

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

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January 8, 2010

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

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

Dear Ms. Walli:

Pursuant to the Decision of December 1, 2009 in the above noted proceeding, and the receipt of responses by Board Staff and SEC dated December 30, 2009, we enclose our updated responses and supporting schedules and analysis for Greater Sudbury Hydro Inc. For ease of reference we have copied Mr. Shepherd's and Board Staff's comments and added our response with emphasis as required.

The adjustments submitted reduce our revenue deficiency from \$2,029,378 down to \$1,688,650, a reduction of \$340,728.

We respectfully submit that the attached responses adequately address the issues raised by both Board Staff and SEC and request that the Board issue a Rate Order.

Two hard copies will follow via courier.

Sincerely,



Nancy Whissell
Acting VP – Finance & Administration
nancyw@shec.com

cc: All Intervenors

**EB-2008-02302009 Distribution Rates
Greater Sudbury Hydro Inc. ("Greater Sudbury")
December 30, 2009**

**Jay Shepherd Professional Corporation comments on Greater Sudbury's Draft
Rate Order dated December 16, 2009**

We are counsel for the School Energy Coalition in this proceeding. These are SEC's comments on the Draft Rate Order filed by the Applicant with the Board on December 16, 2009.

For ease of understanding, these comments are divided into four sections. First, we deal with the implications of the delay in the in-service date of the new CIS. Second, we look at the change in the depreciation expense, and certain components of it that do not appear to us to be consistent. Third, we look at how the Applicant proposes to deal with water billing expenses. Fourth, we deal with an apparent misunderstanding relating to audit expenses.

Notwithstanding dividing the issues into subject areas, we have numbered the paragraphs (no relation to the numbering in the Applicant's Draft Rate Order) for convenience.

The New CIS

1. **Decision.** The Decision provides exceptional relief for the Applicant with respect to the cost of the new CIS. That cost, now (after an update) forecast to be \$1,525,000, is exempted from the half year rule for amortization of capital assets [page 28 of the Decision]. The capital cost is reduced by \$320,860 [page 26], which is to be allocated to, and borne by, the City's water billing customers. The remaining \$1,204,140 is to be borne by the electricity customers.
2. The Applicant is concerned that if the half year rule is applied, it will have insufficient amortization of the CIS, which they say has a five year expected life, given the four year period of the IRM. The Board responds by allowing 38/48th of the cost to be included in rate base during the four year IRM period, representing the number of months it will be in service during the IRM period. That amount is then divided by 4 by the Applicant to get the amount to be amortized each year, which would be \$238,440. (We have noted in para. 20 below that this application of a 25% depreciation rate appears to be incorrect, and a 20% rate should be used.)
3. Change of Circumstances. The Draft Rate Order notes that, due to events that have transpired since the evidence in this matter was led, the new in-service date of the CIS is March 2010. Therefore, the Applicant argues, the Decision cannot be implemented precisely in accordance with its terms. Instead, the Applicant argues that the CIS should be backed out of the approved capital expenditures budget, but the favourable treatment of amortization should be maintained. Instead

of 38/48th of the cost being amortized during the IRM period, it should be 33/48th , reflecting the five month delay.

4. We note that the narrative on pages 13 and 14 does not refer to the much larger impact of this proposed change. As seen at Appendix B, pages 11 and 12, the capital cost of the CIS is proposed to be now entirely excluded from the CCA calculation, increasing taxable income in the Test Year by \$602,070 (50% of \$1,204,140), and therefore increasing rates by about \$295,014, being the grossed- up PILs on that reduction. Thus, a five month delay in the CIS results in a reduction in amortization of \$31,478, but an increase in grossed-up PILs of \$295,014, for a net increase in rates, each year for four years, of \$263,536, or a total of \$1,054,144 over the IRM period.
5. **Proper Remedy in Change of Circumstances.** In our submission, an Applicant may not submit new evidence in the process of preparing a Draft Rate Order. The rules of the Board are clear, that new evidence must be introduced by way of a Motion for Review of the Decision. No motion has been filed.
6. This makes practical sense as well. The Board's cost of service regime is based on a forward test year. The delays in this process have resulted in a decision at the end of the rate year, but that does not change the fundamental nature of the process. The Applicant forecast that it would bring its CIS in-service prior to the end of the calendar year, and the Decision accepted that forecast. The fact that the Applicant's forecast turned out to be incorrect is irrelevant to the Decision and how it is implemented
7. To see how that makes sense, one only has to consider what would happen if the Applicant did take the correct approach, and file a Motion for Review. It would be alleging in that motion new evidence that changed the facts on which the Decision was based. Is it in the interests of the regulatory process for utilities to be entitled to, on a selective basis, move to vary decisions because their forecasts turned out to be incorrect? Clearly not. The result would be, for all practical purposes, historical test year ratemaking.
8. The problem is, in fact, even more serious than that. If the Applicant filed a Motion for Review on the basis that subsequent facts made the rates no longer just and reasonable, the intervenors would be entitled to explore whether there were any other subsequent facts that were material to the rates. For example, intervenors would, on the same principle, be entitled to ask that actual OM&A and capital spending for the year be disclosed. If those amounts were less than Board -approved, the same rationale that would allow the Applicant to change the treatment of the CIS would apply to that other spending as well. The result – clearly not one that promotes regulatory efficiency – would be a complete resetting of rates on an actual rather than a forecast basis.

9. **Result on Hypothetical Motion for Review.** We also note that, if a Motion for Review had been filed, and the new in-service date of the CIS accepted by the Board, the depreciation treatment proposed by the Applicant in the Draft Rate Order would not be the obvious result. Providing exceptional rate relief for an asset not being brought into service until a subsequent year would turn IRM from a base year plus formula to a multi-year cost of service. The Board has expressly rejected that concept in the Report on 3rd Generation IRM.
10. Further, trying to spread both amortization and tax shelter effect over the four year IRM period would be problematic for two other reasons. First, it would only be successful if the Applicant stayed on IRM for the full four years. Given the Cost of Capital Report, that may be less likely today than it was at the time of the Decision. Second, all assets would have to have the same treatment. For example, the original Application had \$2,640,000 of software coming in-service in the Test Year. During the oral hearing, \$1,115,000 was deferred until 2010 (for example, the ERP package), not only reducing the 2009 capital budget, but at the same time increasing the 2009 revenue requirement by \$116,675 (\$273,175 increase in grossed-up PILs, less, \$111,500 reduced amortization after applying the half year rule, less reduced cost of capital of about \$45,000). Assuming that deferred software is coming into service in 2010, the same process of spreading cost and tax shelter over the IRM period should also be applied to that spending. The same, in fact, should be true of all capital spending expected over the 2009-2012 period, whether deferred from 2009 or not.
11. None of this, of course, makes regulatory sense, but it is the logical conclusion of the treatment proposed by the Applicant.
12. **Conclusion.** In our submission, evidence comes in up to the time of the hearing, but not after. A decision is made on that basis, and the Rate Order must conform to the Decision. Unless the Applicant is willing to file a Motion for Review (in which case all actual spending would be up for consideration), in our submission the Decision stands, and cannot be changed in the course of preparing the rate order.
13. In this case, that means that the amortization expense for the CIS should be decreased from \$206,962 to \$190,752 (after adjusting for the further error, discussed below at para. 20, in the amortization rate), and the CCA deduction for PILs purposes should be increased from \$4,365,755 to \$4,967,825. This results in changes to income, taxable income, PILs, and deficiency, with the latter being reduced by about \$300,000. The CIS should also be included in rate base for the purposes of calculating return, which may provide an offset of about \$50,000 to that reduction.

RESPONSE:

Greater Sudbury agrees with Mr. Shepherd's position in paragraph 5 that we cannot submit new evidence in the process of preparing a draft rate order. We further agree with his paragraph 6 that the Board Decision accepted our forecast. In conformance with the Board Decision we are adjusting our capital expenditures and rate base to coincide with Board direction.

Mr. Shepherd addresses fully allocated depreciation in paragraph 15. This required an adjustment to both OM&A and capital. As noted on our 2009 Test Year fixed asset continuity schedule and in our response to Board Staff, we have reduced our capital by \$55,369. This amount is the difference between the Board Decision capital additions and our enclosed submission.

Depreciation Expense (Amortization) and CCA

14. The schedules at Appendix B, pages 9 through 12 contain amortization and CCA continuity tables. There appear to be a number of questions arising out of the calculations provided.
15. **Fully Allocated Depreciation.** On an as-filed basis, the Application included \$485,105.18 of amortization that was not included in depreciation expense, but was instead included in transportation or stores equipment costs as part of OM&A expense. This is referred to by the Applicant as “fully- allocated depreciation”. In the Draft Rate Order, the amount of “fully -allocated depreciation” is reduced to \$398,591.18, a reduction of \$86,514.00. Thus the reduction in the overall depreciation is not fully reflected directly in the reduction in revenue requirement. Some of the reduction is reflected in the “fully-allocated depreciation”. We are unable to find in the Draft Rate Order where this change in fully-allocated depreciation has resulted in a reduction in revenue requirement.

RESPONSE:

Greater Sudbury acknowledges the reduction in fully-allocated depreciation as a result of applying the half year rule should be reflected in the draft order. Based on analysis of our 2009 capital and OM&A budgets, we found vehicle costs to be allocated 64% to capital and 36% to OM&A. Material costs would have had a higher allocation to capital but the vehicle amortization is a more significant number. As such, we are using the above allocation for reflecting the reduction in the draft order. Greater Sudbury has reduced capital additions by \$55,369 and the balance of \$31,145 has been reflected as a reduction in OM&A .

16. **Amortization Additions.** We have been unable to reconcile at any reasonable level of approximation the changes in amortization expense and the changes in capital additions. We have reviewed the relative changes in capital additions and amortization additions (i.e. current year gross depreciation expense) for the main distribution system assets, accounts 1820 through 1860, which comprise the vast majority of the capital spending. The changes in cost do not appear to have the expected changes in current year depreciation.
17. By way of example, the following is the breakdown for Account 1840, which records Underground Conduit, and Account 1845, which records Underground Conductors and Devices:

Account 1840							
<i>Recon</i>	<i>Opening</i>	<i>Additions</i>	<i>Accum. Dep.</i>	<i>Net Base</i>	<i>Half</i>	<i>Depreciation</i>	<i>Avg. % Depr.</i>
As-filed (Appendix B, p. 9)	\$19,256,161	\$1,151,584	\$9,590,382	\$10,817,363		\$832,665	7.697%
Adjust for half year rule	\$19,256,161	\$1,151,584	\$9,590,382		\$10,241,571	\$788,344	7.697%
Impact of half year rule						(\$44,322)	
Proposed (Appendix B, p.10)	\$19,256,161	\$559,514	\$9,590,382		\$9,945,536	\$498,739	5.015%
Impact of other changes		(\$592,070)				(\$289,605)	
Account 1845							
<i>Recon</i>	<i>Opening</i>	<i>Additions</i>	<i>Accum. Dep.</i>	<i>Net Base</i>	<i>Half</i>	<i>Depreciation</i>	<i>Avg. % Depr.</i>
As-filed (Appendix B, p. 9)	\$16,832,956	\$670,287	\$8,775,851	\$8,727,392		\$717,629	8.223%
Adjust for half	\$16,832,956	\$670,287	\$8,775,851		\$8,392,24	\$690,071	8.223%
Impact of half						(\$27,558)	
Proposed (Appendix B, p.10)	\$16,708,081	\$1,135,984	\$8,775,851		\$8,500,222	\$1,012,590	11.913%
Impact of other changes	(\$124,875)	\$465,697				\$322,520	

As can be seen, after adjusting for the impact of the half year rule, the increase or decrease in capital spending in the category is not reflected in an intuitive way in the depreciation figure for the category.

18. We found similar questions on the other distribution asset categories, although the differences were smaller.
19. In our submission, the Applicant should be required to provide detailed worksheets showing the calculation of the current year depreciation expense for all major categories, both as -filed and in the Draft Rate Order, disaggregating the impacts of the half -year rule, the change in the opening balances, and the change in the projects included in the capital plan. Without this level of detail, it does not appear to us to be possible for the Board to be confident that the calculations are correct.

RESPONSE:

Greater Sudbury does not feel detailed worksheets are required. Refer to Appendix B page 13 of 38 which shows the transition calculation from the full year to the half year rule and reconciles our original submission with the enclosed calculations found on the 2009 Test Year fixed asset continuity schedule for selected accounts.

20. Depreciation on CIS. The CIS is to be depreciated on the basis that 38/48th of it is included in rate base in 2009. The Applicant has taken that to mean that that entire amount should be amortized over four years, even though the asset has a five year life. In our submission, the correct calculation is to take the net amount ordered by the Board and apply the proper amortization rate to it, i.e. 20%, as opposed to 25% as proposed by the Applicant. This should reduce the depreciation expense by \$47,663.88, being 5% of the net capital cost allocated to ratepayers. As noted earlier, this is partially offsetting by returning to the 38/48th ratio in the Decision, rather than the 33/48th proposed by the Applicant.
21. We deal with the resulting net impact of this in the section on Water Billing, below, as it affects the allocation of costs as between the ratepayers and the City. The full calculation is in that section.

RESPONSE:

Greater Sudbury has adjusted its amortization of the CIS software to be reflected over five years and has calculated the depreciation included in the draft order based on the Board Decision to include 38 of 48 months of the IRM period. Refer to the fixed asset continuity schedule and responses to Board Staff comments of December 30th for the detailed calculation.

22. ***Accumulated Depreciation – Opening Balance.*** At page 24 of the Decision, the Board directed the Applicant to reduce its opening rate base by \$293,906, the amount of 2008 capital spending that was not used and useful at the end of that year. The same amount was then to be added to the capital additions to rate base in 2009. The continuity charts at Appendix B, pages 9 and 10 appear to make this adjustment on the cost side, decreasing opening balance and increasing opening WIP.
23. Our first concern about this amount is that the Applicant has not shown, on pages 6-8, where these adjustments were made in the capital spending budget, and it is not clear to us that the additions on pages 9 and 10 have been adjusted to take this into account. We suspect that they have, but we cannot follow through the adjustment. We believe that information should be provided.
24. The more immediate concern is that no change was made to the opening balance of accumulated depreciation on pages 9 and 10. Removal of assets in 2008 should mean a reduction of depreciation as well. Although probably small (we estimate about \$7,000), in our submission this adjustment should be made in order that the 2009 information can be reconciled properly.

RESPONSE:

Greater Sudbury adjusted the opening rate base by \$293,906 as ordered in the Board Decision. There was no mention of amortization. We assessed the impact and felt it was immaterial and as such, no adjustment was made.

Water Billing

25. Pages 5 through 7 of the Draft Rate Order filing propose a number of changes to the Board's Decision with respect to water billing. In our view, those changes do not properly reflect the Decision.
26. **The Decision.** Our understanding of the Decision is that four factors change the calculation and treatment of water billing and its impact on revenue requirement:
- a. At the time of the oral hearing the Applicant amended the amount of CIS software that will be used and useful in 2009, reducing it from \$2,100,000 to \$1,525,000, and the Board has accepted that change. Without more, this would reduce the depreciation included in the water billing calculation from \$420,000 to \$305,000.
 - b. The Board determined that the CIS would be exempt from the half year rule, but depreciation would be calculated on 38/48th of the capital cost of the asset (i.e. \$1,207,292). This would further reduce the depreciation included in the water billing calculation to \$241,458.40 (at 20% per annum – see para. 20).
 - c. The Board determined that the depreciation expense (and cost of capital) for the CIS should be allocated to the City at the same rate as other costs, i.e. 21%. This would mean that the depreciation of \$241,458.40 would be allocated \$190,752.14 to the ratepayers, and \$50,706.26 to the City.
 - d. The Board determined that a transfer pricing study should be done, and created a variance account so that any change in the 79/21 split between ratepayers and City, up to 50/50, could be adjusted for the Test Year and any subsequent year until the transfer pricing study is done. The variance account allows the utility to collect 79% of the combined costs from the ratepayers, but it can treat only 50% as distribution revenues. The balance ends up in the variance account pending the results of the transfer pricing study and a Board determination at the time of the next rate rebasing.

27. In our submission, the combined result of these elements of the Decision is to change the table on page 7 of the Applicant's Draft Rate Order filing to read as follows:

Meter reading	\$230,600
Cashiers	\$82,978
Customer Account	\$1,834,492
Market Services	\$95,501
Overhead	\$248,596
Depreciation	\$1 90,752
Total costs in rates	\$2,682,919
City Water Billing	\$780,383
Total	\$3,463,302

28. The above calculations adjust the depreciation to the amount allowed by the Board, then allocate 21% of that amount to the City for the purposes of the calculation. In our submission, it is half of that amount, i.e. \$1,731,651, that should be credited to the variance account at the beginning of each year, in keeping with the expressed intent of the Decision.

29. **Comparison to the Proposed Approach.** We note that the Applicant has taken a different approach, treating the allocation of 21% of the capital cost of the CIS as a capital re-allocation, but not adjusting any of the amounts in the table. Aside from the fact that the depreciation expense is therefore incorrect, the other problem is that, if a 79/21 split is not the ultimate Board decision, the Applicant's approach would prevent the Board from applying any adjustment to the annual cost of the CIS.

30. It is submitted that an adjustment that reflected only some costs, and not the capital component, would not be just and reasonable, and thus cannot be what the Board intended in the Decision. While on our approach the Board would still have to do a manual calculation at the time of its rebasing decision to reflect the cost of capital implications of any change, at least by making the adjustment more explicit, as here, part of the implications of the capital cost are more easily adjusted. It is also more consistent with the Board's Decision, which clearly contemplates that the amount being adjusted in the variance account includes the depreciation component.

31. **Variance Account.** The Applicant has proposed a monthly accrual of the variance account credit. In our view, that is not consistent with the Decision. In our submission, the appropriate entries are the following:

- a. Effective July 1, 2009, debit distribution revenue and credit the variance account \$865,826, representing the 50% amount - \$1,731,651 as recalculated above – for half of the 2009 calendar year.

- b. Effective December 31, 2009, credit other revenue and debit the variance account \$390,192, being the amount actually received/receivable from the City for the six months ended December 31, 2009 (i.e. half of \$780,383). This will leave a balance in the variance account for 2009 of \$475,634. After adjusting for meter reading costs, this is the difference between allocating 21% and allocating 50% of the total costs to the City for half a year.
 - c. Effective January 1, 2010, debit distribution revenue and credit the variance account \$1,731,651, being 50% of the total costs in this category for the full year.
 - d. Each month, commencing January 1, 2010, credit distribution revenue and debit the variance account \$65,032, representing 1/12th of the \$780,383 annual cost of water billing borne by the City. By the end of the year, the net balance accrued in the account for the year will be \$951,268, which again is the difference between allocating 21% and allocating 50% of the total costs to the City for the year 2010. This would be repeated each year until the account is cleared.
 - e. When the transfer pricing study is complete, debit the variance account and credit OM&A expenses with half of the cost of the study.
32. We note that the annual difference in the variance account balance between what the Applicant has proposed and what we think is correct is \$69,844, which is 29% of the full depreciation amount of \$241,458 on the CIS. The effect of the revised approach we are proposing is that this portion of the revenues collected from the ratepayers is subject to the results of the transfer pricing study, in the same way as the other annual costs of the service.
33. We also note that the City billing adjustments for subsequent years should not be changed in the event that the City pays more. The adjustments reflect amounts included in setting rates, so until there is a change in rates to reflect new assumptions, the entries should be fixed amounts.

RESPONSE:

Greater Sudbury resubmits its original proposal dated December 16, 2009 in its entirety regarding the variance accounts found on pages 6 and 7 of 23 of the Draft Rate Order. The Board Decision directed us to credit fifty percent of \$3,642,204 (\$1,821,102) to a variance account. Greater Sudbury will follow the Board's directive.

Greater Sudbury maintains the entries should be done monthly for both the revenue offset and the expense offset as noted in our submission. This more appropriately reflects the timing of revenues billed and expenses incurred. Mr. Shepherd suggests in paragraph 31(a) and (c) that debit entries should be made to the variance account in full at the beginning of each period yet in paragraph 31 (d) the offsetting entries representing water billing costs should be made monthly. In Sudbury Hydro's opinion this makes for inaccurate reporting. Greater Sudbury prepares monthly financial statements that would be skewed. Our journal entries result in the proper amounts being reflected in the variance accounts but reporting is more accurate. The end result is the same.

Greater Sudbury's approach with amortization is based on the Board decision to allocate a percentage of amortization to the City water billing. As per the Board Decision and Order page 26, the Board has directed Greater Sudbury to remove \$320,860 from the capital costs as 21% of the capital cost has been allocated to the City. As such, the calculation of amortization has been revised to reflect 79% of the capital cost of the billing software (refer to response 5b in the Draft Rate Order Dated December 16, 2009). It is our understanding of the Board Order and Decision that amortization should now be excluded in total from the original \$3.642 million of operating costs as it is already accounted for in the OM&A section. Our entry stands as per our submission of December 16, 2009, to debit the variance account \$210,000 annually to be applied monthly. Our net entry on an annual basis will be \$1,611,102.

OM&A

Audit Expenses. It would appear to us that the Applicant has misunderstood the Board's comments on page 17 of the Decision. The Applicant believes it has satisfied the Board's requirements by shifting \$50,000 of IFRS expenses from OM&A to a deferral account. This is not how we read the Decision.

The Decision determines that \$100,000 for the utility's financial audit is excessive, and \$50,000 is more appropriate. This reduction has nothing to do with IFRS, and should be in addition to the IFRS change. The confusion comes, we think, from the fact that the Board approved a \$100,000 amount, but that amount includes, we believe, the \$50,000 of special audit expenses that was also in the budget.

Therefore, we believe that OM&A should be reduced by a further \$50,000.

RESPONSE:

Greater Sudbury has reduced the audit expense by \$50,000 as directed by the Board Decision.

Conclusion

In our submission, the effect of the above changes is to reduce the deficiency by about \$400,000 per year, and thus reduce rates by an average of about 1.8%.

Procedurally, we believe that the process would be enhanced by a revised rate order filing from the Applicant, showing the responses to our comments, if any, and showing the detailed calculations where those are required. If there are aspects of our comments with which they disagree, it would be most efficient, in our view, if those were raised in the context of the corrections that they agree should be made. We would like an opportunity to review the additional details provided prior to the Board issuing a final rate order, since at least with respect to the changes in depreciation, it has not been possible for us to do a complete review based on the information we have seen so far.

**EB-2008-02302009 Distribution Rates
Greater Sudbury Hydro Inc. ("Greater Sudbury")
December 30, 2009**

**Board Staff comments on Greater Sudbury's Draft Rate Order dated
December 16, 2009**

Board staff has reviewed Greater Sudbury's Draft Rate Order as submitted on December 16, 2009. Based on its review, Board staff has determined that there are certain inconsistencies, errors, and omissions in the Draft Rate Order in the following areas:

- Rate Base and Capital Expenditures;
- Depreciation;
- Operating, Maintenance and Administrative ("OM&A") Expenses; and
- Payment in Lieu of Taxes (PILs).

In light of the foregoing, the Draft Rate Order does not fully comply with the Board's Decision.

Rate Base / Capital Expenditures

The Board in its Decision approved a capital spending plan of \$8.97 million for 2009. In its Draft Rate Order, the Applicant has indicated that an additional three projects will not be used and useful in 2009. Of these, one of the projects includes the CIS system at \$1.2 million.

Greater Sudbury has revised its capital spending plan to \$7.7 million and adjusted the 2009 rate base accordingly. At the same time, Greater Sudbury has requested the Board to give due consideration to include the SAP billing software in rate base for the 2010 IRM rate application. Board staff respectfully submits that the request to include the SAP billing software in the 2010 IRM rate application is not within the purview of the current rate proceeding panel.

Greater Sudbury can include this request in its upcoming 2010 IRM rate application if it wishes to do so.

RESPONSE:

Greater Sudbury Hydro acknowledges it cannot submit new evidence subsequent to the Draft Rate Order. As noted in SEC's (Jay Shepherd Professional Corporation's) response of December 30, 2009, paragraph 6 states that 'the Applicant forecast that it would bring its CIS in service prior to the end of the calendar year, and the Decision accepted the forecast. The fact the Applicant's forecast turned out to be incorrect is irrelevant to the Decision and how it is implemented.

As such, Greater Sudbury's capital reforecast now reflects the Board decision dated December 1, 2009 with one minor adjustment. When the Board ordered Greater Sudbury to implement the half

year rule for depreciation, Greater Sudbury overlooked the required adjustment for fully allocated depreciation. An amount of \$86,514 needed to be reflected in our submission to the Board. Of this amount, \$55,369 was calculated to have been included in capital additions and \$31,145 to have been included in OM&A costs. We have reduced our capital additions accordingly and this reduction is reflected as a single line item on the 2009 Test Year fixed asset continuity schedule. The balance is reflected as a reduction in OM&A.

Depreciation

As per the Decision, Greater Sudbury has recalculated amortization based on the half-year rule for additions in the Test Year. In addition, Greater Sudbury has included a revised amortization amount for the CIS reflecting the Board's Decision based on the number of months the asset will be in rate base. The Board's Decision assumed that the new system would be in service as of November 2009. However, in the Draft Rate Order Greater Sudbury has indicated that the CIS will not be used and useful until March 31, 2010. Board staff submits that Greater Sudbury cannot include the amortization amount for the CIS in depreciation expenses for the 2009 Test Year because the asset will not be in service in 2009 and subsequently is not in the 2009 Rate Base. The CIS is not a 2009 Test Year expenditure anymore and therefore amortization related to this item cannot be included in Greater Sudbury's revenue requirement.

RESPONSE:

With the inclusion of the CIS system in capital additions and rate base as noted above, Greater Sudbury submits that it has included amortization of the CIS system in the software depreciation expense for the 2009 test year. The amortization has been revised to properly reflect the Board's Decision of December 1, 2009. The Board approved inclusion of \$1,204,140 in capital additions. This is net of the portion the Board ordered to be allocated to water billing. This revised calculation is based on a five year useful life and inclusion of amortization for 38 months of the 48 month IRM period. The revised calculation is as outlined on the 2009 Test Year fixed asset continuity worksheet.

$$\text{\$1,204,140} / 5 \text{ years} * 38/48 \text{ months} = \text{\$190,655.50}.$$

All other amortization is based on the half year rule. Enclosed in Appendix B page 13 of 38 are sample calculations reconciling the amortization in our original submission based on the full year rule to our current capital additions and amortization based on the half year rule.

OM&A Expenses

Water Billing

Greater Sudbury has reflected the Board's Decision with respect to opening a credit balance with 50% of the total billing costs. Greater Sudbury has also proposed to debit the amount that the City currently

pays to Greater Sudbury for water billing services as this is included in the \$3.642 million of total billing costs.

