



January 5, 2010

Ontario Energy Board  
Attn: Kirsten Walli, Board Secretary  
PO Box 2319  
27th Floor  
2300 Yonge Street  
Toronto ON M4P 1E4

Dear Ms. Walli,

**Re: E.L.K. Energy Inc.  
2010 IRM2 Distribution Rate Application  
Board Staff Interrogatories  
Board File No. EB-2009-0197**

As requested On December 10, 2009, we submit our responses to Board Staff Interrogatories, including:

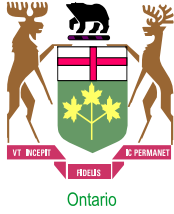
- ✓ Two (2) paper copies of responses to Board Staff Interrogatories
- ✓ Two (2) paper copies of the updated IRM Model
- ✓ Two (2) paper copies of the Deferral Variance, version 4
- ✓ One (1) CD with electronic copies of:
  - PDF document e-mailed to the Board
  - Microsoft Excel 2010 IRM Model

Please do not hesitate to contact me if I can be of further assistance:

Sandra Slater  
172 Forest Ave  
Essex ON N8M 3E4  
Phone: 519-776-5291 x13  
Fax: 519-776-5640  
E-mail: sslater@elkenenergy.com

Regards,

Sandra Slater, CA  
Director, Finance & Regulatory Affairs



Name of LDC: E.L.K. Energy Inc.  
File Number: EB-2009-0197  
Effective Date: Saturday, May 01, 2010

## LDC Information

<b>Applicant Name</b>	E.L.K. Energy Inc.
<b>OEB Application Number</b>	EB-2009-0197
<b>LDC Licence Number</b>	ED-2003-0015
<b>Applied for Effective Date</b>	May 1, 2010



**Name of LDC:** E.L.K. Energy Inc.  
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Name of LDC: E.L.K. Energy Inc.  
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### 2006 Regulatory Asset Recovery

Account Description	Account Number	Principal Amounts as of Dec-31 2004 A	Hydro One charges (if applicable) to Dec31-03 B	Hydro One charges (if applicable) Jan 1-04 to Apr 30-06 C	Transition Cost Adjustment D	Principal Amounts E = A + B + C + D	Interest to Dec31-04 F	Interest per 2006 Reg Assets G = H - F - E	Total Claim and Recoveries per 2006 Reg Assets H	Transfer of Board-approved amounts to 1590 as per 2006 EDR I = - E	Transfer of Board-approved Interest to 1590 as per 2006 EDR J = - ( F + G )
1. Dec. 31, 2004 Reg. Assets											
		Column G	Column K	Column M		Column H			Column N		
RSVA - Wholesale Market Service Charge	1580	207,914				207,914	0	0	207,914	(207,914)	0
RSVA - One-time Wholesale Market Service	1582					0		0		0	0
RSVA - Retail Transmission Network Charge	1584	(307,890)	(50,691)	(63,481)		(422,062)	0	0	(422,062)	422,062	0
RSVA - Retail Transmission Connection Charge	1586	(210,750)	389,098	399,739		578,087	0	0	578,087	(578,087)	0
RSVA - Power	1588	97,771				97,771	0	0	97,771	(97,771)	0
<b>Sub-Totals</b>		<b>(212,955)</b>	<b>338,407</b>	<b>336,258</b>		<b>461,710</b>	<b>0</b>	<b>0</b>	<b>461,710</b>	<b>(461,710)</b>	<b>0</b>
Other Regulatory Assets	1508			29,160		29,160	0	0	29,160	(29,160)	0
Retail Cost Variance Account - Retail	1518					0		0		0	0
Retail Cost Variance Account - STR	1548					0		0		0	0
Misc. Deferred Debits - incl. Rebate Cheques	1525	21,892	15,428			37,320	0	0	37,320	(37,320)	0
Pre-Market Opening Energy Variances Total	1571					0	0	0		0	0
Extra-Ordinary Event Losses	1572					0	0	0		0	0
Deferred Rate Impact Amounts	1574					0	0	0		0	0
Other Deferred Credits	2425					0	0	0		0	0
<b>Sub-Totals</b>		<b>21,892</b>	<b>15,428</b>	<b>29,160</b>		<b>66,480</b>	<b>0</b>	<b>0</b>	<b>66,480</b>	<b>(66,480)</b>	<b>0</b>
Qualifying Transition Costs	1570	233,596	55			233,651		0	233,651	(233,651)	0
Transition Cost Adjustment	1570				(23,365)	(23,365)			(23,365)	23,365	0
<b>Sub-Totals</b>		<b>233,596</b>	<b>55</b>			<b>210,286</b>	<b>0</b>	<b>0</b>	<b>210,286</b>	<b>(210,286)</b>	<b>0</b>
<b>Total Regulatory Assets</b>		<b>42,533</b>	<b>353,890</b>	<b>365,418</b>	<b>(23,365)</b>	<b>738,476</b>	<b>0</b>	<b>0</b>	<b>738,476</b>	<b>(738,476)</b>	<b>0</b>
<b>Total Recoveries to April 30-06</b>	2. Rate Riders Calculation	Cell C48							<b>604,579</b>	<b>(604,579)</b>	<b>0</b>
<b>Balance to be collected or refunded</b>	2. Rate Riders Calculation	Cell N51							<b>133,897</b>	<b>(133,897)</b>	<b>0</b>



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## 2006 Regulatory Asset Recovery Proportionate Share

Rate Class	Total Claim	% Total Claim
Residential	443,260	62.5%
GS < 50 KW	90,213	12.7%
GS > 50 Non TOU	119,530	16.9%
GS > 50 TOU	45,845	6.5%
Intermediate	0	0.0%
Large Users	0	0.0%
Small Scattered Load	1,420	0.2%
Sentinel Lighting	3,191	0.4%
Street Lighting	5,858	0.8%
<b>Total</b>	<b>709,317</b>	<b>100.0%</b>

2. Rate Riders Calculation

Row 29



**Name of LDC:** E.L.K. Energy Inc.  
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## Rate Class and 2008 Billing Determinants

Rate Group	Rate Class	Fixed Metric	Vol Metric	2008			Billed kWh for Non-RPP customers	1590 Recovery Share Proportion <sup>1</sup>
				Billed Customers or Connections	Billed kWh	Billed kW		
				A	B	C		
RES	Residential	Customer	kWh	9,638	93,091,229		15,621,770	62.5%
GSLT50	General Service Less Than 50 kW	Customer	kWh	1,099	28,210,674		3,211,952	12.7%
GSGT50	General Service 50 to 4,999 kW	Customer	kW	116	128,808,729	206,171	18,231,292	16.9%
GSGT50	General Service 50 to 4,999 kW - Time of Use	Customer	kW					6.5%
USL	Unmetered Scattered Load	Connection	kWh					0.2%
Sen	Sentinel Lighting	Connection	kW	4	177,350			0.4%
SL	Street Lighting	Connection	kW	6	2,362,800			0.8%
NA	Rate Class 8	NA	NA					
NA	Rate Class 9	NA	NA					
NA	Rate Class 10	NA	NA					
NA	Rate Class 11	NA	NA					
NA	Rate Class 12	NA	NA					
NA	Rate Class 13	NA	NA					
NA	Rate Class 14	NA	NA					
NA	Rate Class 15	NA	NA					
NA	Rate Class 16	NA	NA					
NA	Rate Class 17	NA	NA					
NA	Rate Class 18	NA	NA					
NA	Rate Class 19	NA	NA					
NA	Rate Class 20	NA	NA					
NA	Rate Class 21	NA	NA					
NA	Rate Class 22	NA	NA					
NA	Rate Class 23	NA	NA					
NA	Rate Class 24	NA	NA					
NA	Rate Class 25	NA	NA					
								100.0%



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### Regulatory Assets - Continuity Schedule 2006

Account Description	Account Number	Opening Principal Amounts as of Jan-1-05	Low Voltage and Recoveries per 2006 Reg Asset	Transition Cost Adjustment	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Principal Balance as of May-1-06	Opening Interest Amounts as of Jan-1-05	Interest per 2006 Reg Asset	Recoveries per 2006 Reg Asset	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Interest Amounts as of May-1-06
LV Variance Account	1550										0
RSVA - Wholesale Market Service Charge	1580	207,914	0		(207,914)	0	0	0		0	0
RSVA - Retail Transmission Network Charge	1584	(307,890)	(114,172)		422,062	0	0	0		0	0
RSVA - Retail Transmission Connection Charge	1586	(210,750)	788,837		(578,087)	0	0	0		0	0
RSVA - Power (Excluding Global Adjustment)	1588	97,771			(97,771)	0	0	0		0	0
RSVA - Power (Global Adjustment Sub-account)						0					0
Recovery of Regulatory Asset Balances	1590		(604,579)		738,476	133,897			0	0	0
Disposition and recovery of Regulatory Balances Account	1595					0					0
Sub-Total		(212,955)	70,086		276,766	133,897	0	0	0	0	0
RSVA - One-time Wholesale Market Service	1582	0	0		0	0	0	0		0	0
Other Regulatory Assets	1508	0	29,160		(29,160)	0	0	0		0	0
Retail Cost Variance Account - Retail	1518	0	0		0	0	0	0		0	0
Retail Cost Variance Account - STR	1548	0	0		0	0	0	0		0	0
Misc. Deferred Debits - incl. Rebate Cheques	1525	21,892	15,428		(37,320)	0	0	0		0	0
Pre-Market Opening Energy Variances Total	1571	0	0		0	0	0	0		0	0
Extra-Ordinary Event Losses	1572	0	0		0	0	0	0		0	0
Deferred Rate Impact Amounts	1574	0	0		0	0	0	0		0	0
Other Deferred Credits	2425	0	0		0	0	0	0		0	0
Qualifying Transition Costs	1570	233,596	55		(233,651)	0	0	0		0	0
Transition Cost Adjustment	1570			(23,365)	23,365	0					0
Total		42,533	114,729	(23,365)	0	133,897	0	(23,365)	0	0	0



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**Regulatory Assets - Continuity Schedule 2005**

Account Description	Account Number	Opening Principal Amounts as of Jan-1-05 <sup>4</sup>	Transactions (additions) during 2005, excluding interest and adjustments <sup>1</sup>	Transactions (reductions) during 2005, excluding interest and adjustments <sup>1</sup>	Adjustments during 2005 - instructed by Board <sup>2</sup>	Adjustments during 2005 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05 <sup>4</sup>	Interest Recovery Transactions during 2005	Interest Jan-1 to Dec31-05	Closing Interest Amounts as of Dec-31-05	Total Closing Amounts as of Dec-31-05	RRR Filing Amount as of Dec-31-05	Difference
												A	B	C = A - B
LV Variance Account	1550	0	0	0	0	0	0	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580		1,453,076	(1,449,948)	(15,412)	151,629	139,345	0	0	0	0	139,345	139,345	139,345
RSVA - Retail Transmission Network Charge	1584		1,157,822	(1,509,801)	171,894	167,047	(13,038)	0	0	0	0	(13,038)	(13,038)	(13,038)
RSVA - Retail Transmission Connection Charge	1586		807,356	(1,100,257)	92,899	144,285	(55,717)	0	0	0	0	(55,717)	(55,717)	(55,717)
RSVA - Power (Excluding Global Adjustment)	1588		(97,563)	0	(253)	0	(97,816)	0	0	0	0	(97,816)	(97,816)	(97,816)
RSVA - Power (Global Adjustment Sub-account)			464,854	(363,618)	0	0	101,236	0	0	0	0	101,236	101,236	101,236
Recovery of Regulatory Asset Balances	1580		0	0	0	0	0	0	0	0	0	0	0	0
Disposition and recovery of Regulatory Balances Account	1595						0	0	0	0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>3,785,545</b>	<b>(4,423,624)</b>	<b>249,128</b>	<b>462,961</b>	<b>74,010</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,010</b>	<b>0</b>	<b>74,010</b>

<sup>1</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

<sup>2</sup> Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board

<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to

<sup>4</sup> Opening balances assumed to be zero as a result of clearance of December 2004 balances cleared in 2006 Regulatory Asset process



Name of LDC: E.L.K. Energy Inc.  
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Regulatory Assets - Continuity Schedule 2006

Account Description	Account Number	Opening Principal Amounts as of Jan-1-06	Transactions (additions) during 2006, excluding interest and adjustments <sup>1</sup>	Transactions (reductions) during 2006, excluding interest and adjustments <sup>1</sup>	Adjustments during 2006 - instructed by Board <sup>2</sup>	Adjustments during 2006 - other <sup>3</sup>	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Recovery Transactions during 2006	Interest Adjustment 2005/2006	Interest Jan-1 to Dec-31-06	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Interest Amounts as of Dec-31-06
LV Variance Account	1550	0	0	0	0	0		0	0			0		0
RSVA - Wholesale Market Service Charge	1580	139,345	1,079,300	(1,475,374)	(25,580)	205,999		(76,310)	0			0		0
RSVA - Retail Transmission Network Charge	1584	(13,038)	1,125,699	(1,385,029)	98,796	209,902		36,330	0			0		0
RSVA - Retail Transmission Connection Charge	1586	(55,717)	787,326	(1,026,453)	(25,872)	179,794		(140,922)	0			0		0
RSVA - Power (Excluding Global Adjustment)	1588	(97,816)	40,378	0	(9,529)	0		(66,967)	0			0		0
RSVA - Power (Global Adjustment Sub-account)		101,236	393,917	(129,338)	0	0		365,815	0			0		0
Recovery of Regulatory Asset Balances	1590	0	0	0	0	0	133,897	133,897	0	0		0	0	0
Disposition and recovery of Regulatory Balances Account	1595	0						0	0			0		0
<b>Total</b>		<b>74,010</b>	<b>3,426,620</b>	<b>(4,016,194)</b>	<b>37,815</b>	<b>595,695</b>	<b>133,897</b>	<b>251,843</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<sup>1</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

<sup>2</sup> Provide supporting evidence i.e. Board Decision, CRO Order, etc.

