	Non-Distribution
1745	Roads and Trails	Non-Distribution Asset	Non-Distribution
1805	Land	Land and Buildings	Distribution
1806	Land Rights	Land and Buildings	Distribution
1808	Buildings and Fixtures	Land and Buildings	Distribution
1810	Leasehold Improvements	Land and Buildings	Distribution
1815	Transformer Station Equipment - Normally Primary above 50 kV	TS Primary Above 50	Distribution
1820	Distribution Station Equipment - Normally Primary below 50 kV	DS	Distribution
1825	Storage Battery Equipment	Other Distribution Assets	Distribution
1830	Poles, Towers and Fixtures	Poles, Wires	Distribution
1835	Overhead Conductors and Devices	Poles, Wires	Distribution
1840	Underground Conduit	Poles, Wires	Distribution
1845	Underground Conductors and Devices	Poles, Wires	Distribution
1850	Line Transformers	Line Transformers	Distribution
1855	Services	Services and Meters	Distribution
1860	Meters	Services and Meters	Distribution
1865	Other Installations on Customer's Premises	Non-Distribution Asset	Distribution
1870	Leased Property on Customer Premises	Non-Distribution Asset	Distribution

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
1875	Street Lighting and Signal Systems	Non-Distribution Asset	Distribution
1905	Land	Land and Buildings	Distribution
1906	Land Rights	Land and Buildings	Distribution
1908	Buildings and Fixtures	General Plant	Distribution
1910	Leasehold Improvements	General Plant	Distribution
1915	Office Furniture and Equipment	Equipment	Distribution
1920	Computer Equipment - Hardware	IT Assets	Distribution
1925	Computer Software	IT Assets	Distribution
1930	Transportation Equipment	Equipment	Distribution
1935	Stores Equipment	Equipment	Distribution
1940	Tools, Shop and Garage Equipment	Equipment	Distribution
1945	Measurement and Testing Equipment	Equipment	Distribution
1950	Power Operated Equipment	Equipment	Distribution
1955	Communication Equipment	Equipment	Distribution
1960	Miscellaneous Equipment	Equipment	Distribution
1965	Water Heater Rental Units	Non-Distribution Asset	Non-Distribution
1970	Load Management Controls - Customer Premises	Other Distribution Assets	Distribution
1975	Load Management Controls - Utility Premises	Other Distribution Assets	Distribution
1980	System Supervisory Equipment	Other Distribution Assets	Distribution
1985	Sentinel Lighting Rental Units	Non-Distribution Asset	Non-Distribution
1990	Other Tangible Property	Other Distribution Assets	Distribution
1995	Contributions and Grants - Credit	Contributions and Grants	Distribution
2005	Property Under Capital Leases	Other Distribution Assets	Distribution
2010	Electric Plant Purchased or Sold	Other Distribution Assets	Distribution
2020	Experimental Electric Plant Unclassified	Non-Distribution Asset	Non-Distribution
2030	Electric Plant and Equipment Leased to Others	Non-Distribution Asset	Non-Distribution
2040	Electric Plant Held for Future Use	Non-Distribution Asset	Non-Distribution
2050	Completed Construction Not Classified--Electric	Other Distribution Assets	Distribution
2055	Construction Work in Progress--Electric	Non-Distribution Asset	Non-Distribution
2060	Electric Plant Acquisition Adjustment	Unclassified Asset	Unclassified
2065	Other Electric Plant Adjustment	Non-Distribution Asset	Non-Distribution
2070	Other Utility Plant	Non-Distribution Asset	Non-Distribution
2075	Non-Utility Property Owned or Under Capital Leases	Non-Distribution Asset	Non-Distribution
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	Distribution
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	Distribution
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	Unclassified Asset	Unclassified
2160	Accumulated Amortization of Other Utility Plant	Non-Distribution Asset	Non-Distribution
2180	Accumulated Amortization of Non-Utility Property	Non-Distribution Asset	Non-Distribution
2205	Accounts Payable	Liability	Unclassified
2208	Customer Credit Balances	Liability	Unclassified
2210	Current Portion of Customer Deposits	Liability	Unclassified
2215	Dividends Declared	Liability	Unclassified
2220	Miscellaneous Current and Accrued Liabilities	Liability	Unclassified
2225	Notes and Loans Payable	Liability	Unclassified
2240	Accounts Payable to Associated Companies	Liability	Unclassified
2242	Notes Payable to Associated Companies	Liability	Unclassified
2250	Debt Retirement Charges(DRC) Payable	Liability	Unclassified
2252	Transmission Charges Payable	Liability	Unclassified
2254	Electrical Safety Authority Fees Payable	Liability	Unclassified
2256	Independent Market Operator Fees and Penalties Payable	Liability	Unclassified
2260	Current Portion of Long Term Debt	Liability	Unclassified
2262	Ontario Hydro Debt - Current Portion	Liability	Unclassified
2264	Pensions and Employee Benefits - Current Portion	Liability	Unclassified
2268	Accrued Interest on Long Term Debt	Liability	Unclassified
2270	Matured Long Term Debt	Liability	Unclassified

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
2272	Matured Interest on Long Term Debt	Liability	Unclassified
2285	Obligations Under Capital Leases--Current	Liability	Unclassified
2290	Commodity Taxes	Liability	Unclassified
2292	Payroll Deductions / Expenses Payable	Liability	Unclassified
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	Liability	Unclassified
2296	Future Income Taxes - Current	Liability	Unclassified
2305	Accumulated Provision for Injuries and Damages	Liability	Unclassified
2306	Employee Future Benefits	Liability	Unclassified
2308	Other Pensions - Past Service Liability	Liability	Unclassified
2310	Vested Sick Leave Liability	Liability	Unclassified
2315	Accumulated Provision for Rate Refunds	Liability	Unclassified
2320	Other Miscellaneous Non-Current Liabilities	Liability	Unclassified
2325	Obligations Under Capital Lease--Non-Current	Liability	Unclassified
2330	Development Charge Fund	Liability	Unclassified
2335	Long Term Customer Deposits	Liability	Unclassified
2340	Collateral Funds Liability	Liability	Unclassified
2345	Unamortized Premium on Long Term Debt	Liability	Unclassified
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	Liability	Unclassified
2350	Future Income Tax - Non-Current	Liability	Unclassified
2405	Other Regulatory Liabilities	Liability	Unclassified
2410	Deferred Gains from Disposition of Utility Plant	Liability	Unclassified
2415	Unamortized Gain on Reacquired Debt	Liability	Unclassified
2425	Other Deferred Credits	Liability	Unclassified
2435	Accrued Rate-Payer Benefit	Liability	Unclassified
2505	Debentures Outstanding - Long Term Portion	Liability	Unclassified
2510	Debenture Advances	Liability	Unclassified
2515	Reacquired Bonds	Liability	Unclassified
2520	Other Long Term Debt	Liability	Unclassified
2525	Term Bank Loans - Long Term Portion	Liability	Unclassified
2530	Ontario Hydro Debt Outstanding - Long Term Portion	Liability	Unclassified
2550	Advances from Associated Companies	Liability	Unclassified
3005	Common Shares Issued	Equity	Unclassified
3008	Preference Shares Issued	Equity	Unclassified
3010	Contributed Surplus	Equity	Unclassified
3020	Donations Received	Equity	Unclassified
3022	Development Charges Transferred to Equity	Equity	Unclassified
3026	Capital Stock Held in Treasury	Equity	Unclassified
3030	Miscellaneous Paid-In Capital	Equity	Unclassified
3035	Installments Received on Capital Stock	Equity	Unclassified
3040	Appropriated Retained Earnings	Equity	Unclassified
3045	Unappropriated Retained Earnings	Equity	Unclassified
3046	Balance Transferred From Income	Equity	Unclassified
3047	Appropriations of Retained Earnings - Current Period	Equity	Unclassified
3048	Dividends Payable-Preference Shares	Equity	Unclassified
3049	Dividends Payable-Common Shares	Equity	Unclassified
3055	Adjustment to Retained Earnings	Equity	Unclassified
3065	Unappropriated Undistributed Subsidiary Earnings	Equity	Unclassified
4006	Residential Energy Sales	Sales of Electricity	Distribution
4010	Commercial Energy Sales	Sales of Electricity	Distribution
4015	Industrial Energy Sales	Sales of Electricity	Distribution
4020	Energy Sales to Large Users	Sales of Electricity	Distribution
4025	Street Lighting Energy Sales	Sales of Electricity	Distribution
4030	Sentinel Lighting Energy Sales	Sales of Electricity	Distribution
4035	General Energy Sales	Sales of Electricity	Distribution
4040	Other Energy Sales to Public Authorities	Sales of Electricity	Distribution
4045	Energy Sales to Railroads and Railways	Sales of Electricity	Distribution
4050	Revenue Adjustment	Sales of Electricity	Distribution
4055	Energy Sales for Resale	Sales of Electricity	Distribution

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
4060	Interdepartmental Energy Sales	Sales of Electricity	Distribution
4062	Billed WMS	Other Revenue - Unclassified	Unclassified
4066	Billed NW	Other Revenue - Unclassified	Unclassified
4068	Billed CN	Other Revenue - Unclassified	Unclassified
4080	Distribution Services Revenue	Distribution Services Revenue	Distribution
4082	Retail Services Revenues	Other Distribution Revenue	Distribution
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	Distribution
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	Distribution
4105	Transmission Charges Revenue	Other Revenue - Unclassified	Unclassified
4110	Transmission Services Revenue	Other Revenue - Unclassified	Unclassified
4205	Interdepartmental Rents	Other Distribution Revenue	Distribution
4210	Rent from Electric Property	Other Distribution Revenue	Distribution
4215	Other Utility Operating Income	Other Distribution Revenue	Distribution
4220	Other Electric Revenues	Other Distribution Revenue	Distribution
4225	Late Payment Charges	Late Payment Charges	Distribution
4230	Sales of Water and Water Power	Other Revenue - Unclassified	Unclassified
4235	Miscellaneous Service Revenues	Specific Service Charges	Distribution
4240	Provision for Rate Refunds	Other Distribution Revenue	Distribution
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	Distribution
4305	Regulatory Debits	Other Income & Deductions	Unclassified
4310	Regulatory Credits	Other Income & Deductions	Unclassified
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	Unclassified
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	Unclassified
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	Unclassified
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	Unclassified
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	Unclassified
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	Unclassified
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	Unclassified
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	Unclassified
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	Unclassified
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	Unclassified
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	Unclassified
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	Unclassified
4375	Revenues from Non-Utility Operations	Other Income & Deductions	Unclassified
4380	Expenses of Non-Utility Operations	Other Income & Deductions	Unclassified
4385	Non-Utility Rental Income	Other Income & Deductions	Unclassified
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	Unclassified
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	Unclassified
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	Unclassified
4405	Interest and Dividend Income	Other Income & Deductions	Unclassified
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	Unclassified
4505	Operation Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4510	Fuel	Non-Distribution Expenses	Non-Distribution
4515	Steam Expense	Non-Distribution Expenses	Non-Distribution
4520	Steam From Other Sources	Non-Distribution Expenses	Non-Distribution
4525	Steam Transferred--Credit	Non-Distribution Expenses	Non-Distribution
4530	Electric Expense	Non-Distribution Expenses	Non-Distribution
4535	Water For Power	Non-Distribution Expenses	Non-Distribution
4540	Water Power Taxes	Non-Distribution Expenses	Non-Distribution
4545	Hydraulic Expenses	Non-Distribution Expenses	Non-Distribution
4550	Generation Expense	Non-Distribution Expenses	Non-Distribution
4555	Miscellaneous Power Generation Expenses	Non-Distribution Expenses	Non-Distribution
4560	Rents	Non-Distribution Expenses	Non-Distribution
4565	Allowances for Emissions	Non-Distribution Expenses	Non-Distribution
4605	Maintenance Supervision and Engineering	Non-Distribution Expenses	Non-Distribution

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
4610	Maintenance of Structures	Non-Distribution Expenses	Non-Distribution
4615	Maintenance of Boiler Plant	Non-Distribution Expenses	Non-Distribution
4620	Maintenance of Electric Plant	Non-Distribution Expenses	Non-Distribution
4625	Maintenance of Reservoirs, Dams and Waterways	Non-Distribution Expenses	Non-Distribution
4630	Maintenance of Water Wheels, Turbines and Generators	Non-Distribution Expenses	Non-Distribution
4635	Maintenance of Generating and Electric Plant	Non-Distribution Expenses	Non-Distribution
4640	Maintenance of Miscellaneous Power Generation Plant	Non-Distribution Expenses	Non-Distribution
4705	Power Purchased	Power Supply Expenses (Working Capital)	Distribution
4708	Charges-WMS	Power Supply Expenses (Working Capital)	Distribution
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	Distribution
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	Distribution
4714	Charges-NW	Power Supply Expenses (Working Capital)	Distribution
4715	System Control and Load Dispatching	Other Power Supply Expenses	Unclassified
4716	Charges-CN	Power Supply Expenses (Working Capital)	Distribution
4720	Other Expenses	Other Power Supply Expenses	Unclassified
4725	Competition Transition Expense	Other Power Supply Expenses	Unclassified
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	Distribution
4805	Operation Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4810	Load Dispatching	Non-Distribution Expenses	Non-Distribution
4815	Station Buildings and Fixtures Expenses	Non-Distribution Expenses	Non-Distribution
4820	Transformer Station Equipment - Operating Labour	Non-Distribution Expenses	Non-Distribution
4825	Transformer Station Equipment - Operating Supplies and Expense	Non-Distribution Expenses	Non-Distribution
4830	Overhead Line Expenses	Non-Distribution Expenses	Non-Distribution
4835	Underground Line Expenses	Non-Distribution Expenses	Non-Distribution
4840	Transmission of Electricity by Others	Non-Distribution Expenses	Non-Distribution
4845	Miscellaneous Transmission Expense	Non-Distribution Expenses	Non-Distribution
4850	Rents	Non-Distribution Expenses	Non-Distribution
4905	Maintenance Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4910	Maintenance of Transformer Station Buildings and Fixtures	Non-Distribution Expenses	Non-Distribution
4916	Maintenance of Transformer Station Equipment	Non-Distribution Expenses	Non-Distribution
4930	Maintenance of Towers, Poles and Fixtures	Non-Distribution Expenses	Non-Distribution
4935	Maintenance of Overhead Conductors and Devices	Non-Distribution Expenses	Non-Distribution
4940	Maintenance of Overhead Lines - Right of Way	Non-Distribution Expenses	Non-Distribution
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	Non-Distribution Expenses	Non-Distribution
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	Non-Distribution Expenses	Non-Distribution
4960	Maintenance of Underground Lines	Non-Distribution Expenses	Non-Distribution
4965	Maintenance of Miscellaneous Transmission Plant	Non-Distribution Expenses	Non-Distribution
5005	Operation Supervision and Engineering	Operation (Working Capital)	Distribution
5010	Load Dispatching	Operation (Working Capital)	Distribution
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	Distribution
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	Distribution
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	Distribution
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	Distribution
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	Distribution

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	Distribution
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	Distribution
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	Distribution
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	Distribution
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	Distribution
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	Distribution
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	Distribution
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	Distribution
5060	Street Lighting and Signal System Expense	Non-Distribution Expenses	Non-Distribution
5065	Meter Expense	Operation (Working Capital)	Distribution
5070	Customer Premises - Operation Labour	Operation (Working Capital)	Distribution
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	Distribution
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	Distribution
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	Distribution
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	Distribution
5096	Other Rent	Operation (Working Capital)	Distribution
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	Distribution
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	Distribution
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	Distribution
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	Distribution
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	Distribution
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	Distribution
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	Distribution
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	Distribution
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	Distribution
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	Distribution
5155	Maintenance of Underground Services	Maintenance (Working Capital)	Distribution
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	Distribution
5165	Maintenance of Street Lighting and Signal Systems	Non-Distribution Expenses	Non-Distribution
5170	Sentinel Lights - Labour	Non-Distribution Expenses	Non-Distribution
5172	Sentinel Lights - Materials and Expenses	Non-Distribution Expenses	Non-Distribution
5175	Maintenance of Meters	Maintenance (Working Capital)	Distribution
5178	Customer Installations Expenses- Leased Property	Non-Distribution Expenses	Non-Distribution
5185	Water Heater Rentals - Labour	Non-Distribution Expenses	Non-Distribution
5186	Water Heater Rentals - Materials and Expenses	Non-Distribution Expenses	Non-Distribution
5190	Water Heater Controls - Labour	Non-Distribution Expenses	Non-Distribution
5192	Water Heater Controls - Materials and Expenses	Non-Distribution Expenses	Non-Distribution
5195	Maintenance of Other Installations on Customer Premises	Non-Distribution Expenses	Non-Distribution
5205	Purchase of Transmission and System Services	Other Power Supply Expenses	Unclassified
5210	Transmission Charges	Other Power Supply Expenses	Unclassified
5215	Transmission Charges Recovered	Other Power Supply Expenses	Unclassified
5305	Supervision	Billing and Collection (Working Capital)	Distribution
5310	Meter Reading Expense	Billing and Collection (Working Capital)	Distribution
5315	Customer Billing	Billing and Collection (Working Capital)	Distribution
5320	Collecting	Billing and Collection (Working Capital)	Distribution
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	Distribution
5330	Collection Charges	Billing and Collection (Working Capital)	Distribution
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	Distribution
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	Distribution

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
5405	Supervision	Community Relations (Working Capital)	Distribution
5410	Community Relations - Sundry	Community Relations (Working Capital)	Distribution
5415	Energy Conservation	Community Relations - CDM (Working Capital)	Distribution
5420	Community Safety Program	Community Relations (Working Capital)	Distribution
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	Distribution
5505	Supervision	Other Distribution Expenses	Distribution
5510	Demonstrating and Selling Expense	Other Distribution Expenses	Distribution
5515	Advertising Expense	Advertising Expenses	Distribution
5520	Miscellaneous Sales Expense	Other Distribution Expenses	Distribution
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	Distribution
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	Distribution
5635	Property Insurance	Insurance Expense (Working Capital)	Distribution
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	Distribution
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	Distribution
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	Distribution
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	Distribution
5660	General Advertising Expenses	Advertising Expenses	Distribution
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	Distribution
5670	Rent	Administrative and General Expenses (Working Capital)	Distribution
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	Distribution
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	Distribution
5685	Independent Market Operator Fees and Penalties	Other Power Supply Expenses (Working Capital)	Non-Distribution
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	Distribution
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	Distribution
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	Distribution
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	Unclassified
5725	Miscellaneous Amortization	Other Amortization - Unclassified	Unclassified
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	Distribution
5735	Amortization of Deferred Development Costs	Amortization of Assets	Distribution
5740	Amortization of Deferred Charges	Amortization of Assets	Distribution
6005	Interest on Long Term Debt	Interest Expense - Unclassifed	Unclassified
6010	Amortization of Debt Discount and Expense	Interest Expense - Unclassifed	Unclassified
6015	Amortization of Premium on Debt Credit	Interest Expense - Unclassifed	Unclassified
6020	Amortization of Loss on Reacquired Debt	Interest Expense - Unclassifed	Unclassified
6025	Amortization of Gain on Reacquired Debt--Credit	Interest Expense - Unclassifed	Unclassified

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
6030	Interest on Debt to Associated Companies	Interest Expense - Unclassifed	Unclassified
6035	Other Interest Expense	Interest Expense - Unclassifed	Unclassified
6040	Allowance for Borrowed Funds Used During Construction--Credit	Interest Expense - Unclassifed	Unclassified
6042	Allowance For Other Funds Used During Construction	Interest Expense - Unclassifed	Unclassified
6045	Interest Expense on Capital Lease Obligations	Interest Expense - Unclassifed	Unclassified
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	Distribution
6110	Income Taxes	Income Tax Expense - Unclassified	Unclassified
6115	Provision for Future Income Taxes	Income Tax Expense - Unclassified	Unclassified
6205	Donations	Charitable Contributions	Distribution
6210	Life Insurance	Insurance Expense (Working Capital)	Distribution
6215	Penalties	Other Distribution Expenses	Distribution
6225	Other Deductions	Other Distribution Expenses	Distribution
6305	Extraordinary Income	Unclassified Expenses	Unclassified
6310	Extraordinary Deductions	Unclassified Expenses	Unclassified
6315	Income Taxes, Extraordinary Items	Unclassified Expenses	Unclassified
6405	Discontinues Operations - Income/ Gains	Unclassified Expenses	Unclassified
6410	Discontinued Operations - Deductions/ Losses	Unclassified Expenses	Unclassified
6415	Income Taxes, Discontinued Operations	Unclassified Expenses	Unclassified

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed

ADJ 1a (Rate Base -Tier 1) ADJ 2 (Rate Base -Tier 2)	ADJ 3a (Distrib Exp -Tier 1) ADJ 4 (Distrib Exp -Tier 2)	ADJ 6 (Revenue -Tier 1)	for Sheet re. Sch. 4-1		Sheets with Customer Classes (except 7-3a)		6-1				10-1	6-2 +++
grouping1	grouping1	grouping1	amount1	grouping1	criteria_a	criteria_b	no_of_subs	no_of_subs	no_of_subs	no_of_subs	include_line	include
Land and Buildings	Operation (Working Capital)	Distribution Services Revenue	>573.543454	Land and Buildings		X	0	0	0	0	YES	X
TS Primary Above 50	Maintenance (Working Capital)	Late Payment Charges	>573.543454	TS Primary Above 50	X		1	1	1	1		
DS	Billing and Collection (Working Capital)	Specific Service Charges	>573.543454	DS				2	2	2		
Poles, Wires	Community Relations (Working Capital)	Other Distribution Revenue	>573.543454	Poles, Wires					3	3		
Line Transformers	Community Relations - CDM (Working Capital)	Other Income & Deductions	>573.543454	Line Transformers						4		
Services and Meters	Administrative and General Expenses (Working Capital)		>573.543454	Services and Meters								
General Plant	Insurance Expense (Working Capital)		>573.543454	General Plant								
Equipment	Bad Debt Expense (Working Capital)		>573.543454	Equipment								
IT Assets	Advertising Expenses (Working Capital)		>573.543454	IT Assets								
CDM Expenditures and Recoveries	Charitable Contributions (Working Capital)		>573.543454	CDM Expenditures and Recoveries								
Other Distribution Assets	Amortization of Assets		>573.543454	Other Distribution Assets								
Contributions and Grants	Other Distribution Expenses		>573.543454	Contributions and Grants								
Accumulated Amortization			>573.543454	Accumulated Amortization								
34	34	34		34								

macros specify the absolute range of the criteria, so need to correct each macros which uses a filter if there are more or less criteria lines

Ontario Energy Board
Commission de l'énergie de l'Ontario
2nd Generation Incentive Regulation Mechanism

Email the Board

Forward | Table of Contents | Pull-Down Menu | Input Cell | Formulated Cells | How to Turn on Macros

Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.
For best viewing, set your screen resolution to 1280 by 960 pixels

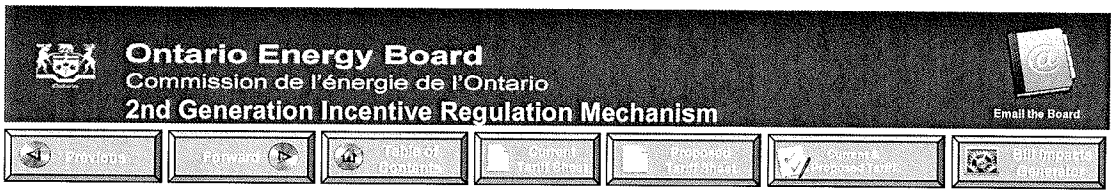
Applicant Name	Dutton Hydro Limited
Applicant Service Area	Main
OEB Application Number	EB-2009-0177
LDC Licence Number	ED-2003-0025
Notice Publication Language	English
DRC Rate	0.00700
Customer Bills	12 per year
Distribution Demand Bill Determinant	kW
RTSR - Low Voltage	No

Contact Information

Name:	Cheryl Decaire
Title:	Coordinator of Regulatory and Rates
Phone Number:	519-352-6300
E-Mail Address:	cheryldecaire@ckenergy.com

Please Note:
In the event of an inconsistency between this model and any element of the December 20, 2006 "Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation of Ontario's Electricity Distributors", the Report governs.

Copyright:
This IRM adjustment model is protected by copyright and is being made available to you solely for the purpose of preparing or reviewing an IRM adjustment application. 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 an IRM adjustment applicaiton, you must ensure that the person understands and agrees to the restrictions noted above.



Sheet Name	Purpose of Sheet	
A1.1 LDC Information	Enter LDC Data	
A2.1 Table of Contents	Table of Contents	
B1.1 Curr&Appl Rt Class General	Set up Tariff Sheet Rate Classes - General	
C3.1 Curr Rates & Chgs General	Enter Current Tariff Sheet Rates - General Rate Classes	
C7.1 Base Dist Rates Gen	Calculation of Base Distribution Rates - General Rate Classes	
D1.1 2006 EDR Adj Wrksht	Enter 2006 EDR K-Factor Adjustment Data	
D1.2 EDR Adjustment - Gen	Calculation of Adjustment to Rates for K-Factor - General Rate Class	
E1.1 Rate Reb Base Dist Rts Gen	Calculation of Rates before Price Cap Adjustment - General Rate Classes	
F1.1 Price Cap Adjustmnt Wrksht	Enter Price Cap Adjustment Data	
F1.2 Price Cap Adjustment - Gen	#N/A	
F2.2 2008 Price Cap Adj - Gen		0
F3.2 2009 Price Cap Adj - Gen		0
G1.1 Aft PrcCp Base Dst Rts Gen	Base Distribution Rates after Price Cap Adjustment - General Rate Class	
J1.1 Smart Meters Rate Adder	Enter Proposed Tariff Sheet Smart Meter Rate Adder	
J2.1 Regulatory Assets Recovery	Regulatory Assets Recovery	
J2.2 Revenue Refund	Revenue Refund	
K1.1 App For Dist Rates Gen	Calculation of Proposed Distribution Rates - General Rate Classes	
L1.1 Curr&Appl For TX Network	To input adjustment changes for Retail Transmission Network Rates	
L2.1 Curr&Appl For TX Connect	To input adjustment changes for Retail Transmission Connection Rates	
M2.1 Curr&Appl For RRR		0
N1.1 Appl For Mthly R&C General	Monthly Rates and Charges - General Rate Classes	
N3.1 Curr&Appl For Loss Factor	Enter Loss Factors From Current Tariff Sheet	
O1.1 Sum of Chgs To MSC&DX Gen	Shows Summary of Changes To General Service Charge and Distribution Volumetric Charge	
O2.1 Calculation of Bill Impact	Bill Impact Calculations	
P1.1 Curr&Appl For Allowances	Enter Allowances from Current Tariff Sheets	
P2.1 Curr&Appl For Spc Srv Chg	Enter Specific Service Charges from Current Tariff Sheets	
P3.1 Curr&Appl For Rtl Srv Chg	Enter Retail Service Charges from Current Tariff Sheets	

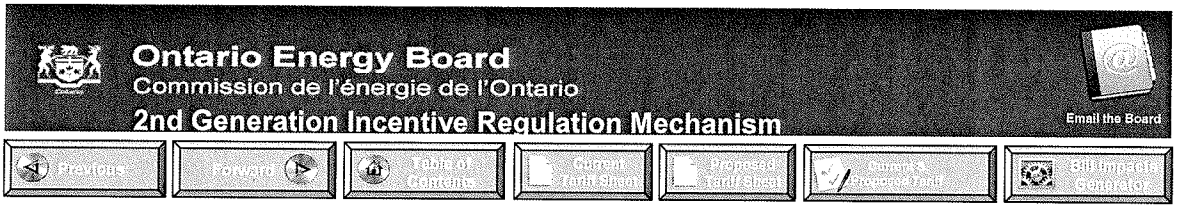
Instructions

Using the pull-down list in column C and D, choose the general classes that match those on your Board-Approved 2008 Tariff of Rates and Charges.

In column E, indicate whether the class is NEW, CONTINUING, OR DISCONTINUING.

(If a Rate Classification needs to be added to the pull-down list, please contact the Board.)

Rate Group	Rate Class	Applied for Status	Fixed Metric	Vol Metric
RES	Residential	Continuing	NA	kWh
GSLT50	General Service Less Than 50 kW	Continuing	NA	kWh
Sen	Sentinel Lighting	Continuing	NA	NA
SL	Street Lighting	Continuing	NA	NA
NA	Rate Class 5	NA	NA	NA
NA	Rate Class 6	NA	NA	NA
NA	Rate Class 7	NA	NA	NA
NA	Rate Class 8	NA	NA	NA
NA	Rate Class 9	NA	NA	NA
NA	Rate Class 10	NA	NA	NA
NA	Rate Class 11	NA	NA	NA
NA	Rate Class 12	NA	NA	NA
NA	Rate Class 13	NA	NA	NA
NA	Rate Class 14	NA	NA	NA
NA	Rate Class 15	NA	NA	NA
NA	Rate Class 16	NA	NA	NA
NA	Rate Class 17	NA	NA	NA
NA	Rate Class 18	NA	NA	NA
NA	Rate Class 19	NA	NA	NA
NA	Rate Class 20	NA	NA	NA
NA	Rate Class 21	NA	NA	NA
NA	Rate Class 22	NA	NA	NA
NA	Rate Class 23	NA	NA	NA
NA	Rate Class 24	NA	NA	NA
NA	Rate Class 25	NA	NA	NA



Instructions

Enter your Board-Approved 2008 Tariff of Rates and Charges for all General Classes

Rate Class

Residential

Rate Description	**Metric**	**Rate**
Service Charge	$	8.45
Distribution Volumetric Rate	$/kWh	0.0080
Retail Transmission Rate – Network Service Rate	$/kWh	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0050
Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Rate Class

General Service Less Than 50 kW

Rate Description	Metric	Rate
Service Charge	$	17.26
Distribution Volumetric Rate	$/kWh	0.0038
Retail Transmission Rate – Network Service Rate	$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0045
Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Rate Class

Sentinel Lighting

Rate Description	Metric	Rate
Service Charge	$	0.62
Distribution Volumetric Rate	$/NA	3.2841
Retail Transmission Rate – Network Service Rate	$/NA	1.4113
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/NA	1.6083
Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Rate Class

Street Lighting

Rate Description	Metric	Rate
Service Charge	$	0.42
Distribution Volumetric Rate	$/NA	1.9467
Retail Transmission Rate – Network Service Rate	$/NA	1.6002
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/NA	1.3824
Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Instructions

No input required.

The sheet provides a breakdown for the determination of "Current Base Rates" for all general classes.

Service Charge

Class	Metric	Current Rates	Smart Meters Rate Adder	Current Base Rates
Residential	NA	8.450000	0.000000	8.450000
General Service Less Than 50 kW	NA	17.260000	0.000000	17.260000
Sentinel Lighting	NA	0.620000	0.000000	0.620000
Street Lighting	NA	0.420000	0.000000	0.420000

Distribution Volumetric Rate

Class	Metric	Current Rates	Smart Meters Rate Adder	Current Base Rates
Residential	kWh	0.008000	0.000000	0.008000
General Service Less Than 50 kW	kWh	0.003800	0.000000	0.003800
Sentinel Lighting	NA	3.284100	0.000000	3.284100
Street Lighting	NA	1.946700	0.000000	1.946700

Rate Class

Residential

Rate Description	Current Rates Metric	Rate	2006 EDR Rate	
Service Charge	$	8.45	12.36	3.91
Distribution Volumetric Rate	$/kWh	0.0080	0.0117	0.0037
Retail Transmission Rate – Network Service Rate	$/kWh	0.0057	0.0057	
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0050	0.0050	
Wholesale Market Service Rate	$/kWh	0.0052	0.0052	
Rural Rate Protection Charge	$/kWh	0.0010	0.0010	
Standard Supply Service – Administrative Charge (if applicable)	$	0.25	0.25	

Rate Class

General Service Less Than 50 kW

Rate Description	Metric	Rate	Rate	
Service Charge	$	17.26	25.25	7.99
Distribution Volumetric Rate	$/kWh	0.0038	0.0056	0.0018
Retail Transmission Rate – Network Service Rate	$/kWh	0.0052	0.0052	
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0045	0.0045	
Wholesale Market Service Rate	$/kWh	0.0052	0.0052	
Rural Rate Protection Charge	$/kWh	0.0010	0.0010	
Standard Supply Service – Administrative Charge (if applicable)	$	0.25	0.25	

Rate Class

Sentinel Lighting

Rate Description	Metric	Rate	Rate	
Service Charge	$	0.62	0.91	0.29
Distribution Volumetric Rate	$/NA	3.2841	4.8043	1.5202
Retail Transmission Rate – Network Service Rate	$/NA	1.4113	1.4113	
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/NA	1.6083	1.6083	
Wholesale Market Service Rate	$/kWh	0.0052	0.0052	
Rural Rate Protection Charge	$/kWh	0.0010	0.0010	
Standard Supply Service – Administrative Charge (if applicable)	$	0.25	0.25	

Rate Class

Street Lighting

Rate Description	Metric	Rate	Rate	
Service Charge	$	0.42	0.61	0.19
Distribution Volumetric Rate	$/NA	1.9467	2.8478	0.9011
Retail Transmission Rate – Network Service Rate	$/NA	1.6002	1.6002	
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/NA	1.3824	1.3824	
Wholesale Market Service Rate	$/kWh	0.0052	0.0052	
Rural Rate Protection Charge	$/kWh	0.0010	0.0010	
Standard Supply Service – Administrative Charge (if applicable)	$	0.25	0.25	

Instructions

This worksheet applies the 2009 K-Factor adjustment from Sheet D1.1 to all general classes.

No input required.

Rate Rebalancing Adjustment 2006 EDR Adjustment - General

Metric Applied To All Customers

Method of Application Both Distinct$

Monthly Service Charge

Class	Metric	Base Rate	To This Class	$ Adjustment	Adj To Base
Residential	NA	8.450000	Yes	3.910000	3.910000
General Service Less Than 50 kW	NA	17.260000	Yes	7.990000	7.990000
Sentinel Lighting	NA	0.620000	Yes	0.294564	0.294564
Street Lighting	NA	0.420000	Yes	0.190000	0.190000

Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	$ Adjustment	Adj To Base
Residential	kWh	0.008000	Yes	0.003700	0.003700
General Service Less Than 50 kW	kWh	0.003800	Yes	0.001800	0.001800
Sentinel Lighting	NA	3.284100	Yes	1.520200	1.520200
Street Lighting	NA	1.946700	Yes	0.901100	0.901100

Ontario Energy Board
Commission de l'énergie de l'Ontario
2nd Generation Incentive Regulation Mechanism

Email the Board

Instructions

This worksheet shows the adjustments to Base Rates prior to the application of the Price Cap Index for all general classes.

No input required.

Monthly Service Charge

Class	Metric	Base Rate	2006 EDR Adjustment - General	Federal Tax Adjustment General	Rate ReBal Base
Residential	NA	8.450000	3.910000	0.000000	12.360000
General Service Less Than 50 kW	NA	17.260000	7.990000	0.000000	25.250000
Sentinel Lighting	NA	0.620000	0.294564	0.000000	0.914564
Street Lighting	NA	0.420000	0.190000	0.000000	0.610000

Volumetric Distribution Charge

Class	Metric	Base Rate	2006 EDR Adjustment - General	Federal Tax Adjustment General	Rate ReBal Base
Residential	kWh	0.008000	0.003700	0.000000	0.011700
General Service Less Than 50 kW	kWh	0.003800	0.001800	0.000000	0.005600
Sentinel Lighting	NA	3.284100	1.520200	0.000000	4.804300
Street Lighting	NA	1.946700	0.901100	0.000000	2.847800

Ontario Energy Board
Commission de l'énergie de l'Ontario

2nd Generation Incentive Regulation Mechanism

Email the Board

Previous | Forward | Table of Contents | Current Tariff Sheet | Proposed Tariff Sheet | Current & Proposed Tariff | Bill Impacts Generator

Instructions

This worksheet is a placeholder for the 2009 GDP-IPI amount that will be determine in the beginning of March 2009.

Board staff will make the necessary adjustment to cell C22.

No input required.

2007

Price Escalator (GDP-IPI)	Average annual expected Productivity Gain (X)	(GDP-IPI) - X
1.9%	1.0%	0.9%

2008

Price Escalator (GDP-IPI)	Average annual expected Productivity Gain (X)	(GDP-IPI) - X
2.1%	1.0%	1.1%

2009

Price Escalator (GDP-IPI)	Average annual expected Productivity Gain (X)	(GDP-IPI) - X
2.3%	1.0%	1.3%

Instructions

This worksheet applies the Price Cap Adjustment from Sheet F1.1 to all general classes.