However, Greater Sudbury has not indicated which Deferral/ Variance Account it proposes to use to record these entries. Board staff submits that one of the accounts that could be used to record entries related to water billing costs is Account 1574 – Deferred Rate Impact Amounts. If Greater Sudbury has an alternate proposal, it is requested to outline the proposal in its Reply.

RESPONSE:

Greater Sudbury proposes to use Account 1574 – Deferred Rate Impact Amounts when recording the above noted entries regarding water billing. Greater Sudbury will maintain sub accounts for the different entries.

Audit Expenses

In its Application, Greater Sudbury requested \$200,000 representing audit expenses for the 2009 Test Year. The following table captures the different elements of the audit expenses:

Details	Amount
Financial Audit	\$100,000
Special Audit Work	\$50,000
IFRS	\$50,000
TOTAL	\$200,000

The Board in its Decision found that \$100,000 for financial audits is out of line with other utilities, and reduced this to \$50,000. The Board also directed Greater Sudbury to record IFRS related expenditures in the deferral account established by the Board for this purpose. Accordingly, the Board reduced the total expenditures by \$100,000. Greater Sudbury has removed the IFRS costs, however no other reduction to expenses for audit work was made in the rate order. Board staff submits that the total of the financial audits and special audit work should be \$100,000, and therefore a further reduction to audit expenses of \$50,000 is required. The revised table below captures Board staff's submission in this matter:

Revised Table: Greater Sudbury Audit Expenses as per Board Decision

Details	Amount filed	as Adjustment as per Board Decision	per Approved Amount
Financial Audit	\$100,000	-\$50,000	\$50,000
Special Audit Work	\$50,000	0	\$50,000
IFRS	\$50,000	-\$50,000	\$0
TOTAL	\$200,000		\$100,000

Board staff submits that Greater Sudbury should provide a revised OM&A number with the schedule reflecting all the adjustments.

RESPONSE:

Greater Sudbury has reduced the financial audit approved amount to \$50,000. The IFRS adjustment was previously reflected.

Payment in Lieu of Taxes ("PILs")

In its Draft Rate Order, Greater Sudbury has not provided details related to its PILs calculation, similar to the schedule (Exhibit 4/Tab 3/ Schedule 1/Page 2) in its original Application. Essentially, Greater Sudbury has not provided details of additions and deductions to accounting income. Greater Sudbury is requested to provide the details of its PILs calculation in Reply.

RESPONSE:

Greater Sudbury has enclosed details related to its PILs calculation and additions/deductions to accounting income. These schedules can be found in Appendix B pages 18-20 of 38.

Appendix A

Board Adjustment Worksheet



REVENUE REQUIREMENT WORK FORM

Name of LDC: (1)
File Number:
Rate Year: Version: 1.0

Table of Content

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

Notes:

(1) Pale green cells represent inputs

(2) Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.

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REVENUE REQUIREMENT WORK FORM

Name of LDC: Greater Sudbury Hydro Inc.

File Number: EB-2008-0230

Rate Year: 2009

EB-2008-0230

Greater Sudbury Hydro Inc.

led: January 8, 2010

Appendix A

Page 2 of 9

Data Input (1)				
	Application	Adjustments	Per Board Decision	
1 Rate Base				
Gross Fixed Assets (average)	\$161,360,978 (4)	(\$1,197,915)	\$160,163,063	
Accumulated Depreciation (average)	(\$97,238,655) (5)	\$290,511	(\$96,948,144)	
Allowance for Working Capital:				
Controllable Expenses	\$11,874,566	(\$205,021) (6)	\$11,669,545	
Cost of Power	\$77,531,341	\$166,419 (7)	\$77,697,760	
Working Capital Rate (%)	15.00%		15.00%	
2 Utility Income				
Operating Revenues:				
Distribution Revenue at Current Rates	\$21,172,574		\$21,105,019	
Distribution Revenue at Proposed Rates	\$23,818,357		\$22,793,669	
Other Revenue:				
Specific Service Charges	\$217,032		\$217,032	
Late Payment Charges	\$112,728		\$112,728	
Other Distribution Revenue	\$872,672		\$872,672	
Other Income and Deductions	\$495,448		\$445,448	
Operating Expenses:				
OM+A Expenses	\$11,874,566	(\$205,021) (6)	\$11,669,545	
Depreciation/Amortization	\$5,597,110	(\$494,508) (8)	\$5,102,602	
Property taxes	\$ -		\$0	
Capital taxes	\$140,700		\$138,645	
Other expenses				
3 Taxes/PILs				
Taxable Income:				
Adjustments required to arrive at taxable income	\$1,229,061 (3)		\$1,404,457	
Utility Income Taxes and Rates:				
Income taxes (not grossed up)	\$1,355,036		\$1,340,424	
Income taxes (grossed up)	\$2,022,442		\$2,000,633	
Capital Taxes	\$140,700		\$138,645	
Federal tax (%)	19.00%		19.00%	
Provincial tax (%)	14.00%		14.00%	
Income Tax Credits				
4 Capitalization/Cost of Capital				
Capital Structure:				
Long-term debt Capitalization Ratio (%)	52.7%		52.7%	
Short-term debt Capitalization Ratio (%)	4.0% (2)		4.0% (2)	
Common Equity Capitalization Ratio (%)	43.3%		43.3%	
Preferred Shares Capitalization Ratio (%)				
Cost of Capital				
Long-term debt Cost Rate (%)	7.01%		7.01%	
Short-term debt Cost Rate (%)	4.47%		1.33%	
Common Equity Cost Rate (%)	8.57%		8.01%	
Preferred Shares Cost Rate (%)				

Notes:

This input sheet provides all inputs needed to complete sheets 1 through 6 (Rate Base through Revenue Requirement), except for Notes that the utility may wish to use to support the components. Notes should be put on the applicable pages to understand the context of each such note.

- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- (2) 4.0% unless an Applicant has proposed or been approved for another amount.
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (6) Comprised of \$25,000 reduction in software maintenance, the removal of \$50,000 related to IFRS work (reclassified to a deferral account, \$48,876 reduction in line apprentice wages, a \$50,000 cut in audit fees and a \$31,145 reduction in fully allocated depreciation
- (7) Refer to revised cost of power calculation in Appendix B in December 16th submission
- (8) Amortization calculation updated based on half year rule for additions and revised capital program for 2009.

UPDATED WITH 2009/12/30 COMMENTS



REVENUE REQUIREMENT WORK FORM

Name of LDC: Greater Sudbury Hydro Inc.

File Number: EB-2008-0230

Rate Year: 2009

Rate Base					
Line No.	Particulars		Application	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) (3)		\$161,360,978	(\$1,197,915)	\$160,163,063
2	Accumulated Depreciation (average) (3)		(\$97,238,655)	\$290,511	(\$96,948,144)
3	Net Fixed Assets (average) (3)		\$64,122,323	(\$907,404)	\$63,214,918
4	Allowance for Working Capital (1)		\$13,410,886	(\$5,790)	\$13,405,096
5	Total Rate Base		\$77,533,209	(\$913,195)	\$76,620,014

(1) Allowance for Working Capital - Derivation					
6	Controllable Expenses		\$11,874,566	(\$205,021)	\$11,669,545
7	Cost of Power		\$77,531,341	\$166,419	\$77,697,760
8	Working Capital Base		\$89,405,907	(\$38,602)	\$89,367,305
9	Working Capital Rate % (2)		15.00%		15.00%
10	Working Capital Allowance		\$13,410,886	(\$5,790)	\$13,405,096

Notes

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





REVENUE REQUIREMENT WORK FORM

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

Utility income

Line No.	Particulars	Application	Adjustments	Per Board Decision
Operating Revenues:				
1	Distribution Revenue (at Proposed Rates)	\$23,818,357	(\$1,024,688)	\$22,793,669
2	Other Revenue (1)	\$1,697,880	(\$50,000)	\$1,647,880
3	Total Operating Revenues	\$25,516,237	(\$1,074,688)	\$24,441,549
Operating Expenses:				
4	OM+A Expenses	\$11,874,566	(\$205,021)	\$11,669,545
5	Depreciation/Amortization	\$5,597,110	(\$494,508)	\$5,102,602
6	Property taxes	\$ -	\$ -	\$ -
7	Capital taxes	\$140,700	(\$2,055)	\$138,645
8	Other expense	\$ -	\$ -	\$ -
9	Subtotal	\$17,612,375	(\$701,584)	\$16,910,792
10	Deemed Interest Expense	\$3,004,309	(\$131,620)	\$2,872,689
11	Total Expenses (lines 4 to 10)	\$20,616,684	(\$833,203)	\$19,783,481
12	Utility income before income taxes	\$4,899,552	(\$241,484)	\$4,658,068
13	Income taxes (grossed-up)	\$2,022,442	(\$21,809)	\$2,000,633 ✓
14	Utility net income	\$2,877,110	(\$219,675)	\$2,657,435 ✓

Notes

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

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



REVENUE REQUIREMENT WORK FORM

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

Taxes/PILs

Line No.	Particulars	Application	Per Board Decision
<u>Determination of Taxable Income</u>			
1	Utility net income	\$2,877,110	\$2,657,435 ✓
2	Adjustments required to arrive at taxable utility income	\$1,229,061	\$1,404,457
3	Taxable income	\$4,106,171	\$4,061,892
<u>Calculation of Utility income Taxes</u>			
4	Income taxes	\$1,355,036	\$1,340,424
5	Capital taxes	\$140,700	\$138,645
6	Total taxes	\$1,495,736	\$1,479,069
7	Gross-up of Income Taxes	\$667,406	\$660,209
8	Grossed-up Income Taxes	\$2,022,442	\$2,000,633
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$2,163,142	\$2,139,278
10	Other tax Credits	\$ -	\$ -
<u>Tax Rates</u>			
11	Federal tax (%)	19.00%	19.00%
12	Provincial tax (%)	14.00%	14.00%
13	Total tax rate (%)	33.00%	33.00%

Notes



REVENUE REQUIREMENT WORK FORM

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

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
Application					
Debt					
1	Long-term Debt	52.70%	\$40,860,001	7.01%	\$2,865,680
2	Short-term Debt	4.00%	\$3,101,328	4.47%	\$138,629
3	Total Debt	56.70%	\$43,961,329	6.83%	\$3,004,309
Equity					
4	Common Equity	43.30%	\$33,571,879	8.57%	\$2,877,110
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	43.30%	\$33,571,879	8.57%	\$2,877,110
7	Total	100%	\$77,533,209	7.59%	\$5,881,419
Per Board Decision					
Debt					
8	Long-term Debt	52.70%	\$40,378,747	7.01%	\$2,831,928
9	Short-term Debt	4.00%	\$3,064,801	1.33%	\$40,762
10	Total Debt	56.70%	\$43,443,548	6.61%	\$2,872,689
Equity					
11	Common Equity	43.3%	\$33,176,466	8.01%	\$2,657,435
12	Preferred Shares	0.0%	\$ -	0.00%	\$ -
13	Total Equity	43.3%	\$33,176,466	8.01%	\$2,657,435
14	Total	100%	\$76,620,014	7.22%	\$5,530,124

Notes

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



REVENUE REQUIREMENT WORK FORM

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

Revenue Sufficiency/Deficiency

Line No.	Particulars	Per Application		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$2,645,783		\$1,688,650
2	Distribution Revenue	\$21,172,574	\$21,172,574	\$21,105,019	\$21,105,019
3	Other Operating Revenue Offsets - net	\$1,697,880	\$1,697,880	\$1,647,880	\$1,647,880
4	Total Revenue	\$22,870,454	\$25,516,237	\$22,752,899	\$24,441,549
5	Operating Expenses	\$17,612,375	\$17,612,375	\$16,910,792	\$16,910,792
6	Deemed Interest Expense	\$3,004,309	\$3,004,309	\$2,872,689	\$2,872,689
	Total Cost and Expenses	\$20,616,684	\$20,616,684	\$19,783,481	\$19,783,481
7	Utility Income Before Income Taxes	\$2,253,770	\$4,899,552	\$2,969,418	\$4,658,068
	Tax Adjustments to Accounting				
8	Income per 2009 PILs	\$1,229,061	\$1,229,061	\$1,404,457	\$1,404,457
9	Taxable Income	\$3,482,830	\$6,128,613	\$4,373,875	\$6,062,525
10	Income Tax Rate	33.00%	33.00%	33.00%	33.00%
11	Income Tax on Taxable Income	\$1,149,334	\$2,022,442	\$1,443,379	\$2,000,633
12	Income Tax Credits	\$ -	\$ -	\$ -	\$ -
13	Utility Net Income	\$1,104,436	\$2,877,110	\$1,526,040	\$2,657,435
14	Utility Rate Base	\$77,533,209	\$77,533,209	\$76,620,014	\$76,620,014
	Deemed Equity Portion of Rate Base	\$33,571,879	\$33,571,879	\$33,176,466	\$33,176,466
15	Income/Equity Rate Base (%)	3.29%	8.57%	4.60%	8.01%
16	Target Return - Equity on Rate Base	8.57%	8.57%	8.01%	8.01%
	Sufficiency/Deficiency in Return on Equity	-5.28%	0.00%	-3.41%	0.00%
17	Indicated Rate of Return	5.30%	7.59%	5.74%	7.22%
18	Requested Rate of Return on Rate Base	7.59%	7.59%	7.22%	7.22%
19	Sufficiency/Deficiency in Rate of Return	-2.29%	0.00%	-1.48%	0.00%
20	Target Return on Equity	\$2,877,110	\$2,877,110	\$2,657,435	\$2,657,435 ✓
21	Revenue Sufficiency/Deficiency	\$1,772,674	\$ -	\$1,131,395	(\$0)
22	Gross Revenue Sufficiency/Deficiency	\$2,645,783 (1)		\$1,688,650 (1)	

Notes:

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



REVENUE REQUIREMENT WORK FORM

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

Revenue Requirement			
Line No.	Particulars	Application	Per Board Decision
1	OM&A Expenses	\$11,874,566	\$11,669,545
2	Amortization/Depreciation	\$5,597,110	\$5,102,602
3	Property Taxes	\$ -	\$ -
4	Capital Taxes	\$140,700	\$138,645
5	Income Taxes (Grossed up)	\$2,022,442	\$2,000,633
6	Other Expenses	\$ -	\$ -
7	Return		
	Deemed Interest Expense	\$3,004,309	\$2,872,689
	Return on Deemed Equity	\$2,877,110	\$2,657,435
8	Distribution Revenue Requirement before Revenues	\$25,516,237	\$24,441,549
9	Distribution revenue	\$23,818,357	\$22,793,669
10	Other revenue	\$1,697,880	\$1,647,880
11	Total revenue	\$25,516,237	\$24,441,549
12	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	\$ - (1)	(\$0) (1)

Notes

(1) Line 11 - Line 8





REVENUE REQUIREMENT WORK FORM

Name of LDC: Greater Sudbury Hydro Inc.

File Number: EB-2008-0230

Rate Year: 2009

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

Notes:

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

Appendix B

Supplementary Adjustment Details

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

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

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

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

WEST NIPISSING ENERGY LTD.											
ANALYSIS OF MONTHLY PEAK DEMAND											
YEAR ENDED DECEMBER 31, 2009											
@ 2009 08 27											
			Network service chg					Transformation connection service chg			
Charge Type			<u>650</u>					<u>652</u>			
			<u>Rate</u>	<u>Pro Rate Factor</u>	<u>Qty</u>	<u>Invoice \$</u>		<u>Rate</u>	<u>Pro Rate Factor</u>	<u>Qty</u>	<u>Invoice \$</u>
December 7/06 to January 8/07	Crystall Falls		\$ 2.01		12,140.00	\$ 24,401.40		\$ 1.88		12140.00	\$ 22,823.20
January 9 to February 6/07	Crystall Falls		\$ 2.01		13,098.00	\$ 26,326.98		\$ 1.88		13,098.00	\$ 24,624.24
February 7 to March 7/07	Crystall Falls		\$ 2.01		12,893.00	\$ 25,914.93		\$ 1.88		12,893.00	\$ 24,238.84
March 8 to April 5/07	Crystall Falls		\$ 2.01		11,484.00	\$ 23,082.84		\$ 1.88	\$ -	11,493.00	\$ 21,606.84
April 6 to May 8/07	Crystall Falls		\$ 2.01		9,319.00	\$ 18,731.19		\$ 1.88		9,430.00	\$ 17,728.40
May 9 to June 6/07	Crystall Falls		\$ 2.24		8,121.00	\$ 18,191.04		\$ 1.99		8,121.00	\$ 16,160.79
June 7 to July 6/07	Crystall Falls		\$ 2.24		8,945.00	\$ 20,036.80		\$ 1.99		8,945.00	\$ 17,800.55
July 7 to August 7/07	Crystall Falls		\$ 2.24		8,707.00	\$ 19,503.68		\$ 1.99		8,707.00	\$ 17,326.93
August 8 to September 7/07	Crystall Falls		\$ 2.24		7,871.00	\$ 17,631.04		\$ 1.99		7,871.00	\$ 15,663.29
September 8 to October 9/07	Crystall Falls		\$ 2.24		7,694.00	\$ 17,234.56		\$ 1.99		7,694.00	\$ 15,311.06
October 10 to November 7/07	Crystall Falls		\$ 2.24		9,679.00	\$ 21,680.96		\$ 1.99		9,679.00	\$ 19,261.21
November 8 to December 6/07	Crystall Falls		\$ 2.24		12,094.00	\$ 27,090.56		\$ 1.99		12,094.00	\$ 24,067.06
December 7 to December 31/07	Crystall Falls		\$ 2.24		12,460.00	\$ 23,258.66		\$ 1.99		12,641.00	\$ 20,962.98
					134,505.00	\$283,084.64				134,806.00	\$ 257,575.39

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

Original and Revised Capital Expenditure requested in 2009 Rate Base

Project Description	As per Application	Revised Budget following oral hearing	Revised Budget Per Board Decision	Comments
Meter Installations	111,370	50,000	50,000	\$61,370 related to smart meters removed from capital budget, will be added to smart meter deferral accounts.
Emergency Plant Mtce.	83,849	140,000	140,000	No reason for the increase
Failed Transformers	73,676	73,676	73,676	
PCB	147,960	20,000	20,000	Represents the portion that will be used and useful in 2009.
Major Repairs to Substations	750,716	897,965	897,965	No reason for the increase.
MS14 Land Acquisition	400,000	200,000	0	As per Board Decision
System Betterment	427,041	938,020	938,020	No reason for the increase
Overhead & Underground	281,100	283,893	283,893	
City Roadwork	546,030	150,000	150,000	Represents the portion that will be used and useful in 2009.
Subdivisions	427,201	300,000	300,000	Represents the portion that will be used and useful in 2009.
Commercial	563,600	563,600	563,600	
Beatrice - West of	106,197	106,197	106,197	
Sherwood Park Phase 3	334,025	334,025	334,025	
Sparks Street - Restricted Conductor	204,169	365,000	365,000	No reason for the increase has been provided
Insulator Replacement Program	937,197	400,000	400,000	Represents the portion that will be used and useful in 2009.

Shaughnessy O/H to U/G Conversion	225,683			Will not be used and useful in 2009.
Centennial Load Area Voltage	202,825	202,825	202,825	
44kV Motorized Switches	133,335	133,335	133,335	
44 kV and 12 kV Fault	20,622	20,622	20,622	
Tools and Equipment	170,000	170,000	170,000	
Vehicles & Leasehold Improvements	703,000	283,000	283,000	Represents the portion that will be used and useful in 2009. Not all vehicles on order will be delivered in 2009.
Enterprise Resource	540,000	0	0	Removed – will not be used and useful in 2009.
Substation Security	15,000	15,000	15,000	
SAP - Billing Software	2,100,000	1,525,000	1,204,140	Reduced due to % allocation to City.
Jarvi Road	297,500	297,500	297,500	
28M6 Montague to Whissel	235,797	525,000	525,000	Budget increase as project will require significant amount of contracted labour.
SCADA	392,907	392,907	392,907	
Pole Replacement 9M1 to		450,409	389,039	
Southlane Road		275,000	275,000	New project to allow Bell Canada to attach poles
Louis Street 22/04		174,814	174,814	Collapse of underground chamber has required a rebuild
Falconbridge Voltage Conversion		150,000	150,000	As per 2003 MADD application to the Board
Bell Park O/H to U/G conversion	62,011			Removed - will not be used and useful in 2009
Hillsdale Lakeview Rebuild	610,298			Removed – will not be used and useful in 2009

44kV Tie between 28M4 and 9M4	725,000			Removed – will not be used and useful in 2009
Am / Fm GIS Software Carryover		160,610	0	Removed as per Board Decision
Barrydowne 44 kV Reconductor		150,000	150,000	Carryover of a 2008 project
Vehicle Carryover		208,888	208,888	Long lead time for delivery – 2008 year end actual adjusted
Building Carryover		149,913	149,913	Cost to build small PCB processing & storage building on site
Substation Security		4,985	4,985	Completed in 2009
Major Substations Carryover		11,691	11,691	Substation fencing from 2008 completed in 2009
Webwood Drive		50,000	50,000	Related to changing transformers of 2 customers
Tilton Lake Rd		47,818	47,818	Charges associated with Bell Canada transfers on this major rebuild
Gary Street Carryover		305,801	305,801	Service transfers and underground installation associated with Gary Street 44 kV line rebuild
Webpage Design		21,658	0	Removed as per Board Order
Adjustment to Capital			-55,369	Fully allocated depreciation – capital portion 64%
Total - Capital	\$ 11,828,109	\$ 10,549,152	\$9,729,267	
Remove from 2008 and add to 2009			293,906	
Less Contributions	\$959,585	\$815,380	\$815,380	
Total Capital Less	\$ 10,868,524	\$9,733,772	\$9,207,811	

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

Fixed Asset Continuity Schedule (Distribution & Operations)
2009 Test Year (Revised per Board Decision)

CCA Class	OEB	Description	Cost				Accumulated Depreciation				
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
N/A	1805	Land - Substations	890,771.88	0.00		890,771.88	0.00			0.00	890,771.88
47	1808	Buildings - Substations	9,230,592.16	149,913.00		9,380,505.16	3,753,476.38	178,967.24		3,932,443.62	5,448,061.54
13	1810	Leasehold Improvements	0.00			0.00	0.00			0.00	0.00
47	1815	Transformer Station Equipment > 50 kV	0.00			0.00	0.00			0.00	0.00
47	1820	Substation Equipment	15,656,047.69	909,656.33		16,565,704.02	9,503,615.71	422,315.74		9,925,931.45	6,639,772.57
47	1825	Storage Battery Equipment	0.00			0.00	0.00			0.00	0.00
47	1830	Poles, Towers & Fixtures	12,945,712.34	1,487,933.56		14,433,645.90	6,342,679.52	869,346.38		7,212,025.90	7,221,620.00
47	1835	OH Conductors & Devices	37,919,905.08	2,629,425.18		40,549,330.26	23,788,160.52	831,641.02		24,619,801.54	15,929,528.72
47	1840	UG Conduit	19,256,161.48	1,058,414.12		20,314,575.60	9,590,382.07	807,770.12		10,398,152.19	9,916,423.41
47	1845	UG Conductors & Devices	16,708,081.36	959,869.39		17,667,950.75	8,775,851.30	710,014.40		9,485,865.70	8,182,085.05
47	1850	Line Transformers	24,166,887.79	663,483.20		24,830,370.99	14,654,944.33	795,546.94		15,450,491.27	9,379,879.72
47	1855	Services (OH & UG)	8,899,536.85	283,892.58		9,183,429.43	5,313,564.03	169,818.73		5,483,382.76	3,700,046.67
47	1860	Meters	8,952,811.92	50,000.00		9,002,811.92	5,890,121.12	309,879.03		6,200,000.15	2,802,811.77
47	1861	Smart Meters	0.00	0.00		0.00	0.00	0.00		0.00	0.00
N/A		Reduction of capital re redistributed amortization	0.00	(55,368.96)		(55,368.96)	0.00	(1,107.38)		(1,107.38)	(54,261.58)
CEC	1906	Land Rights	0.00			0.00	0.00			0.00	0.00
47	1908	Buildings & Fixtures	0.00	0.00		0.00	0.00			0.00	0.00
13	1910	Leasehold Improvements	0.00	90,000.00		90,000.00	0.00	4,500.00		4,500.00	85,500.00
8	1915	Office Furniture & Equipment	44,314.56			44,314.56	37,959.50	938.52		38,898.02	5,416.54
10	1920	Computer - Hardware	93,648.76	0.00		93,648.76	93,648.76	0.00		93,648.76	0.00
45	1921	Computer - Hardware post Mar 22/04	0.00			0.00	0.00			0.00	0.00
45.1	1921	Computer - Hardware post Mar 19/07	0.00			0.00	0.00			0.00	0.00
12	1925	Computer - Software	2,396,349.54	1,204,140.00		3,600,489.54	1,990,765.58	296,238.27		2,287,003.85	1,313,485.69
10	1930	Transportation Equipment	4,073,036.30	401,888.00	236,429.85	4,238,494.45	3,146,595.88	315,597.64	236,429.85	3,225,763.67	1,012,730.78
8	1935	Stores Equipment	0.00			0.00	0.00			0.00	0.00
8	1940	Tools, Shop & Garage Equipment	1,531,785.18	170,000.00		1,701,785.18	1,132,467.71	82,993.54		1,215,461.25	486,323.93
8	1945	Measurement & Testing Equipment	0.00			0.00	0.00			0.00	0.00
8	1950	Power operated Equipment	0.00			0.00	0.00			0.00	0.00
8	1955	Communications Equipment	2,185,673.55	19,985.00		2,205,658.55	987,371.57	79,218.61		1,066,590.18	1,139,068.37
8	1960	Miscellaneous Equipment	0.00			0.00	0.00			0.00	0.00
47	1965	Water Heater Rental Units	0.00			0.00	0.00			0.00	0.00
47	1970	Load Management controls	0.00			0.00	0.00			0.00	0.00
47	1975	Load Management Controls Utility Premises	0.00			0.00	0.00			0.00	0.00
47	1980	System Supervisory Equipment	1,245,223.47			1,245,223.47	1,049,029.82	43,833.87		1,092,863.69	152,359.78
47	1985	Sentinel Lighting Rental Units	42,116.86			42,116.86	39,385.92	620.72		40,006.64	2,110.22
47	1996	Hydro One S/S Contribution	0.00			0.00	0.00			0.00	0.00
47	1995	Contributions & Grants	(10,561,305.13)	(815,380.00)		(11,376,685.13)	(1,774,256.97)	(416,940.45)		(2,191,197.42)	(9,185,487.71)
		Total before Work in Process	155,677,351.64	9,207,851.40	236,429.85	164,648,773.19	94,315,762.75	5,501,192.94	236,429.85	99,580,525.84	65,068,247.35
WIP		Work in Process	367,578.62	0.00	293,906.36	73,672.26	0.00			0.00	73,672.26
		Total after Work in Process	156,044,930.26	9,207,851.40	530,336.21	164,722,445.45	94,315,762.75	5,501,192.94	236,429.85	99,580,525.84	65,141,919.61