<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to



Name of LDC: E.L.K. Energy Inc.  
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Regulatory Assets - Continuity Schedule 2007

Account Description	Account Number	Opening Principal Amounts as of Jan-1-07	Transactions (additions) during 2007, excluding interest and adjustments <sup>1</sup>	Transactions (reductions) during 2007, excluding interest and adjustments <sup>1</sup>	Adjustments during 2007 - instructed by Board <sup>2</sup>	Adjustments during 2007 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Recovery Transactions during 2007	Interest Jan-1 to Dec31-07	Closing Interest Amounts as of Dec-31-07	Total Closing Amounts as of Dec-31-07	RRR Filing Amount as of Dec-31-07	Difference
												A	B	C = A - B
LV Variance Account	1550	0	0	0	0	0	0	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(76,310)	1,364,980	(1,941,214)	(25,580)	148,728	(529,396)	0	0	0	0	(529,396)	0	(529,396)
RSVA - Retail Transmission Network Charge	1584	36,330	1,184,234	(1,303,634)	98,796	143,164	158,910	0	0	0	0	158,910	0	158,910
RSVA - Retail Transmission Connection Charge	1586	(140,922)	866,963	(1,000,633)	(25,872)	129,792	(170,672)	0	0	0	0	(170,672)	0	(170,672)
RSVA - Power (Excluding Global Adjustment)	1588	(66,967)	40,378	0	(9,529)	0	(36,118)	0	0	0	0	(36,118)	0	(36,118)
RSVA - Power (Global Adjustment Sub-account)		365,815	0	0	0	0	365,815	0	0	0	0	365,815	0	365,815
Recovery of Regulatory Asset Balances	1590	133,897	0	0	0	0	133,897	0	0	0	0	133,897	0	133,897
Disposition and recovery of Regulatory Balances Account	1596	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>251,843</b>	<b>3,456,555</b>	<b>(4,245,481)</b>	<b>37,815</b>	<b>421,704</b>	<b>(77,564)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(77,564)</b>	<b>0</b>	<b>(77,564)</b>

<sup>1</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

<sup>2</sup> Provide supporting evidence i.e. Board Decision, CRO Order, etc.

<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to

Name of LDC: E.L.K. Energy Inc.  
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**Regulatory Assets - Continuity Schedule 2008**

Account Description	Account Number	Opening Principal Amounts as of Jan-1-08	Transactions (additions) during 2008, excluding interest and adjustments <sup>1</sup>	Transactions (reductions) during 2008, excluding interest and adjustments <sup>1</sup>	Adjustments during 2008 - instructed by Board <sup>2</sup>	Adjustments during 2008 - other <sup>3</sup>	Transfer of Board-approved 2006 amounts to 1595 (2008 COS) <sup>4</sup>	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Recovery Transactions during 2008	Interest Jan-1 to Dec31-08	Transfer of Board-approved 2006 interest amounts to 1595 (2008 COS)	Closing Interest Amounts as of Dec-31-08
LV Variance Account	1550	0	0	0	0	0	0	0	0		0	0	0
RSVA - Wholesale Market Service Charge	1580	(529,396)	1,505,627	(1,622,325)	0	0	0	(646,094)	0		0	0	0
RSVA - Retail Transmission Network Charge	1584	158,910	933,141	(994,601)	0	0	0	97,450	0		0	0	0
RSVA - Retail Transmission Connection Charge	1586	(170,672)	750,193	(1,051,430)	0	0	0	(471,909)	0		0	0	0
RSVA - Power (Excluding Global Adjustment)	1588	(36,118)	0	0	0	0	0	(36,118)	0		0	0	0
RSVA - Power (Global Adjustment Sub-account)		365,815	0	0	0	0	0	365,815	0		0	0	0
Recovery of Regulatory Asset Balances	1590	133,897	0	0	0	0	0	133,897	0	0	0	0	0
Disposition and recovery of Regulatory Balances Account	1595	0						0	0		0		0
<b>Total</b>		<b>(77,564)</b>	<b>3,188,961</b>	<b>(3,668,356)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(556,959)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<sup>1</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.  
<sup>2</sup> Provide supporting evidence i.e. Board Decision, CRO Order, etc.  
<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to  
<sup>4</sup> This records the values of amounts removed from Group One accounts in previous proceedings; but does not enter offsets for disposition of 1590, as recovery has not been completed.

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## Regulatory Assets - Continuity Schedule 2009 - 1588 Power Account Only

Account Description	Account Number	Transactions (additions) during 2009, excluding interest and adjustments <sup>1</sup>	Transactions (reductions) during 2009, excluding interest and adjustments <sup>1</sup>	Adjustments during 2009 - instructed by Board <sup>2</sup>	Adjustments during 2009 - other <sup>3</sup>	Closing Principal Balance as of Sep-30-09
LV Variance Account	1550					
RSVA - Wholesale Market Service Charge	1580					
RSVA - Retail Transmission Network Charge	1584					
RSVA - Retail Transmission Connection Charge	1586					
<b>RSVA - Power (Excluding Global Adjustment)</b>	1588					0
<b>RSVA - Power (Global Adjustment Sub-account)</b>						0
Recovery of Regulatory Asset Balances	1590					
Disposition and recovery of Regulatory Balances Account	1595					
<b>Total</b>		0	0	0	0	0

<sup>1</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

<sup>2</sup> Provide supporting evidence i.e. Board Decision, CRO Order, etc.

<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to

<sup>4</sup> This records the values of amounts removed from Group One accounts in previous proceedings, but does not enter offsets for disposition of 1590, as recovery has not been completed.

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 Effective Date: Saturday, May 01, 2010

**Regulatory Assets - Continuity Schedule Final**

Account Description	Account Number	Opening Principal Amounts as of Jan-1-09 or Oct-01-09	Global Adjustment Reconciliation	Transfer of Board-approved 2007 amounts to 1595 (2009 COS)	Principal Amounts to be disposed	Opening Interest Amounts as of Jan-1-09	Global Adjustment Interest Reconciliation	Interest on Board-approved 2007 amounts prior to transfer Jan-1, 2009 to Date of Transfer	Transfer of Board-approved 2007 interest amounts to 1595 (2009 COS)	Projected Interest on Dec 31 -08 balance from Jan 1, 2009 to Dec 31, 2009 :	Projected Interest on Dec 31 -08 balance from Jan 1, 2010 to April 30, 2010 :	Interest Amounts to be disposed
		A	B	C	E = A + B + C + D	F	G	H	I	J	K	M = F + G + H + I + J + K
LV Variance Account	1550	0			0	0		0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(646,094)		(207,914)	(854,008)	0		0	0	(9,656)	(1,544)	(11,200)
RSVA - Retail Transmission Network Charge	1584	97,450		422,062	519,512	0		0	0	5,874	939	6,813
RSVA - Retail Transmission Connection Charge	1586	(471,909)		(578,087)	(1,049,996)	0		0	0	(11,872)	(1,899)	(13,771)
RSVA - Power (Excluding Global Adjustment)	1588	(36,118)		(97,771)	(133,889)	0		0	0	(1,514)	(242)	(1,756)
RSVA - Power (Global Adjustment Sub-account)		365,815			365,815	0		0	0	4,136	661	4,797
Recovery of Regulatory Asset Balances	1590	133,897		738,476	872,373	0		0	0	9,864	1,577	11,441
Disposition and recovery of Regulatory Balances Account	1595	0			0	0				0	0	0
<b>Total</b>		<b>(556,959)</b>	<b>0</b>	<b>276,766</b>	<b>(280,193)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,168)</b>	<b>(508)</b>	<b>(3,676)</b>

Interest projected on December 31, 2008 closing principal balance.

Month	Prescribed Rate	Monthly Interest
Saturday, January 31, 2009	2.45	0.2081
Saturday, February 28, 2009	2.45	0.1879
Tuesday, March 31, 2009	2.45	0.2081
Thursday, April 30, 2009	1.00	0.0822
Sunday, May 31, 2009	1.00	0.0849
Tuesday, June 30, 2009	1.00	0.0822
Friday, July 31, 2009	0.55	0.0467
Monday, August 31, 2009	0.55	0.0467
Wednesday, September 30, 2009	0.55	0.0452
Saturday, October 31, 2009	0.55	0.0467
Monday, November 30, 2009	0.55	0.0452
Thursday, December 31, 2009	0.55	0.0467
<b>Effective Rate</b>		<b>1.1307</b>

Month	Prescribed Rate	Monthly Interest
Sunday, January 31, 2010	0.55	0.0467
Sunday, February 28, 2010	0.55	0.0422
Wednesday, March 31, 2010	0.55	0.0467
Friday, April 30, 2010	0.55	0.0452
<b>Effective Rate</b>		<b>0.1808</b>



**Name of LDC:** E.L.K. Energy Inc.  
**File Number:** EB-2009-0197  
**Effective Date:** Saturday, May 01, 2010

## Threshold Test

Rate Class	Billed kWh B
Residential	93,091,229
General Service Less Than 50 kW	28,210,674
General Service 50 to 4,999 kW	128,808,729
General Service 50 to 4,999 kW - Time of	0
Unmetered Scattered Load	0
Sentinel Lighting	177,350
Street Lighting	2,362,800
	<u>252,650,782</u>
Total Claim	(283,869 )
Total Claim per kWh	- 0.001124

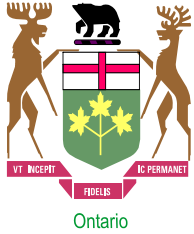


**Name of LDC:** E.L.K. Energy Inc.  
**File Number:** EB-2009-0197  
**Effective Date:** Saturday, May 01, 2010

## Cost Allocation - kWh

Rate Class	Billed kWh	% kWh						Total
			1550	1580	1584	1586	1588 <sup>1</sup>	
Residential	93,091,229	36.8%	0	(318,793 )	193,929	(391,954 )	(49,979 )	(566,797 )
General Service Less Than 50 kW	28,210,674	11.2%	0	(96,608 )	58,769	(118,779 )	(15,146 )	(171,764 )
General Service 50 to 4,999 kW	128,808,729	51.0%	0	(441,108 )	268,336	(542,339 )	(69,156 )	(784,268 )
General Service 50 to 4,999 kW - Time of Use	0	0.0%	0	0	0	0	0	0
Unmetered Scattered Load	0	0.0%	0	0	0	0	0	0
Sentinel Lighting	177,350	0.1%	0	(607 )	369	(747 )	(95 )	(1,080 )
Street Lighting	2,362,800	0.9%	0	(8,091 )	4,922	(9,948 )	(1,269 )	(14,386 )
	<u>252,650,782</u>	<u>100.0%</u>	<u>0</u>	<u>(865,208 )</u>	<u>526,325</u>	<u>(1,063,767 )</u>	<u>(135,645 )</u>	<u>(1,538,295 )</u>

