

EB-2009-0143

IN THE MATTER OF the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B);

AND IN THE MATTER OF an application by Essex Powerlines Corporation for an order approving or fixing just and reasonable rates and other charges for the distribution of electricity to be effective May 1, 2010.

**DRAFT RATE ORDER
OF ESSEX POWERLINES CORPORATION
DELIVERED APRIL 15, 2010**

BACKGROUND

Essex Powerlines Corporation (“Essex” or “the Applicant”) filed an application with the Ontario Energy Board (the “Board”) on September 28, 2009. The application was filed under section 78 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15 (Sched. B) (the “Act”), seeking approval for changes to the rates that it charges for electricity distribution to be effective May 1, 2010. Essex is the licensed electricity distributor serving approximately 28,000 customers in the Amherstburg, LaSalle, Leamington and Tecumseh service areas located in southwestern Ontario. The Board assigned the application file number EB-2009-0143.

On April 1, 2010 the Board issued its Decision in this Application. In that Decision the Board directed Essex to file with the Board, and also forward to intervenors, a Draft Rate Order attaching a proposed Tariff of Rates and Charges reflecting the Board’s findings in its Decision, within 14 days of the date of the Decision. Included in the Draft Rate Order, Essex was directed to include customer rate impacts and detailed supporting information showing the calculation of the final rates including the Revenue Requirement Work form in Microsoft Excel format.

Essex submits this Draft Rate Order which incorporates the changes directed by the Board resulting from the Board’s Decision of April 1, 2010. In addition, this Draft Rate order includes all adjustments to the Application included through the settlement agreement, which were assumed in the Decision but were not specifically identified in the Decision. All adjustments are described in detail in the supporting Appendixes to this document.

THE ISSUES

This Draft Rate Order is presented in order of the following issues, and the Boards Decision on those issues:

- production of a lead/lag study;
- appropriate return on equity;
- appropriate capital structure, in particular, the appropriate level of short-term debt;
- Regulatory Affairs Manager position;
- small business deduction for the calculation of PILs;
- treatment of non-utility accounts 4375 and 4380 as they pertain to revenue offsets and the level of non-utility revenues;
- rate rider for the recovery of the Global Adjustment sub-account.
- MicroFIT Generator Service Classification and Rate
- Harmonized Sales Tax (HST)

Production of a Lead/Lag Study

Board Findings – page 4 of the Decision

“The Board agrees with the submissions regarding the appropriateness of the continued use of the standard 15% formulaic approach given anticipated availability of new data. The Board expects to initiate a generic proceeding / consultation on determining a new working capital methodology in advance of Essex’s next cost of service filing. As such, the Board will not direct Essex to conduct its own lead/lag study at this time.”

Response

Essex used the standard 15% formulaic approach for its 2010 rate filing as per the Boards findings.

Appropriate Return on Equity

Board Finding – page 6 & 7 of the Decision

“The Board finds that it would be inappropriate to adjust the operation of the formula without evidence as to the appropriateness of such an adjustment in terms of the overall methodology in the context of Essex’s circumstances. This evidence would need to address, for example, whether such an adjustment for Essex is appropriate under the “stand alone” utility principle and whether the allowance is related only to specific transactional costs or whether it has broader application, and that no adjustment to the ROE is warranted or supported. “

Response

Essex applied the Return on Equity rate as specified in the 2009 Report of 9.85% as per the Boards findings.

Appropriate Debt Structure

Board Finding – page 8 of the Decision

“The Board will make no adjustment to the deemed capital structure of 56% long-term debt and 4% short-term debt.”

Response

Essex applied the deemed capital structure of 56% long-term debt and 4% short-term debt in its 2010 rate application as per the Boards findings.

Regulatory Affairs Manager position

Board Finding – page 10 of the Decision

“The Board will allow \$50,000 for this activity.”

Response

Essex reduced its 2010 regulatory expense by \$58,750 (original amount requested for the Regulatory Affairs Manager of \$108,750 less allowed amount of \$50,000).

Small Business Deduction for the Calculation of PILs

Board Finding – page 11 of the Decision

“The Board accepts the intervenors’ argument that eligibility for the small business credit should be determined by calculating PILs on a stand alone basis. The Board directs Essex to calculate its regulatory PILs tax allowance to be included in rates based on that basis. The Board also notes that the final level of the PILs allowance will be determined on the basis of the Board’s findings regarding other cost components and directs Essex to provide sufficient details regarding the PILs calculation in its draft Rate Order.”

Response

Essex has calculated regulatory PILs tax allowance to be included in rates on a stand alone basis and has included a copy of the PILs model showing the details of the PILs calculation.