10		Transportation
8		Stores Equipment

Less: Fully Allocated Depreciation

Transportation	315,597.64	Note: fully allocated depreciation is \$86,514 less than original filing Half year rule applies to all additions except software
Stores Equipment	82,993.54	
Net Depreciation	<u>5,102,601.76</u>	

Software amortization

Pre 2009 assets	105,582.77	As per Board order - 1,204,140,*38/48/5 Five year life - amortization based on value of asset after allocation to water Prorated for 38/48 months of IRM period
2009 SAP software	190,655.50	
	<u>296,238.27</u>	

Capital reduction re fully allocated depreciation

Reduced amortization	86,514	64% Vehicle overhead is applied 64% to capital and 36% 35% to OM&A. Material is a higher ratio but we will use this split for rate setting purposes.
Less capital portion	(55,369)	
OM&A portion	<u>31,145</u>	

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

CCA Continuity Schedule (2009) Original as Filed

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

CCA Continuity Schedule (2009) Revised per Board Decision

Class	Class Description	UCC Prior Year Ending Balance	Less: Non-Distribution Portion	Less: Disallowed FMV Increment	UCC Bridge Year Opening Balance	Additions	Dispositions	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	CCA	UCC Ending Balance
1	Distribution System - 1988 to 22-Feb-2005	54,580,090	0	0	54,580,090	0	0	54,580,090	0	54,580,090	4%	2,183,204	52,396,886
2	Leaseholds	0	0	0	0	90,000	0	90,000	45,000	45,000	6%	2,700	87,300
6	Buildings (No footings below ground)	0	0	0	0	0	0	0	0	0	10%	0	0
8	General Office/Stores Equip	509,521	0	0	509,521	189,985	0	699,506	94,993	604,513	20%	120,903	578,603
10	Computer Hardware/ Vehicles	986,032	0	0	986,032	401,888	0	1,387,920	200,944	1,186,976	30%	356,093	1,031,827
10.1	Certain Automobiles	0	0	0	0	0	0	0	0	0	30%	0	0
12	Computer Software	250,000	0	0	250,000	1,204,140	0	1,454,140	602,070	852,070	100%	852,070	602,070
13.1	Lease # 1	0	0	0	0	-	0	0	0	0	20%	0	0
13.2	Lease #2	0	0	0	0	0	0	0	0	0		0	0
13.3	Lease # 3	0	0	0	0	0	0	0	0	0		0	0
13.4	Lease # 4	0	0	0	0	0	0	0	0	0		0	0
14	Franchise	0	0	0	0	0	0	0	0	0		0	0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	68,896	0	0	68,896	0	0	68,896	0	68,896	8%	5,512	63,384
42	Fibre Optic cables	679,171			679,171			679,171		679,171	12%	81,500	597,670
43.1	Certain Energy-Efficient Electrical Generating Equipment	0	0	0	0	0	0	0	0	0	30%	0	0
45	Computers & Systems Hardware acq'd post Mar 22/04	361	0	0	361	0	0	361	0	361	45%	162	198
45.1	Computers & Systems Hardware acq'd post Mar 19/07	0	0	0	0	0	0	0	0	0	55%	0	0
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	0	0	0	0	0	0	0	0	0	30%	0	0
47	Distribution System - post 22-Feb-2005	13,559,752			13,559,752	7,321,838	0	20,881,590	3,660,919	17,220,671	8%	1,377,654	19,503,937
	SUB-TOTAL - UCC	70,633,822	0	0	70,633,822	9,207,851	0	79,841,674	4,603,926	75,237,748		4,979,797	74,861,876

CCA Class	OEB	Description	Opening Balance 2009	Additions	Disposals	Closing Balance 2009	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
47	1840	UG Conduit	19,256,161.48	1,058,414.12		20,314,575.60	9,590,382.07	807,770.13		10,407,640.87	9,906,934.73
47	1845	UG Conductors & Device	16,832,955.69	959,869.39		17,792,825.08	8,775,851.30	710,014.39		9,476,377.02	8,316,448.06
8	1955	Communications Equipm	2,185,673.55	19,985.00		2,205,658.55	987,371.57	79,218.61		1,066,590.18	1,139,068.37

Account	Record	Opening balance	Additions	Acc Dep'n	Net Base	Dep for Add only	Depreciation w/o 09 additions	Depreciation
	as filed							
	1840 originally	19,256,161.00	1,151,854.00	9,590,382.00	10,817,633.00	46,074.16	786,591.05	832,665.21
	after rate order with 1/2 year							
	1840 rule	19,256,161.00	1,058,414.12	9,590,382.00	10,724,193.12	21,168.28	786,591.05	807,759.33
	as filed							
	1845 originally	16,832,956.00	670,287.00	8,727,392.00	8,775,851.00	26,811.48	690,817.02	717,628.50
	after rate order with 1/2 year							
	1845 rule	16,832,956.00	959,869.39	8,727,392.00	9,065,433.39	19,197.39	690,817.02	710,014.41
	as filed							
	1955 originally	2,185,673.55	15,000.00	987,371.57	1,213,301.98	1,500.00	78,219.36	79,719.36
	after rate order with 1/2 year							
	1955 rule	2,185,673.55	19,985.00	987,371.57	1,218,286.98	999.25	78,219.36	79,218.61

In our December 16th submission the depreciation for accounts 1840 and 1845 in total were correct, the allocation of depreciation for each account may have been misallocated.

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

Capital Structure for 2009 Revised per Board Decision				
Description	\$	% of Rate Base	Rate of Return	Return
Long Term Debt	40,378,747	52.70%	7.01%	2,831,927.52
Unfunded Short Term Debt	3,039,145	4.00%	1.33%	40,420.63
Total Debt	43,417,892	56.70%		2,872,348.14
Common Share Equity	33,176,466	43.30%	8.01%	2,657,434.93
Total equity	33,176,466	43.30%		2,657,434.93
Total Rate Base	76,594,358	100%	7.22%	5,529,783.07

Return on Rate Base Calculation

Application as Filed

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

Final Board Order

RATE BASE CALCULATION FOR 2009	
Fixed Assets Opening Balance 2009	61,361,588.89
Fixed Assets Closing Balance 2009	65,068,247.35
Average Fixed Asset Balance for 2008	63,214,918.12
Working Capital Allowance	13,405,095.73
Rate Base	76,620,013.85
Regulated Rate of Return	7.22%
Regulated Return on Capital	5,530,124.29
Deemed Interest Expense	2,872,689.36
Deemed Return on Equity	2,657,434.93

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

Greater Sudbury Hydro Inc
Revenue Deficiency Determination - Draft Rate Order 2009/12/01 (updated 09/12/30)

Description	2008 Bridge Actual	2009 Test Existing Rates	2009 Test - Required Revenue
Revenue			
Revenue Deficiency			1,688,649.74
Distribution Revenue	21,174,619.23	21,105,019.22	21,105,019.22
Other Operating Revenue (Net)	1,597,554.00	1,647,880.00	1,647,880.00
Smart Meter Deferral Account Adjustment			
Total Revenue	22,772,173.23	22,752,899.22	24,441,548.96
Costs and Expenses			
Administrative & General, Billing & Collecting	5,748,560.00	6,353,231.00	6,353,231.00
Operation & Maintenance	4,548,253.00	5,316,313.74	5,316,313.74
Depreciation & Amortization	4,849,522.12	5,102,601.76	5,102,601.76
Property & Capital Taxes	131,234.88	138,645.03	138,645.03
Deemed Interest	2,833,523.67	2,872,689.36	2,872,689.36
Total Costs and Expenses	18,111,093.68	19,783,480.89	19,783,480.89
Less OCT Included Above			
Total Costs and Expenses Net of OCT	18,111,093.68	19,783,480.89	19,783,480.89
Utility Income Before Income Taxes	4,661,079.55	2,969,418.32	4,658,068.07
Income Taxes:			
Corporate Income Taxes	2,246,723.69	1,443,378.73	2,000,633.14
Total Income Taxes	2,246,723.69	1,443,378.73	2,000,633.14
Utility Net Income	2,414,355.87	1,526,039.60	2,657,434.93
Capital Tax Expense Calculation:			
Total Rate Base	73,326,613.83	76,620,013.85	76,620,013.85
Exemption	15,000,000.00	15,000,000.00	15,000,000.00
Deemed Taxable Capital	58,326,613.83	61,620,013.85	61,620,013.85
Ontario Capital Tax	131,234.88	138,645.03	138,645.03
Income Tax Expense Calculation:			
Accounting Income	4,661,079.55	2,969,418.32	4,658,068.07
Tax Adjustments to Accounting Income	2,045,558.32	1,404,456.60	1,404,456.60
Taxable Income	6,706,637.87	4,373,874.92	6,062,524.67
Income Tax Expense	2,246,723.69	1,443,378.73	2,000,633.14
	33.50%	33.00%	33.00%
Actual Return on Rate Base:			
Rate Base	73,326,613.83	76,620,013.85	76,620,013.85
Interest Expense	2,833,523.67	2,872,689.36	2,872,689.36
Net Income	2,414,355.87	1,526,039.60	2,657,434.93
Total Actual Return on Rate Base	5,247,879.54	4,398,728.96	5,530,124.29
Actual Return on Rate Base	7.16%	5.74%	7.22%
Required Return on Rate Base:			
Rate Base	73,326,613.83	76,620,013.85	76,620,013.85
Return Rates:			
Return on Debt (Weighted)	7.25%	6.61%	6.61%
Return on Equity	9.00%	8.01%	8.01%
Deemed Interest Expense	2,833,523.67	2,872,689.36	2,872,689.36
Return On Equity	3,081,917.58	2,657,434.93	2,657,434.93
Total Return	5,915,441.25	5,530,124.29	5,530,124.29
Expected Return on Rate Base	8.07%	7.22%	7.22%
Revenue Deficiency After Tax	667,561.71	1,131,395.33	-0.00
Revenue Deficiency Before Tax	1,003,852.20	1,688,649.74	-0.00

Determination of Tax Adjustments to Accounting Income for 2009

Line Item	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Utility Amount
Additions:				
Interest and penalties on taxes	103	0	0	0
Amortization of tangible assets	104	5,501,193	0	5,501,193
Amortization of intangible assets	106	0	0	0
Recapture of capital cost allowance from Schedule 8	107	0	0	0
Gain on sale of eligible capital property from Schedule 10	108	0	0	0
Income or loss for tax purposes- joint ventures or partnerships	109		0	0
Loss in equity of subsidiaries and affiliates	110	0	0	0
Loss on disposal of assets	111	0	0	0
Charitable donations	112	0	0	0
Taxable Capital Gains	113	0	0	0
Political Donations	114	0	0	0
Deferred and prepaid expenses	116	0	0	0
Scientific research expenditures deducted on financial statements	118	0	0	0
Capitalized interest	119	0	0	0
Non-deductible club dues and fees	120		0	0
Non-deductible meals and entertainment expense	121		0	0
Non-deductible automobile expenses	122	0	0	0
Non-deductible life insurance premiums	123	0	0	0
Non-deductible company pension plans	124	0	0	0
Tax reserves beginning of year	125	0	0	0
Reserves from financial statements- balance at end of year	126	0	0	0
Soft costs on construction and renovation of buildings	127	0	0	0
Book loss on joint ventures or partnerships	205	0	0	0
Capital items expensed	206	0	0	0
Debt issue expense	208	0	0	0
Development expenses claimed in current year	212	0	0	0
Financing fees deducted in books	216	0	0	0
Gain on settlement of debt	220	0	0	0
Non-deductible advertising	226	0	0	0
Non-deductible interest	227	0	0	0
Non-deductible legal and accounting fees	228	0	0	0
Recapture of SR&ED expenditures	231	0	0	0
Share issue expense	235	0	0	0
Write down of capital property	236	0	0	0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	0	0	0
Interest Expensed on Capital Leases	290	0	0	0
Realized Income from Deferred Credit Accounts	291	0	0	0
Accrued future benefit cost		1,264,526		1,264,526
Pensions	292	0	0	0
Non-deductible penalties	293	0	0	0
Debt Financing Expenses for Book Purposes	294		0	0
Regulatory asset variances		0		0
Other Additions	295	0	0	0
Total Additions		6,765,719	0	6,765,719

Deductions:

Gain on disposal of assets per financial statements	401		0	0
Dividends not taxable under section 83	402	0	0	0
Capital cost allowance from Schedule 8	403	4,979,797	0	4,979,797
Terminal loss from Schedule 8	404	0	0	0
Cumulative eligible capital deduction from Schedule 10	405	0	0	0
Allowable business investment loss	406	0	0	0
Deferred and prepaid expenses	409	0	0	0
Scientific research expenses claimed in year	411	0	0	0
Tax reserves end of year	413	0	0	0
Reserves from financial statements - balance at beginning of year	414	0	0	0
Contributions to deferred income plans	416	0	0	0
Book income of joint venture or partnership	305	0	0	0
Equity in income from subsidiary or affiliates	306	0	0	0
Interest capitalized for accounting deducted for tax	390	0	0	0
Capital Lease Payments	391	0	0	0
Non-taxable imputed interest income on deferral and variance accounts	392	0	0	0
Financing Fees for Tax Under S.20(1)(e)	393	0	0	0
Actual benefit costs		381,465		381,465
Other Deductions	394	0	0	0
Total Deductions		5,361,262	0	5,361,262

Charitable donations from Schedule 2	311	0	0	0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	0	0	0
Non-capital losses of preceding taxation years from Schedule 7-1	331	0	0	0
Net-capital losses of preceding taxation years from Schedule 7-1	332	0	0	0
Limited partnership losses of preceding taxation years from Schedule 4	335	0	0	0
Total Adjustments		0	0	0

Tax Adjustments to Accounting Income		1,404,457	0	1,404,457
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2009 PILs Schedule

Description	Source or Input	Tax Payable
Accounting Income	09' Rev Def	4,658,068
Tax Adj to Accounting Income	09' Rev Def	1,404,457
Taxable Income		6,062,525
Combined Income Tax Rate	PILs Rates	33.000%
Total Income Taxes		2,000,633
Investment Tax Credits		
Miscellaneous Tax Credits		
Total Tax Credits		-
Total PILs		2,000,633

2009 Total Taxes

Description	Tax Payable
Total PILs	2,000,633
Net Capital Tax Payable	138,645
PILs including Capital Taxes	2,139,278

Revenue to Cost Analysis Per Cost Allocation Study

Customer Class	Revenue to Cost Ratios Per C.A. Study	Net Revenue Per 2009 Test Year	Addback Transformer Allowances	Gross Distribution Revenue	2009 Miscellaneous Revenue Allocation	Total Revenue Cost Allocation 2009	Updated C.A. Study Cost Proportions For 2009 Excluding Transformer	Addback Transformer Allowances	Updated C.A. Study Cost Proportions For 2009 Including Transformer	Revenue to Cost Ratios Per 2009 Test Year Filing
Residential	95.17%	13,097,242.19		13,097,242.19	1,119,177.12	14,216,419.31	14,673,934.46		14,673,934.46	96.88%
GS <50 kW	117.97%	3,763,234.75		3,763,234.75	243,072.66	4,006,307.40	3,643,748.64		3,643,748.64	109.95%
GS>50 kW	118.91%	5,449,966.25	132,000.00	5,581,966.25	254,721.72	5,836,687.97	5,001,387.22	132,000.00	5,133,387.22	114.06%
Large Use >5MW	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Street Light	6.60%	394,330.47		394,330.47	22,911.75	417,242.22	1,010,822.50		1,010,822.50	41.28%
Sentinel	18.45%	27,352.40		27,352.40	2,879.56	30,231.96	55,790.38		55,790.38	54.19%
Unmetered Scattered Load	223.05%	61,542.91		61,542.91	5,117.19	66,660.10	55,865.76		55,865.76	119.32%
	0.00%	0.00		0.00	0.00	0.00	0.00		0.00	
		22,793,668.96	132,000.00	22,925,668.96	1,647,880.00	24,573,548.96	24,441,548.96	132,000.00	24,573,548.96	

2 Year Phase - In - Harmonization of West Nipissing Rates

	Residential		GS < 50 kW		GS > 50 kW		Streetlights		Sentinel Lights		Scattered Load	
	Fixed	Volumetric	Fixed	Volumetric	Fixed	Volumetric	Fixed	Volumetric	Fixed	Volumetric	Fixed	Volumetric
Proposed Consolidated	\$ 16.0192	\$ 0.0123	\$ 22.1185	\$ 0.0222	\$ 167.2803	\$ 4.3835	\$ 2.1300	\$ 6.1850	\$ 2.7800	\$ 8.9063	\$ 8.2700	\$ 0.0126
Existing West Nipissing	\$ 11.6200	\$ 0.0117	\$ 11.8800	\$ 0.0122	\$ 30.3200	\$ 0.5503	\$ 1.0100	\$ 3.2582	\$ -	\$ 10.6696	\$ -	\$ -
Year 1 phase in	\$ 13.82	\$ 0.0120	\$ 16.9992	\$ 0.0172	\$ 75.9734	\$ 1.8280	\$ 1.5700	\$ 4.7216	\$ 1.3900	\$ 9.7880	\$ 4.1350	\$ 0.0063
Year 2 phase in	\$ 16.0192	\$ 0.0123	\$ 22.1185	\$ 0.0222	\$ 121.6268	\$ 3.1058	\$ 2.1300	\$ 6.1850	\$ 2.7800	\$ 8.9063	\$ 8.2700	\$ 0.0126
Year 3 phase in					\$ 167.2803	\$ 4.3835						
Projected West Nipissing Customers/Connections												
	2863	29,331,892	315	8,738,599	37	48,205	829	2,070	19	92		
Revenue shortfall year 1	\$ 75,568.87	\$ 9,276.81	\$ 19,350.71	\$ 43,693.00	\$ 40,540.24	\$ 123,186.31	\$ 5,570.88	\$ 3,029.22	\$ 316.92	-\$ 81.11		
West Nip sourced revenue	\$ 474,785.59	\$ 352,459.94	\$ 64,257.11	\$ 150,303.90	\$ 33,732.20	\$ 88,120.37	\$ 15,618.36	\$ 9,773.70	\$ 316.92	\$ 900.49		
Revenue shortfall year 2	\$ -	\$ -	\$ -	\$ -	\$ 20,270.12	\$ 61,593.15	\$ -	\$ -	\$ -	\$ -		
West Nip sourced revenue	\$ 550,354.45	\$ 361,736.75	\$ 83,607.82	\$ 193,996.90	\$ 54,002.32	\$ 149,713.52	\$ 21,189.24	\$ 12,802.92	\$ 633.84	\$ 819.38		
Revenue shortfall year 3	\$ -	\$ -	\$ -	\$ -	-\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ -		
West Nip sourced revenue	\$ 550,354.45	\$ 361,736.75	\$ 83,607.82	\$ 193,996.90	\$ 74,272.44	\$ 211,306.67	\$ 21,189.24	\$ 12,802.92	\$ 633.84	\$ 819.38		
Total shortfall	\$ 75,568.87	\$ 9,276.81	\$ 19,350.71	\$ 43,693.00	\$ 60,810.36	\$ 184,779.46	\$ 5,570.88	\$ 3,029.22	\$ 316.92	-\$ 81.11		

Selected Delivery Charge and Bill Impacts Per Draft Rate Order

Greater Sudbury Area Customers - Phased in

Monthly Delivery Charge					Total Bill				
Current	Per Draft Rate Order	Change			Current	Per Draft Rate Order	Change		
		\$	%				\$	%	
Residential 800 kWh/month	\$ 30.61	\$ 34.25	\$ 3.65	11.91%		91.26	95.16	\$ 3.90	4.27%
Residential 1000 kWh/month	\$ 34.49	\$ 38.03	\$ 3.54	10.27%		111.66	115.74	\$ 4.08	3.65%
GS < 50 kW 2000 kWh/month	\$ 69.69	\$ 72.66	\$ 2.96	4.25%		228.09	231.76	\$ 3.68	1.61%

Greater Sudbury Area Customers - Full Harmonization

Monthly Delivery Charge					Total Bill				
Current	Per Draft Rate Order	Change			Current	Per Draft Rate Order	Change		
		\$	%				\$	%	
Residential 800 kWh/month	\$ 30.61	\$ 33.71	\$ 3.11	10.15%		91.26	94.62	\$ 3.36	3.68%
Residential 1000 kWh/month	\$ 34.49	\$ 37.43	\$ 2.94	8.53%		111.66	115.14	\$ 3.48	3.11%
GS < 50 kW 2000 kWh/month	\$ 69.69	\$ 71.77	\$ 2.07	2.97%		228.09	230.87	\$ 2.79	1.22%

Selected Delivery Charge and Bill Impacts Per Draft Rate Order

West Nipissing Customers - Full harmonization

	Monthly Delivery Charge					Total Bill			
	Current	Per Draft Rate Order	Change			Current	Per Draft Rate Order	Change	
			\$	%				\$	%
Residential 800 kWh/month	\$ 32.21	\$ 33.71	\$ 1.50	4.66%		90.68	94.62	\$ 3.95	4.35%
Residential 1000 kWh/month	\$ 37.36	\$ 37.43	\$ 0.07	0.19%		111.79	115.14	\$ 3.35	2.99%
GS < 50 kW 2000 kWh/month	\$ 59.77	\$ 71.77	\$ 12.00	20.08%		215.16	230.87	\$ 15.72	7.30%

West Nipissing Customers - Phased in

	Monthly Delivery Charge						Total Bill			
	Current	Per Draft Rate Order	Change		Current		Per Draft Rate Order	Change		
			\$	%				\$	%	
Residential 800 kWh/month	\$ 32.21	\$ 31.28	-\$ 0.93	-2.87%		90.68	92.19	\$ 1.52	1.67%	
Residential 1000 kWh/month	\$ 37.36	\$ 34.95	-\$ 2.41	-6.46%		111.79	112.64	\$ 0.85	0.76%	
GS < 50 kW 2000 kWh/month	\$ 59.77	\$ 63.05	\$ 3.28	5.49%		215.16	222.15	\$ 6.99	3.25%	

Greater Sudbury Hydro Customers
Monthly rates and Charges:

		Original	Final	Change	% change
<u>Residential</u>					
Service charge	\$	17.06	16.32	- 0.74000	-0.7400%
Smart Meter Funding Adder	\$	2.17000	1.9400	- 0.23000	-0.2300%
Low Voltage	\$/kWh	0.00020	0.0002	-	0.0000%
LRAM/SSM	\$/kWh	0.00020	0.0001	- 0.00010	-0.0001%
Distribution Volumetric Rate	\$/kWh	0.01310	0.0126	- 0.00050	-0.0005%
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.0011	0.00109	0.0011%
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh	-	0.0025	- 0.00245	-0.0025%
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00440	0.0044	-	0.0000%
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00370	0.0036	- 0.00010	-0.0001%
Wholesale Market Service Rate	\$/kWh	0.00520	0.0052	-	0.0000%
Rural Rate Protection Charge	\$/kWh	0.00100	0.0013	0.00030	0.0003%
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25000	0.2500	-	0.0000%
<u>General Service Less than 50 kW</u>					
Service charge	\$	23.66	22.61	- 1.05000	-1.0500%
Smart Meter Funding Adder	\$	2.17000	1.9400	- 0.23000	-0.2300%
Low Voltage	\$/kWh	0.00020	0.0001	- 0.00010	-0.0001%
LRAM/SSM	\$/kWh	0.00010	0.0001	-	0.0000%
Distribution Volumetric Rate	\$/kWh	0.02010	0.0192	- 0.00090	-0.0009%
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.0009	0.00091	0.0009%
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh	-	0.0023	- 0.00234	-0.0023%
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00320	0.0032	-	0.0000%
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00260	0.0026	-	0.0000%
Wholesale Market Service Rate	\$/kWh	0.00520	0.0052	-	0.0000%
Rural Rate Protection Charge	\$/kWh	0.00100	0.0013	0.00030	0.0003%
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25000	0.2500	-	0.0000%
<u>General Service 50 to 4,999 kW</u>					
Service charge	\$	176.33	169.13	- 7.20000	-7.2000%
Smart Meter Funding Adder	\$	2.17000	1.9400	- 0.23000	-0.2300%
Low Voltage	\$/kW	0.11450	0.0937	- 0.02080	-0.0208%
LRAM/SSM	\$/kW	0.02430	0.0243	-	0.0000%
Distribution Volumetric Rate based on kW	\$/kW	4.67490	4.3717	- 0.30320	-0.3032%
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.1894	0.18939	0.1894%
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh	-	0.7042	- 0.70415	-0.7042%
Retail Transmission Rate - Network Service Rate	\$/kW	2.41470	2.4407	0.02600	0.0260%
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.02030	1.9824	- 0.03790	-0.0379%
Wholesale Market Service Rate	\$/kWh	0.00520	0.0052	-	0.0000%
Rural Rate Protection Charge	\$/kWh	0.00100	0.0013	0.00030	0.0003%
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25000	0.2500	-	0.0000%

Unmetered Scattered Load

Service charge	\$	7.78	7.4491	-	0.33090	-0.3309%
Smart Meter Funding Adder	\$	-	-	-	-	0.0000%
Low Voltage	\$/kWh	0.00020	0.0001	-	0.00010	-0.0001%
LRAM/SSM	\$/kWh	-	-	-	-	0.0000%
Distribution Volumetric Rate	\$/kWh	0.01320	0.0126	-	0.00060	-0.0006%
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.0010		0.00095	0.0010%
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh	-	0.0017	-	0.00171	-0.0017%
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00310	0.0032		0.00010	0.0001%
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00270	0.0026	-	0.00010	-0.0001%
Wholesale Market Service Rate	\$/kWh	0.00520	0.0052		-	0.0000%
Rural Rate Protection Charge	\$/kWh	0.00100	0.0013		0.00030	0.0003%
Standard Supply Service - Administrative Charge (if applicable)	\$	0.02500	0.2500		0.22500	0.2250%