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



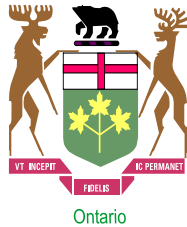
**Name of LDC:** E.L.K. Energy Inc.  
**File Number:** EB-2009-0197  
**Effective Date:** Saturday, May 01, 2010

## Cost Allocation - Non-RPP kWh

Rate Class	Non-RPP kWh	% kWh	1588 <sup>1</sup>
Residential	15,621,770	42.1%	156,202
General Service Less Than 50 kW	3,211,952	8.7%	32,116
General Service 50 to 4,999 kW	18,231,292	49.2%	182,294
General Service 50 to 4,999 kW - Time of Use	0	0.0%	0
Unmetered Scattered Load	0	0.0%	0
Sentinel Lighting	0	0.0%	0
Street Lighting	0	0.0%	0
	<b>37,065,014</b>	<b>100.0%</b>	<b>370,612</b>

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





**Name of LDC:** E.L.K. Energy Inc.  
**File Number:** EB-2009-0197  
**Effective Date:** Saturday, May 01, 2010

## Cost Allocation - 1590

Rate Class	1590 Recovery Share Proportion	1590
Residential	62.5%	552,384
General Service Less Than 50 kW	12.7%	112,244
General Service 50 to 4,999 kW	16.9%	149,365
General Service 50 to 4,999 kW - Time of Use	6.5%	57,448
Unmetered Scattered Load	0.2%	1,768
Sentinel Lighting	0.4%	3,535
Street Lighting	0.8%	7,071
	<b>100.0%</b>	<b>883,814</b>



**Name of LDC:** E.L.K. Energy Inc.  
**File Number:** EB-2009-0197  
**Effective Date:** Saturday, May 01, 2010

## Cost Allocation - 1595

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

-



Name of LDC: E.L.K. Energy Inc.  
 File Number: EB-2009-0197  
 Effective Date: Saturday, May 01, 2010

## Calculation of Regulatory Asset Recovery Rate Rider

Rate Rider Recovery Period - Years **Four**

Rate Rider Effective To Date

**Wednesday, April 30, 2014**

Rate Class	Vol Metric	Billed kWh A	Billed kW B	kWh C	Non-RPP D	1590 E	1595 F	Total G = C + D + E + F	Rate Rider kWh H = G / A (kWh) or H = G / B (kW)
Residential	kWh	93,091,229	0	(566,797 )	156,202	552,384	0	141,788	0.00038
General Service Less Than 50 kW	kWh	28,210,674	0	(171,764 )	32,116	112,244	0	(27,404 )	(0.00024)
General Service 50 to 4,999 kW	kW	128,808,729	206,171	(784,268 )	182,294	149,365	0	(452,609 )	(0.54883)
General Service 50 to 4,999 kW - Time of Use	kWh	0	0	0	0	57,448	0	57,448	0.00000
Unmetered Scattered Load	kWh	0	0	0	0	1,768	0	1,768	0.00000
Sentinel Lighting	kW	177,350	0	(1,080 )	0	3,535	0	2,455	0.00000
Street Lighting	kW	2,362,800	0	(14,386 )	0	7,071	0	(7,316 )	0.00000
		<u>252,650,782</u>	<u>206,171</u>	<u>(1,538,295 )</u>	<u>370,612</u>	<u>883,814</u>	<u>0</u>	<u>(283,869 )</u>	

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



Name of LDC: E.L.K. Energy Inc.  
File Number: EB-2009-0197  
Effective Date: Saturday, May 01, 2010

## Request for Clearance of Deferral and Variance Accounts

Account Description	Account Number	Principal Amounts A	Interest Amounts B	Total Claim C = A + B
LV Variance Account	1550	0	0	0
RSVA - Wholesale Market Service Charge	1580	854,008	11,200	865,208
RSVA - Retail Transmission Network Charge	1584	(519,512)	(6,813)	(526,325)
RSVA - Retail Transmission Connection Charge	1586	1,049,996	13,771	1,063,767
RSVA - Power (Excluding Global Adjustment)	1588	133,889	1,756	135,645
RSVA - Power (Global Adjustment Sub-account)	1588	(365,815)	(4,797)	(370,612)
Recovery of Regulatory Asset Balances	1590	(872,373)	(11,441)	(883,814)
Disposition and recovery of Regulatory Balances Account	1595	(280,193)	(3,676)	(283,869)
Total		0	0	0



Name of LDC: E.L.K. Energy Inc.  
File Number: EB-2009-0197  
Effective Date: Saturday, May 01, 2010

## LDC Information

<b>Applicant Name</b>	E.L.K. Energy Inc.
<b>Application Type</b>	IRM2
<b>OEB Application Number</b>	EB-2009-0197
<b>Tariff Effective Date</b>	May 1, 2010
<b>LDC Licence Number</b>	ED-2003-0015
<b>DRC Rate</b>	0.00700
<b>Customer Bills</b>	12 per year
<b>Distribution Demand Bill Determinant</b>	kW

### **Contact Information**

<b>Name:</b>	Sandra Slater
<b>Title:</b>	Director, Finance & Regulatory Affairs
<b>Phone Number:</b>	519-776-5271 Ext. 13
<b>E-Mail Address:</b>	sslater@elkenegy.com

### **Copyright**

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**Name of LDC:** E.L.K. Energy Inc.  
**File Number:** EB-2009-0197  
**Effective Date:** Saturday, May 01, 2010

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<a href="#">A2.1 Table of Contents</a>	Table of Contents
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<a href="#">C1.1 Smart Meter Funding Adder</a>	Enter Current Tariff Sheet Smart Meter Funding Adder
<a href="#">C3.1 Curr Low Voltage Vol Rt</a>	Current Low Voltage Volumetric Rate
<a href="#">C4.1 Curr Rates &amp; Chgs General</a>	Enter Current Tariff Sheet Rates - General Rate Classes
<a href="#">C7.1 Base Dist Rates Gen</a>	Calculation of Base Distribution Rates - General Rate Classes
<a href="#">D1.1 K-Factor Adjustment WS</a>	K-Factor Adjustment Work Sheet
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<a href="#">D2.2 PILs Adjustm To Rates</a>	PILs Adjustment To Rates
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<a href="#">E1.1 Rate Reb Base Dist Rts Gen</a>	Rate Rebalancing Adjustments to Rates Before Price Cap
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<a href="#">J1.1 Smart Meter Funding Adder</a>	Enter Proposed Tariff Sheet Smart Meter Funding Adder
<a href="#">J2.1 DeferralAccount Rate Rider</a>	Deferral Account Rate Rider
<a href="#">J3.1 App For Low Voltage Vol Rt</a>	Applied for Low Voltage Volumetric Rate
<a href="#">K1.1 App For Dist Rates Gen</a>	Calculation of Proposed Distribution Rates - General Rate Classes
<a href="#">L1.1 Appl For TX Network</a>	Applied For TX Network General
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<a href="#">N1.1 Appl For Mthly R&amp;C General</a>	Monthly Rates and Charges - General Rate Classes
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<a href="#">P2.1 Curr&amp;Appl For Spc Srv Chg</a>	Enter Specific Service Charges from Current Tariff Sheets
<a href="#">P3.1 Curr&amp;Appl For Rtl Srv Chg</a>	Enter Retail Service Charges from Current Tariff Sheets



Name of LDC: E.L.K. Energy Inc.  
 File Number: EB-2009-0197  
 Effective Date: Saturday, May 01, 2010

**Current and Applied For Rate Classes General**

Rate Group	Rate Class	Fixed Metric	Vol Metric
RES	Residential	Customer - 12 per year	kWh
GSLT50	General Service Less Than 50 kW	Customer - 12 per year	kWh
GSGT50	General Service 50 to 4,999 kW	Customer - 12 per year	kW
GSGT50	General Service 50 to 4,999 kW - Time of Use	Customer - 12 per year	kW
USL	Unmetered Scattered Load	Connection - 12 per year	kWh
Sen	Senescent Lighting	Connection - 12 per year	kW
SL	Street Lighting	Connection - 12 per year	kW
NA	Rate Class 8	NA	NA
NA	Rate Class 9	NA	NA
NA	Rate Class 10	NA	NA
NA	Rate Class 11	NA	NA
NA	Rate Class 12	NA	NA
NA	Rate Class 13	NA	NA
NA	Rate Class 14	NA	NA
NA	Rate Class 15	NA	NA
NA	Rate Class 16	NA	NA
NA	Rate Class 17	NA	NA
NA	Rate Class 18	NA	NA
NA	Rate Class 19	NA	NA
NA	Rate Class 20	NA	NA
NA	Rate Class 21	NA	NA
NA	Rate Class 22	NA	NA
NA	Rate Class 23	NA	NA
NA	Rate Class 24	NA	NA
NA	Rate Class 25	NA	NA

EMB  
 Embedded Distributor  
 Low Voltage Wheeling Charge Rate

SB  
 Stand-By  
 Standby PR  
 Standby PR  
 Standby PR  
 Standby - C  
 Standby PR  
 Standby - C  
 Standby PR  
 Standby - L  
 Standby PR  
 Standby D



**Name of LDC:** E.L.K. Energy Inc.  
**File Number:** EB-2009-0197  
**Effective Date:** Saturday, May 01, 2010

## Current Smart Meter Funding Adder

Rate Adder	Smart Meters
Tariff Sheet Disclosure	No
Metric Applied To	Metered Customers
Method of Application	Uniform Service Charge
Uniform Service Charge Amount	1.000000

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	1.000000	Customer - 12 per year	0.000000	kWh
General Service Less Than 50 kW	Yes	1.000000	Customer - 12 per year	0.000000	kWh
General Service 50 to 4,999 kW	Yes	1.000000	Customer - 12 per year	0.000000	kW
General Service 50 to 4,999 kW - Time of Use	Yes	1.000000	Customer - 12 per year	0.000000	kW





**Name of LDC:** E.L.K. Energy Inc.  
**File Number:** EB-2009-0197  
**Effective Date:** Saturday, May 01, 2010

## Current Low Voltage Volumetric Rate

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

Rate Class		Re-Based Low Voltage	Applied PCI	Current Low Voltage
Residential	kWh	0.001500	1.033360	0.001600
General Service Less Than 50 kW	kWh	0.001400	1.033360	0.001400
General Service 50 to 4,999 kW	kW	0.563400	1.033360	0.582200
General Service 50 to 4,999 kW - Time of Use	kW	0.641800	1.033360	0.663200
Unmetered Scattered Load	kWh	0.001400	1.033360	0.001400
Sentinel Lighting	kW	0.000000	1.033360	0.000000
Street Lighting	kW	0.425200	1.033360	0.439400



Name of LDC: E.L.K. Energy Inc.  
 File Number: EB-2009-0197  
 Effective Date: Saturday, May 01, 2010

## Current Rates and Charges General

### Rate Class

#### Residential

Rate Description	Metric	Rate
Service Charge	\$	11.50
Distribution Volumetric Rate	\$/kWh	0.0095
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0053
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0044
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	\$	11.43
Distribution Volumetric Rate	\$/kWh	0.0031
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0048
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0040
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Rate Class

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

Rate Description	Metric	Rate
Service Charge	\$	441.10
Distribution Volumetric Rate	\$/kW	3.4379
Retail Transmission Rate – Network Service Rate	\$/kW	1.9769
Retail Transmission Rate – Network Service Rate – Interval metered	\$/kW	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval metered	\$/kW	1.5774
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Rate Class

#### General Service 50 to 4,999 kW - Time of Use

Rate Descriptor	Metric	Rate
Service Charge	\$	850.13
Distribution Volumetric Rate	\$/kW	0.7896
Retail Transmission Rate – Network Service Rate	\$/kW	0.0000
Retail Transmission Rate – Network Service Rate – Interval metered	\$/kW	2.0971
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval metered	\$/kW	1.7445
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Rate Class

#### Unmetered Scattered Load

Rate Description	Metric	Rate
Service Charge (per connection)	\$	5.59
Distribution Volumetric Rate	\$/kWh	0.0031
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0048
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0040
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Rate Class

#### Sentinel Lighting

Rate Description	Metric	Rate
Service Charge (per connection)	\$	0.40
Distribution Volumetric Rate	\$/kW	0.7574
Retail Transmission Rate – Network Service Rate	\$/kW	1.4986
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2458
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Rate Class

#### Street Lighting

Rate Description	Metric	Rate
Service Charge (per connection)	\$	0.01
Distribution Volumetric Rate	\$/kW	0.5376
Retail Transmission Rate – Network Service Rate	\$/kW	1.4910
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2202
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25



