

WHITBY HYDRO ELECTRIC CORPORATION
EB-2009-0274
2010 RATE APPLICATION

APPLICATION MODELS:

1) RATEMAKER MODEL

2) COST ALLOCATION MODELS:

- a. Original Cost Allocation Informational Filing
- b. Original Cost Allocation Informational Filing Adjusted for Transformer Ownership Allowance (TOA) Correction (C1)
- c. Original Cost Allocation Informational Filing Adjusted for TOA Correction and Other Corrections (C2)
- d. 2010 Cost Allocation Filing

WHITBY HYDRO ELECTRIC CORPORATION
EB-2009-0274
2010 RATE APPLICATION

1) RATE MAKER MODEL

Whitby Hydro Electric Corporation (ED-2002-0571)

2010 EDR Application (EB-2009-0274) version: v1.1

January 8, 2010

A1 Administration

Enter administrative information about the Application

Application Version	v1.1
Name of Applicant	Whitby Hydro Electric Corporation
License Number	ED-2002-0571
Test Year	2010
File Number(s)	EB-2009-0274
Date of Application	8-Jan-2010
Contact:	
Name	Ramona Abi-Rashed
email	rabi@whitbyhydro.on.ca
phone	(905) 427-9481 ext 256
How many historical years (1-3)?	3
Date of previous Test Year approval	12-Apr-2006
Date of previously approved deferral balances	31-Dec-2004

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A2 Approved & Actual Balances*Enter historical approved and actual results by USA account*

Account Grouping	Account Description	2008 Actual	2007 Actual	2006 Actual	2006 EDR Approved
1050-Current Assets	1005-Cash	5,508,728.96	6,924,200.68	6,000,128.90	
	1010-Cash Advances and Working Funds				
	1020-Interest Special Deposits				
	1030-Dividend Special Deposits				
	1040-Other Special Deposits				
	1060-Term Deposits				
	1070-Current Investments				
	1100-Customer Accounts Receivable	6,138,986.02	6,675,933.61	6,006,018.79	
	1102-Accounts Receivable - Services				
	1104-Accounts Receivable - Recoverable Work				
	1105-Accounts Receivable - Merchandise, Jobbing, etc.				
	1110-Other Accounts Receivable	157,609.24	28,283.63	(0.03)	
	1120-Accrued Utility Revenues	10,543,956.13	8,631,248.13	8,645,992.13	
	1130-Accumulated Provision for Uncollectible Accounts--Credit	(591,535.07)	(335,418.00)	(270,548.00)	
	1140-Interest and Dividends Receivable				
	1150-Rents Receivable				
	1170-Notes Receivable				
	1180-Prepayments	75,565.02	77,313.03	37,284.92	
	1190-Miscellaneous Current and Accrued Assets	50,502.54	219,381.62	330,310.38	
	1200-Accounts Receivable from Associated Companies			201,144.44	
1210-Notes Receivable from Associated Companies					
1100-Inventory	1305-Fuel Stock				
	1330-Plant Materials and Operating Supplies	941,686.07	847,302.02	859,774.22	
	1340-Merchandise				
	1350-Other Materials and Supplies				
1150-Non-Current Assets	1405-Long Term Investments in Non-Associated Companies				

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	1408-Long Term Receivable - Street Lighting Transfer				
	1410-Other Special or Collateral Funds				
	1415-Sinking Funds				
	1425-Unamortized Debt Expense				
	1445-Unamortized Discount on Long-Term Debt-Debit				
	1455-Unamortized Deferred Foreign Currency Translation Gains and Losses				
	1460-Other Non-Current Assets				
	1465-O.M.E.R.S. Past Service Costs				
	1470-Past Service Costs - Employee Future Benefits				
	1475-Past Service Costs - Other Pension Plans				
	1480-Portfolio Investments - Associated Companies				
	1485-Investment in Associated Companies - Significant Influence				
	1490-Investment in Subsidiary Companies				
1200-Other Assets and Deferred Charges	1505-Unrecovered Plant and Regulatory Study Costs				
	1508-Other Regulatory Assets				
	1510-Preliminary Survey and Investigation Charges				
	1515-Emission Allowance Inventory				
	1516-Emission Allowances Withheld				
	1518-RCVARetail	232,500.00	194,253.38	262,927.00	
	1520-Power Purchase Variance Account				
	1525-Miscellaneous Deferred Debits	1,330.00	1,223.00	60,783.00	
	1530-Deferred Losses from Disposition of Utility Plant				
	1540-Unamortized Loss on Reacquired Debt				

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	1545-Development Charge Deposits/ Receivables				
	1548-RCVASTR	(1,144.00)	(837.76)	27,352.00	
	1550-LV Variance Account	(69,407.00)	(64,378.08)	11,062.00	
	1555-Smart Meters Capital Variance Account	255,323.00	(138,895.87)	(82,911.00)	
	1556-Smart Meters OM&A Variance Account				
	1560-Deferred Development Costs				
	1562-Deferred Payments in Lieu of Taxes	(1,633,297.00)	(1,579,726.00)	(1,516,099.00)	
	1563-Account 1563 - Deferred PILs Contra Account	1,633,297.00	1,579,726.00	1,516,099.00	
	1565-Conservation and Demand Management Expenditures and Recoveries			(547,420.48)	
	1566-CDM Contra Account			547,420.48	
	1570-Qualifying Transition Costs			187,428.00	
	1571-Pre-market Opening Energy Variance			1,369,271.00	
	1572-Extraordinary Event Costs				
	1574-1588 RSVA Global Adjustment				
	1580-RSVAWMS	(2,096,177.00)	(1,434,356.22)	1,299,490.00	
	1582-RSVAONE-TIME				
	1584-RSVANW	(1,300,933.00)	(501,895.52)	1,373,212.00	
	1586-RSVACN	(1,367,707.00)	(585,237.40)	1,148,509.00	
	1588-RSVAPOWER	(510,695.00)	264,794.64	420,106.00	
	1590-Recovery of Regulatory Asset Balances	(479,360.00)	214,211.99	(3,512,988.00)	
	1592-2006 PILs/Taxes Variance				
1300-Intangible Plant	1605-Electric Plant in Service - Control Account				
	1606-Organization				
	1608-Franchises and Consents				
	1610-Miscellaneous Intangible Plant				
1350-Not for distributor use	1615-Land				
	1616-Land Rights				
	1620-Buildings and Fixtures				
	1630-Leasehold Improvements				
	1635-Boiler Plant Equipment				

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	1640-Engines and Engine-Driven Generators				
	1645-Turbogenerator Units				
	1650-Reservoirs, Dams and Waterways				
	1655-Water Wheels, Turbines and Generators				
	1660-Roads, Railroads and Bridges				
	1665-Fuel Holders, Producers and Accessories				
	1670-Prime Movers				
	1675-Generators				
	1680-Accessory Electric Equipment				
	1685-Miscellaneous Power Plant Equipment				
	1705-Land				
	1706-Land Rights				
	1708-Buildings and Fixtures				
	1710-Leasehold Improvements				
	1715-Station Equipment				
	1720-Towers and Fixtures				
	1725-Poles and Fixtures				
	1730-Overhead Conductors and Devices				
	1735-Underground Conduit				
	1740-Underground Conductors and Devices				
	1745-Roads and Trails				
1450-Distribution Plant	1805-Land	245,785.59	245,785.59	245,785.59	228,318.00
	1806-Land Rights	20,139.71	29,308.46	38,477.21	22,922.00
	1808-Buildings and Fixtures	1,117,301.59	1,117,301.59	1,117,301.59	1,117,302.00
	1810-Leasehold Improvements				
	1815-Transformer Station Equipment - Normally Primary above 50 kV				
	1820-Distribution Station Equipment - Normally Primary below 50 kV	14,699,013.67	12,429,262.67	11,790,396.67	8,245,840.00
	1825-Storage Battery Equipment				
	1830-Poles, Towers and Fixtures	20,378,252.92	18,381,916.85	15,687,408.09	12,652,485.00
	1835-Overhead Conductors and Devices	13,556,110.89	12,572,014.09	11,347,567.88	9,341,907.00
	1840-Underground Conduit	16,185,632.89	14,804,378.26	13,920,229.83	10,342,401.00

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	1845-Underground Conductors and Devices	14,389,509.81	13,673,253.99	12,472,109.71	10,950,253.00
	1850-Line Transformers	27,129,940.06	25,097,680.19	24,080,191.30	19,926,454.00
	1855-Services	17,440,407.05	16,885,557.39	16,466,077.80	15,236,477.00
	1860-Meters	5,536,165.04	5,215,690.49	5,061,776.46	4,253,197.00
	1865-Other Installations on Customer's Premises				
	1870-Leased Property on Customer Premises				
	1875-Street Lighting and Signal Systems				
1500-General Plant	1905-Land	182,214.88	182,214.88	182,214.88	182,215.00
	1906-Land Rights				
	1908-Buildings and Fixtures	5,468,348.71	5,468,348.71	5,468,348.71	5,461,332.00
	1910-Leasehold Improvements				
	1915-Office Furniture and Equipment	894,537.26	863,768.22	825,639.64	749,965.00
	1920-Computer Equipment - Hardware	1,209,594.96	1,055,404.70	954,847.04	848,203.00
	1925-Computer Software	1,307,413.08	1,078,955.71	990,730.85	719,966.00
	1930-Transportation Equipment				
	1935-Stores Equipment	56,186.63	56,186.63	56,186.63	56,187.00
	1940-Tools, Shop and Garage Equipment	4,284.00	4,284.00	4,284.00	
	1945-Measurement and Testing Equipment	20,903.01	20,903.01	20,903.01	
	1950-Power Operated Equipment				
	1955-Communication Equipment	78,103.41	78,103.41	78,103.41	78,103.00
	1960-Miscellaneous Equipment				
	1965-Water Heater Rental Units				
	1970-Load Management Controls - Customer Premises				
	1975-Load Management Controls - Utility Premises				
	1980-System Supervisory Equipment	2,105,976.13	2,066,775.25	1,971,865.00	1,453,734.00
	1985-Sentinel Lighting Rental Units	24,494.66	24,494.66	24,494.66	24,494.66
	1990-Other Tangible Property				
1550-Other Capital Assets	1995-Contributions and Grants - Credit	(20,894,884.40)	(17,656,005.88)	(15,884,569.07)	(9,376,247.00)
	2005-Property Under Capital Leases				
	2010-Electric Plant Purchased or Sold				
	2020-Experimental Electric Plant Unclassified				

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	2030-Electric Plant and Equipment Leased to Others				
	2040-Electric Plant Held for Future Use				
	2050-Completed Construction Not Classified--Electric				
	2055-Construction Work in Progress--Electric				
	2060-Electric Plant Acquisition Adjustment				
	2065-Other Electric Plant Adjustment				
	2070-Other Utility Plant				
	2075-Non-Utility Property Owned or Under Capital Leases				
1600-Accumulated Amortization	2105-Accum. Amortization of Electric Utility Plant Property, Plant, & Equipment	(59,554,995.58)	(55,189,437.86)	(51,083,566.87)	(41,855,706.00)
	2120-Accumulated Amortization of Electric Utility Plant - Intangibles				
	2140-Accumulated Amortization of Electric Plant Acquisition Adjustment				
	2160-Accumulated Amortization of Other Utility Plant				
	2180-Accumulated Amortization of Non-Utility Property				
1650-Current Liabilities	2205-Accounts Payable	(1,867,817.69)	(2,466,964.37)	(2,132,916.51)	
	2208-Customer Credit Balances	(1,145,799.47)	(644,943.69)	(819,871.04)	
	2210-Current Portion of Customer Deposits	(754,000.00)	(602,000.00)	(554,858.37)	
	2215-Dividends Declared				
	2220-Miscellaneous Current and Accrued Liabilities	(664,383.57)	(606,131.04)	(1,187,215.18)	
	2225-Notes and Loans Payable		248.26	248.26	
	2240-Accounts Payable to Associated Companies	(373,840.59)	(382,132.48)		
	2242-Notes Payable to Associated Companies				
	2250-Debt Retirement Charges(DRC) Payable				
	2252-Transmission Charges Payable				

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	2254-Electrical Safety Authority Fees Payable				
	2256-Independent Market Operator Fees and Penalties Payable	(6,064,664.83)	(5,585,286.47)	(5,392,860.09)	
	2260-Current Portion of Long Term Debt				
	2262-Ontario Hydro Debt - Current Portion				
	2264-Pensions and Employee Benefits - Current Portion				
	2268-Accrued Interest on Long Term Debt				
	2270-Matured Long Term Debt				
	2272-Matured Interest on Long Term Debt				
	2285-Obligations Under Capital Leases--Current				
	2290-Commodity Taxes				
	2292-Payroll Deductions / Expenses Payable				
	2294-Accrual for Taxes, Payments in Lieu of Taxes, Etc.		(636,447.00)	(938,977.00)	
	2296-Future Income Taxes - Current				
1700-Non-Current Liabilities	2305-Accumulated Provision for Injuries and Damages				
	2306-Employee Future Benefits				
	2308-Other Pensions - Past Service Liability				
	2310-Vested Sick Leave Liability				
	2315-Accumulated Provision for Rate Refunds				
	2320-Other Miscellaneous Non-Current Liabilities	(53,715.44)	(81,341.25)	(65,215.89)	
	2325-Obligations Under Capital Lease--Non-Current				
	2330-Development Charge Fund				
	2335-Long Term Customer Deposits	(1,081,846.08)	(967,045.26)	(1,050,036.68)	
	2340-Collateral Funds Liability				
	2345-Unamortized Premium on Long Term Debt				
	2348-O.M.E.R.S. - Past Service Liability - Long Term Portion				

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	2350-Future Income Tax - Non-Current				
	2405-Other Regulatory Liabilities	(10,639.00)	(47,083.00)		
	2410-Deferred Gains from Disposition of Utility Plant				
	2415-Unamortized Gain on Reacquired Debt				
	2425-Other Deferred Credits				
	2435-Accrued Rate-Payer Benefit				
1800-Long-Term Debt	2505-Debentures Outstanding - Long Term Portion	(28,337,942.11)	(28,337,942.11)	(28,337,942.11)	
	2510-Debenture Advances				
	2515-Reacquired Bonds				
	2520-Other Long Term Debt				
	2525-Term Bank Loans - Long Term Portion				
	2530-Ontario Hydro Debt Outstanding - Long Term Portion				
	2550-Advances from Associated Companies				
1850-Shareholders' Equity	3005-Common Shares Issued	(29,494,042.11)	(29,494,042.11)	(29,494,042.11)	
	3008-Preference Shares Issued				
	3010-Contributed Surplus				
	3020-Donations Received				
	3022-Development Charges Transferred to Equity				
	3026-Capital Stock Held in Treasury				
	3030-Miscellaneous Paid-In Capital				
	3035-Installments Received on Capital Stock				
	3040-Appropriated Retained Earnings				
	3045-Unappropriated Retained Earnings	(9,672,162.28)	(10,237,462.63)	(8,622,326.37)	
	3046-Balance Transferred From Income	(1,312,811.71)	(854,699.74)	(2,155,137.68)	
	3047-Appropriations of Retained Earnings - Current Period				
	3048-Dividends Payable-Preference Shares				
	3049-Dividends Payable-Common Shares	1,744,000.00	1,420,000.00	540,000.00	
	3055-Adjustment to Retained Earnings				

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	3065-Unappropriated Undistributed Subsidiary Earnings				
3000-Sales of Electricity	4006-Residential Energy Sales	(17,139,969.45)	(16,152,715.45)	(17,544,553.87)	
	4010-Commercial Energy Sales				
	4015-Industrial Energy Sales				
	4020-Energy Sales to Large Users				
	4025-Street Lighting Energy Sales		(214,222.07)	(393,105.15)	
	4030-Sentinel Lighting Energy Sales	(2,695.07)	(2,601.60)	(2,981.87)	
	4035-General Energy Sales	(24,660,311.02)	(24,222,267.91)	(25,160,228.30)	
	4040-Other Energy Sales to Public Authorities				
	4045-Energy Sales to Railroads and Railways				
	4050-Revenue Adjustment	(499,470.41)	(951,648.67)	3,796,697.00	
	4055-Energy Sales for Resale	(7,543,858.56)	(6,802,964.05)	(5,872,392.36)	
	4060-Interdepartmental Energy Sales				
	4062-Billed WMS	(5,116,088.16)	(4,554,352.80)	(4,503,855.91)	
	4064-Billed-One-Time				
	4066-Billed NW	(3,934,042.94)	(4,777,702.84)	(4,833,005.37)	
	4068-Billed CN	(3,767,819.41)	(4,150,054.60)	(4,215,104.59)	
	4075-Billed-LV	(486,881.00)	(413,235.53)	(318,442.00)	
3050-Revenues From Services - Distribution	4080-Distribution Services Revenue	(17,825,847.10)	(17,948,087.31)	(17,811,142.36)	
	4082-Retail Services Revenues	(47,569.20)	(49,661.90)	(26,483.90)	
	4084-Service Transaction Requests (STR) Revenues	(581.20)	(555.15)	(576.29)	
	4090-Electric Services Incidental to Energy Sales	(139,883.33)	(132,026.33)	(129,634.99)	
3070-Not for distributor use	4105-Transmission Charges Revenue				
	4110-Transmission Services Revenue				
3100-Other Operating Revenues	4205-Interdepartmental Rents				
	4210-Rent from Electric Property	(124,391.06)	(118,472.98)	(105,854.52)	
	4215-Other Utility Operating Income				
	4220-Other Electric Revenues				
	4225-Late Payment Charges	(321,055.73)	(343,756.89)	(297,894.74)	
	4230-Sales of Water and Water Power				
	4235-Miscellaneous Service Revenues	(249,082.23)	(154,281.05)	(136,946.07)	

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	4240-Provision for Rate Refunds				
	4245-Government Assistance Directly Credited to Income				
3150-Other Income & Deductions	4305-Regulatory Debits				
	4310-Regulatory Credits				
	4315-Revenues from Electric Plant Leased to Others				
	4320-Expenses of Electric Plant Leased to Others				
	4325-Revenues from Merchandise, Jobbing, Etc.				
	4330-Costs and Expenses of Merchandising, Jobbing, Etc.				
	4335-Profits and Losses from Financial Instrument Hedges				
	4340-Profits and Losses from Financial Instrument Investments				
	4345-Gains from Disposition of Future Use Utility Plant				
	4350-Losses from Disposition of Future Use Utility Plant				
	4355-Gain on Disposition of Utility and Other Property				
	4360-Loss on Disposition of Utility and Other Property				
	4365-Gains from Disposition of Allowances for Emission				
	4370-Losses from Disposition of Allowances for Emission				
	4375-Revenues from Non-Utility Operations	(266,393.90)	(273,741.16)		
	4380-Expenses of Non-Utility Operations	207,758.72	273,744.16		
	4385-Non-Utility Rental Income				
	4390-Miscellaneous Non-Operating Income	(22,826.77)	(46,568.21)	(18,830.76)	
	4395-Rate-Payer Benefit Including Interest				

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	4398-Foreign Exchange Gains and Losses, Including Amortization				
3200-Investment Income	4405-Interest and Dividend Income	(7,450.14)	(292,735.71)	(468,611.41)	
	4415-Equity in Earnings of Subsidiary Companies				
3250-Not for distributor use	4505-Operation Supervision and Engineering				
	4510-Fuel				
	4515-Steam Expense				
	4520-Steam From Other Sources				
	4525-Steam Transferred--Credit				
	4530-Electric Expense				
	4535-Water For Power				
	4540-Water Power Taxes				
	4545-Hydraulic Expenses				
	4550-Generation Expense				
	4555-Miscellaneous Power Generation Expenses				
	4560-Rents				
	4565-Allowances for Emissions				
	4605-Maintenance Supervision and Engineering				
	4610-Maintenance of Structures				
	4615-Maintenance of Boiler Plant				
	4620-Maintenance of Electric Plant				
	4625-Maintenance of Reservoirs, Dams and Waterways				
	4630-Maintenance of Water Wheels, Turbines and Generators				
	4635-Maintenance of Generating and Electric Plant				
	4640-Maintenance of Miscellaneous Power Generation Plant				
3350-Power Supply Expenses	4705-Power Purchased	49,846,304.51	48,346,419.75	45,176,564.55	43,514,210.00
	4708-Charges-WMS	5,116,088.17	4,554,352.80	4,503,855.91	5,139,777.00

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	4710-Cost of Power Adjustments				1,246,587.00
	4712-Charges-One-Time				
	4714-Charges-NW	3,934,042.94	4,777,702.84	4,833,005.37	4,328,099.00
	4715-System Control and Load Dispatching				
	4716-Charges-CN	3,767,819.41	4,150,054.60	4,215,104.59	3,749,547.00
	4720-Other Expenses				
	4725-Competition Transition Expense				
	4730-Rural Rate Assistance Expense				
	4750-Charges-LV	486,881.00	413,235.53	318,442.00	
3450-Not for distributor use	4805-Operation Supervision and Engineering				
	4810-Load Dispatching				
	4815-Station Buildings and Fixtures Expenses				
	4820-Transformer Station Equipment - Operating Labour				
	4825-Transformer Station Equipment - Operating Supplies and Expense				
	4830-Overhead Line Expenses				
	4835-Underground Line Expenses				
	4840-Transmission of Electricity by Others				
	4845-Miscellaneous Transmission Expense				
	4850-Rents				
	4905-Maintenance Supervision and Engineering				
	4910-Maintenance of Transformer Station Buildings and Fixtures				
	4916-Maintenance of Transformer Station Equipment				
	4930-Maintenance of Towers, Poles and Fixtures				
	4935-Maintenance of Overhead Conductors and Devices				
	4940-Maintenance of Overhead Lines - Right of Way				

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A2 Approved & Actual Balances*Enter historical approved and actual results by USA account*

Account Grouping	Account Description	2008 Actual	2007 Actual	2006 Actual	2006 EDR Approved
	4945-Maintenance of Overhead Lines - Roads and Trails Repairs				
	4950-Maintenance of Overhead Lines - Snow Removal from Roads and Trails				
	4960-Maintenance of Underground Lines				
	4965-Maintenance of Miscellaneous Transmission Plant				
3500-Distribution Expenses - Operation	5005-Operation Supervision and Engineering	87,155.00	126,778.00	125,200.00	91,670.00
	5010-Load Dispatching	282,424.00	387,010.00	323,535.00	333,129.00
	5012-Station Buildings and Fixtures Expense	120,096.88	130,233.34	113,138.84	99,370.00
	5014-Transformer Station Equipment - Operation Labour				
	5015-Transformer Station Equipment - Operation Supplies and Expenses				
	5016-Distribution Station Equipment - Operation Labour				
	5017-Distribution Station Equipment - Operation Supplies and Expenses	34,376.00	19,097.00	13,248.00	12,299.00
	5020-Overhead Distribution Lines and Feeders - Operation Labour				
	5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	31,648.00	22,217.00	31,406.00	10,156.00
	5030-Overhead Subtransmission Feeders - Operation	21,456.00	4,807.00	5,264.00	5,612.00
	5035-Overhead Distribution Transformers- Operation	8,436.00	10,199.00	11,296.00	8,050.00
	5040-Underground Distribution Lines and Feeders - Operation Labour				
	5045-Underground Distribution Lines & Feeders - Operation Supplies & Expenses	188,976.00	184,088.00	154,872.00	135,651.00
	5050-Underground Subtransmission Feeders - Operation				242.00
	5055-Underground Distribution Transformers - Operation	9,896.00	11,830.00	16,483.00	7,314.00

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Account Grouping	Account Description	2008 Actual	2007 Actual	2006 Actual	2006 EDR Approved
	5060-Street Lighting and Signal System Expense				
	5065-Meter Expense	537,465.00	550,000.75	496,427.00	432,384.00
	5070-Customer Premises - Operation Labour				
	5075-Customer Premises - Materials and Expenses	77,725.00	61,483.00	53,139.00	65,912.00
	5085-Miscellaneous Distribution Expense	417,674.62	475,543.31	431,557.00	302,042.00
	5090-Underground Distribution Lines and Feeders - Rental Paid				1,854.00
	5095-Overhead Distribution Lines and Feeders - Rental Paid	14,901.73	543.00	10,459.00	7,390.00
	5096-Other Rent				
3550-Distribution Expenses - Maintenance	5105-Maintenance Supervision and Engineering	134,535.00	179,112.00	171,479.00	88,221.00
	5110-Maintenance of Buildings and Fixtures - Distribution Stations	8,092.00	2,720.00	2,539.00	5,230.00
	5112-Maintenance of Transformer Station Equipment				
	5114-Maintenance of Distribution Station Equipment	306,851.00	508,360.00	397,036.00	275,086.00
	5120-Maintenance of Poles, Towers and Fixtures	62,055.00	75,648.00	61,438.00	18,486.00
	5125-Maintenance of Overhead Conductors and Devices	303,023.00	242,425.75	283,229.00	183,385.00
	5130-Maintenance of Overhead Services	73,724.00	62,261.00	65,931.00	63,247.00
	5135-Overhead Distribution Lines and Feeders - Right of Way	109,546.00	87,615.00	101,083.00	50,120.00
	5145-Maintenance of Underground Conduit				105.00
	5150-Maintenance of Underground Conductors and Devices	175,145.00	295,227.00	201,308.00	167,521.00
	5155-Maintenance of Underground Services	276,260.00	233,801.75	177,875.00	141,448.00
	5160-Maintenance of Line Transformers	156,046.00	197,518.00	195,960.00	135,289.00
	5165-Maintenance of Street Lighting and Signal Systems				

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Account Grouping	Account Description	2008 Actual	2007 Actual	2006 Actual	2006 EDR Approved
	5170-Sentinel Lights - Labour				
	5172-Sentinel Lights - Materials and Expenses	3,193.00	3,080.00	1,065.00	
	5175-Maintenance of Meters	30,080.00	22,529.00	20,455.00	7,910.00
	5178-Customer Installations Expenses- Leased Property				
	5185-Water Heater Rentals - Labour				
	5186-Water Heater Rentals - Materials and Expenses				
	5190-Water Heater Controls - Labour				
	5192-Water Heater Controls - Materials and Expenses				
	5195-Maintenance of Other Installations on Customer Premises				
3600-Not for distributor use	5205-Purchase of Transmission and System Services				
	5210-Transmission Charges				
	5215-Transmission Charges Recovered				
3650-Billing and Collecting	5305-Supervision	45,077.97	30,503.00	45,726.02	27,283.00
	5310-Meter Reading Expense	264,107.35	196,987.35	243,682.45	184,831.00
	5315-Customer Billing	593,482.64	559,722.10	535,334.08	793,344.00
	5320-Collecting	143,910.00	131,478.00	133,337.00	113,798.00
	5325-Collecting- Cash Over and Short				
	5330-Collection Charges	20,034.00	19,680.00	12,613.00	10,163.00
	5335-Bad Debt Expense	304,939.48	113,528.07	135,170.65	57,589.00
	5340-Miscellaneous Customer Accounts Expenses	792,091.98	697,626.02	686,886.09	562,784.00
3700-Community Relations	5405-Supervision				
	5410-Community Relations - Sundry				
	5415-Energy Conservation	54,632.41	547,417.50	466,290.00	
	5420-Community Safety Program				
	5425-Miscellaneous Customer Service and Informational Expenses	4,643.00	3,306.00	4,405.00	3,448.00
	5505-Supervision				

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A2 Approved & Actual Balances*Enter historical approved and actual results by USA account*

Account Grouping	Account Description	2008 Actual	2007 Actual	2006 Actual	2006 EDR Approved
	5510-Demonstrating and Selling Expense				
	5515-Advertising Expense				
	5520-Miscellaneous Sales Expense				
3800-Administrative and General Expenses	5605-Executive Salaries and Expenses	120,964.00	128,465.04	95,253.00	656,757.00
	5610-Management Salaries and Expenses	793,372.40	667,114.52	722,628.09	149,546.00
	5615-General Administrative Salaries and Expenses	379,086.00	418,162.88	342,789.00	271,841.00
	5620-Office Supplies and Expenses	99,150.32	135,151.04	125,422.00	130,753.00
	5625-Administrative Expense Transferred Credit				
	5630-Outside Services Employed	197,068.00	127,694.00	165,635.00	74,948.00
	5635-Property Insurance	33,188.27	30,359.88	30,359.88	11,491.00
	5640-Injuries and Damages	85,654.82	84,216.96	71,904.69	149,839.00
	5645-Employee Pensions and Benefits				183,391.00
	5650-Franchise Requirements				
	5655-Regulatory Expenses	288,946.72	257,611.35	271,882.83	129,358.00
	5660-General Advertising Expenses	1,554.00	1,712.00	5,842.00	
	5665-Miscellaneous General Expenses	330,756.72	420,473.56	398,913.31	727,282.00
	5670-Rent				
	5675-Maintenance of General Plant	183,457.10	265,305.92	202,705.62	313,686.00
	5680-Electrical Safety Authority Fees				
	5685-Independent Market Operator Fees and Penalties				
	5695-Smart Meters OM&A Contra				
3850-Amortization Expense	5705-Amortization Expense - Property, Plant, and Equipment	4,401,236.51	4,128,555.17	3,896,884.78	3,488,163.00
	5710-Amortization of Limited Term Electric Plant				
	5715-Amortization of Intangibles and Other Electric Plant				
	5720-Amortization of Electric Plant Acquisition Adjustments				
	5725-Miscellaneous Amortization				

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A2 Approved & Actual Balances

Enter historical approved and actual results by USA account

Account Grouping	Account Description	2008 <input type="checkbox"/> Actual	2007 <input type="checkbox"/> Actual	2006 <input type="checkbox"/> Actual	2006 EDR Approved
	5730-Amortization of Unrecovered Plant and Regulatory Study Costs				
	5735-Amortization of Deferred Development Costs				
	5740-Amortization of Deferred Charges				9,169.00
3900-Interest Expense	6005-Interest on Long Term Debt	2,000,000.00	2,067,562.41	2,059,477.18	
	6010-Amortization of Debt Discount and Expense				
	6015-Amortization of Premium on Debt Credit				
	6020-Amortization of Loss on Reacquired Debt				
	6025-Amortization of Gain on Reacquired Debt--Credit				
	6030-Interest on Debt to Associated Companies				
	6035-Other Interest Expense	81,542.30	36,047.12	41,375.85	
	6040-Allowance for Borrowed Funds Used During Construction--Credit				
	6042-Allowance For Other Funds Used During Construction				
	6045-Interest Expense on Capital Lease Obligations				
3950-Taxes Other Than Income Taxes	6105-Taxes Other Than Income Taxes				
4000-Income Taxes	6110-Income Taxes	2,794,834.00	3,268,636.00	2,680,897.00	
	6115-Provision for Future Income Taxes				
4100-Extraordinary & Other Items	6205-Donations				
	6210-Life Insurance				
	6215-Penalties				
	6225-Other Deductions				
	6305-Extraordinary Income				
	6310-Extraordinary Deductions				
	6315-Income Taxes, Extraordinary Items				
	6405-Discontinues Operations - Income/ Gains				

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A2 Approved & Actual Balances

Enter historical approved and actual results by USA account

Account Grouping	Account Description	2008 <input type="checkbox"/> Actual	2007 <input type="checkbox"/> Actual	2006 <input type="checkbox"/> Actual	2006 EDR Approved
	6410-Discontinued Operations - Deductions/ Losses				
	6415-Income Taxes, Discontinued Operations				
Balance Sheet Total		(0.00)	(1.00)	(0.00)	50,659,802.66
Net Income		(1,312,811.71)	(854,699.74)	(2,155,137.68)	68,676,807.00

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A3 Customer Classes

Enter names and status of existing and proposed customer classes

Number	Customer Class Name	Existing	Proposed	Status	MSC Metric	Usage Metric	USA #
1	Residential	YES	YES	Continued	Customer	kWh	4006
2	General Service Less Than 50 kW	YES	YES	Continued	Customer	kWh	4035
3	General Service 50 to 4,999 kW	YES	YES	Continued	Customer	kW	4035
4	Unmetered Scattered Load	YES	YES	Continued	Connection	kWh	4035
5	Sentinel Lighting	YES	YES	Continued	Connection	kW	4030
6	Street Lighting	YES	YES	Continued	Connection	kW	4025
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							

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B1 Gross Capital Assets*Enter planned capital expenditures and asset retirements*

Gross Capital Asset Account	2006 EDR Approved	Variance to 2006 Actual		
		Additions	Retirements / Other	Ending Balance
1805-Land	228,318	17,467	0	245,786
1806-Land Rights	22,922	33,893	(18,338)	38,477
1808-Buildings and Fixtures	1,117,302		(0)	1,117,302
1810-Leasehold Improvements				
1815-Transformer Station Equipment - Normally Primary above 50 kV				
1820-Distribution Station Equipment - Normally Primary below 50 kV	8,245,840	3,347,556	197,001	11,790,397
1830-Poles, Towers and Fixtures	12,652,485	3,034,923	0	15,687,408
1835-Overhead Conductors and Devices	9,341,907	2,005,660	0	11,347,568
1840-Underground Conduit	10,342,401	3,577,829	(0)	13,920,230
1845-Underground Conductors and Devices	10,950,253	1,521,857	(0)	12,472,110
1850-Line Transformers	19,926,454	4,195,091	(41,354)	24,080,191
1855-Services	15,236,477	1,229,601	(0)	16,466,078
1860-Meters	4,253,197	868,579	(60,000)	5,061,776
1905-Land	182,215		(0)	182,215
1906-Land Rights				
1908-Buildings and Fixtures	5,461,332	7,017	(0)	5,468,349
1910-Leasehold Improvements				
1915-Office Furniture and Equipment	749,965	75,675	(0)	825,640
1920-Computer Equipment - Hardware	848,203	106,644	0	954,847
1925-Computer Software	719,966	270,765	(0)	990,731
1930-Transportation Equipment				
1935-Stores Equipment	56,187		(0)	56,187
1940-Tools, Shop and Garage Equipment		4,284		4,284
1945-Measurement and Testing Equipment		20,903	0	20,903
1950-Power Operated Equipment				
1955-Communication Equipment	78,103		0	78,103
1960-Miscellaneous Equipment				
1965-Water Heater Rental Units				

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B1 Gross Capital Assets*Enter planned capital expenditures and asset retirements*

Gross Capital Asset Account	2006 EDR Approved	Variance to 2006 Actual		
		Additions	Retirements / Other	Ending Balance
1970-Load Management Controls - Customer Premises				
1975-Load Management Controls - Utility Premises				
1980-System Supervisory Equipment	1,453,734	518,131	0	1,971,865
1985-Sentinel Lighting Rental Units	24,495			24,495
1990-Other Tangible Property				
1995-Contributions and Grants - Credit	(9,376,247)	(6,508,322)	(0)	(15,884,569)
2005-Property Under Capital Leases				
TOTAL	92,515,509	14,327,553	77,309	106,920,371