Sentinel Lighting

Service charge (per connection)	\$	3.13	3.00	-	0.13240	-0.1324%
Smart Meter Funding Adder	\$	-	-	-	-	0.0000%
Low Voltage	\$/kW	0.06150	0.0503	-	0.01120	-0.0112%
LRAM/SSM	\$/kWh	-	-	-	-	0.0000%
Distribution Volumetric Rate	\$/kW	8.32100	7.9692	-	0.35180	-0.3518%
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.6471		0.64713	0.6471%
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh	-	1.0731	-	1.07307	-1.0731%
Retail Transmission Rate - Network Service Rate	\$/kW	1.29711	1.3117		0.01459	0.0146%
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.08560	1.0653	-	0.02030	-0.0203%
Wholesale Market Service Rate	\$/kWh	0.00520	0.0052		-	0.0000%
Rural Rate Protection Charge	\$/kWh	0.00100	0.0013		0.00030	0.0003%
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25000	0.2500		-	0.0000%

Street Lighting

Service charge (per connection)	\$	2.18	2.09	-	0.09270	-0.0927%
Smart Meter Funding Adder	\$	-	-	-	-	0.0000%
Low Voltage	\$/kW	0.05810	0.0475	-	0.01060	-0.0106%
LRAM/SSM	\$/kWh	-	-	-	-	0.0000%
Distribution Volumetric Rate	\$/kW	7.31100	7.0060	-	0.30500	-0.3050%
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.5674		0.56745	0.5674%
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh	-	0.5313	-	0.53126	-0.5313%
Retail Transmission Rate - Network Service Rate	\$/kW	1.22590	1.2391		0.01320	0.0132%
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.02550	1.0063	-	0.01920	-0.0192%
Wholesale Market Service Rate	\$/kWh	0.00520	0.0052		-	0.0000%
Rural Rate Protection Charge	\$/kWh	0.00100	0.0013		0.00030	0.0003%
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25000	0.2500		-	0.0000%

West Nipissing 2 yr phase in
Monthly rates and Charges:

		Original	Final	Change	% change
<u>Residential</u>					
Service charge	\$	14.13	13.82 -	0.31042	-0.3104%
Smart Meter Funding Adder	\$	2.17	1.94 -	0.23000	-0.2300%
Low Voltage	\$/kWh	0.0002	0.0002	-	0.0000%
LRAM/SSM	\$/kWh	0.0002	0.0001 -	0.00010	-0.0001%
Distribution Volumetric Rate	\$/kWh	0.0124	0.0120 -	0.00038	-0.0004%
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.0011	0.00109	0.0011%
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-0.0025 -	0.00245	-0.0025%
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0044	0.0044	-	0.0000%
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0037	0.0036 -	0.00010	-0.0001%
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052	-	0.0000%
Rural Rate Protection Charge	\$/kWh	0.001	0.0013	0.00030	0.0003%
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25	-	0.0000%
<u>General Service Less than 50 kW</u>					
Service charge	\$	17.48	17.00 -	0.48076	-0.4808%
Smart Meter Funding Adder	\$	2.17	1.94 -	0.23000	-0.2300%
Low Voltage	\$/kWh	0.0002	0.0001 -	0.00010	-0.0001%
LRAM/SSM	\$/kWh	0.0001	0.0001	-	0.0000%
Distribution Volumetric Rate	\$/kWh	0.0172	0.0172	-	0.0000%
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.0009	0.00091	0.0009%
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-0.0023 -	0.00234	-0.0023%
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0032	0.0032	-	0.0000%
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0026	0.0026	-	0.0000%
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052	-	0.0000%
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013	0.00030	0.0003%
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25	-	0.0000%
<u>General Service 50 to 4,999 kW</u>					
Service charge	\$	102.68	75.97 -	26.71	-26.7066%
Smart Meter Funding Adder	\$	2.17	1.94 -	0.2300	-0.2300%
Low Voltage	\$/kW	0.1145	0.0937 -	0.0208	-0.0208%
LRAM/SSM	\$/kW	0.0243	0.0243	-	0.0000%
Distribution Volumetric Rate	\$/kW	2.5617	1.8280 -	0.7337	-0.7337%
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.1894	0.1894	0.1894%
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-0.7042 -	0.7042	-0.7042%
Retail Transmission Rate - Network Service Rate	\$/kW	2.4147	2.4407	0.0260	0.0260%
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0203	1.9824 -	0.0379	-0.0379%
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052	-	0.0000%
Rural Rate Protection Charge	\$/kWh	0.001	0.0013	0.00030	0.0003%
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25	-	0.0000%

Sentinel Lighting

Service charge (per connection)	\$	1.39	1.39	-	0.0000%
Smart Meter Funding Adder	\$	0	0	-	0.0000%
Low Voltage	\$/kW	0.0615	0.0503 -	0.0112	-0.0112%
LRAM/SSM	\$/kWh	0	0.0000	-	0.0000%
Distribution Volumetric Rate	\$/kW	10.1422	9.7880 -	0.3542	-0.3542%
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.6471	0.6471	0.6471%
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-1.0731 -	1.0731	-1.0731%
Retail Transmission Rate - Network Service Rate	\$/kW	1.29711	1.3117	0.0146	0.0146%
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.0856	1.0653 -	0.0203	-0.0203%
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052	-	0.0000%
Rural Rate Protection Charge	\$/kWh	0.001	0.0013	0.0003	0.0003%
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25	-	0.0000%

Street Lighting

Service charge(per connection)	\$	1.57	1.57	-	0.0000%
Smart Meter Funding Adder	\$	0		-	0.0000%
Low Voltage	\$/kW	0.0581	0.0475 -	0.0106	-0.0106%
LRAM/SSM	\$/kWh			-	0.0000%
Distribution Volumetric Rate	\$/kW	5.0926	4.7216 -	0.3710	-0.3710%
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.5674	0.5674	0.5674%
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh	-	0.5313 -	0.5313	-0.5313%
Retail Transmission Rate - Network Service Rate	\$/kW	1.2259	1.2391	0.0132	0.0132%
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.0255	1.0063 -	0.0192	-0.0192%
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052	-	0.0000%
Rural Rate Protection Charge	\$/kWh	0.001	0.0013	0.00030	0.0003%
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25	-	0.0000%

Full Harmonization in Year 1
 Monthly rates and Charges:

		Original	Final	Change	% change
<u>Residential</u>					
Service charge	\$	16.65	16.02 -	0.63	-0.6300%
Smart Meter Funding Adder	\$	2.17	1.94 -	0.2300	-0.2300%
Low Voltage	\$/kWh	0.0002	0.0002	-	0.0000%
LRAM/SSM	\$/kWh	0.0002	0.0001 -	0.0001	-0.0001%
Distribution Volumetric Rate	\$/kWh	0.0130	0.0123 -	0.0007	-0.0007%
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.0011	0.0011	0.0011%
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-0.0025 -	0.0025	-0.0025%
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0044	0.0044	-	0.0000%
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0037	0.0036 -	0.0001	-0.0001%
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052	-	0.0000%
Rural Rate Protection Charge	\$/kWh	0.001	0.0013	0.0003	0.0003%
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25	-	0.0000%
 <u>General Service Less than 50 kW</u>					
Service charge	\$	23.08	22.12 -	0.96000	-0.9600%
Smart Meter Funding Adder	\$	2.17	1.94 -	0.23000	-0.2300%
Low Voltage	\$/kWh	0.0002	0.0001 -	0.00010	-0.0001%
LRAM/SSM	\$/kWh	0.0001	0.0001	-	0.0000%
Distribution Volumetric Rate	\$/kWh	0.0199	0.0190 -	0.00090	-0.0009%
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.0009	0.00091	0.0009%
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-0.0023 -	0.00234	-0.0023%
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0032	0.0032	-	-
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0026	0.0026	-	-
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052	-	0.0000%
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013	0.00030	0.00
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25	-	-
 <u>General Service 50 to 4,999 kW</u>					
Service charge	\$	175.03	167.28 -	7.75000	-7.7500%
Smart Meter Funding Adder	\$	2.17	1.94 -	0.2300	-0.2300%
Low Voltage	\$/kW	0.1145	0.0937 -	0.0208	-0.0208%
LRAM/SSM	\$/kW	0.0243	0.0243	-	-
Distribution Volumetric Rate based on kW	\$/kW	4.5732	4.3835 -	0.1897	-0.1897%
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.1894	0.1894	0.1894%
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-0.7042 -	0.7042	-0.7042%
Retail Transmission Rate - Network Service Rate	\$/kW	2.4147	2.4407	0.0260	0.0260%
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0203	1.9824 -	0.0379	-0.0379%
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052	-	0.0000%
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013	0.00030	0.00
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25	-	-

Unmetered Scattered Load

Service charge	\$	7.78	8.27	0.49	0.4900%
Smart Meter Funding Adder	\$	0		-	-
Low Voltage	\$/kWh	0.0002	0.0001 -	0.0001	-0.0001%
LRAM/SSM	\$/kWh	0		-	0.0000%
Distribution Volumetric Rate	\$/kWh	0.0132	0.0126 -	0.0006	-0.0006%
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.0010	0.0010	0.0010%
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-0.0017 -	0.0017	-0.0017%
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0031	0.0032	0.0001	0.0001%
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0027	0.0026 -	0.0001	-0.0001%
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052	-	0.0000%
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013	0.00030	0.00
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25	-	-

Sentinel Lighting

Service charge (per connection)	\$	2.78	2.78	-	0.0000%
Smart Meter Funding Adder	\$	0		-	0.0000%
Low Voltage	\$/kW	0.0615	0.0503 -	0.0112	-0.0112%
LRAM/SSM	\$/kWh	0		-	0.0000%
Distribution Volumetric Rate	\$/kW	9.6148	8.9063 -	0.7085	-0.7085%
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.6471	0.6471	0.6471%
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-1.0731 -	1.0731	-1.0731%
Retail Transmission Rate - Network Service Rate	\$/kW	1.29711	1.3117	0.0146	0.0146%
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.0856	1.0653 -	0.0203	-0.0203%
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052	-	0.0000%
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013	0.00030	0.0003%
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.2500	-	0.0000%

Street Lighting

Service charge (per connection)	\$	2.13	2.13	-	0.0000%
Smart Meter Funding Adder	\$	0		-	0.0000%
Low Voltage	\$/kW	0.0581	0.0475 -	0.0106	-0.0106%
LRAM/SSM	\$/kWh	0		-	0.0000%
Distribution Volumetric Rate	\$/kW	6.927	6.1850 -	0.7420	-0.7420%
Foregone Distribution Revenue Rate Rider - effective until April 30, 2011	\$/kWh		0.5674	0.5674	0.5674%
Deferral and Variance Account Rate Rider - effective until April 30, 2011	\$/kWh		-0.5313 -	0.5313	-0.5313%
Retail Transmission Rate - Network Service Rate	\$/kW	1.2259	1.2391	0.0132	0.0132%
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.0255	1.0063 -	0.0192	-0.0192%
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052	-	0.0000%
Rural Rate Protection Charge	\$/kWh	0.0010	0.0013	0.00030	0.0003%
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.2500	-	0.0000%

LOSS FACTORS

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

Calculation of Revenue Recovery Rate Rider for Period July 1, 2009 to January 31, 2010

Final Board Approved Revenue Deficiency Amount \$ 1,688,649.74
Deferred Revenue - July 1, 2009 to January 31, 2010 = 7/12ths. \$ 985,045.68

Foregone Distribution Revenue Rte Rider - effective until April 30, 2011

Class	2009 Gross Dx Revenue	2009 Gross Rx Revenue Allocator %	Allocation of Deferred Revenue Amount	Variable Rate Determinate	Annual kWh or kW for Dx	Consumption Feb 1, 2010 to Apr 30, 2011 - kWh or kW for Dx (15/12)	Revenue Recovery Rate Rider	Total Recovery February 1, 2010 to April 30, 2011
			A		B	C=B*15/12	D=A/C	E = D*C
Residential	\$ 13,293,024.78	57.13%	\$ 562,796.05	per kWh	411,365,208	514,206,510	0.001094	\$ 562,541.92
GS < 50 kW	\$ 3,819,489.02	16.42%	\$ 161,708.37	per kWh	142,022,495	177,528,119	0.000911	\$ 161,728.12
GS > 50 kW	\$ 5,663,434.43	24.34%	\$ 239,776.77	per kW	1,012,838	1,266,048	0.189390	\$ 239,776.74
Streetlighting	\$ 400,225.08	1.72%	\$ 16,944.61	per kW	23,889	29,861	0.567445	\$ 16,944.62
Sentinel Lighting	\$ 27,761.28	0.12%	\$ 1,175.35	per kW	1,453	1,816	0.647129	\$ 1,175.35
Unmetered Scattered Load	\$ 62,462.87	0.27%	\$ 2,644.53	per kWh	2,223,118	2,778,898	0.000952	\$ 2,645.51
	\$ 23,266,397.45	100.00%	\$ 985,045.68					\$ 984,812.25

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

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

Class	Annual kWh	Annual kW for Dx	Annualized Customers	Annualized Connections	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Dist Rev before Transformer Allowance	Transformer Discounts	Distribution Revenue After Discounts
Residential	411,365,208		500,900		\$ 16.02	\$ 0.0123	\$ 8,024,003	\$ 5,073,178	\$ 13,097,181	\$ -	\$ 13,097,181
GS < 50 kW	142,022,495		48,275		\$ 22.12	\$ 0.0190	\$ 1,067,768	\$ 2,695,443	\$ 3,763,212	\$ -	\$ 3,763,212
GS > 50 kW	411,264,889	1,012,838	6,831		\$ 167.28	\$ 4.3835	\$ 1,142,773	\$ 4,439,777	\$ 5,582,550	\$ 132,000.00	\$ 5,450,550
Streetlighting	8,681,572	23,889		115,764	\$ 2.13	\$ 6.1850	\$ 246,577	\$ 147,753	\$ 394,330	\$ -	\$ 394,330
Sentinel	567,330	1,453		5,256	\$ 2.78	\$ 8.9063	\$ 14,612	\$ 12,941	\$ 27,553	\$ -	\$ 27,553
Unmetered Scattered Load	2,223,118			4,056	\$ 8.27	\$ 0.0126	\$ 33,543	\$ 28,000	\$ 61,543	\$ -	\$ 61,543
	976,124,612	1,038,180	556,007	125,076			\$ 10,529,277	\$ 12,397,092	\$ 22,926,369	\$ 132,000.00	\$ 22,794,369

2009 Distribution Revenue at Existing 2009 Rates
GREATER SUDBURY AREA

Class	Annual kWh	Annual kW for Dx	Annualized Customers	Annualized Connections	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Dist Rev before Transformer Allowance	Transformer Discounts	Distribution Revenue After Discounts
Residential	382,033,316		466,544		\$ 16.32	\$ 0.0126	\$ 7,614,566	\$ 4,798,748	\$ 12,413,314		\$ 12,413,314
GS < 50 kW	133,283,896		44,495		\$ 22.61	\$ 0.0192	\$ 1,005,829	\$ 2,560,893	\$ 3,566,721		\$ 3,566,721
GS > 50 kW	390,631,295	964,633	6,387		\$ 169.13	\$ 4.3717	\$ 1,080,300	\$ 4,217,073	\$ 5,297,373	\$ 132,000	\$ 5,165,373
Streetlighting	7,940,968	21,819		105,816	\$ 2.09	\$ 7.0060	\$ 220,874	\$ 152,865	\$ 373,739		\$ 373,739
Sentinel	532,142	1,361		5,028	\$ 3.00	\$ 7.9692	\$ 15,078	\$ 10,846	\$ 25,924		\$ 25,924
Unmetered Scattered Load	2,223,118			4,056	\$ 7.45	\$ 0.0126	\$ 30,214	\$ 28,115	\$ 58,329		\$ 58,329
	916,644,736	987,813	517,427	114,900			\$ 9,966,860	\$ 11,768,541	\$ 21,735,400	\$ 132,000	\$ 21,603,400

2009 Distribution Revenue at Existing 2009 Rates
WEST NIPISSING

Class	Annual kWh	Annual kW for Dx	Annualized Customers	Annualized Connections	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Dist Rev before Transformer Allowance	Transformer Discounts	Distribution Revenue After Discounts
Residential	29,331,892		34,356		\$ 13.82	\$ 0.0120	\$ 474,786	\$ 352,460	\$ 827,245		\$ 827,245
GS < 50 kW	8,738,599		3,780		\$ 17.00	\$ 0.0172	\$ 64,257	\$ 150,304	\$ 214,561		\$ 214,561
GS > 50 kW	20,633,594	48,205	444		\$ 75.97	\$ 1.8280	\$ 33,732	\$ 88,121	\$ 121,853	\$ -	\$ 121,853
Streetlighting	740,604	2,070		9,948	\$ 1.57	\$ 4.7216	\$ 15,618	\$ 9,774	\$ 25,392		\$ 25,392
Sentinel	35,188	92		228	\$ 1.39	\$ 9.7880	\$ 317	\$ 900	\$ 1,217		\$ 1,217
Unmetered Scattered Load	0			0	\$ 4.14	\$ 0.0063	\$ -	\$ -	\$ -		\$ -
	59,479,876	50,367	38,580	10,176			\$ 588,710	\$ 601,559	\$ 1,190,268	\$ -	\$ 1,190,268

2009 Distribution Revenue at Existing 2009 Rates
CONSOLIDATED DOLLARS

Class	Annual kWh	Annual kW for Dx	Annualized Customers	Annualized Connections	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Dist Rev before Transformer Allowance	Transformer Discounts	Distribution Revenue After Discounts
Residential	411,365,208		500,900				\$ 8,089,351	\$ 5,151,208	\$ 13,240,559	\$ -	\$ 13,240,558
GS < 50 kW	142,022,495		48,275				\$ 1,070,086	\$ 2,711,197	\$ 3,781,282	\$ -	\$ 3,781,282
GS > 50 kW	411,264,889	1,012,838	6,831				\$ 1,114,032	\$ 4,305,194	\$ 5,419,226	\$ 132,000.00	\$ 5,287,226
Streetlighting	8,681,572	23,889		115,764			\$ 236,493	\$ 162,638	\$ 399,131	\$ -	\$ 399,131
Sentinel	567,330	1,453		5,256			\$ 15,395	\$ 11,747	\$ 27,141	\$ -	\$ 27,141
Unmetered Scattered Load	2,223,118			4,056			\$ 30,214	\$ 28,115	\$ 58,329	\$ -	\$ 58,329
	976,124,612	1,038,180	556,007	125,076			\$ 10,555,570	\$ 12,370,099	\$ 22,925,669	\$ 132,000.00	\$ 22,793,668

**2009 Distribution Revenue at Existing 2009 Rates
Consolidated Rates**

Class	Annual kWh	Annual kW for Dx	Annualized Customers	Annualized Connections	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Dist Rev before Transformer Allowance	Transformer Discounts	Distribution Revenue After Discounts
Residential	411,365,208		500,900		\$ 16.02	\$ 0.0123	\$ 8,024,003	\$ 5,073,178	\$ 13,097,181	\$ -	\$ 13,097,181
GS < 50 kW	142,022,495		48,275		\$ 22.12	\$ 0.0190	\$ 1,067,768	\$ 2,695,443	\$ 3,763,212	\$ -	\$ 3,763,212
GS > 50 kW	411,264,889	1,012,838	6,831		\$ 167.28	\$ 4.3835	\$ 1,142,773	\$ 4,439,777	\$ 5,582,550	\$ 132,000.00	\$ 5,450,550
Streetlighting	8,681,572	23,889		115,764	\$ 2.13	\$ 6.1850	\$ 246,577	\$ 147,753	\$ 394,330	\$ -	\$ 394,330
Sentinel	567,330	1,453		5,256	\$ 2.78	\$ 8.9063	\$ 14,612	\$ 12,941	\$ 27,553	\$ -	\$ 27,553
Unmetered Scattered Load	2,223,118			4,056	\$ 8.27	\$ 0.0126	\$ 33,543	\$ 28,000	\$ 61,543	\$ -	\$ 61,543
	976,124,612	1,038,180	556,007	125,076			\$ 10,529,277	\$ 12,397,092	\$ 22,926,369	\$ 132,000.00	\$ 22,794,369

Differences due to rounding - per rate model \$ 22,925,689

**2009 Distribution Revenue at Existing 2009 Rates
GREATER SUDBURY AREA**

Class	Annual kWh	Annual kW for Dx	Annualized Customers	Annualized Connections	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Dist Rev before Transformer Allowance	Transformer Discounts	Distribution Revenue After Discounts
Residential	382,033,316		466,544		\$ 16.02	\$ 0.0123	\$ 7,473,649	\$ 4,711,441	\$ 12,185,090		\$ 12,185,090
GS < 50 kW	133,283,896		44,495		\$ 22.12	\$ 0.0190	\$ 984,160	\$ 2,529,594	\$ 3,513,754		\$ 3,513,754
GS > 50 kW	390,631,295	964,633	6,387		\$ 167.28	\$ 4.3835	\$ 1,068,501	\$ 4,228,469	\$ 5,296,970	\$ 132,000	\$ 5,164,970
Streetlighting	7,940,968	21,819		105,816	\$ 2.13	\$ 6.1850	\$ 225,388	\$ 134,950	\$ 360,338		\$ 360,338
Sentinel	532,142	1,361		5,028	\$ 2.78	\$ 8.9063	\$ 13,978	\$ 12,122	\$ 26,099		\$ 26,099
Unmetered Scattered Load	2,223,118			4,056	\$ 8.27	\$ 0.0126	\$ 33,543	\$ 28,000	\$ 61,543		\$ 61,543
	916,644,736	987,813	517,427	114,900			\$ 9,799,219	\$ 11,644,575	\$ 21,443,794	\$ 132,000	\$ 21,311,794

**2009 Distribution Revenue at Existing 2009 Rates
WEST NIPISSING**

Class	Annual kWh	Annual kW for Dx	Annualized Customers	Annualized Connections	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Dist Rev before Transformer Allowance	Transformer Discounts	Distribution Revenue After Discounts
Residential	29,331,892		34,356		\$ 16.02	\$ 0.0123	\$ 550,354	\$ 361,737	\$ 912,090		\$ 912,090
GS < 50 kW	8,738,599		3,780		\$ 22.12	\$ 0.0190	\$ 83,608	\$ 165,850	\$ 249,458		\$ 249,458
GS > 50 kW	20,633,594	48,205	444		\$ 167.28	\$ 4.3835	\$ 74,272	\$ 211,308	\$ 285,580	\$ -	\$ 285,580
Streetlighting	740,604	2,070		9,948	\$ 2.13	\$ 6.1850	\$ 21,189	\$ 12,803	\$ 33,992		\$ 33,992
Sentinel	35,188	92		228	\$ 2.78	\$ 8.9063	\$ 634	\$ 819	\$ 1,453		\$ 1,453
Unmetered Scattered Load	0			0	\$ 8.27	\$ 0.0126	\$ -	\$ -	\$ -		\$ -
	59,479,876	50,367	38,580	10,176			\$ 730,058	\$ 752,517	\$ 1,482,574	\$ -	\$ 1,482,574

**2009 Distribution Revenue at Existing 2009 Rates
CONSOLIDATED DOLLARS**

Class	Annual kWh	Annual kW for Dx	Annualized Customers	Annualized Connections	Fixed Rate	Variable Rate	Fixed Distribution Revenue	Variable Distribution Revenue	Dist Rev before Transformer Allowance	Transformer Discounts	Distribution Revenue After Discounts
Residential	411,365,208		500,900				\$ 8,024,003	\$ 5,073,178	\$ 13,097,181	\$ -	\$ 13,097,180
GS < 50 kW	142,022,495		48,275				\$ 1,067,768	\$ 2,695,443	\$ 3,763,212	\$ -	\$ 3,763,212
GS > 50 kW	411,264,889	1,012,838	6,831				\$ 1,142,773	\$ 4,439,777	\$ 5,582,550	\$ 132,000.00	\$ 5,450,550
Streetlighting	8,681,572	23,889		115,764			\$ 246,577	\$ 147,753	\$ 394,330	\$ -	\$ 394,330
Sentinel	567,330	1,453		5,256			\$ 14,612	\$ 12,941	\$ 27,553	\$ -	\$ 27,553
Unmetered Scattered Load	2,223,118			4,056			\$ 33,543	\$ 28,000	\$ 61,543	\$ -	\$ 61,543
	976,124,612	1,038,180	556,007	125,076			\$ 10,529,277	\$ 12,397,092	\$ 22,926,369	\$ 132,000.00	\$ 22,794,369