**Name of LDC:** E.L.K. Energy Inc.  
**File Number:** EB-2009-0197  
**Effective Date:** Saturday, May 01, 2010

## Base Distribution Rates General

### Service Charge

Class	Metric	Current Rates	Smart Meters	Current Low Voltage	Current Base Rates
Residential	Customer - 12 per year	11.500000	-1.000000	0.000000	10.500000
General Service Less Than 50 kW	Customer - 12 per year	11.430000	-1.000000	0.000000	10.430000
General Service 50 to 4,999 kW	Customer - 12 per year	441.100000	-1.000000	0.000000	440.100000
General Service 50 to 4,999 kW - Time of Use	Customer - 12 per year	850.130000	-1.000000	0.000000	849.130000
Unmetered Scattered Load	Connection - 12 per year	5.590000	0.000000	0.000000	5.590000
Sentinel Lighting	Connection - 12 per year	0.400000	0.000000	0.000000	0.400000
Street Lighting	Connection - 12 per year	0.010000	0.000000	0.000000	0.010000

### Distribution Volumetric Rate

Class	Metric	Current Rates	Smart Meters	Current Low Voltage	Current Base Rates
Residential	kWh	0.009500	0.000000	-0.001600	0.007900
General Service Less Than 50 kW	kWh	0.003100	0.000000	-0.001400	0.001700
General Service 50 to 4,999 kW	kW	3.437900	0.000000	-0.582200	2.855700
General Service 50 to 4,999 kW - Time of Use	kW	0.789600	0.000000	-0.663200	0.126400
Unmetered Scattered Load	kWh	0.003100	0.000000	-0.001400	0.001700
Sentinel Lighting	kW	0.757400	0.000000	0.000000	0.757400
Street Lighting	kW	0.537600	0.000000	-0.439400	0.098200



Name of LDC: E.L.K. Energy Inc.  
 File Number: EB-2009-0197  
 Effective Date: Saturday, May 01, 2010

## K-Factor Adjustment Worksheet

### Capital Structure Transition

#### Size of Utility (Rate Base)

Year	Small (\$0, \$100M)		Med-Small (\$100M, \$250M)		Med-Large (\$250M, \$1B)		Large >=\$1B	
	Debt	Equity	Debt	Equity	Debt	Equity	Debt	Equity
2007	50.0%	50.0%	55.0%	45.0%	60.0%	40.0%	65.0%	35.0%
2008	53.3%	46.7%	57.5%	42.5%	60.0%	40.0%	62.5%	37.5%
2009	56.7%	43.3%	60.0%	40.0%	60.0%	40.0%	60.0%	40.0%
2010	60.0%	40.0%	60.0%	40.0%	60.0%	40.0%	60.0%	40.0%

### Cost of Capital parameters

ROE	A	9.00%	(Board Approved 2006 EDR Model, Sheet 3-2, Cell E32)
Debt Rate	B	7.25%	(Board Approved 2006 EDR Model, Sheet 3-2, Cell C25)
Rate Base	C	\$ 10,247,703	(Board Approved 2006 EDR Model, Sheet 3-1, Cell F21)
Size of Utility	D	Small	

### Deemed Capital Structure

	Debt	Equity	
2006	E1 50.0%	50.0%	E2
2008	F1 53.3%	46.7%	F2
2009	F1.2 56.7%	43.3%	F2.2
2010	F1.3 60.0%	40.0%	F2.3

Based on C, copies the deemed D/E from row "2007" of the table  
 Based on C, copies the deemed D/E from row "2008" of the table  
 Based on C, copies the deemed D/E from row "2009" of the table  
 Based on C, copies the deemed D/E from row "2010" of the table

### Cost of Capital

2006	G	8.125%	= (E1 X B) + (E2 X A)	<b>Weighted Average Cost of capital</b>
2008	H	8.07%	= (F1 X B) + (F2 X A)	
2009	H1	8.01%	= (F1.2 X B) + (F2.2 X A)	
2010	H2	7.95%	= (F1.3 X B) + (F2.3 X A)	

### Return on Rate Base

2006	I	\$ 832,625.87	= C X G / 100
2008	J	\$ 826,707.82	= C X H / 100
2009	J1	\$ 820,610.44	= C X H1 / 100
2010	J2	\$ 814,692.39	= C X H2 / 100

### Distribution Expenses and Revenue Requirement (before PILs)

Distribution Expenses (other than PILs)	K	\$ 2,614,395	(Board Approved 2006 EDR Model, Sheet 4-1, Cell F15)
Base Revenue Requirement	L	\$ 3,465,520	(Board Approved 2006 EDR Model, Sheet 5-5, Cell F27)
Transformer Allowance Credit	M	\$ 22,033	(Board Approved 2006 EDR Model, Sheet 6-3, Cell "Total" in Row R120)

### Revenue Requirement (before PILs)

2006	N	\$ 3,447,020.87	= J + K
2008	O	\$ 3,441,102.82	= J + K
2009	O2	\$ 3,435,005.44	= J1 + K
2010	O3	\$ 3,429,087.39	= J2 + K

### Target Net Income (EBIT)

2006	\$ 461,146.64	P1 = I - P2
2008	\$ 430,710.96	Q1 = J - Q2
2009	\$ 399,352.99	Q1.2 = J1 - Q2.2
2010	\$ 368,917.31	Q1.3 = J2 - Q2.3

### Interest Expense

2006	\$ 371,479.23	P2 = C X (B X E1 / 100)
2008	\$ 395,996.86	Q2 = C X (B X F1 / 100)
2009	\$ 421,257.45	Q2.2 = C X (B X F1.2 / 100)
2010	\$ 445,775.08	Q2.3 = C X (B X F1.3 / 100)

### PILs

Tax Rate R 29.88% (Board Approved 2006 PILs Model, Sheet "Test Year PILs, Tax Provision", Cell D14)

Large Corporation Tax Allowance (if applicable) - grossed up	\$ -	S	(Board Approved 2006 PILs Model, Sheet "Test Year PILs, Tax Provision", Cell D31)
OCT (Rate Base less \$10,000,000 X 0.30%)	\$ 22,701	T	(Board Approved 2006 PILs Model, Sheet "Test Year PILs, Tax Provision", Cell D30)
PILs Allowance	\$ 353,774	U	(Board Approved 2006 PILs Model, Sheet "Test Year PILs, Tax Provision", Cell D33)
Taxable Income	2006 \$ 776,802	AC	(Board Approved 2006 PILs Model, Sheet "Test Year PILs, Tax Provision", Cell D11)
	2008 \$ 767,708	AD	= AC + (Q1 - P1) * (R / 100)
	2009 \$ 753,336	AD1	= AC + (Q1.2 - P1) * (R / 100)
	2010 \$ 749,244	AD2	= AC + (Q1.3 - P1) * (R / 100)
Federal Tax (grossed up)	2006 \$ 331,016	V	= AC * (R / 100) / (1 - R / 100)
	2008 \$ 327,141	W	= AD * (R / 100) / (1 - R / 100)
	2009 \$ 323,148	W1	= AD1 * (R / 100) / (1 - R / 100)
	2010 \$ 319,273	W2	= AD2 * (R / 100) / (1 - R / 100)

**Base Revenue Requirement Adjustment (including PILs)**

Revenue Requirement (less LCT) (LCT is removed as it was removed in from rates in 2007 EDR)

2006	\$	3,800,737.89	X	= N + V + T
2008	\$	3,790,944.57	Y	= O + W + T
2009	\$	3,780,854.49	Y2	= O2 + W + T
2010	\$	3,771,061.16	Y3	= O3 + W + T

**Base Revenue Requirement (plus transformer allowance credit)**

(Transformer allowance credit needs to be added onto revenue requirement for full rate recovery - similar to LCT calculation in 2007 EDR)

2006	\$	3,487,553.00	Z	= L + M	
2008	\$	3,477,759.68	AA1	= Z + (Y - X)	
2009	\$	3,467,669.59	AA1.2	= Z + (Y2 - X)	
2010	\$	3,457,876.27	AA1.3	= Z + (Y3 - X)	
Difference	2008	\$ -	9,793.32	AA2	= AA1 - Z
	2009	\$ -	10,090.09	AA2.2	= AA1.2 - AA1
	2010	\$ -	9,793.32	AA2.3	= AA1.3 - AA1.2
K-factor	2008		-0.3%	AB	= AA2 / Z
	2009		-0.3%	AC	= AA2.2 / AA1
	2010		-0.3%	AC	= AA2.3 / AA1.2



**Name of LDC:** E.L.K. Energy Inc.  
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## K-Factor Adjustment To Rates

Rate Rebalancing Adjustment	K-Factor Adjust to Rates		
Metric Applied To	All Customers		
Method of Application	Both Uniform%		
Uniform Service Charge Percent	-0.300%	Uniform Volumetric Charge Percent	-0.300% kWh -0.300% kW

### Monthly Service Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	Customer - 12 per year	10.500000	Yes	-0.300%	0.031500
General Service Less Than 50 kW	Customer - 12 per year	10.430000	Yes	-0.300%	0.031290
General Service 50 to 4,999 kW	Customer - 12 per year	440.100000	Yes	-0.300%	1.320300
General Service 50 to 4,999 kW - Time of Use	Customer - 12 per year	849.130000	Yes	-0.300%	2.547390
Unmetered Scattered Load	Connection - 12 per year	5.590000	Yes	-0.300%	0.016770
Sentinel Lighting	Connection - 12 per year	0.400000	Yes	-0.300%	0.001200
Street Lighting	Connection - 12 per year	0.010000	Yes	-0.300%	0.000030

### Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	kWh	0.007900	Yes	-0.300%	0.000024
General Service Less Than 50 kW	kWh	0.001700	Yes	-0.300%	0.000005
General Service 50 to 4,999 kW	kWh	2.855700	Yes	-0.300%	0.008567
General Service 50 to 4,999 kW - Time of Use	kWh	0.126400	Yes	-0.300%	0.000379
Unmetered Scattered Load	kWh	0.001700	Yes	-0.300%	0.000005
Sentinel Lighting	kWh	0.757400	Yes	-0.300%	0.002272
Street Lighting	kWh	0.098200	Yes	-0.300%	0.000295



Name of LDC: E.L.K. Energy Inc.  
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### PILs Adjustment Worksheet

	2006		2008	2008 Adjustment	2009	2009 Adjustment	2010	2010 Adjustment	
<b>From 2006 PIL's Model</b>									
2006 Regulatory Taxable Income (K-Factor Cell H93)	776,802	A	776,802		776,802		776,802		
2006 Corporate Income Tax Rate (K-Factor Cell E85)	29.88%	B	27.26%		26.16%		25.16%		
Corporate PILs/Income Tax Provision for Test Year	232,108	C = A * B	211,785		203,234		195,466		
Income Tax (grossed-up)	331,016	D = C / (1 - B)	291,167	-39,849	275,246	-15,921	261,188	-14,058	2010 Amount to be adjusted
<b>From 2006 EDR Model</b>									
2006 EDR Base Revenue Requirement From Distribution Rates (K-Factor Cell E114)	3,487,553	E	3,487,553		3,487,553		3,487,553		
Grossed up taxes as a % of Revenue Requirement	9.500%	F = D / E	8.300%	-1.200%	7.900%	-0.400%	7.500%	-0.400%	
									2010 Federal Tax Rate Adjustment Factor



**Name of LDC:** E.L.K. Energy Inc.  
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## PILs Adjustment to Rates

Rate Rebalancing Adjustment	PILs Adjustment To Rates		
Metric Applied To	All Customers		
Method of Application	Both Uniform%		
Uniform Service Charge Percent	-0.400%	Uniform Volumetric Charge Percent	-0.400% kWh -0.400% kW

### Monthly Service Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	Customer - 12 per year	10.500000	Yes	-0.400%	0.042000
General Service Less Than 50 kW	Customer - 12 per year	10.430000	Yes	-0.400%	0.041720
General Service 50 to 4,999 kW	Customer - 12 per year	440.100000	Yes	-0.400%	1.760400
General Service 50 to 4,999 kW - Time of Use	Customer - 12 per year	849.130000	Yes	-0.400%	3.396520
Unmetered Scattered Load	Connection - 12 per year	5.590000	Yes	-0.400%	0.022360
Sentinel Lighting	Connection - 12 per year	0.400000	Yes	-0.400%	0.001600
Street Lighting	Connection - 12 per year	0.010000	Yes	-0.400%	0.000040

### Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	kWh	0.007900	Yes	-0.400%	0.000032
General Service Less Than 50 kW	kWh	0.001700	Yes	-0.400%	0.000007
General Service 50 to 4,999 kW	kWh	2.855700	Yes	-0.400%	0.011423
General Service 50 to 4,999 kW - Time of Use	kWh	0.126400	Yes	-0.400%	0.000506
Unmetered Scattered Load	kWh	0.001700	Yes	-0.400%	0.000007
Sentinel Lighting	kW	0.757400	Yes	-0.400%	0.003030
Street Lighting	kW	0.098200	Yes	-0.400%	0.000393





Name of LDC: E.L.K. Energy Inc.  
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## Ontario Capital Tax Adjustment Worksheet

### Ontario Capital Tax Adjustment

#### ONTARIO CAPITAL TAX

##### Section A

	PIL's Model Sheet "Test Year OCT, LCT"			
	2006 EDR	2009 IRM2	2010 IRM2	
Rate Base ("Test Year OCT, LCT")	E17 \$ 10,247,703	\$ 10,247,703	\$ 10,247,703	
Less: Exemption	E18 \$ 9,895,096	\$ 14,842,644	\$ 14,842,644	
Deemed Taxable Capital	E19 \$ 352,607	\$ -	\$ -	
OCT Rate	E21 0.300%	0.225%	0.150%	
Net Amount (Taxable Capital x Rate)	E23 \$ 1,058 A	\$ -	\$ -	\$ -
Base Revenue Requirement (Sheet D1.1 K-factor Adjustment Wrksht")	E105 \$ 3,487,553 B	\$ 3,487,553	\$ 3,487,553	
	<b>C = A/B 0.030%</b>	<b>0.000%</b>	<b>0.000%</b>	<b>0.000%</b>

##### Section B

	PIL's Model Sheet "Test Year OCT, LCT"			
	2006 EDR	2009 2IRM	2009 2IRM	
Taxable Capital	E114 \$ 17,462,029	\$ 17,462,029	\$ 17,462,029	
Capital Tax Calculation				
Deduction from taxable capital	E117 \$ 9,895,096	\$ 14,842,644	\$ 14,842,644	
Net Taxable Capital	E119 \$ 7,566,933	\$ 2,619,385	\$ 2,619,385	
Rate	E121 0.300%	0.225%	0.150%	
			1/2 Year	
Ontario Capital Tax (Deductible, not grossed-up)	E123 \$ 22,701	\$ 5,894	\$ 1,965	-\$ 3,929
Base Revenue Requirement (Sheet D1.1 K-factor Adjustment Wrksht")	E105 \$ 3,487,553	\$ 3,487,553	\$ 3,487,553	
	<b>0.651%</b>	<b>0.169%</b>	<b>0.056%</b>	<b>-0.113%</b>
Ontario Capital Tax (per sheet "Test Year PILs,Tax Provision")	D23 \$ 22,701			-0.113%



**Name of LDC:** E.L.K. Energy Inc.  
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## Ontario Capital Tax Adjustment Worksheet

Rate Rebalancing Adjustment	OCT Adjustment to Rates		
Metric Applied To	All Customers		
Method of Application	Both Uniform%		
Uniform Service Charge Percent	-0.113%	Uniform Volumetric Charge Percent	-0.113% kWh -0.113% kW

### Monthly Service Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	Customer - 12 per year	10.500000	Yes	-0.113%	0.011829
General Service Less Than 50 kW	Customer - 12 per year	10.430000	Yes	-0.113%	0.011750
General Service 50 to 4,999 kW	Customer - 12 per year	440.100000	Yes	-0.113%	0.495817
General Service 50 to 4,999 kW - Time of Use	Customer - 12 per year	849.130000	Yes	-0.113%	0.956630
Unmetered Scattered Load	Connection - 12 per year	5.590000	Yes	-0.113%	0.006298
Sentinel Lighting	Connection - 12 per year	0.400000	Yes	-0.113%	0.000451
Street Lighting	Connection - 12 per year	0.010000	Yes	-0.113%	0.000011

### Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	kWh	0.007900	Yes	-0.113%	0.000009
General Service Less Than 50 kW	kWh	0.001700	Yes	-0.113%	0.000002
General Service 50 to 4,999 kW	kW	2.855700	Yes	-0.113%	0.003217
General Service 50 to 4,999 kW - Time of Use	kW	0.126400	Yes	-0.113%	0.000142
Unmetered Scattered Load	kWh	0.001700	Yes	-0.113%	0.000002
Sentinel Lighting	kW	0.757400	Yes	-0.113%	0.000853
Street Lighting	kW	0.098200	Yes	-0.113%	0.000111



Name of LDC: E.L.K. Energy Inc.  
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## Rate Rebalanced Base Distribution Rates General

### Monthly Service Charge

Class	Metric	Base Rate	K-Factor Adjust to Rates	PILs Adjustment To Rates	OCT Adjustment to Rates	Rate ReBal Base
Residential	Customer - 12 per year	10.500000	-0.031500	-0.042000	-0.011829	10.414671
General Service Less Than 50 kW	Customer - 12 per year	10.430000	-0.031290	-0.041720	-0.011750	10.345240
General Service 50 to 4,999 kW	Customer - 12 per year	440.100000	-1.320300	-1.760400	-0.495817	436.523483
General Service 50 to 4,999 kW - Time of Use	Customer - 12 per year	849.130000	-2.547390	-3.396520	-0.956630	842.229460
Unmetered Scattered Load	Connection - 12 per year	5.590000	-0.016770	-0.022360	-0.006298	5.544672
Sentinel Lighting	Connection - 12 per year	0.400000	-0.001200	-0.001600	-0.000451	0.396749
Street Lighting	Connection - 12 per year	0.010000	-0.000030	-0.000040	-0.000011	0.009919

### Volumetric Distribution Charge

Class	Metric	Base Rate	K-Factor Adjust to Rates	PILs Adjustment To Rates	OCT Adjustment to Rates	Rate ReBal Base
Residential	kWh	0.007900	-0.000024	-0.000032	-0.000009	0.007835
General Service Less Than 50 kW	kWh	0.001700	-0.000005	-0.000007	-0.000002	0.001686
General Service 50 to 4,999 kW	kW	2.855700	-0.008567	-0.011423	-0.003217	2.832493
General Service 50 to 4,999 kW - Time of Use	kW	0.126400	-0.000379	-0.000506	-0.000142	0.125373
Unmetered Scattered Load	kWh	0.001700	-0.000005	-0.000007	-0.000002	0.001686
Sentinel Lighting	kW	0.757400	-0.002272	-0.003030	-0.000853	0.751245
Street Lighting	kW	0.098200	-0.000295	-0.000393	-0.000111	0.097401



Name of LDC: E.L.K. Energy Inc.  
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## GDP-IPI Price Cap Adjustment Worksheet

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



**Name of LDC:** E.L.K. Energy Inc.  
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## GDP-IPI Price Cap Adjustment to Rates

Price Cap Adjustment	GDP-IPI PCI Adjust to Rate		
Metric Applied To	All Customers		
Method of Application	Both Uniform%		
Uniform Service Charge Percent	1.300%	Uniform Volumetric Charge Percent	1.300% kWh 1.300% kW

### Monthly Service Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	Customer - 12 per year	10.414671	Yes	1.300%	0.135391
General Service Less Than 50 kW	Customer - 12 per year	10.345240	Yes	1.300%	0.134488
General Service 50 to 4,999 kW	Customer - 12 per year	436.523483	Yes	1.300%	5.674805
General Service 50 to 4,999 kW - Time of Use	Customer - 12 per year	842.229460	Yes	1.300%	10.948983
Unmetered Scattered Load	Connection - 12 per year	5.544572	Yes	1.300%	0.072079
Sentinel Lighting	Connection - 12 per year	0.396749	Yes	1.300%	0.005158
Street Lighting	Connection - 12 per year	0.009919	Yes	1.300%	0.000129

### Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	kWh	0.007835	Yes	1.300%	0.000102
General Service Less Than 50 kW	kWh	0.001686	Yes	1.300%	0.000022
General Service 50 to 4,999 kW	kW	2.832493	Yes	1.300%	0.036822
General Service 50 to 4,999 kW - Time of Use	kW	0.125373	Yes	1.300%	0.001630
Unmetered Scattered Load	kWh	0.001686	Yes	1.300%	0.000022
Sentinel Lighting	kW	0.751245	Yes	1.300%	0.009766
Street Lighting	kW	0.097401	Yes	1.300%	0.001266



**Name of LDC:** E.L.K. Energy Inc.  
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## After Price Cap Base Distribution Rates General

### Monthly Service Charge

Class	Metric	Base Rate	GDP-IPI PCI Adjust to Rate	After Price Cape Base
Residential	Customer - 12 per year	10.414671	0.135391	10.550062
General Service Less Than 50 kW	Customer - 12 per year	10.345240	0.134488	10.479728
General Service 50 to 4,999 kW	Customer - 12 per year	436.523483	5.674805	442.198288
General Service 50 to 4,999 kW - Time of Use	Customer - 12 per year	842.229460	10.948983	853.178443
Unmetered Scattered Load	Connection - 12 per year	5.544572	0.072079	5.616651
Sentinel Lighting	Connection - 12 per year	0.396749	0.005158	0.401907
Street Lighting	Connection - 12 per year	0.009919	0.000129	0.010048

### Volumetric Distribution Charge

Class	Metric	Base Rate	GDP-IPI PCI Adjust to Rate	After Price Cape Base
Residential	kWh	0.007835	0.000102	0.007937
General Service Less Than 50 kW	kWh	0.001686	0.000022	0.001708
General Service 50 to 4,999 kW	kW	2.832493	0.036822	2.869315
General Service 50 to 4,999 kW - Time of Use	kW	0.125373	0.001630	0.127003
Unmetered Scattered Load	kWh	0.001686	0.000022	0.001708
Sentinel Lighting	kW	0.751245	0.009766	0.761011
Street Lighting	kW	0.097401	0.001266	0.098667



**Name of LDC:** E.L.K. Energy Inc.  
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## Applied For Smart Meter Funding Adder

Rate Adder	Smart Meters
Tariff Sheet Disclosure	Yes
Metric Applied To	Metered Customers
Method of Application	Uniform Service Charge
Uniform Service Charge Amount	1.000000

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	1.000000	Customer - 12 per year	0.000000	kWh
General Service Less Than 50 kW	Yes	1.000000	Customer - 12 per year	0.000000	kWh
General Service 50 to 4,999 kW	Yes	1.000000	Customer - 12 per year	0.000000	kW
General Service 50 to 4,999 kW - Time of Use	Yes	1.000000	Customer - 12 per year	0.000000	kW



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## Regulatory Asset Recovery Rate Rider

Rate Rider	Deferral Account Rate Rider
Sunset Date	30/04/2014 <small>DDMM/YYYY</small>
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.000000	Customer - 12 per year	0.000380	kWh
General Service Less Than 50 kW	Yes	0.000000	Customer - 12 per year	-0.000240	kWh
General Service 50 to 4,999 kW	Yes	0.000000	Customer - 12 per year	-0.548830	kW
General Service 50 to 4,999 kW - Time of Use	No	0.000000	Customer - 12 per year	0.000000	kW
Unmetered Scattered Load	No	0.000000	Connection - 12 per year	0.000000	kWh
Sentinel Lighting	No	0.000000	Connection - 12 per year	0.000000	kW
Street Lighting	No	0.000000	Connection - 12 per year	0.000000	kW





**Name of LDC:** E.L.K. Energy Inc.  
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## Applied For Low Voltage Volumetric Rate

Rate Description	Low Voltage Volumetric Rate	
Select Tariff Sheet Disclosure	Shown on Tariff Sheet	
Metric Applied To	All Customers	
Method of Application	Distinct Volumetric	
Rate Class		Applied for Low Voltage
Residential	kWh	0.001600
General Service Less Than 50 kW	kWh	0.001400
General Service 50 to 4,999 kW	kW	0.582200
General Service 50 to 4,999 kW - Time of Use	kW	0.663200
Unmetered Scattered Load	kWh	0.001400
Sentinel Lighting	kW	0.000000
Street Lighting	kW	0.439400



**Name of LDC:** E.L.K. Energy Inc.  
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## Applied For Distribution Rates General