Revenue Offsets and the Level of Non-Utility Revenues

Board Findings – Page 14 of the Decision

“The Board finds that the amount of \$158,383 should be used as the revenue offset associated with the combined impact of the two subject accounts.”

Response

Essex increased the Revenue Offsets used in the 2010 rate filing by \$158,383 as per the Boards findings..

Rate Rider for the Recovery of the Global Adjustment Sub-Account

Board Findings – Page 15 of the Decision

“The Board will adopt the proposal of Board staff which was generally agreed to by Essex. A separate rate rider will be developed for the Global Adjustment sub-account and this rider will apply to the non-RPP customers, including those in the MUSH sector.”

Response

Essex has calculated a separate rate rider for the Global Adjustment sub-account using the methodology supplied in its response to board staff interrogatory #47 and has attached an spreadsheet detailing this calculation (Appendix C).

MicroFit Generator Service Classification and Rate

Board Findings – Page 15 & 16 of the Decision

“As part of its draft Rate Order material, Essex shall identify the MicroFit Generator service classification on its Tariff of Rates and Charges and include the approved monthly service charge.”

Response

Essex has identified and included the classification for MicroFit Generators on its Tariff of Rates and Charges (Appendix E).

Harmonization Sales Tax (“HST”)

Board Findings – Page 16 of the Decision

“For administrative clarity, Essex may use Account 1592 PILs and Tax variances, sub-account PST / HST Variance.”

“Tracking of these variances will continue in the variance account until Essex’s next cost of service application is determined by the Board or until the Board provides guidance on this matter, whichever occurs first.”

Response

Essex has set up the 1592 sub-account for the purpose of tracking the PST/HST variances.

IMPLEMENTATION

Board Findings – Page 17 of the Decision

“Essex applied for rates effective May 1, 2009. The Board approves a May 1 effective date.”

“...the Board expects Essex to file detailed supporting material, including all relevant calculations showing the impact of this Decision on Essex’s revenue requirement, the allocation of the approved revenue requirement to the classes and the determination of the final rates. Supporting documentation shall include, but not be limited to, filing a completed version of the Revenue Requirement Work Form excel spreadsheet, which can be found on the Board’s website.”

Response

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

Supporting documentation includes the following:

- a list of the changes to Revenue Requirement (Appendix A)
- a completed Revenue Requirement Work Form excel spreadsheet (Appendix B)
- a completed PILs Calculation model (Appendix C)
- a copy of the cost allocation model (on disc)
- a copy of the RateMaker model (on disc) including:
 - Bill Impacts on tab F8 & F9
 - Rates Schedule on tab X11
 - Global Adjustment Rate Rider on tab ‘Global Adjustment’
- A copy of Global adjustment sub-account work sheet (Appendix D)
- a schedule of rates and charges (Appendix E)
- a copy of detailed and summary customer bill impacts (Appendix F)

Appendix A

CHANGES AFFECTING REVENUE REQUIREMENT DUE TO THE SETTLEMENT AGREEMENT AND BOARD DECISION

This Appendix includes a list of the changes in the items of the revenue requirement between the January 29, 2010 filing, the Settlement Agreement and the Boards Final Decision.

	As Filed (Jan 29/10)	As per Settlement Agreement	As per Board Decision
Net Fixed Assets	33,183,859	33,009,250	33,009,250
Working Capital	8,138,477	8,119,276	8,110,464
Rate Base	41,322,336	41,128,526	41,119,713
Deemed Long-Term Debt Component %	56.00%	56.00%	56.00%
Deemed Short-Term Debt Component %	4.00%	4.00%	4.00%
Deemed Equity Component %	40.00%	40.00%	40.00%
Long-Term Debt Rate	5.56%	5.40%	5.40%
Short-Term Debt Rate	1.33%	1.33%	2.07%
Return Equity	8.01%	8.01%	9.85%
Weighted Average Cost of Capital	6.37%	6.28%	7.05%
Cost Of Capital (Return on Rate Base)	2,631,810	2,584,378	2,898,637
OM&A	6,440,941	6,312,939	6,254,189
Municipal and Property Tax	32,001	32,001	32,001
Depreciation and Amortization	2,240,755	2,247,501	2,247,501
PILs	443,088	444,657	545,581
Service Revenue Requirement	11,788,595	11,621,476	11,977,909
Revenue Offset	(601,073)	(611,073)	(769,456)
Base Revenue Requirement	11,187,522	11,010,403	11,208,453

Appendix B

REVENUE REQUIREMENT WORKFORM

This Appendix includes the Ontario Energy Board issued Revenue Requirement Work form. This work form reflects Essex's January 29, 2010 filing in the "Application" column. The "Per Board Decision" column reflects the revisions as a result of the settlement agreement approval dated March 3, 2010 and the direction included in the Board's Decision dated April 1, 2010.