Greater Sudbury Hydro Inc.										
DISTRIBUTION COSTS - LOW VOLTAGE CHARGES										
500-4720-481-07-04										
2008 Volumes using 2009 rates for full year - no rider										
Accrued Liability										
Date	Meter Point	Name	Demand	LV Rate .4425	Svc Chg	Meter Charge	Specific LV 438.64 @.47 units	SHARED LVDS @0.77	LV Rate .31 X 339.64	Total
January/08	248116370	Mansour Mining	726.00	\$ 392.04						
	248116270	Coniston MS1	840.00	\$ 453.60	\$ 151.16	\$ 442.58			\$ 134.57	
	248116340	Coniston MS2	2,402.40	\$ 1,297.30	\$ 151.16	\$ 442.58				
	248116260	Capreol	4,374.00	\$ 2,361.96	\$ 151.16	\$ 442.58				
		Falconbridge		\$ -	\$ 151.16	\$ 442.58				
	89026310	Crystal Falls T5	10,849.69	\$ 5,858.83	\$ 151.16	\$ 885.16	\$ 263.45			
	60628351	Crystal Falls T6	2,882.84	\$ 1,556.73						
	541695	Cache Bay PME	856.80	\$ 462.67	\$ 151.16	\$ 442.58		\$ 843.95		
	Sub Total		22,931.73	\$ 12,383.13	\$ 906.96	\$ 3,098.06	\$ 263.45	\$ 843.95	\$ 134.57	\$ 17,630.12
				0.54			682.41	1.2000	528.57	
February-08	248116370	Mansour Mining	760.00	\$ 410.40						
	248116270	Coniston MS1	823.20	\$ 444.53	\$ 151.16	\$ 442.58			\$ 163.86	
	248116340	Coniston MS2	2,319.60	\$ 1,252.58	\$ 151.16	\$ 442.58				
	248116260	Capreol	4,098.00	\$ 2,212.92	\$ 151.16	\$ 442.58				
		Falconbridge		\$ -	\$ 151.16	\$ 442.58				
	89026310	Crystal Falls T5	10,278.31	\$ 5,550.29	\$ 151.16	\$ 885.16	\$ 320.73			
	60628351	Crystal Falls T6	2,533.69	\$ 1,368.19						
	541695	Cache Bay PME	825.84	\$ 445.95	\$ 151.16	\$ 442.58		\$ 991.01		
	Sub Total		21,638.64	\$ 11,684.87	\$ 906.96	\$ 3,098.06	\$ 320.73	\$ 991.01	\$ 163.86	\$ 17,165.48
								618.00		
March-08	248116370	Mansour Mining	735.00	\$ 396.90						
	248116270	Coniston MS1	750.00	\$ 405.00	\$ 151.16	\$ 442.58			\$ 163.86	
	248116340	Coniston MS2	2,143.20	\$ 1,157.33	\$ 151.16	\$ 442.58				
	248116260	Capreol	3,776.00	\$ 2,039.04	\$ 151.16	\$ 442.58				
		Falconbridge		\$ -	\$ 151.16	\$ 442.58				
	89026310	Crystal Falls T5	11,938.17	\$ 6,446.61	\$ 151.16	\$ 885.16	\$ 320.73			
	60628351	Crystal Falls T6	5,527.37	\$ 2,984.78						
	541695	Cache Bay PME	695.16	\$ 375.39	\$ 151.16	\$ 442.58		\$ 834.19		
	Sub Total		25,564.90	\$ 13,805.05	\$ 906.96	\$ 3,098.06	\$ 320.73	\$ 834.19	\$ 163.86	\$ 19,128.85
April-08	248116370	Mansour Mining	628.00	\$ 339.12						
	248116270	Coniston MS1	573.60	\$ 309.74	\$ 151.16	\$ 442.58			\$ 163.86	
	248116340	Coniston MS2	1,872.00	\$ 1,010.88	\$ 151.16	\$ 442.58				
	248116260	Capreol	2,964.00	\$ 1,600.56	\$ 151.16	\$ 442.58				
		Falconbridge		\$ -	\$ 151.16	\$ 442.58				
	89026310	Crystal Falls T5	7,613.98	\$ 4,111.55	\$ 151.16	\$ 885.16	\$ 320.73			
	60628351	Crystal Falls T6	4,455.24	\$ 2,405.83						
	541695	Cache Bay PME	525.96	\$ 284.02	\$ 151.16	\$ 442.58		\$ 631.15		
	Sub Total		18,632.78	\$ 10,061.70	\$ 906.96	\$ 3,098.06	\$ 320.73	\$ 631.15	\$ 163.86	\$ 15,182.46
				\$ 0.5400			\$ 682.41	\$ 1.2000	\$ 528.57	
May/08	248116370	Mansour Mining	586.00	\$ 316.44						
	248116270	Coniston MS1	484.80	\$ 261.79	\$ 151.16	\$ 442.58			\$ 163.86	
	248116340	Coniston MS2	1,699.20	\$ 917.57	\$ 151.16	\$ 442.58				
	248116260	Capreol	2,464.00	\$ 1,330.56	\$ 151.16	\$ 442.58				
		Falconbridge		\$ -	\$ 151.16	\$ 442.58				
	89026310	Crystal Falls T5	14,242.50	\$ 7,690.95	\$ 151.16	\$ 885.16	\$ 320.73			
	60628351	Crystal Falls T6	-	\$ -						
	541695	Cache Bay PME	502.56	\$ 271.38	\$ 151.16	\$ 442.58		\$ 603.07		
	Sub Total		19,979.06	\$ 10,788.69	\$ 906.96	\$ 3,098.06	\$ 320.73	\$ 603.07	\$ 163.86	\$ 15,881.37
June/08	248116370	Mansour Mining	604.00	\$ 326.16						
	248116270	Coniston MS1	510.00	\$ 275.40	\$ 151.16	\$ 442.58			\$ 163.86	
	248116340	Coniston MS2	1,692.00	\$ 913.68	\$ 151.16	\$ 442.58				
	248116260	Capreol	2,408.00	\$ 1,300.32	\$ 151.16	\$ 442.58				
		Falconbridge		\$ -	\$ 151.16	\$ 442.58				
	89026310	Crystal Falls T5	9,331.10	\$ 5,038.79	\$ 151.16	\$ 885.16	\$ 320.73			
	60628351	Crystal Falls T6	297.03	\$ 160.40						
	541695	Cache Bay PME	400.32	\$ 216.17	\$ 151.16	\$ 442.58		\$ 480.38		
	Sub Total		15,242.45	\$ 8,230.92	\$ 906.96	\$ 3,098.06	\$ 320.73	\$ 480.38	\$ 163.86	\$ 13,200.92
July/08	248116370	Mansour Mining	565.00	\$ 305.10						
	248116270	Coniston MS1	528.00	\$ 285.12	\$ 151.16	\$ 442.58			\$ 163.86	
	248116340	Coniston MS2	1,670.40	\$ 902.02	\$ 151.16	\$ 442.58				
	248116260	Capreol	2,430.00	\$ 1,312.20	\$ 151.16	\$ 442.58				
		Falconbridge		\$ -	\$ 151.16	\$ 442.58				
	89026310	Crystal Falls T5	22,520.46	\$ 12,161.05	\$ 151.16	\$ 885.16	\$ 320.73			
	60628351	Crystal Falls T6	1,879.11	\$ 1,014.72						
	541695	Cache Bay PME	406.44	\$ 219.48	\$ 151.16	\$ 442.58		\$ 487.73		
	Sub Total		29,999.41	\$ 16,199.68	\$ 906.96	\$ 3,098.06	\$ 320.73	\$ 487.73	\$ 163.86	\$ 21,177.02
August/08	248116370	Mansour Mining	580.00	\$ 313.20						
	248116270	Coniston MS1	529.20	\$ 285.77	\$ 151.16	\$ 442.58			\$ 163.86	
	248116340	Coniston MS2	1,783.20	\$ 962.93	\$ 151.16	\$ 442.58				
	248116260	Capreol	2,780.00	\$ 1,501.20	\$ 151.16	\$ 442.58				
		Falconbridge		\$ -	\$ 151.16	\$ 442.58				
	89026310	Crystal Falls T5	19,653.34	\$ 10,612.80	\$ 151.16	\$ 885.16	\$ 320.73			
	60628351	Crystal Falls T6		\$ -						
	541695	Cache Bay PME	440.64	\$ 237.95	\$ 151.16	\$ 442.58		\$ 528.77		
	Sub Total		25,766.38	\$ 13,913.85	\$ 906.96	\$ 3,098.06	\$ 320.73	\$ 528.77	\$ 163.86	\$ 18,932.22
September/08	248116370	Mansour Mining	571.00	\$ 308.34						
	248116270	Coniston MS1	585.60	\$ 316.22	\$ 151.16	\$ 442.58			\$ 163.86	
	248116340	Coniston MS2	1,818.00	\$ 981.72	\$ 151.16	\$ 442.58				
	248116260	Capreol	2,878.00	\$ 1,554.12	\$ 151.16	\$ 442.58				
		Falconbridge		\$ -	\$ 151.16	\$ 442.58				
	89026310	Crystal Falls T5	7,537.60	\$ 4,070.30	\$ 151.16	\$ 885.16	\$ 320.73			
	60628351	Crystal Falls T6		\$ -						
	541695	Cache Bay PME	435.96	\$ 235.42	\$ 151.16	\$ 442.58		\$ 523.15		
	Sub Total		13,826.16	\$ 7,466.13	\$ 906.96	\$ 3,098.06	\$ 320.73	\$ 523.15	\$ 163.86	\$ 12,478.89
October/08	248116370	Mansour Mining	614.00	\$ 331.56						
	248116270	Coniston MS1	637.20	\$ 344.09	\$ 151.16	\$ 442.58			\$ 163.86	
	248116340	Coniston MS2	1,718.40	\$ 927.94	\$ 151.16	\$ 442.58				
	248116260	Capreol	3,214.00	\$ 1,735.56	\$ 151.16	\$ 442.58				
		Falconbridge		\$ -	\$ 151.16	\$ 442.58				
	89026310	Crystal Falls T5	8,737.44	\$ 4,718.22	\$ 151.16	\$ 885.16	\$ 320.73			
	60628351	Crystal Falls T6		\$ -						
	541695	Cache Bay PME	558.36	\$ 301.51	\$ 151.16	\$ 442.58		\$ 670.03		
	Sub Total		15,479.40	\$ 8,358.88	\$ 906.96	\$ 3,098.06	\$ 320.73	\$ 670.03	\$ 163.86	\$ 13,518.52
November/08	248116370	Mansour Mining	667.00	\$ 360.18						
	248116270	Coniston MS1	972.00	\$ 524.88	\$ 151.16	\$ 442.58			\$ 163.86	
	248116340	Coniston MS2	1,666.80	\$ 900.07	\$ 151.16	\$ 442.58				
	248116260	Capreol	3,908.00	\$ 2,110.32	\$ 151.16	\$ 442.58				
		Falconbridge		\$ -	\$ 151.16	\$ 442.58				
	89026310	Crystal Falls T5	10,210.75	\$ 5,513.81	\$ 151.16	\$ 885.16	\$ 320.73			
	60628351	Crystal Falls T6		\$ -						
	541695	Cache Bay PME	682.56	\$ 368.58	\$ 151.16	\$ 442.58		\$ 819.07		
	Sub Total		18,107.11	\$ 9,777.84	\$ 906.96	\$ 3,098.06	\$ 320.73	\$ 819.07	\$ 163.86	\$ 15,086.52
December/08	248116370	Mansour Mining	729.00	\$ 393.66						
	248116270	Coniston MS1	1,171.20	\$ 632.45	\$ 151.16	\$ 442.58			\$ 163.86	
	248116340	Coniston MS2	1,965.60	\$ 1,061.42	\$ 151.16	\$ 442.58				
	248116260	Capreol	4,584.00	\$ 2,475.36	\$ 151.16	\$ 442.58				
		Falconbridge		\$ -	\$ 151.16	\$ 442.58				
	89026310	Crystal Falls T5	12,597.80	\$ 6,802.81	\$ 151.16	\$ 885.16	\$ 320.73			
	60628351	Crystal Falls T6		\$ -						
	541695	Cache Bay PME	902.52	\$ 487.36	\$ 151.16	\$ 442.58		\$ 1,083.02		
	Sub Total		21,950.12	\$ 11,853.06	\$ 906.96	\$ 3,098.06	\$ 320.73	\$ 1,083.02	\$ 163.86	\$ 17,425.70
Total by category			249,118.14	\$ 134,523.80	\$ 10,883.52	\$ 37,176.72	\$ 3,791.51	\$ 8,495.53	\$ 1,937.00	196,808.07
Total for the year 2009			Total projected cost removing the rider # 4							196,808.07

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

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

Appendix C

Rate Impact Schedules

Board Decision and Order December 1, 2009 Greater Sudbury Hydro - December 30th Staff Comments
BILL IMPACTS (Monthly Consumptions)
Sudbury Impact - Full Harmonization

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption 100 kWh	Monthly Service Charge			14.80			16.02	1.22	8.24%
	Distribution (kWh)	100	0.0115	1.15	100	0.0125	1.25	0.10	8.70%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	100			100	0.0001	0.01	0.01	#DIV/0!
	Foregone revenue rate rider				100	0.0011	0.11	0.11	#DIV/0!
	Regulatory Assets (kWh)	100	0.0000	0.00	100	(0.0025)	(0.25)	(0.25)	#DIV/0!
	Sub-Total			16.22			16.06	2.86	17.86%
	Other Charges (kWh)	106	0.0207	2.19	106	0.0215	2.27	0.08	3.86%
	Cost of Power Commodity (kWh)	106	0.0560	5.91	106	0.0560	5.91	0.00	0.00%
	Total Bill			24.32			27.27	2.96	12.12%

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption 250 kWh	Monthly Service Charge			14.80			16.02	1.22	8.24%
	Distribution (kWh)	250	0.0115	2.88	250	0.0125	3.13	0.25	8.70%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	250			250	0.0001	0.03	0.03	#DIV/0!
	Foregone revenue rate rider				250	0.0011	0.27	0.27	#DIV/0!
	Regulatory Assets (kWh)	250	0.0000	0.00	250	(0.0025)	(0.61)	(0.61)	#DIV/0!
	Sub-Total			17.95			20.77	2.83	15.74%
	Other Charges (kWh)	264	0.0207	5.46	264	0.0215	5.68	0.21	3.86%
	Cost of Power Commodity (kWh)	264	0.0560	14.78	264	0.0560	14.78	0.00	0.00%
	Total Bill			38.19			41.23	3.04	7.95%

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption 500 kWh	Monthly Service Charge			14.80			16.02	1.22	8.24%
	Distribution (kWh)	500	0.0115	5.75	500	0.0125	6.25	0.50	8.70%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	500			500	0.0001	0.05	0.05	#DIV/0!
	Foregone revenue rate rider				500	0.0011	0.55	0.55	#DIV/0!
	Regulatory Assets (kWh)	500	0.0000	0.00	500	(0.0025)	(1.23)	(1.23)	#DIV/0!
	Sub-Total			20.82			23.68	2.76	13.26%
	Other Charges (kWh)	528	0.0207	10.93	528	0.0215	11.35	0.42	3.86%
	Cost of Power Commodity (kWh)	528	0.0560	29.57	528	0.0560	29.57	0.00	0.00%
	Total Bill			61.31			64.60	3.18	5.19%

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption 800 kWh	Monthly Service Charge			14.80			16.02	1.22	8.24%
	Distribution (kWh)	800	0.0115	9.20	800	0.0125	10.00	0.80	8.70%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	800			800	0.0001	0.08	0.08	#DIV/0!
	Foregone revenue rate rider				800	0.0011	0.88	0.88	#DIV/0!
	Regulatory Assets (kWh)	800	0.0000	0.00	800	(0.0025)	(1.98)	(1.98)	#DIV/0!
	Sub-Total			24.27			28.86	2.86	11.06%
	Other Charges (kWh)	845	0.0207	17.49	845	0.0215	18.16	0.68	3.86%
	Cost of Power Commodity (kWh)	800	0.0560	33.60	800	0.0560	33.60	0.00	0.00%
	Total Bill			91.26			94.62	3.36	3.68%

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			14.80			16.02	1.22	8.24%
	Distribution (kWh)	1,000	0.0115	11.60	1,000	0.0125	12.50	1.00	8.70%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0001	0.10	0.10	#DIV/0!
	Foregone revenue rate rider				1,000	0.0011	1.09	1.09	#DIV/0!
	Regulatory Assets (kWh)	1,000	0.0000	0.00	1,000	(0.0025)	(2.45)	(2.45)	#DIV/0!
	Sub-Total			26.57			28.20	2.83	9.90%
	Other Charges (kWh)	1,056	0.0207	21.86	1,056	0.0215	22.70	0.84	3.86%
	Cost of Power Commodity (kWh)	800	0.0560	33.60	800	0.0560	33.60	0.00	0.00%
	Total Bill			111.86			115.14	3.48	3.11%

GENERAL SERVICE < 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			21.42			22.12	0.70	3.27%	0.56%
	Distribution (kWh)	1,000	0.0183	18.30	1,000	0.0191	19.10	0.80	4.37%	0.64%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	1.35%
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0001	0.10	0.10	#DIV/0!	0.08%
	Foregone revenue rate rider				1,000	0.00091	0.91	0.91	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	1,000	0.0000	0.00	1,000	(0.0023)	(2.34)	(2.34)	#DIV/0!	(1.89%)
	Sub-Total			39.99			41.83	1.84	4.60%	1.48%
	Other Charges (kWh)	1,056	0.0166	19.64	1,056	0.0193	20.38	0.74	3.78%	0.60%
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	306	0.0650	19.88	306	0.0650	19.88	0.00	0.00%	0.00%
Total Bill				121.51			124.09	2.58	2.12%	2.06%

GENERAL SERVICE < 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 2,000 kWh	Monthly Service Charge			21.42			22.12	0.70	3.27%	0.30%
	Distribution (kWh)	2,000	0.0183	36.60	2,000	0.0191	38.20	1.60	4.37%	0.66%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.72%
	LRAM & SSM Rider (kWh)	2,000		0.0001	2,000		0.20	0.20	#DIV/0!	0.06%
	Foregone revenue rate rider				2,000		0.0009	1.82	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	2,000	0.0000	0.00	2,000	(0.0023)	(4.68)	(4.68)	#DIV/0!	(2.03%)
	Sub-Total			68.29			66.60	1.31	2.24%	0.57%
	Other Charges (kWh)	2,112	0.0186	39.28	2,112	0.0193	40.78	1.48	3.78%	0.64%
	Cost of Power Commodity (kWh)	750	0.0580	42.00	750	0.0580	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	1,362	0.0650	88.52	1,362	0.0650	88.52	0.00	0.00%	0.00%
Total Bill				228.08			230.87	2.78	1.22%	1.21%

GENERAL SERVICE < 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 5,000 kWh	Monthly Service Charge			21.42			22.12	0.70	3.27%	0.13%
	Distribution (kWh)	5,000	0.0183	91.50	5,000	0.0191	95.50	4.00	4.37%	0.73%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.30%
	LRAM & SSM Rider (kWh)	5,000			5,000	0.0001	0.50	0.50	#DIV/0!	0.00%
	Forgone revenue rate rider				5,000	0.0009	4.56	4.56	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	5,000	0.0000	0.00	5,000	(0.0023)	(11.71)	(11.71)	#DIV/0!	(2.12%)
	Sub-Total			113.19			112.90	(0.28)	(0.25%)	(0.06%)
	Other Charges (kWh)	5,280	0.0188	98.20	5,280	0.0193	101.89	3.70	3.76%	0.67%
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0590	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	4,530	0.0650	294.42	4,530	0.0650	294.42	0.00	0.00%	0.00%
Total Bill				547.31			551.22	3.41	0.62%	0.62%

GENERAL SERVICE < 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption	Monthly Service Charge			21.42			22.12	0.70	3.27%
	Distribution (kWh)	10,000	0.0183	183.00	10,000	0.0191	191.00	8.00	4.37%
10,000 kWh	Smart Meter Rider (per month)			0.27			1.94	1.67	818.52%
	LRAM & SSM Rider (kWh)	10,000		0.00	10,000	0.0001	1.00	1.00	#DIV/0!
	Foregone revenue rate rider				10,000	0.0009	9.11	9.11	#DIV/0!
	Regulatory Assets (kWh)	10,000	0.0000	0.00	10,000	(0.0023)	(23.42)	(23.42)	#DIV/0!
	Sub-Total			204.69			201.75	(2.94)	(1.44%)
	Other Charges (kWh)	10,550	0.0188	198.40	10,550	0.0193	203.70	7.30	3.78%
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%
	Cost of Power Commodity (kWh)	9,809	0.0650	637.59	9,809	0.0650	637.59	0.00	0.00%
	Total Bill			1,080.67			1,085.12	4.45	0.41%

GENERAL SERVICE < 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption	Monthly Service Charge			21.42			22.12	0.70	3.27%
	Distribution (kWh)	15,000	0.0183	274.50	15,000	0.0191	286.50	12.00	4.37%
15,000 kWh	Smart Meter Rider (per month)			0.27			1.94	1.67	818.52%
	LRAM & SSM Rider (kWh)	15,000		0.00	15,000	0.0001	1.50	1.50	#DIV/0!
	Foregone revenue rate rider				15,000	0.0009	13.67	13.67	#DIV/0!
	Regulatory Assets (kWh)	15,000	0.0000	0.00	15,000	(0.0023)	(35.13)	(35.13)	#DIV/0!
	Sub-Total			296.19			290.59	(5.60)	(1.88%)
	Other Charges (kWh)	15,830	0.0188	299.80	15,830	0.0193	305.88	11.09	3.78%
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0650	980.75	15,089	0.0650	980.75	0.00	0.00%
	Total Bill			1,813.54			1,818.03	5.49	0.34%

GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption	Monthly Service Charge			178.96			187.28	(11.68)	(6.53%)
	Distribution (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!
15,000 kWh	Distribution (kW)	60	4.8737	292.42	60	4.4772	268.83	(11.79)	(4.20%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	818.52%
60 kW	LRAM & SSM Rider (kW)	60		0.00	60	0.0243	1.46	1.46	#DIV/0!
	Foregone revenue rate rider				60	0.1894	11.36	11.36	#DIV/0!
	Regulatory Assets (kW)	60	0.0000	0.00	60	(0.7042)	(42.25)	(42.25)	#DIV/0!
	Sub-Total			459.65			408.42	(51.23)	(11.14%)
	Other Charges (kWh)	15,830	0.0132	209.07	15,830	0.0135	213.82	4.75	2.27%
	Other Charges (kW)	60	4.1331	247.98	60	4.4231	265.39	17.40	7.02%
	Cost of Power Commodity (kWh)	750	0.0803	60.23	750	0.0803	60.23	0.00	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0803	908.84	15,089	0.0803	908.84	0.00	0.00%
	Total Bill			1,871.77			1,842.89	(28.88)	(1.55%)

GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption	Monthly Service Charge			178.96			187.28	(11.68)	(6.53%)
	Distribution (kWh)	40,000	0.0000	0.00	40,000	0.0000	0.00	0.00	#DIV/0!
40,000 kWh	Distribution (kW)	100	4.8737	487.37	100	4.4772	447.72	(19.85)	(4.20%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	818.52%
100 kW	LRAM & SSM Rider (kW)	100		0.00	100	0.0243	2.43	2.43	#DIV/0!
	Foregone revenue rate rider				100	0.1894	18.94	18.94	#DIV/0!
	Regulatory Assets (kW)	100	0.0000	0.00	100	(0.7042)	(70.42)	(70.42)	#DIV/0!
	Sub-Total			666.60			567.89	(98.71)	(12.17%)
	Other Charges (kWh)	42,236	0.0132	557.52	42,236	0.0135	570.19	12.67	2.27%
	Other Charges (kW)	100	4.1331	413.31	100	4.4231	442.31	29.00	7.02%
	Cost of Power Commodity (kWh)	0	0.0803	0.00	0	0.0803	0.00	0.00	#DIV/0!
	Cost of Power Commodity (kWh)	42,236	0.0803	2,548.83	42,236	0.0803	2,548.83	0.00	0.00%
	Total Bill			4,164.26			4,127.22	(37.04)	(0.89%)

GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption	Monthly Service Charge			178.96			187.28	(11.68)	(6.53%)
	Distribution (kWh)	100,000	0.0000	0.00	100,000	0.0000	0.00	0.00	#DIV/0!
100,000 kWh	Distribution (kW)	350	4.8737	1,635.80	350	4.4772	1,567.02	(68.78)	(4.20%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	818.52%
350 kW	LRAM & SSM Rider (kW)	350		0.00	350	0.0243	8.51	8.51	#DIV/0!
	Foregone revenue rate rider				350	0.1894	66.29	66.29	#DIV/0!
	Regulatory Assets (kW)	350	0.0000	0.00	350	(0.7042)	(246.45)	(246.45)	#DIV/0!
	Sub-Total			1,814.03			1,594.58	(219.45)	(13.80%)
	Other Charges (kWh)	105,590	0.0132	1,393.79	105,590	0.0135	1,425.47	31.68	2.27%
	Other Charges (kW)	350	4.1331	1,446.59	350	4.4231	1,548.09	101.50	7.02%
	Cost of Power Commodity (kWh)	0	0.0803	0.00	0	0.0803	0.00	0.00	#DIV/0!
	Cost of Power Commodity (kWh)	105,590	0.0803	8,367.08	105,590	0.0803	8,367.08	0.00	0.00%
	Total Bill			11,022.48			10,905.21	(117.27)	(1.06%)

GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE	CHARGE	Volume	RATE	CHARGE	Change	% of Total Bill
Consumption	Monthly Service Charge			178.96			167.28	(11.68)	(6.53%)
	Distribution (kWh)	400,000	0.0000	0.00	400,000	0.0000	0.00	0.00	#DIV/0!
400,000 kWh	Distribution (kW)	1,400	4.6737	6,543.18	1,400	4.4772	6,268.08	(275.10)	(4.20%)
1,400 kW	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kW)	1,400			1,400	0.0243	34.02	34.02	#DIV/0!
	Foregone revenue rate rider				1,400	0.1894	265.15	265.15	#DIV/0!
	Regulatory Assets (kW)	1,400	0.0000	0.00	1,400	(0.7042)	(985.81)	(985.81)	#DIV/0!
	Sub-Total			6,722.41			5,750.65	(971.76)	(14.46%)
	Other Charges (kWh)	422,360	0.0132	5,575.15	422,360	0.0135	5,701.86	126.71	2.27%
	Other Charges (kW)	1,400	4.1331	5,786.34	1,400	4.4231	6,192.34	406.00	7.02%
	Cost of Power Commodity (kWh)	0	0.0803	0.00	0	0.0803	0.00	0.00	#DIV/0!
	Cost of Power Commodity (kW)	422,360	0.0803	25,468.31	422,360	0.0803	25,468.31	0.00	0.00%
	Total Bill			43,562.21			43,113.16	(439.05)	(1.01%)

GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE	CHARGE	Volume	RATE	CHARGE	Change	% of Total Bill
Consumption	Monthly Service Charge			178.96			167.28	(11.68)	(6.53%)
	Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	0.0000	0.00	0.00	#DIV/0!
1,000,000 kWh	Distribution (kW)	2,800	4.6737	13,086.36	2,800	4.4772	12,536.16	(550.20)	(4.20%)
2,800 kW	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kW)	2,800			2,800	0.0243	68.04	68.04	#DIV/0!
	Foregone revenue rate rider				2,800	0.1894	530.29	530.29	#DIV/0!
	Regulatory Assets (kW)	2,800	0.0000	0.00	2,800	(0.7042)	(1,971.63)	(1,971.63)	#DIV/0!
	Sub-Total			13,265.59			11,332.08	(1,933.51)	(14.58%)
	Other Charges (kWh)	1,055,900	0.0132	13,937.88	1,055,900	0.0135	14,254.65	316.77	2.27%
	Other Charges (kW)	2,800	4.1331	11,572.68	2,800	4.4231	12,384.68	812.00	7.02%
	Cost of Power Commodity (kWh)	0	0.0803	0.00	0	0.0803	0.00	0.00	#DIV/0!
	Cost of Power Commodity (kW)	1,055,900	0.0803	63,670.77	1,055,900	0.0803	63,670.77	0.00	0.00%
	Total Bill			102,448.82			101,842.18	(606.64)	(0.59%)