### Monthly Service Charge

Class	Metric	Base Rate	Final Base
Residential	Customer - 12 per year	10.550062	10.550062
General Service Less Than 50 kW	Customer - 12 per year	10.479728	10.479728
General Service 50 to 4,999 kW	Customer - 12 per year	442.198288	442.198288
General Service 50 to 4,999 kW - Time of Use	Customer - 12 per year	853.178443	853.178443
Unmetered Scattered Load	Connection - 12 per year	5.616651	5.616651
Sentinel Lighting	Connection - 12 per year	0.401907	0.401907
Street Lighting	Connection - 12 per year	0.010048	0.010048

### Volumetric Distribution Charge

Class	Metric	Base Rate	Final Base
Residential	kWh	0.007937	0.007937
General Service Less Than 50 kW	kWh	0.001708	0.001708
General Service 50 to 4,999 kW	kW	2.869315	2.869315
General Service 50 to 4,999 kW - Time of Use	kW	0.127003	0.127003
Unmetered Scattered Load	kWh	0.001708	0.001708
Sentinel Lighting	kW	0.761011	0.761011
Street Lighting	kW	0.098667	0.098667



**Name of LDC:** E.L.K. Energy Inc.  
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## Applied For TX Network General

Method of Application	Uniform Percentage				
Uniform Percentage	3.500%				
Rate Class	Applied to Class				
<b>Residential</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Network Service Rate	\$/kWh	0.005300	3.500%	0.000186	0.005486
Rate Class	Applied to Class				
<b>General Service Less Than 50 kW</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Network Service Rate	\$/kWh	0.004800	3.500%	0.000168	0.004968
Rate Class	Applied to Class				
<b>General Service 50 to 4,999 kW</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Network Service Rate	\$/kW	1.976900	3.500%	0.069192	2.046092
Rate Class	Applied to Class				
<b>General Service 50 to 4,999 kW - Time of Use</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Network Service Rate – Interval me	\$/kW	2.097100	3.500%	0.073399	2.170499
Rate Class	Applied to Class				
<b>Unmetered Scattered Load</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Network Service Rate	\$/kWh	0.004800	3.500%	0.000168	0.004968
Rate Class	Applied to Class				
<b>Sentinel Lighting</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Network Service Rate	\$/kW	1.498600	3.500%	0.052451	1.551051
Rate Class	Applied to Class				
<b>Street Lighting</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Network Service Rate	\$/kW	1.491000	3.500%	0.052185	1.543185



Name of LDC: E.L.K. Energy Inc.  
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## Applied For TX Connection General

Method of Application	Uniform Percentage				
Uniform Percentage	-2.200%				
Rate Class	Applied to Class				
<b>Residential</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connectio	\$/kWh	0.004400	-2.200%	-0.000097	0.004303
Rate Class	Applied to Class				
<b>General Service Less Than 50 kW</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connectio	\$/kWh	0.004000	-2.200%	-0.000088	0.003912
Rate Class	Applied to Class				
<b>General Service 50 to 4,999 kW</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connectio	\$/kW	1.577400	-2.200%	-0.034703	1.542697
Rate Class	Applied to Class				
<b>General Service 50 to 4,999 kW - Time of Use</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connectio	\$/kW	1.744500	-2.200%	-0.038379	1.706121
Rate Class	Applied to Class				
<b>Unmetered Scattered Load</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connectio	\$/kWh	0.004000	-2.200%	-0.000088	0.003912
Rate Class	Applied to Class				
<b>Sentinel Lighting</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connectio	\$/kW	1.245800	-2.200%	-0.027408	1.218392
Rate Class	Applied to Class				
<b>Street Lighting</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connectio	\$/kW	1.220200	-2.200%	-0.026844	1.193356



**Name of LDC:** E.L.K. Energy Inc.  
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## Applied For Monthly Rates and Charges General

Rate Class		
<b>Residential</b>		
Rate Description	Metric	Rate
Service Charge	\$	10.55
Service Charge Smart Meters	\$	1.00
Distribution Volumetric Rate	\$/kWh	0.0079
Low Voltage Volumetric Rate	\$/kWh	0.0016
Distribution Volumetric Deferral Account Rate Rider – effective until Tuesday, December 31, 2013	\$/kWh	0.00038
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0055
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0043
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		
<b>General Service Less Than 50 kW</b>		
Rate Description	Metric	Rate
Service Charge	\$	10.48
Service Charge Smart Meters	\$	1.00
Distribution Volumetric Rate	\$/kWh	0.0017
Low Voltage Volumetric Rate	\$/kWh	0.0014
Distribution Volumetric Deferral Account Rate Rider – effective until Tuesday, December 31, 2013	\$/kWh	(0.00024)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0050
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0039
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

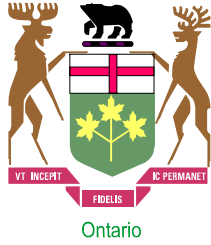
Rate Class		
<b>General Service 50 to 4,999 kW</b>		
Rate Description	Metric	Rate
Service Charge	\$	442.20
Service Charge Smart Meters	\$	1.00
Distribution Volumetric Rate	\$/kW	2.8693
Low Voltage Volumetric Rate	\$/kW	0.5822
Distribution Volumetric Deferral Account Rate Rider – effective until Tuesday, December 31, 2013	\$/kW	(0.54883)
Retail Transmission Rate – Network Service Rate	\$/kW	2.0461
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5427
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		
<b>General Service 50 to 4,999 kW - Time of Use</b>		
Rate Description	Metric	Rate
Service Charge	\$	853.18
Service Charge Smart Meters	\$	1.00
Distribution Volumetric Rate	\$/kW	0.1270
Low Voltage Volumetric Rate	\$/kW	0.6632
Retail Transmission Rate – Network Service Rate – Interval metered	\$/kW	2.1705
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval metered	\$/kW	1.7061
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		
<b>Unmetered Scattered Load</b>		
Rate Description	Metric	Rate
Service Charge (per connection)	\$	5.62
Distribution Volumetric Rate	\$/kWh	0.0017
Low Voltage Volumetric Rate	\$/kWh	0.0014
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0050
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0039
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Rate Class		
<b>Sentinel Lighting</b>		
Rate Description	Metric	Rate
Service Charge (per connection)	\$	0.40
Distribution Volumetric Rate	\$/kW	0.7610
Retail Transmission Rate – Network Service Rate	\$/kW	1.5511
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2184
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		
<b>Street Lighting</b>		
Rate Description	Metric	Rate
Service Charge (per connection)	\$	0.01
Distribution Volumetric Rate	\$/kW	0.0967
Low Voltage Volumetric Rate	\$/kW	0.4394
Retail Transmission Rate – Network Service Rate	\$/kW	1.5432
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1934
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25



**Name of LDC:** E.L.K. Energy Inc.  
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## Current and Applied For Loss Factors

### LOSS FACTORS

Current

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

1.0791  
N/A  
1.0683  
N/A



Name of LDC: E.L.K. Energy Inc.  
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## Summary of Changes To General Service Charge and Distribution Volumetric Charge

	Fixed	Volumetric
	(\$)	\$/kWh
<b>Residential</b>		
<b>Current Tariff Distribution Rates</b>	<b>11.50</b>	<b>0.0095</b>
Less: Rate Adders Embedded in Tariff Rates		
Smart Meters	-1.00	0.0000
Low Voltage Volumetric Charge	0.00	-0.0016
<b>Total: Rate Adders Embedded in Tariff Rates</b>	<b>-1.00</b>	<b>-0.0016</b>
<b>Current Base Distribution Rates</b>	<b>10.50</b>	<b>0.0079</b>
Rate Rebalancing Adjustments		
K-Factor Adjust to Rates	-0.03	0.0000
PLs Adjustment To Rates	-0.04	0.0000
OCT Adjustment to Rates	-0.01	0.0000
<b>Total Rate Rebalancing Adjustments</b>	<b>-0.09</b>	<b>-0.0001</b>
Price Cap Adjustments		
GDP-IPI PCI Adjust to Rate	0.14	0.0001
<b>Total Price Cap Adjustments</b>	<b>0.14</b>	<b>0.0001</b>
<b>Applied For Base Distribution Rates</b>	<b>10.55</b>	<b>0.0079</b>
<b>Applied For Tariff Distribution Rates</b>	<b>10.55</b>	<b>0.0079</b>
	0.00	0.0000

	Fixed	Volumetric
	(\$)	\$/kWh
<b>General Service Less Than 50 kW</b>		
<b>Current Tariff Rates</b>	<b>11.43</b>	<b>0.0031</b>
Less: Rate Adders Embedded in Tariff Rates		
Smart Meters	-1.00	0.0000
Low Voltage Volumetric Charge	0.00	-0.0014
<b>Total: Rate Adders Embedded in Tariff Rates</b>	<b>-1.00</b>	<b>-0.0014</b>
<b>Current Base Distribution Rates</b>	<b>10.43</b>	<b>0.00</b>
Rate Rebalancing Adjustments		
K-Factor Adjust to Rates	-0.03	0.0000
PLs Adjustment To Rates	-0.04	0.0000
OCT Adjustment to Rates	-0.01	0.0000
<b>Total Rate Rebalancing Adjustments</b>	<b>-0.08</b>	<b>0.0000</b>
Price Cap Adjustments		
GDP-IPI PCI Adjust to Rate	0.13	0.0000
<b>Total Price Cap Adjustments</b>	<b>0.13</b>	<b>0.0000</b>
<b>Applied For Base Distribution Rates</b>	<b>10.48</b>	<b>0.00</b>
<b>Applied For Tariff Distribution Rates</b>	<b>10.48</b>	<b>0.0017</b>
	0.00	0.0000

	Fixed	Volumetric
	(\$)	\$/kW
<b>General Service 50 to 4,999 kW</b>		
<b>Current Tariff Rates</b>	<b>441.10</b>	<b>3.4379</b>
Less: Rate Adders Embedded in Tariff Rates		
Smart Meters	-1.00	0.0000
Low Voltage Volumetric Charge	0.00	-0.5822
<b>Total: Rate Adders Embedded in Tariff Rates</b>	<b>-1.00</b>	<b>-0.5822</b>
<b>Current Base Distribution Rates</b>	<b>440.10</b>	<b>2.86</b>
Rate Rebalancing Adjustments		
K-Factor Adjust to Rates	-1.32	-0.0086
PLs Adjustment To Rates	-1.76	-0.0114
OCT Adjustment to Rates	-0.50	-0.0032
<b>Price Cap Adjustments</b>	<b>-3.58</b>	<b>-0.0232</b>
Price Cap Adj		
GDP-IPI PCI Adjust to Rate	5.67	0.0368
<b>Total Price Cap Adjustments</b>	<b>5.67</b>	<b>0.0368</b>
<b>Applied For Base Distribution Rates</b>	<b>442.20</b>	<b>2.87</b>
<b>Applied For Tariff Distribution Rates</b>	<b>442.20</b>	<b>2.8693</b>
	0.00	0.0000

	Fixed	Volumetric
	(\$)	\$/kW
<b>General Service 50 to 4,999 kW - Time of Use</b>		
<b>Current Tariff Rates</b>	<b>850.13</b>	<b>0.7896</b>
Less: Rate Adders Embedded in Tariff Rates		
Smart Meters	-1.00	0.0000

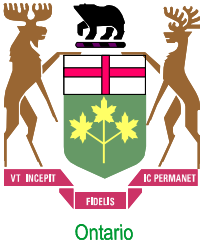
Low Voltage Volumetric Charge	0.00	-0.6632
<b>Total: Rate Adders Embedded in Tariff Rates</b>	<b>-1.00</b>	<b>-0.6632</b>
<b>Current Base Distribution Rates</b>	<b>849.13</b>	<b>0.13</b>
Rate Rebalancing Adjustments		
K-Factor Adjust to Rates	-2.55	-0.0004
PILs Adjustment To Rates	-3.40	-0.0005
OCT Adjustment to Rates	-0.96	-0.0001
<b>Total Rate Rebalancing Adjustments</b>	<b>-6.90</b>	<b>-0.0010</b>
GDP-IPi PCI Adjust to Rate	10.95	0.0016
<b>Applied For Base Distribution Rates</b>	<b>-1.00</b>	<b>-0.66</b>
<b>Applied For Tariff Distribution Rates</b>	<b>853.18</b>	<b>0.1270</b>
	0.00	0.0000