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B1 Gross Capital Assets*Enter planned capital expenditures and asset retirements*

Gross Capital Asset Account	2006 Actual Ending Balance	2007 Actual		
		Additions	Retirements / Other	Ending Balance
1805-Land	245,786			245,786
1806-Land Rights	38,477		(9,169)	29,308
1808-Buildings and Fixtures	1,117,302			1,117,302
1810-Leasehold Improvements				
1815-Transformer Station Equipment - Normally Primary above 50 kV				
1820-Distribution Station Equipment - Normally Primary below 50 kV	11,790,397	638,866		12,429,263
1830-Poles, Towers and Fixtures	15,687,408	2,694,509	(0)	18,381,917
1835-Overhead Conductors and Devices	11,347,568	1,224,446	0	12,572,014
1840-Underground Conduit	13,920,230	884,148	0	14,804,378
1845-Underground Conductors and Devices	12,472,110	1,201,144	0	13,673,254
1850-Line Transformers	24,080,191	1,033,613	(16,124)	25,097,680
1855-Services	16,466,078	419,479	0	16,885,557
1860-Meters	5,061,776	153,914	0	5,215,690
1905-Land	182,215			182,215
1906-Land Rights				
1908-Buildings and Fixtures	5,468,349			5,468,349
1910-Leasehold Improvements				
1915-Office Furniture and Equipment	825,640	38,128	0	863,768
1920-Computer Equipment - Hardware	954,847	100,558	(0)	1,055,405
1925-Computer Software	990,731	88,225	(0)	1,078,956
1930-Transportation Equipment				
1935-Stores Equipment	56,187			56,187
1940-Tools, Shop and Garage Equipment	4,284			4,284
1945-Measurement and Testing Equipment	20,903			20,903
1950-Power Operated Equipment				
1955-Communication Equipment	78,103			78,103
1960-Miscellaneous Equipment				
1965-Water Heater Rental Units				

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B1 Gross Capital Assets

Enter planned capital expenditures and asset retirements

Gross Capital Asset Account	2006 Actual Ending Balance	2007 Actual		
		Additions	Retirements / Other	Ending Balance
1970-Load Management Controls - Customer Premises				
1975-Load Management Controls - Utility Premises				
1980-System Supervisory Equipment	1,971,865	94,910	0	2,066,775
1985-Sentinel Lighting Rental Units	24,495			24,495
1990-Other Tangible Property				
1995-Contributions and Grants - Credit	(15,884,569)	(1,771,437)	0	(17,656,006)
2005-Property Under Capital Leases				
TOTAL	106,920,371	6,800,504	(25,292)	113,695,583

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B1 Gross Capital Assets*Enter planned capital expenditures and asset retirements*

Gross Capital Asset Account	2007 Actual Ending Balance	2008 Actual		
		Additions	Retirements / Other	Ending Balance
1805-Land	245,786			245,786
1806-Land Rights	29,308		(9,169)	20,140
1808-Buildings and Fixtures	1,117,302			1,117,302
1810-Leasehold Improvements				
1815-Transformer Station Equipment - Normally Primary above 50 kV				
1820-Distribution Station Equipment - Normally Primary below 50 kV	12,429,263	2,269,751		14,699,014
1830-Poles, Towers and Fixtures	18,381,917	1,996,336	0	20,378,253
1835-Overhead Conductors and Devices	12,572,014	984,097	(0)	13,556,111
1840-Underground Conduit	14,804,378	1,381,255	(0)	16,185,633
1845-Underground Conductors and Devices	13,673,254	716,256	(0)	14,389,510
1850-Line Transformers	25,097,680	2,067,427	(35,167)	27,129,940
1855-Services	16,885,557	554,849	1	17,440,407
1860-Meters	5,215,690	320,475	(0)	5,536,165
1905-Land	182,215			182,215
1906-Land Rights				
1908-Buildings and Fixtures	5,468,349			5,468,349
1910-Leasehold Improvements				
1915-Office Furniture and Equipment	863,768	30,769	0	894,537
1920-Computer Equipment - Hardware	1,055,405	154,190	0	1,209,595
1925-Computer Software	1,078,956	228,457	0	1,307,413
1930-Transportation Equipment				
1935-Stores Equipment	56,187			56,187
1940-Tools, Shop and Garage Equipment	4,284			4,284
1945-Measurement and Testing Equipment	20,903			20,903
1950-Power Operated Equipment				
1955-Communication Equipment	78,103			78,103
1960-Miscellaneous Equipment				
1965-Water Heater Rental Units				

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B1 Gross Capital Assets*Enter planned capital expenditures and asset retirements*

Gross Capital Asset Account	2007 Actual Ending Balance	2008 Actual		
		Additions	Retirements / Other	Ending Balance
1970-Load Management Controls - Customer Premises				
1975-Load Management Controls - Utility Premises				
1980-System Supervisory Equipment	2,066,775	39,201	(0)	2,105,976
1985-Sentinel Lighting Rental Units	24,495			24,495
1990-Other Tangible Property				
1995-Contributions and Grants - Credit	(17,656,006)	(3,238,879)	0	(20,894,884)
2005-Property Under Capital Leases				
TOTAL	113,695,583	7,504,184	(44,335)	121,155,432

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B1 Gross Capital Assets*Enter planned capital expenditures and asset retirements*

Gross Capital Asset Account	2008 Actual Ending Balance	2009 Projection		
		Additions	Retirements / Other	Ending Balance
1805-Land	245,786			245,786
1806-Land Rights	20,140		(9,169)	10,971
1808-Buildings and Fixtures	1,117,302			1,117,302
1810-Leasehold Improvements				
1815-Transformer Station Equipment - Normally Primary above 50 kV				
1820-Distribution Station Equipment - Normally Primary below 50 kV	14,699,014	1,922,000		16,621,014
1830-Poles, Towers and Fixtures	20,378,253	1,080,000		21,458,253
1835-Overhead Conductors and Devices	13,556,111	432,000		13,988,111
1840-Underground Conduit	16,185,633	580,000		16,765,633
1845-Underground Conductors and Devices	14,389,510	411,000		14,800,510
1850-Line Transformers	27,129,940	1,288,000	(23,000)	28,394,940
1855-Services	17,440,407	287,000		17,727,407
1860-Meters	5,536,165	120,000		5,656,165
1905-Land	182,215			182,215
1906-Land Rights				
1908-Buildings and Fixtures	5,468,349	15,000		5,483,349
1910-Leasehold Improvements				
1915-Office Furniture and Equipment	894,537	10,000		904,537
1920-Computer Equipment - Hardware	1,209,595	95,000		1,304,595
1925-Computer Software	1,307,413	185,000		1,492,413
1930-Transportation Equipment				
1935-Stores Equipment	56,187			56,187
1940-Tools, Shop and Garage Equipment	4,284			4,284
1945-Measurement and Testing Equipment	20,903			20,903
1950-Power Operated Equipment				
1955-Communication Equipment	78,103			78,103
1960-Miscellaneous Equipment				
1965-Water Heater Rental Units				

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B1 Gross Capital Assets

Enter planned capital expenditures and asset retirements

Gross Capital Asset Account	2008 Actual Ending Balance	2009 Projection		
		Additions	Retirements / Other	Ending Balance
1970-Load Management Controls - Customer Premises				
1975-Load Management Controls - Utility Premises				
1980-System Supervisory Equipment	2,105,976	41,000		2,146,976
1985-Sentinel Lighting Rental Units	24,495		(24,495)	(0)
1990-Other Tangible Property				
1995-Contributions and Grants - Credit	(20,894,884)	(1,083,000)		(21,977,884)
2005-Property Under Capital Leases				
TOTAL	121,155,432	5,383,000	(56,664)	126,481,768

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B1 Gross Capital Assets*Enter planned capital expenditures and asset retirements*

Gross Capital Asset Account	2009 Projection Ending Balance	2010 Projection		Ending Balance
		Additions	Retirements / Other	
1805-Land	245,786			245,786
1806-Land Rights	10,971			10,971
1808-Buildings and Fixtures	1,117,302			1,117,302
1810-Leasehold Improvements				
1815-Transformer Station Equipment - Normally Primary above 50 kV				
1820-Distribution Station Equipment - Normally Primary below 50 kV	16,621,014	1,381,000		18,002,014
1830-Poles, Towers and Fixtures	21,458,253	3,996,000		25,454,253
1835-Overhead Conductors and Devices	13,988,111	1,044,000		15,032,111
1840-Underground Conduit	16,765,633	748,000		17,513,633
1845-Underground Conductors and Devices	14,800,510	616,000		15,416,510
1850-Line Transformers	28,394,940	1,518,000	(23,000)	29,889,940
1855-Services	17,727,407	1,030,000		18,757,407
1860-Meters	5,656,165	132,000		5,788,165
1905-Land	182,215			182,215
1906-Land Rights				
1908-Buildings and Fixtures	5,483,349	157,000		5,640,349
1910-Leasehold Improvements				
1915-Office Furniture and Equipment	904,537	10,000		914,537
1920-Computer Equipment - Hardware	1,304,595	86,000		1,390,595
1925-Computer Software	1,492,413	204,000		1,696,413
1930-Transportation Equipment				
1935-Stores Equipment	56,187			56,187
1940-Tools, Shop and Garage Equipment	4,284			4,284
1945-Measurement and Testing Equipment	20,903			20,903
1950-Power Operated Equipment				
1955-Communication Equipment	78,103			78,103
1960-Miscellaneous Equipment				
1965-Water Heater Rental Units				

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B1 Gross Capital Assets*Enter planned capital expenditures and asset retirements*

Gross Capital Asset Account	2009 Projection Ending Balance	2010 Projection		Ending Balance
		Additions	Retirements / Other	
1970-Load Management Controls - Customer Premises				
1975-Load Management Controls - Utility Premises				
1980-System Supervisory Equipment	2,146,976	80,000		2,226,976
1985-Sentinel Lighting Rental Units	(0)			(0)
1990-Other Tangible Property				
1995-Contributions and Grants - Credit	(21,977,884)	(2,593,000)		(24,570,884)
2005-Property Under Capital Leases				
TOTAL	126,481,768	8,409,000	(23,000)	134,867,768

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B2 Amortization of Capital Assets*Enter breakdown of actual/approved balances and projected amortization expenses*

Capital Asset Account	2006 EDR Approved	Variance to 2006 Actual		
		Amortization Expense	Retirements / Other	Ending Balance
1805-Land				
1806-Land Rights				
1808-Buildings and Fixtures	(926,375)	(121,593)		(1,047,968)
1810-Leasehold Improvements				
1815-Transformer Station Equipment - Normally Primary above 50 kV				
1820-Distribution Station Equipment - Normally Primary below 50 kV	(2,975,591)	(813,310)		(3,788,901)
1830-Poles, Towers and Fixtures	(5,102,333)	(1,360,230)		(6,462,563)
1835-Overhead Conductors and Devices	(3,923,802)	(999,285)		(4,923,087)
1840-Underground Conduit	(2,941,611)	(1,253,048)		(4,194,659)
1845-Underground Conductors and Devices	(5,061,629)	(1,117,467)		(6,179,096)
1850-Line Transformers	(7,967,378)	(2,077,086)	35,151	(10,009,313)
1855-Services	(7,528,456)	(1,471,627)		(9,000,083)
1860-Meters	(1,980,395)	(460,142)		(2,440,537)
1905-Land				
1906-Land Rights				
1908-Buildings and Fixtures	(1,452,800)	(274,235)		(1,727,035)
1910-Leasehold Improvements				
1915-Office Furniture and Equipment	(631,513)	(68,216)		(699,729)
1920-Computer Equipment - Hardware	(689,199)	(174,383)		(863,582)
1925-Computer Software	(646,151)	(145,362)		(791,513)
1930-Transportation Equipment				
1935-Stores Equipment	(56,187)			(56,187)
1940-Tools, Shop and Garage Equipment		(856)		(856)
1945-Measurement and Testing Equipment		(4,180)		(4,180)
1950-Power Operated Equipment				
1955-Communication Equipment	(65,318)	(7,872)		(73,190)
1960-Miscellaneous Equipment				
1965-Water Heater Rental Units				

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B2 Amortization of Capital Assets*Enter breakdown of actual/approved balances and projected amortization expenses*

Capital Asset Account	2006 EDR Approved	Variance to 2006 Actual		
		Amortization Expense	Retirements / Other	Ending Balance
1970-Load Management Controls - Customer Premises				
1975-Load Management Controls - Utility Premises				
1980-System Supervisory Equipment	(698,735)	(304,496)		(1,003,231)
1985-Sentinel Lighting Rental Units	(24,101)	(203)		(24,304)
1990-Other Tangible Property				
1995-Contributions and Grants - Credit	815,868	1,390,579		2,206,447
2005-Property Under Capital Leases				
TOTAL	(41,855,706)	(9,263,012)	35,151	(51,083,567)
Accumulated Amortization on Balance Sheet	(41,855,706)	1.1600-Accumulated Amortization		(51,083,567)
Amortization Expense Adjustment				
Amortization Expense				

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B2 Amortization of Capital Assets*Enter breakdown of actual/approved balances and projects*

Capital Asset Account	2006 Actual Ending Balance	2007 Actual		
		Amortization Expense	Retirements / Other	Ending Balance
1805-Land				
1806-Land Rights		(9,169)	9,169	
1808-Buildings and Fixtures	-1047968	(48,637)		(1,096,605)
1810-Leasehold Improvements				
1815-Transformer Station Equipment - Normally Primary above 50 kV				
1820-Distribution Station Equipment - Normally Primary below 50 kV	-3788901	(392,135)		(4,181,036)
1830-Poles, Towers and Fixtures	-6462563	(678,643)		(7,141,206)
1835-Overhead Conductors and Devices	-4923087	(462,343)		(5,385,430)
1840-Underground Conduit	-4194659	(580,004)		(4,774,663)
1845-Underground Conductors and Devices	-6179096	(528,810)		(6,707,906)
1850-Line Transformers	-10009313	(924,808)	13,516	(10,920,605)
1855-Services	-9000083	(616,611)		(9,616,694)
1860-Meters	-2440537	(172,266)		(2,612,803)
1905-Land				
1906-Land Rights				
1908-Buildings and Fixtures	-1727035	(109,722)		(1,836,757)
1910-Leasehold Improvements				
1915-Office Furniture and Equipment	-699729	(28,915)		(728,644)
1920-Computer Equipment - Hardware	-863582	(61,463)		(925,045)
1925-Computer Software	-791513	(79,289)		(870,802)
1930-Transportation Equipment				
1935-Stores Equipment	-56187			(56,187)
1940-Tools, Shop and Garage Equipment	-856	(428)		(1,284)
1945-Measurement and Testing Equipment	-4180	(2,090)		(6,270)
1950-Power Operated Equipment				
1955-Communication Equipment	-73190	(2,632)		(75,822)
1960-Miscellaneous Equipment				
1965-Water Heater Rental Units				

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B2 Amortization of Capital Assets*Enter breakdown of actual/approved balances and projects*

Capital Asset Account	2006 Actual Ending Balance	2007 Actual		
		Amortization Expense	Retirements / Other	Ending Balance
1970-Load Management Controls - Customer Premises				
1975-Load Management Controls - Utility Premises				
1980-System Supervisory Equipment	-1003231	(136,749)		(1,139,980)
1985-Sentinel Lighting Rental Units	-24304	(81)		(24,385)
1990-Other Tangible Property				
1995-Contributions and Grants - Credit	2206447	706,239		2,912,686
2005-Property Under Capital Leases				
TOTAL	-51,083,567	-4,128,556	22,685	(55,189,438)
Accumulated Amortization on Balance Sheet		1.1600-Accumulated Amortization		
Amortization Expense Adjustment				
Amortization Expense		4,128,556		

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B2 Amortization of Capital Assets*Enter breakdown of actual/approved balances and projects*

Capital Asset Account	2007 Actual Ending Balance	2008 Actual		Ending Balance
		Amortization Expense	Retirements / Other	
1805-Land				
1806-Land Rights		(9,169)	9,169	
1808-Buildings and Fixtures	(1,096,605)	(4,115)		(1,100,720)
1810-Leasehold Improvements				
1815-Transformer Station Equipment - Normally Primary above 50 kV				
1820-Distribution Station Equipment - Normally Primary below 50 kV	(4,181,036)	(467,793)		(4,648,829)
1830-Poles, Towers and Fixtures	(7,141,206)	(749,008)		(7,890,214)
1835-Overhead Conductors and Devices	(5,385,430)	(479,632)		(5,865,062)
1840-Underground Conduit	(4,774,663)	(649,328)		(5,423,991)
1845-Underground Conductors and Devices	(6,707,906)	(565,630)		(7,273,536)
1850-Line Transformers	(10,920,605)	(1,005,113)	26,510	(11,899,208)
1855-Services	(9,616,694)	(634,439)		(10,251,133)
1860-Meters	(2,612,803)	(192,367)		(2,805,170)
1905-Land				
1906-Land Rights				
1908-Buildings and Fixtures	(1,836,757)	(109,722)		(1,946,479)
1910-Leasehold Improvements				
1915-Office Furniture and Equipment	(728,644)	(27,764)		(756,408)
1920-Computer Equipment - Hardware	(925,045)	(80,223)		(1,005,268)
1925-Computer Software	(870,802)	(119,230)		(990,032)
1930-Transportation Equipment				
1935-Stores Equipment	(56,187)			(56,187)
1940-Tools, Shop and Garage Equipment	(1,284)	(428)		(1,712)
1945-Measurement and Testing Equipment	(6,270)	(2,090)		(8,360)
1950-Power Operated Equipment				
1955-Communication Equipment	(75,822)	(1,635)		(77,457)
1960-Miscellaneous Equipment				
1965-Water Heater Rental Units				

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B2 Amortization of Capital Assets*Enter breakdown of actual/approved balances and projects*

Capital Asset Account	2007 Actual Ending Balance	2008 Actual		
		Amortization Expense	Retirements / Other	Ending Balance
1970-Load Management Controls - Customer Premises				
1975-Load Management Controls - Utility Premises				
1980-System Supervisory Equipment	(1,139,980)	(139,290)		(1,279,270)
1985-Sentinel Lighting Rental Units	(24,385)	(55)		(24,440)
1990-Other Tangible Property				
1995-Contributions and Grants - Credit	2,912,686	835,794		3,748,480
2005-Property Under Capital Leases				
TOTAL	(55,189,438)	-4,401,237	35,679	(59,554,996)
Accumulated Amortization on Balance Sheet	(55,189,438)	1.1600-Accumulated Amortization		
Amortization Expense Adjustment				
Amortization Expense		4,401,237		

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B2 Amortization of Capital Assets*Enter breakdown of actual/approved balances and projects*

Capital Asset Account	2008 Actual Ending Balance	2009 Projection		
		Amortization Expense	Retirements / Other	Ending Balance
1805-Land				
1806-Land Rights				
1808-Buildings and Fixtures	(1,100,720)	(4,115)		(1,104,835)
1810-Leasehold Improvements				
1815-Transformer Station Equipment - Normally Primary above 50 kV				
1820-Distribution Station Equipment - Normally Primary below 50 kV	(4,648,829)	(531,860)		(5,180,689)
1830-Poles, Towers and Fixtures	(7,890,214)	(792,208)		(8,682,422)
1835-Overhead Conductors and Devices	(5,865,062)	(496,912)		(6,361,974)
1840-Underground Conduit	(5,423,991)	(672,528)		(6,096,519)
1845-Underground Conductors and Devices	(7,273,536)	(569,676)		(7,843,212)
1850-Line Transformers	(11,899,208)	(1,056,633)	20,000	(12,935,841)
1855-Services	(10,251,133)	(645,919)		(10,897,052)
1860-Meters	(2,805,170)	(197,167)		(3,002,337)
1905-Land				
1906-Land Rights				
1908-Buildings and Fixtures	(1,946,479)	(109,777)		(2,056,256)
1910-Leasehold Improvements				
1915-Office Furniture and Equipment	(756,408)	(28,635)		(785,043)
1920-Computer Equipment - Hardware	(1,005,268)	(83,323)		(1,088,591)
1925-Computer Software	(990,032)	(145,557)		(1,135,589)
1930-Transportation Equipment				
1935-Stores Equipment	(56,187)			(56,187)
1940-Tools, Shop and Garage Equipment	(1,712)	(428)		(2,140)
1945-Measurement and Testing Equipment	(8,360)	(2,090)		(10,450)
1950-Power Operated Equipment				
1955-Communication Equipment	(77,457)	(646)		(78,103)
1960-Miscellaneous Equipment				
1965-Water Heater Rental Units				

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B2 Amortization of Capital Assets

Enter breakdown of actual/approved balances and projects

Capital Asset Account	2008 Actual Ending Balance	2009 Projection		
		Amortization Expense	Retirements / Other	Ending Balance
1970-Load Management Controls - Customer Premises				
1975-Load Management Controls - Utility Premises				
1980-System Supervisory Equipment	(1,279,270)	(124,100)		(1,403,370)
1985-Sentinel Lighting Rental Units	(24,440)	(55)	24,495	
1990-Other Tangible Property				
1995-Contributions and Grants - Credit	3,748,480	879,114		4,627,594
2005-Property Under Capital Leases				
TOTAL	(59,554,996)	(4,582,515)	44,495	(64,093,016)
Accumulated Amortization on Balance Sheet	(59,554,996)	1.1600-Accumulated Amortization		
Amortization Expense Adjustment				
Amortization Expense		4,582,515		

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B2 Amortization of Capital Assets*Enter breakdown of actual/approved balances and projects*

Capital Asset Account	2009 Projection Ending Balance	2010 Projection		
		Amortization Expense	Retirements / Other	Ending Balance
1805-Land				
1806-Land Rights				
1808-Buildings and Fixtures	(1,104,835)	(4,115)		(1,108,950)
1810-Leasehold Improvements				
1815-Transformer Station Equipment - Normally Primary above 50 kV				
1820-Distribution Station Equipment - Normally Primary below 50 kV	(5,180,689)	(577,893)		(5,758,582)
1830-Poles, Towers and Fixtures	(8,682,422)	(952,048)		(9,634,470)
1835-Overhead Conductors and Devices	(6,361,974)	(538,672)		(6,900,646)
1840-Underground Conduit	(6,096,519)	(702,448)		(6,798,967)
1845-Underground Conductors and Devices	(7,843,212)	(556,198)		(8,399,410)
1850-Line Transformers	(12,935,841)	(1,117,353)		(14,053,194)
1855-Services	(10,897,052)	(735,005)		(11,632,057)
1860-Meters	(3,002,337)	(202,447)		(3,204,784)
1905-Land				
1906-Land Rights				
1908-Buildings and Fixtures	(2,056,256)	(111,854)		(2,168,110)
1910-Leasehold Improvements				
1915-Office Furniture and Equipment	(785,043)	(26,681)		(811,724)
1920-Computer Equipment - Hardware	(1,088,591)	(95,433)		(1,184,024)
1925-Computer Software	(1,135,589)	(177,595)		(1,313,184)
1930-Transportation Equipment				
1935-Stores Equipment	(56,187)			(56,187)
1940-Tools, Shop and Garage Equipment	(2,140)	(428)		(2,568)
1945-Measurement and Testing Equipment	(10,450)	(2,090)		(12,540)
1950-Power Operated Equipment				
1955-Communication Equipment	(78,103)			(78,103)
1960-Miscellaneous Equipment				
1965-Water Heater Rental Units				

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B2 Amortization of Capital Assets*Enter breakdown of actual/approved balances and projects*

Capital Asset Account	2009 Projection Ending Balance	2010 Projection		Ending Balance
		Amortization Expense	Retirements / Other	
1970-Load Management Controls - Customer Premises				
1975-Load Management Controls - Utility Premises				
1980-System Supervisory Equipment	(1,403,370)	(111,965)		(1,515,335)
1985-Sentinel Lighting Rental Units				
1990-Other Tangible Property				
1995-Contributions and Grants - Credit	4,627,594	982,834		5,610,428
2005-Property Under Capital Leases				
TOTAL	(64,093,016)	(4,929,391)		(69,022,407)
Accumulated Amortization on Balance Sheet				
Amortization Expense Adjustment				
Amortization Expense		4,929,391		

B3 Net Capital Asset Balances

Account Description	2006 EDR Approved - Ending Balances			2006 Actual - Ending Balances		
	Gross Assets	Accumulated Amortization	Net Book Value	Gross Assets	Accumulated Amortization	Net Book Value
1805-Land	228,318		228,318	245,786		245,786
1806-Land Rights	22,922		22,922	38,477		38,477
1808-Buildings and Fixtures	1,117,302	(926,375)	190,927	1,117,302	(1,047,968)	69,334
1810-Leasehold Improvements						
1815-Transformer Station Equipment - Normally Primary above 50 kV						
1820-Distribution Station Equipment - Normally Primary below 50 kV	8,245,840	(2,975,591)	5,270,249	11,790,397	(3,788,901)	8,001,496
1830-Poles, Towers and Fixtures	12,652,485	(5,102,333)	7,550,152	15,687,408	(6,462,563)	9,224,845
1835-Overhead Conductors and Devices	9,341,907	(3,923,802)	5,418,105	11,347,568	(4,923,087)	6,424,481
1840-Underground Conduit	10,342,401	(2,941,611)	7,400,790	13,920,230	(4,194,659)	9,725,571
1845-Underground Conductors and Devices	10,950,253	(5,061,629)	5,888,624	12,472,110	(6,179,096)	6,293,014
1850-Line Transformers	19,926,454	(7,967,378)	11,959,076	24,080,191	(10,009,313)	14,070,878
1855-Services	15,236,477	(7,528,456)	7,708,021	16,466,078	(9,000,083)	7,465,995
1860-Meters	4,253,197	(1,980,395)	2,272,802	5,061,776	(2,440,537)	2,621,239
1905-Land	182,215		182,215	182,215		182,215
1906-Land Rights						
1908-Buildings and Fixtures	5,461,332	(1,452,800)	4,008,532	5,468,349	(1,727,035)	3,741,314
1910-Leasehold Improvements						
1915-Office Furniture and Equipment	749,965	(631,513)	118,452	825,640	(699,729)	125,911
1920-Computer Equipment - Hardware	848,203	(689,199)	159,004	954,847	(863,582)	91,265
1925-Computer Software	719,966	(646,151)	73,815	990,731	(791,513)	199,218
1930-Transportation Equipment						
1935-Stores Equipment	56,187	(56,187)		56,187	(56,187)	(0)
1940-Tools, Shop and Garage Equipment				4,284	(856)	3,428
1945-Measurement and Testing Equipment				20,903	(4,180)	16,723
1950-Power Operated Equipment						
1955-Communication Equipment	78,103	(65,318)	12,785	78,103	(73,190)	4,913
1960-Miscellaneous Equipment						
1965-Water Heater Rental Units						
1970-Load Management Controls - Customer Premises						
1975-Load Management Controls - Utility Premises						
1980-System Supervisory Equipment	1,453,734	(698,735)	754,999	1,971,865	(1,003,231)	968,634
1985-Sentinel Lighting Rental Units	24,495	(24,101)	394	24,495	(24,304)	191
1990-Other Tangible Property						

B3 Net Capital Asset Balances

	2006 EDR Approved - Ending Balances			2006 Actual - Ending Balances		
1995-Contributions and Grants - Credit	(9,376,247)	815,868	(8,560,379)	(15,884,569)	2,206,447	(13,678,122)
2005-Property Under Capital Leases						
TOTAL	92,515,509	(41,855,706)	50,659,803	106,920,371	(51,083,567)	55,836,804

B3 Net Capital Asset Balances

Account Description	2007 Actual - Ending Balances			2008 Actual - Ending Balances		
	Gross Assets	Accumulated Amortization	Net Book Value	Gross Assets	Accumulated Amortization	Net Book Value
1805-Land	245,786		245,786	245,786		245,786
1806-Land Rights	29,308		29,308	20,140		20,140
1808-Buildings and Fixtures	1,117,302	(1,096,605)	20,697	1,117,302	(1,100,720)	16,582
1810-Leasehold Improvements						
1815-Transformer Station Equipment - Normally Primary above 50 kV						
1820-Distribution Station Equipment - Normally Primary below 50 kV	12,429,263	(4,181,036)	8,248,227	14,699,014	(4,648,829)	10,050,185
1830-Poles, Towers and Fixtures	18,381,917	(7,141,206)	11,240,711	20,378,253	(7,890,214)	12,488,039
1835-Overhead Conductors and Devices	12,572,014	(5,385,430)	7,186,584	13,556,111	(5,865,062)	7,691,049
1840-Underground Conduit	14,804,378	(4,774,663)	10,029,715	16,185,633	(5,423,991)	10,761,642
1845-Underground Conductors and Devices	13,673,254	(6,707,906)	6,965,348	14,389,510	(7,273,536)	7,115,974
1850-Line Transformers	25,097,680	(10,920,605)	14,177,075	27,129,940	(11,899,208)	15,230,732
1855-Services	16,885,557	(9,616,694)	7,268,863	17,440,407	(10,251,133)	7,189,274
1860-Meters	5,215,690	(2,612,803)	2,602,887	5,536,165	(2,805,170)	2,730,995
1905-Land	182,215		182,215	182,215		182,215
1906-Land Rights						
1908-Buildings and Fixtures	5,468,349	(1,836,757)	3,631,592	5,468,349	(1,946,479)	3,521,870
1910-Leasehold Improvements						
1915-Office Furniture and Equipment	863,768	(728,644)	135,124	894,537	(756,408)	138,129
1920-Computer Equipment - Hardware	1,055,405	(925,045)	130,360	1,209,595	(1,005,268)	204,327
1925-Computer Software	1,078,956	(870,802)	208,154	1,307,413	(990,032)	317,381
1930-Transportation Equipment						
1935-Stores Equipment	56,187	(56,187)	(0)	56,187	(56,187)	(0)
1940-Tools, Shop and Garage Equipment	4,284	(1,284)	3,000	4,284	(1,712)	2,572
1945-Measurement and Testing Equipment	20,903	(6,270)	14,633	20,903	(8,360)	12,543
1950-Power Operated Equipment						
1955-Communication Equipment	78,103	(75,822)	2,281	78,103	(77,457)	646
1960-Miscellaneous Equipment						
1965-Water Heater Rental Units						
1970-Load Management Controls - Customer Premises						
1975-Load Management Controls - Utility Premises						
1980-System Supervisory Equipment	2,066,775	(1,139,980)	926,795	2,105,976	(1,279,270)	826,706
1985-Sentinel Lighting Rental Units	24,495	(24,385)	110	24,495	(24,440)	55
1990-Other Tangible Property						

B3 Net Capital Asset Balances

	2007 Actual - Ending Balances			2008 Actual - Ending Balances		
	1995-Contributions and Grants - Credit	(17,656,006)	2,912,686	(14,743,320)	(20,894,884)	3,748,480
2005-Property Under Capital Leases						
TOTAL	113,695,583	(55,189,438)	58,506,145	121,155,432	(59,554,996)	61,600,436

B3 Net Capital Asset Balances

Amounts from

Account Description	2009 Projection - Ending Balances			2010 Projection - Ending Balances	
	Gross Assets	Accumulated Amortization	Net Book Value	Gross Assets	Accumulated Amortization
1805-Land	245,786		245,786	245,786	
1806-Land Rights	10,971		10,971	10,971	
1808-Buildings and Fixtures	1,117,302	(1,104,835)	12,467	1,117,302	(1,108,950)
1810-Leasehold Improvements					
1815-Transformer Station Equipment - Normally Primary above 50 kV					
1820-Distribution Station Equipment - Normally Primary below 50 kV	16,621,014	(5,180,689)	11,440,325	18,002,014	(5,758,582)
1830-Poles, Towers and Fixtures	21,458,253	(8,682,422)	12,775,831	25,454,253	(9,634,470)
1835-Overhead Conductors and Devices	13,988,111	(6,361,974)	7,626,137	15,032,111	(6,900,646)
1840-Underground Conduit	16,765,633	(6,096,519)	10,669,114	17,513,633	(6,798,967)
1845-Underground Conductors and Devices	14,800,510	(7,843,212)	6,957,298	15,416,510	(8,399,410)
1850-Line Transformers	28,394,940	(12,935,841)	15,459,099	29,889,940	(14,053,194)
1855-Services	17,727,407	(10,897,052)	6,830,355	18,757,407	(11,632,057)
1860-Meters	5,656,165	(3,002,337)	2,653,828	5,788,165	(3,204,784)
1905-Land	182,215		182,215	182,215	
1906-Land Rights					
1908-Buildings and Fixtures	5,483,349	(2,056,256)	3,427,093	5,640,349	(2,168,110)
1910-Leasehold Improvements					
1915-Office Furniture and Equipment	904,537	(785,043)	119,494	914,537	(811,724)
1920-Computer Equipment - Hardware	1,304,595	(1,088,591)	216,004	1,390,595	(1,184,024)
1925-Computer Software	1,492,413	(1,135,589)	356,824	1,696,413	(1,313,184)
1930-Transportation Equipment					
1935-Stores Equipment	56,187	(56,187)	(0)	56,187	(56,187)
1940-Tools, Shop and Garage Equipment	4,284	(2,140)	2,144	4,284	(2,568)
1945-Measurement and Testing Equipment	20,903	(10,450)	10,453	20,903	(12,540)
1950-Power Operated Equipment					
1955-Communication Equipment	78,103	(78,103)	0	78,103	(78,103)
1960-Miscellaneous Equipment					
1965-Water Heater Rental Units					
1970-Load Management Controls - Customer Premises					
1975-Load Management Controls - Utility Premises					
1980-System Supervisory Equipment	2,146,976	(1,403,370)	743,606	2,226,976	(1,515,335)
1985-Sentinel Lighting Rental Units	(0)		(0)	(0)	
1990-Other Tangible Property					

B3 Net Capital Asset Balances

Amounts from

	2009 Projection - Ending Balances			2010 Projection - Ending Balances	
1995-Contributions and Grants - Credit	(21,977,884)	4,627,594	(17,350,290)	(24,570,884)	5,610,428
2005-Property Under Capital Leases					
TOTAL	126,481,768	(64,093,016)	62,388,752	134,867,768	(69,022,407)