No input required.

Price Cap Adjustment	Price Cap Adjustment - General		
Metric Applied To	All Customers		
Method of Application	Both Uniform%		
Uniform Service Charge Percent	0.9%	**Uniform Volumetric Charge Percent**	0.9% **kWh** 0.9% **kW**

Monthly Service Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	NA	12.360000	Yes	0.9%	0.111240
General Service Less Than 50 kW	NA	25.250000	Yes	0.9%	0.227250
Sentinel Lighting	NA	0.914564	Yes	0.9%	0.008231
Street Lighting	NA	0.610000	Yes	0.9%	0.005490

Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	kWh	0.011700	Yes	0.9%	0.000105
General Service Less Than 50 kW	kWh	0.005600	Yes	0.9%	0.000050
Sentinel Lighting	NA	4.804300	Yes	0.9%	0.043239
Street Lighting	NA	2.847800	Yes	0.9%	0.025630

Price Cap Adjustment	Price Cap Adjustment - General		
Metric Applied To	All Customers		
Method of Application	Both Uniform%		
Uniform Service Charge Percent	1.1%	Uniform Volumetric Charge Percent	1.1% kWh 1.1% kW

Monthly Service Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	NA	12.360000	Yes	1.1%	0.135960
General Service Less Than 50 kW	NA	25.250000	Yes	1.1%	0.277750
Sentinel Lighting	NA	0.914564	Yes	1.1%	0.010060
Street Lighting	NA	0.610000	Yes	1.1%	0.006710

Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	kWh	0.011700	Yes	1.1%	0.000129
General Service Less Than 50 kW	kWh	0.005600	Yes	1.1%	0.000062
Sentinel Lighting	NA	4.804300	Yes	1.1%	0.052847
Street Lighting	NA	2.847800	Yes	1.1%	0.031326

Price Cap Adjustment	Price Cap Adjustment - General		
Metric Applied To	All Customers		
Method of Application	Both Uniform%		
Uniform Service Charge Percent	1.3%	Uniform Volumetric Charge Percent	1.3% kWh 1.3% kW

Monthly Service Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	NA	12.360000	Yes	1.3%	0.160680
General Service Less Than 50 kW	NA	25.250000	Yes	1.3%	0.328250
Sentinel Lighting	NA	0.914564	Yes	1.3%	0.011889
Street Lighting	NA	0.610000	Yes	1.3%	0.007930

Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	kWh	0.011700	Yes	1.3%	0.000152
General Service Less Than 50 kW	kWh	0.005600	Yes	1.3%	0.000073
Sentinel Lighting	NA	4.804300	Yes	1.3%	0.062456
Street Lighting	NA	2.847800	Yes	1.3%	0.037021

Ontario Energy Board
Commission de l'énergie de l'Ontario
2nd Generation Incentive Regulation Mechanism

Instructions

This worksheet shows the adjustments made to Base Rates after the application of the Price Cap Adjustment to all general classes.

No input required.

Monthly Service Charge

Class	Metric	Base Rate	Price Cap Adjustment - General	Price Cap Adjustment - General	Price Cap Adjustment - General	After Price Cape Base
Residential	NA	12.360000	0.111240	0.135960	0.160680	12.767880
General Service Less Than 50 kW	NA	25.250000	0.227250	0.277750	0.328250	26.083250
Sentinel Lighting	NA	0.914564	0.008231	0.010060	0.011889	0.944744
Street Lighting	NA	0.610000	0.005490	0.006710	0.007930	0.630130

Volumetric Distribution Charge

Class	Metric	Base Rate	Price Cap Adjustment - General	Price Cap Adjustment - General	Price Cap Adjustment - General	After Price Cape Base
Residential	kWh	0.011700	0.000105	0.000129	0.000152	0.012086
General Service Less Than 50 kW	kWh	0.005600	0.000050	0.000062	0.000073	0.005785
Sentinel Lighting	NA	4.804300	0.043239	0.052847	0.062456	4.962842
Street Lighting	NA	2.847800	0.025630	0.031326	0.037021	2.941777

Instructions

Enter your Smart Meter Rate Adder in cell D28.

Rate Adder	Smart Meters Rate Adder
Applied for Status	Continuing
Metric Applied To	Metered Customers
Method of Application	Uniform Service Charge
Uniform Service Charge Amount	0.000000

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.000000	NA	0.000000	kWh
General Service Less Than 50 kW	Yes	0.000000	NA	0.000000	kWh

Rate Rider	Regulatory Assets Recovery
Sunset Date	December 31, 2011 DD/MM/YYYY
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.000000	NA	0.012900	kWh
General Service Less Than 50 kW	Yes	0.000000	NA	0.005700	kWh
Sentinel Lighting	Yes	0.000000	NA	7.630000	NA
Street Lighting	Yes	0.000000	NA	3.425400	NA

Rate Rider	Revenue Refund
Sunset Date	December 31, 2011 DD/MM/YYYY
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.000000	NA	-0.012900	kWh
General Service Less Than 50 kW	Yes	0.000000	NA	-0.005700	kWh
Sentinel Lighting	Yes	0.000000	NA	-7.630000	NA
Street Lighting	Yes	0.000000	NA	-3.425400	NA

Instructions

This worksheet shows the derivation of the Final distribution rates for all general classes.

No input required.

Monthly Service Charge

Class	Metric	Base Rate	Smart Meters Rate Adder	Final Base
Residential	NA	12.767880	0.000000	12.767880
General Service Less Than 50 kW	NA	26.083250	0.000000	26.083250
Sentinel Lighting	NA	0.944744	0.000000	0.944744
Street Lighting	NA	0.630130	0.000000	0.630130

Volumetric Distribution Charge

Class	Metric	Base Rate	Smart Meters Rate Adder	Final Base
Residential	kWh	0.012086	0.000000	0.012086
General Service Less Than 50 kW	kWh	0.005785	0.000000	0.005785
Sentinel Lighting	NA	4.962842	0.000000	4.962842
Street Lighting	NA	2.941777	0.000000	2.941777

Ontario Energy Board
Commission de l'énergie de l'Ontario
2nd Generation Incentive Regulation Mechanism

Purpose of this Worksheet :
Uniform Transmission rates have changed. This worksheet is a placeholder only at this time.

Method of Application	Uniform Percentage					
Uniform Percentage	0.0%					
Rate Class **Residential**	**Applied to Class** Yes					
Rate Description Retail Transmission Rate – Network Service Rate	**Vol Metric** $/kWh	**Current Amount** 0.005700	**% Adjustment** 0.0%	**$ Adjustment** 0.000000	**Final Amount** 0.005700	
Rate Class **General Service Less Than 50 kW**	Applied to Class Yes					
Rate Description Retail Transmission Rate – Network Service Rate	Vol Metric $/kWh	Current Amount 0.005200	% Adjustment 0.0%	$ Adjustment 0.000000	Final Amount 0.005200	
Rate Class **Sentinel Lighting**	Applied to Class Yes					
Rate Description Retail Transmission Rate – Network Service Rate	Vol Metric $/NA	Current Amount 1.411300	% Adjustment 0.0%	$ Adjustment 0.000000	Final Amount 1.411300	
Rate Class **Street Lighting**	Applied to Class Yes					
Rate Description Retail Transmission Rate – Network Service Rate	Vol Metric $/NA	Current Amount 1.600200	% Adjustment 0.0%	$ Adjustment 0.000000	Final Amount 1.600200	

Ontario Energy Board
Commission de l'énergie de l'Ontario
2nd Generation Incentive Regulation Mechanism

Purpose of this Worksheet :
Uniform Transmission rates have changed. This worksheet is a placeholder only at this time.

Method of Application	Uniform Percentage
Uniform Percentage	0.0%

Rate Class	Applied to Class	Vol Metric	Current Amount	% Adjustment	$ Adjustment	Final Amount
Residential	Yes					
Rate Description: Retail Transmission Rate – Line and Transformation Connection Service Rate		$/kWh	0.005000	0.0%	0.000000	0.005000
General Service Less Than 50 kW	Yes					
Rate Description: Retail Transmission Rate – Line and Transformation Connection Service Rate		$/kWh	0.004500	0.0%	0.000000	0.004500
Sentinel Lighting	Yes					
Rate Description: Retail Transmission Rate – Line and Transformation Connection Service Rate		$/NA	1.608300	0.0%	0.000000	1.608300
Street Lighting	Yes					
Rate Description: Retail Transmission Rate – Line and Transformation Connection Service Rate		$/NA	1.382400	0.0%	0.000000	1.382400

Method of Application	Uniform Dollar				
Uniform Dollar	0.000300				
Rate Class	Applied to Class				
Residential	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	$ Adjustment	Final Amount
Rural Rate Protection Charge	$/kWh	0.001000	0.0%	0.000300	0.001300
Rate Class	Applied to Class				
General Service Less Than 50 kW	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	$ Adjustment	Final Amount
Rural Rate Protection Charge	$/kWh	0.001000	0.0%	0.000300	0.001300
Rate Class	Applied to Class				
Sentinel Lighting	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	$ Adjustment	Final Amount
Rural Rate Protection Charge	$/kWh	0.001000	0.0%	0.000300	0.001300
Rate Class	Applied to Class				
Street Lighting	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	$ Adjustment	Final Amount
Rural Rate Protection Charge	$/kWh	0.001000	0.0%	0.000300	0.001300

Instructions

This worksheet displays the final distribution rates and charges for all general classes.

No input required.

Rate Class
Residential

Rate Description	Metric	Rate
Service Charge	$	12.77
Distribution Volumetric Rate	$/kWh	0.0121
Distribution Volumetric Rate Rider forRegulatory Assets Recovery – effective until December 31, 2011	$/kWh	0.0129
Distribution Volumetric Rate Rider forRevenue Refund – effective until December 31, 2011	$/kWh	-0.0129
Retail Transmission Rate – Network Service Rate	$/kWh	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0050
Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Rate Class
General Service Less Than 50 kW

Rate Description	Metric	Rate
Service Charge	$	26.08
Distribution Volumetric Rate	$/kWh	0.0058
Distribution Volumetric Rate Rider forRegulatory Assets Recovery – effective until December 31, 2011	$/kWh	0.0057
Distribution Volumetric Rate Rider forRevenue Refund – effective until December 31, 2011	$/kWh	-0.0057
Retail Transmission Rate – Network Service Rate	$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0045
Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Rate Class
Sentinel Lighting

Rate Description	Metric	Rate
Service Charge	$	0.94
Distribution Volumetric Rate	$/NA	4.9628
Distribution Volumetric Rate Rider forRegulatory Assets Recovery – effective until December 31, 2011	$/NA	7.6300
Distribution Volumetric Rate Rider forRevenue Refund – effective until December 31, 2011	$/NA	-7.6300
Retail Transmission Rate – Network Service Rate	$/NA	1.4113
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/NA	1.6083
Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Rate Class
Street Lighting

Rate Description	Metric	Rate
Service Charge	$	0.63
Distribution Volumetric Rate	$/NA	2.9418
Distribution Volumetric Rate Rider forRegulatory Assets Recovery – effective until December 31, 2011	$/NA	3.4254
Distribution Volumetric Rate Rider forRevenue Refund – effective until December 31, 2011	$/NA	-3.4254
Retail Transmission Rate – Network Service Rate	$/NA	1.6002
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/NA	1.3824
Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Ontario Energy Board
Commission de l'énergie de l'Ontario
2nd Generation Incentive Regulation Mechanism



Instructions

Please enter the Total Loss Factors found on your current (Board-Approved) tariff schedule.

Note: Loss Factors must be entered in order for bill impacts to be calculated.

LOSS FACTORS

	Current	Applied For
Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0662	1.0662
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0000	1.0000
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0000	1.0000
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0000	1.0000

This worksheet provides a summary of how the monthly service and volumetric charges are calculated for each general class

	Fixed	Volumetric
Residential	**($)**	**$/kWh**
Current Rates	8.45	0.0080
Less Rate Adders		
Smart Meters Rate Adder	0.00	0.0000
Rate Rebalancing Adj		
2006 EDR Adjustment - General	3.91	0.0037
Federal Tax Adjustment General	0.00	0.0000
Price Cap Adj		
Price Cap Adjustment - General	0.11	0.0001
Price Cap Adjustment - General	0.14	0.0001
Price Cap Adjustment - General	0.16	0.0002
Smart Meters Rate Adder	0.00	0.0000
Applied For Rates	12.77	0.0121
	0.00	0.0000

	Fixed	Volumetric
General Service Less Than 50 kW	**($)**	**$/kWh**
Current Rates	17.26	0.0038
Less Rate Adders		
Smart Meters Rate Adder	0.00	0.0000
Rate Rebalancing Adj		
2006 EDR Adjustment - General	7.99	0.0018
Federal Tax Adjustment General	0.00	0.0000
Price Cap Adj		
Price Cap Adjustment - General	0.23	0.0001
Price Cap Adjustment - General	0.28	0.0001
Price Cap Adjustment - General	0.33	0.0001
Smart Meters Rate Adder	0.00	0.0000
Applied For Rates	26.08	0.0058
	0.00	0.0000

	Fixed	Volumetric
Sentinel Lighting	**($)**	**$/NA**
Current Rates	0.62	3.2841
Less Rate Adders		
Smart Meters Rate Adder	0.00	0.0000
Rate Rebalancing Adj		
2006 EDR Adjustment - General	0.29	1.5202
Federal Tax Adjustment General	0.00	0.0000
Price Cap Adj		
Price Cap Adjustment - General	0.01	0.0432
Price Cap Adjustment - General	0.01	0.0528
Price Cap Adjustment - General	0.01	0.0625
Smart Meters Rate Adder	0.00	0.0000
Applied For Rates	0.94	4.9628
	0.00	0.0000

	Fixed	Volumetric
Street Lighting	**($)**	**$/NA**
Current Rates	0.42	1.9467
Less Rate Adders		
Smart Meters Rate Adder	0.00	0.0000
Rate Rebalancing Adj		
2006 EDR Adjustment - General	0.19	0.9011
Federal Tax Adjustment General	0.00	0.0000
Price Cap Adj		
Price Cap Adjustment - General	0.01	0.0256
Price Cap Adjustment - General	0.01	0.0313
Price Cap Adjustment - General	0.01	0.0370
Smart Meters Rate Adder	0.00	0.0000
Applied For Rates	0.63	2.9418
	0.00	0.0000

Ontario Energy Board
Commission de l'énergie de l'Ontario
2nd Generation Incentive Regulation Mechanism

Email the Board

Previous | Forward | Table of Contents | Current Tariff Sheet | Proposed Tariff Sheet | Proposed Bill Impacts | Bill Impacts - Current Rates

Instructions

This worksheet calculates the bill impacts for all general rate classes.

Street Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	$	0.42	0.63
Service Charge Rate Rider(s)	$	-	-
Distribution Volumetric Rate	$/kW	1.9467	2.9418
Distribution Volumetric Rate Rider(s)	$/kW	-	-
Retail Transmission Rate – Network Service Rate	$/kW	1.6002	1.6002
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.3824	1.3824
Wholesale Market Service Rate	$/kWh	0.0052	0.0052
Rural Rate Protection Charge	$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	$	0.25	0.25

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

Current Loss Factor	*1.0662*
Proposed Loss Factor	*1.0662*

	Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
Energy First Tier (kWh)	192	0.0500	9.60	192	0.0500	9.60	0.00	0.0%	48.34%
Energy Second Tier (kWh)	0	0.0590	0.00	0	0.0590	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			**9.60**			**9.60**	**0.00**	**0.0%**	**48.34%**
Service Charge	1	0.42	0.42	1	0.63	0.63	0.21	50.0%	3.17%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1	1.9467	1.95	1	2.9418	2.94	0.99	50.8%	14.80%
Distribution Volumetric Rate Rider(s)	1	0.0000	0.00	1	0.0000	0.00	0.00	0.0%	0.00%
Total: Distribution			**2.37**			**3.57**	**1.20**	**50.6%**	**17.98%**
Retail Transmission Rate – Network Service Rate	1	1.6002	1.60	1	1.6002	1.60	0.00	0.0%	8.06%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1	1.3824	1.38	1	1.3824	1.38	0.00	0.0%	6.95%
Total: Retail Transmission			**2.98**			**2.98**	**0.00**	**0.0%**	**15.01%**
Sub-Total: Delivery (Distribution and Retail Transmission)			**5.35**			**6.55**	**1.20**	**22.4%**	**32.98%**
Wholesale Market Service Rate	192	0.0052	1.00	192	0.0052	1.00	0.00	0.0%	5.04%
Rural Rate Protection Charge	192	0.0010	0.19	192	0.0013	0.25	0.06	31.6%	1.26%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	1.26%
Sub-Total: Regulatory			**1.44**			**1.50**	**0.06**	**4.2%**	**7.55%**
Debt Retirement Charge (DRC)	180	0.00700	**1.26**	180	0.00700	**1.26**	**0.00**	**0.0%**	**6.34%**
Total Bill before Taxes			**17.65**			**18.91**	**1.26**	**7.1%**	**95.22%**
GST	17.65	5%	**0.88**	18.91	5%	**0.95**	**0.07**	**8.0%**	**4.78%**
			18.53			**19.86**	**1.33**	**7.2%**	**100.00%**

Rate Class Threshold Test

Street Lighting

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

Energy

Applied For Bill	$ 3.75	$ 6.95	$ 9.60	$ 14.40	$ 19.20
Current Bill	$ 3.75	$ 6.95	$ 9.60	$ 14.40	$ 19.20
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	31.0%	42.5%	48.3%	54.9%	58.9%

Distribution

Applied For Bill	$ 3.57	$ 3.57	$ 3.57	$ 3.57	$ 3.57
Current Bill	$ 2.37	$ 2.37	$ 2.37	$ 2.37	$ 2.37
$ Impact	$ 1.20	$ 1.20	$ 1.20	$ 1.20	$ 1.20
% Impact	50.6%	50.6%	50.6%	50.6%	50.6%
% of Total Bill	29.5%	21.8%	18.0%	13.6%	11.0%

Retail Transmission

Applied For Bill	$ 2.98	$ 2.98	$ 2.98	$ 2.98	$ 2.98
Current Bill	$ 2.98	$ 2.98	$ 2.98	$ 2.98	$ 2.98
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	24.6%	18.2%	15.0%	11.4%	9.1%

Delivery (Distribution and Retail Transmission)

Applied For Bill	$ 6.55	$ 6.55	$ 6.55	$ 6.55	$ 6.55
Current Bill	$ 5.35	$ 5.35	$ 5.35	$ 5.35	$ 5.35
$ Impact	$ 1.20	$ 1.20	$ 1.20	$ 1.20	$ 1.20
% Impact	22.4%	22.4%	22.4%	22.4%	22.4%
% of Total Bill	54.1%	40.1%	33.0%	25.0%	20.1%

Regulatory

Applied For Bill	$ 0.74	$ 1.15	$ 1.50	$ 2.12	$ 2.75
Current Bill	$ 0.72	$ 1.11	$ 1.44	$ 2.04	$ 2.63
$ Impact	$ 0.02	$ 0.04	$ 0.06	$ 0.08	$ 0.12
% Impact	2.8%	3.6%	4.2%	3.9%	4.6%
% of Total Bill	6.1%	7.0%	7.6%	8.1%	8.4%

Debt Retirement Charge

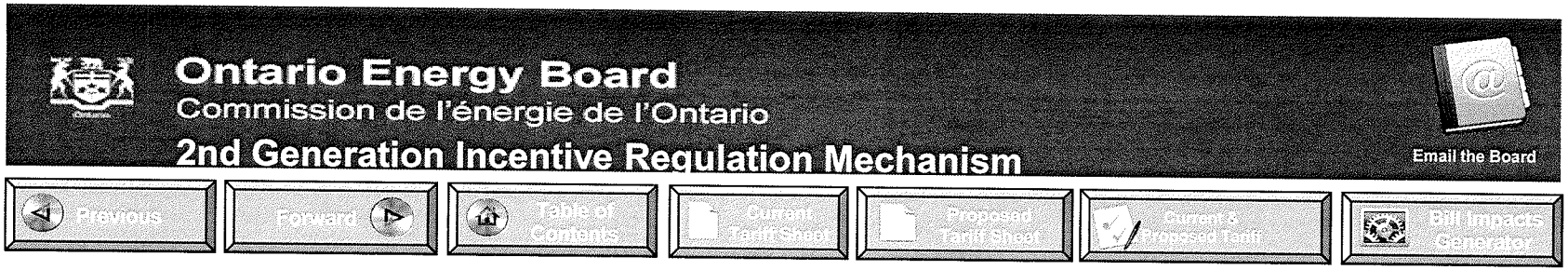
Applied For Bill	$ 0.49	$ 0.91	$ 1.26	$ 1.89	$ 2.52
Current Bill	$ 0.49	$ 0.91	$ 1.26	$ 1.89	$ 2.52
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.0%	5.6%	6.3%	7.2%	7.7%

GST

Applied For Bill	$ 0.58	$ 0.78	$ 0.95	$ 1.25	$ 1.55
Current Bill	$ 0.52	$ 0.72	$ 0.88	$ 1.18	$ 1.49
$ Impact	$ 0.06	$ 0.06	$ 0.07	$ 0.07	$ 0.06
% Impact	11.5%	8.3%	8.0%	5.9%	4.0%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

Total Bill

Applied For Bill	$ 12.11	$ 16.34	$ 19.86	$ 26.21	$ 32.57
Current Bill	$ 10.83	$ 15.04	$ 18.53	$ 24.86	$ 31.19
$ Impact	$ 1.28	$ 1.30	$ 1.33	$ 1.35	$ 1.38
% Impact	11.8%	8.6%	7.2%	5.4%	4.4%



Instructions

Enter the following allowances from your current Board-Approved Tariff Schedule

Allowances

	Metric	Current
Transformer Allowance for Ownership - per kW of billing demand/month	$/kW	0.60
Primary Metering Allowance for transformer losses - applied to measured demand and energy	%	0.0

Instructions

Enter the following charges from your current Board-Approved Tariff Schedule

Customer Administration	Metric	Current
Arrears certificate	$	15.00
Easement letter	$	15.00
Credit reference/credit check (plus credit agency costs)	$	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
Meter dispute charge plus Measurement Canada fees (if meter found correct)	$	30.00
	$	
	$	
	$	
	$	
	$	
	$	
	$	
	$	
	$	
	$	
	$	

Non-Payment of Account	Metric	Current
Late Payment - per month	%	1.5%
Late Payment - per annum	%	19.56%
	$	
	$	
	$	
	$	
	$	
	$	

Other	Metric	Current
	$	
	$	
	$	
	$	
	$	
	$	
	$	
	$	

Instructions

This worksheet displays your current Board-Approved Retail Service Charges.

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

Dutton Hydro Limited
Bill Impact
January 4, 2010

Residential

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	$	8.45	13.78
Service Charge Rate Rider(s)	$	-	-
Distribution Volumetric Rate	$/kWh	0.0080	0.0135
Distribution Volumetric Rate Rider(s)	$/kWh	-	0.0064
Retail Transmission Rate – Network Service Rate	$/kWh	0.0057	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0050	0.0050
Wholesale Market Service Rate	$/kWh	0.0052	0.0052
Rural Rate Protection Charge	$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	$	0.25	0.25

Consumption	**1,000**	**kWh**	**-**	**kW**	***Current Loss Factor*** **1.0662**
RPP Tier One	**600**	**kWh**	***Load Factor***		***Proposed Loss Factor*** **1.0662**

	Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
Energy First Tier (kWh)	600	0.0500	30.00	600	0.0500	30.00	0.00	0.0%	24.45%
Energy Second Tier (kWh)	467	0.0590	27.55	467	0.0590	27.55	0.00	0.0%	22.46%
Sub-Total: Energy			**57.55**			**57.55**	**0.00**	**0.0%**	**46.91%**
Service Charge	1	8.45	8.45	1	13.78	13.78	5.33	63.1%	11.23%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1,000	0.0080	8.00	1,000	0.0135	13.50	5.50	68.8%	11.00%
Distribution Volumetric Rate Rider(s)	1,000	0.0000	0.00	1,000	0.0064	6.40	6.40	0.0%	5.22%
Total: Distribution			**16.45**			**33.68**	**17.23**	**104.7%**	**27.45%**
Retail Transmission Rate – Network Service Rate	1,067	0.0057	6.08	1,067	0.0057	6.08	0.00	0.0%	4.96%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1,067	0.0050	5.34	1,067	0.0050	5.34	0.00	0.0%	4.35%
Total: Retail Transmission			**11.42**			**11.42**	**0.00**	**0.0%**	**9.31%**
Sub-Total: Delivery (Distribution and Retail Transmission)			**27.87**			**45.10**	**17.23**	**61.8%**	**36.76%**
Wholesale Market Service Rate	1,067	0.0052	5.55	1,067	0.0052	5.55	0.00	0.0%	4.52%
Rural Rate Protection Charge	1,067	0.0010	1.07	1,067	0.0013	1.39	0.32	29.9%	1.13%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.20%
Sub-Total: Regulatory			**6.87**			**7.19**	**0.32**	**4.7%**	**5.86%**
Debt Retirement Charge (DRC)	1,000	0.00700	**7.00**	1,000	0.00700	**7.00**	**0.00**	**0.0%**	**5.71%**
Total Bill before Taxes			**99.29**			**116.84**	**17.55**	**17.7%**	**95.24%**
GST	99.29	5%	**4.96**	116.84	5%	**5.84**	**0.88**	**17.7%**	**4.76%**
			104.25			**122.68**	**18.43**	**17.7%**	**100.00%**

Rate Class Threshold Test

Residential

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

Energy

Applied For Bill	$ 13.35	$ 32.36	$ 57.55	$ 95.25	$ 136.14
Current Bill	$ 13.35	$ 32.36	$ 57.55	$ 95.25	$ 136.14
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	32.8%	41.9%	46.9%	49.9%	51.5%

Distribution

Applied For Bill	$ 18.76	$ 25.72	$ 33.68	$ 45.62	$ 58.56
Current Bill	$ 10.45	$ 13.25	$ 16.45	$ 21.25	$ 26.45
$ Impact	$ 8.31	$ 12.47	$ 17.23	$ 24.37	$ 32.11
% Impact	79.5%	94.1%	104.7%	114.7%	121.4%
% of Total Bill	46.2%	33.3%	27.5%	23.9%	22.1%

Retail Transmission

Applied For Bill	$ 2.85	$ 6.85	$ 11.41	$ 18.25	$ 25.66
Current Bill	$ 2.85	$ 6.85	$ 11.41	$ 18.25	$ 25.66
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	7.0%	8.9%	9.3%	9.6%	9.7%

Delivery (Distribution and Retail Transmission)

Applied For Bill	$ 21.61	$ 32.57	$ 45.09	$ 63.87	$ 84.22
Current Bill	$ 13.30	$ 20.10	$ 27.86	$ 39.50	$ 52.11
$ Impact	$ 8.31	$ 12.47	$ 17.23	$ 24.37	$ 32.11
% Impact	62.5%	62.0%	61.8%	61.7%	61.6%
% of Total Bill	53.2%	42.2%	36.8%	33.5%	31.8%

Regulatory

Applied For Bill	$ 1.99	$ 4.41	$ 7.19	$ 11.34	$ 15.84
Current Bill	$ 1.91	$ 4.22	$ 6.87	$ 10.83	$ 15.12
$ Impact	$ 0.08	$ 0.19	$ 0.32	$ 0.51	$ 0.72
% Impact	4.2%	4.5%	4.7%	4.7%	4.8%
% of Total Bill	4.9%	5.7%	5.9%	5.9%	6.0%

Debt Retirement Charge

Applied For Bill	$ 1.75	$ 4.20	$ 7.00	$ 11.20	$ 15.75
Current Bill	$ 1.75	$ 4.20	$ 7.00	$ 11.20	$ 15.75
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.3%	5.4%	5.7%	5.9%	6.0%

GST

Applied For Bill	$ 1.94	$ 3.68	$ 5.84	$ 9.08	$ 12.60
Current Bill	$ 1.52	$ 3.04	$ 4.96	$ 7.84	$ 10.96
$ Impact	$ 0.42	$ 0.64	$ 0.88	$ 1.24	$ 1.64
% Impact	27.6%	21.1%	17.7%	15.8%	15.0%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

Total Bill

Applied For Bill	$ 40.64	$ 77.22	$ 122.67	$ 190.74	$ 264.55
Current Bill	$ 31.83	$ 63.92	$ 104.24	$ 164.62	$ 230.08
$ Impact	$ 8.81	$ 13.30	$ 18.43	$ 26.12	$ 34.47

Dutton Hydro Limited
Bill Impact
January 4, 2010

General Service Less Than 50 kW

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	$	17.26	27.10
Service Charge Rate Rider(s)	$	-	-
Distribution Volumetric Rate	$/kWh	0.0038	0.0070
Distribution Volumetric Rate Rider(s)	$/kWh	-	0.0135
Retail Transmission Rate – Network Service Rate	$/kWh	0.0052	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0045	0.0045
Wholesale Market Service Rate	$/kWh	0.0052	0.0052
Rural Rate Protection Charge	$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	$	0.25	0.25

Consumption	**10,000**	**kWh**	**-**	**kW**	
RPP Tier One	**750**	**kWh**	***Load Factor***		

Current Loss Factor	***1.0662***
Proposed Loss Factor	***1.0662***

	Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0500	37.50	750	0.0500	37.50	0.00	0.0%	3.25%
Energy Second Tier (kWh)	9,913	0.0590	584.87	9,913	0.0590	584.87	0.00	0.0%	50.76%
Sub-Total: Energy			**622.37**			**622.37**	**0.00**	**0.0%**	**54.01%**
Service Charge	1	17.26	17.26	1	27.10	27.10	9.84	57.0%	2.35%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	10,000	0.0038	38.00	10,000	0.0070	70.00	32.00	84.2%	6.07%
Distribution Volumetric Rate Rider(s)	10,000	0.0000	0.00	10,000	0.0135	135.00	135.00	0.0%	11.72%
Total: Distribution			**55.26**			**232.10**	**176.84**	**320.0%**	**20.14%**
Retail Transmission Rate – Network Service Rate	10,663	0.0052	55.45	10,663	0.0052	55.45	0.00	0.0%	4.81%
Retail Transmission Rate – Line and Transformation Connection Service Rate	10,663	0.0045	47.98	10,663	0.0045	47.98	0.00	0.0%	4.16%
Total: Retail Transmission			**103.43**			**103.43**	**0.00**	**0.0%**	**8.98%**
Sub-Total: Delivery (Distribution and Retail Transmission)			**158.69**			**335.53**	**176.84**	**111.4%**	**29.12%**
Wholesale Market Service Rate	10,663	0.0052	55.45	10,663	0.0052	55.45	0.00	0.0%	4.81%
Rural Rate Protection Charge	10,663	0.0010	10.66	10,663	0.0013	13.86	3.20	30.0%	1.20%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.02%
Sub-Total: Regulatory			**66.36**			**69.56**	**3.20**	**4.8%**	**6.04%**
Debt Retirement Charge (DRC)	10,000	0.00700	**70.00**	10,000	0.00700	**70.00**	**0.00**	**0.0%**	**6.07%**
Total Bill before Taxes			**917.42**			**1,097.46**	**180.04**	**19.6%**	**95.24%**
GST	917.42	5%	**45.87**	1,097.46	5%	**54.87**	**9.00**	**19.6%**	**4.76%**
			963.29			**1,152.33**	**189.04**	**19.6%**	**100.00%**

Rate Class Threshold Test

General Service Less Than 50 kW

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

Energy

Applied For Bill	$ 56.20	$ 307.84	$ 622.37	$ 936.90	$ 1,251.43
Current Bill	$ 56.20	$ 307.84	$ 622.37	$ 936.90	$ 1,251.43
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	41.7%	52.4%	54.0%	54.5%	54.8%

Distribution

Applied For Bill	$ 47.60	$ 129.60	$ 232.10	$ 334.60	$ 437.10
Current Bill	$ 21.06	$ 36.26	$ 55.26	$ 74.26	$ 93.26
$ Impact	$ 26.54	$ 93.34	$ 176.84	$ 260.34	$ 343.84
% Impact	126.0%	257.4%	320.0%	350.6%	368.7%
% of Total Bill	35.3%	22.1%	20.1%	19.5%	19.1%

Retail Transmission

Applied For Bill	$ 10.35	$ 51.72	$ 103.43	$ 155.14	$ 206.85
Current Bill	$ 10.35	$ 51.72	$ 103.43	$ 155.14	$ 206.85
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	7.7%	8.8%	9.0%	9.0%	9.1%

Delivery (Distribution and Retail Transmission)

Applied For Bill	$ 57.95	$ 181.32	$ 335.53	$ 489.74	$ 643.95
Current Bill	$ 31.41	$ 87.98	$ 158.69	$ 229.40	$ 300.11
$ Impact	$ 26.54	$ 93.34	$ 176.84	$ 260.34	$ 343.84
% Impact	84.5%	106.1%	111.4%	113.5%	114.6%
% of Total Bill	43.0%	30.9%	29.1%	28.5%	28.2%

Regulatory

Applied For Bill	$ 7.19	$ 34.91	$ 69.56	$ 104.21	$ 138.86
Current Bill	$ 6.87	$ 33.31	$ 66.36	$ 99.41	$ 132.47
$ Impact	$ 0.32	$ 1.60	$ 3.20	$ 4.80	$ 6.39
% Impact	4.7%	4.8%	4.8%	4.8%	4.8%
% of Total Bill	5.3%	5.9%	6.0%	6.1%	6.1%

Debt Retirement Charge

Applied For Bill	$ 7.00	$ 35.00	$ 70.00	$ 105.00	$ 140.00
Current Bill	$ 7.00	$ 35.00	$ 70.00	$ 105.00	$ 140.00
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	5.2%	6.0%	6.1%	6.1%	6.1%

GST

Applied For Bill	$ 6.42	$ 27.95	$ 54.87	$ 81.79	$ 108.71
Current Bill	$ 5.07	$ 23.21	$ 45.87	$ 68.54	$ 91.20
$ Impact	$ 1.35	$ 4.74	$ 9.00	$ 13.25	$ 17.51
% Impact	26.6%	20.4%	19.6%	19.3%	19.2%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

Total Bill

Applied For Bill	$ 134.76	$ 587.02	$ 1,152.33	$ 1,717.64	$ 2,282.95
Current Bill	$ 106.55	$ 487.34	$ 963.29	$ 1,439.25	$ 1,915.21
$ Impact	$ 28.21	$ 99.68	$ 189.04	$ 278.39	$ 367.74

Dutton Hydro Limited
Bill Impact
January 4, 2010

Sentinel Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	$	0.62	0.94
Service Charge Rate Rider(s)	$	-	-
Distribution Volumetric Rate	$/kW	3.2841	5.4335
Distribution Volumetric Rate Rider(s)	$/kW	-	10.4198
Retail Transmission Rate – Network Service Rate	$/kW	1.4113	1.4113
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.6083	1.6083
Wholesale Market Service Rate	$/kWh	0.0052	0.0052
Rural Rate Protection Charge	$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	$	0.25	0.25

Consumption	180	kWh	0.50	kW	*Current Loss Factor* 1.0662
RPP Tier One	750	kWh	*Load Factor*	*49.3%*	*Proposed Loss Factor* 1.0662

	Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
Energy First Tier (kWh)	192	0.0500	9.60	192	0.0500	9.60	0.00	0.0%	28.42%
Energy Second Tier (kWh)	0	0.0590	0.00	0	0.0590	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			**9.60**			**9.60**	**0.00**	**0.0%**	**28.42%**
Service Charge	1	0.62	0.62	1	0.94	0.94	0.32	51.6%	2.78%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1	3.2841	3.28	1	5.4335	5.43	2.15	65.5%	16.07%
Distribution Volumetric Rate Rider(s)	1	0.0000	0.00	1	10.4198	10.42	10.42	0.0%	30.85%
Total: Distribution			**3.90**			**16.79**	**12.89**	**330.5%**	**49.70%**
Retail Transmission Rate – Network Service Rate	1	1.4113	1.41	1	1.4113	1.41	0.00	0.0%	4.17%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1	1.6083	1.61	1	1.6083	1.61	0.00	0.0%	4.77%
Total: Retail Transmission			**3.02**			**3.02**	**0.00**	**0.0%**	**8.94%**
Sub-Total: Delivery (Distribution and Retail Transmission)			**6.92**			**19.81**	**12.89**	**186.3%**	**58.64%**
Wholesale Market Service Rate	192	0.0052	1.00	192	0.0052	1.00	0.00	0.0%	2.96%
Rural Rate Protection Charge	192	0.0010	0.19	192	0.0013	0.25	0.06	31.6%	0.74%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.74%
Sub-Total: Regulatory			**1.44**			**1.50**	**0.06**	**4.2%**	**4.44%**
Debt Retirement Charge (DRC)	180	0.00700	**1.26**	180	0.00700	**1.26**	**0.00**	**0.0%**	**3.73%**
Total Bill before Taxes			**19.22**			**32.17**	**12.95**	**67.4%**	**95.23%**
GST	19.22	5%	**0.96**	32.17	5%	**1.61**	**0.65**	**67.7%**	**4.77%**
			20.18			**33.78**	**13.60**	**67.4%**	**100.00%**

Rate Class Threshold Test

Sentinel Lighting

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

Energy

Applied For Bill	$ 3.75	$ 6.95	$ 9.60	$ 14.40	$ 19.20
Current Bill	$ 3.75	$ 6.95	$ 9.60	$ 14.40	$ 19.20
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	14.4%	23.0%	28.4%	35.9%	41.3%

Distribution

Applied For Bill	$ 16.79	$ 16.79	$ 16.79	$ 16.79	$ 16.79
Current Bill	$ 3.90	$ 3.90	$ 3.90	$ 3.90	$ 3.90
$ Impact	$ 12.89	$ 12.89	$ 12.89	$ 12.89	$ 12.89
% Impact	330.5%	330.5%	330.5%	330.5%	330.5%
% of Total Bill	64.5%	55.5%	49.7%	41.8%	36.1%

Retail Transmission

Applied For Bill	$ 3.02	$ 3.02	$ 3.02	$ 3.02	$ 3.02
Current Bill	$ 3.02	$ 3.02	$ 3.02	$ 3.02	$ 3.02
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	11.6%	10.0%	8.9%	7.5%	6.5%

Delivery (Distribution and Retail Transmission)

Applied For Bill	$ 19.81	$ 19.81	$ 19.81	$ 19.81	$ 19.81
Current Bill	$ 6.92	$ 6.92	$ 6.92	$ 6.92	$ 6.92
$ Impact	$ 12.89	$ 12.89	$ 12.89	$ 12.89	$ 12.89
% Impact	186.3%	186.3%	186.3%	186.3%	186.3%
% of Total Bill	76.1%	65.5%	58.6%	49.4%	42.6%

Regulatory

Applied For Bill	$ 0.74	$ 1.15	$ 1.50	$ 2.12	$ 2.75
Current Bill	$ 0.72	$ 1.11	$ 1.44	$ 2.04	$ 2.63
$ Impact	$ 0.02	$ 0.04	$ 0.06	$ 0.08	$ 0.12
% Impact	2.8%	3.6%	4.2%	3.9%	4.6%
% of Total Bill	2.8%	3.8%	4.4%	5.3%	5.9%

Debt Retirement Charge

Applied For Bill	$ 0.49	$ 0.91	$ 1.26	$ 1.89	$ 2.52
Current Bill	$ 0.49	$ 0.91	$ 1.26	$ 1.89	$ 2.52
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	1.9%	3.0%	3.7%	4.7%	5.4%

GST

Applied For Bill	$ 1.24	$ 1.44	$ 1.61	$ 1.91	$ 2.21
Current Bill	$ 0.59	$ 0.79	$ 0.96	$ 1.26	$ 1.56
$ Impact	$ 0.65	$ 0.65	$ 0.65	$ 0.65	$ 0.65
% Impact	110.2%	82.3%	67.7%	51.6%	41.7%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

Total Bill

Applied For Bill	$ 26.03	$ 30.26	$ 33.78	$ 40.13	$ 46.49
Current Bill	$ 12.47	$ 16.68	$ 20.18	$ 26.51	$ 32.83
$ Impact	$ 13.56	$ 13.58	$ 13.60	$ 13.62	$ 13.66

Dutton Hydro Limited
Bill Impact
January 4, 2010

Street Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	$	0.42	0.63
Service Charge Rate Rider(s)	$	-	-
Distribution Volumetric Rate	$/kW	1.9467	3.3927
Distribution Volumetric Rate Rider(s)	$/kW	-	4.2506
Retail Transmission Rate – Network Service Rate	$/kW	1.6002	1.6002
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.3824	1.3824
Wholesale Market Service Rate	$/kWh	0.0052	0.0052
Rural Rate Protection Charge	$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	$	0.25	0.25

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

Current Loss Factor	***1.0662***	
Proposed Loss Factor	***1.0662***	

	Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
Energy First Tier (kWh)	192	0.0500	9.60	192	0.0500	9.60	0.00	0.0%	38.73%
Energy Second Tier (kWh)	0	0.0590	0.00	0	0.0590	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			**9.60**			**9.60**	**0.00**	**0.0%**	**38.73%**
Service Charge	1	0.42	0.42	1	0.63	0.63	0.21	50.0%	2.54%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1	1.9467	1.95	1	3.3927	3.39	1.44	73.8%	13.67%
Distribution Volumetric Rate Rider(s)	1	0.0000	0.00	1	4.2506	4.25	4.25	0.0%	17.14%
Total: Distribution			**2.37**			**8.27**	**5.90**	**248.9%**	**33.36%**
Retail Transmission Rate – Network Service Rate	1	1.6002	1.60	1	1.6002	1.60	0.00	0.0%	6.45%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1	1.3824	1.38	1	1.3824	1.38	0.00	0.0%	5.57%
Total: Retail Transmission			**2.98**			**2.98**	**0.00**	**0.0%**	**12.02%**
Sub-Total: Delivery (Distribution and Retail Transmission)			**5.35**			**11.25**	**5.90**	**110.3%**	**45.38%**
Wholesale Market Service Rate	192	0.0052	1.00	192	0.0052	1.00	0.00	0.0%	4.03%
Rural Rate Protection Charge	192	0.0010	0.19	192	0.0013	0.25	0.06	31.6%	1.01%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	1.01%
Sub-Total: Regulatory			**1.44**			**1.50**	**0.06**	**4.2%**	**6.05%**
Debt Retirement Charge (DRC)	180	0.00700	**1.26**	180	0.00700	**1.26**	**0.00**	**0.0%**	**5.08%**
Total Bill before Taxes			**17.65**			**23.61**	**5.96**	**33.8%**	**95.24%**
GST	17.65	5%	**0.88**	23.61	5%	**1.18**	**0.30**	**34.1%**	**4.76%**
			18.53			**24.79**	**6.26**	**33.8%**	**100.00%**

Rate Class Threshold Test

Street Lighting

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

Energy

Applied For Bill	$ 3.75	$ 6.95	$ 9.60	$ 14.40	$ 19.20
Current Bill	$ 3.75	$ 6.95	$ 9.60	$ 14.40	$ 19.20
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	22.0%	32.7%	38.7%	46.2%	51.2%

Distribution

Applied For Bill	$ 8.27	$ 8.27	$ 8.27	$ 8.27	$ 8.27
Current Bill	$ 2.37	$ 2.37	$ 2.37	$ 2.37	$ 2.37
$ Impact	$ 5.90	$ 5.90	$ 5.90	$ 5.90	$ 5.90
% Impact	248.9%	248.9%	248.9%	248.9%	248.9%
% of Total Bill	48.5%	38.9%	33.4%	26.6%	22.0%

Retail Transmission

Applied For Bill	$ 2.98	$ 2.98	$ 2.98	$ 2.98	$ 2.98
Current Bill	$ 2.98	$ 2.98	$ 2.98	$ 2.98	$ 2.98
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	17.5%	14.0%	12.0%	9.6%	7.9%

Delivery (Distribution and Retail Transmission)

Applied For Bill	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25
Current Bill	$ 5.35	$ 5.35	$ 5.35	$ 5.35	$ 5.35
$ Impact	$ 5.90	$ 5.90	$ 5.90	$ 5.90	$ 5.90
% Impact	110.3%	110.3%	110.3%	110.3%	110.3%
% of Total Bill	66.0%	52.9%	45.4%	36.1%	30.0%

Regulatory

Applied For Bill	$ 0.74	$ 1.15	$ 1.50	$ 2.12	$ 2.75
Current Bill	$ 0.72	$ 1.11	$ 1.44	$ 2.04	$ 2.63
$ Impact	$ 0.02	$ 0.04	$ 0.06	$ 0.08	$ 0.12
% Impact	2.8%	3.6%	4.2%	3.9%	4.6%
% of Total Bill	4.3%	5.4%	6.1%	6.8%	7.3%

Debt Retirement Charge

Applied For Bill	$ 0.49	$ 0.91	$ 1.26	$ 1.89	$ 2.52
Current Bill	$ 0.49	$ 0.91	$ 1.26	$ 1.89	$ 2.52
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	2.9%	4.3%	5.1%	6.1%	6.7%

GST

Applied For Bill	$ 0.81	$ 1.01	$ 1.18	$ 1.48	$ 1.79
Current Bill	$ 0.52	$ 0.72	$ 0.88	$ 1.18	$ 1.49
$ Impact	$ 0.29	$ 0.29	$ 0.30	$ 0.30	$ 0.30
% Impact	55.8%	40.3%	34.1%	25.4%	20.1%
% of Total Bill	4.8%	4.7%	4.8%	4.8%	4.8%

Total Bill

Applied For Bill	$ 17.04	$ 21.27	$ 24.79	$ 31.14	$ 37.51
Current Bill	$ 10.83	$ 15.04	$ 18.53	$ 24.86	$ 31.19
$ Impact	$ 6.21	$ 6.23	$ 6.26	$ 6.28	$ 6.32



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

INTRODUCTION

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

General:

The various worksheets in this Excel file comprise the 2006 EDR Model ("the Model").
This sheet provides some introductory comments and basic instructions for using and navigating the Model. Please also see the detailed instructions.
Please refer to the 2006 Electricity Distribution Rates Handbook ("the Handbook") for authoritative information on filing requirements. **References to the Handbook** are provided throughout the Model and are **highlighted in pink**.

Navigation Buttons:

On any sheet use the **This Step** button before beginning to complete the sheet. Instructions/help with the sheet will be provided.
On any sheet use the **Next** button to move on to the next sheet. After performing selected verification of the current sheet, the new sheet will be activated with the THIS STEP automatically invoked.
On any sheet toggle the **Hide Top** (**Show Top**) button to hide (reveal) title rows at the top of the sheet to allow more data to be viewed on the screen.

Navigation Links:

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

Colour Coding:

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

input (green background)
optional input (shaded and green background)
input with validation control (lime background)
Handbook reference (pink)
Warning message (orange)

Printing:

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

INTRODUCTION

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

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

Customization:

To the extent possible, flexibility was built into the Model. Additional customization is not recommended.
Please note, you must disclose the nature of any customization changes to the model. This may impact the timeliness of file review by the OEB.

Detail Account Data May be Cleared Before Submitting Application

The Model uses account balances at the USofA level of detail. Please note that detailed account information is not required and can be cleared before submitting the application.
Use Ctl-Shift-X to clear detail before submitting Application

Contact Information at the Ontario Energy Board:

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

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

2006 EDR MODEL OVERVIEW

Click on Shaded Areas to follow link to corresponding Sheet

1. GENERAL

1-1 GENERAL (Input)

2. FINANCIAL DATA

TRIAL BALANCE

2-1 TRIAL BALANCE DATA (Input)

2-2 UNADJUSTED ACCOUNTING DATA

2002 2003 *2004*

Adjustments

Net Fixed Assets

ADJ 1 (Tier 1)

ADJ 1a (Tier 1)

ADJ 2 (Tier 2)

Distribution Expenses

ADJ 3 (Tier 1)

ADJ 3a (Tier 1)

ADJ 4 (Tier 2)

ADJ 5 (Specific Dist. Expense)

Non-Distribution Amounts

Revenues

ADJ 6 (Tier 1)

2-4 ADJUSTED ACCOUNTING DATA

OTHER INFORMATION

2-5 OTH (Capital Expenditures)

2-6 (Employee Compensation)

3. RATE BASE

Rate Base

3-1 RATE BASE

Cost of Capital

3-2 COST OF CAPITAL (Input)

3-3 CAPITAL STRUCTURE (Input)

3-4 WEIGHTED DEBT COST (Input)

4-1 DATA for PILS MODEL

4. PILS MODEL

(xxxx.xls)

PILS Calculations

4-2 OUTPUT from PILS MODEL

5. REVENUE REQUIREMENT

Service Revenue Requirement

5-1 SERVICE REVENUE REQUIREMENT

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

2006 EDR MODEL OVERVIEW

Click on Shaded Areas to follow link to corresponding Sheet

Service Revenue Requirement

LESS:

Revenue Offsets
Board Approved Charges
5-2 SPECIFIC SERV CHRGS (Input)
5-3 OTHER REGULTD CHRGS (Input)
Other Distribution Revenues

LESS:

CD&M Revenue Requirement
5-4 CDM (Input)

Base Revenue Requirement
5-5 BASE REVENUE REQUIREMENT

6. CUSTOMER CLASSES

6-1 CUSTOMER CLASSES (Input)

6-2 DEMAND, RATES (Input)

6-3 Trfmr Ownership (Input)

7. COST ALLOCATION

7-1 ALLOCATION - BASE REV. REQ.

7-2 ALLOCATION - LV/Wheeling Adj.

7-3 ALLOCATION - CDM (Input)

8. RATE DESIGN

8-1 RATES - BASE REV. REQ.

8-2 RATES - LV/Wheeling Adj.

8-3 RATES - CDM

REGULATORY ASSETS (xxxx.xls)

8-4 RATE RIDERS - REGULATORY ASSETS (Input)

8-5 DISTRIBUTION RATES

8-6 RETAIL TRANSM RATES (Input)

8-7 OTHER CHARGES, COMMODITY COST (Input)

9. BILL IMPACTS

9-1 BILL IMPACTS

9-2 BILL IMPACTS %

10. FINAL SCHEDULES

10-1 RATES SCHEDULE (Part 1)

10-2 RATES SCHEDULE (Part 2)

10-3 DISTR. RATES - RECONCILED

HB APPENDIX A

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

1-1 GENERAL (Input)

Enter general information related to the Application

Version:	1.1
Name of Applicant	Dutton Hydro Limited
License Number	ED-2003-0025
File Number(s)	EB-2009-0177

Contact:

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

Date of Application: January 4, 2010

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

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

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

2-1 TRIAL BALANCE DATA (Input)

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

ok

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

2-1 TRIAL BALANCE DATA (Input)

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

ok

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

2-1 TRIAL BALANCE DATA (Input)

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

ok

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

2-1 TRIAL BALANCE DATA (Input)

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

ok

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

2-1 TRIAL BALANCE DATA (Input)

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

ok

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

2-1 TRIAL BALANCE DATA (Input)

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

ok

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

2-1 TRIAL BALANCE DATA (Input)

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

ok

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

2-1 TRIAL BALANCE DATA (Input)

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

ok

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		$	$	$	$
4064	Billed-One-Time	0	0	0	0
4066	Billed NW	0	0	0	0
4068	Billed CN	0	0	0	0
4080	Distribution Services Revenue	0	0	0	0
4082	Retail Services Revenues	0	0	0	0
4084	Service Transaction Requests (STR) Revenues	0	0	0	0
4090	Electric Services Incidental to Energy Sales	0	0	0	0
4105	Transmission Charges Revenue	0	0	0	0
4110	Transmission Services Revenue	0	0	0	0
4205	Interdepartmental Rents	0	0	0	0
4210	Rent from Electric Property	0	0	0	0
4215	Other Utility Operating Income	0	0	0	0
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	-2,826	0	0	-2,826
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	-667	0	0	-667
4240	Provision for Rate Refunds	0	0	0	0
4245	Government Assistance Directly Credited to Income	0	0	0	0
4305	Regulatory Debits	0	0	0	0
4310	Regulatory Credits	0	0	0	0
4315	Revenues from Electric Plant Leased to Others	0	0	0	0
4320	Expenses of Electric Plant Leased to Others	0	0	0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0	0	0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0	0	0
4335	Profits and Losses from Financial Instrument Hedges	0	0	0	0
4340	Profits and Losses from Financial Instrument Investments	0	0	0	0
4345	Gains from Disposition of Future Use Utility Plant	0	0	0	0
4350	Losses from Disposition of Future Use Utility Plant	0	0	0	0
4355	Gain on Disposition of Utility and Other Property	0	0	0	0
4360	Loss on Disposition of Utility and Other Property	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	0	0	0	0
4395	Rate-Payer Benefit Including Interest	0	0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	0
4405	Interest and Dividend Income	0	0	0	0
4415	Equity in Earnings of Subsidiary Companies	0	0	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4510	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam Transferred--Credit	0	0	0	0
4530	Electric Expense	0	0	0	0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		$	$	$	$
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	0
4705	Power Purchased	438,400	0	0	438,400
4708	Charges-WMS	0	0	0	0
4710	Cost of Power Adjustments	0	0	0	0
4712	Charges-One-Time	0	0	0	0
4714	Charges-NW	0	0	0	0
4715	System Control and Load Dispatching	0	0	0	0
4716	Charges-CN	0	0	0	0
4720	Other Expenses	1,278	1,278	0	0
4725	Competition Transition Expense	0	0	0	0
4730	Rural Rate Assistance Expense	0	0	0	0
4805	Operation Supervision and Engineering	0	0	0	0
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	0
4820	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
5010	Load Dispatching	0	0	0	0
5012	Station Buildings and Fixtures Expense	6,402	0	0	6,402
5014	Transformer Station Equipment - Operation Labour	0	0	0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0	0	0
5016	Distribution Station Equipment - Operation Labour	0	0	0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0	0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0	0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers- Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	0	0	0	0
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0	0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0	0	0
5096	Other Rent	0	0	0	0

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		$	$	$	$
5105	Maintenance Supervision and Engineering	0	0	0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0	0	0
5112	Maintenance of Transformer Station Equipment	0	0	0	0
5114	Maintenance of Distribution Station Equipment	0	0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0	0	0	0
5125	Maintenance of Overhead Conductors and Devices	0	0	0	0
5130	Maintenance of Overhead Services	17,937	0	0	17,937
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
5145	Maintenance of Underground Conduit	0	0	0	0
5150	Maintenance of Underground Conductors and Devices	0	0	0	0
5155	Maintenance of Underground Services	236	0	0	236
5160	Maintenance of Line Transformers	0	0	0	0
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	1,522	0	0	1,522
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	31	0	31	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	0	0	0	0
5215	Transmission Charges Recovered	0	0	0	0
5305	Supervision	0	0	0	0
5310	Meter Reading Expense	16,225	0	0	16,225
5315	Customer Billing	41,610	0	0	41,610
5320	Collecting	668	0	0	668
5325	Collecting- Cash Over and Short	0	0	0	0
5330	Collection Charges	0	0	0	0
5335	Bad Debt Expense	0	0	0	0
5340	Miscellaneous Customer Accounts Expenses	0	0	0	0
5405	Supervision	0	0	0	0
5410	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420	Community Safety Program	0	0	0	0
5425	Miscellaneous Customer Service and Informational Expenses	0	0	0	0
5505	Supervision	0	0	0	0
5510	Demonstrating and Selling Expense	0	0	0	0
5515	Advertising Expense	0	0	0	0
5520	Miscellaneous Sales Expense	0	0	0	0
5605	Executive Salaries and Expenses	3,750	0	0	3,750
5610	Management Salaries and Expenses	6,953	0	0	6,953
5615	General Administrative Salaries and Expenses	21,922	0	0	21,922
5620	Office Supplies and Expenses	773	0	0	773
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	0	0	0	0
5635	Property Insurance	0	0	0	0
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	0	0	0	0
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	0	0	0	0
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	0	0	0	0
5670	Rent	0	0	0	0
5675	Maintenance of General Plant	0	0	0	0

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		$	$	$	$
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	0	0	0	0
5710	Amortization of Limited Term Electric Plant	0	0	0	0
5715	Amortization of Intangibles and Other Electric Plant	0	0	0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0	0	0	0
5725	Miscellaneous Amortization	0	0	0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0	0	0
5735	Amortization of Deferred Development Costs	0	0	0	0
5740	Amortization of Deferred Charges	0	0	0	0
6005	Interest on Long Term Debt	0	0	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0
6020	Amortization of Loss on Reacquired Debt	0	0	0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	0	0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	0	0	0	0
6115	Provision for Future Income Taxes	0	0	0	0
6205	Donations	0	0	0	0
6210	Life Insurance	0	0	0	0
6215	Penalties	0	0	0	0
6225	Other Deductions	0	0	0	0
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
	Total ($) Value	585,503	288,301	15,529	281,674

GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		$	$	$	$
4064	Billed-One-Time	0	0	0	0
4066	Billed NW	-82,659	0	0	-82,659
4068	Billed CN	0	0	0	0
4080	Distribution Services Revenue	-116,922	0	0	-116,922
4082	Retail Services Revenues	-9,032	0	0	-9,032
4084	Service Transaction Requests (STR) Revenues	0	0	0	0
4090	Electric Services Incidental to Energy Sales	0	0	0	0
4105	Transmission Charges Revenue	0	0	0	0
4110	Transmission Services Revenue	0	0	0	0
4205	Interdepartmental Rents	0	0	0	0
4210	Rent from Electric Property	0	0	0	0
4215	Other Utility Operating Income	0	0	0	0
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	-868	0	0	-868
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	-5,450	0	0	-5,450
4240	Provision for Rate Refunds	0	0	0	0
4245	Government Assistance Directly Credited to Income	0	0	0	0
4305	Regulatory Debits	0	0	0	0
4310	Regulatory Credits	0	0	0	0
4315	Revenues from Electric Plant Leased to Others	0	0	0	0
4320	Expenses of Electric Plant Leased to Others	0	0	0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0	0	0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0	0	0
4335	Profits and Losses from Financial Instrument Hedges	0	0	0	0
4340	Profits and Losses from Financial Instrument Investments	0	0	0	0
4345	Gains from Disposition of Future Use Utility Plant	0	0	0	0
4350	Losses from Disposition of Future Use Utility Plant	0	0	0	0
4355	Gain on Disposition of Utility and Other Property	0	0	0	0
4360	Loss on Disposition of Utility and Other Property	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	0	0	0	0
4395	Rate-Payer Benefit Including Interest	0	0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	0
4405	Interest and Dividend Income	0	0	0	0
4415	Equity in Earnings of Subsidiary Companies	0	0	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4510	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam Transferred--Credit	0	0	0	0
4530	Electric Expense	0	0	0	0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		$	$	$	$
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	0
4705	Power Purchased	372,963	0	0	372,963
4708	Charges-WMS	57,256	0	0	57,256
4710	Cost of Power Adjustments	0	0	0	0
4712	Charges-One-Time	0	0	0	0
4714	Charges-NW	0	0	0	0
4715	System Control and Load Dispatching	0	0	0	0
4716	Charges-CN	0	0	0	0
4720	Other Expenses	0	0	0	0
4725	Competition Transition Expense	0	0	0	0
4730	Rural Rate Assistance Expense	0	0	0	0
4805	Operation Supervision and Engineering	0	0	0	0
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	0
4820	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
5010	Load Dispatching	0	0	0	0
5012	Station Buildings and Fixtures Expense	0	0	0	0
5014	Transformer Station Equipment - Operation Labour	0	0	0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0	0	0
5016	Distribution Station Equipment - Operation Labour	0	0	0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0	0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0	0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers- Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	0	0	0	0
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0	0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0	0	0
5096	Other Rent	0	0	0	0

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		$	$	$	$
5105	Maintenance Supervision and Engineering	0	0	0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0	0	0
5112	Maintenance of Transformer Station Equipment	0	0	0	0
5114	Maintenance of Distribution Station Equipment	0	0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0	0	0	0
5125	Maintenance of Overhead Conductors and Devices	0	0	0	0
5130	Maintenance of Overhead Services	22,991	0	0	22,991
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
5145	Maintenance of Underground Conduit	0	0	0	0
5150	Maintenance of Underground Conductors and Devices	0	0	0	0
5155	Maintenance of Underground Services	938	0	0	938
5160	Maintenance of Line Transformers	317	0	0	317
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	761	0	0	761
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	0	0	0	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	85,005	85,005	0	0
5215	Transmission Charges Recovered	0	0	0	0
5305	Supervision	0	0	0	0
5310	Meter Reading Expense	19,101	0	0	19,101
5315	Customer Billing	23,501	0	0	23,501
5320	Collecting	9,349	0	0	9,349
5325	Collecting- Cash Over and Short	0	0	0	0
5330	Collection Charges	0	0	0	0
5335	Bad Debt Expense	-11	0	0	-11
5340	Miscellaneous Customer Accounts Expenses	0	0	0	0
5405	Supervision	0	0	0	0
5410	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420	Community Safety Program	0	0	0	0
5425	Miscellaneous Customer Service and Informational Expenses	0	0	0	0
5505	Supervision	0	0	0	0
5510	Demonstrating and Selling Expense	0	0	0	0
5515	Advertising Expense	0	0	0	0
5520	Miscellaneous Sales Expense	0	0	0	0
5605	Executive Salaries and Expenses	3,750	0	0	3,750
5610	Management Salaries and Expenses	0	0	0	0
5615	General Administrative Salaries and Expenses	18,829	0	0	18,829
5620	Office Supplies and Expenses	0	0	0	0
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	3,500	0	0	3,500
5635	Property Insurance	1,080	0	0	1,080
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	0	0	0	0
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	0	0	0	0
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	6,879	0	0	6,879
5670	Rent	3,000	0	0	3,000
5675	Maintenance of General Plant	18,074	0	0	18,074

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		$	$	$	$
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	24,518	0	0	24,518
5710	Amortization of Limited Term Electric Plant	0	0	0	0
5715	Amortization of Intangibles and Other Electric Plant	0	0	0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0	0	0	0
5725	Miscellaneous Amortization	0	0	0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0	0	0
5735	Amortization of Deferred Development Costs	0	0	0	0
5740	Amortization of Deferred Charges	0	0	0	0
6005	Interest on Long Term Debt	0	0	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0
6020	Amortization of Loss on Reacquired Debt	0	0	0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	0	0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	0	0	0	0
6115	Provision for Future Income Taxes	0	0	0	0
6205	Donations	0	0	0	0
6210	Life Insurance	0	0	0	0
6215	Penalties	0	0	0	0
6225	Other Deductions	0	0	0	0
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
	Total ($) Value	646,952	444,950	-50,270	252,273

GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		$	$	$	$
4064	Billed-One-Time	0	0	0	**0**
4066	Billed NW	-86,002	0	0	**-86,002**
4068	Billed CN	0	0	0	**0**
4080	Distribution Services Revenue	-114,861	0	0	**-114,861**
4082	Retail Services Revenues	-9,312	0	0	**-9,312**
4084	Service Transaction Requests (STR) Revenues	0	0	0	**0**
4090	Electric Services Incidental to Energy Sales	0	0	0	**0**
4105	Transmission Charges Revenue	0	0	0	**0**
4110	Transmission Services Revenue	0	0	0	**0**
4205	Interdepartmental Rents	0	0	0	**0**
4210	Rent from Electric Property	0	0	0	**0**
4215	Other Utility Operating Income	-4,050	0	0	**-4,050**
4220	Other Electric Revenues	0	0	0	**0**
4225	Late Payment Charges	-2,909	0	0	**-2,909**
4230	Sales of Water and Water Power	0	0	0	**0**
4235	Miscellaneous Service Revenues	-7,134	0	0	**-7,134**
4240	Provision for Rate Refunds	0	0	0	**0**
4245	Government Assistance Directly Credited to Income	0	0	0	**0**
4305	Regulatory Debits	0	0	0	**0**
4310	Regulatory Credits	0	0	0	**0**
4315	Revenues from Electric Plant Leased to Others	0	0	0	**0**
4320	Expenses of Electric Plant Leased to Others	0	0	0	**0**
4325	Revenues from Merchandise, Jobbing, Etc.	0	0	0	**0**
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0	0	**0**
4335	Profits and Losses from Financial Instrument Hedges	0	0	0	**0**
4340	Profits and Losses from Financial Instrument Investments	0	0	0	**0**
4345	Gains from Disposition of Future Use Utility Plant	0	0	0	**0**
4350	Losses from Disposition of Future Use Utility Plant	0	0	0	**0**
4355	Gain on Disposition of Utility and Other Property	0	0	0	**0**
4360	Loss on Disposition of Utility and Other Property	0	0	0	**0**
4365	Gains from Disposition of Allowances for Emission	0	0	0	**0**
4370	Losses from Disposition of Allowances for Emission	0	0	0	**0**
4375	Revenues from Non-Utility Operations	0	0	0	**0**
4380	Expenses of Non-Utility Operations	0	0	0	**0**
4385	Non-Utility Rental Income	0	0	0	**0**
4390	Miscellaneous Non-Operating Income	0	0	0	**0**
4395	Rate-Payer Benefit Including Interest	0	0	0	**0**
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	**0**
4405	Interest and Dividend Income	-333	-333	0	**0**
4415	Equity in Earnings of Subsidiary Companies	0	0	0	**0**
4505	Operation Supervision and Engineering	0	0	0	**0**
4510	Fuel	0	0	0	**0**
4515	Steam Expense	0	0	0	**0**
4520	Steam From Other Sources	0	0	0	**0**
4525	Steam Transferred--Credit	0	0	0	**0**
4530	Electric Expense	0	0	0	**0**
4535	Water For Power	0	0	0	**0**
4540	Water Power Taxes	0	0	0	**0**
4545	Hydraulic Expenses	0	0	0	**0**
4550	Generation Expense	0	0	0	**0**
4555	Miscellaneous Power Generation Expenses	0	0	0	**0**
4560	Rents	0	0	0	**0**
4565	Allowances for Emissions	0	0	0	**0**
4605	Maintenance Supervision and Engineering	0	0	0	**0**
4610	Maintenance of Structures	0	0	0	**0**
4615	Maintenance of Boiler Plant	0	0	0	**0**
4620	Maintenance of Electric Plant	0	0	0	**0**

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		$	$	$	$
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	**0**
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	**0**
4635	Maintenance of Generating and Electric Plant	0	0	0	**0**
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	**0**
4705	Power Purchased	476,716	0	0	**476,716**
4708	Charges-WMS	42,778	0	0	**42,778**
4710	Cost of Power Adjustments	0	0	0	**0**
4712	Charges-One-Time	0	0	0	**0**
4714	Charges-NW	0	0	0	**0**
4715	System Control and Load Dispatching	0	0	0	**0**
4716	Charges-CN	0	0	0	**0**
4720	Other Expenses	0	0	0	**0**
4725	Competition Transition Expense	0	0	0	**0**
4730	Rural Rate Assistance Expense	8,663	0	0	**8,663**
4805	Operation Supervision and Engineering	0	0	0	**0**
4810	Load Dispatching	0	0	0	**0**
4815	Station Buildings and Fixtures Expenses	0	0	0	**0**
4820	Transformer Station Equipment - Operating Labour	0	0	0	**0**
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	**0**
4830	Overhead Line Expenses	0	0	0	**0**
4835	Underground Line Expenses	0	0	0	**0**
4840	Transmission of Electricity by Others	0	0	0	**0**
4845	Miscellaneous Transmission Expense	0	0	0	**0**
4850	Rents	0	0	0	**0**
4905	Maintenance Supervision and Engineering	0	0	0	**0**
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	**0**
4916	Maintenance of Transformer Station Equipment	0	0	0	**0**
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	**0**
4935	Maintenance of Overhead Conductors and Devices	0	0	0	**0**
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	**0**
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	**0**
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	**0**
4960	Maintenance of Underground Lines	0	0	0	**0**
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	**0**
5005	Operation Supervision and Engineering	0	0	0	**0**
5010	Load Dispatching	0	0	0	**0**
5012	Station Buildings and Fixtures Expense	0	0	0	**0**
5014	Transformer Station Equipment - Operation Labour	0	0	0	**0**
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0	0	**0**
5016	Distribution Station Equipment - Operation Labour	0	0	0	**0**
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0	0	**0**
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0	0	**0**
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0	0	0	**0**
5030	Overhead Subtransmission Feeders - Operation	0	0	0	**0**
5035	Overhead Distribution Transformers- Operation	0	0	0	**0**
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	**0**
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	**0**
5050	Underground Subtransmission Feeders - Operation	0	0	0	**0**
5055	Underground Distribution Transformers - Operation	0	0	0	**0**
5060	Street Lighting and Signal System Expense	0	0	0	**0**
5065	Meter Expense	0	0	0	**0**
5070	Customer Premises - Operation Labour	0	0	0	**0**
5075	Customer Premises - Materials and Expenses	0	0	0	**0**
5085	Miscellaneous Distribution Expense	0	0	0	**0**
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0	0	**0**
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0	0	**0**
5096	Other Rent	0	0	0	**0**

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		$	$	$	$
5105	Maintenance Supervision and Engineering	0	0	0	**0**
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0	0	**0**
5112	Maintenance of Transformer Station Equipment	0	0	0	**0**
5114	Maintenance of Distribution Station Equipment	0	0	0	**0**
5120	Maintenance of Poles, Towers and Fixtures	0	0	0	**0**
5125	Maintenance of Overhead Conductors and Devices	0	0	0	**0**
5130	Maintenance of Overhead Services	13,476	0	0	**13,476**
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	**0**
5145	Maintenance of Underground Conduit	0	0	0	**0**
5150	Maintenance of Underground Conductors and Devices	0	0	0	**0**
5155	Maintenance of Underground Services	1,390	0	0	**1,390**
5160	Maintenance of Line Transformers	411	0	0	**411**
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	**0**
5170	Sentinel Lights - Labour	0	0	0	**0**
5172	Sentinel Lights - Materials and Expenses	0	0	0	**0**
5175	Maintenance of Meters	512	0	0	**512**
5178	Customer Installations Expenses- Leased Property	0	0	0	**0**
5185	Water Heater Rentals - Labour	2,755	0	2,755	**0**
5186	Water Heater Rentals - Materials and Expenses	0	0	0	**0**
5190	Water Heater Controls - Labour	0	0	0	**0**
5192	Water Heater Controls - Materials and Expenses	0	0	0	**0**
5195	Maintenance of Other Installations on Customer Premises	0	0	0	**0**
5205	Purchase of Transmission and System Services	0	0	0	**0**
5210	Transmission Charges	84,696	84,696	0	**0**
5215	Transmission Charges Recovered	0	0	0	**0**
5305	Supervision	27,058	0	0	**27,058**
5310	Meter Reading Expense	8,521	0	0	**8,521**
5315	Customer Billing	19,881	0	0	**19,881**
5320	Collecting	944	0	0	**944**
5325	Collecting- Cash Over and Short	0	0	0	**0**
5330	Collection Charges	0	0	0	**0**
5335	Bad Debt Expense	1,660	0	0	**1,660**
5340	Miscellaneous Customer Accounts Expenses	0	0	0	**0**
5405	Supervision	0	0	0	**0**
5410	Community Relations - Sundry	0	0	0	**0**
5415	Energy Conservation	0	0	0	**0**
5420	Community Safety Program	0	0	0	**0**
5425	Miscellaneous Customer Service and Informational Expenses	0	0	0	**0**
5505	Supervision	0	0	0	**0**
5510	Demonstrating and Selling Expense	0	0	0	**0**
5515	Advertising Expense	0	0	0	**0**
5520	Miscellaneous Sales Expense	0	0	0	**0**
5605	Executive Salaries and Expenses	3,750	0	0	**3,750**
5610	Management Salaries and Expenses	0	0	0	**0**
5615	General Administrative Salaries and Expenses	21,000	0	0	**21,000**
5620	Office Supplies and Expenses	10,822	0	0	**10,822**
5625	Administrative Expense Transferred Credit	0	0	0	**0**
5630	Outside Services Employed	5,899	0	0	**5,899**
5635	Property Insurance	1,000	0	0	**1,000**
5640	Injuries and Damages	0	0	0	**0**
5645	Employee Pensions and Benefits	0	0	0	**0**
5650	Franchise Requirements	0	0	0	**0**
5655	Regulatory Expenses	0	0	0	**0**
5660	General Advertising Expenses	0	0	0	**0**
5665	Miscellaneous General Expenses	4,330	0	0	**4,330**
5670	Rent	3,000	0	0	**3,000**
5675	Maintenance of General Plant	10,413	0	0	**10,413**

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		$	$	$	$
5680	Electrical Safety Authority Fees	0	0	0	**0**
5685	Independent Market Operator Fees and Penalties	0	0	0	**0**
5705	Amortization Expense - Property, Plant, and Equipment	24,538	0	0	**24,538**
5710	Amortization of Limited Term Electric Plant	0	0	0	**0**
5715	Amortization of Intangibles and Other Electric Plant	0	0	0	**0**
5720	Amortization of Electric Plant Acquisition Adjustments	0	0	0	**0**
5725	Miscellaneous Amortization	0	0	0	**0**
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0	0	**0**
5735	Amortization of Deferred Development Costs	0	0	0	**0**
5740	Amortization of Deferred Charges	0	0	0	**0**
6005	Interest on Long Term Debt	0	0	0	**0**
6010	Amortization of Debt Discount and Expense	0	0	0	**0**
6015	Amortization of Premium on Debt Credit	0	0	0	**0**
6020	Amortization of Loss on Reacquired Debt	0	0	0	**0**
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	**0**
6030	Interest on Debt to Associated Companies	0	0	0	**0**
6035	Other Interest Expense	0	0	0	**0**
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	**0**
6042	Allowance For Other Funds Used During Construction	0	0	0	**0**
6045	Interest Expense on Capital Lease Obligations	0	0	0	**0**
6105	Taxes Other Than Income Taxes	0	0	0	**0**
6110	Income Taxes	0	0	0	**0**
6115	Provision for Future Income Taxes	0	0	0	**0**
6205	Donations	0	0	0	**0**
6210	Life Insurance	0	0	0	**0**
6215	Penalties	0	0	0	**0**
6225	Other Deductions	0	0	0	**0**
6305	Extraordinary Income	0	0	0	**0**
6310	Extraordinary Deductions	0	0	0	**0**
6315	Income Taxes, Extraordinary Items	0	0	0	**0**
6405	Discontinues Operations - Income/ Gains	0	0	0	**0**
6410	Discontinued Operations - Deductions/ Losses	0	0	0	**0**
6415	Income Taxes, Discontinued Operations	0	0	0	**0**
	Total ($) Value	651,739	468,845	-52,307	**235,201**

GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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

ADJ 1 (RATE BASE -TIER 1)

			posted to account
1) New Transformer Stations - 2005 In Service Date		0	1915 - Transformer Str. Equip - Primary above 50 kV
2) Retirements Without Replacement			
Total from Sheet ADJ 1a		**0**	various
3) Wholesale Meters			
2004 amount	0		
2005 amount	0		
Adjustment (Increase)		**0**	1860 - Meters
4) CDM Qualifying Investment and Smart Meter Investment			
CDM			
capital amount - 3rd tranche (incl. smart meters)			1565 - Conservation & Demand Mgmt
capital amount - post 3rd tranche	**(Handbook p.15)**		
Smart Meters			
post 3rd tranche	**(Handbook p.16)**	**0**	1860 - Meters
5) Non Routine/Unusual Adjustments			
Total from Sheet ADJ 1a		**48,500**	various
Subtotal - Tier 1 Adjustments to the Rate Base		**48,500**	
6) Adjustment to Cost of Power as Recorded in Trial Balance			
Adjustment for "Normalized" Cost of Power	**(Handbook 5.4)**		
Cost of Power - 2004 Amount	528,157		
Consumption per customer: Ratio of three year average vs. 2004 (calculated from figures in Sheet 6-2)	0.9958		
Adjustment Factor	(0.0042)	-2,212	
Accounting Adjustment			
Normalized Cost of Power (re. above)	525,945		
Additional Adjustment (with explanation)			
Total Adjustment to Cost of Power		**-2,212**	4710 - Cost of Power Adjustments
Total Tier 1 and Other Adjustments to the Rate Base		**46,288**	

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

ADJ 1a (RATE BASE -TIER 1)

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

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

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

Materiality Calculation:

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

ADJ 2 (TIER 2 - RATE BASE)

Enter Tier 2 Adjustments related to the Rate Base.