	Fixed	Volumetric
	(\$)	\$/kWh
<b>Unmetered Scattered Load</b>		
<b>Current Tariff Rates</b>	<b>5.59</b>	<b>0.0031</b>
Less: Rate Adders Embedded in Tariff Rates		
Low Voltage Volumetric Charge	0.00	-0.0014
<b>Total: Rate Adders Embedded in Tariff Rates</b>	<b>0.00</b>	<b>-0.0014</b>
<b>Current Base Distribution Rates</b>	<b>5.59</b>	<b>0.00</b>
Rate Rebalancing Adjustments		
K-Factor Adjust to Rates	-0.02	0.0000
PILs Adjustment To Rates	-0.02	0.0000
OCT Adjustment to Rates	-0.01	0.0000
<b>Total Rate Rebalancing Adjustments</b>	<b>-0.05</b>	<b>0.0000</b>
Price Cap Adjustments		
GDP-IPi PCI Adjust to Rate	0.07	0.0000
<b>Total Price Cap Adjustments</b>	<b>0.07</b>	<b>0.0000</b>
<b>Applied For Base Distribution Rates</b>	<b>5.62</b>	<b>0.00</b>
<b>Applied For Tariff Distribution Rates</b>	<b>5.62</b>	<b>0.0017</b>
	0.00	0.0000

	Fixed	Volumetric
	(\$)	\$/kW
<b>Sentinel Lighting</b>		
<b>Current Tariff Rates</b>	<b>0.40</b>	<b>0.7574</b>
<b>Current Base Distribution Rates</b>	<b>0.40</b>	<b>0.76</b>
Rate Rebalancing Adjustments		
K-Factor Adjust to Rates	0.00	-0.0023
PILs Adjustment To Rates	0.00	-0.0030
OCT Adjustment to Rates	0.00	-0.0009
<b>Total Rate Rebalancing Adjustments</b>	<b>0.00</b>	<b>-0.0062</b>
Price Cap Adjustments		
GDP-IPi PCI Adjust to Rate	0.01	0.0098
<b>Total Price Cap Adjustments</b>	<b>0.01</b>	<b>0.0098</b>
<b>Applied For Base Distribution Rates</b>	<b>0.40</b>	<b>0.76</b>
<b>Applied For Tariff Distribution Rates</b>	<b>0.40</b>	<b>0.7610</b>
	0.00	0.0000

	Fixed	Volumetric
	(\$)	\$/kW
<b>Street Lighting</b>		
<b>Current Tariff Rates</b>	<b>0.01</b>	<b>0.5376</b>
Less: Rate Adders Embedded in Tariff Rates		
Low Voltage Volumetric Charge	0.00	-0.4394
<b>Total: Rate Adders Embedded in Tariff Rates</b>	<b>0.00</b>	<b>-0.4394</b>
<b>Current Base Distribution Rates</b>	<b>0.01</b>	<b>0.10</b>
Rate Rebalancing Adjustments		
K-Factor Adjust to Rates	0.00	-0.0003
PILs Adjustment To Rates	0.00	-0.0004
OCT Adjustment to Rates	0.00	-0.0001
<b>Total Rate Rebalancing Adjustments</b>	<b>0.00</b>	<b>-0.0008</b>
Price Cap Adjustments		
GDP-IPi PCI Adjust to Rate	0.00	0.0013
<b>Total Price Cap Adjustments</b>	<b>0.00</b>	<b>0.0013</b>
<b>Applied For Base Distribution Rates</b>	<b>0.01</b>	<b>0.10</b>
<b>Applied For Tariff Distribution Rates</b>	<b>0.01</b>	<b>0.0987</b>
	0.00	0.0000





**Name of LDC:** E.L.K. Ener  
**File Number:** EB-2009-0  
**Effective Date:** Saturday, 1

## Summary of Change





gy Inc.  
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 May 01, 2010

## s To Tariff Rate Adders

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

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

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

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

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

	Fixed	Volumetric
<b>General Service 50 to 4,999 kW</b>	(\$)	\$
<b>Proposed Tariff Rates Adders</b>		
Smart Meters	1.00	0.0000

<b>Total Proposed Tariff Rates Adders</b>	<b>1.00</b>	<b>0.0000</b>
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	Fixed	Volumetric
<b>General Service 50 to 4,999 kW - Time of Use</b>	(\$)	\$/kWh

	Fixed	Volumetric
<b>General Service 50 to 4,999 kW - Time of Use</b>	(\$)	0
<b>Proposed Tariff Rates Adders</b>		
Smart Meters	1.00	0.0000
<b>Total Proposed Tariff Rates Adders</b>	<b>1.00</b>	<b>0.0000</b>

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

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

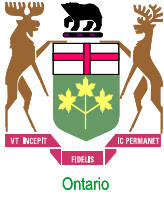
	Fixed	Volumetric
<b>Sentinel Lighting</b>	(\$)	0

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

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

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





**Name of LDC:** E.L.K. Energy Inc.  
**File Number:** EB-2009-0197  
**Effective Date:** Saturday, May 01, 2010

## Summary of Changes To Tariff Rate Riders

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

	Fixed	Volumetric
<b>Residential</b>	(\$)	\$/kWh
<b>Proposed Tariff Rates Riders</b>		
Deferral Account Rate Rider	0.00	0.0004
<b>Total Proposed Tariff Rates Riders</b>	<b>0.00</b>	<b>0.0004</b>

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

	Fixed	Volumetric
<b>General Service Less Than 50 kW</b>	(\$)	\$
<b>Proposed Tariff Rates Riders</b>		
Deferral Account Rate Rider	0.00	-0.0002
<b>Total Proposed Tariff Rates Riders</b>	<b>0.00</b>	<b>-0.0002</b>

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

	Fixed	Volumetric
<b>General Service 50 to 4,999 kW</b>	(\$)	\$
<b>Proposed Tariff Rates Riders</b>		
Deferral Account Rate Rider	0.00	-0.5488
<b>Total Proposed Tariff Rates Riders</b>	<b>0.00</b>	<b>-0.5488</b>

	Fixed	Volumetric
<b>General Service 50 to 4,999 kW - Time of Use</b>	(\$)	\$/kWh

	Fixed	Volumetric
<b>General Service 50 to 4,999 kW - Time of Use</b>	(\$)	0
<b>Proposed Tariff Rates Riders</b>		
<b>Total Proposed Tariff Rates Riders</b>	<b>0.00</b>	<b>0.0000</b>

	Fixed	Volumetric

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

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

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

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

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





Name of LDC: E.L.K. Energy Inc.  
 File Number: EB-2009-0197  
 Effective Date: Saturday, May 01, 2010

**Calculation of Bill Impacts**



**Street Lighting**

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	0.01	0.01
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	0.5376	0.0987
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	-	0.4394
Distribution Volumetric Rate Rider(s)	\$/kW	-	-
Retail Transmission Rate – Network Service Rate	\$/kW	1.4910	1.5432
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2202	1.1934
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

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

**Loss Factor 1.0791**

Street Lighting	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	40	0.0570	2.28	40	0.0570	2.28	0.00	0.0%	64.23%
Energy Second Tier (kWh)	0	0.0660	0.00	0	0.0660	0.00	0.00	0.0%	0.00%
<b>Sub-Total: Energy</b>			<b>2.28</b>			<b>2.28</b>	<b>0.00</b>	<b>0.0%</b>	<b>64.23%</b>
Service Charge	1	0.01	0.01	1	0.01	0.01	0.00	0.0%	0.28%
Service Charge Rate Adder(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	0.10	0.5376	0.05	0.10	0.0987	0.01	-0.04	(80.0%)	0.28%
Distribution Volumetric Rate Adder(s)	0.10	0.0000	0.00	0.10	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	0.10	0.0000	0.00	0.10	0.4394	0.04	0.04	0.0%	1.13%
Distribution Volumetric Rate Rider(s)	0.10	0.0000	0.00	0.10	0.0000	0.00	0.00	0.0%	0.00%
<b>Total: Distribution</b>			<b>0.06</b>			<b>0.06</b>	<b>0.00</b>	<b>0.0%</b>	<b>1.69%</b>
Retail Transmission Rate – Network Service Rate	0.10	1.4910	0.15	0.10	1.5432	0.15	0.00	0.0%	4.23%
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.10	1.2202	0.12	0.10	1.1934	0.12	0.00	0.0%	3.35%
<b>Total: Retail Transmission</b>			<b>0.27</b>			<b>0.27</b>	<b>0.00</b>	<b>0.0%</b>	<b>7.61%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>0.33</b>			<b>0.33</b>	<b>0.00</b>	<b>0.0%</b>	<b>9.30%</b>
Wholesale Market Service Rate	40	0.0052	0.21	40	0.0052	0.21	0.00	0.0%	5.92%
Rural Rate Protection Charge	40	0.0013	0.05	40	0.0013	0.05	0.00	0.0%	1.41%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	7.04%
<b>Sub-Total: Regulatory</b>			<b>0.51</b>			<b>0.51</b>	<b>0.00</b>	<b>0.0%</b>	<b>14.37%</b>
<b>Debt Retirement Charge (DRC)</b>	37	0.00700	0.26	37	0.00700	0.26	0.00	0.0%	7.32%
<b>Total Bill before Taxes</b>			<b>3.38</b>			<b>3.38</b>	<b>0.00</b>	<b>0.0%</b>	<b>92.21%</b>
GST	3.38	5%	0.17	3.38	5%	0.17	0.00	0.0%	4.79%
<b>Total Bill</b>			<b>3.55</b>			<b>3.55</b>	<b>0.00</b>	<b>0.0%</b>	<b>100.00%</b>

**Rate Class Threshold Test**

**Street Lighting**

	kWh	37	73	110	146	183
Loss Factor Adjusted kWh		40	79	119	158	198
	kWh	0.10	0.20	0.30	0.40	0.50
Load Factor		50.7%	50.0%	50.3%	50.0%	50.2%

**Energy**

Applied For Bill	\$ 2.28	\$ 4.50	\$ 6.78	\$ 9.01	\$ 11.29
Current Bill	\$ 2.28	\$ 4.50	\$ 6.78	\$ 9.01	\$ 11.29
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	64.2%	66.6%	67.5%	67.9%	68.2%

**Distribution**

Applied For Bill	\$ 0.06	\$ 0.12	\$ 0.17	\$ 0.23	\$ 0.28
Current Bill	\$ 0.06	\$ 0.12	\$ 0.17	\$ 0.23	\$ 0.28
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	1.7%	1.8%	1.7%	1.7%	1.7%

**Retail Transmission**

Applied For Bill	\$ 0.27	\$ 0.55	\$ 0.82	\$ 1.10	\$ 1.37
Current Bill	\$ 0.27	\$ 0.54	\$ 0.82	\$ 1.09	\$ 1.36
\$ Impact	\$ -	\$ 0.01	\$ -	\$ 0.01	\$ 0.01
% Impact	0.0%	1.9%	0.0%	0.9%	0.7%
% of Total Bill	7.6%	8.1%	8.2%	8.3%	8.3%

**Delivery (Distribution and Retail Transmission)**

Applied For Bill	\$ 0.33	\$ 0.67	\$ 0.99	\$ 1.33	\$ 1.65
Current Bill	\$ 0.33	\$ 0.66	\$ 0.99	\$ 1.32	\$ 1.64
\$ Impact	\$ -	\$ 0.01	\$ -	\$ 0.01	\$ 0.01
% Impact	0.0%	1.5%	0.0%	0.8%	0.6%
% of Total Bill	9.3%	9.9%	9.9%	10.0%	10.0%

**Regulatory**

Applied For Bill	\$ 0.51	\$ 0.76	\$ 1.02	\$ 1.28	\$ 1.54
Current Bill	\$ 0.51	\$ 0.76	\$ 1.02	\$ 1.28	\$ 1.54
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	14.4%	11.2%	10.2%	9.6%	9.3%

**Debt Retirement Charge**

Applied For Bill	\$ 0.26	\$ 0.51	\$ 0.77	\$ 1.02	\$ 1.28
Current Bill	\$ 0.26	\$ 0.51	\$ 0.77	\$ 1.02	\$ 1.28
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	7.3%	7.5%	7.7%	7.7%	7.7%

**GST**

Applied For Bill	\$ 0.17	\$ 0.32	\$ 0.48	\$ 0.63	\$ 0.79
Current Bill	\$ 0.17	\$ 0.32	\$ 0.48	\$ 0.63	\$ 0.79
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.8%	4.7%	4.8%	4.7%	4.8%

**Total Bill**

Applied For Bill	\$ 3.55	\$ 6.76	\$ 10.04	\$ 13.27	\$ 16.55
Current Bill	\$ 3.55	\$ 6.75	\$ 10.04	\$ 13.26	\$ 16.54
\$ Impact	\$ -	\$ 0.01	\$ -	\$ 0.01	\$ 0.01
% Impact	0.0%	0.1%	0.0%	0.1%	0.1%



**Name of LDC:** E.L.K. Energy Inc.  
**File Number:** EB-2009-0197  
**Effective Date:** Saturday, May 01, 2010

## Current and Applied For Allowances

### Allowances

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





**Name of LDC:** E.L.K. Energy Inc.  
**File Number:** EB-2009-0197  
**Effective Date:** Saturday, May 01, 2010

## Current and Applied For Retail Service Charges

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

**1. Ref: 2010 IRM2 Rate Generator – LV**

Sheet “C3.1 Curr Low Voltage Vol Rt” of the 2010 IRM2 Rate Generator are show below under the caption Rate Generator.