B3 Net Capital Asset Balances

worksheets B1 and B2

Account Description	Balances
	Net Book Value
1805-Land	245,786
1806-Land Rights	10,971
1808-Buildings and Fixtures	8,352
1810-Leasehold Improvements	
1815-Transformer Station Equipment - Normally Primary above 50 kV	
1820-Distribution Station Equipment - Normally Primary below 50 kV	12,243,432
1830-Poles, Towers and Fixtures	15,819,783
1835-Overhead Conductors and Devices	8,131,465
1840-Underground Conduit	10,714,666
1845-Underground Conductors and Devices	7,017,100
1850-Line Transformers	15,836,746
1855-Services	7,125,350
1860-Meters	2,583,381
1905-Land	182,215
1906-Land Rights	
1908-Buildings and Fixtures	3,472,239
1910-Leasehold Improvements	
1915-Office Furniture and Equipment	102,813
1920-Computer Equipment - Hardware	206,571
1925-Computer Software	383,229
1930-Transportation Equipment	
1935-Stores Equipment	(0)
1940-Tools, Shop and Garage Equipment	1,716
1945-Measurement and Testing Equipment	8,363
1950-Power Operated Equipment	
1955-Communication Equipment	0
1960-Miscellaneous Equipment	
1965-Water Heater Rental Units	
1970-Load Management Controls - Customer Premises	
1975-Load Management Controls - Utility Premises	
1980-System Supervisory Equipment	711,641
1985-Sentinel Lighting Rental Units	(0)
1990-Other Tangible Property	

B3 Net Capital Asset Balances

1 sheets B1 and B2

	Balances
1995-Contributions and Grants - Credit	(18,960,456)
2005-Property Under Capital Leases	
TOTAL	65,845,361

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B4 OM&A Expenses*Enter projected expenses for Operations, Maintenance and Administration*

Account Grouping	Account Description	2008 Actual	2009 Projection	2010 Projection
3500-Distribution Expenses - Operation	5005-Operation Supervision and Engineering	87,155	85,129	93,099
	5010-Load Dispatching	282,424	322,791	350,806
	5012-Station Buildings and Fixtures Expense	120,097	124,860	129,033
	5014-Transformer Station Equipment - Operation Labour			
	5015-Transformer Station Equipment - Operation Supplies and Expenses			
	5016-Distribution Station Equipment - Operation Labour			
	5017-Distribution Station Equipment - Operation Supplies and Expenses	34,376	22,249	41,533
	5020-Overhead Distribution Lines and Feeders - Operation Labour			
	5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	31,648	31,742	48,705
	5030-Overhead Subtransmission Feeders - Operation	21,456	21,389	29,881
	5035-Overhead Distribution Transformers- Operation	8,436	14,345	23,939
	5040-Underground Distribution Lines and Feeders - Operation Labour			
	5045-Underground Distribution Lines & Feeders - Operation Supplies & Expenses	188,976	220,948	240,400
	5050-Underground Subtransmission Feeders - Operation			
	5055-Underground Distribution Transformers - Operation	9,896	12,746	29,701
	5060-Street Lighting and Signal System Expense			
	5065-Meter Expense	537,465	400,122	369,727
5070-Customer Premises - Operation Labour				

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B4 OM&A Expenses*Enter projected expenses for Operations, Maintenance and Administration*

Account Grouping	Account Description	2008 Actual	2009 Projection	2010 Projection
	5075-Customer Premises - Materials and Expenses	77,725	140,288	142,492
	5085-Miscellaneous Distribution Expense	417,675	468,001	470,285
	5090-Underground Distribution Lines and Feeders - Rental Paid			
	5095-Overhead Distribution Lines and Feeders - Rental Paid	14,902	1,120	1,120
	5096-Other Rent			
3550-Distribution Expenses - Maintenance	5105-Maintenance Supervision and Engineering	134,535	133,176	155,860
	5110-Maintenance of Buildings and Fixtures - Distribution Stations	8,092	5,820	5,815
	5112-Maintenance of Transformer Station Equipment			
	5114-Maintenance of Distribution Station Equipment	306,851	303,762	316,127
	5120-Maintenance of Poles, Towers and Fixtures	62,055	65,259	75,903
	5125-Maintenance of Overhead Conductors and Devices	303,023	349,363	310,822
	5130-Maintenance of Overhead Services	73,724	111,369	122,149
	5135-Overhead Distribution Lines and Feeders - Right of Way	109,546	127,005	131,392
	5145-Maintenance of Underground Conduit			
	5150-Maintenance of Underground Conductors and Devices	175,145	260,128	213,900
	5155-Maintenance of Underground Services	276,260	262,258	280,646

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B4 OM&A Expenses*Enter projected expenses for Operations, Maintenance and Administration*

Account Grouping	Account Description	2008 Actual	2009 Projection	2010 Projection
	5160-Maintenance of Line Transformers	156,046	197,085	219,350
	5175-Maintenance of Meters	30,080	54,734	58,030
3650-Billing and Collecting	5305-Supervision	45,078	34,003	35,063
	5310-Meter Reading Expense	264,107	253,541	258,184
	5315-Customer Billing	593,483	603,108	680,570
	5320-Collecting	143,910	140,488	143,336
	5325-Collecting- Cash Over and Short			
	5330-Collection Charges	20,034	18,135	20,359
	5335-Bad Debt Expense	304,939	200,000	200,000
	5340-Miscellaneous Customer Accounts Expenses	792,092	785,283	814,854
3700-Community Relations	5405-Supervision			
	5410-Community Relations - Sundry			
	5420-Community Safety Program			
	5425-Miscellaneous Customer Service and Informational Expenses	4,643	6,801	13,572
	5505-Supervision			
	5510-Demonstrating and Selling Expense			
	5515-Advertising Expense			
	5520-Miscellaneous Sales Expense			
3800-Administrative and General Expenses	5605-Executive Salaries and Expenses	120,964	79,450	60,170
	5610-Management Salaries and Expenses	793,372	859,268	913,739
	5615-General Administrative Salaries and Expenses	379,086	411,278	479,310
	5620-Office Supplies and Expenses	99,150	106,400	109,760

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B4 OM&A Expenses*Enter projected expenses for Operations, Maintenance and Administration*

Account Grouping	Account Description	2008 Actual	2009 Projection	2010 Projection
	5625-Administrative Expense Transferred Credit			
	5630-Outside Services Employed	197,068	214,400	238,880
	5635-Property Insurance	33,188	36,000	37,000
	5640-Injuries and Damages	85,655	85,000	88,000
	5645-Employee Pensions and Benefits			
	5650-Franchise Requirements			
	5655-Regulatory Expenses	288,947	354,108	392,429
	5660-General Advertising Expenses	1,554	2,240	2,240
	5665-Miscellaneous General Expenses	330,757	296,600	300,240
	5670-Rent			
	5675-Maintenance of General Plant	183,457	224,000	231,000
	5680-Electrical Safety Authority Fees			
	5685-Independent Market Operator Fees and Penalties		40,000	40,000
	5695-Smart Meters OM&A Contra			
3900-Interest Expense	6035-Other Interest Expense	81,542		
3950-Taxes Other Than Income Taxes	6105-Taxes Other Than Income Taxes			

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B4 OM&A Expenses

Enter projected expenses for Operations, Maintenance and Administration

Account Grouping	Account Description	2008 Actual	2009 Projection	2010 Projection
TOTAL		8,230,614	8,485,792	8,919,421

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B5 Deferral / Variance Account Balances*Enter principal amounts and changes in account balances*

Deferral / Variance Account	1-Jan-2005 to 31-Dec-2005					
	Open. Principal	Changes	End. Principal	Open. Interest	Changes	End. Interest
1505-Unrecovered Plant and Regulatory Study Costs						
1508-Other Regulatory Assets						
1510-Preliminary Survey and Investigation Charges						
1515-Emission Allowance Inventory						
1516-Emission Allowances Withheld						
1518-RCVARetail	106,358	51,993	158,351	10,736	9,192	19,928
1520-Power Purchase Variance Account						
1525-Miscellaneous Deferred Debits	46,954		46,954	6,721	3,404	10,125
1530-Deferred Losses from Disposition of Utility Plant						
1540-Unamortized Loss on Reacquired Debt						
1545-Development Charge Deposits/ Receivables						
1548-RCVASTR	21,118	454	21,572	3,436	1,545	4,981
1550-LV Variance Account						
1555-Smart Meters Capital Variance Account						
1556-Smart Meters OM&A Variance Account						
1560-Deferred Development Costs						
1562-Deferred Payments in Lieu of Taxes	(667,298)	(716,967)	(1,384,265)	46,823	(65,089)	(18,266)
1563-Account 1563 - Deferred PILs Contra Account	667,298	716,967	1,384,265	(46,823)	65,089	18,266
1565-Conservation and Demand Management Expenditures and Recoveries	99,377	(899,421)	(800,044)			
1566-CDM Contra Account	(99,377)	899,421	800,044			
1570-Qualifying Transition Costs	158,511	(15,851)	142,660	29,688	7,374	37,062
1571-Pre-market Opening Energy Variance	1,042,583		1,042,583	194,784	75,587	270,371
1572-Extraordinary Event Costs						
1574-1588 RSVA Global Adjustment		(428,022)	(428,022)		(9,045)	(9,045)
1580-RSVAWMS	1,182,965	796,936	1,979,901	204,954	105,968	310,922
1582-RSVAONE-TIME						
1584-RSVANW	1,127,053	157,356	1,284,409	128,529	47,701	176,230
1586-RSVACN	930,664	137,409	1,068,073	103,124	38,590	141,714
1588-RSVAPOWER	(572,377)	647,665	75,288	50,417	25,593	76,010
1592-2006 PILs/Taxes Variance						
2425-Other Deferred Credits						
TOTAL	4,043,829	1,347,940	5,391,769	732,389	305,909	1,038,298

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B5 Deferral / Variance Account Balances*Enter principal amounts and changes in account balance*

Deferral / Variance Account	1-Jan-2006 to 31-Dec-2006					
	Open. Principal	Changes	End. Principal	Open. Interest	Changes	End. Interest
1505-Unrecovered Plant and Regulatory Study Costs						
1508-Other Regulatory Assets						
1510-Preliminary Survey and Investigation Charges						
1515-Emission Allowance Inventory						
1516-Emission Allowances Withheld						
1518-RCVARetail	158,351	74,589	232,940	19,928	10,058	29,986
1520-Power Purchase Variance Account						
1525-Miscellaneous Deferred Debits	46,954	1,168	48,122	10,125	2,536	12,661
1530-Deferred Losses from Disposition of Utility Plant						
1540-Unamortized Loss on Reacquired Debt						
1545-Development Charge Deposits/ Receivables						
1548-RCVASTR	21,572	(360)	21,212	4,981	1,159	6,140
1550-LV Variance Account		11,631	11,631		(569)	(569)
1555-Smart Meters Capital Variance Account		(82,216)	(82,216)		(695)	(695)
1556-Smart Meters OM&A Variance Account						
1560-Deferred Development Costs						
1562-Deferred Payments in Lieu of Taxes	(1,384,265)	(42,449)	(1,426,714)	(18,266)	(71,119)	(89,385)
1563-Account 1563 - Deferred PILs Contra Account	1,384,265	42,449	1,426,714	18,266	71,119	89,385
1565-Conservation and Demand Management Expenditures and Recoveries	(800,044)	252,624	(547,420)			
1566-CDM Contra Account	800,044	(252,624)	547,420			
1570-Qualifying Transition Costs	142,660		142,660	37,062	7,706	44,768
1571-Pre-market Opening Energy Variance	1,042,583		1,042,583	270,371	56,317	326,688
1572-Extraordinary Event Costs						
1574-1588 RSVA Global Adjustment	(428,022)	590,447	162,425	(9,045)	(261)	(9,306)
1580-RSVAWMS	1,979,901	(1,084,661)	895,240	310,922	93,328	404,250
1582-RSVAONE-TIME						
1584-RSVANW	1,284,409	(152,550)	1,131,859	176,230	65,124	241,354
1586-RSVACN	1,068,073	(115,000)	953,073	141,714	53,721	195,435
1588-RSVAPOWER	75,288	77,042	152,330	76,010	38,648	114,658
1592-2006 PILs/Taxes Variance						
2425-Other Deferred Credits						
TOTAL	5,391,769	(679,910)	4,711,859	1,038,298	327,072	1,365,370

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B5 Deferral / Variance Account Balances*Enter principal amounts and changes in account balance*

Deferral / Variance Account	1-Jan-2007 to 31-Dec-2007					
	Open. Principal	Changes	End. Principal	Open. Interest	Changes	End. Interest
1505-Unrecovered Plant and Regulatory Study Costs						
1508-Other Regulatory Assets						
1510-Preliminary Survey and Investigation Charges						
1515-Emission Allowance Inventory						
1516-Emission Allowances Withheld						
1518-RCVARetail	232,940	(51,448)	181,492	29,986	(17,225)	12,761
1520-Power Purchase Variance Account						
1525-Miscellaneous Deferred Debits	48,122	(46,954)	1,168	12,661	(12,606)	55
1530-Deferred Losses from Disposition of Utility Plant						
1540-Unamortized Loss on Reacquired Debt						
1545-Development Charge Deposits/ Receivables						
1548-RCVASTR	21,212	(22,066)	(854)	6,140	(6,123)	17
1550-LV Variance Account	11,631	(73,130)	(61,499)	(569)	(2,310)	(2,879)
1555-Smart Meters Capital Variance Account	(82,216)	(50,620)	(132,836)	(695)	(5,365)	(6,060)
1556-Smart Meters OM&A Variance Account						
1560-Deferred Development Costs						
1562-Deferred Payments in Lieu of Taxes	(1,426,714)		(1,426,714)	(89,385)	(63,627)	(153,012)
1563-Account 1563 - Deferred PILs Contra Account	1,426,714		1,426,714	89,385	63,627	153,012
1565-Conservation and Demand Management Expenditures and Recoveries	(547,420)	547,420				
1566-CDM Contra Account	547,420	(547,420)				
1570-Qualifying Transition Costs	142,660	(142,660)		44,768	(44,768)	
1571-Pre-market Opening Energy Variance	1,042,583	(1,042,583)		326,688	(326,688)	
1572-Extraordinary Event Costs						
1574-1588 RSVA Global Adjustment	162,425	(34,665)	127,760	(9,306)	(2,019)	(11,325)
1580-RSVAWMS	895,240	(2,333,179)	(1,437,939)	404,250	(400,667)	3,583
1582-RSVAONE-TIME						
1584-RSVANW	1,131,859	(1,667,955)	(536,096)	241,354	(207,152)	34,202
1586-RSVACN	953,073	(1,552,853)	(599,780)	195,435	(180,893)	14,542
1588-RSVAPOWER	152,330	(58,240)	94,090	114,658	(60,389)	54,269
1592-2006 PILs/Taxes Variance						
2425-Other Deferred Credits						
TOTAL	4,711,859	(7,076,353)	(2,364,494)	1,365,370	(1,266,205)	99,165

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B5 Deferral / Variance Account Balances*Enter principal amounts and changes in account balance*

Deferral / Variance Account	1-Jan-2008 to 31-Dec-2008					
	Open. Principal	Changes	End. Principal	Open. Interest	Changes	End. Interest
1505-Unrecovered Plant and Regulatory Study Costs						
1508-Other Regulatory Assets						
1510-Preliminary Survey and Investigation Charges						
1515-Emission Allowance Inventory						
1516-Emission Allowances Withheld						
1518-RCVARetail	181,492	31,134	212,626	12,761	7,113	19,874
1520-Power Purchase Variance Account						
1525-Miscellaneous Deferred Debits	1,168		1,168	55	107	162
1530-Deferred Losses from Disposition of Utility Plant						
1540-Unamortized Loss on Reacquired Debt						
1545-Development Charge Deposits/ Receivables						
1548-RCVASTR	(854)	(250)	(1,104)	17	(56)	(39)
1550-LV Variance Account	(61,499)	(4,018)	(65,517)	(2,879)	(1,011)	(3,890)
1555-Smart Meters Capital Variance Account	(132,836)	400,176	267,340	(6,060)	(5,957)	(12,017)
1556-Smart Meters OM&A Variance Account						
1560-Deferred Development Costs						
1562-Deferred Payments in Lieu of Taxes	(1,426,714)		(1,426,714)	(153,012)	(53,571)	(206,583)
1563-Account 1563 - Deferred PILs Contra Account	1,426,714		1,426,714	153,012	53,571	206,583
1565-Conservation and Demand Management Expenditures and Recoveries						
1566-CDM Contra Account						
1570-Qualifying Transition Costs						
1571-Pre-market Opening Energy Variance						
1572-Extraordinary Event Costs						
1574-1588 RSVA Global Adjustment	127,760	336,530	464,290	(11,325)	7,443	(3,882)
1580-RSVAWMS	(1,437,939)	(590,699)	(2,028,638)	3,583	(71,121)	(67,538)
1582-RSVAONE-TIME						
1584-RSVANW	(536,096)	(729,535)	(1,265,631)	34,202	(69,504)	(35,302)
1586-RSVACN	(599,780)	(718,276)	(1,318,056)	14,542	(64,194)	(49,652)
1588-RSVAPOWER	94,090	(1,093,530)	(999,440)	54,269	(25,932)	28,337
1592-2006 PILs/Taxes Variance						
2425-Other Deferred Credits						
TOTAL	(2,364,494)	(2,368,468)	(4,732,962)	99,165	(223,112)	(123,947)

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B5 Deferral / Variance Account Balances*Enter principal amounts and changes in account balance*

Deferral / Variance Account	31-Dec-2008 Balance			1-Jan-09 to 30-Apr-09		
	Principal	Interest	Total	Interest	Other	Balance
1505-Unrecovered Plant and Regulatory Study Costs						
1508-Other Regulatory Assets						
1510-Preliminary Survey and Investigation Charges						
1515-Emission Allowance Inventory						
1516-Emission Allowances Withheld						
1518-RCVARetail	212,626	19,874	232,500	702		233,202
1520-Power Purchase Variance Account						
1525-Miscellaneous Deferred Debits	1,168	162	1,330	4		1,334
1530-Deferred Losses from Disposition of Utility Plant						
1540-Unamortized Loss on Reacquired Debt						
1545-Development Charge Deposits/ Receivables						
1548-RCVASTR	(1,104)	(39)	(1,143)	(4)		(1,147)
1550-LV Variance Account	(65,517)	(3,890)	(69,407)	(216)		(69,623)
1555-Smart Meters Capital Variance Account	267,340	(12,017)	255,323	883		256,206
1556-Smart Meters OM&A Variance Account						
1560-Deferred Development Costs						
1562-Deferred Payments in Lieu of Taxes	(1,426,714)	(206,583)	(1,633,297)	(4,711)		(1,638,008)
1563-Account 1563 - Deferred PILs Contra Account	1,426,714	206,583	1,633,297	4,711		1,638,008
1565-Conservation and Demand Management Expenditures and Recoveries						
1566-CDM Contra Account						
1570-Qualifying Transition Costs						
1571-Pre-market Opening Energy Variance						
1572-Extraordinary Event Costs						
1574-1588 RSVA Global Adjustment	464,290	(3,882)	460,408	1,533		461,941
1580-RSVAWMS	(2,028,638)	(67,538)	(2,096,176)	(6,699)		(2,102,875)
1582-RSVAONE-TIME						
1584-RSVANW	(1,265,631)	(35,302)	(1,300,933)	(4,179)		(1,305,112)
1586-RSVACN	(1,318,056)	(49,652)	(1,367,708)	(4,352)		(1,372,060)
1588-RSVAPOWER	(999,440)	28,337	(971,103)	(3,300)		(974,403)
1592-2006 PILs/Taxes Variance						
2425-Other Deferred Credits						
TOTAL	(4,732,962)	(123,947)	(4,856,909)	(15,628)		(4,872,537)

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B5 Deferral / Variance Account Balances*Enter principal amounts and changes in account balance*

Deferral / Variance Account	1-May-09 to 31-Dec-09			1-Jan-10 to 30-Apr-10		
	Interest	Other	Balance	Interest	Other	Balance
1505-Unrecovered Plant and Regulatory Study Costs						
1508-Other Regulatory Assets						
1510-Preliminary Survey and Investigation Charges						
1515-Emission Allowance Inventory						
1516-Emission Allowances Withheld						
1518-RCVARetail	1,404		234,606	702		235,308
1520-Power Purchase Variance Account						
1525-Miscellaneous Deferred Debits	8		1,342	4		1,345
1530-Deferred Losses from Disposition of Utility Plant						
1540-Unamortized Loss on Reacquired Debt						
1545-Development Charge Deposits/ Receivables						
1548-RCVASTR	(7)		(1,154)	(4)		(1,158)
1550-LV Variance Account	(433)		(70,056)	(216)		(70,272)
1555-Smart Meters Capital Variance Account	1,766		257,971	883		258,854
1556-Smart Meters OM&A Variance Account						
1560-Deferred Development Costs						
1562-Deferred Payments in Lieu of Taxes	(9,422)		(1,647,430)	(4,711)		(1,652,141)
1563-Account 1563 - Deferred PILs Contra Account	9,422		1,647,430	4,711		1,652,141
1565-Conservation and Demand Management Expenditures and Recoveries						
1566-CDM Contra Account						
1570-Qualifying Transition Costs						
1571-Pre-market Opening Energy Variance						
1572-Extraordinary Event Costs						
1574-1588 RSVA Global Adjustment	3,066		465,007	1,533		466,540
1580-RSVAWMS	(13,397)		(2,116,272)	(6,699)		(2,122,970)
1582-RSVAONE-TIME						
1584-RSVANW	(8,358)		(1,313,470)	(4,179)		(1,317,649)
1586-RSVACN	(8,704)		(1,380,765)	(4,352)		(1,385,117)
1588-RSVAPOWER	(6,600)		(981,003)	(3,300)		(984,304)
1592-2006 PILs/Taxes Variance						
2425-Other Deferred Credits						
TOTAL	(31,256)		(4,903,794)	(15,628)		(4,919,422)

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B5 Deferral / Variance Account Balances*Enter principal amounts and changes in account balance*

Interest Rate (from sheet Y1) = 0.99%

Deferral / Variance Account	31-Dec-08 Balance + Interest to 30-Apr-10			1-May-10 to 31-Dec-10		
	31-Dec-08	Interest	Total	Interest	Other	Balance
1505-Unrecovered Plant and Regulatory Study Costs						
1508-Other Regulatory Assets						
1510-Preliminary Survey and Investigation Charges						
1515-Emission Allowance Inventory						
1516-Emission Allowances Withheld						
1518-RCVARetail	232,500	2,808	235,308	1,404		236,713
1520-Power Purchase Variance Account						
1525-Miscellaneous Deferred Debits	1,330	15	1,345	8		1,353
1530-Deferred Losses from Disposition of Utility Plant						
1540-Unamortized Loss on Reacquired Debt						
1545-Development Charge Deposits/ Receivables						
1548-RCVASTR	(1,143)	(15)	(1,158)	(7)		(1,165)
1550-LV Variance Account	(69,407)	(865)	(70,272)	(433)		(70,705)
1555-Smart Meters Capital Variance Account	255,323	3,531	258,854	1,766		260,620
1556-Smart Meters OM&A Variance Account						
1560-Deferred Development Costs						
1562-Deferred Payments in Lieu of Taxes	(1,633,297)	(18,844)	(1,652,141)	(9,422)		(1,661,563)
1563-Account 1563 - Deferred PILs Contra Account	1,633,297	18,844	1,652,141	9,422		1,661,563
1565-Conservation and Demand Management Expenditures and Recoveries						
1566-CDM Contra Account						
1570-Qualifying Transition Costs						
1571-Pre-market Opening Energy Variance						
1572-Extraordinary Event Costs						
1574-1588 RSVA Global Adjustment	460,408	6,132	466,540	3,066		469,607
1580-RSVAWMS	(2,096,176)	(26,794)	(2,122,970)	(13,397)		(2,136,367)
1582-RSVAONE-TIME						
1584-RSVANW	(1,300,933)	(16,716)	(1,317,649)	(8,358)		(1,326,008)
1586-RSVACN	(1,367,708)	(17,409)	(1,385,117)	(8,704)		(1,393,821)
1588-RSVAPOWER	(971,103)	(13,201)	(984,304)	(6,600)		(990,904)
1592-2006 PILs/Taxes Variance						
2425-Other Deferred Credits						
TOTAL	(4,856,909)	(62,513)	(4,919,422)	(31,256)		(4,950,678)

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C1 Load Data and Forecast*Enter historical volume data and projections for 2009-2010***CUSTOMERS (CONNECTIONS)**

Customer Class Name	2006 EDR Approved	2006 □ Actual	2007 □ Actual	2008 □ Actual	2008 □ Normalized	2009 □ Normalized	2009 □ Estimated	2010 □ Normalized
Residential	32,611	34,506	35,300	36,030	36,030	36,615	36,615	36,927
General Service Less Than 50 kW	1,769	1,816	1,869	1,896	1,896	1,909	1,909	1,909
General Service 50 to 4,999 kW	380	405	412	423	423	432	432	435
Unmetered Scattered Load	385	390	382	387	387	390	390	391
Sentinel Lighting	79	50	47	46	46	42	42	37
Street Lighting	10,228	10,740	11,012	11,123	11,123	11,278	11,278	11,478
TOTAL	45,452	47,907	49,022	49,905	49,905	50,666	50,666	51,177

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C1 Load Data and Forecast

Enter historical volume data and projections for 2009-2010

METERED KILOWATT-HOURS (kWh)

Customer Class Name	2006 EDR Approved	2006 □ Actual	2007 □ Actual	2008 □ Actual	2008 □ Normalized	2009 □ Normalized	2009 □ Estimated	2010 □ Normalized
Residential	324,528,044	340,108,142	353,245,947	342,735,162	347,860,226	348,550,720	348,550,720	350,407,180
General Service Less Than 50 kW	76,119,634	72,200,337	74,193,328	76,238,506	77,378,533	74,752,298	74,752,298	75,150,446
General Service 50 to 4,999 kW	402,582,266	433,954,842	433,427,583	428,355,126	434,760,501	412,351,415	412,351,415	414,547,692
Unmetered Scattered Load	1,308,777	2,513,103	2,478,838	2,470,423	2,470,423	2,487,431	2,487,431	2,493,809
Sentinel Lighting	83,573	59,876	54,867	53,420	53,420	48,635	48,635	43,361
Street Lighting	7,892,016	8,538,442	8,671,157	8,809,935	8,809,935	8,931,971	8,931,971	9,090,771
TOTAL	812,514,310	857,374,742	872,071,720	858,662,572	871,333,038	847,122,470	847,122,470	851,733,259

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C1 Load Data and Forecast

Enter historical volume data and projections for 2009-2010

KILOWATTS (kW)

Customer Class Name	2006 EDR Approved	2006 <input type="checkbox"/> Actual	2007 <input type="checkbox"/> Actual	2008 <input type="checkbox"/> Actual	2008 <input type="checkbox"/> Normalized	2009 <input type="checkbox"/> Normalized	2009 <input type="checkbox"/> Estimated	2010 <input type="checkbox"/> Normalized
Residential								
General Service Less Than 50 kW								
General Service 50 to 4,999 kW	918,335	996,785	997,932	998,516	1,013,447	961,211	961,211	966,330
Unmetered Scattered Load								
Sentinel Lighting	95	166	151	148	148	135	135	120
Street Lighting	21,601	22,847	23,374	23,609	23,609	23,936	23,936	24,361
TOTAL	940,031	1,019,798	1,021,457	1,022,273	1,037,204	985,282	985,282	990,811

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C1 Load Data and Forecast

Enter historical volume data and projections for 2009-2010

Customer Class Name	Loss Factor
Residential	1.0454
General Service Less Than 50 kW	1.0454
General Service 50 to 4,999 kW	1.0454
Unmetered Scattered Load	1.0454
Sentinel Lighting	1.0454
Street Lighting	1.0454

WHOLESALE kWh's ¹

2009 <input type="checkbox"/>	2009 <input type="checkbox"/>	2010 <input type="checkbox"/>
Normalized	Estimated	Normalized
364,374,923	364,374,923	366,315,666
78,146,052	78,146,052	78,562,276
431,072,169	431,072,169	433,368,157
2,600,360	2,600,360	2,607,028
50,843	50,843	45,330
9,337,482	9,337,482	9,503,492

¹ Metered kWh's multiplied by Loss Factor

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C2 Pass-through Charges*Enter rates for pass-through charges and estimated Low Voltage revenues*

Electricity (Commodity)	Customer Class Name	Revenue USA #	Expense USA #	2009 rate (\$/kWh): \$0.06125		
				Volume		Amount
kWh	Residential	4006	4705	364,374,923		22,317,964
kWh	General Service Less Than 50 kW	4035	4705	78,146,052		4,786,446
kWh	General Service 50 to 4,999 kW	4035	4705	431,072,169		26,403,170
kWh	Unmetered Scattered Load	4035	4705	2,600,360		159,272
kWh	Sentinel Lighting	4030	4705	50,843		3,114
kWh	Street Lighting	4025	4705	9,337,482		571,921
	TOTAL			885,581,830		54,241,887
Transmission - Network	Customer Class Name	Revenue USA #	Expense USA #	2009		
				Volume	Rate	Amount
kWh	Residential	4066	4714	364,374,923	\$0.0052	1,894,750
kWh	General Service Less Than 50 kW	4066	4714	78,146,052	\$0.0048	375,101
kW	General Service 50 to 4,999 kW	4066	4714	961,211	\$1.9491	1,873,496
kWh	Unmetered Scattered Load	4066	4714	2,600,360	\$0.0048	12,482
kW	Sentinel Lighting	4066	4714	135	\$1.4774	199
kW	Street Lighting	4066	4714	23,936	\$1.4699	35,184
	TOTAL			446,106,617		4,191,212
Transmission - Connection	Customer Class Name	Revenue USA #	Expense USA #	2009		
				Volume	Rate	Amount
kWh	Residential	4068	4716	364,374,923	\$0.0053	1,931,187
kWh	General Service Less Than 50 kW	4068	4716	78,146,052	\$0.0048	375,101
kW	General Service 50 to 4,999 kW	4068	4716	961,211	\$1.8879	1,814,670
kWh	Unmetered Scattered Load	4068	4716	2,600,360	\$0.0048	12,482
kW	Sentinel Lighting	4068	4716	135	\$1.4901	201
kW	Street Lighting	4068	4716	23,936	\$1.4595	34,935
	TOTAL			446,106,617		4,168,576

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C2 Pass-through Charges

Volumes from sheet C1, Account #s from sheet Y4

Enter rates for pass-through charges and estimated

Electricity (Commodity)	Customer Class Name	2010 rate (\$/kWh): \$0.06125		
		Volume		Amount
kWh	Residential	366,315,666		22,436,835
kWh	General Service Less Than 50 kW	78,562,276		4,811,939
kWh	General Service 50 to 4,999 kW	433,368,157		26,543,800
kWh	Unmetered Scattered Load	2,607,028		159,680
kWh	Sentinel Lighting	45,330		2,776
kWh	Street Lighting	9,503,492		582,089
	TOTAL	890,401,949		54,537,119
Transmission - Network	Customer Class Name	2010		
		Volume	Rate	Amount
kWh	Residential	366,315,666	\$0.0055	2,014,736
kWh	General Service Less Than 50 kW	78,562,276	\$0.0051	400,668
kW	General Service 50 to 4,999 kW	966,330	\$2.0448	1,975,952
kWh	Unmetered Scattered Load	2,607,028	\$0.0051	13,296
kW	Sentinel Lighting	120	\$1.5499	186
kW	Street Lighting	24,361	\$1.5420	37,565
	TOTAL	448,475,781		4,442,402
Transmission - Connection	Customer Class Name	2010		
		Volume	Rate	Amount
kWh	Residential	366,315,666	\$0.0051	1,868,210
kWh	General Service Less Than 50 kW	78,562,276	\$0.0046	361,386
kW	General Service 50 to 4,999 kW	966,330	\$1.7770	1,717,168
kWh	Unmetered Scattered Load	2,607,028	\$0.0046	11,992
kW	Sentinel Lighting	120	\$1.4026	168
kW	Street Lighting	24,361	\$1.3738	33,467
	TOTAL	448,475,781		3,992,393

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C2 Pass-through Charges*Enter rates for pass-through charges and estimated Low Voltage revenues*

Wholesale Market Service	Customer Class Name	Revenue USA #	Expense USA #	2009 rate (\$/kWh): \$0.00520	
				Volume	Amount
kWh	Residential	4062	4708	364,374,923	1,894,750
kWh	General Service Less Than 50 kW	4062	4708	78,146,052	406,359
kWh	General Service 50 to 4,999 kW	4062	4708	431,072,169	2,241,575
kWh	Unmetered Scattered Load	4062	4708	2,600,360	13,522
kWh	Sentinel Lighting	4062	4708	50,843	264
kWh	Street Lighting	4062	4708	9,337,482	48,555
	TOTAL			885,581,830	4,605,026
Rural Rate Protection	Customer Class Name	Revenue USA #	Expense USA #	2009 rate (\$/kWh): \$0.00130	
				Volume	Amount
kWh	Residential	4062	4730	348,550,720	453,116
kWh	General Service Less Than 50 kW	4062	4730	74,752,298	97,178
kWh	General Service 50 to 4,999 kW	4062	4730	412,351,415	536,057
kWh	Unmetered Scattered Load	4062	4730	2,487,431	3,234
kWh	Sentinel Lighting	4062	4730	48,635	63
kWh	Street Lighting	4062	4730	8,931,971	11,612
	TOTAL			847,122,470	1,101,259
Debt Retirement Charge	Customer Class Name	Revenue USA #	Expense USA #	2009 rate (\$/kWh): \$0.00700	
				Volume	Amount
	TOTAL				
Low Voltage Charges	Customer Class Name	Revenue USA #	Expense USA #	2009	
				Volume	Amount
	TOTAL (Input amount)	4075	4750		480,388
GRAND TOTAL					68,788,347

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C2 Pass-through Charges

Volumes from sheet C1, Account #s from sheet Y4

Enter rates for pass-through charges and estimated

Wholesale Market Service		Customer	2010	rate (\$/kWh):	\$0.00520
		Class Name	Volume		Amount
kWh		Residential	366,315,666		1,904,841
kWh		General Service Less Than 50 kW	78,562,276		408,524
kWh		General Service 50 to 4,999 kW	433,368,157		2,253,514
kWh		Unmetered Scattered Load	2,607,028		13,557
kWh		Sentinel Lighting	45,330		236
kWh		Street Lighting	9,503,492		49,418
		TOTAL	890,401,949		4,630,090
Rural Rate Protection		Customer	2010	rate (\$/kWh):	\$0.00130
		Class Name	Volume		Amount
kWh		Residential	366,315,666		476,210
kWh		General Service Less Than 50 kW	78,562,276		102,131
kWh		General Service 50 to 4,999 kW	433,368,157		563,379
kWh		Unmetered Scattered Load	2,607,028		3,389
kWh		Sentinel Lighting	45,330		59
kWh		Street Lighting	9,503,492		12,355
		TOTAL	890,401,949		1,157,523
Debt Retirement Charge		Customer	2010	rate (\$/kWh):	\$0.00700
		Class Name	Volume		Amount
		TOTAL			
Low Voltage Charges		Customer	2010		
		Class Name	Volume		Amount
		TOTAL (Input amount)		203,590	203,590
GRAND TOTAL					68,963,116