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

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

ADJ 3 (DISTRIBUTION EXPENSES -TIER 1)

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

			posted to account
1) OEB Annual Dues and Other Regulatory Agency Costs			
2004 amount (from Accounting Data Input, account 5655)	0		
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE)	0		
Adjustment (Increment)		**0**	5655 - Regulatory Expenses
2) Pensions			
2004 OMERS amount (from ADJ 5)	0		
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE)	0		
Adjustment (Increment)		**0**	5645 - Employee Pensions and Benefits
3) Insurance			
2004 amount (from ADJ 5)	1,000		
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE)	1,000		
Adjustment		**0**	5635 - Property Insurance
4) Non Routine/Unusual Adjustments			
Total from Sheet 3a		**3,500**	various
5) Low Voltage/Wheeling Adjustments	**(Handbook p.13)**		
(Embedded Distributors only)			
Amount included in 2004 Trial Balance data, if any	0		
Incremental Amount per section A (Handbook, p. 13)			
Amount per section C (Handboook, p. 13)			
[above items to Sheet 5-5 B.R.R. #2]			
Adjustment		**0**	5665 - Miscellaneous General Expenses
6) Amortization Related to Tier 1 Adjustment to the Rate Base			
Total from Sheet 3b		**1,940**	various
7) CDM (and Smart Meters)	**(Handbook p.14)**		
CDM			
Adjustment			5415 - Energy Conservation
Smart Meters			
Adjustment			5065 - Meter Expense
Net Tier 1 Adjustments to Distribution Expenses		**5,440**	

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)

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

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

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

ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)

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

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

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

MATERIALITY CALCULATION:

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

ADJ 3b (TIER 1 AMORTIZATION)

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

		1) Tier 1 Adjustments from Worksheet ADJ1 (items 1, 3, 4) $	2) Retirements Without Replacement $	5) Non Routine/ Unusual Adjustments $	Total Adjustments $	Amortization Rate (If more than one rate, or different than Appendix B, explain in Schedule 3-1) %	Adjustment to Amortization $
1565	Conservation and Demand Management Expenditures and Recoveries	0			0		0
1808	Buildings and Fixtures		0	0	0		0
1810	Leasehold Improvements		0	0	0		0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0		0
1820	Distribution Station Equipment - Normally Primary below 50 kV		0	0	0		0
1825	Storage Battery Equipment		0	0	0		0
1830	Poles, Towers and Fixtures		0	40,000	40,000	0	1,600
1835	Overhead Conductors and Devices		0	0	0		0
1840	Underground Conduit		0	0	0		0
1845	Underground Conductors and Devices		0	0	0		0
1850	Line Transformers		0	8,500	8,500	0	340
1855	Services		0	0	0		0
1860	Meters	0	0	0	0		0
1908	Buildings and Fixtures		0	0	0		0
1910	Leasehold Improvements		0	0	0		0
1915	Office Furniture and Equipment		0	0	0		0
1920	Computer Equipment - Hardware		0	0	0		0
1925	Computer Software		0	0	0		0
1930	Transportation Equipment		0	0	0		0
1935	Stores Equipment		0	0	0		0
1940	Tools, Shop and Garage Equipment		0	0	0		0
1945	Measurement and Testing Equipment		0	0	0		0
1950	Power Operated Equipment		0	0	0		0
1955	Communication Equipment		0	0	0		0
1960	Miscellaneous Equipment		0	0	0		0
1970	Load Management Controls - Customer Premises		0	0	0		0
1975	Load Management Controls - Utility Premises		0	0	0		0
1980	System Supervisory Equipment		0	0	0		0
1990	Other Tangible Property		0	0	0		0
1995	Contributions and Grants - Credit		0	0	0		0
2005	Property Under Capital Leases		0	0	0		0
2010	Electric Plant Purchased or Sold		0	0	0		0
							1,940

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

ADJ 4 (DISTRIBUTION EXPENSES -TIER 2)

Enter Tier 2 Adjustments related to the Rate Base.

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

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

ADJ 4 (DISTRIBUTION EXPENSES -TIER 2)

Enter Tier 2 Adjustments related to the Rate Base.

Account Number	Account Description	2004 Before Adjustments *("Utility Only" from Sheet 2)* $	Tier 2 Adjustments $	Grouping
Total Tier 2 Adjustments to Distribution Expenses			**0**	

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

ADJ 5 (SPECIFIC DISTRIBUTION EXPENSES)

Enter Adjustments for Specific Distribution Expenses.

Description	HANDBOOK REF.	2002 Expenses $	2003 Expenses $	2004 Expenses $	Non-Recoverable 2004 Amounts $
INSURANCE EXPENSE	6.2.1	-0	1,080	**1,000**	
3rd Party Insurance					
Type & Number of Insurers					
Total - 3rd Party Insurance		0	0	**0**	**0**
BAD DEBT EXPENSE	6.2.2	-0	-11	**1,660**	
Residential					
GS<50					
GS>50					
Intermediate					
Large Use					
Street Lighting					
Sentinel Lighting					
Total Bad Debt		0	0	**0**	**0**

Material Bad Debt Occurrences

Materiality (0.2% x Distribtn. Expenses) = 317

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

ADJ 5 (SPECIFIC DISTRIBUTION EXPENSES)

Enter Adjustments for Specific Distribution Expenses.

Description	HANDBOOK REF.	2002 Expenses $	2003 Expenses $	2004 Expenses $	Non-Recoverable 2004 Amounts $
ADVERTISING, ETC.	6.2.4				
Advertising Expenses		-0	-0	-0	
Political Contributions					
Employee Dues					0
Charitable Contributions		-0	-0	-0	
Amount of recoverable contributions *(details to be put in Schedule 6-3)*				0	
Other Contributions *(non-recoverable)*					-0
PENSION AND POST-RETIREMENT BENEFITS	6.2.6	0	0	0	
OMERS Members					
Total of OMERS Pension Premiums and Adjustments		0	0	0	0
TOTAL NON-RECOVERABLE AMOUNT					-0

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

ADJ 6 (REVENUE AMOUNTS -TIER 1)

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

MATERIALITY CALCULATION:

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

2-4 ADJUSTED ACCOUNTING DATA

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

ok

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

2-4 ADJUSTED ACCOUNTING DATA

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

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

2-4 ADJUSTED ACCOUNTING DATA

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

ok

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

2-4 ADJUSTED ACCOUNTING DATA

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

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

2-4 ADJUSTED ACCOUNTING DATA

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

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

2-4 ADJUSTED ACCOUNTING DATA

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

ok

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

2-4 ADJUSTED ACCOUNTING DATA

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

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	*(from INPUT 2)*	*enter amount of the adjustment*	*(from ADJ 2)*	*(from ADJ 3 and 3a)*	*(from ADJ 4)*	*(from ADJ 5)*	*(from ADJ 6)*		*[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]*
		$		$	$	$	$	$	$	$
4545	Hydraulic Expenses	0		0	0	0		0	0	0
4550	Generation Expense	0		0	0	0		0	0	0
4555	Miscellaneous Power Generation Expenses	0		0	0	0		0	0	0
4560	Rents	0		0	0	0		0	0	0
4565	Allowances for Emissions	0		0	0	0		0	0	0
4605	Maintenance Supervision and Engineering	0		0	0	0		0	0	0
4610	Maintenance of Structures	0		0	0	0		0	0	0
4615	Maintenance of Boiler Plant	0		0	0	0		0	0	0
4620	Maintenance of Electric Plant	0		0	0	0		0	0	0
4625	Maintenance of Reservoirs, Dams and Waterways	0		0	0	0		0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0		0	0	0		0	0	0
4635	Maintenance of Generating and Electric Plant	0		0	0	0		0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0		0	0	0		0	0	0
4705	Power Purchased	476,716		0	0	0		0	0	476,716
4708	Charges-WMS	42,778		0	0	0		0	0	42,778
4710	Cost of Power Adjustments	0		0	0	0		0	-2,212	-2,212
4712	Charges-One-Time	0		0	0	0		0	0	0
4714	Charges-NW	0		0	0	0		0	0	0
4715	System Control and Load Dispatching	0		0	0	0		0	0	0
4716	Charges-CN	0		0	0	0		0	0	0
4720	Other Expenses	0		0	0	0		0	0	0
4725	Competition Transition Expense	0		0	0	0		0	0	0
4730	Rural Rate Assistance Expense	8,663		0	0	0		0	0	8,663
4805	Operation Supervision and Engineering	0		0	0	0		0	0	0
4810	Load Dispatching	0		0	0	0		0	0	0
4815	Station Buildings and Fixtures Expenses	0		0	0	0		0	0	0
4820	Transformer Station Equipment - Operating Labour	0		0	0	0		0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0		0	0	0		0	0	0
4830	Overhead Line Expenses	0		0	0	0		0	0	0
4835	Underground Line Expenses	0		0	0	0		0	0	0
4840	Transmission of Electricity by Others	0		0	0	0		0	0	0
4845	Miscellaneous Transmission Expense	0		0	0	0		0	0	0
4850	Rents	0		0	0	0		0	0	0
4905	Maintenance Supervision and Engineering	0		0	0	0		0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0		0	0	0		0	0	0
4916	Maintenance of Transformer Station Equipment	0		0	0	0		0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0		0	0	0		0	0	0
4935	Maintenance of Overhead Conductors and Devices	0		0	0	0		0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0		0	0	0		0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0		0	0	0		0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trail	0		0	0	0		0	0	0
4960	Maintenance of Underground Lines	0		0	0	0		0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0		0	0	0		0	0	0
5005	Operation Supervision and Engineering	0		0	0	0		0	0	0
5010	Load Dispatching	0		0	0	0		0	0	0
5012	Station Buildings and Fixtures Expense	0		0	0	0		0	0	0

2-4 ADJUSTED ACCOUNTING DATA

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

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

2-4 ADJUSTED ACCOUNTING DATA

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

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

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

2-4 ADJUSTED ACCOUNTING DATA

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

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	*(from INPUT 2)*	*enter amount of the adjustment*	*(from ADJ 2)*	*(from ADJ 3 and 3a)*	*(from ADJ 4)*	*(from ADJ 5)*	*(from ADJ 6)*		*[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]*
		$		$	$	$	$	$	$	$
6030	Interest on Debt to Associated Companies	0		0	0	0		0	0	0
6035	Other Interest Expense	0		0	0	0		0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0		0	0	0		0	0	0
6042	Allowance For Other Funds Used During Construction	0		0	0	0		0	0	0
6045	Interest Expense on Capital Lease Obligations	0		0	0	0		0	0	0
6105	Taxes Other Than Income Taxes	0		0	0	0		0	0	0
6110	Income Taxes	0		0	0	0		0	0	0
6115	Provision for Future Income Taxes	0		0	0	0		0	0	0
6205	Donations	0		0	0	0	0	0	0	0
6210	Life Insurance	0		0	0	0	0	0	0	0
6215	Penalties	0		0	0	0		0	0	0
6225	Other Deductions	0		0	0	0		0	0	0
6305	Extraordinary Income	0		0	0	0		0	0	0
6310	Extraordinary Deductions	0		0	0	0		0	0	0
6315	Income Taxes, Extraordinary Items	0		0	0	0		0	0	0
6405	Discontinues Operations - Income/ Gains	0		0	0	0		0	0	0
6410	Discontinued Operations - Deductions/ Losses	0		0	0	0		0	0	0
6415	Income Taxes, Discontinued Operations	0		0	0	0		0	0	0
	Total ($) Value	234,869	0	0	3,500	0	0	0	49,788	270,049

2-4 ADJUSTED ACCOUNTING DATA

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

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

2-4 ADJUSTED ACCOUNTING DATA

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

ok	Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
			(from INPUT 2)	*enter amount of the adjustment*	*(from ADJ 2)*	*(from ADJ 3 and 3a)*	*(from ADJ 4)*	*(from ADJ 5)*	*(from ADJ 6)*		*[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]*
			$		$	$	$	$	$	$	$
		Other Power Supply Expenses	-0	0	0	0	0	0	0	0	-0
		Operation (Working Capital)	-0	0	0	0	0	0	0	0	-0
		Maintenance (Working Capital)	15,789	0	0	3,500	0	0	0	3,500	19,289
		Billing and Collection (Working Capital)	56,404	0	0	0	0	0	0	0	56,404
		Community Relations (Working Capital)	-0	0	0	0	0	0	0	0	-0
		Community Relations - CDM (Working Capital)	-0	0	0	0	0	0	0	0	-0
		Administrative and General Expenses (Working Capital)	59,214	0	0	0	0	0	0	0	59,214
		Insurance Expense (Working Capital)	1,000	0	0	0	0	0	0	0	1,000
		Bad Debt Expense (Working Capital)	1,660	0	0	0	0	0	0	0	1,660
		Advertising Expenses	-0	0	0	0	0	0	0	0	-0
		Charitable Contributions	-0	0	0	0	0	0	0	0	0
		Amortization of Assets	24,538	0	0	0	0	0	0	0	24,538
		Other Amortization - Unclassified	-0	0	0	0	0	0	0	0	-0
		Interest Expense - Unclassifed	-0	0	0	0	0	0	0	0	-0
		Income Tax Expense - Unclassified	-0	0	0	0	0	0	0	0	-0
		Other Distribution Expenses	-0	0	0	0	0	0	0	0	-0
		Non-Distribution Expenses	-0	0	0	0	0	0	0	0	-0
		Unclassified Expenses	-0	0	0	0	0	0	0	0	-0
			235,201	0	0	3,500	0	0	0	49,788	270,382

2-4 ADJUSTED ACCOUNTING DATA

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

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	*(from INPUT 2)*	*enter amount of the adjustment*	*(from ADJ 2)*	*(from ADJ 3 and 3a)*	*(from ADJ 4)*	*(from ADJ 5)*	*(from ADJ 6)*		*[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]*
		$		$	$	$	$	$	$	$
SUMMARY FINANCIAL INFORMATION										
DISTRIBUTION ASSETS:										
	Land and Buildings	-0	0	0	0	0	0	0	0	0
	TS Primary Above 50	-0	0	0	0	0	0	0	0	0
	DS	-0	0	0	0	0	0	0	0	0
	Poles, Wires	349,975	0	0	0	0	0	0	40,000	369,975
	Line Transformers	123,329	0	0	0	0	0	0	8,500	127,579
	Services and Meters	65,632	0	0	0	0	0	0	0	65,401
	General Plant	-0	0	0	0	0	0	0	0	0
	Equipment	34,517	0	0	0	0	0	0	0	34,517
	IT Assets	2,126	0	0	0	0	0	0	0	2,126
	CDM Assets	-0	0	0	0	0	0	0	0	0
	Other Distribution Assets	25,116	0	0	0	0	0	0	0	25,116
	Contributions and Grants	-0	0	0	0	0	0	0	0	0
	TOTAL DISTRIBUTION ASSETS	**600,694**	**0**	**0**	**0**	**0**	**0**	**0**	**48,500**	**624,713**
NET FIXED DISTRIBUTION ASSETS:										
	Total Distribution Assets (as above) - LESS:									
	Accumulated Amortization	-313,923	0	0	0	0	0	0	0	-304,050
	NET FIXED DISTRIBUTION ASSETS	**286,772**	**0**	**0**	**0**	**0**	**0**	**0**	**48,500**	**320,664**
NET SALES REVENUE										
	Sales of Electricity	-600,067	0	0	0	0	0	0	0	-600,067
	Power Supply Expenses (Working Capital)	528,157	0	0	0	0	0	0	-2,212	525,945
	SALES OF ELECTRICITY NET OF COST OF POWER	-71,910	0	0	0	0	0	0	-2,212	-74,122
DISTRIBUTION REVENUE										
	Distribution Services Revenue	-114,861	0	0	0	0	0	0	0	-114,861
	Late Payment Charges	-2,909	0	0	0	0	0	0	0	-2,909
	Specific Service Charges	-7,134	0	0	0	0	0	0	0	-7,134
	Other Distribution Revenue	-13,362	0	0	0	0	0	0	0	-13,362
	TOTAL DISTRIBUTION REVENUE	**-138,265**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-138,265**

2-4 ADJUSTED ACCOUNTING DATA

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

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Tier 2 Adjustments - Rate Base	Tier 1 Adjustments - Distribution Expenses	Tier 2 Adjustments - Distribution Expenses	Specific Distribution Expense Adjustments	Tier 1 Adjustments - Revenue Amounts	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	*(from INPUT 2)*	*enter amount of the adjustment*	*(from ADJ 2)*	*(from ADJ 3 and 3a)*	*(from ADJ 4)*	*(from ADJ 5)*	*(from ADJ 6)*		*[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]*
		$		$	$	$	$	$	$	$
DISTRIBUTION EXPENSES (before PILS):										
	Operation (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Maintenance (Working Capital)	15,789	0	0	3,500	0	0	0	3,500	19,289
	Billing and Collection (Working Capital)	56,404	0	0	0	0	0	0	0	56,404
	Community Relations (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Community Relations - CDM (Working Capital)	-0	0	0	0	0	0	0	0	-0
	Administrative and General Expenses (Working Capital)	59,214	0	0	0	0	0	0	0	59,214
	Insurance Expense (Working Capital)	1,000	0	0	0	0	0	0	0	1,000
	Bad Debt Expense (Working Capital)	1,660	0	0	0	0	0	0	0	1,660
	Advertising Expenses	-0	0	0	0	0	0	0	0	-0
	Charitable Contributions	-0	0	0	0	0	0	0	0	0
	Amortization of Assets	24,538	0	0	0	0	0	0	0	24,538
	Other Distribution Expenses	-0	0	0	0	0	0	0	0	-0
	TOTAL DISTRIBUTION EXPENSES (before PILs)	**158,605**	**0**	**0**	**3,500**	**0**	**0**	**0**	**3,500**	**162,105**
PILS AMOUNT										
WORKING CAPITAL CALCULATION										
Cost of Power										
	Power Supply Expenses (Working Capital)	528,157	0	0	0	0	0	0	-2,212	525,945
	TOTAL COST OF POWER	528,157	0	0	0	0	0	0	-2,212	525,945
Expenses										
	Operation (Working Capital)	0	0	0	0	0	0	0	0	-0
	Maintenance (Working Capital)	15,789	0	0	3,500	0	0	0	3,500	19,289
	Billing and Collection (Working Capital)	56,404	0	0	0	0	0	0	0	56,404
	Community Relations (Working Capital)	0	0	0	0	0	0	0	0	-0
	Community Relations - CDM (Working Capital)	0	0	0	0	0	0	0	0	-0
	Administrative and General Expenses (Working Capital)	59,214	0	0	0	0	0	0	0	59,214
	Insurance Expense (Working Capital)	1,000	0	0	0	0	0	0	0	1,000
	Bad Debt Expense (Working Capital)	1,660	0	0	0	0	0	0	0	1,660
	Advertising Expenses	0	0	0	0	0	0	0	0	-0
	Charitable Contributions	0	0	0	0	0	0	0	0	0
	Other Distribution Expenses	0	0	0	0	0	0	0	0	-0
	TOTAL EXPENSES	134,068	0	0	3,500	0	0	0	3,500	137,568

2-5 CAPITAL EXPENDITURES

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

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

2-5 CAPITAL EXPENDITURES

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

GROUPED

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

MATERIALITY CALCULATION:

Materiality Threshold 1:	
Net Fixed Assets (Before Adjustment) from Sheet 2-2	286,772
Materiality Factor	0.2%
	574
Materiality Threshold 2:	
Rate Base	420,191
under $100 million	**75,000**
$100 million - $250 million	150,000
$250 million - $1 billion	300,000
greater than $1 billion	500,000
Materiality (lesser of Threshold 1 and 2)	**574**

3.4.8 - Employee Total Compensation

EXECUTIVE CATEGORY

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

MANAGEMENT CATEGORY

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

NON-UNIONIZED CATEGORY

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

UNIONIZED CATEGORY

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

3-1 RATE BASE

Net Fixed Assets		**320,664**
Working Capital Allowance		
Working Capital *(from Sheet "2-4 ADJUSTED ACCOUNTING DATA")*	663,513	
Working Capital Allowance @ 15%	99,527	**99,527**
RATE BASE		**420,191**

Fixed Assets for Conservation and Demand Management[1]	0
Smart Meters	0

[1] Include reference to Board-Approved CDM Application

3-2 COST OF CAPITAL (Input)

Cost of Capital

Deemed Debt Rate and D/E Structures

Rate Base: (from Sheet *Ratebase Calc.*)	$420,191
Size of LDC (based on Rate Base)	Small
Debt Rate (based on Size)	6.25%
Deemed Debt (based on Size)	57%
Deemed Equity (based on Size)	43%

Table 3-1
Deemed Common Equity and Debt Ratios and Debt Cost Rates

Size of Utility Rate Base	Descriptor	Equity CER %	Debt (1-CER)%	DR
Greater than $1.0 Billion	Large	35%	65%	5.80%
Between $250 Million and $1.0 Billion	Medium-Large	40%	60%	5.90%
Between $100 Million and $250 Million	Medium-Small	45%	55%	6.00%
Under $100 Million	Small	43%	58%	6.25%

Debt Rate (DR)

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

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

Return on Equity

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

Cost of Capital

Cost of Capital	7.44%



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

3-3 CAPITAL STRUCTURE (Input)

Schedule 5-2 Actual Capital Structure of the Distributor

Line	Particulars		($000)	(%)	Deemed Structure (from 3-2)	Cost Rate
(1)	Long Term Debt	(from Sheet 3-4)	$0	0.0%		
(2)	Unfunded Short Term Debt			0.0%		
(3)	Total Debt	(3) = (1) + (2)	$0	0.0%	56.7%	
(4)	Preferred Shares		$0	0.0%		
(5)	Common Equity		$475,885	100.0%		
(6)	Total Equity	(6) = (4) + (5)	$475,885	100.0%	43.3%	
(7)	Total Rate Base	(6) = (3) + (6)	$475,885	100.0%		

Absolute difference between actual and size-related deemed debt ratio: 56.7%

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

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

3-4 WEIGHTED DEBT COST (Input)

Schedule 5-1: Weighted Debt Cost

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

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

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

4-1 DATA for PILS MODEL

Item	Source	$ Amount as Adjusted

Net Income before consideration of PILS

Revenue Requirement other than PILS	*Sheet 5-1*		193,371	
Distribution Expenses other than PILS and interest *(Note: "Book" interest expense and "book" income tax expense are not included in Distribution Expenses above)*	*Sheet 2-4*		162,105	to detail
			31,265	
Calculated Interest				
Rate Base	*Sheet 3-1*	420,191		
x Debt Component	*Sheet 3-2*	56.70%		
x Debt Rate reflected in Revenue Requirement	*Sheet 3-2*	6.25%	14,891	
Target Net Income before consideration of PILS (= Target Net Income reflecting PILS)			**16,375**	

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

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

* "disclaimer" re. financial statements

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

4-2 OUTPUT from PILS MODEL

	$	
PILS Amount from PILS Model	-	PLACE HOLDER = 2004 TRIAL BALANCE AMOUNT -- PLEASE UPDATED WITH AMOUNT FROM PILS MODEL

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

5-1 SERVICE REVENUE REQUIREMENT

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

	$	$
Rate Base (*from sheet 3-1)*	420,191	
x Cost of Capital *(from sheet 3-2)*	7.44%	
Return on Ratebase		**31,265**
Distribution Expenses (*from sheet "2-4 ADJUSTED ACCOUNTING DATA"*		**162,105**
Revenue Requirement Before Income Taxes		**193,371**
Income Taxes - from PILS Model		**0**
SERVICE REVENUE REQUIREMENT		**193,371**

Dutton Hydro Limited

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

January 4, 2010

5-2 SPECIFIC SERVICE CHARGES (Input)

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

5-2 SPECIFIC SERVICE CHARGES (Input)

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

5-2 SPECIFIC SERVICE CHARGES (Input)

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

5-2 SPECIFIC SERVICE CHARGES (Input)

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

5-3 OTHER REGULATED CHARGES (Input)

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

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

5-4 CDM (Input)

	$
Trial Balance account 5415-Energy Conservation	0
Tier 1 Adjustment	0
Adjusted amount	0

Portion attributed to specific classes	

5-5 BASE REVENUE REQUIREMENT

	$	$
Service Revenue Requirement *(from Sheet 5-1)*		**193,371**
LESS:		
Revenue Offsets:		
Board Approved Charges		
Specific Service Charges *(from Sheet 5-2)*	5,226	
Late Payment Charges *(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)*	2,909	
Other Distribution Revenue *(from Sheet 5-3)*	13,362	
Other Income & Deductions *(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)*	0	
TOTAL REVENUE OFFSETS	21,497	**21,497**
Base Revenue Requirement		**171,874**

(defined as SERVICE REVENUE REQUIREMENT NET OF REVENUE OFFSETS)

Base Revenue Requirement is allocated to classes in three portions:

B.R.R. #1: Base Revenue Requirement net of B.R.R. #2 and #3 (below)	**171,874**
B.R.R. #2: Low Voltage Wheeling Costs (Embedded Distributors only) *(from Sheet ADJ3, item 5)*	**0**
B.R.R. #3: Directly assigned CDM *(from Sheet 5-4)*	**0**
Base Revenue Requirement (as above)	**171,874**



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

6-1 CUSTOMER CLASSES (Input)

Enter current and proposed customer classes

Customer Classification		Current	Proposed
Please update: "X" if applicable (delete if not applicable)			
RESIDENTIAL			X
Regular		X	X
Time of Use			
Urban			
Suburban			
Other (specify)			
Other (specify)			
Other (specify)			
Other (specify)			
Other (specify)			
GENERAL SERVICE			X
Less than 50 kW		X	X
Less than 50 kW Time of Use			
Other < 50 kW (specify) .			
Greater than 50 kW (to 3000 kW)			
Greater than 50 kW Time of Use			
Other > 50 kW (specify) .			
Other > 50 kW (specify) .			
Other > 50 kW (specify) .			
Intermediate Use	(3000 - 5000 kW)		
Large Use (> 5000 kW)			
Unmetered Scattered Load			
Sentinel Lighting		X	X
Street Lighting		X	X
Back-up/Standby Power			
Other (specify)			
Other (specify)			

6-2 DEMAND, RATES (Input)

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

Enter 2004 and 2005 rates

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

6-2 DEMAND, RATES (Input)

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

Enter 2004 and 2005 rates

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

6-3 Transformer Ownership (Input)

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

7-1 ALLOCATION - Base Revenue Requirement

B.R.R. #1 from Sheet 5-5
(not including amounts related to Low Voltage Wheeling Costs and CDM)

Amount allocated on this sheet:--
Base Revenue Requirement B.R.R. #1
$171,874

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

7-1 ALLOCATION - Base Revenue Requirer

B.R.R. #1 from Sheet 5-5
(not including amounts related to Low Voltage Wheeling Costs and CDM)

Amount allocated on this sheet:--
Base Revenue Requirement B.R.R. #1
$171,874

	Calculated Revenue for Allocation to Customer Classes: Consumption determinants x Rates for 2004 test year "Sheet 2"				Allocation to Customer Classes %	Calculated Revenue for Allocation between Fixed and Variable: Consumption determinants x Rates for 2005 "Sheet 5"				Allocation between Fixed and Variable %		
	Volumetric kWh ($)	Volumetric kW ($)	Monthly Fixed Charges ($)	Total ($)	Total for customer class as % of Total for all classes	Volumetric kWh ($)	Volumetric kW ($)	Monthly Fixed Charges ($)	Total ($)	Volumetric as percent of Total for customer class	Fixed charges as percent of total for customer class	
RESIDENTIAL												
Regular	36,652	0	49,078	85,730	72.97%	36,652	0	49,078	85,730	42.75%	57.25%	100.00%
Less than 50 kW	14,164	0	16,984	31,148	26.51%	14,164	0	16,984	31,148	45.47%	54.53%	100.00%
Sentinel Lighting	0	3	7	11	0.01%	0	3	7	11	30.62%	69.38%	100.00%
Street Lighting	0	594	5	599	0.51%	0	594	5	599	99.16%	0.84%	100.00%
TOTALS	50,817	597	66,074	117,488	**100.00%**	50,817	597	66,074	117,488	43.76%	56.24%	**100.00%**

7-1 ALLOCATION - Base Revenue Requirer

B.R.R. #1 from Sheet 5-5
(not including amounts related to Low Voltage Wheeling Costs and CDM)

Amount allocated on this sheet:--
Base Revenue Requirement B.R.R. #1
$171,874

	Base Revenue Requirement Allocated (adjusted for Transformer Credit)		
	Overall Allocation to Classes	**Variable Component**	**Fixed Component**
RESIDENTIAL			
Regular	125,415	53,619	71,796
Less than 50 kW	45,567	20,721	24,846
Sentinel Lighting	16	5	11
Street Lighting	876	869	7
TOTALS	**171,874**	**75,214**	**96,660**
	0 << Less Transformer Credit		
	171,874 << Base Revenue Req. B.R.R.#1		

7-2 ALLOCATION - Low Voltage Wheeling Costs

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

Amount allocated on this sheet:--
Low Voltage Wheeling Costs B.R.R. #2

	Retail Transmission Connection Rate ($)		Basis for Allocation ($) (rate x volume from 6-2)	Allocation Percentages	Allocated $
	per KWh	per kW			
RESIDENTIAL					
Regular	0.0050		23,206.62	57.33%	
GENERAL SERVICE					
Less than 50 kW	0.0045		16,800.19	41.50%	
Sentinel Lighting		1.6083	1.61	0.00%	
Street Lighting		1.3824	471.40	1.16%	
TOTALS			40,479.81	100.00%	

Dutton Hydro Limited

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

January 4, 2010

7-3 ALLOCATION - CDM (Input)

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

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

	CDM Requirement Allocated $
RESIDENTIAL	
Regular	
GENERAL SERVICE	
Less than 50 kW	
Sentinel Lighting	
Street Lighting	
TOTAL	0

Directly Atrributed CDM per 5-4 and 5-5	0
Difference	0

8-1 RATES - BASE REVENUE REQUIREMENT

	Number of Customers (Connections)	kWh	kW	Base Revenue Requirement Allocated from Sheet 7-1		Base Rates - Requirement *divided by* consumption for test yr.			
	2004 Customer count	2004 cust. count x 3 yr per cust. avg. kWh	2004 cust. count x 3 yr per cust. avg. kW	Variable Component	Fixed Component	Volumetric Rate Type	Rate per kWh $	Rate per kW $	Fixed service charge $
RESIDENTIAL									
Regular	484	4,581,560	0	53,619	71,796	kWh	0.0117	0.0000	12.36
GENERAL SERVICE									
Less than 50 kW	82	3,727,415	2,743	20,721	24,846	kWh	0.0056	0.0000	25.25
Sentinel Lighting	1	940	1	5	11	kW	0.0000	4.8043	0.91
Street Lighting	1	122,073	305	869	7	kW	0.0000	2.8478	0.61
TOTALS	568	8,431,988	3,049	**75,214**	**96,660**				

8-2 RATES - Low Voltage/ Wheeling Adjustments

	LV/ Wheeling Adj. Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	LV/ Wheeling Adj. Rates ($) per kWh	LV/ Wheeling Adj. Rates ($) per kW
	from Sheet 7-2	from Sheet 7-1	from Sheet 7-1	from Sheet 6-2		
RESIDENTIAL						
Regular		4,581,560		kWh		
GENERAL SERVICE						
Less than 50 kW		3,727,415	2,743	kWh		
Sentinel Lighting		940	1	kW		
Street Lighting		122,073	305	kW		
TOTALS		8,431,988	3,049			

8-3 RATES - CDM

	CDM Requirement Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	CDM Rates ($) per kWh	CDM Rates ($) per kW
	from Sheet 7-3	from Sheet 7-1	from Sheet 7-1	from Sheet 6-2		
RESIDENTIAL						
Regular		4,581,560		kWh		
GENERAL SERVICE						
Less than 50 kW		3,727,415	2,743	kWh		
Sentinel Lighting		940	1	kW		
Street Lighting		122,073	305	kW		
TOTALS		8,431,988	3,049			

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

8-4 RATE RIDERS - Regulatory Assets

	Regulatory Assets Rate Riders ($) per kWh	Regulatory Assets Rate Riders ($) per kW
RESIDENTIAL		
Regular		
GENERAL SERVICE		
Less than 50 kW		