Street Lighting									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE	CHARGE	Volume	RATE	CHARGE	Change	% of Total Bill
Billing Determinants	Monthly Service Charge	5,818	0.2300	2,028.14	5,818	2.1300	18,782.34	16,754.20	826.06%
	Distribution (kWh)	662,000	0.0000	0.00	662,000	0.0000	0.00	0.00	#DIV/0!
5,818 Connections	Distribution (kW)	1,828	0.8210	1,500.79	1,828	6.2325	11,393.01	9,892.22	659.14%
662,000 kWh	Foregone revenue rate rider				1,828	0.5874	1,037.29	1,037.29	#DIV/0!
1,828 kW	Regulatory Assets (kW)	1,828	0.0000	0.00	1,828	(0.5313)	(971.14)	(971.14)	#DIV/0!
	Sub-Total			3,528.93			36,241.50	32,712.57	756.90%
	Other Charges (kWh)	699,006	0.0132	9,226.88	699,006	0.0135	9,436.58	209.70	2.27%
	Other Charges (kW)	1,828	2.0982	3,835.51	1,828	2.2454	4,104.59	269.08	7.02%
	Cost of Power Commodity (kWh)	750	0.0803	45.23	750	0.0803	45.23	0.00	0.00%
	Cost of Power Commodity (kW)	698,256	0.0803	42,104.82	698,256	0.0803	42,104.82	0.00	0.00%
	Total Bill			58,741.36			85,832.71	27,091.35	46.28%

Street Lighting									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE	CHARGE	Volume	RATE	CHARGE	Change	% of Total Bill
Billing Determinants	Monthly Service Charge	829	0.2300	190.67	829	2.1300	1,765.77	1,575.10	826.06%
	Distribution (kWh)	61,800	0.0000	0.00	61,800	0.0000	0.00	0.00	#DIV/0!
829 Connections	Distribution (kW)	172	0.8210	141.21	172	6.2325	1,071.99	930.78	659.14%
61,800 kWh	Foregone revenue rate rider				172	0.5874	97.80	97.80	#DIV/0!
172 kW	Regulatory Assets (kW)	172	0.0000	0.00	172	(0.5313)	(91.38)	(91.38)	#DIV/0!
	Sub-Total			331.88			2,843.98	2,512.10	756.90%
	Other Charges (kWh)	65,255	0.0132	861.36	65,255	0.0135	880.94	19.58	2.27%
	Other Charges (kW)	172	2.0982	360.89	172	2.2454	388.21	25.32	7.02%
	Cost of Power Commodity (kWh)	750	0.0803	45.23	750	0.0803	45.23	0.00	0.00%
	Cost of Power Commodity (kW)	64,505	0.0803	3,889.63	64,505	0.0803	3,889.63	0.00	0.00%
	Total Bill			5,488.96			8,045.86	2,556.90	46.58%

Sentinel Lighting									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE	CHARGE	Volume	RATE	CHARGE	Change	% of Total Bill
Billing Determinants	Monthly Service Charge	2	0.7800	1.56	2	2.7800	5.56	4.00	256.41%
	Distribution (kWh)	25	0.0000	0.00	25	0.0000	0.00	0.00	#DIV/0!
21 Connections	Distribution (kW)	1	2.0994	1.05	1	8.9568	4.48	3.43	328.63%
25 kWh	Foregone revenue rate rider				1	0.6471	0.32	0.32	#DIV/0!
1 kW	Regulatory Assets (kW)	1	0.0000	0.00	1	(1.0731)	(0.54)	(0.54)	#DIV/0!
	Sub-Total			2.61			9.83	7.22	276.46%
	Other Charges (kWh)	28	0.0132	0.35	28	0.0135	0.38	0.01	2.27%
	Other Charges (kW)	1	2.2211	1.11	1	2.3770	1.19	0.08	7.02%
	Cost of Power Commodity (kWh)	28	0.0803	1.59	28	0.0803	1.59	0.00	0.00%
	Cost of Power Commodity (kW)	0	0.0803	0.00	0	0.0803	0.00	0.00	#DIV/0!
	Total Bill			5.96			12.96	7.00	128.89%

Sentinel Lighting										
Billing Determinants		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
3 Connections 50 kWh 1 kW	Monthly Service Charge	3	0.7800	2.34	3	2.7800	8.34	6.00	256.41%	29.30%
	Distribution (kWh)	50	0.0000	0.00	50	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	1	2.0994	1.57	1	8.9566	6.72	5.14	326.63%	25.19%
	Foregone revenue rate rider				1	0.8471	0.49	0.49	#DIV/0!	#DIV/0!
	Regulatory Assets (kW)	1	0.0000	0.00	1	(1.0731)	(0.80)	(0.80)	#DIV/0!	(3.94%)
	Sub-Total			3.91			14.74	16.82	276.49%	53.81%
	Other Charges (kWh)	53	0.0132	0.70	53	0.0135	0.71	0.02	2.27%	0.06%
	Other Charges (kW)	1	2.2211	1.67	1	2.3770	1.78	0.12	7.02%	0.57%
	Cost of Power Commodity (kWh)	53	0.0603	3.18	53	0.0603	3.18	0.00	0.00%	0.00%
	Cost of Power Commodity (kW)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
Total Bill				9.46			20.42	16.96	115.81%	53.66%

UNMETERED SCATTERED LOAD										
Consumption		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
500 kWh	Monthly Service Charge			10.72			7.45	(3.27)	(30.51%)	(6.18%)
	Distribution (kWh)	500	0.0183	9.15	500	0.0127	6.35	(2.80)	(30.60%)	(5.29%)
	Smart Meter Rider (per month)			0.00			0.00	0.00	#DIV/0!	0.00%
	Foregone revenue rate rider				500	0.0011	0.57	0.57	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	500	0.0000	0.00	500	(0.0023)	(1.17)	(1.17)	#DIV/0!	(2.21%)
	Sub-Total			19.87			13.20	(6.67)	(33.57%)	(12.56%)
	Other Charges (kWh)	528	0.0188	9.82	528	0.0193	10.19	0.37	3.76%	0.70%
	Cost of Power Commodity (kWh)	528	0.0580	29.57	528	0.0580	29.57	0.00	0.01%	0.01%
	Cost of Power Commodity (kW)	0	0.0580	0.00	0	0.0580	0.00	0.00	#DIV/0!	0.00%
	Total Bill			59.26			52.96	(6.30)	(10.63%)	(11.89%)

Board Decision and Order December 1, 2009 Greater Sudbury Hydro - December 30th Staff Comments
BILL IMPACTS (Monthly Consumptions)
Greater Sudbury Area Rates reflecting West Nipissing Phase In

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption 100 kWh	Monthly Service Charge			14.80			16.32	1.52	10.27%
	Distribution (kWh)	100	0.0115	1.15	100	0.0128	1.28	0.13	11.30%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	100			100	0.0001	0.01	0.01	#DIV/0!
	Foregone revenue rate rider				100	0.0011	0.11	0.11	#DIV/0!
	Regulatory Assets (kWh)	100	0.0000	0.00	100	(0.0025)	(0.25)	(0.25)	(0.89%)
	Sub-Total			16.22			19.41	3.19	19.69%
	Other Charges (kWh)	106	0.0207	2.19	106	0.0215	2.27	0.08	3.86%
	Cost of Power Commodity (kWh)	106	0.0560	5.91	106	0.0560	5.91	0.00	0.00%
	Total Bill			24.32			27.60	3.28	13.48%

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	% of Total Bill
Consumption 250 kWh	Monthly Service Charge			14.80			16.32	1.52	10.27%
	Distribution (kWh)	250	0.0115	2.88	250	0.0128	3.20	0.33	11.30%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	250			250	0.0001	0.03	0.03	#DIV/0!
	Foregone revenue rate rider				250	0.0011	0.27	0.27	#DIV/0!
	Regulatory Assets (kWh)	250	0.0000	0.00	250	(0.0025)	(0.61)	(0.61)	(1.47%)
	Sub-Total			17.95			21.15	3.20	17.83%
	Other Charges (kWh)	264	0.0207	5.46	264	0.0215	5.68	0.21	3.86%
	Cost of Power Commodity (kWh)	264	0.0560	14.78	264	0.0560	14.78	0.00	0.00%
	Total Bill			38.19			41.60	3.41	8.93%

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	% of Total Bill
Consumption 500 kWh	Monthly Service Charge			14.80			16.32	1.52	10.27%
	Distribution (kWh)	500	0.0115	5.75	500	0.0128	6.40	0.65	11.30%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	500			500	0.0001	0.05	0.05	#DIV/0!
	Foregone revenue rate rider				500	0.0011	0.55	0.55	#DIV/0!
	Regulatory Assets (kWh)	500	0.0000	0.00	500	(0.0025)	(1.23)	(1.23)	(1.89%)
	Sub-Total			20.82			24.03	3.21	15.42%
	Other Charges (kWh)	528	0.0207	10.93	528	0.0215	11.35	0.42	3.86%
	Cost of Power Commodity (kWh)	528	0.0560	29.57	528	0.0560	29.57	0.00	0.00%
	Total Bill			61.31			64.95	3.63	5.92%

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	% of Total Bill
Consumption 800 kWh	Monthly Service Charge			14.80			16.32	1.52	10.27%
	Distribution (kWh)	800	0.0115	9.20	800	0.0128	10.24	1.04	11.30%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%
	LRAM & SSM Rider (kWh)	800			800	0.0001	0.08	0.08	#DIV/0!
	Foregone revenue rate rider				800	0.0011	0.88	0.88	#DIV/0!
	Regulatory Assets (kWh)	800	0.0000	0.00	800	(0.0025)	(1.96)	(1.96)	(2.06%)
	Sub-Total			24.27			27.49	3.22	13.28%
	Other Charges (kWh)	845	0.0207	17.49	845	0.0215	18.16	0.68	3.86%
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%
	Cost of Power Commodity (kWh)	245	0.0650	15.91	245	0.0650	15.91	0.00	0.00%
	Total Bill			91.26			95.16	3.90	4.27%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			14.80			16.32	1.52	10.27%	1.31%
	Distribution (kWh)	1,000	0.0115	11.50	1,000	0.0128	12.80	1.30	11.30%	1.12%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	1.44%
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0001	0.10	0.10	#DIV/0!	0.09%
	Foregone revenue rate rider				1,000	0.0011	1.09	1.09	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	1,000	0.0000	0.00	1,000	(0.0025)	(2.45)	(2.45)	#DIV/0!	(2.12%)
	Sub-Total			26.57			29.80	3.23	12.16%	2.79%
	Other Charges (kWh)	1,056	0.0207	21.86	1,056	0.0215	22.70	0.84	3.86%	0.73%
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	456	0.0650	29.63	456	0.0650	29.63	0.00	0.00%	0.00%
	Total Bill			111.66			115.74	4.08	3.65%	3.52%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,500 kWh	Monthly Service Charge			14.80			16.32	1.52	10.27%	0.91%
	Distribution (kWh)	1,500	0.0115	17.25	1,500	0.0128	19.20	1.95	11.30%	1.17%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	1.00%
	LRAM & SSM Rider (kWh)	1,500			1,500	0.0001	0.15	0.15	#DIV/0!	0.09%
	Foregone revenue rate rider				1,500	0.0011	1.64	1.64	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	1,500	0.0000	0.00	1,500	(0.0025)	(3.68)	(3.68)	#DIV/0!	(2.20%)
	Sub-Total			32.32			35.57	3.25	10.06%	1.94%
	Other Charges (kWh)	1,584	0.0207	32.79	1,584	0.0215	34.05	1.27	3.86%	0.76%
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	984	0.0650	63.95	984	0.0650	63.95	0.00	0.00%	0.00%
	Total Bill			162.66			167.17	4.52	2.78%	2.70%

RESIDENTIAL

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 2,000 kWh	Monthly Service Charge			14.80			16.32	1.52	10.27%	0.70%
	Distribution (kWh)	2,000	0.0115	23.00	2,000	0.0128	25.60	2.60	11.30%	1.19%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.76%
	LRAM & SSM Rider (kWh)	2,000			2,000	0.0001	0.20	0.20	#DIV/0!	0.09%
	Foregone revenue rate rider				2,000	0.0011	2.19	2.19	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	2,000	0.0000	0.00	2,000	(0.0025)	(4.91)	(4.91)	#DIV/0!	(2.24%)
	Sub-Total			38.07			41.34	3.27	8.59%	1.50%
	Other Charges (kWh)	2,112	0.0207	43.71	2,112	0.0215	45.40	1.69	3.86%	0.77%
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	1,512	0.0650	98.27	1,512	0.0650	98.27	0.00	0.00%	0.00%
	Total Bill			213.65			218.61	4.96	2.32%	2.27%

GENERAL SERVICE < 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			21.42			22.61	1.19	5.56%	0.95%
	Distribution (kWh)	1,000	0.0183	18.30	1,000	0.0193	19.30	1.00	5.46%	0.80%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	1.34%
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0001	0.10	0.10	#DIV/0!	0.08%
	Foregone revenue rate rider				1,000	0.0009	0.91	0.91	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	1,000	0.0000	0.00	1,000	(0.0023)	(2.34)	(2.34)	#DIV/0!	(1.88%)
	Sub-Total			39.99			42.52	2.53	6.32%	2.03%
	Other Charges (kWh)	1,056	0.0186	19.64	1,056	0.0193	20.38	0.74	3.76%	0.59%
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	306	0.0650	19.88	306	0.0650	19.88	0.00	0.00%	0.00%
	Total Bill			121.51			124.78	3.27	2.69%	2.62%

GENERAL SERVICE < 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 2,000 kWh	Monthly Service Charge			21.42			22.61	1.19	5.56%	0.51%
	Distribution (kWh)	2,000	0.0183	36.60	2,000	0.0193	38.60	2.00	5.46%	0.86%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.72%
	LRAM & SSM Rider (kWh)	2,000			2,000	0.0001	0.20	0.20	#DIV/0!	0.09%
	Foregone revenue rate rider				2,000	0.0009	1.82	1.82	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	2,000	0.0000	0.00	2,000	(0.0023)	(4.68)	(4.68)	#DIV/0!	(2.02%)
	Sub-Total			58.29			60.49	2.20	3.77%	0.95%
	Other Charges (kWh)	2,112	0.0186	39.28	2,112	0.0193	40.76	1.48	3.76%	0.64%
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	1,362	0.0650	88.52	1,362	0.0650	88.52	0.00	0.00%	0.00%
	Total Bill			228.09			231.76	3.68	1.61%	1.59%

GENERAL SERVICE < 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 5,000 kWh	Monthly Service Charge			21.42			22.61	1.19	5.56%	0.22%
	Distribution (kWh)	5,000	0.0183	91.50	5,000	0.0193	96.50	5.00	5.46%	0.90%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.30%
	LRAM & SSM Rider (kWh)	5,000			5,000	0.0001	0.50	0.50	#DIV/0!	0.09%
	Foregone revenue rate rider				5,000	0.0009	4.56	4.56	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	5,000	0.0000	0.00	5,000	(0.0023)	(11.71)	(11.71)	#DIV/0!	(2.12%)
	Sub-Total			113.19			114.39	1.20	1.06%	0.22%
	Other Charges (kWh)	5,280	0.0186	98.20	5,280	0.0193	101.89	3.70	3.76%	0.67%
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	4,530	0.0650	294.42	4,530	0.0650	294.42	0.00	0.00%	0.00%
	Total Bill			547.81			552.71	4.90	0.89%	0.89%

GENERAL SERVICE < 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 10,000 kWh	Monthly Service Charge			21.42			22.61	1.19	5.56%	0.11%
	Distribution (kWh)	10,000	0.0183	183.00	10,000	0.0193	193.00	10.00	5.46%	0.92%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.15%
	LRAM & SSM Rider (kWh)	10,000			10,000	0.0001	1.00	1.00	#DIV/0!	0.09%
	Foregone revenue rate rider				10,000	0.0009	9.11	9.11	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	10,000	0.0000	0.00	10,000	(0.0023)	(23.42)	(23.42)	#DIV/0!	(2.15%)
	Sub-Total			204.69			204.24	(0.45)	(0.22%)	(0.04%)
	Other Charges (kWh)	10,559	0.0186	196.40	10,559	0.0193	203.79	7.39	3.76%	0.68%
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	9,809	0.0650	637.59	9,809	0.0650	637.59	0.00	0.00%	0.00%
	Total Bill			1,080.67			1,087.61	6.94	0.64%	0.64%

GENERAL SERVICE < 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 15,000 kWh	Monthly Service Charge			21.42			22.61	1.19	5.56%	0.07%
	Distribution (kWh)	15,000	0.0183	274.50	15,000	0.0193	289.50	15.00	5.46%	0.92%
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.10%
	LRAM & SSM Rider (kWh)	15,000			15,000	0.0001	1.50	1.50	#DIV/0!	0.09%
	Foregone revenue rate rider				15,000	0.0009	13.67	13.67	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	15,000	0.0000	0.00	15,000	(0.0023)	(35.13)	(35.13)	#DIV/0!	(2.17%)
	Sub-Total			296.19			294.08	(2.11)	(0.71%)	(0.13%)
	Other Charges (kWh)	15,839	0.0186	294.60	15,839	0.0193	305.68	11.09	3.76%	0.68%
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0650	980.75	15,089	0.0650	980.75	0.00	0.00%	0.00%
	Total Bill			1,613.54			1,622.52	8.98	0.56%	0.55%

GENERAL SERVICE > 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			178.96			169.13	(9.83)	(5.49%)	(0.53%)
	15,000 kWh									
	60 kW									
	Distribution (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	60	4.6737	280.42	60	4.4654	267.92	(12.50)	(4.46%)	(0.68%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.09%
	LRAM & SSM Rider (kW)	60			60	0.0243	1.46	1.46	#DIV/0!	0.16%
	Foregone revenue rate rider				60	0.1894	11.36	11.36	#DIV/0!	0.62%
	Regulatory Assets (kW)	60	0.0000	0.00	60	(0.7042)	(42.25)	(42.25)	#DIV/0!	(2.29%)
	Sub-Total			459.65			409.57	(50.09)	(10.90%)	(2.72%)
	Other Charges (kWh)	15,839	0.0132	209.07	15,839	0.0135	213.82	4.75	2.27%	0.26%
	Other Charges (kW)	60	4.1331	247.99	60	4.4231	265.39	17.40	7.02%	0.94%
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kW)	15,089	0.0603	909.84	15,089	0.0603	909.84	0.00	0.00%	0.00%
	Total Bill			1,871.77			1,843.83	(27.93)	(1.49%)	(1.52%)

GENERAL SERVICE > 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			178.96			169.13	(9.83)	(5.49%)	(0.24%)
	40,000 kWh									
	100 kW									
	Distribution (kWh)	40,000	0.0000	0.00	40,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	100	4.6737	467.37	100	4.4654	446.54	(20.83)	(4.46%)	(0.50%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.04%
	LRAM & SSM Rider (kW)	100			100	0.0243	2.43	2.43	#DIV/0!	0.10%
	Foregone revenue rate rider				100	0.1894	18.94	18.94	#DIV/0!	0.46%
	Regulatory Assets (kW)	100	0.0000	0.00	100	(0.7042)	(70.42)	(70.42)	#DIV/0!	(1.71%)
	Sub-Total			646.60			568.56	(78.04)	(12.07%)	(1.89%)
	Other Charges (kWh)	42,236	0.0132	557.52	42,236	0.0135	570.19	12.67	2.27%	0.31%
	Other Charges (kW)	100	4.1331	413.31	100	4.4231	442.31	29.00	7.02%	0.70%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kW)	42,236	0.0603	2,546.83	42,236	0.0603	2,546.83	0.00	0.00%	0.00%
	Total Bill			4,164.26			4,127.89	(36.37)	(0.87%)	(0.88%)

GENERAL SERVICE > 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			178.96			169.13	(9.83)	(5.49%)	(0.09%)
	100,000 kWh									
	350 kW									
	Distribution (kWh)	100,000	0.0000	0.00	100,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	350	4.6737	1,635.80	350	4.4654	1,562.89	(72.91)	(4.46%)	(0.67%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.02%
	LRAM & SSM Rider (kW)	350			350	0.0243	8.51	8.51	#DIV/0!	0.13%
	Foregone revenue rate rider				350	0.1894	66.29	66.29	#DIV/0!	0.61%
	Regulatory Assets (kW)	350	0.0000	0.00	350	(0.7042)	(246.45)	(246.45)	#DIV/0!	(2.26%)
	Sub-Total			1,815.03			1,562.30	(252.73)	(13.92%)	(2.32%)
	Other Charges (kWh)	105,590	0.0132	1,393.79	105,590	0.0135	1,425.47	31.68	2.27%	0.29%
	Other Charges (kW)	350	4.1331	1,446.59	350	4.4231	1,548.09	101.50	7.02%	0.93%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kW)	105,590	0.0603	6,367.08	105,590	0.0603	6,367.08	0.00	0.00%	0.00%
	Total Bill			11,022.48			10,902.93	(119.55)	(1.08%)	(1.10%)

GENERAL SERVICE > 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			178.96			169.13	(9.83)	(5.49%)	(0.02%)
	400,000 kWh									
	1,400 kW									
	Distribution (kWh)	400,000	0.0000	0.00	400,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	1,400	4.6737	6,543.18	1,400	4.4654	6,251.56	(291.62)	(4.46%)	(0.68%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.00%
	LRAM & SSM Rider (kW)	1,400			1,400	0.0243	34.02	34.02	#DIV/0!	0.13%
	Foregone revenue rate rider				1,400	0.1894	265.15	265.15	#DIV/0!	0.62%
	Regulatory Assets (kW)	1,400	0.0000	0.00	1,400	(0.7042)	(985.81)	(985.81)	#DIV/0!	(2.29%)
	Sub-Total			6,722.41			5,735.98	(986.43)	(14.67%)	(2.29%)
	Other Charges (kWh)	422,360	0.0132	5,575.15	422,360	0.0135	5,701.86	126.71	2.27%	0.29%
	Other Charges (kW)	1,400	4.1331	5,786.34	1,400	4.4231	6,192.34	406.00	7.02%	0.94%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kW)	422,360	0.0603	25,468.31	422,360	0.0603	25,468.31	0.00	0.00%	0.00%
	Total Bill			43,552.21			43,098.49	(453.72)	(1.04%)	(1.05%)

GENERAL SERVICE > 50 kW

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,000,000 kWh 2,800 kW	Monthly Service Charge			178.96			169.13	(9.83)	(5.49%)	(0.01%)
	Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	2,800	4.6737	13,086.36	2,800	4.4654	12,503.12	(583.24)	(4.46%)	(0.57%)
	Smart Meter Rider (per month)			0.27			1.94	1.67	618.52%	0.00%
	LRAM & SSM Rider (kW)	2,800			2,800	0.0243	68.04	68.04	#DIV/0!	0.11%
	Foregone revenue rate rider				2,800	0.1894	530.29	530.29	#DIV/0!	0.52%
	Regulatory Assets (kW)	2,800	0.0000	0.00	2,800	(0.7042)	(1,971.63)	(1,971.63)	#DIV/0!	(1.94%)
	Sub-Total			13,265.59			11,300.89	(1,964.70)	(14.81%)	(1.93%)
	Other Charges (kWh)	1,055,900	0.0132	13,937.88	1,055,900	0.0135	14,254.65	316.77	2.27%	0.31%
	Other Charges (kW)	2,800	4.1331	11,572.68	2,800	4.4231	12,384.68	812.00	7.02%	0.80%
		0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
		1,055,900	0.0603	63,670.77	1,055,900	0.0603	63,670.77	0.00	0.00%	0.00%
				102,446.92			101,610.99	(835.93)	(0.82%)	(0.82%)

Street Lighting

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Billing Determinants 8,818 Connections 662,000 kWh 1,828 kW	Monthly Service Charge	8,818	0.2300	2,028.14	8,818	2.0900	18,429.62	16,401.48	808.70%	18.83%
	Distribution (kWh)	662,000	0.0000	0.00	662,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	1,828	0.8210	1,500.79	1,828	7.0535	12,893.80	11,393.01	759.14%	13.08%
	Foregone revenue rate rider				1,828	0.5674	1,037.29	1,037.29	#DIV/0!	#DIV/0!
	Regulatory Assets (kW)	1,828	0.0000	0.00	1,828	(0.5313)	(971.14)	(971.14)	#DIV/0!	(1.12%)
	Sub-Total			3,528.93			31,389.56	27,860.64	789.49%	31.99%
	Other Charges (kWh)	699,006	0.0132	9,226.88	699,006	0.0135	9,436.58	209.70	2.27%	0.24%
	Other Charges (kW)	1,828	2.0982	3,835.51	1,828	2.2454	4,104.59	269.08	7.02%	0.31%
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kW)	698,256	0.0603	42,104.82	698,256	0.0603	42,104.82	0.00	0.00%	0.00%
				58,741.36			87,080.78	28,339.42	48.24%	32.54%

Street Lighting

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Billing Determinants 829 Connections 61,800 kWh 172 kW	Monthly Service Charge	829	0.2300	190.67	829	2.09	1,730.37	1,539.70	807.52%	18.89%
	Distribution (kWh)	61,800	0.0000	0.00	61,800	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	172	0.8210	141.21	172	7.0535	1,213.20	1,071.99	759.14%	13.15%
	Foregone revenue rate rider				172	0.5674	97.60	97.60	#DIV/0!	#DIV/0!
	Regulatory Assets (kW)	172	0.0000	0.00	172	(0.5313)	(91.38)	(91.38)	#DIV/0!	(1.12%)
	Sub-Total			331.88			2,949.80	2,617.92	788.81%	32.11%
	Other Charges (kWh)	65,255	0.0132	861.36	65,255	0.0135	880.94	19.58	2.27%	0.24%
	Other Charges (kW)	172	2.0982	360.89	172	2.2454	386.21	25.32	7.02%	0.31%
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kW)	64,505	0.0603	3,889.63	64,505	0.0603	3,889.63	0.00	0.00%	0.00%
				5,488.99			8,151.80	2,662.81	48.51%	32.67%

Sentinel Lighting

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Billing Determinants 2 Connections 25 kWh 1 kW	Monthly Service Charge	2	0.7800	1.56	2	2.9988	6.00	4.44	284.46%	34.32%
	Distribution (kWh)	25	0.0000	0.00	25	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	1	2.0994	1.05	1	8.0195	4.01	2.96	281.99%	22.89%
	Foregone revenue rate rider				1	0.6471	0.32	0.32	#DIV/0!	#DIV/0!
	Regulatory Assets (kW)	1	0.0000	0.00	1	(1.073)	(0.54)	(0.54)	#DIV/0!	(4.15%)
	Sub-Total			2.61			9.79	7.18	275.31%	55.56%
	Other Charges (kWh)	26	0.0132	0.35	26	0.0135	0.36	0.01	2.27%	0.06%
	Other Charges (kW)	1	2.2211	1.11	1	2.3770	1.19	0.08	7.02%	0.60%
	Cost of Power Commodity (kWh)	26	0.0603	1.59	26	0.0603	1.59	0.00	0.00%	0.00%
	Cost of Power Commodity (kW)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
				5.66			12.93	7.27	128.44%	56.23%