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C3 Distribution Rates, Loss Factors and Allowances

Rate components per sheet Y5

Enter current approved rates and factors per the utility's latest rate order

Customer Class Name	MONTHLY SERVICE (FIXED) CHARGE				TOTAL	per
	Distribution	Smart Meters				
Residential	\$16.7100	\$1.0000			\$17.7100	Customer
General Service Less Than 50 kW	\$18.5100	\$1.0000			\$19.5100	Customer
General Service 50 to 4,999 kW	\$191.3400	\$1.0000			\$192.3400	Customer
Unmetered Scattered Load	\$9.9700				\$9.9700	Connection
Sentinel Lighting	\$2.8700				\$2.8700	Connection
Street Lighting	\$1.0400				\$1.0400	Connection
Customer Class Name	VOLUMETRIC (VARIABLE) CHARGE				TOTAL	per
	Distribution					
Residential	\$0.0137				\$0.0137	kWh
General Service Less Than 50 kW	\$0.0181				\$0.0181	kWh
General Service 50 to 4,999 kW	\$3.3729				\$3.3729	kWh
Unmetered Scattered Load	\$0.0325				\$0.0325	kWh
Sentinel Lighting	\$7.7629				\$7.7629	kWh
Street Lighting	\$4.1309				\$4.1309	kWh

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C3 Distribution Rates, Loss Factors and Allowances

Rate components per sheet Y5

Enter current approved rates and factors per the utility's latest rate order

Customer Class Name	Default Category (per table below)	Loss Factor
Residential	TLF - Secondary Metered Customer <5,000 kW	1.0601
General Service Less Than 50 kW	TLF - Secondary Metered Customer <5,000 kW	1.0601
General Service 50 to 4,999 kW	TLF - Secondary Metered Customer <5,000 kW	1.0601
Unmetered Scattered Load	TLF - Secondary Metered Customer <5,000 kW	1.0601
Sentinel Lighting	TLF - Secondary Metered Customer <5,000 kW	1.0601
Street Lighting	TLF - Secondary Metered Customer <5,000 kW	1.0601

Line Loss Category	Loss Factor
TLF - Secondary Metered Customer <5,000 k	1.0601
TLF - Primary Metered Customer <5,000 kW	1.0495

Allowances	Rate
Transformer Ownership (\$/kW)	(\$0.6000)
Primary Metering Allowance (%)	(1.00%)

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C4 Revenue from Current Distribution Charges

Rates from sheet C3; Volumes from sheet C1

Enter projected volumes for Transformer Allowance

Customer Class Name	2009 PROJECTED DISTRIBUTION REVENUE AT EXISTING RATES							
	Fixed Rate	Customers (Connections)	Fixed Charge Revenue	Variable Rate	per	Volume	Variable Charge Revenue	TOTAL
Residential	\$16.7100	36,615	7,342,040	\$0.0137	kWh	348,550,720	4,775,145	12,117,185
General Service Less Than 50 kW	\$18.5100	1,909	424,027	\$0.0181	kWh	74,752,298	1,353,017	1,777,044
General Service 50 to 4,999 kW	\$191.3400	432	991,907	\$3.3729	kW	961,211	3,242,069	4,233,975
Unmetered Scattered Load	\$9.9700	390	46,660	\$0.0325	kWh	2,487,431	80,842	127,501
Sentinel Lighting	\$2.8700	42	1,446	\$7.7629	kW	135	1,048	2,494
Street Lighting	\$1.0400	11,278	140,749	\$4.1309	kW	23,936	98,877	239,627
Gross Revenue (before Transformer Allowances)			8,946,829				9,550,997	18,497,826
Transformer Allowances				(\$0.6000)	kW	486,692	(292,015)	(292,015)
Total Revenue			8,946,829				9,258,982	18,205,811
Less: Pass-through amount embedded in distribution rates *							(480,388)	(480,388)
DISTRIBUTION REVENUE			8,946,829				8,778,594	17,725,423

Customer Class Name	2010 PROJECTED DISTRIBUTION REVENUE AT EXISTING RATES							
	Fixed Rate	Customers (Connections)	Fixed Charge Revenue	Variable Rate	per	Volume	Variable Charge Revenue	TOTAL
Residential	\$16.7100	36,927	7,404,602	\$0.0137	kWh	350,407,180	4,800,578	12,205,180
General Service Less Than 50 kW	\$18.5100	1,909	424,027	\$0.0181	kWh	75,150,446	1,360,223	1,784,250
General Service 50 to 4,999 kW	\$191.3400	435	998,795	\$3.3729	kW	966,330	3,259,334	4,258,129
Unmetered Scattered Load	\$9.9700	391	46,779	\$0.0325	kWh	2,493,809	81,049	127,828
Sentinel Lighting	\$2.8700	37	1,274	\$7.7629	kW	120	932	2,206
Street Lighting	\$1.0400	11,478	143,245	\$4.1309	kW	24,361	100,633	243,878
Gross Revenue (before Transformer Allowances)			9,018,723				9,602,749	18,621,472
Transformer Allowances				(\$0.6000)	kW	489,284	(293,570)	(293,570)
Total Revenue			9,018,723				9,309,179	18,327,902
Less: Pass-through amount embedded in distribution rates *							(480,388)	(480,388)
DISTRIBUTION REVENUE			9,018,723				8,828,791	17,847,514

* per revenue amounts on sheet C2 e.g. Low Voltage

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C4 Revenue from Current Distribution Charges

Rates from sheet C3; Volumes from sheet C1

Enter projected volumes for Transformer Allowance

Customer Class Name	PROJECTED REVENUE FROM DISTRIBUTION CHARGES AT EXISTING RATES					
	2009 Fixed %	2009 Variable %	2009 Total %	2010 Fixed %	2010 Variable %	2010 Total %
Residential	60.59%	39.41%	65.51%	60.67%	39.33%	65.54%
General Service Less Than 50 kW	23.86%	76.14%	9.61%	23.77%	76.23%	9.58%
General Service 50 to 4,999 kW	23.43%	76.57%	22.89%	23.46%	76.54%	22.87%
Unmetered Scattered Load	36.60%	63.40%	0.69%	36.60%	63.40%	0.69%
Sentinel Lighting	57.99%	42.01%	0.01%	57.77%	42.23%	0.01%
Street Lighting	58.74%	41.26%	1.30%	58.74%	41.26%	1.31%
TOTAL	49.14%	50.86%	100.00%	49.21%	50.79%	100.00%

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C4 Revenue from Current Distribution Charges

Rates from sheet C3; Volumes from sheet C1

Enter projected volumes for Transformer Allowance

Customer Class Name	2010 PROCEEDS FROM CURRENT MONTHLY SERVICE (FIXED) RATES				
	Distribution	Smart Meters			TOTAL
Residential	7,404,602	443,124			7,847,726
General Service Less Than 50 kW	424,027	22,908			446,935
General Service 50 to 4,999 kW	998,795	5,220			1,004,015
Unmetered Scattered Load	46,779				46,779
Sentinel Lighting	1,274				1,274
Street Lighting	143,245				143,245
TOTAL	9,018,723	471,252			9,489,975

Customer Class Name	2010 PROCEEDS FROM CURRENT VARIABLE RATES				
	Distribution				TOTAL
Residential	4,800,578				4,800,578
General Service Less Than 50 kW	1,360,223				1,360,223
General Service 50 to 4,999 kW	3,259,334				3,259,334
Unmetered Scattered Load	81,049				81,049
Sentinel Lighting	932				932
Street Lighting	100,633				100,633
TOTAL	9,602,749				9,602,749

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C5 Recovery of Approved Deferral / Variance Account Balances

Volumes from sheet C1

Enter approved rates for 2008 and 2009

Customer Class Name	Metric	2008 Approved Rate	2009 Approved Rate	2009 <input type="checkbox"/> Volume	1-Jan-09 to <input type="checkbox"/> 30-Apr-09 Recoveries	1-May-09 to <input type="checkbox"/> 31-Dec-09 Recoveries
Residential	kWh			348,550,720		
General Service Less Than 50 kW	kWh			74,752,298		
General Service 50 to 4,999 kW	kW			961,211		
Unmetered Scattered Load	kWh			2,487,431		
Sentinel Lighting	kW			135		
Street Lighting	kW			23,936		
TOTAL						

Customer Class Name	Metric	2010 <input type="checkbox"/> Volume	1-Jan-10 to <input type="checkbox"/> 30-Apr-10 Recoveries
Residential	kWh	350,407,180	
General Service Less Than 50 kW	kWh	75,150,446	
General Service 50 to 4,999 kW	kW	966,330	
Unmetered Scattered Load	kWh	2,493,809	
Sentinel Lighting	kW	120	
Street Lighting	kW	24,361	
TOTAL			

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C5 Recovery of Approved Deferral / Variance Account Balances

Volumes from sheet C1

Enter approved rates for 2008 and 2009

1590-Recovery of Regulatory Asset Balances	USA #	2009			2010		
		1-Jan to □ 30-Apr	1-May to □ 31-Dec	TOTAL	1-Jan to □ 30-Apr	1-May to □ 31-Dec	TOTAL
Opening Balance		(479,360)	(484,158)	(479,360)	(493,754)	(498,553)	(493,754)
Recoveries							
Interest (rate=0.99% per sheet Y1)	4405	(4,798)	(9,596)	(14,394)	(4,798)	(9,596)	(14,394)
Ending Balance		(484,158)	(493,754)	(493,754)	(498,553)	(508,149)	(508,149)

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C6 Proposed Deferral /Variance Account Balance Recoveries*Select balances to be recovered, effective date and recovery period (allocations on next sheet)*

Deferral / Variance Account	Recover Balance as at?	Additional Interest to <input type="checkbox"/> 30 Apr/10?	Balance for Recovery ¹	Additional Interest for Recovery	Total Recovery Amount
1505-Unrecovered Plant and Regulatory Study Costs	No Recovery				
1508-Other Regulatory Assets	No Recovery	NO			
1510-Preliminary Survey and Investigation Charges	No Recovery				
1515-Emission Allowance Inventory	No Recovery				
1516-Emission Allowances Withheld	No Recovery				
1518-RCVARetail	31 Dec/08	YES	232,500	2,808	235,308
1520-Power Purchase Variance Account	No Recovery				
1525-Miscellaneous Deferred Debits	31-Dec-08	YES	1,330	15	1,345
1530-Deferred Losses from Disposition of Utility Plant	No Recovery				
1540-Unamortized Loss on Reacquired Debt	No Recovery				
1545-Development Charge Deposits/ Receivables	No Recovery				
1548-RCVASTR	31 Dec/08	YES	(1,143)	(15)	(1,158)
1550-LV Variance Account	31 Dec/08	YES	(69,407)	(865)	(70,272)
1555-Smart Meters Capital Variance Account	No Recovery				
1556-Smart Meters OM&A Variance Account	No Recovery				
1560-Deferred Development Costs	No Recovery				
1562-Deferred Payments in Lieu of Taxes	No Recovery				
1563-Account 1563 - Deferred PILs Contra Account	No Recovery				
1565-Conservation and Demand Management Expenditures and Recoveries	No Recovery				
1566-CDM Contra Account	No Recovery				
1570-Qualifying Transition Costs	No Recovery				
1571-Pre-market Opening Energy Variance	No Recovery				
1572-Extraordinary Event Costs	No Recovery				
1574-1588 RSVA Global Adjustment	31 Dec/08	YES	460,408	6,132	466,540
1580-RSVAWMS	31 Dec/08	YES	(2,096,176)	(26,794)	(2,122,970)
1582-RSVAONE-TIME	No Recovery				
1584-RSVANW	31 Dec/08	YES	(1,300,933)	(16,716)	(1,317,649)

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C6 Proposed Deferral /Variance Acc
Select balances to be recovered, effective d

Deferral / Variance Account	31 Dec/09 Projected Balance	31 Dec/10 Projected Balance	2009 □ Projected □ Interest ²	2010 □ Projected □ Interest ²
1505-Unrecovered Plant and Regulatory Study Costs				
1508-Other Regulatory Assets				
1510-Preliminary Survey and Investigation Charges				
1515-Emission Allowance Inventory				
1516-Emission Allowances Withheld				
1518-RCVARetail	234,606	1,404	(2,106)	(2,106)
1520-Power Purchase Variance Account				
1525-Miscellaneous Deferred Debits	1,342	8	(12)	(12)
1530-Deferred Losses from Disposition of Utility Plant				
1540-Unamortized Loss on Reacquired Debt				
1545-Development Charge Deposits/ Receivables				
1548-RCVASTR	(1,154)	(7)	11	11
1550-LV Variance Account	(70,056)	(433)	649	649
1555-Smart Meters Capital Variance Account	257,971	260,620	(2,648)	(2,648)
1556-Smart Meters OM&A Variance Account				
1560-Deferred Development Costs				
1562-Deferred Payments in Lieu of Taxes	(1,647,430)	(1,661,563)	14,133	14,133
1563-Account 1563 - Deferred PILs Contra Account	1,647,430	1,661,563	(14,133)	(14,133)
1565-Conservation and Demand Management Expenditures and Recoveries				
1566-CDM Contra Account				
1570-Qualifying Transition Costs				
1571-Pre-market Opening Energy Variance				
1572-Extraordinary Event Costs				
1574-1588 RSVA Global Adjustment	465,007	3,066	(4,599)	(4,599)
1580-RSVAWMS	(2,116,272)	(13,397)	20,096	20,096
1582-RSVAONE-TIME				
1584-RSVANW	(1,313,470)	(8,358)	12,537	12,537

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C6 Proposed Deferral /Variance Account Balance Recoveries

Select balances to be recovered, effective date and recovery period (allocations on next sheet)

Deferral / Variance Account	Recover Balance as at?	Additional Interest to <input type="checkbox"/> 30 Apr/10?	Balance for Recovery ¹	Additional Interest for Recovery	Total Recovery Amount
1586-RSVACN	31 Dec/08	YES	(1,367,708)	(17,409)	(1,385,117)
1588-RSVAPOWER	31 Dec/08	YES	(971,103)	(13,201)	(984,304)
1592-2006 PILs/Taxes Variance	No Recovery				
2425-Other Deferred Credits	No Recovery				
Sub-Total for Recovery					(5,178,276)
1590-Recovery of Regulatory Asset Balances (residual)	31 Dec/08	YES	(479,360)	(19,193)	(498,553)
Total Recoveries Required					(5,676,829)
Annual Recovery Amounts	# years:	4			(1,419,207)

¹ per sheet B5, except account 1590 (sheet C5)

² Interest Rate = 0.99% per sheet Y1

³ Recorded in USA #4405 per sheet C5

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C6 Proposed Deferral /Variance Acc
Select balances to be recovered, effective d

Deferral / Variance Account	31 Dec/09 Projected Balance	31 Dec/10 Projected Balance	2009 □ Projected □ Interest ²	2010 □ Projected □ Interest ²
1586-RSVACN	(1,380,765)	(8,704)	13,057	13,057
1588-RSVAPOWER	(981,003)	(6,600)	9,900	9,900
1592-2006 PILs/Taxes Variance				
2425-Other Deferred Credits				
Sub-Total for Recovery	(4,903,794)	227,598	46,885	46,885
1590-Recovery of Regulatory Asset Balances (residual)	(493,754)	(4,740,287)	14,394	14,394
Total Recoveries Required				(4,686)
Annual Recovery Amounts	# years:			
		Interest Totals: ³	61,279	56,593

¹ per sheet B5, except account 1590 (sheet C5)

² Interest Rate = 0.99% per sheet Y1

³ Recorded in USA #4405 per sheet C5

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C7 Rate Riders*Allocate recoveries of deferral / variance account balances*

Deferral / Variance Account	Total Recovery Amount	Allocation Basis	Residential	General Service Less Than 50 kW	General Service 50 to 4,999 kW	Unmetered Scattered Load	Sentinel Lighting	Street Lighting
1518-RCVARetail	235,308	Customer Count	220,567	11,403	2,598	561	173	6
1525-Miscellaneous Deferred Debits	1,345	Customer Count - OPC Rebate Cheques	1,248	93	3	1		
1548-RCVASTR	(1,158)	Customer Count	(1,085)	(56)	(13)	(3)	(1)	(0)
1550-LV Variance Account	(70,272)	kWh's	(28,910)	(6,200)	(34,202)	(206)	(4)	(750)
1574-1588 RSVAGlobal Adjustment	466,540	kWh - non RPP customers	26,467	8,837	427,126		4	4,106
1580-RSVAWMS	(2,122,970)	kWh's	(873,400)	(187,315)	(1,033,272)	(6,216)	(108)	(22,659)
1584-RSVANW	(1,317,649)	kWh's	(542,087)	(116,259)	(641,314)	(3,858)	(67)	(14,064)
1586-RSVACN	(1,385,117)	kWh's	(569,844)	(122,212)	(674,151)	(4,056)	(71)	(14,784)
1588-RSVAPOWER	(984,304)	kWh's	(404,947)	(86,847)	(479,071)	(2,882)	(50)	(10,506)
Sub-Total for recovery	(5,178,276)		(2,171,992)	(498,557)	(2,432,296)	(16,657)	(123)	(58,650)
1590-Recovery of Regulatory Asset Balances (residual)	(498,553)	Per 2006 Reg Asset rate rider calculation	(215,375)	(43,392)	(225,088)	(1,052)	(113)	(13,534)
Total Recoveries Required (4 years)	(5,676,829)		(2,387,367)	(541,948)	(2,657,384)	(17,709)	(236)	(72,185)
Annual Recovery Amounts	(1,419,207)		(596,842)	(135,487)	(664,346)	(4,427)	(59)	(18,046)
Annual Volume			350,407,180	75,150,446	966,330	2,493,809	120	24,361
Proposed Rate Rider per			(\$0.0017) kWh	(\$0.0018) kWh	(\$0.6875) kW	(\$0.0018) kWh	(\$0.4912) kW	(\$0.7408) kW

¹ per sheet C6

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C7 Rate Riders*Allocate recoveries of deferral / variance account balances*

Allocators	Data Source	2010 □ Projection □ Total	Residential	General Service Less Than 50 kW	General Service 50 to 4,999 kW	Unmetered Scattered Load	Sentinel Lighting	Street Lighting
Customers / Connections	C1	51,177	36,927	1,909	435	391	37	11,478
kWh's	C1	851,733,259	350,407,180	75,150,446	414,547,692	2,493,809	43,361	9,090,771
Distribution Revenue (existing rates)	C4	18,621,472	12,205,180	1,784,250	4,258,129	127,828	2,206	243,878
Distribution Revenue (proposed rates)	F4	19,856,446	12,913,963	1,951,368	4,537,700	122,295	3,213	327,907
Transmission Connection Revenue	C2	3,992,393	1,868,210	361,386	1,717,168	11,992	168	33,467
Customer Count	C1	39,395	36,927	1,909	435	94	29	1
Per 2006 Reg Asset rate rider calculation	2006 EDR	3,477,725	1,502,379	302,684	1,570,131	7,335	785	94,411
Customer Count - OPC Rebate Cheques	CMIC/Cognos	3,526	3,270	245	8	3		
kWh - non RPP customers	Billing System	1,492,991,890	84,698,273	28,280,598	1,366,861,881		12,084	13,139,054
Approved Recoveries	C5							

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Lost Revenue Adjustment Mechanism (LRAM) Rate Rider

Enter LRAM amounts claimed by customer class, Recovery Period and Revenue Account

Customer Class Name	LRAM Amount	Annual Recovery	Annual Volume	Rate Rider	per
Residential	370,924	185,462	350,407,180	\$0.0005	kWh
General Service Less Than 50 kW	4,635	2,318	75,150,446	\$0.0000	kWh
General Service 50 to 4,999 kW	29,576	14,788	966,330	\$0.0153	kW
Unmetered Scattered Load			2,493,809		kWh
Sentinel Lighting			120		kW
Street Lighting			24,361		kW
TOTAL	405,135	202,568			

Recovery Period (years)	2.0
Revenue Account	4080

Description on Rate Order:

Foregone Revenue Rate Rider

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C9 Revenue Offset Projections*Enter other amounts needed to complete projections*

Account Grouping	Account Description	2009		
		Service Projection	Other (+ / -)	Total
3050-Revenues From Services - Distribution	4082-Retail Services Revenues	57,121		57,121
	4084-Service Transaction Requests (STR) Revenues	719		719
	4090-Electric Services Incidental to Energy Sales	141,158		141,158
3100-Other Operating Revenues	4210-Rent from Electric Property	122,858	23,236	146,094
	4225-Late Payment Charges	375,000		375,000
	4235-Miscellaneous Service Revenues	157,135	(2,300)	154,835
3150-Other Income & Deductions	4390-Miscellaneous Non-Operating Income		45,000	45,000
3200-Investment Income	4405-Interest and Dividend Income		43,000	43,000
TOTAL		853,990	108,936	962,926

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C9 Revenue Offset Projections*Enter other amounts needed to complete projections*

Account Grouping	Account Description	2010 (existing rates)		
		Service Projection	Other (+ / -)	Total
3050-Revenues From Services - Distribution	4082-Retail Services Revenues	57,021		57,021
	4084-Service Transaction Requests (STR) Revenues	719		719
	4090-Electric Services Incidental to Energy Sales	143,048		143,048
3100-Other Operating Revenues	4210-Rent from Electric Property	122,858	10,263	133,121
	4225-Late Payment Charges	321,000		321,000
	4235-Miscellaneous Service Revenues	160,135	(2,300)	157,835
3150-Other Income & Deductions	4390-Miscellaneous Non-Operating Income		25,000	25,000
3200-Investment Income	4405-Interest and Dividend Income		53,000	53,000
TOTAL		804,780	85,963	890,743

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C9 Revenue Offset Projections*Enter other amounts needed to complete projections*

Account Grouping	Account Description	2010 (proposed rates)		
		Service Projection	Other (+ / -)	Total
3050-Revenues From Services - Distribution	4082-Retail Services Revenues	57,021		57,021
	4084-Service Transaction Requests (STR) Revenues	719		719
	4090-Electric Services Incidental to Energy Sales	143,048		143,048
3100-Other Operating Revenues	4210-Rent from Electric Property	122,858	10,263	133,121
	4225-Late Payment Charges	321,000		321,000
	4235-Miscellaneous Service Revenues	160,135	(2,300)	157,835
3150-Other Income & Deductions	4390-Miscellaneous Non-Operating Income		25,000	25,000
3200-Investment Income	4405-Interest and Dividend Income		53,000	53,000
TOTAL		804,780	85,963	890,743

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C9 Revenue Offset Projections

Service Projections from Sheet C8

Enter other amounts needed to complete projections

Account Grouping	Account Description	Offset Input			2010 Offset Amount
		%	or	\$	
3050-Revenues From Services - Distribution	4082-Retail Services Revenues	100%			57,021
	4084-Service Transaction Requests (STR) Revenues	100%			719
	4090-Electric Services Incidental to Energy Sales	100%			143,048
3100-Other Operating Revenues	4210-Rent from Electric Property	100%			133,121
	4225-Late Payment Charges	100%			321,000
	4235-Miscellaneous Service Revenues	100%			157,835
3150-Other Income & Deductions	4390-Miscellaneous Non-Operating Income	100%			25,000
3200-Investment Income	4405-Interest and Dividend Income	100%			53,000
TOTAL					890,743

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D1 Rate Base Summary

Enter the Working Capital Allowance factor

Working Capital Allowance

		<u>2010</u>
<u>Eligible Distribution Expenses:</u> (1)		
3500-Distribution Expenses - Operation		1,970,721
3550-Distribution Expenses - Maintenance		1,889,994
3650-Billing and Collecting		2,152,366
3700-Community Relations		13,572
3800-Administrative and General Expenses		2,892,768
3950-Taxes Other Than Income Taxes		
Total Eligible Distribution Expenses		8,919,421
3350-Power Supply Expenses (2)		68,963,116
Total Expenses for Working Capital		77,882,537
Working Capital Allowance	15.0%	11,682,381

(1) From sheet B4
(2) From sheet C2

<u>TOTAL RATE BASE</u>		<u>2010</u>
<u>Net Fixed Assets in Service:</u> (3)		
Opening Balance	62,388,752	
Closing Balance	65,845,361	
Average Balance		64,117,056
Working Capital Allowance		11,682,381
TOTAL RATE BASE		75,799,437

(3) From Sheet B3

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D2 2010 Debt Balances*Enter details of debt balances outstanding in 2010 (excluding short-term debt e.g. line of credit)*

Description	Amount	Issue Date (dd-mmm-yyyy)	Term Date (dd-mmm-yyyy)	Interest Rate (a)	Other Costs (b)	Deemed Rate Applies?	Annual Cost (c)
Debentures	1,460,300	1-Nov-2000	60 days on demand	7.25%		YES	111,275
Debentures	5,061,000	1-Nov-2000	60 days on demand	7.25%		YES	385,648
Debentures	21,816,642	1-Nov-2000	60 days on demand	7.00%		YES	1,662,428

Description	Effective Rate	Days o/s in 2010	Average Balance	2010 Cost	2010 Ending Balance	Debt o/s USA #	Int. Expense USA #
Debentures	7.62%	365	1,460,300	111,275	1,460,300	2505	6005
Debentures	7.62%	365	5,061,000	385,648	5,061,000	2505	6005
Debentures	7.62%	365	21,816,642	1,662,428	21,816,642	2505	6005
TOTAL	7.62%		28,337,942	2,159,351	28,337,942		

(a) For debt held issued prior to 12-Apr-2006 (prior Test Year approval, per sheet A1), represents the previously approved rate.

(b) Annual charges other than interest (e.g. commitment fees, amortization of issuance costs, etc.)

(c) For debt issued to an affiliate since 12-Apr-2006, represents the lower of (i) actual cost and (ii) cost based on the deemed debt rate (7.62%, per sheet Y1)

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D3 Deemed Capital Structure and Return On Capital

Enter deemed portions of debt and equity capitalization

	Current Application			2006 EDR Approved		
	Deemed Portion	Effective Rate ¹	Return Amount	Deemed Portion	Effective Rate	Return Amount
Short-Term Debt	4.00%	1.33%				
Long-Term Debt	56.00%	7.62%		50.00%	7.25%	
Total Equity	40.00%	8.01%		50.00%	9.00%	
Regulated Rate of Return	100.00%	7.52%		100.00%	8.13%	
Rate Base ²			75,799,437			60,605,418
Regulated Return on Capital			5,703,453			4,924,190
<i>Deemed Interest Expense</i>			3,274,839			2,196,946
<i>Deemed Return on Equity</i>			2,428,614			2,727,244

¹ Long-Term Debt rate from sheet D2; Short-Term Debt and Equity rates from sheet Y1

² Amount for Current Application from sheet D1

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E3 Capitalization and Capital Asset Changes*Enter the deemed equity % for 2009*

Source: sheet D3 (unless noted otherwise)	2009		2010	
Rate Base:				
Calculated Value (from sheet G6)		73,585,714		75,799,437
Proposed / Approved		60,605,418		75,799,437
Deemed Equity	43.33%	26,260,328	40.00%	30,319,775
Deemed Return On Equity	9.00%	2,363,429	8.01%	2,428,614
Deemed Debt	56.67%	34,345,090	60.00%	45,479,662
Deemed Interest Expense	7.25%	2,490,019	7.20%	3,274,839
3900-Interest Expense		2,000,000		2,456,351

Source: sheet B1	2009		2010	
Gross Capital Asset Account	Additions	Retirements	Additions	Retirements
1806-Land Rights		(9,169)		
1820-Distribution Station Equipment - Normally Primary below 50 kV	1,922,000		1,381,000	
1830-Poles, Towers and Fixtures	1,080,000		3,996,000	
1835-Overhead Conductors and Devices	432,000		1,044,000	
1840-Underground Conduit	580,000		748,000	
1845-Underground Conductors and Devices	411,000		616,000	
1850-Line Transformers	1,288,000	(23,000)	1,518,000	(23,000)
1855-Services	287,000		1,030,000	
1860-Meters	120,000		132,000	
1908-Buildings and Fixtures	15,000		157,000	
1915-Office Furniture and Equipment	10,000		10,000	
1920-Computer Equipment - Hardware	95,000		86,000	
1925-Computer Software	185,000		204,000	
1980-System Supervisory Equipment	41,000		80,000	
1985-Sentinel Lighting Rental Units		(24,495)		
1995-Contributions and Grants - Credit	(1,083,000)		(2,593,000)	
TOTAL	5,383,000	(56,664)	8,409,000	(23,000)

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F1 Distribution Revenue Requirement

Enter adjustments for non-recurring items in 2010 to be addressed via rat

		2010 <input type="checkbox"/> Projection	Non-recurring items (Total)	2010 <input type="checkbox"/> Normalized
OM&A Expenses	<i>from sheet D1</i>	8,919,421		8,919,421
3850-Amortization Expense	<i>from sheet E2</i>	4,929,391		4,929,391
Total Distribution Expenses		13,848,812		13,848,812
Regulated Return On Capital	<i>from sheet D3</i>	5,703,453		5,703,453
PILs (with gross-up)	<i>from sheet E4</i>	1,194,924		1,194,924
Service Revenue Requirement		20,747,189		20,747,189
Less: Revenue Offsets	<i>from sheet C9</i>	890,743		890,743
Base Revenue Requirement		19,856,446		19,856,446

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Comment

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F2 Directly Assigned Revenues

Enter revenues directly assigned to specific customer classes

Customer Class Name	Enter description of directly assigned revenue components and amounts allocated to each customer class				TOTAL
Residential					
General Service Less Than 50 kW					
Sentinel Lighting					
Street Lighting					
TOTAL					

Base Revenue Requirement	19,856,446	<i>from sheet F1</i>
Less: Directly Assigned Revenues		<i>see above</i>
Outstanding Base Revenue Requirement	19,856,446	

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F3 Cost Allocation*Enter selected amounts from sheets 'O1' and 'O2' of Cost Allocation model*

Customer Class Name	REVENUE ALLOCATION (sheet O1)				Base Revenue Requirement *	
	Service Revenue Requirement	%	Miscellaneous Revenue (mi)	%		%
Residential	13,032,850	62.82%	641,220	71.99%	12,391,630	62.41%
General Service Less Than 50 kW	2,004,570	9.66%	93,338	10.48%	1,911,232	9.63%
General Service 50 to 4,999 kW	4,992,882	24.07%	141,284	15.86%	4,851,598	24.43%
Unmetered Scattered Load	132,570	0.64%	7,779	0.87%	124,791	0.63%
Sentinel Lighting	6,019	0.03%	92	0.01%	5,927	0.03%
Street Lighting	578,298	2.79%	7,031	0.79%	571,267	2.88%
TOTAL (from Column C of sheet O1)	20,747,189	100.00%	890,743	100.00%	19,856,446	100.00%
	OK	OK	OK	OK	OK	OK

* Service Revenue Requirement less Miscellaneous Revenue

Customer Class Name	CUSTOMER UNIT COST PER MONTH (sheet O2)				
	Avoided Costs (Minimum Charge)	Directly Related	Minimum System with PLCC * adjustment	Existing Fixed Rate	Maximum Charge **
Residential	\$2.51	\$3.77	\$16.52	\$17.71	\$17.71
General Service Less Than 50 kW	\$12.96	\$19.14	\$42.28	\$19.51	\$42.28
General Service 50 to 4,999 kW	\$58.60	\$84.28	\$157.96	\$192.34	\$192.34
Unmetered Scattered Load	\$2.73	\$4.44	\$19.24	\$9.97	\$19.24
Sentinel Lighting	\$0.38	\$0.58	\$11.30	\$2.87	\$11.30
Street Lighting	\$0.27	\$0.40	\$11.42	\$1.04	\$11.42

* PLCC = 'Peak Load Carrying Capability'

** Greater of 'Directly Related', 'Minimum System with PLCC adjustment', and Existing Fixed Rate

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F3 Cost Allocation

Enter selected amounts from

Customer Class Name	Revenue to Expenses %
Residential	104.94%
General Service Less Than 50 kW	102.10%
General Service 50 to 4,999 kW	93.53%
Unmetered Scattered Load	68.87%
Sentinel Lighting	38.41%
Street Lighting	44.80%
TOTAL (from Column C of sheet O1)	100.00%

* Service Revenue Requirement less Miscellaneous

Customer Class Name
Residential
General Service Less Than 50 kW
General Service 50 to 4,999 kW
Unmetered Scattered Load
Sentinel Lighting
Street Lighting

* PLCC = 'Peak Load Carrying Capability'

** Greater of 'Directly Related', 'Minimum System wi

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F4 Revenue Requirement Allocation

Enter the outstanding Base Revenue Requirement and Transformer Allowance recoveries by customer class

Customer Class Name	Outstanding Base Revenue Requirement %			Outstanding Base Revenue Requirement \$ ³			Directly Assigned Revenues ³	Total Base Revenue Requirement
	Cost Allocation ¹	Existing Rates ²	Rate Application	Cost Allocation	Existing Rates	Rate Application		
Residential	62.41%	65.54%	65.04%	12,391,630	13,014,626	12,913,963		12,913,963
General Service Less Than 50 kW	9.63%	9.58%	9.83%	1,911,232	1,902,581	1,951,368		1,951,368
General Service 50 to 4,999 kW	24.43%	22.87%	22.85%	4,851,598	4,540,528	4,537,700		4,537,700
Unmetered Scattered Load	0.63%	0.69%	0.62%	124,791	136,306	122,295		122,295
Sentinel Lighting	0.03%	0.01%	0.02%	5,927	2,352	3,213		3,213
Street Lighting	2.88%	1.31%	1.65%	571,267	260,052	327,907		327,907
TOTAL	100.00%	100.00%	100.00%	19,856,445	19,856,446	19,856,446		19,856,446

OK

OK

¹ from sheet F3

² from sheet C4

³ from sheet F2

Customer Class Name	Total Base Revenue Requirement	Transformer Allowance Recovery ⁴	Low Voltage Revenue Required ⁵	Gross Base Revenue Requirement
Residential	12,913,963		95,268	13,009,231
General Service Less Than 50 kW	1,951,368		18,429	1,969,797
General Service 50 to 4,999 kW	4,537,700	293,570	87,566	4,918,836
Unmetered Scattered Load	122,295		612	122,907
Sentinel Lighting	3,213		9	3,221
Street Lighting	327,907		1,707	329,614
TOTAL	19,856,446	293,570	203,590	20,353,606

OK

⁴ Volume per sheet C4; total allocations must match total amount of allowances

⁵ allocated per table below:

2010 Transformer Allowances

	Volume ⁴	Rate	Amount
kW:	489,284	(\$0.6000)	(293,570)

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F4 Revenue Requirement Allocation

Enter the outstanding Base Revenue Requirement and Transformer Allowance recoveries by customer class

Customer Class Name	Test Year Revenues ⁶ Transmission - Connection	Class Share	Low Voltage Charges ⁷
Residential	1,868,210	46.8%	95,268
General Service Less Than 50 kW	361,386	9.1%	18,429
General Service 50 to 4,999 kW	1,717,168	43.0%	87,566
Unmetered Scattered Load	11,992	0.3%	612
Sentinel Lighting	168	0.0%	9
Street Lighting	33,467	0.8%	1,707
TOTAL	3,992,393	100.0%	203,590
		OK	

⁶ charge type per sheet Y4; amounts per sheet C2;

⁷ Total per sheet C2; allocated to customer classes based on Class Share

Customer Class Name	Rate Application			Cost Allocation	Variance	Target Range	
	Allocated Revenue ⁸	Allocated Cost ⁸	Revenue to Cost Ratio	Revenue to Cost Ratio ⁹		Floor	Ceiling
Residential	12,913,963	12,391,630	1.0422	1.05	(0.01)	0.85	1.15
General Service Less Than 50 kW	1,951,368	1,911,232	1.0210	1.02	0.00	0.80	1.20
General Service 50 to 4,999 kW	4,537,700	4,851,598	0.9353	0.94	0.00	0.80	1.80
Unmetered Scattered Load	122,295	124,791	0.9800	0.69	0.29	0.80	1.20
Sentinel Lighting	3,213	5,927	0.5421	0.38	0.16	0.70	1.20
Street Lighting	327,907	571,267	0.5740	0.45	0.13	0.70	1.20
TOTAL	19,856,446	19,856,445	1.00	1.00	0.00		

⁸ see first table above (Outstanding Revenue Requirement \$)

⁹ from sheet F3

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F5 Fixed/Variable Rate Design

Enter the proposed fixed monthly rate for each customer class

Customer Class Name	Existing Rates (1)			Cost Allocation - Minimum Fixed Rate (2)			Cost Allocation - Maximum Fixed Rate (2)		
	Rate	Fixed %	Variable %	Rate	Fixed %	Variable %	Rate	Fixed %	Variable %
Residential	\$16.71	60.67%	39.33%	\$2.51	8.55%	91.45%	\$17.71	60.32%	39.68%
General Service Less Than 50 kW	\$18.51	23.77%	76.23%	\$12.96	15.07%	84.93%	\$42.28	49.17%	50.83%
General Service 50 to 4,999 kW	\$191.34	23.46%	76.54%	\$58.60	6.22%	93.78%	\$192.34	20.41%	79.59%
Unmetered Scattered Load	\$9.97	36.60%	63.40%	\$2.73	10.42%	89.58%	\$19.24	73.45%	26.55%
Sentinel Lighting	\$2.87	57.77%	42.23%	\$0.38	5.24%	94.76%	\$11.30	155.75%	-55.75%
Street Lighting	\$1.04	58.74%	41.26%	\$0.27	11.28%	88.72%	\$11.42	477.21%	-377.21%

(1) per sheet C4

(2) Rates per sheet F3; %s based on # customers per sheet C1 and revenue requirement allocated to customer class per sheet F4

Customer Class Name	Existing Fixed/Variable Split (3)			Rate Application			Resulting Usage		(4) Existing Usage Rate
	Rate	Fixed %	Variable %	Rate	Fixed %	Variable %	Rate	per	
Residential	\$17.81	60.67%	39.33%	\$17.62	60.02%	39.98%	\$0.0148	kWh	\$0.0137
General Service Less Than 50 kW	\$20.43	23.77%	76.23%	\$20.44	23.77%	76.23%	\$0.0200	kWh	\$0.0181
General Service 50 to 4,999 kW	\$221.03	23.46%	76.54%	\$191.34	20.31%	79.69%	\$4.0566	kW	\$3.3729
Unmetered Scattered Load	\$9.59	36.60%	63.40%	\$9.59	36.61%	63.39%	\$0.0312	kWh	\$0.0325
Sentinel Lighting	\$4.19	57.77%	42.23%	\$4.19	57.75%	42.25%	\$11.3413	kW	\$7.7629
Street Lighting	\$1.41	58.74%	41.26%	\$1.40	58.50%	41.50%	\$5.6149	kW	\$4.1309

(3) %s per Existing Rates, Rate based on Revenue Requirement allocated to Customer Class per sheet F4 and # customers per sheet C1

(4) per sheet C4

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F6 Reconciliation of Rates with Revenue / Recovery Requirements*Review reconciliations (no input on this sheet)***DISTRIBUTION CHARGES**

Customer Class Name	Fixed Charge			Variable Charge			Gross Revenue from Distribution Charges		
	Rate ¹	Volume ²	Revenue ³	Rate ¹	Volume ²	Revenue ³	Calculated *	Allocated **	Difference
Residential	\$17.62	443,124	7,807,845	\$0.0148	350,407,180	5,186,026	12,993,871	13,009,231	(15,360)
General Service Less Than 50 kW	\$20.44	22,908	468,240	\$0.0200	75,150,446	1,503,009	1,971,248	1,969,797	1,452
General Service 50 to 4,999 kW	\$191.34	5,220	998,795	\$4.0566	966,330	3,920,014	4,918,809	4,918,836	(27)
Unmetered Scattered Load	\$9.59	4,692	44,996	\$0.0312	2,493,809	77,807	122,803	122,907	(104)
Sentinel Lighting	\$4.19	444	1,860	\$11.3413	120	1,361	3,221	3,221	0
Street Lighting	\$1.40	137,736	192,830	\$5.6149	24,361	136,785	329,615	329,614	1
TOTAL			9,514,566			10,825,002	20,339,568	20,353,606	(14,038)

¹ From sheet F5, rounded off to decimals displayed² Fixed Charge = # Customers (Connections) multiplied by 12 (months); Variable Charge = # kW's or kWh's, as applicable (per sheet C1)³ Rate x Volume

* Sum of 'Revenue' columns

** From sheet F4 (Gross Base Revenue Requirement)

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F6 Reconciliation of Rates with Revenue / Recovery Requirements*Review reconciliations (no input on this sheet)***DEFERRAL/VARIANCE ACCOUNT RECOVERY CHARGES (CREDITS)**

Customer Class Name	Variable Charge (Credit)			Proceeds from Recovery Charges (Credits)		
	Rate ¹	Volume ²	Proceeds ³	Calculated *	Allocated **	Difference
Residential	(\$0.0017)	350,407,180	(595,692)	(595,692)	(596,842)	1,150
General Service Less Than 50 kW	(\$0.0018)	75,150,446	(135,271)	(135,271)	(135,487)	216
General Service 50 to 4,999 kW	(\$0.6875)	966,330	(664,352)	(664,352)	(664,346)	(6)
Unmetered Scattered Load	(\$0.0018)	2,493,809	(4,489)	(4,489)	(4,427)	(62)
Sentinel Lighting	(\$0.4912)	120	(59)	(59)	(59)	(0)
Street Lighting	(\$0.7408)	24,361	(18,047)	(18,047)	(18,046)	(0)
TOTAL			(1,417,909)	(1,417,909)	(1,419,207)	1,298

¹ From sheet C7 ('Proposed Rate Rider'), rounded off to decimals displayed² Variable Charge = # kW's or kWh's, as applicable (per sheet C1)³ Rate x Volume

* = 'Proceeds' column

** From sheet C7 ('Annual Recovery Amounts')

LRAM RECOVERY CHARGES

Customer Class Name	Variable Charge			Proceeds from Recovery Charges		
	Rate ¹	Volume ²	Proceeds ³	Calculated *	Allocated **	Difference
Residential	\$0.0005	350,407,180	175,204	175,204	185,462	(10,258)
General Service Less Than 50 kW		75,150,446			2,318	(2,318)
General Service 50 to 4,999 kW	\$0.0153	966,330	14,785	14,785	14,788	(3)
Unmetered Scattered Load		2,493,809				
Sentinel Lighting		120				
Street Lighting		24,361				
TOTAL			189,988	189,988	202,568	(12,579)

¹ From LRAM sheet, rounded off to decimals displayed² Variable Charge = # kW's or kWh's, as applicable (per sheet C1)³ Rate x Volume

* = 'Proceeds' column

** From LRAM sheet ('Annual Recovery')

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F7 Final Proposed Distribution Rates

Rate components per sheet Y5

Enter rate adjustments and factors where applicable

Customer Class Name	PROPOSED FIXED RATES					TOTAL	* Default Loss Factor
	per Sheet F6	Smart Meters					
Residential	\$17.62	\$2.13				\$19.75	1.0454
General Service Less Than 50 kW	\$20.44	\$2.13				\$22.57	1.0454
General Service 50 to 4,999 kW	\$191.34	\$2.13				\$193.47	1.0454
Unmetered Scattered Load	\$9.59					\$9.59	1.0454
Sentinel Lighting	\$4.19					\$4.19	1.0454
Street Lighting	\$1.40					\$1.40	1.0454

* For Bill Impact Analysis: based on default Line Loss Category specified for the customer class in sheet C3 and associated Loss Factor specified below on this sheet

Customer Class Name	PROPOSED VARIABLE RATES					TOTAL	per
	per Sheet F6						
Residential	\$0.0148					\$0.0148	kWh
General Service Less Than 50 kW	\$0.0200					\$0.0200	kWh
General Service 50 to 4,999 kW	\$4.0566					\$4.0566	kW
Unmetered Scattered Load	\$0.0312					\$0.0312	kWh
Sentinel Lighting	\$11.3413					\$11.3413	kW
Street Lighting	\$5.6149					\$5.6149	kW

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F7 Final Proposed Distribution Rates

Rate components per sheet Y5

Enter rate adjustments and factors where applicable

Line Loss Category (per sheet C3)	
TLF - Secondary Metered Customer <5,000 kW	1.0454
TLF - Primary Metered Customer <5,000 kW	1.0349

Allowances	Rate
Transformer Ownership (\$/kW) *	(\$0.6000)
Primary Metering Allowance (%)	1.00%

* per sheet F4

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F7 Final Proposed Distribution Rates

Rate components per sheet Y5

Enter rate adjustments and factors where applicable

Customer Class Name	2010 PROCEEDS FROM PROPOSED FIXED RATES					TOTAL
	per Sheet F6	Smart Meters				
Residential	7,807,845	943,854				8,751,699
General Service Less Than 50 kW	468,240	48,794				517,034
General Service 50 to 4,999 kW	998,795	11,119				1,009,913
Unmetered Scattered Load	44,996					44,996
Sentinel Lighting	1,860					1,860
Street Lighting	192,830					192,830
TOTAL	9,514,566	1,003,767				10,518,333

Customer Class Name	2010 PROCEEDS FROM PROPOSED VARIABLE RATES					TOTAL
	per Sheet F6					
Residential	5,186,026					5,186,026
General Service Less Than 50 kW	1,503,009					1,503,009
General Service 50 to 4,999 kW	3,920,014					3,920,014
Unmetered Scattered Load	77,807					77,807
Sentinel Lighting	1,361					1,361
Street Lighting	136,785					136,785
TOTAL	10,825,002					10,825,002

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Residential

RPP: Winter

100 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$17.71			\$19.75	\$2.04	11.5%
† Distribution	kWh	100	\$0.0137	\$1.37	100	\$0.0148	\$1.48	\$0.11	8.0%
Sub-Total (Distribution)				\$19.08			\$21.23	\$2.15	11.3%
† Deferral/Variance	kWh	100			100	(\$0.0017)	(\$0.17)	(\$0.17)	
† LRAM Rate Rider	kWh	100			100	\$0.0005	\$0.05	\$0.05	
Electricity (Commodity)	kWh	106	RPP-Winter	\$6.15	105	RPP-Winter	\$6.06	(\$0.09)	(1.5%)
† Transmission - Network	kWh	106	\$0.0052	\$0.55	105	\$0.0055	\$0.57	\$0.02	3.6%
† Transmission - Connection	kWh	106	\$0.0053	\$0.56	105	\$0.0051	\$0.53	(\$0.03)	(5.4%)
Wholesale Market Service	kWh	106	\$0.0052	\$0.55	105	\$0.0052	\$0.54	(\$0.01)	(1.8%)
Rural Rate Protection	kWh	106	\$0.0013	\$0.14	105	\$0.0013	\$0.14		
Debt Retirement Charge	kWh	100	\$0.0070	\$0.70	100	\$0.0070	\$0.70		
TOTAL BILL				\$27.73			\$29.65	\$1.92	6.9%
† Delivery Only				\$20.19			\$22.21	\$2.02	10.0%

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Residential

RPP: Winter

250 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$17.71			\$19.75	\$2.04	11.5%
† Distribution	kWh	250	\$0.0137	\$3.43	250	\$0.0148	\$3.70	\$0.28	8.0%
Sub-Total (Distribution)				\$21.14			\$23.45	\$2.32	11.0%
† Deferral/Variance	kWh	250			250	(\$0.0017)	(\$0.43)	(\$0.43)	
† LRAM Rate Rider	kWh	250			250	\$0.0005	\$0.13	\$0.13	
Electricity (Commodity)	kWh	265	RPP-Winter	\$15.37	261	RPP-Winter	\$15.16	(\$0.21)	(1.4%)
† Transmission - Network	kWh	265	\$0.0052	\$1.38	261	\$0.0055	\$1.44	\$0.06	4.3%
† Transmission - Connection	kWh	265	\$0.0053	\$1.40	261	\$0.0051	\$1.33	(\$0.07)	(5.0%)
Wholesale Market Service	kWh	265	\$0.0052	\$1.38	261	\$0.0052	\$1.36	(\$0.02)	(1.4%)
Rural Rate Protection	kWh	265	\$0.0013	\$0.34	261	\$0.0013	\$0.34		
Debt Retirement Charge	kWh	250	\$0.0070	\$1.75	250	\$0.0070	\$1.75		
TOTAL BILL				\$42.76			\$44.53	\$1.77	4.2%
† Delivery Only				\$23.92			\$25.92	\$2.01	8.4%

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Residential

RPP: Winter

500 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$17.71			\$19.75	\$2.04	11.5%
† Distribution	kWh	500	\$0.0137	\$6.85	500	\$0.0148	\$7.40	\$0.55	8.0%
Sub-Total (Distribution)				\$24.56			\$27.15	\$2.59	10.5%
† Deferral/Variance	kWh	500			500	(\$0.0017)	(\$0.85)	(\$0.85)	
† LRAM Rate Rider	kWh	500			500	\$0.0005	\$0.25	\$0.25	
Electricity (Commodity)	kWh	530	RPP-Winter	\$30.74	523	RPP-Winter	\$30.32	(\$0.42)	(1.4%)
† Transmission - Network	kWh	530	\$0.0052	\$2.76	523	\$0.0055	\$2.87	\$0.11	4.0%
† Transmission - Connection	kWh	530	\$0.0053	\$2.81	523	\$0.0051	\$2.67	(\$0.14)	(5.0%)
Wholesale Market Service	kWh	530	\$0.0052	\$2.76	523	\$0.0052	\$2.72	(\$0.04)	(1.4%)
Rural Rate Protection	kWh	530	\$0.0013	\$0.69	523	\$0.0013	\$0.68	(\$0.01)	(1.4%)
Debt Retirement Charge	kWh	500	\$0.0070	\$3.50	500	\$0.0070	\$3.50		
TOTAL BILL				\$67.82			\$69.31	\$1.49	2.2%
† Delivery Only				\$30.13			\$32.09	\$1.96	6.5%

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Residential

RPP: Winter

800 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$17.71			\$19.75	\$2.04	11.5%
† Distribution	kWh	800	\$0.0137	\$10.96	800	\$0.0148	\$11.84	\$0.88	8.0%
Sub-Total (Distribution)				\$28.67			\$31.59	\$2.92	10.2%
† Deferral/Variance	kWh	800			800	(\$0.0017)	(\$1.36)	(\$1.36)	
† LRAM Rate Rider	kWh	800			800	\$0.0005	\$0.40	\$0.40	
Electricity (Commodity)	kWh	848	RPP-Winter	\$49.19	836	RPP-Winter	\$48.51	(\$0.68)	(1.4%)
† Transmission - Network	kWh	848	\$0.0052	\$4.41	836	\$0.0055	\$4.60	\$0.19	4.3%
† Transmission - Connection	kWh	848	\$0.0053	\$4.49	836	\$0.0051	\$4.27	(\$0.22)	(4.9%)
Wholesale Market Service	kWh	848	\$0.0052	\$4.41	836	\$0.0052	\$4.35	(\$0.06)	(1.4%)
Rural Rate Protection	kWh	848	\$0.0013	\$1.10	836	\$0.0013	\$1.09	(\$0.01)	(0.9%)
Debt Retirement Charge	kWh	800	\$0.0070	\$5.60	800	\$0.0070	\$5.60		
TOTAL BILL				\$97.87			\$99.05	\$1.18	1.2%
† Delivery Only				\$37.57			\$39.50	\$1.93	5.1%

Whitby Hydro Electric Corporation (ED-2002-0571)

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Residential

RPP: Winter

1,000 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$17.71			\$19.75	\$2.04	11.5%
† Distribution	kWh	1,000	\$0.0137	\$13.70	1,000	\$0.0148	\$14.80	\$1.10	8.0%
Sub-Total (Distribution)				\$31.41			\$34.55	\$3.14	10.0%
† Deferral/Variance	kWh	1,000			1,000	(\$0.0017)	(\$1.70)	(\$1.70)	
† LRAM Rate Rider	kWh	1,000			1,000	\$0.0005	\$0.50	\$0.50	
Electricity (Commodity)	kWh	1,060	RPP-Winter	\$62.03	1,045	RPP-Winter	\$61.04	(\$0.99)	(1.6%)
† Transmission - Network	kWh	1,060	\$0.0052	\$5.51	1,045	\$0.0055	\$5.75	\$0.24	4.4%
† Transmission - Connection	kWh	1,060	\$0.0053	\$5.62	1,045	\$0.0051	\$5.33	(\$0.29)	(5.2%)
Wholesale Market Service	kWh	1,060	\$0.0052	\$5.51	1,045	\$0.0052	\$5.44	(\$0.07)	(1.3%)
Rural Rate Protection	kWh	1,060	\$0.0013	\$1.38	1,045	\$0.0013	\$1.36	(\$0.02)	(1.4%)
Debt Retirement Charge	kWh	1,000	\$0.0070	\$7.00	1,000	\$0.0070	\$7.00		
TOTAL BILL				\$118.46			\$119.27	\$0.81	0.7%
† Delivery Only				\$42.54			\$44.43	\$1.89	4.4%

Whitby Hydro Electric Corporation (ED-2002-0571)

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Residential

RPP: Winter

1,500 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$17.71			\$19.75	\$2.04	11.5%
† Distribution	kWh	1,500	\$0.0137	\$20.55	1,500	\$0.0148	\$22.20	\$1.65	8.0%
Sub-Total (Distribution)				\$38.26			\$41.95	\$3.69	9.6%
† Deferral/Variance	kWh	1,500			1,500	(\$0.0017)	(\$2.55)	(\$2.55)	
† LRAM Rate Rider	kWh	1,500			1,500	\$0.0005	\$0.75	\$0.75	
Electricity (Commodity)	kWh	1,590	RPP-Winter	\$97.54	1,568	RPP-Winter	\$96.06	(\$1.48)	(1.5%)
† Transmission - Network	kWh	1,590	\$0.0052	\$8.27	1,568	\$0.0055	\$8.62	\$0.35	4.2%
† Transmission - Connection	kWh	1,590	\$0.0053	\$8.43	1,568	\$0.0051	\$8.00	(\$0.43)	(5.1%)
Wholesale Market Service	kWh	1,590	\$0.0052	\$8.27	1,568	\$0.0052	\$8.15	(\$0.12)	(1.5%)
Rural Rate Protection	kWh	1,590	\$0.0013	\$2.07	1,568	\$0.0013	\$2.04	(\$0.03)	(1.4%)
Debt Retirement Charge	kWh	1,500	\$0.0070	\$10.50	1,500	\$0.0070	\$10.50		
TOTAL BILL				\$173.34			\$173.52	\$0.18	0.1%
† Delivery Only				\$54.96			\$56.77	\$1.81	3.3%

Whitby Hydro Electric Corporation (ED-2002-0571)

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Residential

RPP: Winter

2,000 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$17.71			\$19.75	\$2.04	11.5%
† Distribution	kWh	2,000	\$0.0137	\$27.40	2,000	\$0.0148	\$29.60	\$2.20	8.0%
Sub-Total (Distribution)				\$45.11			\$49.35	\$4.24	9.4%
† Deferral/Variance	kWh	2,000			2,000	(\$0.0017)	(\$3.40)	(\$3.40)	
† LRAM Rate Rider	kWh	2,000			2,000	\$0.0005	\$1.00	\$1.00	
Electricity (Commodity)	kWh	2,120	RPP-Winter	\$133.05	2,091	RPP-Winter	\$131.08	(\$1.97)	(1.5%)
† Transmission - Network	kWh	2,120	\$0.0052	\$11.03	2,091	\$0.0055	\$11.50	\$0.47	4.3%
† Transmission - Connection	kWh	2,120	\$0.0053	\$11.24	2,091	\$0.0051	\$10.66	(\$0.58)	(5.2%)
Wholesale Market Service	kWh	2,120	\$0.0052	\$11.03	2,091	\$0.0052	\$10.87	(\$0.16)	(1.5%)
Rural Rate Protection	kWh	2,120	\$0.0013	\$2.76	2,091	\$0.0013	\$2.72	(\$0.04)	(1.4%)
Debt Retirement Charge	kWh	2,000	\$0.0070	\$14.00	2,000	\$0.0070	\$14.00		
TOTAL BILL				\$228.22			\$227.78	(\$0.44)	(0.2%)
† Delivery Only				\$67.38			\$69.11	\$1.73	2.6%

Whitby Hydro Electric Corporation (ED-2002-0571)

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service Less Than 50 kW

RPP: Non-res.

1,000 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$19.51			\$22.57	\$3.06	15.7%
† Distribution	kWh	1,000	\$0.0181	\$18.10	1,000	\$0.0200	\$20.00	\$1.90	10.5%
Sub-Total (Distribution)				\$37.61			\$42.57	\$4.96	13.2%
† Deferral/Variance	kWh	1,000			1,000	(\$0.0018)	(\$1.80)	(\$1.80)	
† LRAM Rate Rider	kWh	1,000			1,000				
† Electricity (Commodity)	kWh	1,060	RPP-Non-res.	\$64.28	1,045	RPP-Non-res.	\$63.29	(\$0.99)	(1.5%)
† Transmission - Network	kWh	1,060	\$0.0048	\$5.09	1,045	\$0.0051	\$5.33	\$0.24	4.7%
† Transmission - Connection	kWh	1,060	\$0.0048	\$5.09	1,045	\$0.0046	\$4.81	(\$0.28)	(5.5%)
Wholesale Market Service	kWh	1,060	\$0.0052	\$5.51	1,045	\$0.0052	\$5.44	(\$0.07)	(1.3%)
Rural Rate Protection	kWh	1,060	\$0.0013	\$1.38	1,045	\$0.0013	\$1.36	(\$0.02)	(1.4%)
Debt Retirement Charge	kWh	1,000	\$0.0070	\$7.00	1,000	\$0.0070	\$7.00		
TOTAL BILL				\$125.96			\$128.00	\$2.04	1.6%
† Delivery Only				\$47.79			\$50.91	\$3.12	6.5%

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service Less Than 50 kW

RPP: Non-res.

2,000 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$19.51			\$22.57	\$3.06	15.7%
† Distribution	kWh	2,000	\$0.0181	\$36.20	2,000	\$0.0200	\$40.00	\$3.80	10.5%
Sub-Total (Distribution)				\$55.71			\$62.57	\$6.86	12.3%
† Deferral/Variance	kWh	2,000			2,000	(\$0.0018)	(\$3.60)	(\$3.60)	
† LRAM Rate Rider	kWh	2,000			2,000				
† Electricity (Commodity)	kWh	2,120	RPP-Non-res.	\$135.30	2,091	RPP-Non-res.	\$133.33	(\$1.97)	(1.5%)
† Transmission - Network	kWh	2,120	\$0.0048	\$10.18	2,091	\$0.0051	\$10.66	\$0.48	4.7%
† Transmission - Connection	kWh	2,120	\$0.0048	\$10.18	2,091	\$0.0046	\$9.62	(\$0.56)	(5.5%)
Wholesale Market Service	kWh	2,120	\$0.0052	\$11.03	2,091	\$0.0052	\$10.87	(\$0.16)	(1.5%)
Rural Rate Protection	kWh	2,120	\$0.0013	\$2.76	2,091	\$0.0013	\$2.72	(\$0.04)	(1.4%)
Debt Retirement Charge	kWh	2,000	\$0.0070	\$14.00	2,000	\$0.0070	\$14.00		
TOTAL BILL				\$239.16			\$240.17	\$1.01	0.4%
† Delivery Only				\$76.07			\$79.25	\$3.18	4.2%

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service Less Than 50 kW

RPP: Non-res.

3,000 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$19.51			\$22.57	\$3.06	15.7%
† Distribution	kWh	3,000	\$0.0181	\$54.30	3,000	\$0.0200	\$60.00	\$5.70	10.5%
Sub-Total (Distribution)				\$73.81			\$82.57	\$8.76	11.9%
† Deferral/Variance	kWh	3,000			3,000	(\$0.0018)	(\$5.40)	(\$5.40)	
† LRAM Rate Rider	kWh	3,000			3,000				
† Electricity (Commodity)	kWh	3,180	RPP-Non-res.	\$206.33	3,136	RPP-Non-res.	\$203.38	(\$2.95)	(1.4%)
† Transmission - Network	kWh	3,180	\$0.0048	\$15.27	3,136	\$0.0051	\$15.99	\$0.72	4.7%
† Transmission - Connection	kWh	3,180	\$0.0048	\$15.27	3,136	\$0.0046	\$14.43	(\$0.84)	(5.5%)
Wholesale Market Service	kWh	3,180	\$0.0052	\$16.54	3,136	\$0.0052	\$16.31	(\$0.23)	(1.4%)
Rural Rate Protection	kWh	3,180	\$0.0013	\$4.13	3,136	\$0.0013	\$4.08	(\$0.05)	(1.2%)
Debt Retirement Charge	kWh	3,000	\$0.0070	\$21.00	3,000	\$0.0070	\$21.00		
TOTAL BILL				\$352.35			\$352.36	\$0.01	0.0%
† Delivery Only				\$104.35			\$107.59	\$3.24	3.1%

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service Less Than 50 kW

RPP: Non-res.

4,000 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$19.51			\$22.57	\$3.06	15.7%
† Distribution	kWh	4,000	\$0.0181	\$72.40	4,000	\$0.0200	\$80.00	\$7.60	10.5%
Sub-Total (Distribution)				\$91.91			\$102.57	\$10.66	11.6%
† Deferral/Variance	kWh	4,000			4,000	(\$0.0018)	(\$7.20)	(\$7.20)	
† LRAM Rate Rider	kWh	4,000			4,000				
† Electricity (Commodity)	kWh	4,240	RPP-Non-res.	\$277.36	4,182	RPP-Non-res.	\$273.42	(\$3.94)	(1.4%)
† Transmission - Network	kWh	4,240	\$0.0048	\$20.35	4,182	\$0.0051	\$21.33	\$0.98	4.8%
† Transmission - Connection	kWh	4,240	\$0.0048	\$20.35	4,182	\$0.0046	\$19.24	(\$1.11)	(5.5%)
Wholesale Market Service	kWh	4,240	\$0.0052	\$22.05	4,182	\$0.0052	\$21.74	(\$0.31)	(1.4%)
Rural Rate Protection	kWh	4,240	\$0.0013	\$5.51	4,182	\$0.0013	\$5.44	(\$0.07)	(1.3%)
Debt Retirement Charge	kWh	4,000	\$0.0070	\$28.00	4,000	\$0.0070	\$28.00		
TOTAL BILL				\$465.53			\$464.54	(\$0.99)	(0.2%)
† Delivery Only				\$132.61			\$135.94	\$3.33	2.5%

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service Less Than 50 kW

RPP: Non-res.

5,000 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$19.51			\$22.57	\$3.06	15.7%
† Distribution	kWh	5,000	\$0.0181	\$90.50	5,000	\$0.0200	\$100.00	\$9.50	10.5%
Sub-Total (Distribution)				\$110.01			\$122.57	\$12.56	11.4%
† Deferral/Variance	kWh	5,000			5,000	(\$0.0018)	(\$9.00)	(\$9.00)	
† LRAM Rate Rider	kWh	5,000			5,000				
† Electricity (Commodity)	kWh	5,301	RPP-Non-res.	\$348.38	5,227	RPP-Non-res.	\$343.46	(\$4.92)	(1.4%)
† Transmission - Network	kWh	5,301	\$0.0048	\$25.44	5,227	\$0.0051	\$26.66	\$1.22	4.8%
† Transmission - Connection	kWh	5,301	\$0.0048	\$25.44	5,227	\$0.0046	\$24.04	(\$1.40)	(5.5%)
Wholesale Market Service	kWh	5,301	\$0.0052	\$27.56	5,227	\$0.0052	\$27.18	(\$0.38)	(1.4%)
Rural Rate Protection	kWh	5,301	\$0.0013	\$6.89	5,227	\$0.0013	\$6.80	(\$0.09)	(1.3%)
Debt Retirement Charge	kWh	5,000	\$0.0070	\$35.00	5,000	\$0.0070	\$35.00		
TOTAL BILL				\$578.72			\$576.71	(\$2.01)	(0.3%)
† Delivery Only				\$160.89			\$164.27	\$3.38	2.1%

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service Less Than 50 kW

RPP: Non-res.

10,000 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$19.51			\$22.57	\$3.06	15.7%
† Distribution	kWh	10,000	\$0.0181	\$181.00	10,000	\$0.0200	\$200.00	\$19.00	10.5%
Sub-Total (Distribution)				\$200.51			\$222.57	\$22.06	11.0%
† Deferral/Variance	kWh	10,000			10,000	(\$0.0018)	(\$18.00)	(\$18.00)	
† LRAM Rate Rider	kWh	10,000			10,000				
† Electricity (Commodity)	kWh	10,601	RPP-Non-res.	\$703.52	10,454	RPP-Non-res.	\$693.67	(\$9.85)	(1.4%)
† Transmission - Network	kWh	10,601	\$0.0048	\$50.88	10,454	\$0.0051	\$53.32	\$2.44	4.8%
† Transmission - Connection	kWh	10,601	\$0.0048	\$50.88	10,454	\$0.0046	\$48.09	(\$2.79)	(5.5%)
Wholesale Market Service	kWh	10,601	\$0.0052	\$55.13	10,454	\$0.0052	\$54.36	(\$0.77)	(1.4%)
Rural Rate Protection	kWh	10,601	\$0.0013	\$13.78	10,454	\$0.0013	\$13.59	(\$0.19)	(1.4%)
Debt Retirement Charge	kWh	10,000	\$0.0070	\$70.00	10,000	\$0.0070	\$70.00		
TOTAL BILL				\$1,144.70			\$1,137.60	(\$7.10)	(0.6%)
† Delivery Only				\$302.27			\$305.98	\$3.71	1.2%

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service Less Than 50 kW

RPP: Non-res.