8-5 DISTRIBUTION RATES

		Calculated Rates ($)								
		Rate per kWh				Rate per kWh				Fixed Service Charge
	Volumetric Rate Type	Base (from 8-1)	LV/ Wheeling (from 8-2)	CDM (from 8-3)	Combined	Base (from 8-1)	LV/ Wheeling (from 8-2)	CDM (from 8-3)	Combined	Base (from 8-1)
RESIDENTIAL										
Regular	kWh	0.0117			0.0117					12.36
GENERAL SERVICE										
Less than 50 kW	kWh	0.0056			0.0056					25.25
Sentinel Lighting	kW					4.8043			4.8043	0.91
Street Lighting	kW					2.8478			2.8478	0.61
TOTALS										

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

8-5 DISTRIBUTION RATES

	Direct Rate Mitigation ($)			Rate Application ($)			
	Rate per kWh	Rate per kW	Fixed Service Charge	**Rate per kWh**	**Rate per kW**	**Fixed Service Charge**	Regulatory Assets per kWh (from 8-4)
	Enter only as applicable to override a calculated rate.						
RESIDENTIAL							
Regular				0.0117		12.36	
GENERAL SERVICE							
Less than 50 kW				0.0056		25.25	
Sentinel Lighting					4.8043	0.91	
Street Lighting					2.8478	0.61	
TOTALS							

8-6 RETAIL TRANSMISSION RATES (Input)

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

8-6 RETAIL TRANSMISSION RATES (Input)

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

8-7 OTHER CHGS, COMMOD (Input)

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

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

8-7 OTHER CHGS, COMMOD (Input)

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

	ustment :tor		2005 Rates "Sheet 9 (from 6-2)			Rates for Application from Sheet 8-5			Reg. Assets Riders from Sheet 8-4
	Updated		Rate per kWh	Rate per kW	Fixed service charge	Rate per kWh	Rate per kW	Fixed service charge	
RESIDENTIAL									
Regular	1.0662		0.0080	-	8.45	0.0117	-	12.36	
GENERAL SERVICE									
Less than 50 kW	1.0662		0.0038	-	17.26	0.0056	-	25.25	
Sentinel Lighting	1.0662		-	3.2841	0.62	-	4.8043	0.91	
Street Lighting	1.0662		-	1.9467	0.42	-	2.8478	0.61	

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

9-1 BILL IMPACTS *(Monthly Consumptions)*

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	Change $	Change %	% of Total Bill
100 kWh	Monthly Service Charge			**8.45**			**12.36**	3.91	46.291	0.267
	Distribution (kWh)	100	**0.0080**	0.80	100	**0.0117**	1.17	0.37	46.291	0.025
	Sub-Total			**9.25**			**13.53**	**4.28**	**46.291**	**0.292**
	Other Charges (kWh)	105	0.0107	1.12	107	0.0107	1.14	0.02	1.543	0.001
	Cost of Power Commodity (kWh)	105	0.0000	0.00	107	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**10.37**			**14.67**	**4.30**	**41.445**	**0.293**

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
250 kWh	Monthly Service Charge			**8.45**			**12.36**	3.91	46.291	0.216
	Distribution (kWh)	250	**0.0080**	2.00	250	**0.0117**	2.93	0.93	46.291	0.051
	Sub-Total			**10.45**			**15.29**	**4.84**	**46.291**	**0.267**
	Other Charges (kWh)	263	0.0107	2.81	267	0.0107	2.85	0.04	1.543	0.002
	Cost of Power Commodity (kWh)	263	0.0000	0.00	267	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**13.26**			**18.14**	**4.88**	**36.812**	**0.269**

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
500 kWh	Monthly Service Charge			**8.45**			**12.36**	3.91	46.291	0.164
	Distribution (kWh)	500	**0.0080**	4.00	500	**0.0117**	5.85	1.85	46.291	0.077
	Sub-Total			**12.45**			**18.21**	**5.76**	**46.291**	**0.241**
	Other Charges (kWh)	525	0.0107	5.62	533	0.0107	5.70	0.09	1.543	0.004
	Cost of Power Commodity (kWh)	525	0.0000	0.00	533	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**18.07**			**23.92**	**5.85**	**32.378**	**0.245**

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

9-1 BILL IMPACTS *(Monthly Consumptions)*

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
750 kWh	Monthly Service Charge			**8.45**			**12.36**	3.91	46.291	0.132
	Distribution (kWh)	750	**0.0080**	6.00	750	**0.0117**	8.78	2.78	46.291	0.094
	Sub-Total			**14.45**			**21.14**	**6.69**	**46.291**	**0.225**
	Other Charges (kWh)	788	0.0107	8.43	800	0.0107	8.56	0.13	1.543	0.004
	Cost of Power Commodity (kWh)	788	0.0000	0.00	800	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**22.88**			**29.70**	**6.82**	**29.808**	**0.230**

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
1,000 kWh	Monthly Service Charge			**8.45**			**12.36**	3.91	46.291	0.110
	Distribution (kWh)	1,000	**0.0080**	8.00	1,000	**0.0117**	11.70	3.70	46.291	0.104
	Sub-Total			**16.45**			**24.06**	**7.61**	**46.291**	**0.215**
	Other Charges (kWh)	1,050	0.0107	11.24	1,066	0.0107	11.41	0.17	1.543	0.005
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**27.69**			**35.47**	**7.79**	**28.132**	**0.220**

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
1,500 kWh	Monthly Service Charge			**8.45**			**12.36**	3.91	46.291	0.083
	Distribution (kWh)	1,500	**0.0080**	12.00	1,500	**0.0117**	17.55	5.55	46.291	0.118
	Sub-Total			**20.45**			**29.92**	**9.47**	**46.291**	**0.201**
	Other Charges (kWh)	1,575	0.0107	16.85	1,599	0.0107	17.11	0.26	1.543	0.006
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	575	0.0000	0.00	599	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**37.30**			**47.03**	**9.73**	**26.075**	**0.207**

9-1 BILL IMPACTS *(Monthly Consumptions)*

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
2,000 kWh		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
	Monthly Service Charge			**8.45**			**12.36**	3.91	46.291	0.067
	Distribution (kWh)	2,000	**0.0080**	16.00	2,000	**0.0117**	23.41	7.41	46.291	0.126
	Sub-Total			**24.45**			**35.77**	**11.32**	**46.291**	**0.193**
	Other Charges (kWh)	2,100	0.0107	22.47	2,132	0.0107	22.82	0.35	1.543	0.006
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	1,100	0.0000	0.00	1,132	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**46.92**			**58.58**	**11.66**	**24.861**	**0.199**

9-2 BILL IMPACTS %

	Volume		Change %			Volume		Change %			Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL															
Regular	100		46.3	41.4	41.5	250		46.3	36.8	36.9	500		46.3	32.4	32.4
GENERAL SERVICE					#DIV/0!										
Less than 50 kW	1,000		46.3	31.7	31.7	2,000		46.3	26.0	26.0	5,000		46.3	19.8	19.8
Sentinel Lighting	150	1	46.3	27.8	27.8	200	1	46.3	26.1	26.1			46.3	46.3	46.3
Street Lighting	150	1	46.3	22.4	22.4			46.3	46.3	46.3			46.3	46.3	46.3

9-2 BILL IMPACTS %

	Volume		Change %			Volume		Change %			Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL															
Regular	750		46.3	29.8	29.8	1,000		46.3	28.1	28.0	1,500		46.3	26.1	25.9
GENERAL SERVICE															
Less than 50 kW	10,000		46.3	16.8	16.8	15,000		46.3	15.6	15.6			46.3	46.3	46.3
Sentinel Lighting			46.3	46.3	46.3			46.3	46.3	46.3			46.3	46.3	46.3
Street Lighting			46.3	46.3	46.3			46.3	46.3	46.3			46.3	46.3	46.3



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

9-2 BILL IMPACTS %

	Volume		*Change %*		
	kWh	kW	*Distributn*	*Delivery*	*Total Bill*
RESIDENTIAL					
Regular	2,000		*46.3*	*24.9*	*24.7*
GENERAL SERVICE					
Less than 50 kW			*46.3*	*46.3*	*46.3*
Sentinel Lighting			*46.3*	*46.3*	*46.3*
Street Lighting			*46.3*	*46.3*	*46.3*

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

9-1ALT BILL IMPACTS *(Monthly Consumptions)*

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	Change $	Change %	% of Total Bill
100 kWh	Monthly Service Charge			**8.45**			**12.36**	3.91	46.291	0.268
	Distribution (kWh)	100	**0.0080**	0.80	100	**0.0117**	1.17	0.37	46.291	0.025
	Sub-Total			**9.25**			**13.53**	**4.28**	**46.291**	**0.293**
	Other Charges (kWh)	100	0.0107	1.07	100	0.0107	1.07	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	100	0.0000	0.00	100	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**10.32**			**14.60**	**4.28**	**41.491**	**0.293**

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
250 kWh	Monthly Service Charge			**8.45**			**12.36**	3.91	46.291	0.218
	Distribution (kWh)	250	**0.0080**	2.00	250	**0.0117**	2.93	0.93	46.291	0.052
	Sub-Total			**10.45**			**15.29**	**4.84**	**46.291**	**0.269**
	Other Charges (kWh)	250	0.0107	2.68	250	0.0107	2.68	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	250	0.0000	0.00	250	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**13.13**			**17.96**	**4.84**	**36.856**	**0.269**

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
500 kWh	Monthly Service Charge			**8.45**			**12.36**	3.91	46.291	0.166
	Distribution (kWh)	500	**0.0080**	4.00	500	**0.0117**	5.85	1.85	46.291	0.079
	Sub-Total			**12.45**			**18.21**	**5.76**	**46.291**	**0.245**
	Other Charges (kWh)	500	0.0107	5.35	500	0.0107	5.35	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**17.80**			**23.56**	**5.76**	**32.378**	**0.245**

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

9-1ALT BILL IMPACTS *(Monthly Consumptions)*

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
750 kWh	Monthly Service Charge			**8.45**			**12.36**	3.91	46.291	0.134
	Distribution (kWh)	750	**0.0080**	6.00	750	**0.0117**	8.78	2.78	46.291	0.095
	Sub-Total			**14.45**			**21.14**	**6.69**	**46.291**	**0.229**
	Other Charges (kWh)	750	0.0107	8.03	750	0.0107	8.03	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	750	0.0000	0.00	750	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**22.48**			**29.16**	**6.69**	**29.762**	**0.229**

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
1,000 kWh	Monthly Service Charge			**8.45**			**12.36**	3.91	46.291	0.113
	Distribution (kWh)	1,000	**0.0080**	8.00	1,000	**0.0117**	11.70	3.70	46.291	0.107
	Sub-Total			**16.45**			**24.06**	**7.61**	**46.291**	**0.219**
	Other Charges (kWh)	1,000	0.0107	10.70	1,000	0.0107	10.70	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**27.15**			**34.76**	**7.61**	**28.047**	**0.219**

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
1,500 kWh	Monthly Service Charge			**8.45**			**12.36**	3.91	46.291	0.085
	Distribution (kWh)	1,500	**0.0080**	12.00	1,500	**0.0117**	17.55	5.55	46.291	0.121
	Sub-Total			**20.45**			**29.92**	**9.47**	**46.291**	**0.206**
	Other Charges (kWh)	1,500	0.0107	16.05	1,500	0.0107	16.05	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**36.50**			**45.97**	**9.47**	**25.936**	**0.206**

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

9-1ALT BILL IMPACTS *(Monthly Consumptions)*

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

Consumption		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
2,000 kWh	Monthly Service Charge			**8.45**			**12.36**	3.91	46.291	0.068
	Distribution (kWh)	2,000	**0.0080**	16.00	2,000	**0.0117**	23.41	7.41	46.291	0.130
	Sub-Total			**24.45**			**35.77**	**11.32**	**46.291**	**0.198**
	Other Charges (kWh)	2,000	0.0107	21.40	2,000	0.0107	21.40	0.00	0.000	0.000
	Cost of Power Commodity (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Cost of Power Commodity (kW)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.000
	Total Bill			**45.85**			**57.17**	**11.32**	**24.685**	**0.198**



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Volume		Change %			Volume		Change %			Volume		Change %		
	kWh	kW	*Distributn*	*Delivery*	*Total Bill*	kWh	kW	*Distributn*	*Delivery*	*Total Bill*	kWh	kW	*Distributn*	*Delivery*	*Total Bill*
RESIDENTIAL															
Regular	100		*46.3*	*41.5*	*41.5*	250		*46.3*	*36.9*	*36.9*	500		*46.3*	*32.4*	*32.4*
GENERAL SERVICE															
Less than 50 kW	1,000		*46.3*	*31.7*	*31.7*	2,000		*46.3*	*26.0*	*26.0*	5,000		*46.3*	*19.8*	*19.8*
Sentinel Lighting	150	1	*46.3*	*27.8*	*27.8*	200	1	*46.3*	*26.1*	*26.1*			*46.3*	*46.3*	*46.3*
Street Lighting	150	1	*46.3*	*22.4*	*22.4*			*46.3*	*46.3*	*46.3*			*46.3*	*46.3*	*46.3*

9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Volume		Change %			Volume		Change %			Volume		Change %		
	kWh	kW	*Distributn*	*Delivery*	*Total Bill*	kWh	kW	*Distributn*	*Delivery*	*Total Bill*	kWh	kW	*Distributn*	*Delivery*	*Total Bill*
RESIDENTIAL															
Regular	750		*46.3*	*29.8*	*29.8*	1,000		*46.3*	*28.0*	*28.0*	1,500		*46.3*	*25.9*	*25.9*
GENERAL SERVICE															
Less than 50 kW	10,000		*46.3*	*16.8*	*16.8*	15,000		*46.3*	*15.6*	*15.6*			*46.3*	*46.3*	*46.3*
Sentinel Lighting			*46.3*	*46.3*	*46.3*			*46.3*	*46.3*	*46.3*			*46.3*	*46.3*	*46.3*
Street Lighting			*46.3*	*46.3*	*46.3*			*46.3*	*46.3*	*46.3*			*46.3*	*46.3*	*46.3*



EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Volume		*Change %*		
	kWh	kW	*Distributn*	*Delivery*	*Total Bill*
RESIDENTIAL					
Regular	2,000		*46.3*	*24.7*	*24.7*
GENERAL SERVICE					
Less than 50 kW			*46.3*	*46.3*	*46.3*
Sentinel Lighting			*46.3*	*46.3*	*46.3*
Street Lighting			*46.3*	*46.3*	*46.3*

10-1 RATES SCHEDULE (Part 1)

Schedule of Distribution Rates and Charges
Effective May 1, 2006

Customer Class	Item Description	Unit	Rate $
RESIDENTIAL Regular			
	Monthly Service Charge	per month	12.36
	Distribution Volumetric Rate	per kWh	0.0117
GENERAL SERVICE Less than 50 kW			
	Monthly Service Charge	per month	25.25
	Distribution Volumetric Rate	per kWh	0.0056
Sentinel Lighting			
Street Lighting			
	Distribution Volumetric Rate	per kW	2.8478

10-2 RATES SCHEDULE (Part 2)

Schedule of Distribution Rates and Charges

Effective May 1, 2006

Item Description (Rate Code)	Caclulation Basis	Rate $
Distribution Loss Adjustment Factor		1.0662

10-3 DISTR. RATES - RECONCILED

	Volumes from 7-1			Rates from 8-5			Calculated Revenue		Allocations			Revenue Requirement including CDM & LV/Wheeling $	Difference	
	Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh ($)	Rate per kW ($)	Fixed Service Charge ($)	Full Precision $	Pro-forma Billing Rates $	Base Revenue Requirement - B.R.R. #1 (from 7-1) $	LV Wheeling Requirment - B.R.R. #2 (from 7-2) $	CDM Requirement - B.R.R. #3 (from 7-3) $		Full Precision $	Pro-forma Billing $
RESIDENTIAL														
Regular	484	9,466	0	0.0117	0.0000	12.36	125,415	125,391	125,415	0	0	125,415	0	24
Regular	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Regular	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Regular	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Time of Use	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Urban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Urban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Urban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Suburban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Suburban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Suburban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Suburban	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

10-3 DISTR. RATES - RECONCILED

	Volumes from 7-1			Rates from 8-5			Calculated Revenue		Allocations			Revenue Requirement including CDM & LV/Wheeling $	Difference	
	Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh ($)	Rate per kW ($)	Fixed Service Charge ($)	Full Precision $	Pro-forma Billing Rates $	Base Revenue Requirement - B.R.R. #1 (from 7-1) $	LV Wheeling Requirment - B.R.R. #2 (from 7-2) $	CDM Requirement - B.R.R. #3 (from 7-3) $		Full Precision $	Pro-forma Billing $
GENERAL SERVICE														
Less than 50 kW	82	45,456	33	0.0056	0.0000	25.25	**45,567**	**45,720**	45,567	0	0	**45,567**	0	-153
Less than 50 kW	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Less than 50 kW	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Less than 50 kW	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Less than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other < 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Greater than 50 kW (to 3000 kW)	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Greater than 50 kW (to 3000 kW)	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Greater than 50 kW (to 3000 kW)	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Greater than 50 kW (to 3000 kW)	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Greater than 50 kW Time of Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Other > 50 kW (specify) .	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Intermediate Use (3000 - 5000 kW)	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Intermediate Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Intermediate Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Intermediate Use	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Large Use (> 5000 kW)	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Large Use (> 5000 kW)	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0
Large Use (> 5000 kW)	0	0	0	0.0000	0.0000	0.00	**0**	**0**	0	0	0	**0**	0	0

EDR 2006 MODEL (ver. 1.1)

Dutton Hydro Limited

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

January 4, 2010

10-3 DISTR. RATES - RECONCILED

	Volumes from 7-1			Rates from 8-5			Calculated Revenue		Allocations			Revenue Requirement including CDM & LV/Wheeling $	Difference	
	Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh ($)	Rate per kW ($)	Fixed Service Charge ($)	Full Precision $	Pro-forma Billing Rates $	Base Revenue Requirement - B.R.R. #1 (from 7-1) $	LV Wheeling Requirment - B.R.R. #2 (from 7-2) $	CDM Requirement - B.R.R. #3 (from 7-3) $		Full Precision $	Pro-forma Billing $
Large Use (> 5000 kW)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Unmetered Scattered Load	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Unmetered Scattered Load	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Unmetered Scattered Load	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Unmetered Scattered Load	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Sentinel Lighting	1	940	1	0.0000	4.8043	0.91	16	16	16	0	0	16	0	-0
Sentinel Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Sentinel Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Sentinel Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Street Lighting	1	122,073	305	0.0000	2.8478	0.61	876	876	876	0	0	876	0	0
Street Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Street Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Street Lighting	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Back-up/Standby Power	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Other (specify)	0	0	0	0.0000	0.0000	0.00	0	0	0	0	0	0	0	0
Transformer Allowance (from 6-3)							*0*	*0*	0			*0*		
TOTALS	568						171,874	172,002	171,874	0	0	171,874	0	-128

USoA Accounts and Minimum Groupings in the EDR 2006 Model

Appendix A.1
Minimum Groupings with Account Numbers

Overview

Distribution

Balance Sheet Groups

	Minimum Group	Account Numbers
1	Land and Buildings	1805, 1806, 1808, 1810, 1905, 1906
2	TS Primary Above 50	1815
3	DS	1820
4	Poles, Wires	1830, 1835, 1840, 1845
5	Line Transformers	1850
6	Services and Meters	1855, 1860
7	General Plant	1908, 1910
8	Equipment	1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
9	IT Assets	1920, 1925
10	CDM Expenditures & Recoveries	1565 (new account)
11	Other Distribution Assets	1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010, 2050
12	Contributions and Grants	1995
13	Accumulated Amortization	2105, 2120

Income Statement Groups

14	Sales of Electricity	4006, 4010, 4015, 4020, 4025, 4030, 4035, 4040, 4045, 4050, 4055, 4060, 4062, 4064 (new account), 4066, 4068
15	Distribution Services Revenue	4080
16	Late Payment Charges	4225
17	Specific Service Charges	4235
18	Other Distribution Revenue	4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245
19	Power Supply Expenses (Working Capital)	4705, 4708, 4710, 4712, 4714, 4716, 4730, 5685
20	Operation (Working Capital)	5005, 5010, 5012, 5014, 5015, 5016, 5017, 5020, 5025, 5030, 5035, 5040, 5045, 5050, 5055, 5065, 5070, 5075, 5085, 5090, 5095, 5096
21	Maintenance (Working Capital)	5105, 5110, 5112, 5114, 5120, 5125, 5130, 5135, 5145, 5150, 5155, 5160, 5175
22	Billing and Collection (Working Capital)	5305, 5310, 5315, 5320, 5325, 5330, 5340
23	Administrative and General Expenses (Working Capital)	5605, 5610, 5615, 5620, 5625, 5630, 5640, 5645, 5650, 5655, 5665, 5670, 5675, 5680
24	Community Relations (Working Capital)	5405, 5410, 5420, 5425
25	Community Relations - CDM (Working Capital)	5415
26	Insurance Expense (Working Capital)	5635, 6210
27	Bad Debt Expense (Working Capital)	5335
28	Advertising Expenses	5515, 5660
29	Charitable Contributions	6205
30	Other Distribution Expenses	5505, 5510, 5520, 6105, 6215, 6225
31	Amortization of Assets	5705, 5710, 5715, 5730, 5735, 5740

USoA Accounts and Minimum Groupings in the EDR 2006 Model

Appendix A.1
Minimum Groupings with Account Numbers

Overview

Unclassified

Balance Sheet Groups

	Minimum Group	Account Numbers
32	Unclassified Asset	1005, 1010, 1020, 1030, 1040, 1060, 1070, 1100, 1102, 1104, 1105, 1110, 1120, 1130, 1140, 1150, 1170, 1180, 1190, 1200, 1210, 1305, 1330, 1340, 1350, 1405, 1408, 1410, 1415, 1425, 1445, 1455, 1460, 1465, 1470, 1475, 1480, 1485, 1490, 1505, 1508, 1510, 1515, 1516, 1518, 1520, 1525, 1530, 1540, 1545, 1548, 1560, 1562, 1563, 1570, 1571, 1572, 1574, 1580, 1582, 1584, 1586, 1588, 1605, 2060, 2140
33	Liability	2205, 2208, 2210, 2215, 2220, 2225, 2240, 2242, 2250, 2252, 2254, 2256, 2260, 2262, 2264, 2268, 2270, 2272, 2285, 2290, 2292, 2294, 2296, 2305, 2306, 2308, 2310, 2315, 2320, 2325, 2330, 2335, 2340, 2345, 2348, 2350, 2405, 2410, 2415, 2425, 2435, 2505, 2510, 2515, 2520, 2525, 2530, 2550
34	Equity	3005, 3008, 3010, 3020, 3022, 3026, 3030, 3035, 3040, 3045, 3046, 3047, 3048, 3049, 3055, 3065

Income Statement Groups

35	Other Revenue - Unclassified	4062, 4066, 4068, 4105, 4110, 4230, 4375, 4380, 4385
36	Other Income & Deductions	4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4390, 4395, 4398, 4405, 4415
37	Other Power Supply Expenses	4715, 4720, 4725, 5205, 5210, 5215
38	Income Tax Expense - Unclassified	6110, 6115
39	Interest Expense - Unclassifed	6005, 6010, 6015, 6020, 6025, 6030, 6035, 6040, 6042, 6045
40	Unclassified Expenses	6305, 6310, 6315, 6405, 6410, 6415
41	Other Amortization - Unclassified	5720, 5725

Non-Distribution

Balance Sheet Groups

42	Non-Distribution Asset	1606, 1610, 1615, 1616, 1620, 1630, 1635, 1640, 1645, 1650, 1655, 1660, 1665, 1670, 1675, 1680, 1685, 1705, 1706, 1708, 1710, 1715, 1720, 1725, 1730, 1735, 1740, 1745, 1865, 1870, 1875, 1965, 1985, 2020, 2030, 2040, 2055, 2065, 2070, 2075, 2160, 2180

Income Statement Groups

43	Non-Distribution Expenses	4505, 4510, 4515, 4520, 4525, 4530, 4535, 4540, 4545, 4550, 4555, 4560, 4565, 4605, 4610, 4615, 4620, 4625, 4630, 4635, 4640, 4805, 4810, 4815, 4820, 4825, 4830, 4835, 4840, 4845, 4850, 4905, 4910, 4946, 4930, 4935, 4940, 4945, 4950, 4960, 4965, 5060, 5165, 5170, 5172, 5178, 5185, 5190, 5192, 5195

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Accumulated Amortization	2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Distribution
Accumulated Amortization	2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Distribution
Administrative and General Expenses (Working Capital)	5605	Executive Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5610	Management Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5615	General Administrative Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5620	Office Supplies and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5625	Administrative Expense Transferred Credit	Distribution
Administrative and General Expenses (Working Capital)	5630	Outside Services Employed	Distribution
Administrative and General Expenses (Working Capital)	5640	Injuries and Damages	Distribution
Administrative and General Expenses (Working Capital)	5645	Employee Pensions and Benefits	Distribution
Administrative and General Expenses (Working Capital)	5650	Franchise Requirements	Distribution
Administrative and General Expenses (Working Capital)	5655	Regulatory Expenses	Distribution
Administrative and General Expenses (Working Capital)	5665	Miscellaneous General Expenses	Distribution
Administrative and General Expenses (Working Capital)	5670	Rent	Distribution
Administrative and General Expenses (Working Capital)	5675	Maintenance of General Plant	Distribution
Administrative and General Expenses (Working Capital)	5680	Electrical Safety Authority Fees	Distribution
Advertising Expenses	5515	Advertising Expense	Distribution
Advertising Expenses	5660	General Advertising Expenses	Distribution
Amortization of Assets	5705	Amortization Expense - Property, Plant, and Equipment	Distribution
Amortization of Assets	5710	Amortization of Limited Term Electric Plant	Distribution
Amortization of Assets	5715	Amortization of Intangibles and Other Electric Plant	Distribution
Amortization of Assets	5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Distribution
Amortization of Assets	5735	Amortization of Deferred Development Costs	Distribution
Amortization of Assets	5740	Amortization of Deferred Charges	Distribution
Bad Debt Expense (Working Capital)	5335	Bad Debt Expense	Distribution
Billing and Collection (Working Capital)	5305	Supervision	Distribution
Billing and Collection (Working Capital)	5310	Meter Reading Expense	Distribution
Billing and Collection (Working Capital)	5315	Customer Billing	Distribution
Billing and Collection (Working Capital)	5320	Collecting	Distribution
Billing and Collection (Working Capital)	5325	Collecting- Cash Over and Short	Distribution
Billing and Collection (Working Capital)	5330	Collection Charges	Distribution
Billing and Collection (Working Capital)	5340	Miscellaneous Customer Accounts Expenses	Distribution
CDM Assets	1565	Conservation and Demand Management Expenditures and Recoveries	Distribution
Charitable Contributions	6205	Donations	Distribution

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Community Relations - CDM (Working Capital)	5415	Energy Conservation	Distribution
Community Relations (Working Capital)	5405	Supervision	Distribution
Community Relations (Working Capital)	5410	Community Relations - Sundry	Distribution
Community Relations (Working Capital)	5420	Community Safety Program	Distribution
Community Relations (Working Capital)	5425	Miscellaneous Customer Service and Informational Expenses	Distribution
Contributions and Grants	1995	Contributions and Grants - Credit	Distribution
Distribution Services Revenue	4080	Distribution Services Revenue	Distribution
DS	1820	Distribution Station Equipment - Normally Primary below 50 kV	Distribution
Equipment	1915	Office Furniture and Equipment	Distribution
Equipment	1930	Transportation Equipment	Distribution
Equipment	1935	Stores Equipment	Distribution
Equipment	1940	Tools, Shop and Garage Equipment	Distribution
Equipment	1945	Measurement and Testing Equipment	Distribution
Equipment	1950	Power Operated Equipment	Distribution
Equipment	1955	Communication Equipment	Distribution
Equipment	1960	Miscellaneous Equipment	Distribution
General Plant	1908	Buildings and Fixtures	Distribution
General Plant	1910	Leasehold Improvements	Distribution
Insurance Expense (Working Capital)	5635	Property Insurance	Distribution
Insurance Expense (Working Capital)	6210	Life Insurance	Distribution
IT Assets	1920	Computer Equipment - Hardware	Distribution
IT Assets	1925	Computer Software	Distribution
Land and Buildings	1805	Land	Distribution
Land and Buildings	1806	Land Rights	Distribution
Land and Buildings	1808	Buildings and Fixtures	Distribution
Land and Buildings	1810	Leasehold Improvements	Distribution
Land and Buildings	1905	Land	Distribution
Land and Buildings	1906	Land Rights	Distribution
Late Payment Charges	4225	Late Payment Charges	Distribution
Line Transformers	1850	Line Transformers	Distribution
Maintenance (Working Capital)	5105	Maintenance Supervision and Engineering	Distribution
Maintenance (Working Capital)	5110	Maintenance of Buildings and Fixtures - Distribution Stations	Distribution
Maintenance (Working Capital)	5112	Maintenance of Transformer Station Equipment	Distribution
Maintenance (Working Capital)	5114	Maintenance of Distribution Station Equipment	Distribution
Maintenance (Working Capital)	5120	Maintenance of Poles, Towers and Fixtures	Distribution
Maintenance (Working Capital)	5125	Maintenance of Overhead Conductors and Devices	Distribution
Maintenance (Working Capital)	5130	Maintenance of Overhead Services	Distribution
Maintenance (Working Capital)	5135	Overhead Distribution Lines and Feeders - Right of Way	Distribution
Maintenance (Working Capital)	5145	Maintenance of Underground Conduit	Distribution
Maintenance (Working Capital)	5150	Maintenance of Underground Conductors and Devices	Distribution
Maintenance (Working Capital)	5155	Maintenance of Underground Services	Distribution
Maintenance (Working Capital)	5160	Maintenance of Line Transformers	Distribution
Maintenance (Working Capital)	5175	Maintenance of Meters	Distribution
Non-Distribution Asset	1865	Other Installations on Customer's Premises	Distribution
Non-Distribution Asset	1870	Leased Property on Customer Premises	Distribution
Non-Distribution Asset	1875	Street Lighting and Signal Systems	Distribution
Operation (Working Capital)	5005	Operation Supervision and Engineering	Distribution
Operation (Working Capital)	5010	Load Dispatching	Distribution
Operation (Working Capital)	5012	Station Buildings and Fixtures Expense	Distribution
Operation (Working Capital)	5014	Transformer Station Equipment - Operation Labour	Distribution

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Operation (Working Capital)	5015	Transformer Station Equipment - Operation Supplies and Expenses	Distribution
Operation (Working Capital)	5016	Distribution Station Equipment - Operation Labour	Distribution
Operation (Working Capital)	5017	Distribution Station Equipment - Operation Supplies and Expenses	Distribution
Operation (Working Capital)	5020	Overhead Distribution Lines and Feeders - Operation Labour	Distribution
Operation (Working Capital)	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Distribution
Operation (Working Capital)	5030	Overhead Subtransmission Feeders - Operation	Distribution
Operation (Working Capital)	5035	Overhead Distribution Transformers- Operation	Distribution
Operation (Working Capital)	5040	Underground Distribution Lines and Feeders - Operation Labour	Distribution
Operation (Working Capital)	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Distribution
Operation (Working Capital)	5050	Underground Subtransmission Feeders - Operation	Distribution
Operation (Working Capital)	5055	Underground Distribution Transformers - Operation	Distribution
Operation (Working Capital)	5065	Meter Expense	Distribution
Operation (Working Capital)	5070	Customer Premises - Operation Labour	Distribution
Operation (Working Capital)	5075	Customer Premises - Materials and Expenses	Distribution
Operation (Working Capital)	5085	Miscellaneous Distribution Expense	Distribution
Operation (Working Capital)	5090	Underground Distribution Lines and Feeders - Rental Paid	Distribution
Operation (Working Capital)	5095	Overhead Distribution Lines and Feeders - Rental Paid	Distribution
Operation (Working Capital)	5096	Other Rent	Distribution
Other Distribution Assets	1608	Franchises and Consents	Distribution
Other Distribution Assets	1825	Storage Battery Equipment	Distribution
Other Distribution Assets	1970	Load Management Controls - Customer Premises	Distribution
Other Distribution Assets	1975	Load Management Controls - Utility Premises	Distribution
Other Distribution Assets	1980	System Supervisory Equipment	Distribution
Other Distribution Assets	1990	Other Tangible Property	Distribution
Other Distribution Assets	2005	Property Under Capital Leases	Distribution
Other Distribution Assets	2010	Electric Plant Purchased or Sold	Distribution
Other Distribution Assets	2050	Completed Construction Not Classified--Electric	Distribution
Other Distribution Expenses	5505	Supervision	Distribution
Other Distribution Expenses	5510	Demonstrating and Selling Expense	Distribution
Other Distribution Expenses	6105	Taxes Other Than Income Taxes	Distribution
Other Distribution Expenses	6215	Penalties	Distribution
Other Distribution Expenses	6225	Other Deductions	Distribution
Other Distribution Expenses (Working Capital)	5520	Miscellaneous Sales Expense	Distribution
Other Distribution Revenue	4082	Retail Services Revenues	Distribution
Other Distribution Revenue	4084	Service Transaction Requests (STR) Revenues	Distribution
Other Distribution Revenue	4090	Electric Services Incidental to Energy Sales	Distribution
Other Distribution Revenue	4205	Interdepartmental Rents	Distribution
Other Distribution Revenue	4210	Rent from Electric Property	Distribution
Other Distribution Revenue	4215	Other Utility Operating Income	Distribution
Other Distribution Revenue	4220	Other Electric Revenues	Distribution
Other Distribution Revenue	4240	Provision for Rate Refunds	Distribution
Other Distribution Revenue	4245	Government Assistance Directly Credited to Income	Distribution
Poles, Wires	1830	Poles, Towers and Fixtures	Distribution
Poles, Wires	1835	Overhead Conductors and Devices	Distribution
Poles, Wires	1840	Underground Conduit	Distribution
Poles, Wires	1845	Underground Conductors and Devices	Distribution
Power Supply Expenses (Working Capital)	4705	Power Purchased	Distribution
Power Supply Expenses (Working Capital)	4708	Charges-WMS	Distribution
Power Supply Expenses (Working Capital)	4710	Cost of Power Adjustments	Distribution

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Power Supply Expenses (Working Capital)	4712	Charges-One-Time	Distribution
Power Supply Expenses (Working Capital)	4714	Charges-NW	Distribution
Power Supply Expenses (Working Capital)	4716	Charges-CN	Distribution
Power Supply Expenses (Working Capital)	4730	Rural Rate Assistance Expense	Distribution
Power Supply Expenses (Working Capital)	5685	Independent Market Operator Fees and Penalties	Distribution
Sales of Electricity	4006	Residential Energy Sales	Distribution
Sales of Electricity	4010	Commercial Energy Sales	Distribution
Sales of Electricity	4015	Industrial Energy Sales	Distribution
Sales of Electricity	4020	Energy Sales to Large Users	Distribution
Sales of Electricity	4025	Street Lighting Energy Sales	Distribution
Sales of Electricity	4030	Sentinel Lighting Energy Sales	Distribution
Sales of Electricity	4035	General Energy Sales	Distribution
Sales of Electricity	4040	Other Energy Sales to Public Authorities	Distribution
Sales of Electricity	4045	Energy Sales to Railroads and Railways	Distribution
Sales of Electricity	4050	Revenue Adjustment	Distribution
Sales of Electricity	4055	Energy Sales for Resale	Distribution
Sales of Electricity	4060	Interdepartmental Energy Sales	Distribution
Services and Meters	1855	Services	Distribution
Services and Meters	1860	Meters	Distribution
Specific Service Charges	4235	Miscellaneous Service Revenues	Distribution
TS Primary Above 50	1815	Transformer Station Equipment - Normally Primary above 50 kV	Distribution
Equity	3005	Common Shares Issued	Unclassified
Equity	3008	Preference Shares Issued	Unclassified
Equity	3010	Contributed Surplus	Unclassified
Equity	3020	Donations Received	Unclassified
Equity	3022	Development Charges Transferred to Equity	Unclassified
Equity	3026	Capital Stock Held in Treasury	Unclassified
Equity	3030	Miscellaneous Paid-In Capital	Unclassified
Equity	3035	Installments Received on Capital Stock	Unclassified
Equity	3040	Appropriated Retained Earnings	Unclassified
Equity	3045	Unappropriated Retained Earnings	Unclassified
Equity	3046	Balance Transferred From Income	Unclassified
Equity	3047	Appropriations of Retained Earnings - Current Period	Unclassified
Equity	3048	Dividends Payable-Preference Shares	Unclassified
Equity	3049	Dividends Payable-Common Shares	Unclassified
Equity	3055	Adjustment to Retained Earnings	Unclassified
Equity	3065	Unappropriated Undistributed Subsidiary Earnings	Unclassified
Income Tax Expense - Unclassified	6110	Income Taxes	Unclassified
Income Tax Expense - Unclassified	6115	Provision for Future Income Taxes	Unclassified
Interest Expense - Unclassifed	6005	Interest on Long Term Debt	Unclassified
Interest Expense - Unclassifed	6010	Amortization of Debt Discount and Expense	Unclassified
Interest Expense - Unclassifed	6015	Amortization of Premium on Debt Credit	Unclassified
Interest Expense - Unclassifed	6020	Amortization of Loss on Reacquired Debt	Unclassified
Interest Expense - Unclassifed	6025	Amortization of Gain on Reacquired Debt--Credit	Unclassified
Interest Expense - Unclassifed	6030	Interest on Debt to Associated Companies	Unclassified
Interest Expense - Unclassifed	6035	Other Interest Expense	Unclassified
Interest Expense - Unclassifed	6040	Allowance for Borrowed Funds Used During Construction--Credit	Unclassified
Interest Expense - Unclassifed	6042	Allowance For Other Funds Used During Construction	Unclassified
Interest Expense - Unclassifed	6045	Interest Expense on Capital Lease Obligations	Unclassified
Liability	2205	Accounts Payable	Unclassified