Sentinel Lighting

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Billing Determinants	Monthly Service Charge	3	0.7800	2.34	3	2.9988	9.00	6.66	284.46%	29.11%
3 Connections	Distribution (kWh)	50	0.0000	0.00	50	0.0000	0.00	0.00	#DIV/0!	0.00%
50 kWh	Distribution (kW)	1	2.0994	2.10	1	8.0195	8.02	5.92	281.99%	25.89%
	Foregone revenue rate rider				1	0.6471	0.65	0.65	#DIV/0!	#DIV/0!
1 kW	Regulatory Assets (kW)	1	0.0000	0.00	1	(1.073)	(1.07)	(1.07)	#DIV/0!	(4.69%)
	Sub-Total			4.44			16.59	12.15	273.70%	53.14%
	Other Charges (kWh)	53	0.0132	0.70	53	0.0135	0.71	0.02	2.27%	0.07%
	Other Charges (kW)	1	2.2211	2.22	1	2.3770	2.38	0.16	7.02%	0.68%
	Cost of Power Commodity (kWh)	53	0.0603	3.18	53	0.0603	3.18	0.00	0.00%	0.00%
	Cost of Power Commodity (kW)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Total Bill			10.54			22.86	12.32	116.90%	53.90%

UNMETERED SCATTERED LOAD

		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			10.72			7.45	(3.27)	(30.51%)	(6.18%)
	Distribution (kWh)	500	0.0183	9.15	500	0.0127	6.35	(2.80)	(30.60%)	(5.29%)
	Smart Meter Rider (per month)			0.00			0.00	0.00	#DIV/0!	0.00%
	Foregone revenue rate rider				500	0.0011	0.57	0.57	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	500	0.0000	0.00	500	(0.0023)	(1.17)	(1.17)	#DIV/0!	(2.21%)
	Sub-Total			19.87			13.20	(6.67)	(33.57%)	(12.59%)
	Other Charges (kWh)	528	0.0186	9.82	528	0.0193	10.19	0.37	3.76%	0.70%
	Cost of Power Commodity (kWh)	528	0.0560	29.57	528	0.0560	29.57	0.00	0.01%	0.01%
	Cost of Power Commodity (kWh)	0	0.0650	0.00	0	0.0650	0.00	0.00	#DIV/0!	0.00%
	Total Bill			59.26			52.96	(6.30)	(10.63%)	(11.89%)

Board Decision and Order December 1, 2009 Greater Sudbury Hydro - December 30th Staff Comments
BILL IMPACTS (Monthly Consumptions)
West Nipissing Impact - Full harmonization

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption 100 kWh	Monthly Service Charge			11.62			16.02	4.40	37.87%
	Distribution (kWh)	100	0.0090	0.90	100	0.0125	1.25	0.35	39.51%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	100			100	0.0001	0.01	0.01	#DIV/0!
	Foregone revenue rate rider				100	0.0011	0.11	0.11	#DIV/0!
	Regulatory Assets (kWh)	100	0.0027	0.27	100	(0.0025)	(0.25)	(0.52)	(189.53%)
	Sub-Total			12.79			19.08	6.29	49.21%
	Other Charges (kWh)	106	0.0239	2.52	106	0.0215	2.27	(0.25)	(10.04%)
	Cost of Power Commodity (kWh)	106	0.0560	5.91	106	0.0560	5.91	0.00	0.00%
	Total Bill			21.23			27.27	6.04	28.46%

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption 250 kWh	Monthly Service Charge			11.62			16.02	4.40	37.87%
	Distribution (kWh)	250	0.0090	2.24	250	0.0125	3.13	0.89	39.51%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	250			250	0.0001	0.03	0.03	#DIV/0!
	Foregone revenue rate rider				250	0.0011	0.27	0.27	#DIV/0!
	Regulatory Assets (kWh)	250	0.0027	0.69	250	(0.0025)	(0.61)	(1.30)	(189.53%)
	Sub-Total			14.55			20.77	6.23	42.80%
	Other Charges (kWh)	264	0.0239	6.31	264	0.0215	5.68	(0.63)	(10.04%)
	Cost of Power Commodity (kWh)	264	0.0560	14.78	264	0.0560	14.78	0.00	0.00%
	Total Bill			35.64			41.23	5.59	15.69%

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption 500 kWh	Monthly Service Charge			11.62			16.02	4.40	37.87%
	Distribution (kWh)	500	0.0090	4.48	500	0.0125	6.25	1.77	39.51%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	500			500	0.0001	0.05	0.05	#DIV/0!
	Foregone revenue rate rider				500	0.0011	0.55	0.55	#DIV/0!
	Regulatory Assets (kWh)	500	0.0027	1.37	500	(0.0025)	(1.23)	(2.60)	(189.53%)
	Sub-Total			17.47			23.58	6.11	34.98%
	Other Charges (kWh)	528	0.0239	12.62	528	0.0215	11.35	(1.27)	(10.04%)
	Cost of Power Commodity (kWh)	528	0.0560	29.57	528	0.0560	29.57	0.00	0.00%
	Total Bill			59.65			64.50	4.84	8.12%

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption 800 kWh	Monthly Service Charge			11.62			16.02	4.40	37.87%
	Distribution (kWh)	800	0.0090	7.17	800	0.0125	10.00	2.83	39.51%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	800			800	0.0001	0.08	0.08	#DIV/0!
	Foregone revenue rate rider				800	0.0011	0.88	0.88	#DIV/0!
	Regulatory Assets (kWh)	800	0.0027	2.19	800	(0.0025)	(1.96)	(4.15)	(189.53%)
	Sub-Total			20.98			26.95	5.97	28.47%
	Other Charges (kWh)	845	0.0239	20.19	845	0.0215	18.16	(2.03)	(10.04%)
	Cost of Power Commodity (kWh)	800	0.0560	33.60	800	0.0560	33.60	0.00	0.00%
	Total Bill			90.85			94.62	3.75	4.38%

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			11.62			16.02	4.40	37.87%
	Distribution (kWh)	1,000	0.0090	8.96	1,000	0.0125	12.50	3.54	39.51%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0001	0.10	0.10	#DIV/0!
	Foregone revenue rate rider				1,000	0.0011	1.09	1.09	#DIV/0!
	Regulatory Assets (kWh)	1,000	0.0027	2.74	1,000	(0.0025)	(2.45)	(5.19)	(189.53%)
	Sub-Total			23.32			29.20	5.88	25.22%
	Other Charges (kWh)	1,056	0.0239	25.24	1,056	0.0215	22.70	(2.53)	(10.04%)
	Cost of Power Commodity (kWh)	800	0.0560	33.60	800	0.0560	33.60	0.00	0.00%
	Total Bill			111.79			115.14	3.35	2.99%

RESIDENTIAL										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,500 kWh	Monthly Service Charge			11.62			16.02	4.40	37.87%	2.64%
	Distribution (kWh)	1,500	0.0090	13.44	1,500	0.0125	18.75	5.31	39.51%	3.19%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	1.17%
	LRAM & SSM Rider (kWh)	1,500			1,500	0.0001	0.15	0.15	#DIV/0!	0.09%
	Foregone revenue rate rider						1.64	1.64	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	1,500	0.0027	4.11	1,500	(0.0025)	(3.68)	(7.79)	(189.53%)	(4.68%)
	Sub-Total			29.17			34.82	5.65	19.37%	3.40%
	Other Charges (kWh)	1,584	0.0239	37.85	1,584	0.0215	34.05	(3.80)	(10.04%)	(2.28%)
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	984	0.0650	63.95	984	0.0650	63.95	0.00	0.00%	0.00%
Total Bill				164.57			166.42	1.85	1.12%	1.11%

RESIDENTIAL										
		2008 BILL			2009 BILL			IMPACT		
		VOLUME	RATE \$	CHARGE \$	VOLUME	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			11.62			16.02	4.40	37.87%	2.02%
2,000 kWh	Distribution (kWh)	2,000	0.0090	17.92	2,000	0.0125	25.00	7.08	39.51%	3.25%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.89%
	LRAM & SSM Rider (kWh)	2,000			2,000	0.0001	0.20	0.20	#DIV/0!	0.09%
	Foregone revenue rate rider				2,000	0.0011	2.19	2.19	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	2,000	0.0027	5.48	2,000	(0.0025)	(4.91)	(10.39)	(189.53%)	(4.77%)
	Sub-Total			35.02			40.44	5.42	15.48%	2.40%
	Other Charges (kWh)	2,112	0.0239	50.47	2,112	0.0215	45.40	(5.07)	(10.04%)	(2.33%)
	Cost of Power Commodity (kWh)	800	0.0560	33.60	800	0.0560	33.60	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	1,512	0.0650	98.27	1,512	0.0650	98.27	0.00	0.00%	0.00%
	Total Bill			217.36			217.71	0.35	0.16%	0.16%

GENERAL SERVICE < 50 KW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 1,000kWh	Monthly Service Charge			11.88			22.12	10.24	86.20%	8.25%
	Distribution (kWh)	1,000	0.0107	10.70	1,000	0.0191	19.10	8.40	78.50%	6.77%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	1.56%
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0001	0.10	0.10	#DIV/0!	#DIV/0!
	Foregone revenue rate rider				1,000	0.0009	0.91	0.91	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	1,000	0.0015	1.50	1,000	(0.0023)	(2.34)	(3.84)	(256.14%)	(3.10%)
	Sub-Total			24.08			41.83	17.75	73.71%	14.30%
	Other Charges (kWh)	1,056	0.0229	24.18	1,056	0.0193	20.38	(3.80)	(15.72%)	(3.06%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	306	0.0650	19.88	306	0.0650	19.88	0.00	0.00%	0.00%
Total Bill				110.14			124.09	13.95	12.66%	11.24%

GENERAL SERVICE < 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			11.88			22.12	10.24	86.20%	4.44%
2,000 kWh	Distribution (kWh)	2,000	0.0107	21.40	2,000	0.0191	38.20	16.80	78.50%	7.28%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.84%
	LRAM & SSM Rider (kWh)	2,000			2,000	0.0001	0.20	0.20	#DIV/0!	#DIV/0!
	Foregone revenue rate rider				2,000	0.0009	1.82	1.82	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	2,000	0.0015	3.00	2,000	(0.0023)	(4.68)	(7.68)	(256.14%)	(3.33%)
	Sub-Total			36.28			59.60	23.32	64.27%	10.10%
	Other Charges (kWh)	2,112	0.0229	48.36	2,112	0.0193	40.76	(7.60)	(15.72%)	(3.29%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	1,362	0.0650	88.52	1,362	0.0650	88.52	0.00	0.00%	0.00%
	Total Bill			215.16			230.87	15.72	7.30%	6.81%

GENERAL SERVICE < 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 5,000 kWh	Monthly Service Charge			11.88			22.12	10.24	86.20%	1.86%
	Distribution (kWh)	5,000	0.0107	53.50	5,000	0.0191	95.50	42.00	78.50%	7.62%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.36%
	LRAM & SSM Rider (kWh)	5,000			5,000	0.0001	0.50	0.50	#DIV/0!	#DIV/0!
	Foregone revenue rate rider				5,000	0.0009	4.56	4.56	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	5,000	0.0015	7.50	5,000	(0.0023)	(11.71)	(19.21)	(256.14%)	(3.49%)
	Sub-Total			72.88			112.90	40.02	54.92%	7.26%
	Other Charges (kWh)	5,280	0.0229	120.90	5,280	0.0193	101.89	(19.01)	(15.72%)	(3.45%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	4,530	0.0650	294.42	4,530	0.0650	294.42	0.00	0.00%	0.00%
Total Bill				630.20			551.22	21.02	3.96%	3.81%

GENERAL SERVICE < 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption	Monthly Service Charge			11.88			22.12	10.24	86.20%
	Distribution (kWh)	10,000	0.0107	107.00	10,000	0.0191	191.00	84.00	7.74%
10,000 kWh	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	10,000			10,000	0.0001	1.00	1.00	#DIV/0!
	Foregone revenue rate rider				10,000	0.0009	9.11	9.11	#DIV/0!
	Regulatory Assets (kWh)	10,000	0.0015	15.00	10,000	(0.0023)	(23.42)	(38.42)	(256.14%)
	Sub-Total			133.88			201.75	67.87	6.25%
	Other Charges (kWh)	10,559	0.0229	241.80	10,559	0.0193	203.79	(38.01)	(15.72%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%
	Cost of Power Commodity (kWh)	9,809	0.0650	637.59	9,809	0.0650	637.59	0.00	0.00%
	Total Bill			1,055.27			1,085.12	29.85	2.83%

GENERAL SERVICE < 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption	Monthly Service Charge			11.88			22.12	10.24	86.20%
	Distribution (kWh)	15,000	0.0107	160.50	15,000	0.0191	286.50	126.00	7.78%
15,000 kWh	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	15,000			15,000	0.0001	1.50	1.50	#DIV/0!
	Foregone revenue rate rider				15,000	0.0009	13.67	13.67	#DIV/0!
	Regulatory Assets (kWh)	15,000	0.0015	22.50	15,000	(0.0023)	(35.13)	(57.63)	(256.14%)
	Sub-Total			194.88			290.59	95.71	49.11%
	Other Charges (kWh)	15,839	0.0229	362.70	15,839	0.0193	305.68	(57.02)	(15.72%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0650	980.75	15,089	0.0650	980.75	0.00	0.00%
	Total Bill			1,580.33			1,619.03	38.70	2.45%

GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption	Monthly Service Charge			30.32			167.28	136.96	451.72%
	Distribution (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!
15,000 kWh	Distribution (kW)	80	0.7005	42.03	80	4.4772	268.63	226.60	539.14%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
60 kW	LRAM & SSM Rider (kW)	60			60	0.0243	1.46	1.46	#DIV/0!
	Foregone revenue rate rider				60	0.1894	11.36	11.36	#DIV/0!
	Regulatory Assets (kW)	60	(0.1502)	-9.01	60	(0.7042)	(42.25)	(33.24)	368.81%
	Sub-Total			63.34			408.42	345.09	544.83%
	Other Charges (kWh)	15,839	0.0132	209.07	15,839	0.0135	213.82	4.75	2.27%
	Other Charges (kW)	80	3.9100	234.60	80	4.4231	265.39	30.79	13.12%
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0603	909.84	15,089	0.0603	909.84	0.00	0.00%
	Total Bill			1,462.07			1,842.00	380.92	26.03%

GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption	Monthly Service Charge			30.32			167.28	136.96	451.72%
	Distribution (kWh)	36,000	0.0000	0.00	36,000	0.0000	0.00	0.00	#DIV/0!
36,000 kWh	Distribution (kW)	80	0.7005	56.04	80	4.4772	358.18	302.14	539.14%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
60 kW	LRAM & SSM Rider (kW)	80			80	0.0243	1.94	1.94	#DIV/0!
	Foregone revenue rate rider				80	0.1894	15.15	15.15	#DIV/0!
	Regulatory Assets (kW)	80	(0.1502)	-12.02	80	(0.7042)	(56.33)	(44.32)	368.81%
	Sub-Total			74.34			488.16	413.81	556.82%
	Other Charges (kWh)	38,012	0.0132	501.76	38,012	0.0135	513.17	11.40	2.27%
	Other Charges (kW)	80	3.9100	312.80	80	4.4231	353.85	41.05	13.12%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!
	Cost of Power Commodity (kWh)	38,012	0.0603	2,292.15	38,012	0.0603	2,292.15	0.00	0.00%
	Total Bill			3,181.06			3,647.32	466.27	14.66%

GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Consumption	Monthly Service Charge			30.32			167.28	136.96	451.72%
	Distribution (kWh)	127,500	0.0000	0.00	127,500	0.0000	0.00	0.00	#DIV/0!
127,500 kWh	Distribution (kW)	225	0.7005	157.61	225	4.4772	1,007.37	849.76	539.14%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
225 kW	LRAM & SSM Rider (kW)	225			225	0.0243	5.47	5.47	#DIV/0!
	Foregone revenue rate rider				225	0.1894	42.61	42.61	#DIV/0!
	Regulatory Assets (kW)	225	(0.1502)	-33.80	225	(0.7042)	(158.43)	(124.64)	368.81%
	Sub-Total			164.14			1,066.24	912.10	591.74%
	Other Charges (kWh)	134,627	0.0132	1,777.08	134,627	0.0135	1,817.47	40.39	2.27%
	Other Charges (kW)	225	3.9100	879.75	225	4.4231	995.20	115.45	13.12%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!
	Cost of Power Commodity (kWh)	134,627	0.0603	8,118.02	134,627	0.0603	8,118.02	0.00	0.00%
	Total Bill			10,928.99			11,996.92	1,067.93	9.77%

GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	% of Total Bill
Consumption 220,000 kWh 400 kW	Monthly Service Charge			30.32			167.28	136.96	451.72%
	Distribution (kWh)	220,000	0.0000	0.00	220,000	0.0000	0.00	0.00	#DIV/0!
	Distribution (kW)	400	0.7005	280.20	400	4.4772	1,790.88	1,510.68	539.14%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kW)	400			400	0.0243	9.72	9.72	#DIV/0!
	Foregone revenue rate rider				400	0.1894	75.76	75.76	#DIV/0!
	Regulatory Assets (kW)	400	(0.1502)	-60.08	400	(0.7042)	(281.68)	(221.58)	368.81%
	Sub-Total			250.44			1,763.91	1,513.47	604.33%
	Other Charges (kWh)	232,298	0.0132	3,068.33	232,298	0.0135	3,136.02	69.69	2.27%
	Other Charges (kW)	400	3.9100	1,564.00	400	4.4231	1,769.24	205.24	13.12%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!
	Cost of Power Commodity (kW)	232,298	0.0603	14,007.57	232,298	0.0603	14,007.57	0.00	0.00%
	Total Bill			18,888.34			20,678.75	1,788.40	9.47%

GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	% of Total Bill
Consumption 1,000,000 kWh 2,800 kW	Monthly Service Charge			30.32			167.28	136.96	451.72%
	Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	0.0000	0.00	0.00	#DIV/0!
	Distribution (kW)	2,800	0.7005	1,961.40	2,800	4.4772	12,536.16	10,574.76	539.14%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kW)	2,800			2,800	0.0243	68.04	68.04	#DIV/0!
	Foregone revenue rate rider				2,800	0.1894	530.29	530.29	#DIV/0!
	Regulatory Assets (kW)	2,800	(0.1502)	-420.56	2,800	(0.7042)	(1,971.63)	(1,551.07)	368.81%
	Sub-Total			1,571.16			11,332.08	9,780.92	621.26%
	Other Charges (kWh)	1,065,900	0.0132	13,937.88	1,065,900	0.0135	14,254.85	316.77	2.27%
	Other Charges (kW)	2,800	3.9100	10,948.00	2,800	4.4231	12,384.68	1,436.68	13.12%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!
	Cost of Power Commodity (kW)	1,065,900	0.0603	63,670.77	1,065,900	0.0603	63,670.77	0.00	0.00%
	Total Bill			90,127.61			101,642.16	11,514.37	12.78%

Street Lighting									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Billing Determinants 8,818 Connections 662,000 kWh 1,828 kW	Monthly Service Charge	8,818	1.0100	8,906.18	8,818	2.1300	18,782.34	8,876.16	110.89%
	Distribution (kWh)	662,000	0.0000	0.00	662,000	0.0000	0.00	0.00	#DIV/0!
	Distribution (kW)	1,828	2.3308	4,260.70	1,828	6.2325	11,393.01	7,132.31	167.40%
	Foregone revenue rate rider				1,828	0.5674	1,037.29	1,037.29	#DIV/0!
	Regulatory Assets (kW)	1,828	0.9274	1,696.29	1,828	(0.5313)	(971.14)	(2,666.43)	(157.28%)
	Sub-Total			14,862.17			30,241.50	16,379.33	103.48%
	Other Charges (kWh)	699,006	0.0132	9,226.68	699,006	0.0135	9,436.58	209.70	2.27%
	Other Charges (kW)	1,828	2.9826	5,452.19	1,828	2.2454	4,104.59	(1,347.60)	(24.72%)
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%
	Cost of Power Commodity (kW)	698,256	0.0603	42,104.82	698,256	0.0603	42,104.82	0.00	0.00%
	Total Bill			71,691.29			85,932.71	14,241.43	19.86%

Street Lighting									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Billing Determinants 829 Connections 61,800 kWh 172 kW	Monthly Service Charge	829	1.0100	837.29	829	2.1300	1,755.77	928.48	110.89%
	Distribution (kWh)	61,800	0.0000	0.00	61,800	0.0000	0.00	0.00	#DIV/0!
	Distribution (kW)	172	2.3308	400.90	172	6.2325	1,071.99	671.09	167.40%
	Foregone revenue rate rider				172	0.5674	97.60	97.60	#DIV/0!
	Regulatory Assets (kW)	172	0.9274	159.51	172	(0.5313)	(91.38)	(250.89)	(157.28%)
	Sub-Total			1,397.70			2,843.98	1,446.28	103.48%
	Other Charges (kWh)	65,255	0.0132	861.36	65,255	0.0135	880.94	19.58	2.27%
	Other Charges (kW)	172	2.9826	513.01	172	2.2454	386.21	(126.80)	(24.72%)
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%
	Cost of Power Commodity (kW)	64,505	0.0603	3,889.63	64,505	0.0603	3,889.63	0.00	0.00%
	Total Bill			6,708.92			8,045.98	1,339.06	19.97%

Sentinel Lighting									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
Billing Determinants 2 Connections 25 kWh 1kW	Monthly Service Charge	2	0.0000	0.00	2	2.7800	5.56	5.56	#DIV/0!
	Distribution (kWh)	25	0.0000	0.00	25	0.0000	0.00	0.00	#DIV/0!
	Distribution (kW)	1	9.5073	4.75	1	8.9566	4.48	(0.28)	(5.79%)
	Foregone revenue rate rider				1	0.6471	0.32	0.32	#DIV/0!
	Regulatory Assets (kW)	1	1.1623	0.58	1	(1.0731)	(0.54)	(1.12)	(192.32%)
	Sub-Total			5.33			9.83	4.49	84.17%
	Other Charges (kWh)	26	0.0132	0.35	26	0.0135	0.36	0.01	2.27%
	Other Charges (kW)	1	3.0196	1.51	1	2.3770	1.19	(0.32)	(21.28%)
	Cost of Power Commodity (kWh)	26	0.0603	1.59	26	0.0603	1.59	0.00	0.00%
	Cost of Power Commodity (kW)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!
	Total Bill			6.78			12.96	4.18	47.55%

Sentinel Lighting										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Billing Determinants	Monthly Service Charge	3	0.0000	0.00	3	2.7800	8.34	8.34	#DIV/0!	40.85%
	3 Connections	50	0.0000	0.00	50	0.0000	0.00	0.00	#DIV/0!	0.00%
	50 kWh	1	9.5073	7.13	1	8.9588	6.72	(0.41)	(5.79%)	(2.02%)
	1 kW				1	0.6471	0.49	0.49	#DIV/0!	#DIV/0!
	Foregone revenue rate rider									
	Regulatory Assets (kW)	1	1.1623	0.87	1	(1.0731)	(0.80)	(1.68)	(192.32%)	(8.21%)
	Sub-Total			8.00			14.74	6.74	84.17%	32.96%
	Other Charges (kWh)	53	0.0132	0.70	53	0.0135	0.71	0.02	2.27%	0.08%
	Other Charges (kW)	1	3.0198	2.26	1	2.3770	1.78	(0.48)	(21.28%)	(2.36%)
	Cost of Power Commodity (kWh)	53	0.0603	3.18	53	0.0603	3.18	0.00	0.00%	0.00%
	Cost of Power Commodity (kW)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
Total Bill				14.15			20.42	6.27	44.32%	30.71%

Board Decision and Order December 1, 2009 Greater Sudbury Hydro - December 30th Staff Comments
BILL IMPACTS (Monthly Consumptions)
West Nipissing Proposed Rates - 2yr phase in (GS > 50 kW 3 yr)

RESIDENTIAL									
Consumption		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	% of Total Bill
100 kWh	Monthly Service Charge			11.62			13.82	2.20	18.93%
	Distribution (kWh)	100	0.0090	0.90	100	0.0122	1.22	0.33	36.34%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	100			100	0.0001	0.01	0.01	#DIV/0!
	Foregone revenue rate rider				100	0.0011	0.11	0.11	#DIV/0!
	Regulatory Assets (kWh)	100	0.0027	0.27	100	(0.0025)	(0.25)	(0.52)	(189.53%)
	Sub-Total			12.79			16.86	4.07	31.78%
	Other Charges (kWh)	106	0.0239	2.52	106	0.0215	2.27	(0.25)	(10.04%)
	Cost of Power Commodity (kWh)	106	0.0560	5.91	106	0.0560	5.91	0.00	0.00%
	Total Bill			21.23			25.04	3.81	17.96%
RESIDENTIAL									
Consumption		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	% of Total Bill
250 kWh	Monthly Service Charge			11.62			13.82	2.20	18.93%
	Distribution (kWh)	250	0.0090	2.24	250	0.0122	3.05	0.81	36.34%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	250			250	0.0001	0.03	0.03	#DIV/0!
	Foregone revenue rate rider				250	0.0011	0.27	0.27	#DIV/0!
	Regulatory Assets (kWh)	250	0.0027	0.69	250	(0.0025)	(0.61)	(1.30)	(189.53%)
	Sub-Total			14.55			18.50	3.95	27.18%
	Other Charges (kWh)	264	0.0239	6.31	264	0.0215	5.68	(0.63)	(10.04%)
	Cost of Power Commodity (kWh)	264	0.0560	14.78	264	0.0560	14.78	0.00	0.00%
	Total Bill			35.64			38.96	3.32	9.32%
RESIDENTIAL									
Consumption		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	% of Total Bill
500 kWh	Monthly Service Charge			11.62			13.82	2.20	18.93%
	Distribution (kWh)	500	0.0090	4.48	500	0.0122	6.11	1.63	36.34%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	500			500	0.0001	0.05	0.05	#DIV/0!
	Foregone revenue rate rider				500	0.0011	0.55	0.55	#DIV/0!
	Regulatory Assets (kWh)	500	0.0027	1.35	500	(0.0025)	(1.23)	(1.23)	#DIV/0!
	Sub-Total			16.10			21.34	5.14	31.91%
	Other Charges (kWh)	528	0.0239	12.62	528	0.0215	11.35	(1.27)	(10.04%)
	Cost of Power Commodity (kWh)	528	0.0560	29.57	528	0.0560	29.57	0.00	0.00%
	Total Bill			58.28			82.15	3.87	6.64%
RESIDENTIAL									
Consumption		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	% of Total Bill
800 kWh	Monthly Service Charge			11.62			13.82	2.20	18.93%
	Distribution (kWh)	800	0.0090	7.17	800	0.0122	9.77	2.61	36.34%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	800			800	0.0001	0.08	0.08	#DIV/0!
	Foregone revenue rate rider				800	0.0011	0.88	0.88	#DIV/0!
	Regulatory Assets (kWh)	800	0.0027	2.19	800	(0.0025)	(1.96)	(4.15)	(189.53%)
	Sub-Total			20.98			24.63	3.65	16.96%
	Other Charges (kWh)	845	0.0239	20.19	845	0.0215	18.16	(2.03)	(10.04%)
	Cost of Power Commodity (kWh)	800	0.0560	33.60	800	0.0560	33.60	0.00	0.00%
	Total Bill			90.68			92.19	1.52	1.67%
RESIDENTIAL									
Consumption		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	% of Total Bill
1,000 kWh	Monthly Service Charge			11.62			13.82	2.20	18.93%
	Distribution (kWh)	1,000	0.0090	8.96	1,000	0.0122	12.20	3.24	36.16%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0001	0.10	0.10	#DIV/0!
	Foregone revenue rate rider				1,000	0.0011	1.09	1.09	#DIV/0!
	Regulatory Assets (kWh)	1,000	0.0027	2.74	1,000	(0.0025)	(2.45)	(5.19)	(189.53%)
	Sub-Total			23.32			28.70	5.38	14.50%
	Other Charges (kWh)	1,056	0.0239	25.24	1,056	0.0215	22.70	(2.53)	(10.04%)
	Cost of Power Commodity (kWh)	600	0.0560	33.60	600	0.0560	33.60	0.00	0.00%
	Total Bill			111.79			112.64	0.85	0.76%