Rate Description	Low Voltage Volumetric Rate	Update sheet
Select Tariff Sheet Disclosure	No - Embedded in Vol Rate	
Metric Applied To	All Customers	
Method of Application	Distinct Volumetric	

Rate Class		Current Low Voltage
Residential	kWh	0.001500
General Service Less Than 50 kW	kWh	0.001400
General Service 50 to 4,999 kW	kW	0.563400
General Service 50 to 4,999 kW - Time of Use	kW	0.641800
Unmetered Scattered Load	kWh	0.001400
Sentinel Lighting	kW	0.000000
Street Lighting	kW	0.425200

- a) Please confirm that the current low voltage volumetric rate adder is embedded in the distribution volumetric rate and not “Tarriff Sheet Disclosure”.

*E.L.K. Energy Response: The low voltage volumetric rate adder is embedded in the distribution volumetric rate and not “Tarriff Sheet Disclosure”. The IRM2 model has been updated to reflect this.*

- b) Please confirm that the cumulative Price Index value of 1.03336 should be applied to the Low Voltage Rates.

*E.L.K. Energy Response: Yes the cumulative Price Cap Index value of 1.03336 should be applied to the Low Voltage Rates.*

**2. Ref: 2010 IRM Deferral Variance Account 1588 – Power**

The 2008 ending balances reported in the 2010 IRM Deferral Variance Account workform prepared by E.L.K. Energy shows the split for account 1588 – Power and Global Adjustment. On October 15, 2009 the Board issued “Regulatory Audit and Accounting Bulletin 200901” which clarified the accounting rules for reporting the 1588-Global Adjustment sub-account.

- a) Has E.L.K. Energy reviewed the Regulatory Audit & Accounting Bulletin 200901 dated October 15, 2009, and ensured that it has accounted for account 1588 and sub-account Global Adjustment in accordance with this Bulletin?

*E.L.K. Energy Response: Yes E.L.K. Energy has reviewed the Regulatory Audit & Accounting Bulletin 200901 dated October 15, 2009. Account 1588 and sub-account Global Adjustment has been accounted for in accordance with this Bulletin.*

- b) Has E.L.K. Energy made adjustments subsequent to filing the 2010 IRM2 application and need to re-file an updated 2010 IRM Deferral Variance Account workform?

*E.L.K. Energy Response: E.L.K. Energy has not made adjustments subsequent to the filing of the 2010 IRM2 application and does not need to re-file an updated 2010 Deferral Variance Account workform for this reason.*

**3. Ref: 2010 IRM Deferral Variance Account – 1588 – Global Adjustment**

On November 13, 2009 Board Staff prepared a submission in the Enersource EB-2009-0193 2010 IRM3 Application. The following is an excerpt from the submission in respect to Board staff concerns with the current proposal for handling the disposition of the USoA 1588 – Global Adjustment.

*The EDDVAR Report as well as the Board’s Decision in EB-2009-0113 adopted an allocation of the GA sub-account balance based on kWh for non RPP customers by rate class. Traditionally this allocation would then be combined with all other allocated variance account balances by rate class. The combined balance by rate class would be divided by the volumetric billing determinants (kWh or kW) from the most recent audited year end or Board approved forecast, if available. This process hence spreads the recovery or refund of allocated account balances to all customers in the affected rate class.*

*This method was factored on two premises; a) that the recovery/refund of a variance unique to a subset of customers within a rate class would not be unfair to the rate class as a whole and b) that the distributors’ billing systems would not be able to bill a subset of customers within a rate class, without placing a significant burden to the distributor.*

*For these reasons the Board’s original Deferral Variance Account workflow was modeled on this basis. However based on Enersource’s evidence, there could be material unfairness to RPP customers within the affected rate classes.*

*Therefore Board staff suggests that a separate rate rider be established to clear GA sub-account balance to Non-RPP customers within rate classes.*

*What remains unclear to Board staff is whether Enersource’s billing system could accommodate that change within a reasonable timeframe.”*

Board staff would like to poll E.L.K. Energy on the above issue.

- a) Board staff is proposing that a separate disposition rate rider be applied prospectively to Non-RPP customers for 1588 Global Adjustment. Does E.L.K. Energy agree that this proposal would be fair to all customers? Why or why not?

*E.L.K. Energy Response: E.L.K. Energy agrees that a separate disposition rate rider applied prospectively to Non-RPP customers for 1588 Global Adjustments would be the most fair proposal ensuring that the same subset of customers to whom the variance relates to is the same subset of customers who recovery/refund the variance.*

- b) If the Board were to order E.L.K. Energy to provide such a rate rider, would E.L.K. Energy's billing system be capable of billing non-RPP the separate rate rider? What complications if any, would E.L.K. Energy see with this rate rider?

*E.L.K. Energy Response: While E.L.K. Energy agrees that this method would be the most equitable, we do have concerns whether the billing system is capable of billing non-RPP customers a separate rate rider. Further complications would include customers who change from non-RPP to RPP. For example residential Customer A may have been with a retailer (non-RPP) when the variance arose however at the time of disposition, Customer A may no longer be with a retailer (RPP). It will be difficult to manage these changes particularly in the residential rate class.*

- c) If E.L.K. Energy were to be unable to bill in this fashion what would E.L.K. Energy consider proposing in the alternative?

*E.L.K. Energy Response: The only other alternative is the method proposed in the Board's Decision EB-2009-0113.*



**4. Ref: 2010 IRM Deferral Variance Billing Determinants**

Below are the Billed kWh for non-RPP customers identified on Sheet “B1.3 Rate Class and Bill Det” of the workform.

Rate Class	Billed kWh for Non-RPP customers D
Residential	15,621,770
General Service Less Than 50 kW	3,211,952
General Service 50 to 4,999 kW	18,231,292

- a) Please identify if these values estimated values or actual values and specify the applicable period.

*E.L.K. Energy Response: These are actual values for the 2008 year.*

- b) If the above values are estimated please explain why E.L.K. Energy is unable to determine actual.

*E.L.K. Energy Response: Not applicable, see a) above.*

- c) As discussed in one of the questions above Board staff have proposed a non-RPP customer rate rider for disposition of the 1588 – Global adjustment. If accepted would E.L.K. Energy support using the numbers above as the most reasonable denominator to be used for rate determination.

*E.L.K. Energy Response: E.L.K. Energy would support using the numbers above as the most reasonable denominator to be used for rate determination. Please refer to question #3 above for concerns with proposed rate rider disposition of the 1588 – Global adjustment.*

- d) If E.L.K. Energy were to establish a separate rate rider to dispose of the balance of the 1588 – Global adjustment sub-account, does E.L.K. Energy believe that the rider be applied to customers in the MUSH sector? If not, would E.L.K. Energy have the billing capability to exclude customers in the MUSH sector if a separate rate rider were to apply for the disposition of the 1588 – Global adjustment sub-account?

*E.L.K. Energy Response: While the MUSH sector was generally not part of the non-RPP customer base given contributing to the Global adjustment sub-account, a rider should not*

*be applied to customers in the MUSH sector. However, we do not believe that we have the billing capacity to exclude customers in the MUSH sector if a separate rate rider were to apply for the disposition of the 1588 – Global adjustment sub-account.*

**5. Ref: 2010 IRM Deferral Variance Total Claim**

Below are the Total Claim values for the EDDVAR Group One Deferral Accounts.

- a) Please complete the amended Deferral Variance Account Workform V4 as found on the Board's website under the 2010 Electricity Distribution Rates update December 7, 2009. Note that the Board staff can assist in converting your most recent model (either the one filed with your application or a more recent version if available). Please contact your case manager to assist you.

*E.L.K. Energy Response: The amended Deferral Variance Account Workform V4 has been completed, see attached.*

- b) Please reconcile final balance for disposition to the 2008 year end account balance reported in the RRR filing. Please identify the source and reasons for variances.

*E.L.K. Energy Response: RRR reporting is completed prior to all adjustments required for final audited financial statements.*

- c) Please confirm that E.L.K. Energy has complied with and applied correctly the Boards accounting policy and procedures for calculation of the final disposition balance. If E.L.K. Energy has used other practices in the calculation please explain where in the filing and why.

*E.L.K. Energy Response: E.L.K. Energy has complied with and applied correctly the Boards accounting policy and procedures for calculation of the final disposition balance.*

- d) Please confirm that E.L.K. Energy has used the simple interest calculation as required by the Board using the Boards prescribed interest rates. If E.L.K. Energy has used other calculations please explain where in the filing and why.

*E.L.K. Energy Response: E.L.K. Energy has complied.*

- e) Please confirm that E.L.K. Energy has complied with the requirements to apply recoveries to principal first as outlined in the 2006 Regulatory Assets Transaction document issued September 4, 2009 (included in the Updated IRM Deferral and Variance Account Work Form zip file). If E.L.K. Energy has not complied with this requirement please explain why not?

*E.L.K. Energy Response: E.L.K. Energy has complied with the requirements to apply recoveries to principal first as outlined in the 2006 Regulatory Asset Transaction document.*

**6. Ref: Smart Meter Rate Adder**

Sheet "C1.1 Smart Meter Funding Adder Cell D28" shows that the current smart meter funding adder as \$1.00.

- a) Please confirm E.L.K. Energy's current smart meter to be \$0.27.

*E.L.K. Energy Response: E.L.K. Energy has a current smart meter adder of \$0.27.*

**7. Ref: Regulatory Asset Recovery Rate Rider**

Sheet "J2.1 Regulatory Asset Recovery Rate Rider" of the Rate Generator workform shows the sunset date to be December 31, 2013. "Sheet F.1 Deferral and Variance Account workform cell C16 shows April 30, 2014.

- a) Please confirm whether April 30, 2014 is the correct sunset date. If not, please provide explanation.

*E.L.K. Energy Response: April 30, 2014 is the correct sunset date. Sheet "J2.1 Regulatory Asset Recovery Rate Ride" of the Rate Generator workform has been updated to reflect this date.*

**8. HST Interrogatory: Harmonized Sales Tax**

It is possible that the PST and GST may be harmonized effective July 1, 2010. Unlike the GST, the PST is included as an OM&A expense and is also included in capital expenditures. If the GST and PST are harmonized, corporations would see a reduction in OM&A expenses and capital expenditures.

In the event that PST and GST are harmonized effective July 1, 2010.

- a) Would E.L.K. Energy agree to capture in a variance account the reductions in OM&A and capital expenditures?

*E.L.K. Energy Response: E.L.K. Energy has several concerns with using a variance account to capture the reductions in OM&A and capital expenditures including:*

- i. Third party purchases only account for a portion of OM&A and capital expenditures. A significant portion of OM&A and capital expenditures are labour costs incurred and thus do not include PST. Therefore it is difficult to quantify the financial impact of HST.*
  - ii. There would be a cost associated with capturing the reduction in OM&A and capital expenditures. Would this cost qualify for recognition in the variance account? Further if the cost qualifies for recognition, would the costs be easily identifiable? It is difficult to quantify the additional time required for the recording of the variance account when it represents a portion of the accounts payable function.*
  - iii. The Board recognizes in EB-2008-0408 Report of the Board: Transition to International Financial Reporting Standards, that deferral and variance accounts may not be recognized under IFRS. The addition of a new variance account will increase the adjustments/reconciliation required in the event that IFRS does not recognize variance accounts.*
  - iv. Further if the offset to the variance account is the corresponding OM&A and capital expenditure, would IFRS allow the offset?*
- b) Are there other alternatives that the Board might consider to reflect the reductions in OM&A and capital expenditures if this bill is enacted?

*E.L.K. Energy Response: E.L.K. Energy has no other suggestions for alternatives that the Board might consider to reflect the reductions in OM&A and capital expenditures if the PST and GST are harmonized effective July 1, 2010.*