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Liability	2208	Customer Credit Balances	Unclassified
Liability	2210	Current Portion of Customer Deposits	Unclassified
Liability	2215	Dividends Declared	Unclassified
Liability	2220	Miscellaneous Current and Accrued Liabilities	Unclassified
Liability	2225	Notes and Loans Payable	Unclassified
Liability	2240	Accounts Payable to Associated Companies	Unclassified
Liability	2242	Notes Payable to Associated Companies	Unclassified
Liability	2250	Debt Retirement Charges(DRC) Payable	Unclassified
Liability	2252	Transmission Charges Payable	Unclassified
Liability	2254	Electrical Safety Authority Fees Payable	Unclassified
Liability	2256	Independent Market Operator Fees and Penalties Payable	Unclassified
Liability	2260	Current Portion of Long Term Debt	Unclassified
Liability	2262	Ontario Hydro Debt - Current Portion	Unclassified
Liability	2264	Pensions and Employee Benefits - Current Portion	Unclassified
Liability	2268	Accrued Interest on Long Term Debt	Unclassified
Liability	2270	Matured Long Term Debt	Unclassified
Liability	2272	Matured Interest on Long Term Debt	Unclassified
Liability	2285	Obligations Under Capital Leases--Current	Unclassified
Liability	2290	Commodity Taxes	Unclassified
Liability	2292	Payroll Deductions / Expenses Payable	Unclassified
Liability	2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	Unclassified
Liability	2296	Future Income Taxes - Current	Unclassified
Liability	2305	Accumulated Provision for Injuries and Damages	Unclassified
Liability	2306	Employee Future Benefits	Unclassified
Liability	2308	Other Pensions - Past Service Liability	Unclassified
Liability	2310	Vested Sick Leave Liability	Unclassified
Liability	2315	Accumulated Provision for Rate Refunds	Unclassified
Liability	2320	Other Miscellaneous Non-Current Liabilities	Unclassified
Liability	2325	Obligations Under Capital Lease--Non-Current	Unclassified
Liability	2330	Development Charge Fund	Unclassified
Liability	2335	Long Term Customer Deposits	Unclassified
Liability	2340	Collateral Funds Liability	Unclassified
Liability	2345	Unamortized Premium on Long Term Debt	Unclassified
Liability	2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	Unclassified
Liability	2350	Future Income Tax - Non-Current	Unclassified
Liability	2405	Other Regulatory Liabilities	Unclassified
Liability	2410	Deferred Gains from Disposition of Utility Plant	Unclassified
Liability	2415	Unamortized Gain on Reacquired Debt	Unclassified
Liability	2425	Other Deferred Credits	Unclassified
Liability	2435	Accrued Rate-Payer Benefit	Unclassified
Liability	2505	Debentures Outstanding - Long Term Portion	Unclassified
Liability	2510	Debenture Advances	Unclassified
Liability	2515	Reacquired Bonds	Unclassified
Liability	2520	Other Long Term Debt	Unclassified
Liability	2525	Term Bank Loans - Long Term Portion	Unclassified
Liability	2530	Ontario Hydro Debt Outstanding - Long Term Portion	Unclassified
Liability	2550	Advances from Associated Companies	Unclassified
Other Amortization - Unclassified	5720	Amortization of Electric Plant Acquisition Adjustments	Unclassified
Other Amortization - Unclassified	5725	Miscellaneous Amortization	Unclassified
Other Power Supply Expenses	4715	System Control and Load Dispatching	Unclassified
Other Power Supply Expenses	4720	Other Expenses	Unclassified
Other Power Supply Expenses	4725	Competition Transition Expense	Unclassified
Other Power Supply Expenses	5205	Purchase of Transmission and System Services	Unclassified
Other Power Supply Expenses	5210	Transmission Charges	Unclassified
Other Power Supply Expenses	5215	Transmission Charges Recovered	Unclassified
Other Revenue - Unclassified	4062	Billed WMS	Unclassified
Other Revenue - Unclassified	4066	Billed NW	Unclassified
Other Revenue - Unclassified	4068	Billed CN	Unclassified
Other Revenue - Unclassified	4105	Transmission Charges Revenue	Unclassified
Other Revenue - Unclassified	4110	Transmission Services Revenue	Unclassified

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Other Revenue - Unclassified	4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Unclassified
Other Income & Deductions	4230	Sales of Water and Water Power	Unclassified
Other Income & Deductions	4305	Regulatory Debits	Unclassified
Other Income & Deductions	4310	Regulatory Credits	Unclassified
Other Income & Deductions	4315	Revenues from Electric Plant Leased to Others	Unclassified
Other Income & Deductions	4320	Expenses of Electric Plant Leased to Others	Unclassified
Other Income & Deductions	4325	Revenues from Merchandise, Jobbing, Etc.	Unclassified
Other Income & Deductions	4335	Profits and Losses from Financial Instrument Hedges	Unclassified
Other Income & Deductions	4340	Profits and Losses from Financial Instrument Investments	Unclassified
Other Income & Deductions	4345	Gains from Disposition of Future Use Utility Plant	Unclassified
Other Income & Deductions	4350	Losses from Disposition of Future Use Utility Plant	Unclassified
Other Income & Deductions	4355	Gain on Disposition of Utility and Other Property	Unclassified
Other Income & Deductions	4360	Loss on Disposition of Utility and Other Property	Unclassified
Other Income & Deductions	4365	Gains from Disposition of Allowances for Emission	Unclassified
Other Income & Deductions	4370	Losses from Disposition of Allowances for Emission	Unclassified
Other Income & Deductions	4375	Revenues from Non-Utility Operations	Unclassified
Other Income & Deductions	4380	Expenses of Non-Utility Operations	Unclassified
Other Income & Deductions	4385	Non-Utility Rental Income	Unclassified
Other Income & Deductions	4390	Miscellaneous Non-Operating Income	Unclassified
Other Income & Deductions	4395	Rate-Payer Benefit Including Interest	Unclassified
Other Income & Deductions	4398	Foreign Exchange Gains and Losses, Including Amortization	Unclassified
Other Income & Deductions	4405	Interest and Dividend Income	Unclassified
Other Income & Deductions	4415	Equity in Earnings of Subsidiary Companies	Unclassified
Unclassified Asset	1005	Cash	Unclassified
Unclassified Asset	1010	Cash Advances and Working Funds	Unclassified
Unclassified Asset	1020	Interest Special Deposits	Unclassified
Unclassified Asset	1030	Dividend Special Deposits	Unclassified
Unclassified Asset	1040	Other Special Deposits	Unclassified
Unclassified Asset	1060	Term Deposits	Unclassified
Unclassified Asset	1070	Current Investments	Unclassified
Unclassified Asset	1100	Customer Accounts Receivable	Unclassified
Unclassified Asset	1102	Accounts Receivable - Services	Unclassified
Unclassified Asset	1104	Accounts Receivable - Recoverable Work	Unclassified
Unclassified Asset	1105	Accounts Receivable - Merchandise, Jobbing, etc.	Unclassified
Unclassified Asset	1110	Other Accounts Receivable	Unclassified
Unclassified Asset	1120	Accrued Utility Revenues	Unclassified
Unclassified Asset	1130	Accumulated Provision for Uncollectible Accounts--Credit	Unclassified
Unclassified Asset	1140	Interest and Dividends Receivable	Unclassified
Unclassified Asset	1150	Rents Receivable	Unclassified
Unclassified Asset	1170	Notes Receivable	Unclassified
Unclassified Asset	1180	Prepayments	Unclassified
Unclassified Asset	1190	Miscellaneous Current and Accrued Assets	Unclassified
Unclassified Asset	1200	Accounts Receivable from Associated Companies	Unclassified
Unclassified Asset	1210	Notes Receivable from Associated Companies	Unclassified
Unclassified Asset	1305	Fuel Stock	Unclassified
Unclassified Asset	1330	Plant Materials and Operating Supplies	Unclassified
Unclassified Asset	1340	Merchandise	Unclassified
Unclassified Asset	1350	Other Materials and Supplies	Unclassified
Unclassified Asset	1405	Long Term Investments in Non-Associated Companies	Unclassified
Unclassified Asset	1408	Long Term Receivable - Street Lighting Transfer	Unclassified
Unclassified Asset	1410	Other Special or Collateral Funds	Unclassified
Unclassified Asset	1415	Sinking Funds	Unclassified
Unclassified Asset	1425	Unamortized Debt Expense	Unclassified
Unclassified Asset	1445	Unamortized Discount on Long-Term Debt--Debit	Unclassified
Unclassified Asset	1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	Unclassified
Unclassified Asset	1460	Other Non-Current Assets	Unclassified
Unclassified Asset	1465	O.M.E.R.S. Past Service Costs	Unclassified
Unclassified Asset	1470	Past Service Costs - Employee Future Benefits	Unclassified

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Unclassified Asset	1475	Past Service Costs - Other Pension Plans	Unclassified
Unclassified Asset	1480	Portfolio Investments - Associated Companies	Unclassified
Unclassified Asset	1485	Investment in Associated Companies - Significant Influence	Unclassified
Unclassified Asset	1490	Investment in Subsidiary Companies	Unclassified
Unclassified Asset	1505	Unrecovered Plant and Regulatory Study Costs	Unclassified
Unclassified Asset	1508	Other Regulatory Assets	Unclassified
Unclassified Asset	1510	Preliminary Survey and Investigation Charges	Unclassified
Unclassified Asset	1515	Emission Allowance Inventory	Unclassified
Unclassified Asset	1516	Emission Allowances Withheld	Unclassified
Unclassified Asset	1518	RCVARetail	Unclassified
Unclassified Asset	1520	Power Purchase Variance Account	Unclassified
Unclassified Asset	1525	Miscellaneous Deferred Debits	Unclassified
Unclassified Asset	1530	Deferred Losses from Disposition of Utility Plant	Unclassified
Unclassified Asset	1540	Unamortized Loss on Reacquired Debt	Unclassified
Unclassified Asset	1545	Development Charge Deposits/ Receivables	Unclassified
Unclassified Asset	1548	RCVASTR	Unclassified
Unclassified Asset	1560	Deferred Development Costs	Unclassified
Unclassified Asset	1562	Deferred Payments in Lieu of Taxes	Unclassified
Unclassified Asset	1563	Account 1563 - Deferred PILs Contra Account	Unclassified
Unclassified Asset	1570	Qualifying Transition Costs	Unclassified
Unclassified Asset	1571	Pre-market Opening Energy Variance	Unclassified
Unclassified Asset	1572	Extraordinary Event Costs	Unclassified
Unclassified Asset	1574	Deferred Rate Impact Amounts	Unclassified
Unclassified Asset	1580	RSVAWMS	Unclassified
Unclassified Asset	1582	RSVAONE-TIME	Unclassified
Unclassified Asset	1584	RSVANW	Unclassified
Unclassified Asset	1586	RSVACN	Unclassified
Unclassified Asset	1588	RSVAPOWER	Unclassified
Unclassified Asset	1605	Electric Plant in Service - Control Account	Unclassified
Unclassified Asset	2060	Electric Plant Acquisition Adjustment	Unclassified
Unclassified Asset	2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	Unclassified
Unclassified Expenses	6305	Extraordinary Income	Unclassified
Unclassified Expenses	6310	Extraordinary Deductions	Unclassified
Unclassified Expenses	6315	Income Taxes, Extraordinary Items	Unclassified
Unclassified Expenses	6405	Discontinues Operations - Income/ Gains	Unclassified
Unclassified Expenses	6410	Discontinued Operations - Deductions/ Losses	Unclassified
Unclassified Expenses	6415	Income Taxes, Discontinued Operations	Unclassified
Non-Distribution Asset	1606	Organization	Non-Distribution
Non-Distribution Asset	1610	Miscellaneous Intangible Plant	Non-Distribution
Non-Distribution Asset	1615	Land	Non-Distribution
Non-Distribution Asset	1616	Land Rights	Non-Distribution
Non-Distribution Asset	1620	Buildings and Fixtures	Non-Distribution
Non-Distribution Asset	1630	Leasehold Improvements	Non-Distribution
Non-Distribution Asset	1635	Boiler Plant Equipment	Non-Distribution
Non-Distribution Asset	1640	Engines and Engine-Driven Generators	Non-Distribution
Non-Distribution Asset	1645	Turbogenerator Units	Non-Distribution
Non-Distribution Asset	1650	Reservoirs, Dams and Waterways	Non-Distribution
Non-Distribution Asset	1655	Water Wheels, Turbines and Generators	Non-Distribution
Non-Distribution Asset	1660	Roads, Railroads and Bridges	Non-Distribution
Non-Distribution Asset	1665	Fuel Holders, Producers and Accessories	Non-Distribution
Non-Distribution Asset	1670	Prime Movers	Non-Distribution
Non-Distribution Asset	1675	Generators	Non-Distribution
Non-Distribution Asset	1680	Accessory Electric Equipment	Non-Distribution
Non-Distribution Asset	1685	Miscellaneous Power Plant Equipment	Non-Distribution
Non-Distribution Asset	1705	Land	Non-Distribution
Non-Distribution Asset	1706	Land Rights	Non-Distribution
Non-Distribution Asset	1708	Buildings and Fixtures	Non-Distribution

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Non-Distribution Asset	1710	Leasehold Improvements	Non-Distribution
Non-Distribution Asset	1715	Station Equipment	Non-Distribution
Non-Distribution Asset	1720	Towers and Fixtures	Non-Distribution
Non-Distribution Asset	1725	Poles and Fixtures	Non-Distribution
Non-Distribution Asset	1730	Overhead Conductors and Devices	Non-Distribution
Non-Distribution Asset	1735	Underground Conduit	Non-Distribution
Non-Distribution Asset	1740	Underground Conductors and Devices	Non-Distribution
Non-Distribution Asset	1745	Roads and Trails	Non-Distribution
Non-Distribution Asset	1965	Water Heater Rental Units	Non-Distribution
Non-Distribution Asset	1985	Sentinel Lighting Rental Units	Non-Distribution
Non-Distribution Asset	2020	Experimental Electric Plant Unclassified	Non-Distribution
Non-Distribution Asset	2030	Electric Plant and Equipment Leased to Others	Non-Distribution
Non-Distribution Asset	2040	Electric Plant Held for Future Use	Non-Distribution
Non-Distribution Asset	2055	Construction Work in Progress--Electric	Non-Distribution
Non-Distribution Asset	2065	Other Electric Plant Adjustment	Non-Distribution
Non-Distribution Asset	2070	Other Utility Plant	Non-Distribution
Non-Distribution Asset	2075	Non-Utility Property Owned or Under Capital Leases	Non-Distribution
Non-Distribution Asset	2160	Accumulated Amortization of Other Utility Plant	Non-Distribution
Non-Distribution Asset	2180	Accumulated Amortization of Non-Utility Property	Non-Distribution
Non-Distribution Expenses	4505	Operation Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4510	Fuel	Non-Distribution
Non-Distribution Expenses	4515	Steam Expense	Non-Distribution
Non-Distribution Expenses	4520	Steam From Other Sources	Non-Distribution
Non-Distribution Expenses	4525	Steam Transferred--Credit	Non-Distribution
Non-Distribution Expenses	4530	Electric Expense	Non-Distribution
Non-Distribution Expenses	4535	Water For Power	Non-Distribution
Non-Distribution Expenses	4540	Water Power Taxes	Non-Distribution
Non-Distribution Expenses	4545	Hydraulic Expenses	Non-Distribution
Non-Distribution Expenses	4550	Generation Expense	Non-Distribution
Non-Distribution Expenses	4555	Miscellaneous Power Generation Expenses	Non-Distribution
Non-Distribution Expenses	4560	Rents	Non-Distribution
Non-Distribution Expenses	4565	Allowances for Emissions	Non-Distribution
Non-Distribution Expenses	4605	Maintenance Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4610	Maintenance of Structures	Non-Distribution
Non-Distribution Expenses	4615	Maintenance of Boiler Plant	Non-Distribution
Non-Distribution Expenses	4620	Maintenance of Electric Plant	Non-Distribution
Non-Distribution Expenses	4625	Maintenance of Reservoirs, Dams and Waterways	Non-Distribution
Non-Distribution Expenses	4630	Maintenance of Water Wheels, Turbines and Generators	Non-Distribution
Non-Distribution Expenses	4635	Maintenance of Generating and Electric Plant	Non-Distribution
Non-Distribution Expenses	4640	Maintenance of Miscellaneous Power Generation Plant	Non-Distribution
Non-Distribution Expenses	4805	Operation Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4810	Load Dispatching	Non-Distribution
Non-Distribution Expenses	4815	Station Buildings and Fixtures Expenses	Non-Distribution
Non-Distribution Expenses	4820	Transformer Station Equipment - Operating Labour	Non-Distribution
Non-Distribution Expenses	4825	Transformer Station Equipment - Operating Supplies and Expense	Non-Distribution
Non-Distribution Expenses	4830	Overhead Line Expenses	Non-Distribution
Non-Distribution Expenses	4835	Underground Line Expenses	Non-Distribution
Non-Distribution Expenses	4840	Transmission of Electricity by Others	Non-Distribution
Non-Distribution Expenses	4845	Miscellaneous Transmission Expense	Non-Distribution
Non-Distribution Expenses	4850	Rents	Non-Distribution
Non-Distribution Expenses	4905	Maintenance Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4910	Maintenance of Transformer Station Buildings and Fixtures	Non-Distribution
Non-Distribution Expenses	4916	Maintenance of Transformer Station Equipment	Non-Distribution
Non-Distribution Expenses	4930	Maintenance of Towers, Poles and Fixtures	Non-Distribution
Non-Distribution Expenses	4935	Maintenance of Overhead Conductors and Devices	Non-Distribution
Non-Distribution Expenses	4940	Maintenance of Overhead Lines - Right of Way	Non-Distribution
Non-Distribution Expenses	4945	Maintenance of Overhead Lines - Roads and Trails Repairs	Non-Distribution

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Non-Distribution Expenses	4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	Non-Distribution
Non-Distribution Expenses	4960	Maintenance of Underground Lines	Non-Distribution
Non-Distribution Expenses	4965	Maintenance of Miscellaneous Transmission Plant	Non-Distribution
Non-Distribution Expenses	5060	Street Lighting and Signal System Expense	Non-Distribution
Non-Distribution Expenses	5165	Maintenance of Street Lighting and Signal Systems	Non-Distribution
Non-Distribution Expenses	5170	Sentinel Lights - Labour	Non-Distribution
Non-Distribution Expenses	5172	Sentinel Lights - Materials and Expenses	Non-Distribution
Non-Distribution Expenses	5178	Customer Installations Expenses- Leased Property	Non-Distribution
Non-Distribution Expenses	5185	Water Heater Rentals - Labour	Non-Distribution
Non-Distribution Expenses	5186	Water Heater Rentals - Materials and Expenses	Non-Distribution
Non-Distribution Expenses	5190	Water Heater Controls - Labour	Non-Distribution
Non-Distribution Expenses	5192	Water Heater Controls - Materials and Expenses	Non-Distribution
Non-Distribution Expenses	5195	Maintenance of Other Installations on Customer Premises	Non-Distribution

Appendix A.3: In Order of Account Number

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

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Assets	Distribution
1570	Qualifying Transition Costs	Unclassified Asset	Unclassified
1571	Pre-market Opening Energy Variance	Unclassified Asset	Unclassified
1572	Extraordinary Event Costs	Unclassified Asset	Unclassified
1574	Deferred Rate Impact Amounts	Unclassified Asset	Unclassified
1580	RSVAWMS	Unclassified Asset	Unclassified
1582	RSVAONE-TIME	Unclassified Asset	Unclassified
1584	RSVANW	Unclassified Asset	Unclassified
1586	RSVACN	Unclassified Asset	Unclassified
1588	RSVAPOWER	Unclassified Asset	Unclassified
1605	Electric Plant in Service - Control Account	Unclassified Asset	Unclassified
1606	Organization	Non-Distribution Asset	Non-Distribution
1608	Franchises and Consents	Other Distribution Assets	Distribution
1610	Miscellaneous Intangible Plant	Non-Distribution Asset	Non-Distribution
1615	Land	Non-Distribution Asset	Non-Distribution
1616	Land Rights	Non-Distribution Asset	Non-Distribution
1620	Buildings and Fixtures	Non-Distribution Asset	Non-Distribution
1630	Leasehold Improvements	Non-Distribution Asset	Non-Distribution
1635	Boiler Plant Equipment	Non-Distribution Asset	Non-Distribution
1640	Engines and Engine-Driven Generators	Non-Distribution Asset	Non-Distribution
1645	Turbogenerator Units	Non-Distribution Asset	Non-Distribution
1650	Reservoirs, Dams and Waterways	Non-Distribution Asset	Non-Distribution
1655	Water Wheels, Turbines and Generators	Non-Distribution Asset	Non-Distribution
1660	Roads, Railroads and Bridges	Non-Distribution Asset	Non-Distribution
1665	Fuel Holders, Producers and Accessories	Non-Distribution Asset	Non-Distribution
1670	Prime Movers	Non-Distribution Asset	Non-Distribution
1675	Generators	Non-Distribution Asset	Non-Distribution
1680	Accessory Electric Equipment	Non-Distribution Asset	Non-Distribution
1685	Miscellaneous Power Plant Equipment	Non-Distribution Asset	Non-Distribution
1705	Land	Non-Distribution Asset	Non-Distribution
1706	Land Rights	Non-Distribution Asset	Non-Distribution
1708	Buildings and Fixtures	Non-Distribution Asset	Non-Distribution
1710	Leasehold Improvements	Non-Distribution Asset	Non-Distribution
1715	Station Equipment	Non-Distribution Asset	Non-Distribution
1720	Towers and Fixtures	Non-Distribution Asset	Non-Distribution
1725	Poles and Fixtures	Non-Distribution Asset	Non-Distribution
1730	Overhead Conductors and Devices	Non-Distribution Asset	Non-Distribution
1735	Underground Conduit	Non-Distribution Asset	Non-Distribution
1740	Underground Conductors and Devices	Non-Distribution Asset	Non-Distribution
1745	Roads and Trails	Non-Distribution Asset	Non-Distribution
1805	Land	Land and Buildings	Distribution
1806	Land Rights	Land and Buildings	Distribution
1808	Buildings and Fixtures	Land and Buildings	Distribution
1810	Leasehold Improvements	Land and Buildings	Distribution
1815	Transformer Station Equipment - Normally Primary above 50 kV	TS Primary Above 50	Distribution
1820	Distribution Station Equipment - Normally Primary below 50 kV	DS	Distribution
1825	Storage Battery Equipment	Other Distribution Assets	Distribution
1830	Poles, Towers and Fixtures	Poles, Wires	Distribution
1835	Overhead Conductors and Devices	Poles, Wires	Distribution
1840	Underground Conduit	Poles, Wires	Distribution
1845	Underground Conductors and Devices	Poles, Wires	Distribution
1850	Line Transformers	Line Transformers	Distribution
1855	Services	Services and Meters	Distribution
1860	Meters	Services and Meters	Distribution
1865	Other Installations on Customer's Premises	Non-Distribution Asset	Distribution
1870	Leased Property on Customer Premises	Non-Distribution Asset	Distribution

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
1875	Street Lighting and Signal Systems	Non-Distribution Asset	Distribution
1905	Land	Land and Buildings	Distribution
1906	Land Rights	Land and Buildings	Distribution
1908	Buildings and Fixtures	General Plant	Distribution
1910	Leasehold Improvements	General Plant	Distribution
1915	Office Furniture and Equipment	Equipment	Distribution
1920	Computer Equipment - Hardware	IT Assets	Distribution
1925	Computer Software	IT Assets	Distribution
1930	Transportation Equipment	Equipment	Distribution
1935	Stores Equipment	Equipment	Distribution
1940	Tools, Shop and Garage Equipment	Equipment	Distribution
1945	Measurement and Testing Equipment	Equipment	Distribution
1950	Power Operated Equipment	Equipment	Distribution
1955	Communication Equipment	Equipment	Distribution
1960	Miscellaneous Equipment	Equipment	Distribution
1965	Water Heater Rental Units	Non-Distribution Asset	Non-Distribution
1970	Load Management Controls - Customer Premises	Other Distribution Assets	Distribution
1975	Load Management Controls - Utility Premises	Other Distribution Assets	Distribution
1980	System Supervisory Equipment	Other Distribution Assets	Distribution
1985	Sentinel Lighting Rental Units	Non-Distribution Asset	Non-Distribution
1990	Other Tangible Property	Other Distribution Assets	Distribution
1995	Contributions and Grants - Credit	Contributions and Grants	Distribution
2005	Property Under Capital Leases	Other Distribution Assets	Distribution
2010	Electric Plant Purchased or Sold	Other Distribution Assets	Distribution
2020	Experimental Electric Plant Unclassified	Non-Distribution Asset	Non-Distribution
2030	Electric Plant and Equipment Leased to Others	Non-Distribution Asset	Non-Distribution
2040	Electric Plant Held for Future Use	Non-Distribution Asset	Non-Distribution
2050	Completed Construction Not Classified--Electric	Other Distribution Assets	Distribution
2055	Construction Work in Progress--Electric	Non-Distribution Asset	Non-Distribution
2060	Electric Plant Acquisition Adjustment	Unclassified Asset	Unclassified
2065	Other Electric Plant Adjustment	Non-Distribution Asset	Non-Distribution
2070	Other Utility Plant	Non-Distribution Asset	Non-Distribution
2075	Non-Utility Property Owned or Under Capital Leases	Non-Distribution Asset	Non-Distribution
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	Distribution
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	Distribution
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	Unclassified Asset	Unclassified
2160	Accumulated Amortization of Other Utility Plant	Non-Distribution Asset	Non-Distribution
2180	Accumulated Amortization of Non-Utility Property	Non-Distribution Asset	Non-Distribution
2205	Accounts Payable	Liability	Unclassified
2208	Customer Credit Balances	Liability	Unclassified
2210	Current Portion of Customer Deposits	Liability	Unclassified
2215	Dividends Declared	Liability	Unclassified
2220	Miscellaneous Current and Accrued Liabilities	Liability	Unclassified
2225	Notes and Loans Payable	Liability	Unclassified
2240	Accounts Payable to Associated Companies	Liability	Unclassified
2242	Notes Payable to Associated Companies	Liability	Unclassified
2250	Debt Retirement Charges(DRC) Payable	Liability	Unclassified
2252	Transmission Charges Payable	Liability	Unclassified
2254	Electrical Safety Authority Fees Payable	Liability	Unclassified
2256	Independent Market Operator Fees and Penalties Payable	Liability	Unclassified
2260	Current Portion of Long Term Debt	Liability	Unclassified
2262	Ontario Hydro Debt - Current Portion	Liability	Unclassified
2264	Pensions and Employee Benefits - Current Portion	Liability	Unclassified
2268	Accrued Interest on Long Term Debt	Liability	Unclassified
2270	Matured Long Term Debt	Liability	Unclassified

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
2272	Matured Interest on Long Term Debt	Liability	Unclassified
2285	Obligations Under Capital Leases--Current	Liability	Unclassified
2290	Commodity Taxes	Liability	Unclassified
2292	Payroll Deductions / Expenses Payable	Liability	Unclassified
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	Liability	Unclassified
2296	Future Income Taxes - Current	Liability	Unclassified
2305	Accumulated Provision for Injuries and Damages	Liability	Unclassified
2306	Employee Future Benefits	Liability	Unclassified
2308	Other Pensions - Past Service Liability	Liability	Unclassified
2310	Vested Sick Leave Liability	Liability	Unclassified
2315	Accumulated Provision for Rate Refunds	Liability	Unclassified
2320	Other Miscellaneous Non-Current Liabilities	Liability	Unclassified
2325	Obligations Under Capital Lease--Non-Current	Liability	Unclassified
2330	Development Charge Fund	Liability	Unclassified
2335	Long Term Customer Deposits	Liability	Unclassified
2340	Collateral Funds Liability	Liability	Unclassified
2345	Unamortized Premium on Long Term Debt	Liability	Unclassified
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	Liability	Unclassified
2350	Future Income Tax - Non-Current	Liability	Unclassified
2405	Other Regulatory Liabilities	Liability	Unclassified
2410	Deferred Gains from Disposition of Utility Plant	Liability	Unclassified
2415	Unamortized Gain on Reacquired Debt	Liability	Unclassified
2425	Other Deferred Credits	Liability	Unclassified
2435	Accrued Rate-Payer Benefit	Liability	Unclassified
2505	Debentures Outstanding - Long Term Portion	Liability	Unclassified
2510	Debenture Advances	Liability	Unclassified
2515	Reacquired Bonds	Liability	Unclassified
2520	Other Long Term Debt	Liability	Unclassified
2525	Term Bank Loans - Long Term Portion	Liability	Unclassified
2530	Ontario Hydro Debt Outstanding - Long Term Portion	Liability	Unclassified
2550	Advances from Associated Companies	Liability	Unclassified
3005	Common Shares Issued	Equity	Unclassified
3008	Preference Shares Issued	Equity	Unclassified
3010	Contributed Surplus	Equity	Unclassified
3020	Donations Received	Equity	Unclassified
3022	Development Charges Transferred to Equity	Equity	Unclassified
3026	Capital Stock Held in Treasury	Equity	Unclassified
3030	Miscellaneous Paid-In Capital	Equity	Unclassified
3035	Installments Received on Capital Stock	Equity	Unclassified
3040	Appropriated Retained Earnings	Equity	Unclassified
3045	Unappropriated Retained Earnings	Equity	Unclassified
3046	Balance Transferred From Income	Equity	Unclassified
3047	Appropriations of Retained Earnings - Current Period	Equity	Unclassified
3048	Dividends Payable-Preference Shares	Equity	Unclassified
3049	Dividends Payable-Common Shares	Equity	Unclassified
3055	Adjustment to Retained Earnings	Equity	Unclassified
3065	Unappropriated Undistributed Subsidiary Earnings	Equity	Unclassified
4006	Residential Energy Sales	Sales of Electricity	Distribution
4010	Commercial Energy Sales	Sales of Electricity	Distribution
4015	Industrial Energy Sales	Sales of Electricity	Distribution
4020	Energy Sales to Large Users	Sales of Electricity	Distribution
4025	Street Lighting Energy Sales	Sales of Electricity	Distribution
4030	Sentinel Lighting Energy Sales	Sales of Electricity	Distribution
4035	General Energy Sales	Sales of Electricity	Distribution
4040	Other Energy Sales to Public Authorities	Sales of Electricity	Distribution
4045	Energy Sales to Railroads and Railways	Sales of Electricity	Distribution
4050	Revenue Adjustment	Sales of Electricity	Distribution
4055	Energy Sales for Resale	Sales of Electricity	Distribution

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
4060	Interdepartmental Energy Sales	Sales of Electricity	Distribution
4062	Billed WMS	Other Revenue - Unclassified	Unclassified
4066	Billed NW	Other Revenue - Unclassified	Unclassified
4068	Billed CN	Other Revenue - Unclassified	Unclassified
4080	Distribution Services Revenue	Distribution Services Revenue	Distribution
4082	Retail Services Revenues	Other Distribution Revenue	Distribution
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	Distribution
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	Distribution
4105	Transmission Charges Revenue	Other Revenue - Unclassified	Unclassified
4110	Transmission Services Revenue	Other Revenue - Unclassified	Unclassified
4205	Interdepartmental Rents	Other Distribution Revenue	Distribution
4210	Rent from Electric Property	Other Distribution Revenue	Distribution
4215	Other Utility Operating Income	Other Distribution Revenue	Distribution
4220	Other Electric Revenues	Other Distribution Revenue	Distribution
4225	Late Payment Charges	Late Payment Charges	Distribution
4230	Sales of Water and Water Power	Other Revenue - Unclassified	Unclassified
4235	Miscellaneous Service Revenues	Specific Service Charges	Distribution
4240	Provision for Rate Refunds	Other Distribution Revenue	Distribution
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	Distribution
4305	Regulatory Debits	Other Income & Deductions	Unclassified
4310	Regulatory Credits	Other Income & Deductions	Unclassified
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	Unclassified
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	Unclassified
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	Unclassified
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	Unclassified
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	Unclassified
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	Unclassified
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	Unclassified
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	Unclassified
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	Unclassified
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	Unclassified
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	Unclassified
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	Unclassified
4375	Revenues from Non-Utility Operations	Other Income & Deductions	Unclassified
4380	Expenses of Non-Utility Operations	Other Income & Deductions	Unclassified
4385	Non-Utility Rental Income	Other Income & Deductions	Unclassified
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	Unclassified
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	Unclassified
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	Unclassified
4405	Interest and Dividend Income	Other Income & Deductions	Unclassified
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	Unclassified
4505	Operation Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4510	Fuel	Non-Distribution Expenses	Non-Distribution
4515	Steam Expense	Non-Distribution Expenses	Non-Distribution
4520	Steam From Other Sources	Non-Distribution Expenses	Non-Distribution
4525	Steam Transferred--Credit	Non-Distribution Expenses	Non-Distribution
4530	Electric Expense	Non-Distribution Expenses	Non-Distribution
4535	Water For Power	Non-Distribution Expenses	Non-Distribution
4540	Water Power Taxes	Non-Distribution Expenses	Non-Distribution
4545	Hydraulic Expenses	Non-Distribution Expenses	Non-Distribution
4550	Generation Expense	Non-Distribution Expenses	Non-Distribution
4555	Miscellaneous Power Generation Expenses	Non-Distribution Expenses	Non-Distribution
4560	Rents	Non-Distribution Expenses	Non-Distribution
4565	Allowances for Emissions	Non-Distribution Expenses	Non-Distribution
4605	Maintenance Supervision and Engineering	Non-Distribution Expenses	Non-Distribution