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE	CHARGE	Volume	RATE	CHARGE	\$	%
								% of Total Bill	
Consumption 1,500 kWh	Monthly Service Charge			11.82			13.82	2.20	18.93%
	Distribution (kWh)	1,500	0.0090	13.44	1,500	0.0122	18.32	4.88	36.34%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	1,500			1,500	0.0001	0.15	0.15	#DIV/0!
	Foregone revenue rate rider				1,500	0.0011	1.64	1.64	#DIV/0!
	Regulatory Assets (kWh)	1,500	0.0027	4.11	1,500	(0.0025)	(3.68)	(7.79)	(189.53%)
	Sub-Total			29.17			32.20	3.03	10.37%
	Other Charges (kWh)	1,584	0.0239	37.85	1,584	0.0215	34.05	(3.80)	(10.04%)
	Cost of Power Commodity (kWh)	600	0.0580	33.60	600	0.0580	33.60	0.00	0.00%
	Cost of Power Commodity (kWh)	984	0.0650	63.95	984	0.0650	63.95	0.00	0.00%
Total Bill				164.57			163.80	(0.78)	(0.47%)

RESIDENTIAL									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE	CHARGE	Volume	RATE	CHARGE	\$	%
								% of Total Bill	
Consumption 2,000 kWh	Monthly Service Charge			11.82			13.82	2.20	18.93%
	Distribution (kWh)	2,000	0.0090	17.92	2,000	0.0122	24.43	6.51	36.34%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	2,000			2,000	0.0001	0.20	0.20	#DIV/0!
	Foregone revenue rate rider				2,000	0.0011	2.19	2.19	#DIV/0!
	Regulatory Assets (kWh)	2,000	0.0027	5.48	2,000	(0.0025)	(4.91)	(10.39)	(189.53%)
	Sub-Total			35.02			37.67	2.65	7.58%
	Other Charges (kWh)	2,112	0.0239	50.47	2,112	0.0215	45.40	(5.07)	(10.04%)
	Cost of Power Commodity (kWh)	800	0.0580	33.60	800	0.0580	33.60	0.00	0.00%
	Cost of Power Commodity (kWh)	1,512	0.0650	98.27	1,512	0.0650	98.27	0.00	0.00%
Total Bill				217.36			214.94	(2.41)	(1.11%)

GENERAL SERVICE < 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE	CHARGE	Volume	RATE	CHARGE	Change \$	Change %
								% of Total Bill	
Consumption 1,000 kWh	Monthly Service Charge			11.88			17.00	5.12	43.09%
	Distribution (kWh)	1,000	0.0107	10.70	1,000	0.0173	17.30	6.60	61.68%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0001	0.10	0.10	#DIV/0!
	Foregone revenue rate rider				1,000	0.0009	0.91	0.91	#DIV/0!
	Regulatory Assets (kWh)	1,000	0.0015	1.50	1,000	(0.0023)	(2.34)	(3.84)	(256.14%)
	Sub-Total			24.08			34.91	10.83	44.97%
	Other Charges (kWh)	1,056	0.0229	24.18	1,056	0.0193	20.38	(3.80)	(15.72%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%
	Cost of Power Commodity (kWh)	306	0.0650	19.88	306	0.0650	19.88	0.00	0.00%
Total Bill				110.14			117.17	7.03	6.38%

GENERAL SERVICE < 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE	CHARGE	Volume	RATE	CHARGE	Change \$	Change %
								% of Total Bill	
Consumption 2,000 kWh	Monthly Service Charge			11.88			17.00	5.12	43.09%
	Distribution (kWh)	2,000	0.0107	21.40	2,000	0.0173	34.60	13.20	61.68%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	2,000			2,000	0.0001	0.20	0.20	#DIV/0!
	Foregone revenue rate rider				2,000	0.0009	1.82	1.82	#DIV/0!
	Regulatory Assets (kWh)	2,000	0.0015	3.00	2,000	(0.0023)	(4.68)	(7.68)	(256.14%)
	Sub-Total			36.28			50.88	14.60	40.23%
	Other Charges (kWh)	2,112	0.0229	48.38	2,112	0.0193	40.78	(7.60)	(15.72%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%
	Cost of Power Commodity (kWh)	1,362	0.0650	88.52	1,362	0.0650	88.52	0.00	0.00%
Total Bill				215.16			222.15	6.99	3.25%

GENERAL SERVICE < 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE	CHARGE	Volume	RATE	CHARGE	Change \$	Change %
								% of Total Bill	
Consumption 5,000 kWh	Monthly Service Charge			11.88			17.00	5.12	43.09%
	Distribution (kWh)	5,000	0.0107	53.50	5,000	0.0173	86.50	33.00	61.68%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kWh)	5,000			5,000	0.0001	0.50	0.50	#DIV/0!
	Foregone revenue rate rider				5,000	0.0009	4.56	4.56	#DIV/0!
	Regulatory Assets (kWh)	5,000	0.0015	7.50	5,000	(0.0023)	(11.71)	(19.21)	(256.14%)
	Sub-Total			72.88			98.78	25.90	35.54%
	Other Charges (kWh)	5,280	0.0229	120.90	5,280	0.0193	101.89	(19.01)	(15.72%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%
	Cost of Power Commodity (kWh)	4,530	0.0650	294.42	4,530	0.0650	294.42	0.00	0.00%
Total Bill				530.20			537.10	6.90	1.30%

GENERAL SERVICE < 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 10,000 kWh	Monthly Service Charge			11.88			17.00	5.12	43.09%	0.48%
	Distribution (kWh)	10,000	0.0107	107.00	10,000	0.0173	173.00	66.00	61.68%	6.21%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.18%
	LRAM & SSM Rider (kWh)	10,000			10,000	0.0001	1.00	1.00	#DIV/0!	0.09%
	Foregone revenue rate rider				10,000	0.0009	9.11	9.11	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	10,000	0.0015	15.00	10,000	(0.0023)	(23.42)	(38.42)	(256.14%)	(3.62%)
	Sub-Total			133.88			178.63	44.75	33.42%	4.21%
	Other Charges (kWh)	10,559	0.0229	241.80	10,559	0.0193	203.79	(38.01)	(15.72%)	(3.58%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0660	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	9,809	0.0650	637.59	9,809	0.0650	637.59	0.00	0.00%	0.00%
Total Bill				1,058.27			1,062.00	6.74	0.64%	0.63%

GENERAL SERVICE < 50 KW										
Consumption		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
15,000 kWh	Monthly Service Charge			11.88			17.00	5.12	43.09%	0.32%
	Distribution (kWh)	15,000	0.0107	160.50	15,000	0.0173	259.50	99.00	61.68%	6.24%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.12%
	LRAM & SSM Rider (kWh)	15,000			15,000	0.0001	1.50	1.50	#DIV/0!	0.09%
	Foregone revenue rate rider				15,000	0.0009	13.67	13.67	#DIV/0!	#DIV/0!
	Regulatory Assets (kWh)	15,000	0.0015	22.50	15,000	(0.0023)	(36.13)	(57.63)	(256.14%)	(3.63%)
	Sub-Total			194.88			256.47	63.59	32.63%	4.01%
	Other Charges (kWh)	15,839	0.0229	362.70	15,839	0.0193	305.88	(57.02)	(16.72%)	(3.59%)
	Cost of Power Commodity (kWh)	750	0.0560	42.00	750	0.0560	42.00	0.00	0.00%	0.00%
	Cost of Power Commodity (kWh)	15,089	0.0650	980.75	15,089	0.0650	980.75	0.00	0.00%	0.00%
	Total Bill			1,580.33			1,586.91	6.58	0.42%	0.41%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 15,000 kWh 60 kW	Monthly Service Charge			30.32			75.97	45.65	150.67%	2.86%
	Distribution (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Distribution (kW)	60	0.7005	42.03	60	1.9217	115.30	73.27	174.34%	4.59%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.12%
	LRAM & SSM Rider (kW)	60			60	0.0243	1.46	1.46	#DIV/0!	0.16%
	Foregone revenue rate rider				60	0.1894	11.36	11.36	#DIV/0!	0.71%
	Regulatory Assets (kW)	60	(0.1502)	-9.01	60	(0.7042)	(42.25)	(33.24)	368.81%	(2.08%)
	Sub-Total			63.34			163.79	100.45	158.60%	6.29%
	Other Charges (kWh)	15,839	0.0132	209.07	15,839	0.0136	213.82	4.75	2.27%	0.30%
	Other Charges (kW)	60	3.9100	234.60	60	4.4231	265.39	30.79	13.12%	1.93%
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%	0.00%
	Cost of Power Commodity (kW)	15,089	0.0603	909.84	15,089	0.0603	909.84	0.00	0.00%	0.00%
Total Bill				1,462.07			1,598.06	136.99	9.30%	8.51%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			30.32			75.97	45.65	150.57%	1.36%
36,000 kWh	Distribution (kWh)	36,000	0.0000	0.00	36,000	0.0000	0.00	0.00	#DIV/0!	0.00%
80 kW	Distribution (kW)	80	0.7005	56.04	80	1.9217	153.74	97.70	174.34%	2.92%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.06%
	LRAM & SSM Rider (kW)	80			80	0.0243	1.94	1.94	#DIV/0!	0.08%
	Foregone revenue rate rider				80	0.1894	15.15	15.15	#DIV/0!	0.45%
	Regulatory Assets (kW)	80	(0.1502)	-12.02	80	(0.7042)	(56.33)	(44.32)	368.81%	(1.32)%
	Sub-Total			74.34			192.42	118.07	158.82%	3.52%
	Other Charges (kWh)	38,012	0.0132	501.76	38,012	0.0136	513.17	11.40	2.27%	0.34%
	Other Charges (kW)	80	3.9100	312.80	80	4.4231	353.85	41.05	13.12%	1.22%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
	Cost of Power Commodity (kW)	38,012	0.0603	2,292.15	38,012	0.0603	2,292.15	0.00	0.00%	0.00%
	Total Bill			3,181.06			3,381.58	170.52	5.36%	5.09%

GENERAL SERVICE > 50 kW										
		2008 BILL			2009 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			30.32			75.97	45.65	150.57%	0.40%
	127,500 kWh	127,500	0.0000	0.00	127,500	0.0000	0.00	0.00	#DIV/0!	0.00%
	225 kW	225	0.7005	157.61	225	1.9217	432.39	274.78	174.34%	2.43%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!	0.02%
	LRAM & SSM Rider (kW)	225			225	0.0243	5.47	5.47	#DIV/0!	0.07%
	Foregone revenue rate rider				225	0.1894	42.61	42.61	#DIV/0!	0.38%
	Regulatory Assets (kW)	225	(0.1502)	-33.80	225	(0.7042)	(158.43)	(124.64)	368.81%	(1.10)%
	Sub-Total			164.14			399.95	248.81	159.46%	2.17%
	Other Charges (kWh)	134,627	0.0132	1,777.08	134,627	0.0136	1,817.47	40.39	2.27%	0.36%
	Other Charges (kW)	225	3.9100	879.75	225	4.4231	995.20	115.45	13.12%	1.02%
Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%	
Cost of Power Commodity (kW)	134,627	0.0603	8,118.02	134,627	0.0603	8,118.02	0.00	0.00%	0.00%	
Total Bill				10,928.99			11,330.64	401.65	3.68%	3.54%

GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	% of Total Bill
Consumption	Monthly Service Charge			30.32			75.97	45.65	150.57%
220,000 kWh	Distribution (kWh)	220,000	0.0000	0.00	220,000	0.0000	0.00	0.00	#DIV/0!
400 kW	Distribution (kW)	400	0.7005	280.20	400	1.9217	768.69	488.49	174.34%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kW)	400			400	0.0243	9.72	9.72	#DIV/0!
	Foregone revenue rate rider				400	0.1894	75.76	75.76	#DIV/0!
	Regulatory Assets (kW)	400	(0.1502)	-60.08	400	(0.7042)	(281.68)	(221.58)	368.81%
	Sub-Total			250.44			650.42	399.98	159.71%
	Other Charges (kWh)	232,298	0.0132	3,066.33	232,298	0.0135	3,136.02	69.69	2.27%
	Other Charges (kW)	400	3.9100	1,564.00	400	4.4231	1,769.24	205.24	13.12%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!
	Cost of Power Commodity (kW)	232,298	0.0603	14,007.57	232,298	0.0603	14,007.57	0.00	0.00%
	Total Bill			18,888.34			19,563.25	674.91	3.57%

GENERAL SERVICE > 50 kW									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	% of Total Bill
Consumption	Monthly Service Charge			30.32			75.97	45.65	150.57%
1,000,000 kWh	Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	0.0000	0.00	0.00	#DIV/0!
2,800 kW	Distribution (kW)	2,800	0.7005	1,961.40	2,800	1.9217	5,380.85	3,419.45	174.34%
	Smart Meter Rider (per month)			0.00			1.94	1.94	#DIV/0!
	LRAM & SSM Rider (kW)	2,800			2,800	0.0243	68.04	68.04	#DIV/0!
	Foregone revenue rate rider				2,800	0.1894	530.29	530.29	#DIV/0!
	Regulatory Assets (kW)	2,800	(0.1502)	-420.56	2,800	(0.7042)	(1,971.63)	(1,551.07)	368.81%
	Sub-Total			1,571.16			4,088.47	2,514.31	160.03%
	Other Charges (kWh)	1,055,900	0.0132	13,937.88	1,055,900	0.0135	14,254.65	316.77	2.27%
	Other Charges (kW)	2,800	3.9100	10,948.00	2,800	4.4231	12,384.68	1,436.68	13.12%
	Cost of Power Commodity (kWh)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!
	Cost of Power Commodity (kW)	1,055,900	0.0603	63,670.77	1,055,900	0.0603	63,670.77	0.00	0.00%
	Total Bill			90,127.81			94,395.57	4,267.76	4.74%

Street Lighting									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
Billing Determinants	Monthly Service Charge	8,818	1.0100	8,906.18	8,818	1.5700	13,844.26	4,938.08	55.45%
8,818 Connections	Distribution (kWh)	662,000	0.0000	0.00	662,000	0.0000	0.00	0.00	#DIV/0!
662,000 kWh	Distribution (kW)	1,828	2.3308	4,260.70	1,828	4.7691	8,717.90	4,457.20	104.61%
1,828 kW	Foregone revenue rate rider				1,828	0.5674	1,037.29	1,037.29	#DIV/0!
	Regulatory Assets (kW)	1,828	0.9274	1,695.29	1,828	(0.5313)	(971.14)	(2,666.43)	(157.28%)
	Sub-Total			14,862.17			22,828.31	7,966.14	52.25%
	Other Charges (kWh)	699,006	0.0132	9,226.88	699,006	0.0135	9,436.58	209.70	2.27%
	Other Charges (kW)	1,828	2.9826	5,452.19	1,828	2.2454	4,104.69	(1,347.60)	(24.72%)
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%
	Cost of Power Commodity (kW)	698,256	0.0603	42,104.82	698,256	0.0603	42,104.82	0.00	0.00%
	Total Bill			71,861.29			76,319.53	6,628.24	9.25%

Street Lighting									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
Billing Determinants	Monthly Service Charge	829	1.0100	837.29	829	1.5700	1,301.53	464.24	55.45%
829 Connections	Distribution (kWh)	61,800	0.0000	0.00	61,800	0.0000	0.00	0.00	#DIV/0!
61,800 kWh	Distribution (kW)	172	2.3308	400.90	172	4.7691	820.28	419.39	104.61%
172 kW	Foregone revenue rate rider				172	0.5674	97.60	97.60	#DIV/0!
	Regulatory Assets (kW)	172	0.9274	159.51	172	(0.5313)	(91.38)	(250.89)	(157.28%)
	Sub-Total			1,397.70			2,128.04	730.34	52.25%
	Other Charges (kWh)	65,255	0.0132	861.36	65,255	0.0135	880.94	19.58	2.27%
	Other Charges (kW)	172	2.9826	513.01	172	2.2454	386.21	(126.80)	(24.72%)
	Cost of Power Commodity (kWh)	750	0.0603	45.23	750	0.0603	45.23	0.00	0.00%
	Cost of Power Commodity (kW)	64,505	0.0603	3,889.63	64,505	0.0603	3,889.63	0.00	0.00%
	Total Bill			6,706.92			7,330.04	623.12	9.29%

Sentinel Lighting									
		2008 BILL			2009 BILL			IMPACT	
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %
Billing Determinants	Monthly Service Charge	2	0.0000	0.00	2	1.3900	2.78	2.78	#DIV/0!
2 Connections	Distribution (kWh)	25	0.0000	0.00	25	0.0000	0.00	0.00	#DIV/0!
25 kWh	Distribution (kW)	1	9.5073	4.75	1	9.8383	4.92	0.17	3.48%
1 kW	Foregone revenue rate rider				1	0.6471	0.32	0.32	#DIV/0!
	Regulatory Assets (kW)	1	1.1623	0.58	1	(1.0731)	(0.54)	(1.12)	(192.32%)
	Sub-Total			5.33			7.49	2.15	40.33%
	Other Charges (kWh)	26	0.0132	0.35	26	0.0135	0.36	0.01	2.27%
	Other Charges (kW)	1	3.0196	1.51	1	2.3770	1.19	(0.32)	(21.28%)
	Cost of Power Commodity (kWh)	26	0.0603	1.59	26	0.0603	1.59	0.00	0.00%
	Cost of Power Commodity (kW)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!
	Total Bill			8.78			10.62	1.84	20.92%

Sentinel Lighting									
	2008 BILL			2009 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Billing Determinants									
3 Connections	3	0.0000	0.00	3	1.3900	4.17	4.17	#DIV/0!	24.66%
50 kWh	50	0.0000	0.00	50	0.0000	0.00	0.00	#DIV/0!	0.00%
1 kW	1	9.5073	7.13	1	9.8383	7.38	0.25	3.48%	1.47%
Monthly Service Charge									
Distribution (kWh)									
Foregone revenue rate rider									
Regulatory Assets (kW)									
Sub-Total			6.00			11.23	3.23	40.33%	19.09%
Other Charges (kWh)	53	0.0132	0.70	53	0.0135	0.71	0.02	2.27%	0.09%
Other Charges (kW)	1	3.0196	2.26	1	2.3770	1.78	(0.48)	(21.28%)	(2.85%)
Cost of Power Commodity (kWh)	53	0.0603	3.18	53	0.0603	3.18	0.00	0.00%	0.00%
Cost of Power Commodity (kW)	0	0.0603	0.00	0	0.0603	0.00	0.00	#DIV/0!	0.00%
Total Bill			14.15			16.91	2.76	19.52%	19.33%

Appendix D

Deferral and Variance Accounts

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

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

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

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

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

Allocation of Balances to Customer Classes

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

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

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

Deferral and Variance Account - Rate Riders

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

Appendix E

Rate Schedule 2009

Greater Sudbury Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective July 1, 2009
Implementation February 1, 2010

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

EB-2008-0230

APPLICATION

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

EFFECTIVE DATES

DISTRIBUTION RATES – February 1, 2010 for all consumption or deemed consumption services used on or after that date.
SPECIFIC SERVICE CHARGES – February 1, 2010 for all charges incurred by customers on or after that date.
LOSS FACTOR ADJUSTMENT – February 1, 2010 unless the distributor is not capable of prorating changed loss factors jointly with distribution rates. In that case, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

SERVICE CLASSIFICATIONS

Residential

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

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

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

General Service Less Than 50 kW

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

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

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

General Service 50 to 4,999 kW

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

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

Unmetered Scattered Load

This classification applies to an account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based

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

Sentinel Lighting

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

Street Lighting

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template.

MONTHLY RATES AND CHARGES

Fully Harmonized:

Residential

Service Charge	\$	16.02
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kWh	0.0125
LRAM/SSM – effective until April 30, 2011	\$/kWh	0.0001
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0011
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0025)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0044
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Residential – Time of Use

Service Charge	\$	16.02
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kWh	0.0125
LRAM/SSM – effective until April 30, 2011	\$/kWh	0.0001
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0011
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0025)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0044
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service Less Than 50 kW

Service Charge	\$	22.12
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kWh	0.0191
LRAM/SSM – effective until April 30, 2011	\$/kWh	0.0001
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0009
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0023)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0032
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0026

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EB-2008-0230

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

General Service 50 to 4,999 kW

Service Charge	\$	167.28
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kW	4.4772
LRAM/SSM – effective until April 30, 2011	\$/kW	0.0243
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kW	0.1894
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kW	(0.7042)
Retail Transmission Rate – Network Service Rate	\$/kW	2.4407
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9824
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Unmetered Scattered Load

Service Charge (per connection)	\$	8.27
Distribution Volumetric Rate	\$/kWh	0.0127
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0011
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0017)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0032
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0026
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Sentinel Lighting

Service Charge (per connection)	\$	2.78
Distribution Volumetric Rate	\$/kW	8.9566
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kW	0.6471
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kW	(1.0731)
Retail Transmission Rate – Network Service Rate	\$/kW	1.3117
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.0653
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Street Lighting

Service Charge (per connection)	\$	2.13
Distribution Volumetric Rate	\$/kW	6.2325
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kW	0.5674
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kW	(0.5313)
Retail Transmission Rate – Network Service Rate	\$/kW	1.2391
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.0063
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

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TARIFF OF RATES AND CHARGES

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Specific Service Charges

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

LOSS FACTORS

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

Sudbury Area (effective until April 30, 2010):

Residential

Service Charge	\$	16.32
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kWh	0.0128
LRAM/SSM – effective until April 30, 2011	\$/kWh	0.0001
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0011
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0025)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0044
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Residential – Time of Use

Service Charge	\$	16.32
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kWh	0.0128

Greater Sudbury Hydro Inc.

TARIFF OF RATES AND CHARGES

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EB-2008-0230

LRAM/SSM – effective until April 30, 2011	\$/kWh	0.0001
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0011
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0025)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0044
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service Less Than 50 kW

Service Charge	\$	22.61
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kWh	0.0193
LRAM/SSM – effective until April 30, 2011	\$/kWh	0.0001
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0009
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0023)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0032
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0026
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service 50 to 4,999 kW

Service Charge	\$	169.13
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kW	4.4654
LRAM/SSM – effective until April 30, 2011	\$/kW	0.0243
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kW	0.1894
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kW	(0.7042)
Retail Transmission Rate – Network Service Rate	\$/kW	2.4407
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9824
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Unmetered Scattered Load

Service Charge (per connection)	\$	7.4491
Distribution Volumetric Rate	\$/kWh	0.0127
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0010
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0017)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0032
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0026
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Sentinel Lighting

Service Charge (per connection)	\$	3.00
Distribution Volumetric Rate	\$/kW	8.0195
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kW	0.6471
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kW	(1.0731)

Greater Sudbury Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective July 1, 2009

Implementation February 1, 2010

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EB-2008-0230

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

Street Lighting

Service Charge (per connection)	\$	2.09
Distribution Volumetric Rate	\$/kW	7.0535
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kW	0.5674
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kW	(0.5313)
Retail Transmission Rate – Network Service Rate	\$/kW	1.2391
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.0063
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

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

Residential

Service Charge	\$	13.82
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kWh	0.0122
LRAM/SSM – effective until April 30, 2011	\$/kWh	0.0001
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0011
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0025)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0044
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Residential – Time of Use

Service Charge	\$	13.82
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kWh	0.0122
LRAM/SSM – effective until April 30, 2011	\$/kWh	0.0001
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0011
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0025)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0044
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service Less Than 50 kW

Service Charge	\$	17.00
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kWh	0.0173
LRAM/SSM – effective until April 30, 2011	\$/kWh	0.0001
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0009

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

General Service 50 to 4,999 kW

Service Charge	\$	75.97
Smart Meter Funding Adder	\$	1.94
Distribution Volumetric Rate	\$/kW	1.9217
LRAM/SSM – effective until April 30, 2011	\$/kW	0.0243
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kW	0.1894
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kW	(0.7042)
Retail Transmission Rate – Network Service Rate	\$/kW	2.4407
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9824
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Unmetered Scattered Load

Service Charge (per connection)	\$	8.27
Distribution Volumetric Rate	\$/kWh	0.0127
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kWh	0.0010
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kWh	(0.0017)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0032
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0026
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Sentinel Lighting

Service Charge (per connection)	\$	1.39
Distribution Volumetric Rate	\$/kW	9.8383
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kW	0.6471
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kW	(1.0731)
Retail Transmission Rate – Network Service Rate	\$/kW	1.3117
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.0653
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Street Lighting

Service Charge (per connection)	\$	1.57
Distribution Volumetric Rate	\$/kW	4.7691
Foregone Distribution Revenue Rate Rider – effective until April 30, 2011	\$/kW	0.5674
Deferral and Variance Account Rate Rider – effective until April 30, 2011	\$/kW	(0.5313)
Retail Transmission Rate – Network Service Rate	\$/kW	1.2391
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.0063
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25