15,000 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$19.51			\$22.57	\$3.06	15.7%
† Distribution	kWh	15,000	\$0.0181	\$271.50	15,000	\$0.0200	\$300.00	\$28.50	10.5%
Sub-Total (Distribution)				\$291.01			\$322.57	\$31.56	10.8%
† Deferral/Variance	kWh	15,000			15,000	(\$0.0018)	(\$27.00)	(\$27.00)	
† LRAM Rate Rider	kWh	15,000			15,000				
† Electricity (Commodity)	kWh	15,902	RPP-Non-res.	\$1,058.65	15,681	RPP-Non-res.	\$1,043.88	(\$14.77)	(1.4%)
† Transmission - Network	kWh	15,902	\$0.0048	\$76.33	15,681	\$0.0051	\$79.97	\$3.64	4.8%
† Transmission - Connection	kWh	15,902	\$0.0048	\$76.33	15,681	\$0.0046	\$72.13	(\$4.20)	(5.5%)
Wholesale Market Service	kWh	15,902	\$0.0052	\$82.69	15,681	\$0.0052	\$81.54	(\$1.15)	(1.4%)
Rural Rate Protection	kWh	15,902	\$0.0013	\$20.67	15,681	\$0.0013	\$20.39	(\$0.28)	(1.4%)
Debt Retirement Charge	kWh	15,000	\$0.0070	\$105.00	15,000	\$0.0070	\$105.00		
TOTAL BILL				\$1,710.68			\$1,698.48	(\$12.20)	(0.7%)
† Delivery Only				\$443.67			\$447.67	\$4.00	0.9%

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service 50 to 4,999 kW

RPP: n/a

15,000 kWh's 60 kW's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$192.34			\$193.47	\$1.13	0.6%
† Distribution	kW	60	\$3.3729	\$202.37	60	\$4.0566	\$243.40	\$41.02	20.3%
Sub-Total (Distribution)				\$394.71			\$436.87	\$42.15	10.7%
† Deferral/Variance	kW	60			60	(\$0.6875)	(\$41.25)	(\$41.25)	
† LRAM Rate Rider	kW	60			60	\$0.0153	\$0.92	\$0.92	
Electricity (Commodity)	kWh	15,902	\$0.0613	\$973.97	15,681	\$0.0613	\$960.46	(\$13.51)	(1.4%)
† Transmission - Network	kW	60	\$1.9491	\$116.95	60	\$2.0448	\$122.69	\$5.74	4.9%
† Transmission - Connection	kW	60	\$1.8879	\$113.27	60	\$1.7770	\$106.62	(\$6.65)	(5.9%)
Wholesale Market Service	kWh	15,902	\$0.0052	\$82.69	15,681	\$0.0052	\$81.54	(\$1.15)	(1.4%)
Rural Rate Protection	kWh	15,902	\$0.0013	\$20.67	15,681	\$0.0013	\$20.39	(\$0.28)	(1.4%)
Debt Retirement Charge	kWh	15,000	\$0.0070	\$105.00	15,000	\$0.0070	\$105.00		
TOTAL BILL				\$1,807.26			\$1,793.24	(\$14.03)	(0.8%)
† Delivery Only				\$624.93			\$625.85	\$0.91	0.1%

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service 50 to 4,999 kW

RPP: n/a

40,000 kWh's 100 kW's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$192.34			\$193.47	\$1.13	0.6%
† Distribution	kW	100	\$3.3729	\$337.29	100	\$4.0566	\$405.66	\$68.37	20.3%
Sub-Total (Distribution)				\$529.63			\$599.13	\$69.50	13.1%
† Deferral/Variance	kW	100			100	(\$0.6875)	(\$68.75)	(\$68.75)	
† LRAM Rate Rider	kW	100			100	\$0.0153	\$1.53	\$1.53	
Electricity (Commodity)	kWh	42,404	\$0.0613	\$2,597.25	41,816	\$0.0613	\$2,561.23	(\$36.02)	(1.4%)
† Transmission - Network	kW	100	\$1.9491	\$194.91	100	\$2.0448	\$204.48	\$9.57	4.9%
† Transmission - Connection	kW	100	\$1.8879	\$188.79	100	\$1.7770	\$177.70	(\$11.09)	(5.9%)
Wholesale Market Service	kWh	42,404	\$0.0052	\$220.50	41,816	\$0.0052	\$217.44	(\$3.06)	(1.4%)
Rural Rate Protection	kWh	42,404	\$0.0013	\$55.13	41,816	\$0.0013	\$54.36	(\$0.77)	(1.4%)
Debt Retirement Charge	kWh	40,000	\$0.0070	\$280.00	40,000	\$0.0070	\$280.00		
TOTAL BILL				\$4,066.21			\$4,027.12	(\$39.09)	(1.0%)
† Delivery Only				\$913.33			\$914.09	\$0.76	0.1%

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service 50 to 4,999 kW

RPP: n/a

100,000 kWh's 200 kW's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$192.34			\$193.47	\$1.13	0.6%
† Distribution	kW	200	\$3.3729	\$674.58	200	\$4.0566	\$811.32	\$136.74	20.3%
Sub-Total (Distribution)				\$866.92			\$1,004.79	\$137.87	15.9%
† Deferral/Variance	kW	200			200	(\$0.6875)	(\$137.50)	(\$137.50)	
† LRAM Rate Rider	kW	200			200	\$0.0153	\$3.06	\$3.06	
Electricity (Commodity)	kWh	106,010	\$0.0613	\$6,493.11	104,540	\$0.0613	\$6,403.08	(\$90.03)	(1.4%)
† Transmission - Network	kW	200	\$1.9491	\$389.82	200	\$2.0448	\$408.96	\$19.14	4.9%
† Transmission - Connection	kW	200	\$1.8879	\$377.58	200	\$1.7770	\$355.40	(\$22.18)	(5.9%)
Wholesale Market Service	kWh	106,010	\$0.0052	\$551.25	104,540	\$0.0052	\$543.61	(\$7.64)	(1.4%)
Rural Rate Protection	kWh	106,010	\$0.0013	\$137.81	104,540	\$0.0013	\$135.90	(\$1.91)	(1.4%)
Debt Retirement Charge	kWh	100,000	\$0.0070	\$700.00	100,000	\$0.0070	\$700.00		
TOTAL BILL				\$9,516.49			\$9,417.30	(\$99.19)	(1.0%)
† Delivery Only				\$1,634.32			\$1,634.71	\$0.39	0.0%

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RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service 50 to 4,999 kW

RPP: n/a

400,000 kWh's 500 kW's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$192.34			\$193.47	\$1.13	0.6%
† Distribution	kW	500	\$3.3729	\$1,686.45	500	\$4.0566	\$2,028.30	\$341.85	20.3%
Sub-Total (Distribution)				\$1,878.79			\$2,221.77	\$342.98	18.3%
† Deferral/Variance	kW	500			500	(\$0.6875)	(\$343.75)	(\$343.75)	
† LRAM Rate Rider	kW	500			500	\$0.0153	\$7.65	\$7.65	
Electricity (Commodity)	kWh	424,040	\$0.0613	\$25,972.45	418,160	\$0.0613	\$25,612.30	(\$360.15)	(1.4%)
† Transmission - Network	kW	500	\$1.9491	\$974.55	500	\$2.0448	\$1,022.40	\$47.85	4.9%
† Transmission - Connection	kW	500	\$1.8879	\$943.95	500	\$1.7770	\$888.50	(\$55.45)	(5.9%)
Wholesale Market Service	kWh	424,040	\$0.0052	\$2,205.01	418,160	\$0.0052	\$2,174.43	(\$30.58)	(1.4%)
Rural Rate Protection	kWh	424,040	\$0.0013	\$551.25	418,160	\$0.0013	\$543.61	(\$7.64)	(1.4%)
Debt Retirement Charge	kWh	400,000	\$0.0070	\$2,800.00	400,000	\$0.0070	\$2,800.00		
TOTAL BILL				\$35,326.00			\$34,926.91	(\$399.09)	(1.1%)
† Delivery Only				\$3,797.29			\$3,796.57	(\$0.72)	(0.0%)

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RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service 50 to 4,999 kW

RPP: n/a

750,000 kWh's 1,500 kW's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$192.34			\$193.47	\$1.13	0.6%
† Distribution	kW	1,500	\$3.3729	\$5,059.35	1,500	\$4.0566	\$6,084.90	\$1,025.55	20.3%
Sub-Total (Distribution)				\$5,251.69			\$6,278.37	\$1,026.68	19.5%
† Deferral/Variance	kW	1,500			1,500	(\$0.6875)	(\$1,031.25)	(\$1,031.25)	
† LRAM Rate Rider	kW	1,500			1,500	\$0.0153	\$22.95	\$22.95	
Electricity (Commodity)	kWh	795,075	\$0.0613	\$48,698.34	784,050	\$0.0613	\$48,023.06	(\$675.28)	(1.4%)
† Transmission - Network	kW	1,500	\$1.9491	\$2,923.65	1,500	\$2.0448	\$3,067.20	\$143.55	4.9%
† Transmission - Connection	kW	1,500	\$1.8879	\$2,831.85	1,500	\$1.7770	\$2,665.50	(\$166.35)	(5.9%)
Wholesale Market Service	kWh	795,075	\$0.0052	\$4,134.39	784,050	\$0.0052	\$4,077.06	(\$57.33)	(1.4%)
Rural Rate Protection	kWh	795,075	\$0.0013	\$1,033.60	784,050	\$0.0013	\$1,019.27	(\$14.33)	(1.4%)
Debt Retirement Charge	kWh	750,000	\$0.0070	\$5,250.00	750,000	\$0.0070	\$5,250.00		
TOTAL BILL				\$70,123.52			\$69,372.16	(\$751.36)	(1.1%)
† Delivery Only				\$11,007.19			\$11,002.77	(\$4.42)	(0.0%)

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RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service 50 to 4,999 kW

RPP: n/a

1,000,000 kWh's 2,000 kW's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$192.34			\$193.47	\$1.13	0.6%
† Distribution	kW	2,000	\$3.3729	\$6,745.80	2,000	\$4.0566	\$8,113.20	\$1,367.40	20.3%
Sub-Total (Distribution)				\$6,938.14			\$8,306.67	\$1,368.53	19.7%
† Deferral/Variance	kW	2,000			2,000	(\$0.6875)	(\$1,375.00)	(\$1,375.00)	
† LRAM Rate Rider	kW	2,000			2,000	\$0.0153	\$30.60	\$30.60	
Electricity (Commodity)	kWh	1,060,100	\$0.0613	\$64,931.13	1,045,400	\$0.0613	\$64,030.75	(\$900.38)	(1.4%)
† Transmission - Network	kW	2,000	\$1.9491	\$3,898.20	2,000	\$2.0448	\$4,089.60	\$191.40	4.9%
† Transmission - Connection	kW	2,000	\$1.8879	\$3,775.80	2,000	\$1.7770	\$3,554.00	(\$221.80)	(5.9%)
Wholesale Market Service	kWh	1,060,100	\$0.0052	\$5,512.52	1,045,400	\$0.0052	\$5,436.08	(\$76.44)	(1.4%)
Rural Rate Protection	kWh	1,060,100	\$0.0013	\$1,378.13	1,045,400	\$0.0013	\$1,359.02	(\$19.11)	(1.4%)
Debt Retirement Charge	kWh	1,000,000	\$0.0070	\$7,000.00	1,000,000	\$0.0070	\$7,000.00		
TOTAL BILL				\$93,433.92			\$92,431.72	(\$1,002.20)	(1.1%)
† Delivery Only				\$14,612.14			\$14,605.87	(\$6.27)	(0.0%)

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RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service 50 to 4,999 kW

RPP: n/a

2,500,000 kWh's 3,500 kW's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$192.34			\$193.47	\$1.13	0.6%
† Distribution	kW	3,500	\$3.3729	\$11,805.15	3,500	\$4.0566	\$14,198.10	\$2,392.95	20.3%
Sub-Total (Distribution)				\$11,997.49			\$14,391.57	\$2,394.08	20.0%
† Deferral/Variance	kW	3,500			3,500	(\$0.6875)	(\$2,406.25)	(\$2,406.25)	
† LRAM Rate Rider	kW	3,500			3,500	\$0.0153	\$53.55	\$53.55	
Electricity (Commodity)	kWh	2,650,250	\$0.0613	\$162,327.81	2,613,500	\$0.0613	\$160,076.88	(\$2,250.93)	(1.4%)
† Transmission - Network	kW	3,500	\$1.9491	\$6,821.85	3,500	\$2.0448	\$7,156.80	\$334.95	4.9%
† Transmission - Connection	kW	3,500	\$1.8879	\$6,607.65	3,500	\$1.7770	\$6,219.50	(\$388.15)	(5.9%)
Wholesale Market Service	kWh	2,650,250	\$0.0052	\$13,781.30	2,613,500	\$0.0052	\$13,590.20	(\$191.10)	(1.4%)
Rural Rate Protection	kWh	2,650,250	\$0.0013	\$3,445.33	2,613,500	\$0.0013	\$3,397.55	(\$47.78)	(1.4%)
Debt Retirement Charge	kWh	2,500,000	\$0.0070	\$17,500.00	2,500,000	\$0.0070	\$17,500.00		
TOTAL BILL				\$222,481.43			\$219,979.80	(\$2,501.63)	(1.1%)
† Delivery Only				\$25,426.99			\$25,415.17	(\$11.82)	(0.0%)

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Unmetered Scattered Load

RPP: Non-res.

100 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$9.97			\$9.59	(\$0.38)	(3.8%)
† Distribution	kWh	100	\$0.0325	\$3.25	100	\$0.0312	\$3.12	(\$0.13)	(4.0%)
Sub-Total (Distribution)				\$13.22			\$12.71	(\$0.51)	(3.9%)
† Deferral/Variance	kWh	100			100	(\$0.0018)	(\$0.18)	(\$0.18)	
† LRAM Rate Rider	kWh	100			100				
† Electricity (Commodity)	kWh	106	RPP-Non-res.	\$6.15	105	RPP-Non-res.	\$6.06	(\$0.09)	(1.5%)
† Transmission - Network	kWh	106	\$0.0048	\$0.51	105	\$0.0051	\$0.53	\$0.02	3.9%
† Transmission - Connection	kWh	106	\$0.0048	\$0.51	105	\$0.0046	\$0.48	(\$0.03)	(5.9%)
Wholesale Market Service	kWh	106	\$0.0052	\$0.55	105	\$0.0052	\$0.54	(\$0.01)	(1.8%)
Rural Rate Protection	kWh	106	\$0.0013	\$0.14	105	\$0.0013	\$0.14		
Debt Retirement Charge	kWh	100	\$0.0070	\$0.70	100	\$0.0070	\$0.70		
TOTAL BILL				\$21.78			\$20.98	(\$0.80)	(3.7%)
† Delivery Only				\$14.24			\$13.54	(\$0.70)	(4.9%)

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Unmetered Scattered Load

RPP: Non-res.

500 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$9.97			\$9.59	(\$0.38)	(3.8%)
† Distribution	kWh	500	\$0.0325	\$16.25	500	\$0.0312	\$15.60	(\$0.65)	(4.0%)
Sub-Total (Distribution)				\$26.22			\$25.19	(\$1.03)	(3.9%)
† Deferral/Variance	kWh	500			500	(\$0.0018)	(\$0.90)	(\$0.90)	
† LRAM Rate Rider	kWh	500			500				
† Electricity (Commodity)	kWh	530	RPP-Non-res.	\$30.74	523	RPP-Non-res.	\$30.32	(\$0.42)	(1.4%)
† Transmission - Network	kWh	530	\$0.0048	\$2.54	523	\$0.0051	\$2.67	\$0.13	5.1%
† Transmission - Connection	kWh	530	\$0.0048	\$2.54	523	\$0.0046	\$2.40	(\$0.14)	(5.5%)
Wholesale Market Service	kWh	530	\$0.0052	\$2.76	523	\$0.0052	\$2.72	(\$0.04)	(1.4%)
Rural Rate Protection	kWh	530	\$0.0013	\$0.69	523	\$0.0013	\$0.68	(\$0.01)	(1.4%)
Debt Retirement Charge	kWh	500	\$0.0070	\$3.50	500	\$0.0070	\$3.50		
TOTAL BILL				\$68.99			\$66.58	(\$2.41)	(3.5%)
† Delivery Only				\$31.30			\$29.36	(\$1.94)	(6.2%)

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RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Unmetered Scattered Load

RPP: Non-res.

1,000 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$9.97			\$9.59	(\$0.38)	(3.8%)
† Distribution	kWh	1,000	\$0.0325	\$32.50	1,000	\$0.0312	\$31.20	(\$1.30)	(4.0%)
Sub-Total (Distribution)				\$42.47			\$40.79	(\$1.68)	(4.0%)
† Deferral/Variance	kWh	1,000			1,000	(\$0.0018)	(\$1.80)	(\$1.80)	
† LRAM Rate Rider	kWh	1,000			1,000				
† Electricity (Commodity)	kWh	1,060	RPP-Non-res.	\$64.28	1,045	RPP-Non-res.	\$63.29	(\$0.99)	(1.5%)
† Transmission - Network	kWh	1,060	\$0.0048	\$5.09	1,045	\$0.0051	\$5.33	\$0.24	4.7%
† Transmission - Connection	kWh	1,060	\$0.0048	\$5.09	1,045	\$0.0046	\$4.81	(\$0.28)	(5.5%)
Wholesale Market Service	kWh	1,060	\$0.0052	\$5.51	1,045	\$0.0052	\$5.44	(\$0.07)	(1.3%)
Rural Rate Protection	kWh	1,060	\$0.0013	\$1.38	1,045	\$0.0013	\$1.36	(\$0.02)	(1.4%)
Debt Retirement Charge	kWh	1,000	\$0.0070	\$7.00	1,000	\$0.0070	\$7.00		
TOTAL BILL				\$130.82			\$126.22	(\$4.60)	(3.5%)
† Delivery Only				\$52.65			\$49.13	(\$3.52)	(6.7%)

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RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Unmetered Scattered Load

RPP: Non-res.

2,000 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$9.97			\$9.59	(\$0.38)	(3.8%)
† Distribution	kWh	2,000	\$0.0325	\$65.00	2,000	\$0.0312	\$62.40	(\$2.60)	(4.0%)
Sub-Total (Distribution)				\$74.97			\$71.99	(\$2.98)	(4.0%)
† Deferral/Variance	kWh	2,000			2,000	(\$0.0018)	(\$3.60)	(\$3.60)	
† LRAM Rate Rider	kWh	2,000			2,000				
† Electricity (Commodity)	kWh	2,120	RPP-Non-res.	\$135.30	2,091	RPP-Non-res.	\$133.33	(\$1.97)	(1.5%)
† Transmission - Network	kWh	2,120	\$0.0048	\$10.18	2,091	\$0.0051	\$10.66	\$0.48	4.7%
† Transmission - Connection	kWh	2,120	\$0.0048	\$10.18	2,091	\$0.0046	\$9.62	(\$0.56)	(5.5%)
Wholesale Market Service	kWh	2,120	\$0.0052	\$11.03	2,091	\$0.0052	\$10.87	(\$0.16)	(1.5%)
Rural Rate Protection	kWh	2,120	\$0.0013	\$2.76	2,091	\$0.0013	\$2.72	(\$0.04)	(1.4%)
Debt Retirement Charge	kWh	2,000	\$0.0070	\$14.00	2,000	\$0.0070	\$14.00		
TOTAL BILL				\$258.42			\$249.59	(\$8.83)	(3.4%)
† Delivery Only				\$95.33			\$88.67	(\$6.66)	(7.0%)

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

*Enter example volumes in kWh's (and kW's if applicable) for each customer class***Unmetered Scattered Load**

RPP: Non-res.

3,000 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$9.97			\$9.59	(\$0.38)	(3.8%)
† Distribution	kWh	3,000	\$0.0325	\$97.50	3,000	\$0.0312	\$93.60	(\$3.90)	(4.0%)
Sub-Total (Distribution)				\$107.47			\$103.19	(\$4.28)	(4.0%)
† Deferral/Variance	kWh	3,000			3,000	(\$0.0018)	(\$5.40)	(\$5.40)	
† LRAM Rate Rider	kWh	3,000			3,000				
† Electricity (Commodity)	kWh	3,180	RPP-Non-res.	\$206.33	3,136	RPP-Non-res.	\$203.38	(\$2.95)	(1.4%)
† Transmission - Network	kWh	3,180	\$0.0048	\$15.27	3,136	\$0.0051	\$15.99	\$0.72	4.7%
† Transmission - Connection	kWh	3,180	\$0.0048	\$15.27	3,136	\$0.0046	\$14.43	(\$0.84)	(5.5%)
Wholesale Market Service	kWh	3,180	\$0.0052	\$16.54	3,136	\$0.0052	\$16.31	(\$0.23)	(1.4%)
Rural Rate Protection	kWh	3,180	\$0.0013	\$4.13	3,136	\$0.0013	\$4.08	(\$0.05)	(1.2%)
Debt Retirement Charge	kWh	3,000	\$0.0070	\$21.00	3,000	\$0.0070	\$21.00		
TOTAL BILL				\$386.01			\$372.98	(\$13.03)	(3.4%)
† Delivery Only				\$138.01			\$128.21	(\$9.80)	(7.1%)

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RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Unmetered Scattered Load

RPP: Non-res.

4,000 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$9.97			\$9.59	(\$0.38)	(3.8%)
† Distribution	kWh	4,000	\$0.0325	\$130.00	4,000	\$0.0312	\$124.80	(\$5.20)	(4.0%)
Sub-Total (Distribution)				\$139.97			\$134.39	(\$5.58)	(4.0%)
† Deferral/Variance	kWh	4,000			4,000	(\$0.0018)	(\$7.20)	(\$7.20)	
† LRAM Rate Rider	kWh	4,000			4,000				
† Electricity (Commodity)	kWh	4,240	RPP-Non-res.	\$277.36	4,182	RPP-Non-res.	\$273.42	(\$3.94)	(1.4%)
† Transmission - Network	kWh	4,240	\$0.0048	\$20.35	4,182	\$0.0051	\$21.33	\$0.98	4.8%
† Transmission - Connection	kWh	4,240	\$0.0048	\$20.35	4,182	\$0.0046	\$19.24	(\$1.11)	(5.5%)
Wholesale Market Service	kWh	4,240	\$0.0052	\$22.05	4,182	\$0.0052	\$21.74	(\$0.31)	(1.4%)
Rural Rate Protection	kWh	4,240	\$0.0013	\$5.51	4,182	\$0.0013	\$5.44	(\$0.07)	(1.3%)
Debt Retirement Charge	kWh	4,000	\$0.0070	\$28.00	4,000	\$0.0070	\$28.00		
TOTAL BILL				\$513.59			\$496.36	(\$17.23)	(3.4%)
† Delivery Only				\$180.67			\$167.76	(\$12.91)	(7.1%)

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RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Unmetered Scattered Load

RPP: Non-res.

5,000 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$9.97			\$9.59	(\$0.38)	(3.8%)
† Distribution	kWh	5,000	\$0.0325	\$162.50	5,000	\$0.0312	\$156.00	(\$6.50)	(4.0%)
Sub-Total (Distribution)				\$172.47			\$165.59	(\$6.88)	(4.0%)
† Deferral/Variance	kWh	5,000			5,000	(\$0.0018)	(\$9.00)	(\$9.00)	
† LRAM Rate Rider	kWh	5,000			5,000				
† Electricity (Commodity)	kWh	5,301	RPP-Non-res.	\$348.38	5,227	RPP-Non-res.	\$343.46	(\$4.92)	(1.4%)
† Transmission - Network	kWh	5,301	\$0.0048	\$25.44	5,227	\$0.0051	\$26.66	\$1.22	4.8%
† Transmission - Connection	kWh	5,301	\$0.0048	\$25.44	5,227	\$0.0046	\$24.04	(\$1.40)	(5.5%)
Wholesale Market Service	kWh	5,301	\$0.0052	\$27.56	5,227	\$0.0052	\$27.18	(\$0.38)	(1.4%)
Rural Rate Protection	kWh	5,301	\$0.0013	\$6.89	5,227	\$0.0013	\$6.80	(\$0.09)	(1.3%)
Debt Retirement Charge	kWh	5,000	\$0.0070	\$35.00	5,000	\$0.0070	\$35.00		
TOTAL BILL				\$641.18			\$619.73	(\$21.45)	(3.3%)
† Delivery Only				\$223.35			\$207.29	(\$16.06)	(7.2%)

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Sentinel Lighting

RPP: Non-res.

90 kWh's 0.25 kW's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$2.87			\$4.19	\$1.32	46.0%
† Distribution	kW	0	\$7.7629	\$1.93	0	\$11.3413	\$2.81	\$0.89	46.1%
Sub-Total (Distribution)				\$4.80			\$7.00	\$2.21	46.0%
† Deferral/Variance	kW	0			0	(\$0.4912)	(\$0.12)	(\$0.12)	
† LRAM Rate Rider	kW	0			0				
Electricity (Commodity)	kWh	95	RPP-Non-res.	\$5.53	94	RPP-Non-res.	\$5.46	(\$0.07)	(1.3%)
† Transmission - Network	kW	0	\$1.4774	\$0.37	0	\$1.5499	\$0.38	\$0.01	2.7%
† Transmission - Connection	kW	0	\$1.4901	\$0.37	0	\$1.4026	\$0.35	(\$0.02)	(5.4%)
Wholesale Market Service	kWh	95	\$0.0052	\$0.50	94	\$0.0052	\$0.49	(\$0.01)	(2.0%)
Rural Rate Protection	kWh	95	\$0.0013	\$0.12	94	\$0.0013	\$0.12		
Debt Retirement Charge	kWh	90	\$0.0070	\$0.63	90	\$0.0070	\$0.63		
TOTAL BILL				\$12.32			\$14.31	\$2.00	16.2%
† Delivery Only				\$5.54			\$7.61	\$2.08	37.5%

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RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Sentinel Lighting

RPP: Non-res.

100 kWh's 0.28 kW's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$2.87			\$4.19	\$1.32	46.0%
† Distribution	kW	0	\$7.7629	\$2.17	0	\$11.3413	\$3.18	\$1.00	46.1%
Sub-Total (Distribution)				\$5.04			\$7.37	\$2.32	46.0%
† Deferral/Variance	kW	0			0	(\$0.4912)	(\$0.14)	(\$0.14)	
† LRAM Rate Rider	kW	0			0				
Electricity (Commodity)	kWh	106	RPP-Non-res.	\$6.15	105	RPP-Non-res.	\$6.06	(\$0.09)	(1.5%)
† Transmission - Network	kW	0	\$1.4774	\$0.41	0	\$1.5499	\$0.43	\$0.02	4.9%
† Transmission - Connection	kW	0	\$1.4901	\$0.42	0	\$1.4026	\$0.39	(\$0.03)	(7.1%)
Wholesale Market Service	kWh	106	\$0.0052	\$0.55	105	\$0.0052	\$0.54	(\$0.01)	(1.8%)
Rural Rate Protection	kWh	106	\$0.0013	\$0.14	105	\$0.0013	\$0.14		
Debt Retirement Charge	kWh	100	\$0.0070	\$0.70	100	\$0.0070	\$0.70		
TOTAL BILL				\$13.41			\$15.49	\$2.07	15.4%
† Delivery Only				\$5.87			\$8.05	\$2.17	37.0%

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Sentinel Lighting

RPP: Non-res.

105 kWh's 0.29 kW's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$2.87			\$4.19	\$1.32	46.0%
† Distribution	kW	0	\$7.7629	\$2.24	0	\$11.3413	\$3.28	\$1.03	46.1%
Sub-Total (Distribution)				\$5.11			\$7.47	\$2.35	46.0%
† Deferral/Variance	kW	0			0	(\$0.4912)	(\$0.14)	(\$0.14)	
† LRAM Rate Rider	kW	0			0				
Electricity (Commodity)	kWh	111	RPP-Non-res.	\$6.46	110	RPP-Non-res.	\$6.37	(\$0.09)	(1.4%)
† Transmission - Network	kW	0	\$1.4774	\$0.43	0	\$1.5499	\$0.45	\$0.02	4.7%
† Transmission - Connection	kW	0	\$1.4901	\$0.43	0	\$1.4026	\$0.41	(\$0.02)	(4.7%)
Wholesale Market Service	kWh	111	\$0.0052	\$0.58	110	\$0.0052	\$0.57	(\$0.01)	(1.7%)
Rural Rate Protection	kWh	111	\$0.0013	\$0.14	110	\$0.0013	\$0.14		
Debt Retirement Charge	kWh	105	\$0.0070	\$0.74	105	\$0.0070	\$0.74		
TOTAL BILL				\$13.89			\$16.01	\$2.11	15.2%
† Delivery Only				\$5.97			\$8.19	\$2.21	37.1%

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RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Sentinel Lighting

RPP: Non-res.

150 kWh's 1.00 kW's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$2.87			\$4.19	\$1.32	46.0%
† Distribution	kW	1	\$7.7629	\$7.76	1	\$11.3413	\$11.34	\$3.58	46.1%
Sub-Total (Distribution)				\$10.63			\$15.53	\$4.90	46.1%
† Deferral/Variance	kW	1			1	(\$0.4912)	(\$0.49)	(\$0.49)	
† LRAM Rate Rider	kW	1			1				
Electricity (Commodity)	kWh	159	RPP-Non-res.	\$9.22	157	RPP-Non-res.	\$9.09	(\$0.13)	(1.4%)
† Transmission - Network	kW	1	\$1.4774	\$1.48	1	\$1.5499	\$1.55	\$0.07	4.7%
† Transmission - Connection	kW	1	\$1.4901	\$1.49	1	\$1.4026	\$1.40	(\$0.09)	(6.0%)
Wholesale Market Service	kWh	159	\$0.0052	\$0.83	157	\$0.0052	\$0.82	(\$0.01)	(1.2%)
Rural Rate Protection	kWh	159	\$0.0013	\$0.21	157	\$0.0013	\$0.20	(\$0.01)	(4.8%)
Debt Retirement Charge	kWh	150	\$0.0070	\$1.05	150	\$0.0070	\$1.05		
TOTAL BILL				\$24.91			\$29.15	\$4.24	17.0%
† Delivery Only				\$13.60			\$17.99	\$4.39	32.3%

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Sentinel Lighting

RPP: Non-res.

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge									
† Distribution	kW		\$7.7629			\$11.3413			
Sub-Total (Distribution)									
† Deferral/Variance	kW					(\$0.4912)			
† LRAM Rate Rider	kW								
Electricity (Commodity)	kWh		RPP-Non-res.			RPP-Non-res.			
† Transmission - Network	kW		\$1.4774			\$1.5499			
† Transmission - Connection	kW		\$1.4901			\$1.4026			
Wholesale Market Service	kWh		\$0.0052			\$0.0052			
Rural Rate Protection	kWh		\$0.0013			\$0.0013			
Debt Retirement Charge	kWh		\$0.0070			\$0.0070			
TOTAL BILL									

† Delivery Only

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Sentinel Lighting

RPP: Non-res.

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge									
† Distribution	kW		\$7.7629			\$11.3413			
Sub-Total (Distribution)									
† Deferral/Variance	kW					(\$0.4912)			
† LRAM Rate Rider	kW								
Electricity (Commodity)	kWh		RPP-Non-res.			RPP-Non-res.			
† Transmission - Network	kW		\$1.4774			\$1.5499			
† Transmission - Connection	kW		\$1.4901			\$1.4026			
Wholesale Market Service	kWh		\$0.0052			\$0.0052			
Rural Rate Protection	kWh		\$0.0013			\$0.0013			
Debt Retirement Charge	kWh		\$0.0070			\$0.0070			
TOTAL BILL									

† Delivery Only

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RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Sentinel Lighting

RPP: Non-res.

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge									
† Distribution	kW		\$7.7629			\$11.3413			
Sub-Total (Distribution)									
† Deferral/Variance	kW					(\$0.4912)			
† LRAM Rate Rider	kW								
† Electricity (Commodity)	kWh		RPP-Non-res.			RPP-Non-res.			
† Transmission - Network	kW		\$1.4774			\$1.5499			
† Transmission - Connection	kW		\$1.4901			\$1.4026			
Wholesale Market Service	kWh		\$0.0052			\$0.0052			
Rural Rate Protection	kWh		\$0.0013			\$0.0013			
Debt Retirement Charge	kWh		\$0.0070			\$0.0070			
TOTAL BILL									

† Delivery Only

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Street Lighting

RPP: n/a

50 kWh's 0.18 kW's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$1.04			\$1.40	\$0.36	34.6%
† Distribution	kW	0	\$4.1309	\$0.73	0	\$5.6149	\$0.99	\$0.26	35.9%
Sub-Total (Distribution)				\$1.77			\$2.39	\$0.62	35.2%
† Deferral/Variance	kW	0			0	(\$0.7408)	(\$0.13)	(\$0.13)	
† LRAM Rate Rider	kW	0			0				
Electricity (Commodity)	kWh	53	\$0.0613	\$3.25	52	\$0.0613	\$3.20	(\$0.05)	(1.5%)
† Transmission - Network	kW	0	\$1.4699	\$0.26	0	\$1.5420	\$0.27	\$0.01	3.8%
† Transmission - Connection	kW	0	\$1.4595	\$0.26	0	\$1.3738	\$0.24	(\$0.02)	(7.7%)
Wholesale Market Service	kWh	53	\$0.0052	\$0.28	52	\$0.0052	\$0.27	(\$0.01)	(3.6%)
Rural Rate Protection	kWh	53	\$0.0013	\$0.07	52	\$0.0013	\$0.07		
Debt Retirement Charge	kWh	50	\$0.0070	\$0.35	50	\$0.0070	\$0.35		
TOTAL BILL				\$6.24			\$6.66	\$0.42	6.8%
† Delivery Only				\$2.29			\$2.77	\$0.48	21.1%

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Street Lighting

RPP: n/a

65 kWh's 0.18 kW's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$1.04			\$1.40	\$0.36	34.6%
† Distribution	kW	0	\$4.1309	\$0.73	0	\$5.6149	\$0.99	\$0.26	35.9%
Sub-Total (Distribution)				\$1.77			\$2.39	\$0.62	35.2%
† Deferral/Variance	kW	0			0	(\$0.7408)	(\$0.13)	(\$0.13)	
† LRAM Rate Rider	kW	0			0				
Electricity (Commodity)	kWh	69	\$0.0613	\$4.22	68	\$0.0613	\$4.16	(\$0.06)	(1.4%)
† Transmission - Network	kW	0	\$1.4699	\$0.26	0	\$1.5420	\$0.27	\$0.01	3.8%
† Transmission - Connection	kW	0	\$1.4595	\$0.26	0	\$1.3738	\$0.24	(\$0.02)	(7.7%)
Wholesale Market Service	kWh	69	\$0.0052	\$0.36	68	\$0.0052	\$0.35	(\$0.01)	(2.8%)
Rural Rate Protection	kWh	69	\$0.0013	\$0.09	68	\$0.0013	\$0.09		
Debt Retirement Charge	kWh	65	\$0.0070	\$0.46	65	\$0.0070	\$0.46		
TOTAL BILL				\$7.42			\$7.83	\$0.41	5.6%
† Delivery Only				\$2.29			\$2.77	\$0.48	21.1%

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Street Lighting

RPP: n/a

84 kWh's 0.18 kW's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$1.04			\$1.40	\$0.36	34.6%
† Distribution	kW	0	\$4.1309	\$0.73	0	\$5.6149	\$0.99	\$0.26	35.9%
Sub-Total (Distribution)				\$1.77			\$2.39	\$0.62	35.2%
† Deferral/Variance	kW	0			0	(\$0.7408)	(\$0.13)	(\$0.13)	
† LRAM Rate Rider	kW	0			0				
Electricity (Commodity)	kWh	89	\$0.0613	\$5.45	88	\$0.0613	\$5.38	(\$0.07)	(1.3%)
† Transmission - Network	kW	0	\$1.4699	\$0.26	0	\$1.5420	\$0.27	\$0.01	3.8%
† Transmission - Connection	kW	0	\$1.4595	\$0.26	0	\$1.3738	\$0.24	(\$0.02)	(7.7%)
Wholesale Market Service	kWh	89	\$0.0052	\$0.46	88	\$0.0052	\$0.46		
Rural Rate Protection	kWh	89	\$0.0013	\$0.12	88	\$0.0013	\$0.11	(\$0.01)	(8.3%)
Debt Retirement Charge	kWh	84	\$0.0070	\$0.59	84	\$0.0070	\$0.59		
TOTAL BILL				\$8.91			\$9.31	\$0.40	4.5%
† Delivery Only				\$2.29			\$2.77	\$0.48	21.1%

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F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Street Lighting

RPP: n/a

150 kWh's 1.00 kW's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$1.04			\$1.40	\$0.36	34.6%
† Distribution	kW	1	\$4.1309	\$4.13	1	\$5.6149	\$5.61	\$1.48	35.9%
Sub-Total (Distribution)				\$5.17			\$7.01	\$1.84	35.7%
† Deferral/Variance	kW	1			1	(\$0.7408)	(\$0.74)	(\$0.74)	
† LRAM Rate Rider	kW	1			1				
Electricity (Commodity)	kWh	159	\$0.0613	\$9.74	157	\$0.0613	\$9.60	(\$0.14)	(1.4%)
† Transmission - Network	kW	1	\$1.4699	\$1.47	1	\$1.5420	\$1.54	\$0.07	4.8%
† Transmission - Connection	kW	1	\$1.4595	\$1.46	1	\$1.3738	\$1.37	(\$0.09)	(6.2%)
Wholesale Market Service	kWh	159	\$0.0052	\$0.83	157	\$0.0052	\$0.82	(\$0.01)	(1.2%)
Rural Rate Protection	kWh	159	\$0.0013	\$0.21	157	\$0.0013	\$0.20	(\$0.01)	(4.8%)
Debt Retirement Charge	kWh	150	\$0.0070	\$1.05	150	\$0.0070	\$1.05		
TOTAL BILL				\$19.93			\$20.85	\$0.92	4.6%
† Delivery Only				\$8.10			\$9.18	\$1.08	13.4%