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
4610	Maintenance of Structures	Non-Distribution Expenses	Non-Distribution
4615	Maintenance of Boiler Plant	Non-Distribution Expenses	Non-Distribution
4620	Maintenance of Electric Plant	Non-Distribution Expenses	Non-Distribution
4625	Maintenance of Reservoirs, Dams and Waterways	Non-Distribution Expenses	Non-Distribution
4630	Maintenance of Water Wheels, Turbines and Generators	Non-Distribution Expenses	Non-Distribution
4635	Maintenance of Generating and Electric Plant	Non-Distribution Expenses	Non-Distribution
4640	Maintenance of Miscellaneous Power Generation Plant	Non-Distribution Expenses	Non-Distribution
4705	Power Purchased	Power Supply Expenses (Working Capital)	Distribution
4708	Charges-WMS	Power Supply Expenses (Working Capital)	Distribution
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	Distribution
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	Distribution
4714	Charges-NW	Power Supply Expenses (Working Capital)	Distribution
4715	System Control and Load Dispatching	Other Power Supply Expenses	Unclassified
4716	Charges-CN	Power Supply Expenses (Working Capital)	Distribution
4720	Other Expenses	Other Power Supply Expenses	Unclassified
4725	Competition Transition Expense	Other Power Supply Expenses	Unclassified
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	Distribution
4805	Operation Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4810	Load Dispatching	Non-Distribution Expenses	Non-Distribution
4815	Station Buildings and Fixtures Expenses	Non-Distribution Expenses	Non-Distribution
4820	Transformer Station Equipment - Operating Labour	Non-Distribution Expenses	Non-Distribution
4825	Transformer Station Equipment - Operating Supplies and Expense	Non-Distribution Expenses	Non-Distribution
4830	Overhead Line Expenses	Non-Distribution Expenses	Non-Distribution
4835	Underground Line Expenses	Non-Distribution Expenses	Non-Distribution
4840	Transmission of Electricity by Others	Non-Distribution Expenses	Non-Distribution
4845	Miscellaneous Transmission Expense	Non-Distribution Expenses	Non-Distribution
4850	Rents	Non-Distribution Expenses	Non-Distribution
4905	Maintenance Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4910	Maintenance of Transformer Station Buildings and Fixtures	Non-Distribution Expenses	Non-Distribution
4916	Maintenance of Transformer Station Equipment	Non-Distribution Expenses	Non-Distribution
4930	Maintenance of Towers, Poles and Fixtures	Non-Distribution Expenses	Non-Distribution
4935	Maintenance of Overhead Conductors and Devices	Non-Distribution Expenses	Non-Distribution
4940	Maintenance of Overhead Lines - Right of Way	Non-Distribution Expenses	Non-Distribution
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	Non-Distribution Expenses	Non-Distribution
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	Non-Distribution Expenses	Non-Distribution
4960	Maintenance of Underground Lines	Non-Distribution Expenses	Non-Distribution
4965	Maintenance of Miscellaneous Transmission Plant	Non-Distribution Expenses	Non-Distribution
5005	Operation Supervision and Engineering	Operation (Working Capital)	Distribution
5010	Load Dispatching	Operation (Working Capital)	Distribution
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	Distribution
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	Distribution
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	Distribution
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	Distribution
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	Distribution

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	Distribution
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	Distribution
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	Distribution
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	Distribution
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	Distribution
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	Distribution
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	Distribution
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	Distribution
5060	Street Lighting and Signal System Expense	Non-Distribution Expenses	Non-Distribution
5065	Meter Expense	Operation (Working Capital)	Distribution
5070	Customer Premises - Operation Labour	Operation (Working Capital)	Distribution
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	Distribution
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	Distribution
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	Distribution
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	Distribution
5096	Other Rent	Operation (Working Capital)	Distribution
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	Distribution
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	Distribution
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	Distribution
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	Distribution
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	Distribution
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	Distribution
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	Distribution
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	Distribution
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	Distribution
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	Distribution
5155	Maintenance of Underground Services	Maintenance (Working Capital)	Distribution
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	Distribution
5165	Maintenance of Street Lighting and Signal Systems	Non-Distribution Expenses	Non-Distribution
5170	Sentinel Lights - Labour	Non-Distribution Expenses	Non-Distribution
5172	Sentinel Lights - Materials and Expenses	Non-Distribution Expenses	Non-Distribution
5175	Maintenance of Meters	Maintenance (Working Capital)	Distribution
5178	Customer Installations Expenses- Leased Property	Non-Distribution Expenses	Non-Distribution
5185	Water Heater Rentals - Labour	Non-Distribution Expenses	Non-Distribution
5186	Water Heater Rentals - Materials and Expenses	Non-Distribution Expenses	Non-Distribution
5190	Water Heater Controls - Labour	Non-Distribution Expenses	Non-Distribution
5192	Water Heater Controls - Materials and Expenses	Non-Distribution Expenses	Non-Distribution
5195	Maintenance of Other Installations on Customer Premises	Non-Distribution Expenses	Non-Distribution
5205	Purchase of Transmission and System Services	Other Power Supply Expenses	Unclassified
5210	Transmission Charges	Other Power Supply Expenses	Unclassified
5215	Transmission Charges Recovered	Other Power Supply Expenses	Unclassified
5305	Supervision	Billing and Collection (Working Capital)	Distribution
5310	Meter Reading Expense	Billing and Collection (Working Capital)	Distribution
5315	Customer Billing	Billing and Collection (Working Capital)	Distribution
5320	Collecting	Billing and Collection (Working Capital)	Distribution
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	Distribution
5330	Collection Charges	Billing and Collection (Working Capital)	Distribution
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	Distribution
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	Distribution

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
5405	Supervision	Community Relations (Working Capital)	Distribution
5410	Community Relations - Sundry	Community Relations (Working Capital)	Distribution
5415	Energy Conservation	Community Relations - CDM (Working Capital)	Distribution
5420	Community Safety Program	Community Relations (Working Capital)	Distribution
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	Distribution
5505	Supervision	Other Distribution Expenses	Distribution
5510	Demonstrating and Selling Expense	Other Distribution Expenses	Distribution
5515	Advertising Expense	Advertising Expenses	Distribution
5520	Miscellaneous Sales Expense	Other Distribution Expenses	Distribution
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	Distribution
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	Distribution
5635	Property Insurance	Insurance Expense (Working Capital)	Distribution
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	Distribution
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	Distribution
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	Distribution
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	Distribution
5660	General Advertising Expenses	Advertising Expenses	Distribution
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	Distribution
5670	Rent	Administrative and General Expenses (Working Capital)	Distribution
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	Distribution
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	Distribution
5685	Independent Market Operator Fees and Penalties	Other Power Supply Expenses (Working Capital)	Non-Distribution
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	Distribution
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	Distribution
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	Distribution
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	Unclassified
5725	Miscellaneous Amortization	Other Amortization - Unclassified	Unclassified
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	Distribution
5735	Amortization of Deferred Development Costs	Amortization of Assets	Distribution
5740	Amortization of Deferred Charges	Amortization of Assets	Distribution
6005	Interest on Long Term Debt	Interest Expense - Unclassifed	Unclassified
6010	Amortization of Debt Discount and Expense	Interest Expense - Unclassifed	Unclassified
6015	Amortization of Premium on Debt Credit	Interest Expense - Unclassifed	Unclassified
6020	Amortization of Loss on Reacquired Debt	Interest Expense - Unclassifed	Unclassified
6025	Amortization of Gain on Reacquired Debt--Credit	Interest Expense - Unclassifed	Unclassified

Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
6030	Interest on Debt to Associated Companies	Interest Expense - Unclassifed	Unclassified
6035	Other Interest Expense	Interest Expense - Unclassifed	Unclassified
6040	Allowance for Borrowed Funds Used During Construction--Credit	Interest Expense - Unclassifed	Unclassified
6042	Allowance For Other Funds Used During Construction	Interest Expense - Unclassifed	Unclassified
6045	Interest Expense on Capital Lease Obligations	Interest Expense - Unclassifed	Unclassified
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	Distribution
6110	Income Taxes	Income Tax Expense - Unclassified	Unclassified
6115	Provision for Future Income Taxes	Income Tax Expense - Unclassified	Unclassified
6205	Donations	Charitable Contributions	Distribution
6210	Life Insurance	Insurance Expense (Working Capital)	Distribution
6215	Penalties	Other Distribution Expenses	Distribution
6225	Other Deductions	Other Distribution Expenses	Distribution
6305	Extraordinary Income	Unclassified Expenses	Unclassified
6310	Extraordinary Deductions	Unclassified Expenses	Unclassified
6315	Income Taxes, Extraordinary Items	Unclassified Expenses	Unclassified
6405	Discontinues Operations - Income/ Gains	Unclassified Expenses	Unclassified
6410	Discontinued Operations - Deductions/ Losses	Unclassified Expenses	Unclassified
6415	Income Taxes, Discontinued Operations	Unclassified Expenses	Unclassified

Revenue Requirement Summary in terms of Minimum Groupings

REVENUE MODEL

Service Revenue Requirement =	Cost of Capital * (**Net Fixed Distribution Assets** + 15% of **Working Capital Calculation**)	
	PLUS **Distribution Expense**	
	PLUS calculated PILs	Provided by applicant in the rate applicati
Base Revenue Requirement =	Service Revenue Requirement	
	LESS **Revenue Offsets**	
	LESS CDM Operating Expenses	Provided by applicant in the rate applicati

Definitions of Revenue Requirement Components

NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets LESS Accumulated Amortization

TOTAL DISTRIBUTION ASSETS:

Land and Buildings
TS Primary Above 50
DS
Poles, Wires
Line Transformers
Services and Meters
General Plant
Equipment
IT Assets
CDM Expenditures & Recoveries
Other Distribution Assets
Contributions and Grants

Less:
Accumulated Amortization

} See Appendix A.1 for Definitions of Minimum Groupings

WORKING CAPITAL CALCULATION:

COST OF POWER

Power Supply Expenses (Working Capital)

Plus:

EXPENSES

Operation (Working Capital)
Maintenance (Working Capital)
Billing and Collection (Working Capital)
Community Relations (Working Capital)
Community Relations - CDM (Working Capital)
Administrative and General Expenses (Working Capital)
Insurance Expense (Working Capital)
Bad Debt Expense (Working Capital)

} See Appendix A.1 for Definitions of Minimum Groupings

Revenue Requirement Summary in terms of Minimum Groupings

DISTRIBUTION EXPENSES:

Operation (Working Capital)	See Appendix A.1 for Definitions of Minimum Groupings
Maintenance (Working Capital)	
Billing and Collection (Working Capital)	
Community Relations (Working Capital)	
Community Relations - CDM (Working Capital)	
Administrative and General Expenses (Working Capital)	
Insurance Expense (Working Capital)	
Bad Debt Expense (Working Capital)	
Advertising Expenses	
Charitable Contributions	
Other Distribution Expenses	
Amortization of Assets	

REVENUE OFFSETS:

Specific Service Charges	Calculated Amount substituted for 2004 amount
Late Payment Charges	See Appendix A.1 for Definitions of Minimum Groupings
Other Distribution Revenue	See Appendix A.1 for Definitions of Minimum Groupings
Other Income & Deductions	See Appendix A.1 for Definitions of Minimum Groupings
and Subaccounts in Account 4080	Provided by applicant in the rate application

on

on

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed

ADJ 1a (Rate Base -Tier 1) ADJ 2 (Rate Base -Tier 2)	ADJ 3a (Distrib Exp -Tier 1) ADJ 4 (Distrib Exp -Tier 2)	ADJ 6 (Revenue -Tier 1)	for Sheet re. Sch. 4-1		Sheets with Customer Classes (except 7-3a)		6-1				10-1	6-2 +++
grouping1	grouping1	grouping1	amount1	grouping1	criteria_a	criteria_b	no_of_subs	no_of_subs	no_of_subs	no_of_subs	include_line	include
Land and Buildings	Operation (Working Capital)	Distribution Services Revenue	>573.543454	Land and Buildings		X	0	0	0	0	YES	X
TS Primary Above 50	Maintenance (Working Capital)	Late Payment Charges	>573.543454	TS Primary Above 50	X		1	1	1	1		
DS	Billing and Collection (Working Capital)	Specific Service Charges	>573.543454	DS				2	2	2		
Poles, Wires	Community Relations (Working Capital)	Other Distribution Revenue	>573.543454	Poles, Wires					3	3		
Line Transformers	Community Relations - CDM (Working Capital)	Other Income & Deductions	>573.543454	Line Transformers						4		
Services and Meters	Administrative and General Expenses (Working Capital)		>573.543454	Services and Meters								
General Plant	Insurance Expense (Working Capital)		>573.543454	General Plant								
Equipment	Bad Debt Expense (Working Capital)		>573.543454	Equipment								
IT Assets	Advertising Expenses (Working Capital)		>573.543454	IT Assets								
CDM Expenditures and Recoveries	Charitable Contributions (Working Capital)		>573.543454	CDM Expenditures and Recoveries								
Other Distribution Assets	Amortization of Assets		>573.543454	Other Distribution Assets								
Contributions and Grants	Other Distribution Expenses		>573.543454	Contributions and Grants								
Accumulated Amortization			>573.543454	Accumulated Amortization								
34	34	34		34								

macros specify the absolute range of the criteria, so need to correct each macros which uses a filter if there are more or less criteria lines

Ontario Energy Board
Commission de l'énergie de l'Ontario
2nd Generation Incentive Regulation Mechanism

Email the Board

Forward | Table of Contents | Pull-Down Menu | Input Cell | Formulated Cells | How to Turn on Macros

Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.
For best viewing, set your screen resolution to 1280 by 960 pixels

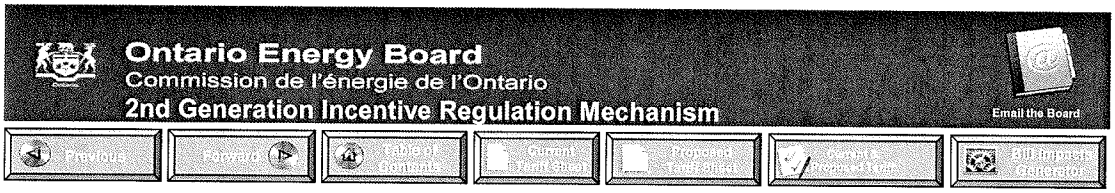
Applicant Name	Dutton Hydro Limited
Applicant Service Area	Main
OEB Application Number	EB-2009-0177
LDC Licence Number	ED-2003-0025
Notice Publication Language	English
DRC Rate	0.00700
Customer Bills	12 per year
Distribution Demand Bill Determinant	kW
RTSR - Low Voltage	No

Contact Information

Name:	Cheryl Decaire
Title:	Coordinator of Regulatory and Rates
Phone Number:	519-352-6300
E-Mail Address:	cheryldecaire@ckenergy.com

Please Note:
In the event of an inconsistency between this model and any element of the December 20, 2006 "Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation of Ontario's Electricity Distributors", the Report governs.

Copyright:
This IRM adjustment model is protected by copyright and is being made available to you solely for the purpose of preparing or reviewing an IRM adjustment application. 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 an IRM adjustment applicaiton, you must ensure that the person understands and agrees to the restrictions noted above.



Sheet Name	Purpose of Sheet	
A1.1 LDC Information	Enter LDC Data	
A2.1 Table of Contents	Table of Contents	
B1.1 Curr&Appl Rt Class General	Set up Tariff Sheet Rate Classes - General	
C3.1 Curr Rates & Chgs General	Enter Current Tariff Sheet Rates - General Rate Classes	
C7.1 Base Dist Rates Gen	Calculation of Base Distribution Rates - General Rate Classes	
D1.1 2006 EDR Adj Wrksht	Enter 2006 EDR K-Factor Adjustment Data	
D1.2 EDR Adjustment - Gen	Calculation of Adjustment to Rates for K-Factor - General Rate Class	
E1.1 Rate Reb Base Dist Rts Gen	Calculation of Rates before Price Cap Adjustment - General Rate Classes	
F1.1 Price Cap Adjustmnt Wrksht	Enter Price Cap Adjustment Data	
F1.2 Price Cap Adjustment - Gen	#N/A	
F2.2 2008 Price Cap Adj - Gen		0
F3.2 2009 Price Cap Adj - Gen		0
G1.1 Aft PrcCp Base Dst Rts Gen	Base Distribution Rates after Price Cap Adjustment - General Rate Class	
J1.1 Smart Meters Rate Adder	Enter Proposed Tariff Sheet Smart Meter Rate Adder	
J2.1 Regulatory Assets Recovery	Regulatory Assets Recovery	
J2.2 Revenue Refund	Revenue Refund	
K1.1 App For Dist Rates Gen	Calculation of Proposed Distribution Rates - General Rate Classes	
L1.1 Curr&Appl For TX Network	To input adjustment changes for Retail Transmission Network Rates	
L2.1 Curr&Appl For TX Connect	To input adjustment changes for Retail Transmission Connection Rates	
M2.1 Curr&Appl For RRR		0
N1.1 Appl For Mthly R&C General	Monthly Rates and Charges - General Rate Classes	
N3.1 Curr&Appl For Loss Factor	Enter Loss Factors From Current Tariff Sheet	
O1.1 Sum of Chgs To MSC&DX Gen	Shows Summary of Changes To General Service Charge and Distribution Volumetric Charge	
O2.1 Calculation of Bill Impact	Bill Impact Calculations	
P1.1 Curr&Appl For Allowances	Enter Allowances from Current Tariff Sheets	
P2.1 Curr&Appl For Spc Srv Chg	Enter Specific Service Charges from Current Tariff Sheets	
P3.1 Curr&Appl For Rtl Srv Chg	Enter Retail Service Charges from Current Tariff Sheets	

Ontario Energy Board
Commission de l'énergie de l'Ontario

2nd Generation Incentive Regulation Mechanism

Email the Board

Previous | Forward | Table of Contents | Current Tariff Sheet | Proposed Tariff Sheet | Current & Proposed Tariff | Bill Impacts Generator

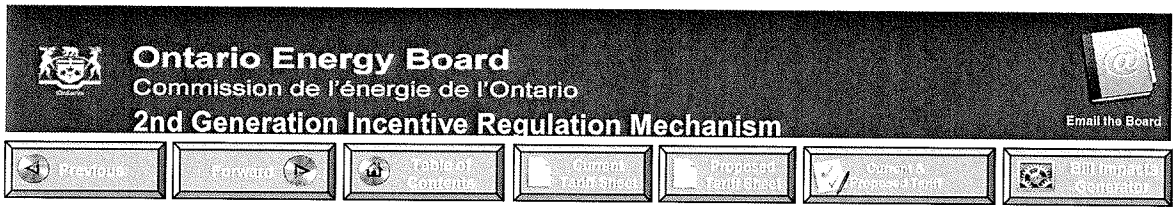
Instructions

Using the pull-down list in column C and D, choose the general classes that match those on your Board-Approved 2008 Tariff of Rates and Charges.

In column E, indicate whether the class is NEW, CONTINUING, OR DISCONTINUING.

(If a Rate Classification needs to be added to the pull-down list, please contact the Board.)

Rate Group	Rate Class	Applied for Status	Fixed Metric	Vol Metric
RES	Residential	Continuing	NA	kWh
GSLT50	General Service Less Than 50 kW	Continuing	NA	kWh
Sen	Sentinel Lighting	Continuing	NA	NA
SL	Street Lighting	Continuing	NA	NA
NA	Rate Class 5	NA	NA	NA
NA	Rate Class 6	NA	NA	NA
NA	Rate Class 7	NA	NA	NA
NA	Rate Class 8	NA	NA	NA
NA	Rate Class 9	NA	NA	NA
NA	Rate Class 10	NA	NA	NA
NA	Rate Class 11	NA	NA	NA
NA	Rate Class 12	NA	NA	NA
NA	Rate Class 13	NA	NA	NA
NA	Rate Class 14	NA	NA	NA
NA	Rate Class 15	NA	NA	NA
NA	Rate Class 16	NA	NA	NA
NA	Rate Class 17	NA	NA	NA
NA	Rate Class 18	NA	NA	NA
NA	Rate Class 19	NA	NA	NA
NA	Rate Class 20	NA	NA	NA
NA	Rate Class 21	NA	NA	NA
NA	Rate Class 22	NA	NA	NA
NA	Rate Class 23	NA	NA	NA
NA	Rate Class 24	NA	NA	NA
NA	Rate Class 25	NA	NA	NA



Instructions

Enter your Board-Approved 2008 Tariff of Rates and Charges for all General Classes

Rate Class

Residential

Rate Description	Metric	Rate
Service Charge	$	8.45
Distribution Volumetric Rate	$/kWh	0.0080
Retail Transmission Rate – Network Service Rate	$/kWh	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0050
Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Rate Class

General Service Less Than 50 kW

Rate Description	Metric	Rate
Service Charge	$	17.26
Distribution Volumetric Rate	$/kWh	0.0038
Retail Transmission Rate – Network Service Rate	$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0045
Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Rate Class

Sentinel Lighting

Rate Description	Metric	Rate
Service Charge	$	0.62
Distribution Volumetric Rate	$/NA	3.2841
Retail Transmission Rate – Network Service Rate	$/NA	1.4113
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/NA	1.6083
Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Rate Class

Street Lighting

Rate Description	Metric	Rate
Service Charge	$	0.42
Distribution Volumetric Rate	$/NA	1.9467
Retail Transmission Rate – Network Service Rate	$/NA	1.6002
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/NA	1.3824
Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Ontario Energy Board
Commission de l'énergie de l'Ontario

2nd Generation Incentive Regulation Mechanism

Email the Board

Instructions

No input required.

The sheet provides a breakdown for the determination of "Current Base Rates" for all general classes.

Service Charge

Class	Metric	Current Rates	Smart Meters Rate Adder	Current Base Rates
Residential	NA	8.450000	0.000000	8.450000
General Service Less Than 50 kW	NA	17.260000	0.000000	17.260000
Sentinel Lighting	NA	0.620000	0.000000	0.620000
Street Lighting	NA	0.420000	0.000000	0.420000

Distribution Volumetric Rate

Class	Metric	Current Rates	Smart Meters Rate Adder	Current Base Rates
Residential	kWh	0.008000	0.000000	0.008000
General Service Less Than 50 kW	kWh	0.003800	0.000000	0.003800
Sentinel Lighting	NA	3.284100	0.000000	3.284100
Street Lighting	NA	1.946700	0.000000	1.946700

Rate Class

Residential

Rate Description	Current Rates Metric	Rate	2006 EDR Rate	
Service Charge	$	8.45	12.37	3.92
Distribution Volumetric Rate	$/kWh	0.0080	0.0131	0.0051
Retail Transmission Rate – Network Service Rate	$/kWh	0.0057	0.0057	
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0050	0.0050	
Wholesale Market Service Rate	$/kWh	0.0052	0.0052	
Rural Rate Protection Charge	$/kWh	0.0010	0.0010	
Standard Supply Service – Administrative Charge (if applicable)	$	0.25	0.25	

Rate Class

General Service Less Than 50 kW

Rate Description	Metric	Rate	Rate	
Service Charge	$	17.26	25.27	8.01
Distribution Volumetric Rate	$/kWh	0.0038	0.0068	0.0030
Retail Transmission Rate – Network Service Rate	$/kWh	0.0052	0.0052	
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0045	0.0045	
Wholesale Market Service Rate	$/kWh	0.0052	0.0052	
Rural Rate Protection Charge	$/kWh	0.0010	0.0010	
Standard Supply Service – Administrative Charge (if applicable)	$	0.25	0.25	

Rate Class

Sentinel Lighting

Rate Description	Metric	Rate	Rate	
Service Charge	$	0.62	0.91	0.29
Distribution Volumetric Rate	$/NA	3.2841	5.2599	1.9758
Retail Transmission Rate – Network Service Rate	$/NA	1.4113	1.4113	
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/NA	1.6083	1.6083	
Wholesale Market Service Rate	$/kWh	0.0052	0.0052	
Rural Rate Protection Charge	$/kWh	0.0010	0.0010	
Standard Supply Service – Administrative Charge (if applicable)	$	0.25	0.25	

Rate Class

Street Lighting

Rate Description	Metric	Rate	Rate	
Service Charge	$	0.42	0.61	0.19
Distribution Volumetric Rate	$/NA	1.9467	3.2843	1.3376
Retail Transmission Rate – Network Service Rate	$/NA	1.6002	1.6002	
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/NA	1.3824	1.3824	
Wholesale Market Service Rate	$/kWh	0.0052	0.0052	
Rural Rate Protection Charge	$/kWh	0.0010	0.0010	
Standard Supply Service – Administrative Charge (if applicable)	$	0.25	0.25	

Instructions

This worksheet applies the 2009 K-Factor adjustment from Sheet D1.1 to all general classes.

No input required.

Rate Rebalancing Adjustment	2006 EDR Adjustment - General
Metric Applied To	All Customers
Method of Application	Both Distinct$

Monthly Service Charge

Class	Metric	Base Rate	To This Class	$ Adjustment	Adj To Base
Residential	NA	8.450000	Yes	3.920000	3.920000
General Service Less Than 50 kW	NA	17.260000	Yes	8.010000	8.010000
Sentinel Lighting	NA	0.620000	Yes	0.294564	0.294564
Street Lighting	NA	0.420000	Yes	0.190000	0.190000

Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	$ Adjustment	Adj To Base
Residential	kWh	0.008000	Yes	0.005100	0.005100
General Service Less Than 50 kW	kWh	0.003800	Yes	0.003000	0.003000
Sentinel Lighting	NA	3.284100	Yes	1.975800	1.975800
Street Lighting	NA	1.946700	Yes	1.337600	1.337600

Ontario Energy Board
Commission de l'énergie de l'Ontario
2nd Generation Incentive Regulation Mechanism

Email the Board

Instructions

This worksheet shows the adjustments to Base Rates prior to the application of the Price Cap Index for all general classes.

No input required.

Monthly Service Charge

Class	Metric	Base Rate	2006 EDR Adjustment - General	Federal Tax Adjustment General	Rate ReBal Base
Residential	NA	8.450000	3.920000	0.000000	12.370000
General Service Less Than 50 kW	NA	17.260000	8.010000	0.000000	25.270000
Sentinel Lighting	NA	0.620000	0.294564	0.000000	0.914564
Street Lighting	NA	0.420000	0.190000	0.000000	0.610000

Volumetric Distribution Charge

Class	Metric	Base Rate	2006 EDR Adjustment - General	Federal Tax Adjustment General	Rate ReBal Base
Residential	kWh	0.008000	0.005100	0.000000	0.013100
General Service Less Than 50 kW	kWh	0.003800	0.003000	0.000000	0.006800
Sentinel Lighting	NA	3.284100	1.975800	0.000000	5.259900
Street Lighting	NA	1.946700	1.337600	0.000000	3.284300

Ontario Energy Board
Commission de l'énergie de l'Ontario

2nd Generation Incentive Regulation Mechanism

Email the Board

Previous | Forward | Table of Contents | Current Tariff Sheet | Proposed Tariff Sheet | Current & Proposed Tariff | Bill Impacts Generator

Instructions

This worksheet is a placeholder for the 2009 GDP-IPI amount that will be determine in the beginning of March 2009.

Board staff will make the necessary adjustment to cell C22.

No input required.

2007

Price Escalator (GDP-IPI)	Average annual expected Productivity Gain (X)	(GDP-IPI) - X
1.9%	1.0%	0.9%

2008

Price Escalator (GDP-IPI)	Average annual expected Productivity Gain (X)	(GDP-IPI) - X
2.1%	1.0%	1.1%

2009

Price Escalator (GDP-IPI)	Average annual expected Productivity Gain (X)	(GDP-IPI) - X
2.3%	1.0%	1.3%

Instructions

This worksheet applies the Price Cap Adjustment from Sheet F1.1 to all general classes.

No input required.

Price Cap Adjustment	Price Cap Adjustment - General		
Metric Applied To	All Customers		
Method of Application	Both Uniform%		
Uniform Service Charge Percent	0.9%	**Uniform Volumetric Charge Percent**	0.9% **kWh** 0.9% **kW**

Monthly Service Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	NA	12.370000	Yes	0.9%	0.111330
General Service Less Than 50 kW	NA	25.270000	Yes	0.9%	0.227430
Sentinel Lighting	NA	0.914564	Yes	0.9%	0.008231
Street Lighting	NA	0.610000	Yes	0.9%	0.005490

Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	kWh	0.013100	Yes	0.9%	0.000118
General Service Less Than 50 kW	kWh	0.006800	Yes	0.9%	0.000061
Sentinel Lighting	NA	5.259900	Yes	0.9%	0.047339
Street Lighting	NA	3.284300	Yes	0.9%	0.029559

Price Cap Adjustment	Price Cap Adjustment - General		
Metric Applied To	All Customers		
Method of Application	Both Uniform%		
Uniform Service Charge Percent	1.1%	Uniform Volumetric Charge Percent	1.1% kWh 1.1% kW

Monthly Service Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	NA	12.370000	Yes	1.1%	0.136070
General Service Less Than 50 kW	NA	25.270000	Yes	1.1%	0.277970
Sentinel Lighting	NA	0.914564	Yes	1.1%	0.010060
Street Lighting	NA	0.610000	Yes	1.1%	0.006710

Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	kWh	0.013100	Yes	1.1%	0.000144
General Service Less Than 50 kW	kWh	0.006800	Yes	1.1%	0.000075
Sentinel Lighting	NA	5.259900	Yes	1.1%	0.057859
Street Lighting	NA	3.284300	Yes	1.1%	0.036127

Price Cap Adjustment	Price Cap Adjustment - General		
Metric Applied To	All Customers		
Method of Application	Both Uniform%		
Uniform Service Charge Percent	1.3%	Uniform Volumetric Charge Percent	1.3% kWh 1.3% kW

Monthly Service Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	NA	12.370000	Yes	1.3%	0.160810
General Service Less Than 50 kW	NA	25.270000	Yes	1.3%	0.328510
Sentinel Lighting	NA	0.914564	Yes	1.3%	0.011889
Street Lighting	NA	0.610000	Yes	1.3%	0.007930

Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	kWh	0.013100	Yes	1.3%	0.000170
General Service Less Than 50 kW	kWh	0.006800	Yes	1.3%	0.000088
Sentinel Lighting	NA	5.259900	Yes	1.3%	0.068379
Street Lighting	NA	3.284300	Yes	1.3%	0.042696

Ontario Energy Board
Commission de l'énergie de l'Ontario
2nd Generation Incentive Regulation Mechanism

Instructions

This worksheet shows the adjustments made to Base Rates after the application of the Price Cap Adjustment to all general classes.

No input required.

Monthly Service Charge

Class	Metric	Base Rate	Price Cap Adjustment - General	Price Cap Adjustment - General	Price Cap Adjustment - General	After Price Cape Base
Residential	NA	12.370000	0.111330	0.136070	0.160810	12.778210
General Service Less Than 50 kW	NA	25.270000	0.227430	0.277970	0.328510	26.103910
Sentinel Lighting	NA	0.914564	0.008231	0.010060	0.011889	0.944744
Street Lighting	NA	0.610000	0.005490	0.006710	0.007930	0.630130

Volumetric Distribution Charge

Class	Metric	Base Rate	Price Cap Adjustment - General	Price Cap Adjustment - General	Price Cap Adjustment - General	After Price Cape Base
Residential	kWh	0.013100	0.000118	0.000144	0.000170	0.013532
General Service Less Than 50 kW	kWh	0.006800	0.000061	0.000075	0.000088	0.007024
Sentinel Lighting	NA	5.259900	0.047339	0.057859	0.068379	5.433477
Street Lighting	NA	3.284300	0.029559	0.036127	0.042696	3.392682

Instructions

Enter your Smart Meter Rate Adder in cell D28.

Rate Adder	Smart Meters Rate Adder
Applied for Status	Continuing
Metric Applied To	Metered Customers
Method of Application	Uniform Service Charge
Uniform Service Charge Amount	1.000000

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	1.000000	NA	0.000000	kWh
General Service Less Than 50 kW	Yes	1.000000	NA	0.000000	kWh

Rate Rider	Regulatory Assets Recovery
Sunset Date	December 31, 2011 DD/MM/YYYY
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.000000	NA	0.019300	kWh
General Service Less Than 50 kW	Yes	0.000000	NA	0.019200	kWh
Sentinel Lighting	Yes	0.000000	NA	18.049800	NA
Street Lighting	Yes	0.000000	NA	7.676000	NA

Rate Rider	Revenue Refund
Sunset Date	December 31, 2011 DD/MM/YYYY
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.000000	NA	-0.012900	kWh
General Service Less Than 50 kW	Yes	0.000000	NA	-0.005700	kWh
Sentinel Lighting	Yes	0.000000	NA	-7.630000	NA
Street Lighting	Yes	0.000000	NA	-3.425400	NA

Instructions

This worksheet shows the derivation of the Final distribution rates for all general classes.

No input required.

Monthly Service Charge

Class	Metric	Base Rate	Smart Meters Rate Adder	Final Base
Residential	NA	12.778210	1.000000	13.778210
General Service Less Than 50 kW	NA	26.103910	1.000000	27.103910
Sentinel Lighting	NA	0.944744	0.000000	0.944744
Street Lighting	NA	0.630130	0.000000	0.630130

Volumetric Distribution Charge

Class	Metric	Base Rate	Smart Meters Rate Adder	Final Base
Residential	kWh	0.013532	0.000000	0.013532
General Service Less Than 50 kW	kWh	0.007024	0.000000	0.007024
Sentinel Lighting	NA	5.433477	0.000000	5.433477
Street Lighting	NA	3.392682	0.000000	3.392682

Purpose of this Worksheet :
Uniform Transmission rates have changed. This worksheet is a placeholder only at this time.

Method of Application	Uniform Percentage					
Uniform Percentage	0.0%					
Rate Class	**Applied to Class**					
Residential	Yes					
Rate Description	**Vol Metric**	**Current Amount**	**% Adjustment**	**$ Adjustment**	**Final Amount**	
Retail Transmission Rate – Network Service Rate	$/kWh	0.005700	0.0%	0.000000	0.005700	
Rate Class	Applied to Class					
General Service Less Than 50 kW	Yes					
Rate Description	Vol Metric	Current Amount	% Adjustment	$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	$/kWh	0.005200	0.0%	0.000000	0.005200	
Rate Class	Applied to Class					
Sentinel Lighting	Yes					
Rate Description	Vol Metric	Current Amount	% Adjustment	$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	$/NA	1.411300	0.0%	0.000000	1.411300	
Rate Class	Applied to Class					
Street Lighting	Yes					
Rate Description	Vol Metric	Current Amount	% Adjustment	$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	$/NA	1.600200	0.0%	0.000000	1.600200	

Ontario Energy Board
Commission de l'énergie de l'Ontario
2nd Generation Incentive Regulation Mechanism

Purpose of this Worksheet :

Uniform Transmission rates have changed. This worksheet is a placeholder only at this time.

Method of Application	Uniform Percentage
Uniform Percentage	0.0%

Rate Class	Applied to Class	Vol Metric	Current Amount	% Adjustment	$ Adjustment	Final Amount
Residential	Yes					
Rate Description: Retail Transmission Rate – Line and Transformation Connection Service Rate		$/kWh	0.005000	0.0%	0.000000	0.005000
General Service Less Than 50 kW	Yes					
Rate Description: Retail Transmission Rate – Line and Transformation Connection Service Rate		$/kWh	0.004500	0.0%	0.000000	0.004500
Sentinel Lighting	Yes					
Rate Description: Retail Transmission Rate – Line and Transformation Connection Service Rate		$/NA	1.608300	0.0%	0.000000	1.608300
Street Lighting	Yes					
Rate Description: Retail Transmission Rate – Line and Transformation Connection Service Rate		$/NA	1.382400	0.0%	0.000000	1.382400

Method of Application	Uniform Dollar				
Uniform Dollar	0.000300				
Rate Class	Applied to Class				
Residential	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	$ Adjustment	Final Amount
Rural Rate Protection Charge	$/kWh	0.001000	0.0%	0.000300	0.001300
Rate Class	Applied to Class				
General Service Less Than 50 kW	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	$ Adjustment	Final Amount
Rural Rate Protection Charge	$/kWh	0.001000	0.0%	0.000300	0.001300
Rate Class	Applied to Class				
Sentinel Lighting	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	$ Adjustment	Final Amount
Rural Rate Protection Charge	$/kWh	0.001000	0.0%	0.000300	0.001300
Rate Class	Applied to Class				
Street Lighting	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	$ Adjustment	Final Amount
Rural Rate Protection Charge	$/kWh	0.001000	0.0%	0.000300	0.001300

Ontario Energy Board
Commission de l'énergie de l'Ontario
2nd Generation Incentive Regulation Mechanism

Previous | Forward | Table of Contents | Current Tariff Sheet | Proposed Tariff Sheet | Current & Proposed Tariff Sheet | Bill Impacts Scenario

Instructions

This worksheet displays the final distribution rates and charges for all general classes.

No input required.