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RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Street Lighting

RPP: n/a

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge									
† Distribution	kW		\$4.1309			\$5.6149			
Sub-Total (Distribution)									
† Deferral/Variance	kW					(\$0.7408)			
† LRAM Rate Rider	kW								
† Electricity (Commodity)	kWh		\$0.0613			\$0.0613			
† Transmission - Network	kW		\$1.4699			\$1.5420			
† Transmission - Connection	kW		\$1.4595			\$1.3738			
Wholesale Market Service	kWh		\$0.0052			\$0.0052			
Rural Rate Protection	kWh		\$0.0013			\$0.0013			
Debt Retirement Charge	kWh		\$0.0070			\$0.0070			
TOTAL BILL									

† Delivery Only

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RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Street Lighting

RPP: n/a

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge									
† Distribution	kW		\$4.1309			\$5.6149			
Sub-Total (Distribution)									
† Deferral/Variance	kW					(\$0.7408)			
† LRAM Rate Rider	kW								
† Electricity (Commodity)	kWh		\$0.0613			\$0.0613			
† Transmission - Network	kW		\$1.4699			\$1.5420			
† Transmission - Connection	kW		\$1.4595			\$1.3738			
Wholesale Market Service	kWh		\$0.0052			\$0.0052			
Rural Rate Protection	kWh		\$0.0013			\$0.0013			
Debt Retirement Charge	kWh		\$0.0070			\$0.0070			
TOTAL BILL									

† Delivery Only

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RPP rates per sheet Y7

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Street Lighting

RPP: n/a

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge									
† Distribution	kW		\$4.1309			\$5.6149			
Sub-Total (Distribution)									
† Deferral/Variance	kW					(\$0.7408)			
† LRAM Rate Rider	kW								
† Electricity (Commodity)	kWh		\$0.0613			\$0.0613			
† Transmission - Network	kW		\$1.4699			\$1.5420			
† Transmission - Connection	kW		\$1.4595			\$1.3738			
Wholesale Market Service	kWh		\$0.0052			\$0.0052			
Rural Rate Protection	kWh		\$0.0013			\$0.0013			
Debt Retirement Charge	kWh		\$0.0070			\$0.0070			
TOTAL BILL									

† Delivery Only

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F9 Bill Impact Summary*Review bill impacts (no input on this sheet)*

Customer Class Name	Volume		RPP Rate Class	Distribution Charges		Delivery Sub-total		Total Bill	
	kWh	kW		\$ change	% change	\$ change	% change	\$ change	% change
Residential	100		Winter	\$2.15	11.3%	\$2.02	10.0%	\$1.92	6.9%
	250		Winter	\$2.32	11.0%	\$2.01	8.4%	\$1.77	4.2%
	500		Winter	\$2.59	10.5%	\$1.96	6.5%	\$1.49	2.2%
	800		Winter	\$2.92	10.2%	\$1.93	5.1%	\$1.18	1.2%
	1,000		Winter	\$3.14	10.0%	\$1.89	4.4%	\$0.81	0.7%
	1,500		Winter	\$3.69	9.6%	\$1.81	3.3%	\$0.18	0.1%
	2,000		Winter	\$4.24	9.4%	\$1.73	2.6%	(\$0.44)	(0.2%)
General Service Less Than 50 kW	1,000		Non-res.	\$4.96	13.2%	\$3.12	6.5%	\$2.04	1.6%
	2,000		Non-res.	\$6.86	12.3%	\$3.18	4.2%	\$1.01	0.4%
	3,000		Non-res.	\$8.76	11.9%	\$3.24	3.1%	\$0.01	0.0%
	4,000		Non-res.	\$10.66	11.6%	\$3.33	2.5%	(\$0.99)	(0.2%)
	5,000		Non-res.	\$12.56	11.4%	\$3.38	2.1%	(\$2.01)	(0.3%)
	10,000		Non-res.	\$22.06	11.0%	\$3.71	1.2%	(\$7.10)	(0.6%)
	15,000		Non-res.	\$31.56	10.8%	\$4.00	0.9%	(\$12.20)	(0.7%)
General Service 50 to 4,999 kW	15,000	60	n/a	\$42.15	10.7%	\$0.91	0.1%	(\$14.03)	(0.8%)
	40,000	100	n/a	\$69.50	13.1%	\$0.76	0.1%	(\$39.09)	(1.0%)
	100,000	200	n/a	\$137.87	15.9%	\$0.39	0.0%	(\$99.19)	(1.0%)
	400,000	500	n/a	\$342.98	18.3%	(\$0.72)	(0.0%)	(\$399.09)	(1.1%)
	750,000	1,500	n/a	\$1,026.68	19.5%	(\$4.42)	(0.0%)	(\$751.36)	(1.1%)
	1,000,000	2,000	n/a	\$1,368.53	19.7%	(\$6.27)	(0.0%)	(\$1,002.20)	(1.1%)
	2,500,000	3,500	n/a	\$2,394.08	20.0%	(\$11.82)	(0.0%)	(\$2,501.63)	(1.1%)
Unmetered Scattered Load	100		Non-res.	(\$0.51)	(3.9%)	(\$0.70)	(4.9%)	(\$0.80)	(3.7%)
	500		Non-res.	(\$1.03)	(3.9%)	(\$1.94)	(6.2%)	(\$2.41)	(3.5%)
	1,000		Non-res.	(\$1.68)	(4.0%)	(\$3.52)	(6.7%)	(\$4.60)	(3.5%)
	2,000		Non-res.	(\$2.98)	(4.0%)	(\$6.66)	(7.0%)	(\$8.83)	(3.4%)
	3,000		Non-res.	(\$4.28)	(4.0%)	(\$9.80)	(7.1%)	(\$13.03)	(3.4%)
	4,000		Non-res.	(\$5.58)	(4.0%)	(\$12.91)	(7.1%)	(\$17.23)	(3.4%)
	5,000		Non-res.	(\$6.88)	(4.0%)	(\$16.06)	(7.2%)	(\$21.45)	(3.3%)
Sentinel Lighting	90	0.25	Non-res.	\$2.21	46.0%	\$2.08	37.5%	\$2.00	16.2%
	100	0.28	Non-res.	\$2.32	46.0%	\$2.17	37.0%	\$2.07	15.4%
	105	0.29	Non-res.	\$2.35	46.0%	\$2.21	37.1%	\$2.11	15.2%

Whitby Hydro Electric Corporation (ED-2002-0571)

2010 EDR Application (EB-2009-0274) version: v1.1

January 8, 2010

F9 Bill Impact Summary

Review bill impacts (no input on this sheet)

Customer Class Name	Volume		RPP Rate Class	Distribution Charges		Delivery Sub-total		Total Bill	
	kWh	kW		\$ change	% change	\$ change	% change	\$ change	% change
	150	1.00	Non-res.	\$4.90	46.1%	\$4.39	32.3%	\$4.24	17.0%
			Non-res.						
			Non-res.						
			Non-res.						
Street Lighting	50	0.18	n/a	\$0.62	35.2%	\$0.48	21.1%	\$0.42	6.8%
	65	0.18	n/a	\$0.62	35.2%	\$0.48	21.1%	\$0.41	5.6%
	84	0.18	n/a	\$0.62	35.2%	\$0.48	21.1%	\$0.40	4.5%
	150	1.00	n/a	\$1.84	35.7%	\$1.08	13.4%	\$0.92	4.6%
			n/a						
			n/a						
			n/a						

Appendix 7-2 Revenue Requirement Summary

Rate Base		
2009 ending Net Fixed Assets	62,388,752	
2010 ending Net Fixed Assets	<u>65,845,361</u>	
Average Net Fixed Assets		64,117,056
Working Capital Allowance Base	77,882,537	
Working Capital Allowance	15.0%	11,682,381
Rate Base		<u>75,799,437</u>
Return On Rate Base		
Deemed Short-Term Debt %	4.00%	3,031,977
Deemed Long-Term Debt %	56.00%	42,447,685
Deemed Equity %	40.00%	30,319,775
Short-Term Interest	1.33%	40,325
Long-Term Interest	7.62%	3,234,514
Return On Equity	8.01%	2,428,614
Return On Rate Base		<u>5,703,453</u>
Distribution Expenses & Taxes		
OM&A	8,919,421	
Amortization	4,929,391	
PILs/Taxes	1,194,924	<u>15,043,736</u>
Revenue Offsets		(890,743)
Distribution Revenue Requirement		
<i>Distribution Revenue at Existing Rates</i>	<u>17,847,514</u>	<u>19,856,446</u>
Revenue Sufficiency (Deficiency)	<u>(2,008,932)</u>	

Appendix 7-2

Revenue Requirement Summary

Rate Adders	
Low Voltage Charges	203,590
Transformer Allowances	(293,570)
Transformer Allowance Recoveries	293,570
Smart Meters	1,003,767
Utility-funded CDM expenses	
	1,207,357
Variance / Deferral Account Rate Riders	
Variance Accounts	(1,419,207)
LRAM & SSM	202,568
	(1,216,640)
Proceeds from Rate Adders / Riders	(9,283)

WHITBY HYDRO ELECTRIC CORPORATION
EB-2009-0274
2010 RATE APPLICATION

2) COST ALLOCATION MODELS:

- a. Original Cost Allocation Informational Filing
- b. Original Cost Allocation Informational Filing Adjusted for Transformer Ownership Allowance (TOA) Correction (C1)
- c. Original Cost Allocation Informational Filing Adjusted for TOA Correction and Other Corrections (C2)
- d. 2010 Cost Allocation Filing

WHITBY HYDRO ELECTRIC CORPORATION
EB-2009-0274
2010 RATE APPLICATION

2) COST ALLOCATION MODELS:

- a. Original Cost Allocation Informational Filing



**2006 COST ALLOCATION INFORMATION FILING
WHITBY HYDRO ELECTRIC CORPORATION**

EB-2005-0435 EB-2007-0001

Wednesday, February 28, 2007

Sheet I2 Class Selection - First Run (and 2nd Run)

Instructions:

Step 1: Please input your existing classes

Step 2: If this is your first run, select "First Run" in the drop-down menu below

Step 3: After all classes have been entered, Click the "Update" button in row E41

Click for Drop-Down
Menu →

If desired, provide a summary of this run
(40 characters max.)

First Run (and 2nd Run)

		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate		NO
6	Large Use >5MW		NO
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		NO
12	Rate Class 1		NO
13	Rate class 2		NO
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO

Update

**** Space available for additional information about this run**



2006 COST ALLOCATION INFORMATION FILING
WHITBY HYDRO ELECTRIC CORPORATION

EB-2005-0435 EB-2007-0001

Wednesday, February 28, 2007

Sheet I4 Break Out Worksheet - First Run (and 2nd Run)

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

****Please see Handbook for detailed instructions****

Enter Net Fixed Assets from <u>approved</u> EDR, Sheet 3-1, cell F12	\$50,828,497
---	---------------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1565	Conservation and Demand Management	\$193,188		-	193,188	\$0	\$0	\$ -	\$ -	193,188
1805	Land	\$228,318		(\$228,318)	-					
1805-1	Land Station >50 kV		0.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1805-2	Land Station <50 kV		100.00%	\$228,318	228,318	\$0	\$0	\$ -	\$ -	228,318
1806	Land Rights	\$22,922		(\$22,922)	-					
1806-1	Land Rights Station >50 kV		0.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1806-2	Land Rights Station <50 kV		100.00%	\$22,922	22,922	\$0	\$0	\$ -	\$ -	22,922
1808	Buildings and Fixtures	\$1,117,302		(\$1,117,302)	-					
1808-1	Buildings and Fixtures > 50 kV		0.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1808-2	Buildings and Fixtures < 50 kV		100.00%	\$1,117,302	1,117,302	\$0	\$0	(926,375)	\$ -	190,927
1810	Leasehold Improvements	\$0		\$0	-					
1810-1	Leasehold Improvements >50 kV		0.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-	\$0	\$0	\$ -	\$ -	-
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$8,520,641		(\$8,520,641)	-					
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		0.00%	\$0	0	\$0	\$0	\$0	\$0	0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		100.00%	\$8,520,641	8,520,641	(\$621,128)	\$51,234	(2,975,586)	\$ -	4,975,161
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.00%	(\$0)	0	\$0			\$ -	0
1825	Storage Battery Equipment	\$0		\$0	-					
1825-1	Storage Battery Equipment > 50 kV		0.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1830	Poles, Towers and Fixtures	\$12,652,485		(\$12,652,485)	-					
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		0.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1830-4	Poles, Towers and Fixtures - Primary		100.00%	\$12,652,485	12,652,485	(\$567,778)	\$60,061	(5,102,333)	\$ -	7,042,435



**2006 COST ALLOCATION INFORMATION FILING
WHITBY HYDRO ELECTRIC CORPORATION**

EB-2005-0435 EB-2007-0001

Wednesday, February 28, 2007

Sheet I4 Break Out Worksheet - First Run (and 2nd Run)

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

**** Please see Handbook for detailed instructions****

Enter Net Fixed Assets from <u>approved</u> EDR, Sheet 3-1, cell F12	\$50,828,497
---	--------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset
1905	Land	\$182,215			182,215	\$0	\$0	\$ -	\$ -	\$ 182,215
1906	Land Rights	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
1908	Buildings and Fixtures	\$5,461,332			5,461,332	\$0	\$0	\$ (1,452,800)	\$ -	\$ 4,008,532
1910	Leasehold Improvements	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
1915	Office Furniture and Equipment	\$749,965			749,965	\$0	\$0	\$ (631,514)	\$ -	\$ 118,451
1920	Computer Equipment - Hardware	\$848,203			848,203	\$0	\$0	\$ (689,199)	\$ -	\$ 159,004
1925	Computer Software	\$719,966			719,966	\$0	\$0	\$ (646,152)	\$ -	\$ 73,814
1930	Transportation Equipment	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
1935	Stores Equipment	\$56,187			56,187	\$0	\$0	\$ (56,187)	\$ -	\$ 0
1940	Tools, Shop and Garage Equipment	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
1945	Measurement and Testing Equipment	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
1955	Communication Equipment	\$78,103			78,103	\$0	\$0	\$ (65,318)	\$ -	\$ 12,786
1960	Miscellaneous Equipment	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
1970	Load Management Controls - Customer Premises	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
1975	Load Management Controls - Utility Premises	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
1980	System Supervisory Equipment	\$1,453,734			1,453,734	\$0	\$0	\$ (698,736)	\$ -	\$ 754,999
1990	Other Tangible Property	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
2005	Property Under Capital Leases	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
2010	Electric Plant Purchased or Sold	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
Total		\$9,549,705			\$9,549,705	\$0	\$0	(\$4,239,905)	\$0	\$5,309,800
SUB TOTAL from I3		\$9,549,705								
I3 Directly Allocated		\$0								
Grand Total		\$102,060,450			\$102,060,450	(\$9,376,247)	\$815,869	(\$42,671,575)	\$0	\$50,828,497



**2006 COST ALLOCATION INFORMATION FILING
WHITBY HYDRO ELECTRIC CORPORATION**

EB-2005-0435 EB-2007-0001

Wednesday, February 28, 2007

Sheet I4 Break Out Worksheet - First Run (and 2nd Run)

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

**** Please see Handbook for detailed instructions****

Enter Net Fixed Assets from <u>approved</u> EDR, Sheet 3-1, cell F12	\$50,828,497
---	--------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
		Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
To be Prorated										
1995	Contributed Capital - 1995					\$9,376,247	Balanced			
2105	Accumulated Depreciation - 2105							\$41,855,706	Balanced	
2120	Accumulated Depreciation - 2120								\$0	Balanced
	Total									
	Net Assets									Net Fixed Assets Match EDR

Amortization Expenses

5705	Amortization Expense - Property, Plant, and Equipment	\$3,497,331
5710	Amortization of Limited Term Electric Plant	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0
	Total Amortization Expense	\$3,497,331



2006 COST ALLOC
WHITBY HYDI
EB-2005-0435 El
Wednesday, Febr
Sheet I4 Break

Instructions:

This is an input sheet for the Break Out
 **Please see Handbook for detailed inst

Enter Net Fixed Assets from approved EDR,
 Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	\$11,480	\$0	\$0	\$0
1805	Land				
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0
1806	Land Rights				
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	\$9,169	\$0	\$0	\$0
1808	Buildings and Fixtures				
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 KV	\$48,637	\$0	\$0	\$0
1810	Leasehold Improvements				
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$248,643	\$0	\$0	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment				
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures				
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$475,576	\$0	\$0	\$0



2006 COST ALLOC
WHITBY HYDI
EB-2005-0435 El
Wednesday, Febr
Sheet I4 Break

Instructions:

This is an input sheet for the Break Out
 **Please see Handbook for detailed inst

Enter Net Fixed Assets from approved EDR,
 Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0
1835	Overhead Conductors and Devices				
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$357,521	\$0	\$0	\$0
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0
1840	Underground Conduit				
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$425,629	\$0	\$0	\$0
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices				
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$271,410	\$0	\$0	\$0
1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0
1850	Line Transformers	\$586,235	\$0	\$0	\$0
1855	Services	\$520,661	\$0	\$0	\$0
1860	Meters	\$173,801	\$0	\$0	\$0
Total		\$3,128,762	\$0	\$0	\$0
SUB TOTAL from I3					
		5705	5710	5715	5720



2006 COST ALLOC
WHITBY HYDI
EB-2005-0435 El
Wednesday, Febr
Sheet I4 Break

Instructions:

This is an input sheet for the Break Out
 **Please see Handbook for detailed inst

Enter Net Fixed Assets from approved EDR,
 Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	0	\$0	\$0	\$0
1906	Land Rights	0	\$0	\$0	\$0
1908	Buildings and Fixtures	109,582	\$0	\$0	\$0
1910	Leasehold Improvements	0	\$0	\$0	\$0
1915	Office Furniture and Equipment	33,769	\$0	\$0	\$0
1920	Computer Equipment - Hardware	76,380	\$0	\$0	\$0
1925	Computer Software	39,533	\$0	\$0	\$0
1930	Transportation Equipment	0	\$0	\$0	\$0
1935	Stores Equipment	0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	0	\$0	\$0	\$0
1950	Power Operated Equipment	0	\$0	\$0	\$0
1955	Communication Equipment	3,368	\$0	\$0	\$0
1960	Miscellaneous Equipment	0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	0	\$0	\$0	\$0
1980	System Supervisory Equipment	105,936	\$0	\$0	\$0
1990	Other Tangible Property	0	\$0	\$0	\$0
2005	Property Under Capital Leases	0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	0	\$0	\$0	\$0
Total		368,568	\$0	\$0	\$0
SUB TOTAL from I3 I3 Directly Allocated					
Grand Total		3,497,331	\$0	\$0	\$0



2006 COST ALLOC
WHITBY HYDI
EB-2005-0435 El
Wednesday, Febr
Sheet I4 Break

Instructions:

This is an input sheet for the Break Out
 **Please see Handbook for detailed instr

Enter Net Fixed Assets from approved EDR,
 Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
To be Prorated					
1995	Contributed Capital - 1995				
2105	Accumulated Depreciation - 2105				
2120	Accumulated Depreciation - 2120				
	Total				
	Net Assets				
Amortization Expenses					
5705	Amortization Expense - Property, Plant, and Equipment	(\$3,497,331)	Balanced		
5710	Amortization of Limited Term Electric Plant		\$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant			\$0	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments				\$0
	Total Amortization Expense				Balanced



2006 COST ALLOCATION INFORMATION FILING
WHITBY HYDRO ELECTRIC CORPORATION

EB-2005-0435 EB-2007-0001

Wednesday, February 28, 2007

Sheet 01 Revenue to Cost Summary Worksheet - First Run (and 2nd Run)

Class Revenue, Cost Analysis, and Return on Rate Base

		1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Rate Base	Total						
Assets							
crev	Distribution Revenue (sale)	\$10,690,196	\$1,688,237	\$3,725,591	\$210,390	\$3,398	\$87,007
mi	Miscellaneous Revenue (mi)	\$632,363	\$103,415	\$127,968	\$13,779	\$254	\$16,942
	Total Revenue	\$11,322,559	\$1,791,652	\$3,853,559	\$224,169	\$3,652	\$103,949
	Expenses						
di	Distribution Costs (di)	\$1,411,809	\$208,954	\$621,635	\$148,216	\$1,663	\$9,778
cu	Customer Related Costs (cu)	\$1,527,290	\$349,213	\$306,845	\$14,897	\$485	\$57,269
ad	General and Administration (ad)	\$1,479,479	\$280,649	\$467,935	\$82,526	\$1,085	\$33,643
dep	Depreciation and Amortization (dep)	\$2,115,575	\$302,180	\$823,128	\$238,202	\$2,749	\$15,495
INPUT	PILs (INPUT)	\$1,121,650	\$161,534	\$454,792	\$127,115	\$1,429	\$8,128
INT	Interest	\$1,314,489	\$189,306	\$532,982	\$148,969	\$1,675	\$9,526
	Total Expenses	\$8,970,293	\$1,491,835	\$3,207,317	\$759,925	\$9,085	\$133,840
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$1,631,780	\$235,000	\$661,633	\$184,927	\$2,079	\$11,825
	Revenue Requirement (includes NI)	\$10,602,073	\$1,726,835	\$3,868,950	\$944,853	\$11,164	\$145,665
	Revenue Requirement Input equals Output						



**2006 COST ALLOCATION INFORMATION FILING
WHITBY HYDRO ELECTRIC CORPORATION**

EB-2005-0435 EB-2007-0001

Wednesday, February 28, 2007

Sheet 01 Revenue to Cost Summary Worksheet - First Run (and 2nd Run)

Class Revenue, Cost Analysis, and Return on Rate Base

		1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Rate Base Assets	Total						
Rate Base Calculation							
Net Assets							
dp	Distribution Plant - Gross	\$92,510,745	\$56,056,906	\$7,997,622	\$21,644,335	\$6,328,038	\$410,811
gp	General Plant - Gross	\$9,549,705	\$5,735,361	\$823,312	\$2,276,259	\$665,958	\$41,520
accum dep	Accumulated Depreciation	(\$41,855,706)	(\$25,634,510)	(\$3,630,484)	(\$9,570,247)	(\$2,795,559)	(\$190,572)
co	Capital Contribution	(\$9,376,247)	(\$5,733,803)	(\$810,439)	(\$2,041,811)	(\$741,647)	(\$41,307)
	Total Net Plant	\$50,828,497	\$30,423,955	\$4,380,011	\$12,308,537	\$3,456,790	\$220,451
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$57,978,219	\$23,157,202	\$5,431,635	\$28,726,882	\$563,147	\$93,390
	OM&A Expenses	\$7,003,370	\$4,418,579	\$838,815	\$1,396,415	\$245,638	\$100,690
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$64,981,589	\$27,575,781	\$6,270,450	\$30,123,297	\$808,785	\$194,080
	Working Capital	\$9,747,238	\$4,136,367	\$940,567	\$4,518,495	\$121,318	\$29,112
	Total Rate Base	\$60,575,735	\$34,560,322	\$5,320,579	\$16,827,031	\$3,578,108	\$249,563
Rate Base Input equals Output							
	Equity Component of Rate Base	\$30,287,867	\$17,280,161	\$2,660,289	\$8,413,516	\$1,789,054	\$124,782
	Net Income on Allocated Assets	\$2,727,245	\$2,352,266	\$299,817	\$646,242	(\$535,756)	(\$29,891)
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$2,727,245	\$2,352,266	\$299,817	\$646,242	(\$535,756)	(\$29,891)
RATIOS ANALYSIS							
	REVENUE TO EXPENSES %	100.00%	106.80%	103.75%	99.60%	23.73%	71.36%
	EXISTING REVENUE MINUS ALLOCATED COSTS	\$1	\$720,486	\$64,817	(\$15,391)	(\$720,684)	(\$41,716)
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.00%	13.61%	11.27%	7.68%	-29.95%	-23.95%

WHITBY HYDRO ELECTRIC CORPORATION
EB-2009-0274
2010 RATE APPLICATION

2) COST ALLOCATION MODELS:

- b. Original Cost Allocation Informational Filing Adjusted for Transformer Ownership Allowance (TOA) Correction (C1)



2006 COST ALLOCATION INFORMATION FILING (C1 - CORRECTED FOR TOA)

WHITBY HYDRO ELECTRIC CORPORATION

EB-2005-0435 EB-2007-0001

Wednesday, February 28, 2007

Sheet I2 Class Selection - First Run (and 2nd Run)

Instructions:

Step 1: Please input your existing classes

Step 2: If this is your first run, select "First Run" in the drop-down menu below

Step 3: After all classes have been entered, Click the "Update" button in row E41

Click for Drop-Down
Menu →

If desired, provide a summary of this run
(40 characters max.)

First Run (and 2nd Run)

		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate		NO
6	Large Use >5MW		NO
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		NO
12	Rate Class 1		NO
13	Rate class 2		NO
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO

Update

**** Space available for additional information about this run**



2006 COST ALLOCATION INFORMATION FILING (C1 CORRECTED FOR TOA)

WHITBY HYDRO ELECTRIC CORPORATION

EB-2005-0435 EB-2007-0001

Wednesday, February 28, 2007

Sheet I4 Break Out Worksheet - First Run (and 2nd Run)

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

****Please see Handbook for detailed instructions****

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	\$50,828,497
--	---------------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1565	Conservation and Demand Management	\$193,188		-	193,188	\$0	\$0	\$ -	\$ -	193,188
1805	Land	\$228,318		(\$228,318)	-					
1805-1	Land Station >50 kV		0.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1805-2	Land Station <50 kV		100.00%	\$228,318	228,318	\$0	\$0	\$ -	\$ -	228,318
1806	Land Rights	\$22,922		(\$22,922)	-					
1806-1	Land Rights Station >50 kV		0.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1806-2	Land Rights Station <50 kV		100.00%	\$22,922	22,922	\$0	\$0	\$ -	\$ -	22,922
1808	Buildings and Fixtures	\$1,117,302		(\$1,117,302)	-					
1808-1	Buildings and Fixtures > 50 kV		0.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1808-2	Buildings and Fixtures < 50 kV		100.00%	\$1,117,302	1,117,302	\$0	\$0	(926,375)	\$ -	190,927
1810	Leasehold Improvements	\$0		\$0	-					
1810-1	Leasehold Improvements >50 kV		0.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-	\$0	\$0	\$ -	\$ -	-
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$8,520,641		(\$8,520,641)	-					
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		0.00%	\$0	0	\$0	\$0	\$0	\$0	0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		100.00%	\$8,520,641	8,520,641	(\$621,128)	\$51,234	\$ (2,975,586)	\$ -	4,975,161
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.00%	(\$0)	0	\$0			\$ -	0
1825	Storage Battery Equipment	\$0		\$0	-					
1825-1	Storage Battery Equipment > 50 kV		0.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1830	Poles, Towers and Fixtures	\$12,652,485		(\$12,652,485)	-					
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		0.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1830-4	Poles, Towers and Fixtures - Primary		100.00%	\$12,652,485	12,652,485	(\$567,778)	\$60,061	\$ (5,102,333)	\$ -	7,042,435



2006 COST ALLOCATION INFORMATION FILING (C1 CORRECTED FOR TOA)

WHITBY HYDRO ELECTRIC CORPORATION

EB-2005-0435 EB-2007-0001

Wednesday, February 28, 2007

Sheet I4 Break Out Worksheet - First Run (and 2nd Run)

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

****Please see Handbook for detailed instructions****

Enter Net Fixed Assets from <u>approved</u> EDR, Sheet 3-1, cell F12	\$50,828,497
---	---------------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset
1905	Land	\$182,215			182,215	\$0	\$0	\$ -	\$ -	\$ 182,215
1906	Land Rights	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
1908	Buildings and Fixtures	\$5,461,332			5,461,332	\$0	\$0	\$ (1,452,800)	\$ -	\$ 4,008,532
1910	Leasehold Improvements	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
1915	Office Furniture and Equipment	\$749,965			749,965	\$0	\$0	\$ (631,514)	\$ -	\$ 118,451
1920	Computer Equipment - Hardware	\$848,203			848,203	\$0	\$0	\$ (689,199)	\$ -	\$ 159,004
1925	Computer Software	\$719,966			719,966	\$0	\$0	\$ (646,152)	\$ -	\$ 73,814
1930	Transportation Equipment	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
1935	Stores Equipment	\$56,187			56,187	\$0	\$0	\$ (56,187)	\$ -	\$ 0
1940	Tools, Shop and Garage Equipment	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
1945	Measurement and Testing Equipment	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
1955	Communication Equipment	\$78,103			78,103	\$0	\$0	\$ (65,318)	\$ -	\$ 12,786
1960	Miscellaneous Equipment	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
1970	Load Management Controls - Customer Premises	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
1975	Load Management Controls - Utility Premises	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
1980	System Supervisory Equipment	\$1,453,734			1,453,734	\$0	\$0	\$ (698,736)	\$ -	\$ 754,999
1990	Other Tangible Property	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
2005	Property Under Capital Leases	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
2010	Electric Plant Purchased or Sold	\$0			-	\$0	\$0	\$ -	\$ -	\$ -
Total		\$9,549,705			\$9,549,705	\$0	\$0	(\$4,239,905)	\$0	\$5,309,800
SUB TOTAL from I3		\$9,549,705								
I3 Directly Allocated		\$0								
Grand Total		\$102,060,450			\$102,060,450	(\$9,376,247)	\$815,869	(\$42,671,575)	\$0	\$50,828,497



2006 COST ALLOCATION INFORMATION FILING (C1 CORRECTED FOR TOA)

WHITBY HYDRO ELECTRIC CORPORATION

EB-2005-0435 EB-2007-0001

Wednesday, February 28, 2007

Sheet I4 Break Out Worksheet - First Run (and 2nd Run)

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

**** Please see Handbook for detailed instructions****

Enter Net Fixed Assets from <u>approved</u> EDR, Sheet 3-1, cell F12	\$50,828,497
--	--------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
		Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
To be Prorated										
1995	Contributed Capital - 1995					\$9,376,247	Balanced			
2105	Accumulated Depreciation - 2105							\$41,855,706	Balanced	
2120	Accumulated Depreciation - 2120								\$0	Balanced
Total										
Net Assets						\$50,828,497	Net Fixed Assets Match EDR			

Amortization Expenses

5705	Amortization Expense - Property, Plant, and Equipment	\$3,497,331
5710	Amortization of Limited Term Electric Plant	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0
Total Amortization Expense		\$3,497,331



2006 COST ALLOCATION

WHITBY HYDRO

EB-2005-0435 EIR

Wednesday, February 22, 2006

Sheet I4 Break

Instructions:

This is an input sheet for the Break Out

**** Please see Handbook for detailed instructions**

Enter Net Fixed Assets from **approved** EDR,
Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	\$11,480	\$0	\$0	\$0
1805	Land				
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0
1806	Land Rights				
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	\$9,169	\$0	\$0	\$0
1808	Buildings and Fixtures				
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV	\$48,637	\$0	\$0	\$0
1810	Leasehold Improvements				
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$248,643	\$0	\$0	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment				
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures				
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$475,576	\$0	\$0	\$0



2006 COST ALLOCATION

WHITBY HYDRO

EB-2005-0435 EDR

Wednesday, February 23, 2006

Sheet I4 Break

Instructions:

This is an input sheet for the Break Out of the EDR.
 **Please see Handbook for detailed instructions.