Rate Class
Residential

Rate Description	Metric	Rate
Service Charge	$	13.78
Distribution Volumetric Rate	$/kWh	0.0135
Distribution Volumetric Rate Rider forRegulatory Assets Recovery – effective until December 31, 2011	$/kWh	0.0193
Distribution Volumetric Rate Rider forRevenue Refund – effective until December 31, 2011	$/kWh	-0.0129
Retail Transmission Rate – Network Service Rate	$/kWh	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0050
Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Rate Class
General Service Less Than 50 kW

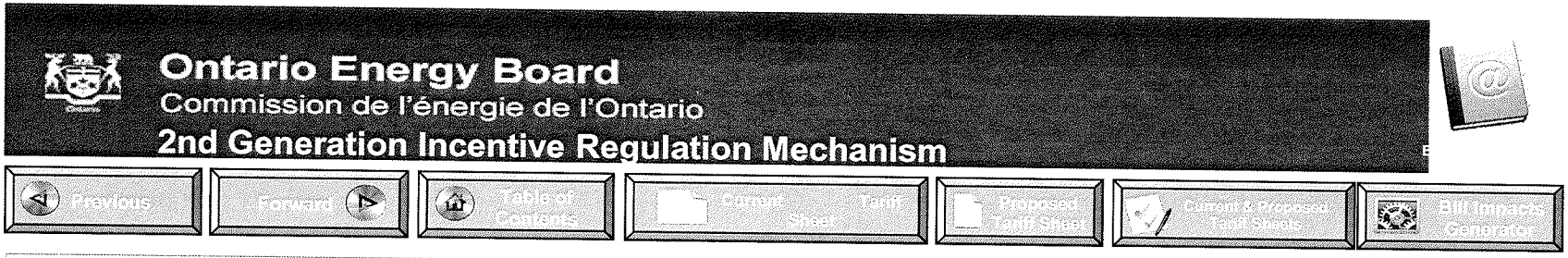
Rate Description	Metric	Rate
Service Charge	$	27.10
Distribution Volumetric Rate	$/kWh	0.0070
Distribution Volumetric Rate Rider forRegulatory Assets Recovery – effective until December 31, 2011	$/kWh	0.0192
Distribution Volumetric Rate Rider forRevenue Refund – effective until December 31, 2011	$/kWh	-0.0057
Retail Transmission Rate – Network Service Rate	$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0045
Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Rate Class
Sentinel Lighting

Rate Description	Metric	Rate
Service Charge	$	0.94
Distribution Volumetric Rate	$/NA	5.4335
Distribution Volumetric Rate Rider forRegulatory Assets Recovery – effective until December 31, 2011	$/NA	18.0498
Distribution Volumetric Rate Rider forRevenue Refund – effective until December 31, 2011	$/NA	-7.6300
Retail Transmission Rate – Network Service Rate	$/NA	1.4113
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/NA	1.6083
Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25

Rate Class
Street Lighting

Rate Description	Metric	Rate
Service Charge	$	0.63
Distribution Volumetric Rate	$/NA	3.3927
Distribution Volumetric Rate Rider forRegulatory Assets Recovery – effective until December 31, 2011	$/NA	7.6760
Distribution Volumetric Rate Rider forRevenue Refund – effective until December 31, 2011	$/NA	-3.4254
Retail Transmission Rate – Network Service Rate	$/NA	1.6002
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/NA	1.3824
Wholesale Market Service Rate	$/kWh	0.0052
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	$	0.25



Instructions

Please enter the Total Loss Factors found on your current (Board-Approved) tariff schedule.

Note: Loss Factors must be entered in order for bill impacts to be calculated.

LOSS FACTORS	Current	Applied For
Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0662	1.0662
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0000	1.0000
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0000	1.0000
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0000	1.0000

This worksheet provides a summary of how the monthly service and volumetric charges are calculated for each general class

Residential	Fixed ($)	Volumetric $/kWh
Current Rates	8.45	0.0080
Less Rate Adders		
Smart Meters Rate Adder	0.00	0.0000
Rate Rebalancing Adj		
2006 EDR Adjustment - General	3.92	0.0051
Federal Tax Adjustment General	0.00	0.0000
Price Cap Adj		
Price Cap Adjustment - General	0.11	0.0001
Price Cap Adjustment - General	0.14	0.0001
Price Cap Adjustment - General	0.16	0.0002
Smart Meters Rate Adder	1.00	0.0000
Applied For Rates	13.78	0.0135
	0.00	0.0000

General Service Less Than 50 kW	Fixed ($)	Volumetric $/kWh
Current Rates	17.26	0.0038
Less Rate Adders		
Smart Meters Rate Adder	0.00	0.0000
Rate Rebalancing Adj		
2006 EDR Adjustment - General	8.01	0.0030
Federal Tax Adjustment General	0.00	0.0000
Price Cap Adj		
Price Cap Adjustment - General	0.23	0.0001
Price Cap Adjustment - General	0.28	0.0001
Price Cap Adjustment - General	0.33	0.0001
Smart Meters Rate Adder	1.00	0.0000
Applied For Rates	27.10	0.0070
	0.00	0.0000

Sentinel Lighting	Fixed ($)	Volumetric $/NA
Current Rates	0.62	3.2841
Less Rate Adders		
Smart Meters Rate Adder	0.00	0.0000
Rate Rebalancing Adj		
2006 EDR Adjustment - General	0.29	1.9758
Federal Tax Adjustment General	0.00	0.0000
Price Cap Adj		
Price Cap Adjustment - General	0.01	0.0473
Price Cap Adjustment - General	0.01	0.0579
Price Cap Adjustment - General	0.01	0.0684
Smart Meters Rate Adder	0.00	0.0000
Applied For Rates	0.94	5.4335
	0.00	0.0000

Street Lighting	Fixed ($)	Volumetric $/NA
Current Rates	0.42	1.9467
Less Rate Adders		
Smart Meters Rate Adder	0.00	0.0000
Rate Rebalancing Adj		
2006 EDR Adjustment - General	0.19	1.3376
Federal Tax Adjustment General	0.00	0.0000
Price Cap Adj		
Price Cap Adjustment - General	0.01	0.0296
Price Cap Adjustment - General	0.01	0.0361
Price Cap Adjustment - General	0.01	0.0427
Smart Meters Rate Adder	0.00	0.0000
Applied For Rates	0.63	3.3927
	0.00	0.0000

Instructions

This worksheet calculates the bill impacts for all general rate classes.

Street Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	$	0.42	0.63
Service Charge Rate Rider(s)	$	-	-
Distribution Volumetric Rate	$/kW	1.9467	3.3927
Distribution Volumetric Rate Rider(s)	$/kW	-	4.2506
Retail Transmission Rate – Network Service Rate	$/kW	1.6002	1.6002
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.3824	1.3824
Wholesale Market Service Rate	$/kWh	0.0052	0.0052
Rural Rate Protection Charge	$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	$	0.25	0.25

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

Current Loss Factor	*1.0662*
Proposed Loss Factor	*1.0662*

	Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
Energy First Tier (kWh)	192	0.0500	9.60	192	0.0500	9.60	0.00	0.0%	38.73%
Energy Second Tier (kWh)	0	0.0590	0.00	0	0.0590	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			**9.60**			**9.60**	**0.00**	**0.0%**	**38.73%**
Service Charge	1	0.42	0.42	1	0.63	0.63	0.21	50.0%	2.54%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1	1.9467	1.95	1	3.3927	3.39	1.44	73.8%	13.67%
Distribution Volumetric Rate Rider(s)	1	0.0000	0.00	1	4.2506	4.25	4.25	0.0%	17.14%
Total: Distribution			**2.37**			**8.27**	**5.90**	**248.9%**	**33.36%**
Retail Transmission Rate – Network Service Rate	1	1.6002	1.60	1	1.6002	1.60	0.00	0.0%	6.45%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1	1.3824	1.38	1	1.3824	1.38	0.00	0.0%	5.57%
Total: Retail Transmission			**2.98**			**2.98**	**0.00**	**0.0%**	**12.02%**
Sub-Total: Delivery (Distribution and Retail Transmission)			**5.35**			**11.25**	**5.90**	**110.3%**	**45.38%**
Wholesale Market Service Rate	192	0.0052	1.00	192	0.0052	1.00	0.00	0.0%	4.03%
Rural Rate Protection Charge	192	0.0010	0.19	192	0.0013	0.25	0.06	31.6%	1.01%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	1.01%
Sub-Total: Regulatory			**1.44**			**1.50**	**0.06**	**4.2%**	**6.05%**
Debt Retirement Charge (DRC)	180	0.00700	**1.26**	180	0.00700	**1.26**	**0.00**	**0.0%**	**5.08%**
Total Bill before Taxes			**17.65**			**23.61**	**5.96**	**33.8%**	**95.24%**
GST	17.65	5%	**0.88**	23.61	5%	**1.18**	**0.30**	**34.1%**	**4.76%**
			18.53			**24.79**	**6.26**	**33.8%**	**100.00%**

Rate Class Threshold Test

Street Lighting

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

Energy

Applied For Bill	$ 3.75	$ 6.95	$ 9.60	$ 14.40	$ 19.20
Current Bill	$ 3.75	$ 6.95	$ 9.60	$ 14.40	$ 19.20
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	22.0%	32.7%	38.7%	46.2%	51.2%

Distribution

Applied For Bill	$ 8.27	$ 8.27	$ 8.27	$ 8.27	$ 8.27
Current Bill	$ 2.37	$ 2.37	$ 2.37	$ 2.37	$ 2.37
$ Impact	$ 5.90	$ 5.90	$ 5.90	$ 5.90	$ 5.90
% Impact	248.9%	248.9%	248.9%	248.9%	248.9%
% of Total Bill	48.5%	38.9%	33.4%	26.6%	22.0%

Retail Transmission

Applied For Bill	$ 2.98	$ 2.98	$ 2.98	$ 2.98	$ 2.98
Current Bill	$ 2.98	$ 2.98	$ 2.98	$ 2.98	$ 2.98
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	17.5%	14.0%	12.0%	9.6%	7.9%

Delivery (Distribution and Retail Transmission)

Applied For Bill	$ 11.25	$ 11.25	$ 11.25	$ 11.25	$ 11.25
Current Bill	$ 5.35	$ 5.35	$ 5.35	$ 5.35	$ 5.35
$ Impact	$ 5.90	$ 5.90	$ 5.90	$ 5.90	$ 5.90
% Impact	110.3%	110.3%	110.3%	110.3%	110.3%
% of Total Bill	66.0%	52.9%	45.4%	36.1%	30.0%

Regulatory

Applied For Bill	$ 0.74	$ 1.15	$ 1.50	$ 2.12	$ 2.75
Current Bill	$ 0.72	$ 1.11	$ 1.44	$ 2.04	$ 2.63
$ Impact	$ 0.02	$ 0.04	$ 0.06	$ 0.08	$ 0.12
% Impact	2.8%	3.6%	4.2%	3.9%	4.6%
% of Total Bill	4.3%	5.4%	6.1%	6.8%	7.3%

Debt Retirement Charge

Applied For Bill	$ 0.49	$ 0.91	$ 1.26	$ 1.89	$ 2.52
Current Bill	$ 0.49	$ 0.91	$ 1.26	$ 1.89	$ 2.52
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	2.9%	4.3%	5.1%	6.1%	6.7%

GST

Applied For Bill	$ 0.81	$ 1.01	$ 1.18	$ 1.48	$ 1.79
Current Bill	$ 0.52	$ 0.72	$ 0.88	$ 1.18	$ 1.49
$ Impact	$ 0.29	$ 0.29	$ 0.30	$ 0.30	$ 0.30
% Impact	55.8%	40.3%	34.1%	25.4%	20.1%
% of Total Bill	4.8%	4.7%	4.8%	4.8%	4.8%

Total Bill

Applied For Bill	$ 17.04	$ 21.27	$ 24.79	$ 31.14	$ 37.51
Current Bill	$ 10.83	$ 15.04	$ 18.53	$ 24.86	$ 31.19
$ Impact	$ 6.21	$ 6.23	$ 6.26	$ 6.28	$ 6.32
% Impact	57.3%	41.4%	33.8%	25.3%	20.3%

Instructions

Enter the following allowances from your current Board-Approved Tariff Schedule

Allowances

	Metric	Current
Transformer Allowance for Ownership - per kW of billing demand/month	$/kW	0.60
Primary Metering Allowance for transformer losses - applied to measured demand and energy	%	0.0

Instructions

Enter the following charges from your current Board-Approved Tariff Schedule

Customer Administration	Metric	Current
Arrears certificate	$	15.00
Easement letter	$	15.00
Credit reference/credit check (plus credit agency costs)	$	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
Meter dispute charge plus Measurement Canada fees (if meter found correct)	$	30.00
	$	
	$	
	$	
	$	
	$	
	$	
	$	
	$	
	$	
	$	
	$	

Non-Payment of Account	Metric	Current
Late Payment - per month	%	1.5%
Late Payment - per annum	%	19.56%
	$	
	$	
	$	
	$	
	$	
	$	

Other	Metric	Current
	$	
	$	
	$	
	$	
	$	
	$	
	$	
	$	

Ontario Energy Board
Commission de l'énergie de l'Ontario
2nd Generation Incentive Regulation Mechanism

Email the Board

Previous | Forward | Table of Contents | Current Tariff Sheet | Proposed Tariff Sheet | Current & Proposed Tariff Sheets | Bill Impacts Generator

Instructions

This worksheet displays your current Board-Approved Retail Service Charges.

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

Dutton Hydro Limited
Bill Impact
without Low Voltage, Smart Meter and Portion of Regulatory Assets
January 4, 2010

Residential

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	$	8.45	12.77
Service Charge Rate Rider(s)	$	-	-
Distribution Volumetric Rate	$/kWh	0.0080	0.0121
Distribution Volumetric Rate Rider(s)	$/kWh	-	-
Retail Transmission Rate – Network Service Rate	$/kWh	0.0057	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0050	0.0050
Wholesale Market Service Rate	$/kWh	0.0052	0.0052
Rural Rate Protection Charge	$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	$	0.25	0.25

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

Current Loss Factor	***1.0662***	
Proposed Loss Factor	***1.0662***	

	Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
Energy First Tier (kWh)	600	0.0500	30.00	600	0.0500	30.00	0.00	0.0%	26.45%
Energy Second Tier (kWh)	467	0.0590	27.55	467	0.0590	27.55	0.00	0.0%	24.29%
Sub-Total: Energy			**57.55**			**57.55**	**0.00**	**0.0%**	**50.74%**
Service Charge	1	8.45	8.45	1	12.77	12.77	4.32	51.1%	11.26%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1,000	0.0080	8.00	1,000	0.0121	12.10	4.10	51.3%	10.67%
Distribution Volumetric Rate Rider(s)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	0.0%	0.00%
Total: Distribution			**16.45**			**24.87**	**8.42**	**51.2%**	**21.93%**
Retail Transmission Rate – Network Service Rate	1,067	0.0057	6.08	1,067	0.0057	6.08	0.00	0.0%	5.36%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1,067	0.0050	5.34	1,067	0.0050	5.34	0.00	0.0%	4.71%
Total: Retail Transmission			**11.42**			**11.42**	**0.00**	**0.0%**	**10.07%**
Sub-Total: Delivery (Distribution and Retail Transmission)			**27.87**			**36.29**	**8.42**	**30.2%**	**31.99%**
Wholesale Market Service Rate	1,067	0.0052	5.55	1,067	0.0052	5.55	0.00	0.0%	4.89%
Rural Rate Protection Charge	1,067	0.0010	1.07	1,067	0.0013	1.39	0.32	29.9%	1.23%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.22%
Sub-Total: Regulatory			**6.87**			**7.19**	**0.32**	**4.7%**	**6.34%**
Debt Retirement Charge (DRC)	1,000	0.00700	**7.00**	1,000	0.00700	**7.00**	**0.00**	**0.0%**	**6.17%**
Total Bill before Taxes			**99.29**			**108.03**	**8.74**	**8.8%**	**95.24%**
GST	99.29	5%	**4.96**	108.03	5%	**5.40**	**0.44**	**8.9%**	**4.76%**
			104.25			**113.43**	**9.18**	**8.8%**	**100.00%**

Rate Class Threshold Test

Residential

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

Energy

Applied For Bill	$ 13.35	$ 32.36	$ 57.55	$ 95.25	$ 136.14
Current Bill	$ 13.35	$ 32.36	$ 57.55	$ 95.25	$ 136.14
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	35.6%	45.4%	50.7%	53.9%	55.6%

Distribution

Applied For Bill	$ 15.79	$ 20.03	$ 24.87	$ 32.13	$ 39.99
Current Bill	$ 10.45	$ 13.25	$ 16.45	$ 21.25	$ 26.45
$ Impact	$ 5.34	$ 6.78	$ 8.42	$ 10.88	$ 13.54
% Impact	51.1%	51.2%	51.2%	51.2%	51.2%
% of Total Bill	42.1%	28.1%	21.9%	18.2%	16.3%

Retail Transmission

Applied For Bill	$ 2.85	$ 6.85	$ 11.41	$ 18.25	$ 25.66
Current Bill	$ 2.85	$ 6.85	$ 11.41	$ 18.25	$ 25.66
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	7.6%	9.6%	10.1%	10.3%	10.5%

Delivery (Distribution and Retail Transmission)

Applied For Bill	$ 18.64	$ 26.88	$ 36.28	$ 50.38	$ 65.65
Current Bill	$ 13.30	$ 20.10	$ 27.86	$ 39.50	$ 52.11
$ Impact	$ 5.34	$ 6.78	$ 8.42	$ 10.88	$ 13.54
% Impact	40.2%	33.7%	30.2%	27.5%	26.0%
% of Total Bill	49.7%	37.7%	32.0%	28.5%	26.8%

Regulatory

Applied For Bill	$ 1.99	$ 4.41	$ 7.19	$ 11.34	$ 15.84
Current Bill	$ 1.91	$ 4.22	$ 6.87	$ 10.83	$ 15.12
$ Impact	$ 0.08	$ 0.19	$ 0.32	$ 0.51	$ 0.72
% Impact	4.2%	4.5%	4.7%	4.7%	4.8%
% of Total Bill	5.3%	6.2%	6.3%	6.4%	6.5%

Debt Retirement Charge

Applied For Bill	$ 1.75	$ 4.20	$ 7.00	$ 11.20	$ 15.75
Current Bill	$ 1.75	$ 4.20	$ 7.00	$ 11.20	$ 15.75
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.7%	5.9%	6.2%	6.3%	6.4%

GST

Applied For Bill	$ 1.79	$ 3.39	$ 5.40	$ 8.41	$ 11.67
Current Bill	$ 1.52	$ 3.04	$ 4.96	$ 7.84	$ 10.96
$ Impact	$ 0.27	$ 0.35	$ 0.44	$ 0.57	$ 0.71
% Impact	17.8%	11.5%	8.9%	7.3%	6.5%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

Total Bill

Applied For Bill	$ 37.52	$ 71.24	$ 113.42	$ 176.58	$ 245.05
Current Bill	$ 31.83	$ 63.92	$ 104.24	$ 164.62	$ 230.08
$ Impact	$ 5.69	$ 7.32	$ 9.18	$ 11.96	$ 14.97

Dutton Hydro Limited
Bill Impact
without Low Voltage, Smart Meter and Portion of Regulatory Assets
January 4, 2010

General Service Less Than 50 kW

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	$	17.26	26.08
Service Charge Rate Rider(s)	$	-	-
Distribution Volumetric Rate	$/kWh	0.0038	0.0058
Distribution Volumetric Rate Rider(s)	$/kWh	-	-
Retail Transmission Rate – Network Service Rate	$/kWh	0.0052	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kWh	0.0045	0.0045
Wholesale Market Service Rate	$/kWh	0.0052	0.0052
Rural Rate Protection Charge	$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	$	0.25	0.25

Consumption	**10,000**	**kWh**	**-**	**kW**	
RPP Tier One	**750**	**kWh**	***Load Factor***		

Current Loss Factor	***1.0662***
Proposed Loss Factor	***1.0662***

	Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0500	37.50	750	0.0500	37.50	0.00	0.0%	3.76%
Energy Second Tier (kWh)	9,913	0.0590	584.87	9,913	0.0590	584.87	0.00	0.0%	58.67%
Sub-Total: Energy			**622.37**			**622.37**	**0.00**	**0.0%**	**62.43%**
Service Charge	1	17.26	17.26	1	26.08	26.08	8.82	51.1%	2.62%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	10,000	0.0038	38.00	10,000	0.0058	58.00	20.00	52.6%	5.82%
Distribution Volumetric Rate Rider(s)	10,000	0.0000	0.00	10,000	0.0000	0.00	0.00	0.0%	0.00%
Total: Distribution			**55.26**			**84.08**	**28.82**	**52.2%**	**8.43%**
Retail Transmission Rate – Network Service Rate	10,663	0.0052	55.45	10,663	0.0052	55.45	0.00	0.0%	5.56%
Retail Transmission Rate – Line and Transformation Connection Service Rate	10,663	0.0045	47.98	10,663	0.0045	47.98	0.00	0.0%	4.81%
Total: Retail Transmission			**103.43**			**103.43**	**0.00**	**0.0%**	**10.38%**
Sub-Total: Delivery (Distribution and Retail Transmission)			**158.69**			**187.51**	**28.82**	**18.2%**	**18.81%**
Wholesale Market Service Rate	10,663	0.0052	55.45	10,663	0.0052	55.45	0.00	0.0%	5.56%
Rural Rate Protection Charge	10,663	0.0010	10.66	10,663	0.0013	13.86	3.20	30.0%	1.39%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.03%
Sub-Total: Regulatory			**66.36**			**69.56**	**3.20**	**4.8%**	**6.98%**
Debt Retirement Charge (DRC)	10,000	0.00700	**70.00**	10,000	0.00700	**70.00**	**0.00**	**0.0%**	**7.02%**
Total Bill before Taxes			**917.42**			**949.44**	**32.02**	**3.5%**	**95.24%**
GST	917.42	5%	**45.87**	949.44	5%	**47.47**	**1.60**	**3.5%**	**4.76%**
			963.29			**996.91**	**33.62**	**3.5%**	**100.00%**

Rate Class Threshold Test

General Service Less Than 50 kW

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

Energy

Applied For Bill	$ 56.20	$ 307.84	$ 622.37	$ 936.90	$ 1,251.43
Current Bill	$ 56.20	$ 307.84	$ 622.37	$ 936.90	$ 1,251.43
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	47.5%	60.5%	62.4%	63.1%	63.4%

Distribution

Applied For Bill	$ 31.88	$ 55.08	$ 84.08	$ 113.08	$ 142.08
Current Bill	$ 21.06	$ 36.26	$ 55.26	$ 74.26	$ 93.26
$ Impact	$ 10.82	$ 18.82	$ 28.82	$ 38.82	$ 48.82
% Impact	51.4%	51.9%	52.2%	52.3%	52.3%
% of Total Bill	27.0%	10.8%	8.4%	7.6%	7.2%

Retail Transmission

Applied For Bill	$ 10.35	$ 51.72	$ 103.43	$ 155.14	$ 206.85
Current Bill	$ 10.35	$ 51.72	$ 103.43	$ 155.14	$ 206.85
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	8.8%	10.2%	10.4%	10.4%	10.5%

Delivery (Distribution and Retail Transmission)

Applied For Bill	$ 42.23	$ 106.80	$ 187.51	$ 268.22	$ 348.93
Current Bill	$ 31.41	$ 87.98	$ 158.69	$ 229.40	$ 300.11
$ Impact	$ 10.82	$ 18.82	$ 28.82	$ 38.82	$ 48.82
% Impact	34.4%	21.4%	18.2%	16.9%	16.3%
% of Total Bill	35.7%	21.0%	18.8%	18.1%	17.7%

Regulatory

Applied For Bill	$ 7.19	$ 34.91	$ 69.56	$ 104.21	$ 138.86
Current Bill	$ 6.87	$ 33.31	$ 66.36	$ 99.41	$ 132.47
$ Impact	$ 0.32	$ 1.60	$ 3.20	$ 4.80	$ 6.39
% Impact	4.7%	4.8%	4.8%	4.8%	4.8%
% of Total Bill	6.1%	6.9%	7.0%	7.0%	7.0%

Debt Retirement Charge

Applied For Bill	$ 7.00	$ 35.00	$ 70.00	$ 105.00	$ 140.00
Current Bill	$ 7.00	$ 35.00	$ 70.00	$ 105.00	$ 140.00
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	5.9%	6.9%	7.0%	7.1%	7.1%

GST

Applied For Bill	$ 5.63	$ 24.23	$ 47.47	$ 70.72	$ 93.96
Current Bill	$ 5.07	$ 23.21	$ 45.87	$ 68.54	$ 91.20
$ Impact	$ 0.56	$ 1.02	$ 1.60	$ 2.18	$ 2.76
% Impact	11.0%	4.4%	3.5%	3.2%	3.0%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

Total Bill

Applied For Bill	$ 118.25	$ 508.78	$ 996.91	$ 1,485.05	$ 1,973.18
Current Bill	$ 106.55	$ 487.34	$ 963.29	$ 1,439.25	$ 1,915.21
$ Impact	$ 11.70	$ 21.44	$ 33.62	$ 45.80	$ 57.97

Dutton Hydro Limited
Bill Impact
without Low Voltage, Smart Meter and Portion of Regulatory Assets
January 4, 2010

Sentinel Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	$	0.62	0.94
Service Charge Rate Rider(s)	$	-	-
Distribution Volumetric Rate	$/kW	3.2841	4.9628
Distribution Volumetric Rate Rider(s)	$/kW	-	-
Retail Transmission Rate – Network Service Rate	$/kW	1.4113	1.4113
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.6083	1.6083
Wholesale Market Service Rate	$/kWh	0.0052	0.0052
Rural Rate Protection Charge	$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	$	0.25	0.25

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

Current Loss Factor	***1.0662***	
Proposed Loss Factor	***1.0662***	

	Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
Energy First Tier (kWh)	192	0.0500	9.60	192	0.0500	9.60	0.00	0.0%	42.97%
Energy Second Tier (kWh)	0	0.0590	0.00	0	0.0590	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			**9.60**			**9.60**	**0.00**	**0.0%**	**42.97%**
Service Charge	1	0.62	0.62	1	0.94	0.94	0.32	51.6%	4.21%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1	3.2841	3.28	1	4.9628	4.96	1.68	51.2%	22.20%
Distribution Volumetric Rate Rider(s)	1	0.0000	0.00	1	0.0000	0.00	0.00	0.0%	0.00%
Total: Distribution			**3.90**			**5.90**	**2.00**	**51.3%**	**26.41%**
Retail Transmission Rate – Network Service Rate	1	1.4113	1.41	1	1.4113	1.41	0.00	0.0%	6.31%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1	1.6083	1.61	1	1.6083	1.61	0.00	0.0%	7.21%
Total: Retail Transmission			**3.02**			**3.02**	**0.00**	**0.0%**	**13.52%**
Sub-Total: Delivery (Distribution and Retail Transmission)			**6.92**			**8.92**	**2.00**	**28.9%**	**39.93%**
Wholesale Market Service Rate	192	0.0052	1.00	192	0.0052	1.00	0.00	0.0%	4.48%
Rural Rate Protection Charge	192	0.0010	0.19	192	0.0013	0.25	0.06	31.6%	1.12%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	1.12%
Sub-Total: Regulatory			**1.44**			**1.50**	**0.06**	**4.2%**	**6.71%**
Debt Retirement Charge (DRC)	180	0.00700	**1.26**	180	0.00700	**1.26**	**0.00**	**0.0%**	**5.64%**
Total Bill before Taxes			**19.22**			**21.28**	**2.06**	**10.7%**	**95.26%**
GST	19.22	5%	**0.96**	21.28	5%	**1.06**	**0.10**	**10.4%**	**4.74%**
			20.18			**22.34**	**2.16**	**10.7%**	**100.00%**

Rate Class Threshold Test

Sentinel Lighting

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

Energy

Applied For Bill	$ 3.75	$ 6.95	$ 9.60	$ 14.40	$ 19.20
Current Bill	$ 3.75	$ 6.95	$ 9.60	$ 14.40	$ 19.20
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	25.7%	36.9%	43.0%	50.2%	54.8%

Distribution

Applied For Bill	$ 5.90	$ 5.90	$ 5.90	$ 5.90	$ 5.90
Current Bill	$ 3.90	$ 3.90	$ 3.90	$ 3.90	$ 3.90
$ Impact	$ 2.00	$ 2.00	$ 2.00	$ 2.00	$ 2.00
% Impact	51.3%	51.3%	51.3%	51.3%	51.3%
% of Total Bill	40.4%	31.3%	26.4%	20.6%	16.8%

Retail Transmission

Applied For Bill	$ 3.02	$ 3.02	$ 3.02	$ 3.02	$ 3.02
Current Bill	$ 3.02	$ 3.02	$ 3.02	$ 3.02	$ 3.02
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	20.7%	16.0%	13.5%	10.5%	8.6%

Delivery (Distribution and Retail Transmission)

Applied For Bill	$ 8.92	$ 8.92	$ 8.92	$ 8.92	$ 8.92
Current Bill	$ 6.92	$ 6.92	$ 6.92	$ 6.92	$ 6.92
$ Impact	$ 2.00	$ 2.00	$ 2.00	$ 2.00	$ 2.00
% Impact	28.9%	28.9%	28.9%	28.9%	28.9%
% of Total Bill	61.1%	47.4%	39.9%	31.1%	25.4%

Regulatory

Applied For Bill	$ 0.74	$ 1.15	$ 1.50	$ 2.12	$ 2.75
Current Bill	$ 0.72	$ 1.11	$ 1.44	$ 2.04	$ 2.63
$ Impact	$ 0.02	$ 0.04	$ 0.06	$ 0.08	$ 0.12
% Impact	2.8%	3.6%	4.2%	3.9%	4.6%
% of Total Bill	5.1%	6.1%	6.7%	7.4%	7.8%

Debt Retirement Charge

Applied For Bill	$ 0.49	$ 0.91	$ 1.26	$ 1.89	$ 2.52
Current Bill	$ 0.49	$ 0.91	$ 1.26	$ 1.89	$ 2.52
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	3.4%	4.8%	5.6%	6.6%	7.2%

GST

Applied For Bill	$ 0.70	$ 0.90	$ 1.06	$ 1.37	$ 1.67
Current Bill	$ 0.59	$ 0.79	$ 0.96	$ 1.26	$ 1.56
$ Impact	$ 0.11	$ 0.11	$ 0.10	$ 0.11	$ 0.11
% Impact	18.6%	13.9%	10.4%	8.7%	7.1%
% of Total Bill	4.8%	4.8%	4.7%	4.8%	4.8%

Total Bill

Applied For Bill	$ 14.60	$ 18.83	$ 22.34	$ 28.70	$ 35.06
Current Bill	$ 12.47	$ 16.68	$ 20.18	$ 26.51	$ 32.83
$ Impact	$ 2.13	$ 2.15	$ 2.16	$ 2.19	$ 2.23

Dutton Hydro Limited
Bill Impact
without Low Voltage, Smart Meter and Portion of Regulatory Assets
January 4, 2010

Street Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	$	0.42	0.63
Service Charge Rate Rider(s)	$	-	-
Distribution Volumetric Rate	$/kW	1.9467	2.9418
Distribution Volumetric Rate Rider(s)	$/kW	-	-
Retail Transmission Rate – Network Service Rate	$/kW	1.6002	1.6002
Retail Transmission Rate – Line and Transformation Connection Service Rate	$/kW	1.3824	1.3824
Wholesale Market Service Rate	$/kWh	0.0052	0.0052
Rural Rate Protection Charge	$/kWh	0.0010	0.0013
Standard Supply Service – Administration Charge (if applicable)	$	0.25	0.25

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

Current Loss Factor	***1.0662***	
Proposed Loss Factor	***1.0662***	

	Volume	RATE $	CHARGE $	Volume	RATE $	CHARGE $	$	%	% of Total Bill
Energy First Tier (kWh)	192	0.0500	9.60	192	0.0500	9.60	0.00	0.0%	48.34%
Energy Second Tier (kWh)	0	0.0590	0.00	0	0.0590	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			**9.60**			**9.60**	**0.00**	**0.0%**	**48.34%**
Service Charge	1	0.42	0.42	1	0.63	0.63	0.21	50.0%	3.17%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1	1.9467	1.95	1	2.9418	2.94	0.99	50.8%	14.80%
Distribution Volumetric Rate Rider(s)	1	0.0000	0.00	1	0.0000	0.00	0.00	0.0%	0.00%
Total: Distribution			**2.37**			**3.57**	**1.20**	**50.6%**	**17.98%**
Retail Transmission Rate – Network Service Rate	1	1.6002	1.60	1	1.6002	1.60	0.00	0.0%	8.06%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1	1.3824	1.38	1	1.3824	1.38	0.00	0.0%	6.95%
Total: Retail Transmission			**2.98**			**2.98**	**0.00**	**0.0%**	**15.01%**
Sub-Total: Delivery (Distribution and Retail Transmission)			**5.35**			**6.55**	**1.20**	**22.4%**	**32.98%**
Wholesale Market Service Rate	192	0.0052	1.00	192	0.0052	1.00	0.00	0.0%	5.04%
Rural Rate Protection Charge	192	0.0010	0.19	192	0.0013	0.25	0.06	31.6%	1.26%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	1.26%
Sub-Total: Regulatory			**1.44**			**1.50**	**0.06**	**4.2%**	**7.55%**
Debt Retirement Charge (DRC)	180	0.00700	**1.26**	180	0.00700	**1.26**	**0.00**	**0.0%**	**6.34%**
Total Bill before Taxes			**17.65**			**18.91**	**1.26**	**7.1%**	**95.22%**
GST	17.65	5%	**0.88**	18.91	5%	**0.95**	**0.07**	**8.0%**	**4.78%**
			18.53			**19.86**	**1.33**	**7.2%**	**100.00%**

Rate Class Threshold Test

Street Lighting

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

Energy

Applied For Bill	$ 3.75	$ 6.95	$ 9.60	$ 14.40	$ 19.20
Current Bill	$ 3.75	$ 6.95	$ 9.60	$ 14.40	$ 19.20
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	31.0%	42.5%	48.3%	54.9%	58.9%

Distribution

Applied For Bill	$ 3.57	$ 3.57	$ 3.57	$ 3.57	$ 3.57
Current Bill	$ 2.37	$ 2.37	$ 2.37	$ 2.37	$ 2.37
$ Impact	$ 1.20	$ 1.20	$ 1.20	$ 1.20	$ 1.20
% Impact	50.6%	50.6%	50.6%	50.6%	50.6%
% of Total Bill	29.5%	21.8%	18.0%	13.6%	11.0%

Retail Transmission

Applied For Bill	$ 2.98	$ 2.98	$ 2.98	$ 2.98	$ 2.98
Current Bill	$ 2.98	$ 2.98	$ 2.98	$ 2.98	$ 2.98
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	24.6%	18.2%	15.0%	11.4%	9.1%

Delivery (Distribution and Retail Transmission)

Applied For Bill	$ 6.55	$ 6.55	$ 6.55	$ 6.55	$ 6.55
Current Bill	$ 5.35	$ 5.35	$ 5.35	$ 5.35	$ 5.35
$ Impact	$ 1.20	$ 1.20	$ 1.20	$ 1.20	$ 1.20
% Impact	22.4%	22.4%	22.4%	22.4%	22.4%
% of Total Bill	54.1%	40.1%	33.0%	25.0%	20.1%

Regulatory

Applied For Bill	$ 0.74	$ 1.15	$ 1.50	$ 2.12	$ 2.75
Current Bill	$ 0.72	$ 1.11	$ 1.44	$ 2.04	$ 2.63
$ Impact	$ 0.02	$ 0.04	$ 0.06	$ 0.08	$ 0.12
% Impact	2.8%	3.6%	4.2%	3.9%	4.6%
% of Total Bill	6.1%	7.0%	7.6%	8.1%	8.4%

Debt Retirement Charge

Applied For Bill	$ 0.49	$ 0.91	$ 1.26	$ 1.89	$ 2.52
Current Bill	$ 0.49	$ 0.91	$ 1.26	$ 1.89	$ 2.52
$ Impact	$ -	$ -	$ -	$ -	$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.0%	5.6%	6.3%	7.2%	7.7%

GST

Applied For Bill	$ 0.58	$ 0.78	$ 0.95	$ 1.25	$ 1.55
Current Bill	$ 0.52	$ 0.72	$ 0.88	$ 1.18	$ 1.49
$ Impact	$ 0.06	$ 0.06	$ 0.07	$ 0.07	$ 0.06
% Impact	11.5%	8.3%	8.0%	5.9%	4.0%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

Total Bill

Applied For Bill	$ 12.11	$ 16.34	$ 19.86	$ 26.21	$ 32.57
Current Bill	$ 10.83	$ 15.04	$ 18.53	$ 24.86	$ 31.19
$ Impact	$ 1.28	$ 1.30	$ 1.33	$ 1.35	$ 1.38