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0
1835	Overhead Conductors and Devices				
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$357,521	\$0	\$0	\$0
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0
1840	Underground Conduit				
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$425,629	\$0	\$0	\$0
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices				
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$271,410	\$0	\$0	\$0
1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0
1850	Line Transformers	\$586,235	\$0	\$0	\$0
1855	Services	\$520,661	\$0	\$0	\$0
1860	Meters	\$173,801	\$0	\$0	\$0
Total		\$3,128,762	\$0	\$0	\$0
SUB TOTAL from I3					
		5705	5710	5715	5720



2006 COST ALLOCATION

WHITBY HYDRO

EB-2005-0435 EIR

Wednesday, February 22, 2006

Sheet I4 Break

Instructions:

This is an input sheet for the Break Out
 **Please see Handbook for detailed instructions

Enter Net Fixed Assets from approved EDR,
 Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	0	\$0	\$0	\$0
1906	Land Rights	0	\$0	\$0	\$0
1908	Buildings and Fixtures	109,582	\$0	\$0	\$0
1910	Leasehold Improvements	0	\$0	\$0	\$0
1915	Office Furniture and Equipment	33,769	\$0	\$0	\$0
1920	Computer Equipment - Hardware	76,380	\$0	\$0	\$0
1925	Computer Software	39,533	\$0	\$0	\$0
1930	Transportation Equipment	0	\$0	\$0	\$0
1935	Stores Equipment	0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	0	\$0	\$0	\$0
1950	Power Operated Equipment	0	\$0	\$0	\$0
1955	Communication Equipment	3,368	\$0	\$0	\$0
1960	Miscellaneous Equipment	0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	0	\$0	\$0	\$0
1980	System Supervisory Equipment	105,936	\$0	\$0	\$0
1990	Other Tangible Property	0	\$0	\$0	\$0
2005	Property Under Capital Leases	0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	0	\$0	\$0	\$0
Total		368,568	\$0	\$0	\$0
SUB TOTAL from I3 I3 Directly Allocated					
Grand Total		3,497,331	\$0	\$0	\$0



Instructions:

This is an input sheet for the Break Out
 **Please see Handbook for detailed instructions

Enter Net Fixed Assets from approved EDR,
 Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
To be Prorated					
1995	Contributed Capital - 1995				
2105	Accumulated Depreciation - 2105				
2120	Accumulated Depreciation - 2120				
	Total				
	Net Assets				
Amortization Expenses					
5705	Amortization Expense - Property, Plant, and Equipment	(\$3,497,331)	Balanced		
5710	Amortization of Limited Term Electric Plant		\$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant			\$0	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments				\$0
	Total Amortization Expense				Balanced



WHITBY HYDRO ELECTRIC CORPORATION

EB-2005-0435 EB-2007-0001

Wednesday, February 28, 2007

Sheet 01 Revenue to Cost Summary Worksheet - First Run (and 2nd Run)

Class Revenue, Cost Analysis, and Return on Rate Base

		1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Rate Base	Total						
Assets							
crev	Distribution Revenue (sale)	\$10,690,196	\$1,688,237	\$3,466,453	\$210,390	\$3,398	\$87,007
mi	Miscellaneous Revenue (mi)	\$632,362	\$103,416	\$127,971	\$13,776	\$254	\$16,942
	Total Revenue	\$11,322,558	\$1,791,653	\$3,594,424	\$224,166	\$3,652	\$103,949
	Expenses						
di	Distribution Costs (di)	\$1,240,869	\$183,504	\$583,509	\$124,863	\$1,482	\$8,690
cu	Customer Related Costs (cu)	\$1,527,290	\$349,213	\$306,845	\$14,897	\$485	\$57,269
ad	General and Administration (ad)	\$1,475,536	\$283,621	\$475,112	\$74,950	\$1,053	\$35,045
dep	Depreciation and Amortization (dep)	\$2,115,554	\$302,196	\$823,168	\$238,161	\$2,749	\$15,503
INPUT	PILs (INPUT)	\$1,121,637	\$161,544	\$454,817	\$127,089	\$1,429	\$8,133
INT	Interest	\$1,314,473	\$189,317	\$533,011	\$148,939	\$1,674	\$9,531
	Total Expenses	\$8,795,359	\$1,469,396	\$3,176,461	\$728,899	\$8,872	\$134,172
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$1,631,760	\$235,015	\$661,669	\$184,890	\$2,079	\$11,832
	Revenue Requirement (includes NI)	\$10,427,119	\$1,704,411	\$3,838,129	\$913,789	\$10,951	\$146,004
	Revenue Requirement Input equals Output						



WHITBY HYDRO ELECTRIC CORPORATION

EB-2005-0435 EB-2007-0001

Wednesday, February 28, 2007

Sheet 01 Revenue to Cost Summary Worksheet - First Run (and 2nd Run)

Class Revenue, Cost Analysis, and Return on Rate Base

		1	2	3	7	8	9	
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
Rate Base Assets	Total							
Rate Base Calculation								
Net Assets								
dp	Distribution Plant - Gross	\$92,510,745	\$56,056,580	\$7,997,868	\$21,644,929	\$6,327,411	\$73,030	\$410,927
gp	General Plant - Gross	\$9,549,705	\$5,735,304	\$823,354	\$2,276,362	\$665,849	\$7,295	\$41,540
accum dep	Accumulated Depreciation	(\$41,855,706)	(\$25,634,485)	(\$3,630,503)	(\$9,570,293)	(\$2,795,511)	(\$34,334)	(\$190,581)
co	Capital Contribution	(\$9,376,247)	(\$5,733,803)	(\$810,439)	(\$2,041,811)	(\$741,647)	(\$7,241)	(\$41,307)
	Total Net Plant	\$50,828,497	\$30,423,597	\$4,380,281	\$12,309,188	\$3,456,102	\$38,750	\$220,579
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$57,978,219	\$23,157,202	\$5,431,635	\$28,726,882	\$563,147	\$5,963	\$93,390
	OM&A Expenses	\$6,744,232	\$4,243,695	\$816,338	\$1,365,465	\$214,710	\$3,020	\$101,004
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$64,722,451	\$27,400,897	\$6,247,972	\$30,092,347	\$777,857	\$8,983	\$194,394
	Working Capital	\$9,708,368	\$4,110,135	\$937,196	\$4,513,852	\$116,678	\$1,347	\$29,159
	Total Rate Base	\$60,536,864	\$34,533,731	\$5,317,477	\$16,823,040	\$3,572,781	\$40,098	\$249,738
Rate Base Input equals Output								
	Equity Component of Rate Base	\$30,268,432	\$17,266,866	\$2,658,738	\$8,411,520	\$1,786,390	\$20,049	\$124,869
	Net Income on Allocated Assets	\$2,727,245	\$2,527,199	\$322,258	\$417,964	(\$504,733)	(\$5,220)	(\$30,223)
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$2,727,245	\$2,527,199	\$322,258	\$417,964	(\$504,733)	(\$5,220)	(\$30,223)
RATIOS ANALYSIS								
	REVENUE TO EXPENSES %	100.00%	108.59%	105.12%	93.65%	24.53%	33.35%	71.20%
	EXISTING REVENUE MINUS ALLOCATED COSTS	\$1	\$895,439	\$87,243	(\$243,705)	(\$689,622)	(\$7,299)	(\$42,055)
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.01%	14.64%	12.12%	4.97%	-28.25%	-26.04%	-24.20%

WHITBY HYDRO ELECTRIC CORPORATION
EB-2009-0274
2010 RATE APPLICATION

2) COST ALLOCATION MODELS:

- c. Original Cost Allocation Informational Filing Adjusted for TOA Correction and Other Corrections (C2)



WHITBY HYDRO ELECTRIC CORPORATION

EB-2005-0435 EB-2007-0001

Wednesday, February 28, 2007

Sheet I2 Class Selection - First Run (and 2nd Run)

Instructions:

Step 1: Please input your existing classes

Step 2: If this is your first run, select "First Run" in the drop-down menu below

Step 3: After all classes have been entered, Click the "Update" button in row E41

Click for Drop-Down
Menu

If desired, provide a summary of this run
(40 characters max.)

First Run	(and 2nd Run)
-----------	---------------

		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate		NO
6	Large Use >5MW		NO
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		NO
12	Rate Class 1		NO
13	Rate class 2		NO
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO

Update

**** Space available for additional information about this run**



2006 COST ALLOCATION INFORMATION FILING (C2 - CORRECTED FOR TOA AND OTHER ITEMS)

WHITBY HYDRO ELECTRIC CORPORATION

EB-2005-0435 EB-2007-0001

Wednesday, February 28, 2007

Sheet I4 Break Out Worksheet - First Run (and 2nd Run)

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

****Please see Handbook for detailed instructions****

Enter Net Fixed Assets from <u>approved</u> EDR, Sheet 3-1, cell F12	\$50,828,497
---	---------------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1565	Conservation and Demand Management	\$193,188		-	193,188	\$0	\$0	\$ -	\$ -	193,188
1805	Land	\$228,318		(\$228,318)	-					
1805-1	Land Station >50 kV		0.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1805-2	Land Station <50 kV		100.00%	\$228,318	228,318	\$0	\$0	\$ -	\$ -	228,318
1806	Land Rights	\$22,922		(\$22,922)	-					
1806-1	Land Rights Station >50 kV		0.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1806-2	Land Rights Station <50 kV		100.00%	\$22,922	22,922	\$0	\$0	\$ -	\$ -	22,922
1808	Buildings and Fixtures	\$1,117,302		(\$1,117,302)	-					
1808-1	Buildings and Fixtures > 50 kV		0.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1808-2	Buildings and Fixtures < 50 kV		100.00%	\$1,117,302	1,117,302	\$0	\$0	(926,375)	\$ -	190,927
1810	Leasehold Improvements	\$0		\$0	-					
1810-1	Leasehold Improvements >50 kV		0.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-	\$0	\$0	\$ -	\$ -	-
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$8,520,641		(\$8,520,641)	-					
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		0.00%	\$0	0	\$0	\$0	\$0	\$0	0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		100.00%	\$8,520,641	8,520,641	(\$621,128)	\$51,234	\$ (2,975,586)	\$ -	4,975,161
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.00%	(\$0)	0	\$0			\$ -	0
1825	Storage Battery Equipment	\$0		\$0	-					
1825-1	Storage Battery Equipment > 50 kV		0.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1830	Poles, Towers and Fixtures	\$12,652,485		(\$12,652,485)	-					
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		0.00%	\$0	-	\$0	\$0	\$ -	\$ -	-
1830-4	Poles, Towers and Fixtures - Primary		100.00%	\$12,652,485	12,652,485	(\$567,778)	\$60,061	\$ (5,102,333)	\$ -	7,042,435



2006 COST ALLOCATION INFORMATION FILING (C2 - CORRECTED FOR TOA AND OTHER ITEMS)

WHITBY HYDRO ELECTRIC CORPORATION

EB-2005-0435 EB-2007-0001

Wednesday, February 28, 2007

Sheet I4 Break Out Worksheet - First Run (and 2nd Run)

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

****Please see Handbook for detailed instructions****

Enter Net Fixed Assets from <u>approved</u> EDR, Sheet 3-1, cell F12	\$50,828,497
---	--------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	
1905	Land	\$182,215			182,215	\$0	\$0	\$ -	\$ -	\$ 182,215	
1906	Land Rights	\$0			-	\$0	\$0	\$ -	\$ -	\$ -	
1908	Buildings and Fixtures	\$5,461,332			5,461,332	\$0	\$0	\$ (1,452,800)	\$ -	\$ 4,008,532	
1910	Leasehold Improvements	\$0			-	\$0	\$0	\$ -	\$ -	\$ -	
1915	Office Furniture and Equipment	\$749,965			749,965	\$0	\$0	\$ (631,514)	\$ -	\$ 118,451	
1920	Computer Equipment - Hardware	\$848,203			848,203	\$0	\$0	\$ (689,199)	\$ -	\$ 159,004	
1925	Computer Software	\$719,966			719,966	\$0	\$0	\$ (646,152)	\$ -	\$ 73,814	
1930	Transportation Equipment	\$0			-	\$0	\$0	\$ -	\$ -	\$ -	
1935	Stores Equipment	\$56,187			56,187	\$0	\$0	\$ (56,187)	\$ -	\$ 0	
1940	Tools, Shop and Garage Equipment	\$0			-	\$0	\$0	\$ -	\$ -	\$ -	
1945	Measurement and Testing Equipment	\$0			-	\$0	\$0	\$ -	\$ -	\$ -	
1950	Power Operated Equipment	\$0			-	\$0	\$0	\$ -	\$ -	\$ -	
1955	Communication Equipment	\$78,103			78,103	\$0	\$0	\$ (65,318)	\$ -	\$ 12,786	
1960	Miscellaneous Equipment	\$0			-	\$0	\$0	\$ -	\$ -	\$ -	
1970	Load Management Controls - Customer Premises	\$0			-	\$0	\$0	\$ -	\$ -	\$ -	
1975	Load Management Controls - Utility Premises	\$0			-	\$0	\$0	\$ -	\$ -	\$ -	
1980	System Supervisory Equipment	\$1,453,734			1,453,734	\$0	\$0	\$ (698,736)	\$ -	\$ 754,999	
1990	Other Tangible Property	\$0			-	\$0	\$0	\$ -	\$ -	\$ -	
2005	Property Under Capital Leases	\$0			-	\$0	\$0	\$ -	\$ -	\$ -	
2010	Electric Plant Purchased or Sold	\$0			-	\$0	\$0	\$ -	\$ -	\$ -	
Total		\$9,549,705			\$0	\$9,549,705	\$0	\$0	(\$4,239,905)	\$0	\$5,309,800
SUB TOTAL from I3		\$9,549,705									
I3 Directly Allocated		\$0									
Grand Total		\$102,060,450			\$0	\$102,060,450	(\$9,376,247)	\$815,869	(\$42,671,575)	\$0	\$50,828,497



WHITBY HYDRO ELECTRIC CORPORATION

EB-2005-0435 EB-2007-0001

Wednesday, February 28, 2007

Sheet I4 Break Out Worksheet - First Run (and 2nd Run)

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

**** Please see Handbook for detailed instructions****

Enter Net Fixed Assets from <u>approved</u> EDR, Sheet 3-1, cell F12	\$50,828,497
--	--------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
		Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
To be Prorated										
1995	Contributed Capital - 1995					\$9,376,247	Balanced			
2105	Accumulated Depreciation - 2105							\$41,855,706	Balanced	
2120	Accumulated Depreciation - 2120								\$0	Balanced
Total										
Net Assets						\$50,828,497	Net Fixed Assets Match EDR			

Amortization Expenses

5705	Amortization Expense - Property, Plant, and Equipment	\$3,497,331
5710	Amortization of Limited Term Electric Plant	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0
Total Amortization Expense		\$3,497,331



2006 COST ALLOCATIO

WHITBY HYDI

EB-2005-0435 El

Wednesday, Febr

Sheet I4 Break

Instructions:

This is an input sheet for the Break Out

**** Please see Handbook for detailed instr**

Enter Net Fixed Assets from **approved** EDR,
Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	\$11,480	\$0	\$0	\$0
1805	Land				
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0
1806	Land Rights				
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	\$9,169	\$0	\$0	\$0
1808	Buildings and Fixtures				
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 KV	\$48,637	\$0	\$0	\$0
1810	Leasehold Improvements				
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$248,643	\$0	\$0	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment				
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures				
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$475,576	\$0	\$0	\$0



2006 COST ALLOCATIO

WHITBY HYDI

EB-2005-0435 El

Wednesday, Febr

Sheet I4 Break

Instructions:

This is an input sheet for the Break Out

****Please see Handbook for detailed instr**

Enter Net Fixed Assets from **approved** EDR,
Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0
1835	Overhead Conductors and Devices				
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$357,521	\$0	\$0	\$0
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0
1840	Underground Conduit				
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$425,629	\$0	\$0	\$0
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices				
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$271,410	\$0	\$0	\$0
1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0
1850	Line Transformers	\$586,235	\$0	\$0	\$0
1855	Services	\$520,661	\$0	\$0	\$0
1860	Meters	\$173,801	\$0	\$0	\$0
Total		\$3,128,762	\$0	\$0	\$0
SUB TOTAL from I3					
		5705	5710	5715	5720



2006 COST ALLOCATIO

WHITBY HYDI

EB-2005-0435 El

Wednesday, Febr

Sheet I4 Break

Instructions:

This is an input sheet for the Break Out

****Please see Handbook for detailed instr**

Enter Net Fixed Assets from approved EDR,
Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	0	\$0	\$0	\$0
1906	Land Rights	0	\$0	\$0	\$0
1908	Buildings and Fixtures	109,582	\$0	\$0	\$0
1910	Leasehold Improvements	0	\$0	\$0	\$0
1915	Office Furniture and Equipment	33,769	\$0	\$0	\$0
1920	Computer Equipment - Hardware	76,380	\$0	\$0	\$0
1925	Computer Software	39,533	\$0	\$0	\$0
1930	Transportation Equipment	0	\$0	\$0	\$0
1935	Stores Equipment	0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	0	\$0	\$0	\$0
1950	Power Operated Equipment	0	\$0	\$0	\$0
1955	Communication Equipment	3,368	\$0	\$0	\$0
1960	Miscellaneous Equipment	0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	0	\$0	\$0	\$0
1980	System Supervisory Equipment	105,936	\$0	\$0	\$0
1990	Other Tangible Property	0	\$0	\$0	\$0
2005	Property Under Capital Leases	0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	0	\$0	\$0	\$0
Total		368,568	\$0	\$0	\$0
SUB TOTAL from I3 I3 Directly Allocated					
Grand Total		3,497,331	\$0	\$0	\$0



Instructions:

This is an input sheet for the Break Out
 **Please see Handbook for detailed instr

Enter Net Fixed Assets from approved EDR,
 Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
To be Prorated					
1995	Contributed Capital - 1995				
2105	Accumulated Depreciation - 2105				
2120	Accumulated Depreciation - 2120				
	Total				
	Net Assets				
Amortization Expenses					
5705	Amortization Expense - Property, Plant, and Equipment	(\$3,497,331)	Balanced		
5710	Amortization of Limited Term Electric Plant		\$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant			\$0	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments				\$0
	Total Amortization Expense				Balanced



WHITBY HYDRO ELECTRIC CORPORATION

EB-2005-0435 EB-2007-0001

Wednesday, February 28, 2007

Sheet 01 Revenue to Cost Summary Worksheet - First Run (and 2nd Run)

Class Revenue, Cost Analysis, and Return on Rate Base

		1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Rate Base	Total						
Assets							
crev	Distribution Revenue (sale)	\$10,690,196	\$1,688,237	\$3,466,453	\$210,390	\$3,398	\$87,007
mi	Miscellaneous Revenue (mi)	\$638,539	\$103,691	\$127,821	\$7,448	\$205	\$17,018
	Total Revenue	\$11,328,735	\$1,791,928	\$3,594,274	\$217,838	\$3,603	\$104,025
	Expenses						
di	Distribution Costs (di)	\$1,295,258	\$185,665	\$581,427	\$69,940	\$1,276	\$9,350
cu	Customer Related Costs (cu)	\$1,504,448	\$371,050	\$317,202	\$5,550	\$372	\$57,376
ad	General and Administration (ad)	\$1,492,651	\$296,370	\$479,494	\$40,463	\$882	\$35,456
dep	Depreciation and Amortization (dep)	\$2,223,149	\$306,854	\$820,522	\$127,643	\$2,366	\$16,798
INPUT	PILs (INPUT)	\$1,180,186	\$164,113	\$453,361	\$66,914	\$1,237	\$8,839
INT	Interest	\$1,383,088	\$192,328	\$531,305	\$78,418	\$1,449	\$10,358
	Total Expenses	\$9,078,780	\$1,516,379	\$3,183,311	\$388,929	\$7,582	\$138,177
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$1,716,937	\$238,752	\$659,551	\$97,347	\$1,799	\$12,859
	Revenue Requirement (includes NI)	\$10,795,717	\$1,755,131	\$3,842,862	\$486,276	\$9,381	\$151,035
	Revenue Requirement Input equals Output						



WHITBY HYDRO ELECTRIC CORPORATION

EB-2005-0435 EB-2007-0001

Wednesday, February 28, 2007

Sheet 01 Revenue to Cost Summary Worksheet - First Run (and 2nd Run)

Class Revenue, Cost Analysis, and Return on Rate Base

		1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Rate Base Assets	Total						
Rate Base Calculation							
Net Assets							
dp	Distribution Plant - Gross	\$92,510,745	\$58,917,360	\$8,121,064	\$21,574,836	\$3,389,278	\$445,338
gp	General Plant - Gross	\$9,549,705	\$6,048,727	\$837,381	\$2,269,510	\$342,434	\$45,311
accum dep	Accumulated Depreciation	(\$41,855,706)	(\$26,832,754)	(\$3,679,295)	(\$9,536,544)	(\$1,572,888)	(\$204,992)
co	Capital Contribution	(\$9,376,247)	(\$6,113,829)	(\$828,699)	(\$2,037,767)	(\$6,428)	(\$45,849)
	Total Net Plant	\$50,828,497	\$32,019,504	\$4,450,451	\$12,270,035	\$1,815,149	\$239,808
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$57,978,219	\$23,157,202	\$5,431,635	\$28,726,882	\$563,147	\$93,390
	OM&A Expenses	\$6,744,232	\$4,292,357	\$853,085	\$1,378,123	\$115,954	\$102,182
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$64,722,451	\$27,449,559	\$6,284,720	\$30,105,005	\$679,101	\$195,572
	Working Capital	\$9,708,368	\$4,117,434	\$942,708	\$4,515,751	\$101,865	\$29,336
	Total Rate Base	\$60,536,864	\$36,136,938	\$5,393,159	\$16,785,785	\$1,917,014	\$269,144
Rate Base Input equals Output							
	Equity Component of Rate Base	\$30,268,432	\$18,068,469	\$2,696,580	\$8,392,893	\$958,507	\$17,412
	Net Income on Allocated Assets	\$2,727,245	\$2,249,956	\$275,549	\$410,964	(\$171,092)	(\$34,152)
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$2,727,245	\$2,249,956	\$275,549	\$410,964	(\$171,092)	(\$34,152)
RATIOS ANALYSIS							
	REVENUE TO EXPENSES %	100.00%	104.94%	102.10%	93.53%	44.80%	68.87%
	EXISTING REVENUE MINUS ALLOCATED COSTS	\$1	\$533,019	\$36,797	(\$248,588)	(\$268,438)	(\$47,011)
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.01%	12.45%	10.22%	4.90%	-17.85%	-25.38%

WHITBY HYDRO ELECTRIC CORPORATION
EB-2009-0274
2010 RATE APPLICATION

APPLICATION MODELS:

2) **COST ALLOCATION MODELS:**

d. 2010 Cost Allocation Filing



**2010 COST ALLOCATION INFORMATION FILING
WHITBY HYDRO ELECTRIC CORPORATION**

EB-2005-0435 EB-2007-0001

2010 Rate Application

Sheet I2 Class Selection - First Run (and 2nd Run)

Instructions:

Step 1: Please input your existing classes

Step 2: If this is your first run, select "First Run" in the drop-down menu below

Step 3: After all classes have been entered, Click the "Update" button in row E41

Click for Drop-Down
Menu →

If desired, provide a summary of this run
(40 characters max.)

First Run	(and 2nd Run)
-----------	---------------

		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate		NO
6	Large Use >5MW		NO
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		NO
12	Rate Class 1		NO
13	Rate class 2		NO
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO

Update

**** Space available for additional information about this run**



2010 COST ALLOCATION INFORMATION FILING
WHITBY HYDRO ELECTRIC CORPORATION

EB-2005-0435 EB-2007-0001

2010 Rate Application

Sheet I4 Break Out Worksheet - First Run (and 2nd Run)

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

****Please see Handbook for detailed instructions****

Enter Net Fixed Assets from <u>approved</u> EDR, Sheet 3-1, cell F12	\$64,117,056
--	---------------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1565	Conservation and Demand Management	\$0		-	-			\$ -	\$ -	-
1805	Land	\$245,786		(\$245,786)	-					
1805-1	Land Station >50 kV		0.00%	\$0	-			\$ -	\$ -	-
1805-2	Land Station <50 kV		100.00%	\$245,786	245,786			\$ -	\$ -	245,786
1806	Land Rights	\$10,971		(\$10,971)	-					
1806-1	Land Rights Station >50 kV		0.00%	\$0	-			\$ -	\$ -	-
1806-2	Land Rights Station <50 kV		100.00%	\$10,971	10,971			\$ -	\$ -	10,971
1808	Buildings and Fixtures	\$1,117,302		(\$1,117,302)	-					
1808-1	Buildings and Fixtures > 50 kV		0.00%	\$0	-			\$ -	\$ -	-
1808-2	Buildings and Fixtures < 50 kV		100.00%	\$1,117,302	1,117,302			\$ (1,106,893)	\$ -	10,409
1810	Leasehold Improvements	\$0		\$0	-					
1810-1	Leasehold Improvements >50 kV		0.00%	\$0	-			\$ -	\$ -	-
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-			\$ -	\$ -	-
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-			\$ -	\$ -	-
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$17,586,315		(\$17,586,315)	-				\$ -	-
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		0.00%	\$0	0			(\$0)	\$0	0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		100.00%	\$17,586,315	17,586,315		(\$1,202,700)	\$ (5,469,636)	\$ -	10,913,979
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.00%	(\$0)	0			\$ 0	\$ -	0
1825	Storage Battery Equipment	\$0		\$0	-					
1825-1	Storage Battery Equipment > 50 kV		0.00%	\$0	-			\$ -	\$ -	-
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-			\$ -	\$ -	-
1830	Poles, Towers and Fixtures	\$23,456,253		(\$23,456,253)	-					
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		0.00%	\$0	-			\$ -	\$ -	-
1830-4	Poles, Towers and Fixtures - Primary		100.00%	\$23,456,253	23,456,253		(\$1,099,397)	\$ (9,158,446)	\$ -	13,198,410



**2010 COST ALLOCATION INFORMATION FILING
WHITBY HYDRO ELECTRIC CORPORATION**

EB-2005-0435 EB-2007-0001

2010 Rate Application

Sheet I4 Break Out Worksheet - First Run (and 2nd Run)

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

****Please see Handbook for detailed instructions****

Enter Net Fixed Assets from <u>approved</u> EDR, Sheet 3-1, cell F12	\$64,117,056
---	---------------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset
1905	Land	\$182,215			182,215		\$0	\$ -	\$ -	\$ 182,215
1906	Land Rights	\$0			-		\$0	\$ -	\$ -	\$ -
1908	Buildings and Fixtures	\$5,561,849			5,561,849		\$0	\$ (2,112,183)	\$ -	\$ 3,449,666
1910	Leasehold Improvements	\$0			-		\$0	\$ -	\$ -	\$ -
1915	Office Furniture and Equipment	\$909,537			909,537		\$0	\$ (798,384)	\$ -	\$ 111,154
1920	Computer Equipment - Hardware	\$1,347,595			1,347,595		\$0	\$ (1,136,308)	\$ -	\$ 211,287
1925	Computer Software	\$1,594,413			1,594,413		\$0	\$ (1,224,387)	\$ -	\$ 370,027
1930	Transportation Equipment	\$0			-		\$0	\$ -	\$ -	\$ -
1935	Stores Equipment	\$56,187			56,187		\$0	\$ (56,187)	\$ -	\$ 0
1940	Tools, Shop and Garage Equipment	\$4,284			4,284		\$0	\$ (2,354)	\$ -	\$ 1,930
1945	Measurement and Testing Equipment	\$20,903			20,903		\$0	\$ (11,495)	\$ -	\$ 9,408
1950	Power Operated Equipment	\$0			-		\$0	\$ -	\$ -	\$ -
1955	Communication Equipment	\$78,103			78,103		\$0	\$ (78,103)	\$ -	\$ 0
1960	Miscellaneous Equipment	\$0			-		\$0	\$ -	\$ -	\$ -
1970	Load Management Controls - Customer Premises	\$0			-		\$0	\$ -	\$ -	\$ -
1975	Load Management Controls - Utility Premises	\$0			-		\$0	\$ -	\$ -	\$ -
1980	System Supervisory Equipment	\$2,186,976			2,186,976		\$0	\$ (1,459,353)	\$ -	\$ 727,624
1990	Other Tangible Property	\$0			-		\$0	\$ -	\$ -	\$ -
2005	Property Under Capital Leases	\$0			-		\$0	\$ -	\$ -	\$ -
2010	Electric Plant Purchased or Sold	\$0			-		\$0	\$ -	\$ -	\$ -
Total		\$11,942,062			\$11,942,062	\$0	\$0	(\$6,878,752)	\$0	\$5,063,310
SUB TOTAL from I3		\$11,942,062								
I3 Directly Allocated		\$0								
Grand Total		\$153,949,152			\$153,949,152	(\$18,155,373)	\$0	(\$71,676,723)	\$0	\$64,117,057



**2010 COST ALLOCATION INFORMATION FILING
WHITBY HYDRO ELECTRIC CORPORATION**

EB-2005-0435 EB-2007-0001

2010 Rate Application

Sheet I4 Break Out Worksheet - First Run (and 2nd Run)

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

**** Please see Handbook for detailed instructions****

Enter Net Fixed Assets from <u>approved</u> EDR, Sheet 3-1, cell F12	\$64,117,056
---	---------------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
		Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
To be Prorated										
1995	Contributed Capital - 1995					\$18,155,373	Balanced			
2105	Accumulated Depreciation - 2105							\$71,676,723	Balanced	
2120	Accumulated Depreciation - 2120								\$0	Balanced
Total										
Net Assets						\$64,117,056	Net Fixed Assets Match EDR			

Amortization Expenses

5705	Amortization Expense - Property, Plant, and Equipment	\$4,929,391
5710	Amortization of Limited Term Electric Plant	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0
Total Amortization Expense		\$4,929,391



2010 COST ALLOC
WHITBY HYDI
EB-2005-0435 EI
2010 Rate Applic
Sheet I4 Break

Instructions:

This is an input sheet for the Break Out
 **Please see Handbook for detailed instr

Enter Net Fixed Assets from **approved** EDR,
 Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0
1805	Land				
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0
1806	Land Rights				
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures				
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 KV	\$4,115	\$0	\$0	\$0
1810	Leasehold Improvements				
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$512,785	\$0	\$0	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	(\$0)	\$0	\$0	\$0
1825	Storage Battery Equipment				
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures				
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$892,533	\$0	\$0	\$0



2010 COST ALLOC
WHITBY HYDI
EB-2005-0435 EI
2010 Rate Applic
Sheet I4 Break

Instructions:

This is an input sheet for the Break Out
 **Please see Handbook for detailed instr

Enter Net Fixed Assets from approved EDR,
 Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0
1835	Overhead Conductors and Devices				
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$514,045	\$0	\$0	\$0
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0
1840	Underground Conduit				
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$691,424	\$0	\$0	\$0
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices				
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$222,584	\$0	\$0	\$0
1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0
1850	Line Transformers	\$728,523	\$0	\$0	\$0
1855	Services	\$634,889	\$0	\$0	\$0
1860	Meters	\$202,447	\$0	\$0	\$0
Total		\$4,403,345	\$0	\$0	\$0
SUB TOTAL from I3					
		5705	5710	5715	5720



2010 COST ALLOC
WHITBY HYDI
EB-2005-0435 El
2010 Rate Applic
Sheet I4 Break

Instructions:

This is an input sheet for the Break Out
 **Please see Handbook for detailed instr

Enter Net Fixed Assets from approved EDR,
 Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	0	\$0	\$0	\$0
1906	Land Rights	0	\$0	\$0	\$0
1908	Buildings and Fixtures	111,854	\$0	\$0	\$0
1910	Leasehold Improvements	0	\$0	\$0	\$0
1915	Office Furniture and Equipment	26,681	\$0	\$0	\$0
1920	Computer Equipment - Hardware	95,433	\$0	\$0	\$0
1925	Computer Software	177,595	\$0	\$0	\$0
1930	Transportation Equipment	0	\$0	\$0	\$0
1935	Stores Equipment	0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	428	\$0	\$0	\$0
1945	Measurement and Testing Equipment	2,090	\$0	\$0	\$0
1950	Power Operated Equipment	0	\$0	\$0	\$0
1955	Communication Equipment	0	\$0	\$0	\$0
1960	Miscellaneous Equipment	0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	0	\$0	\$0	\$0
1980	System Supervisory Equipment	111,965	\$0	\$0	\$0
1990	Other Tangible Property	0	\$0	\$0	\$0
2005	Property Under Capital Leases	0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	0	\$0	\$0	\$0
Total		526,046	\$0	\$0	\$0
SUB TOTAL from I3 I3 Directly Allocated					
Grand Total		4,929,391	\$0	\$0	\$0



2010 COST ALLOC
WHITBY HYDRO
EB-2005-0435 E1
2010 Rate Application
Sheet I4 Break

Instructions:

This is an input sheet for the Break Out
 **Please see Handbook for detailed instructions

Enter Net Fixed Assets from approved EDR,
 Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
To be Prorated					
1995	Contributed Capital - 1995				
2105	Accumulated Depreciation - 2105				
2120	Accumulated Depreciation - 2120				
	Total				
	Net Assets				
Amortization Expenses					
5705	Amortization Expense - Property, Plant, and Equipment	(\$4,929,391)	Balanced		
5710	Amortization of Limited Term Electric Plant		\$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant			\$0	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments				\$0
	Total Amortization Expense				Balanced



**2010 COST ALLOCATION INFORMATION FILING
WHITBY HYDRO ELECTRIC CORPORATION**

EB-2005-0435 EB-2007-0001

2010 Rate Application

Sheet 01 Revenue to Cost Summary Worksheet - First Run (and 2nd Run)

Class Revenue, Cost Analysis, and Return on Rate Base

		1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Rate Base	Total						
Assets							
crev	Distribution Revenue (sale)	\$11,998,836	\$1,739,920	\$3,740,692	\$239,528	\$2,181	\$126,358
mi	Miscellaneous Revenue (mi)	\$641,220	\$93,338	\$141,284	\$7,031	\$92	\$7,779
	Total Revenue	\$12,640,056	\$1,833,258	\$3,881,976	\$246,559	\$2,273	\$134,137
	Expenses						
di	Distribution Costs (di)	\$2,029,960	\$263,324	\$864,415	\$114,285	\$1,154	\$17,328
cu	Customer Related Costs (cu)	\$1,844,416	\$438,094	\$395,838	\$11,873	\$243	\$32,151
ad	General and Administration (ad)	\$1,871,666	\$337,732	\$611,058	\$61,408	\$679	\$23,798
dep	Depreciation and Amortization (dep)	\$3,098,021	\$402,237	\$1,227,884	\$173,896	\$1,764	\$25,590
INPUT	PILs (INPUT)	\$725,574	\$97,554	\$328,021	\$37,560	\$378	\$5,838
INT	Interest	\$1,988,526	\$267,358	\$898,983	\$102,938	\$1,035	\$16,000
	Total Expenses	\$11,558,163	\$1,806,298	\$4,326,198	\$501,959	\$5,252	\$120,705
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$1,474,687	\$198,272	\$666,684	\$76,338	\$767	\$11,866
	Revenue Requirement (includes NI)	\$13,032,850	\$2,004,570	\$4,992,882	\$578,298	\$6,019	\$132,570
	Revenue Requirement Input equals Output						



**2010 COST ALLOCATION INFORMATION FILING
WHITBY HYDRO ELECTRIC CORPORATION**

EB-2005-0435 EB-2007-0001

2010 Rate Application

Sheet 01 Revenue to Cost Summary Worksheet - First Run (and 2nd Run)

Class Revenue, Cost Analysis, and Return on Rate Base

		1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Rate Base Assets	Total						
Rate Base Calculation							
Net Assets							
dp	Distribution Plant - Gross	\$142,007,090	\$89,345,036	\$11,646,142	\$35,308,758	\$4,919,744	\$737,415
gp	General Plant - Gross	\$11,942,062	\$7,384,391	\$976,911	\$3,126,541	\$389,926	\$60,344
accum dep	Accumulated Depreciation	(\$71,676,723)	(\$45,856,154)	(\$5,892,819)	(\$16,895,625)	(\$2,623,350)	(\$382,032)
co	Capital Contribution	(\$18,155,373)	(\$11,884,148)	(\$1,494,885)	(\$4,003,091)	(\$664,766)	(\$101,618)
	Total Net Plant	\$64,117,057	\$38,989,126	\$5,235,350	\$17,536,583	\$2,021,554	\$314,109
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$68,963,116	\$28,371,759	\$6,084,779	\$33,565,087	\$736,061	\$201,919
	OM&A Expenses	\$8,919,421	\$5,746,042	\$1,039,150	\$1,871,311	\$2,076	\$73,277
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$77,882,537	\$34,117,802	\$7,123,929	\$35,436,398	\$923,628	\$275,195
	Working Capital	\$11,682,381	\$5,117,670	\$1,068,589	\$5,315,460	\$838	\$41,279
	Total Rate Base	\$75,799,437	\$44,106,796	\$6,303,939	\$22,852,043	\$2,160,098	\$355,388
Rate Base Input equals Output							
	Equity Component of Rate Base	\$37,899,719	\$22,053,398	\$3,151,970	\$11,426,021	\$1,080,049	\$177,694
	Net Income on Allocated Assets	\$419,683	\$1,081,893	\$26,959	(\$444,223)	(\$255,401)	\$13,433
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$419,683	\$1,081,893	\$26,959	(\$444,223)	(\$255,401)	\$13,433
RATIOS ANALYSIS							
	REVENUE TO EXPENSES %	90.32%	96.99%	91.45%	77.75%	42.64%	101.18%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$2,008,931)	(\$392,794)	(\$171,313)	(\$1,110,906)	(\$331,739)	\$1,567
	RETURN ON EQUITY COMPONENT OF RATE BASE	1.11%	4.91%	0.86%	-3.89%	-23.65%	7.56%