APPENDIX B



Revenue Requirement Work Form

Name of LDC: **ESSEX POWERLINES CORPORATION** (1)
File Number: **EB-2009-0143**
Rate Year: **2010** Version: 1.0

Table of Content

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

Notes:

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

Copyright

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

APPENDIX B



Revenue Requirement Work Form

Name of LDC: ESSEX POWERLINES CORPORATION
 File Number: EB-2009-0143
 Rate Year: 2010

Data Input (1)			
	Application	Adjustments	Per Board Decision
1 Rate Base			
Gross Fixed Assets (average)	\$48,303,648 (4)	(\$82,300)	\$48,221,348
Accumulated Depreciation (average)	(\$15,119,788) (5)	(\$92,310)	(\$15,212,098)
Allowance for Working Capital:			
Controllable Expenses	\$6,472,942 (6)	(\$186,752)	\$6,286,190
Cost of Power	\$47,783,568		\$47,783,568
Working Capital Rate (%)	15.00%		15.00%
2 Utility Income			
Operating Revenues:			
Distribution Revenue at Current Rates	\$9,772,057		\$9,772,057
Distribution Revenue at Proposed Rates	\$11,187,522		\$11,208,453
Other Revenue:			
Specific Service Charges	\$269,739		\$269,736
Late Payment Charges	\$148,511		\$148,511
Other Distribution Revenue	\$126,030		\$126,030
Other Income and Deductions	\$56,793		\$225,179
Operating Expenses:			
OM+A Expenses	\$6,440,941	(\$186,753)	\$6,254,188
Depreciation/Amortization	\$2,240,755	\$6,746	\$2,247,501
Property taxes	\$32,001		\$32,001
Capital taxes	\$19,743		\$19,596
Other expenses			
3 Taxes/PILs			
Taxable Income:			
Adjustments required to arrive at taxable income	(\$381,514) (3)		(\$371,656)
Utility Income Taxes and Rates:			
Income taxes (not grossed up)	\$292,108		\$362,930
Income taxes (grossed up)	\$423,345		\$525,985
Capital Taxes	\$19,743		\$19,596
Federal tax (%)	18.00%		18.00%
Provincial tax (%)	13.00%		13.00%
Income Tax Credits			
4 Capitalization/Cost of Capital			
Capital Structure:			
Long-term debt Capitalization Ratio (%)	56.0%		56.0%
Short-term debt Capitalization Ratio (%)	4.0% (2)		4.0% (2)
Common Equity Capitalization Ratio (%)	40.0%		40.0%
Preferred Shares Capitalization Ratio (%)			
Cost of Capital			
Long-term debt Cost Rate (%)	5.56%		5.40%
Short-term debt Cost Rate (%)	1.33%		2.07%
Common Equity Cost Rate (%)	8.01%		9.85%
Preferred Shares Cost Rate (%)			

Notes:

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

- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- (2) 4.0% unless an Applicant has proposed or been approved for another amount.
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.

APPENDIX B



Revenue Requirement Work Form

Name of LDC: ESSEX POWERLINES CORPORATION

File Number: EB-2009-0143

Rate Year: 2010

Line No.	Particulars		Rate Base		Per Board Decision
			Application	Adjustments	
1	Gross Fixed Assets (average)	(3)	\$48,303,648	(\$82,300)	\$48,221,348
2	Accumulated Depreciation (average)	(3)	(\$15,119,788)	(\$92,310)	(\$15,212,098)
3	Net Fixed Assets (average)	(3)	\$33,183,860	(\$174,610)	\$33,009,250
4	Allowance for Working Capital	(1)	\$8,138,477	(\$28,013)	\$8,110,464
5	Total Rate Base		\$41,322,336	(\$202,623)	\$41,119,713

(1) Allowance for Working Capital - Derivation					
6	Controllable Expenses		\$6,472,942	(\$186,752)	\$6,286,190
7	Cost of Power		\$47,783,568	\$ -	\$47,783,568
8	Working Capital Base		\$54,256,510	(\$186,752)	\$54,069,758
9	Working Capital Rate %	(2)	15.00%		15.00%
10	Working Capital Allowance		\$8,138,477	(\$28,013)	\$8,110,464

Notes

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



APPENDIX B



Revenue Requirement Work Form

Name of LDC: ESSEX POWERLINES CORPORATION

File Number: EB-2009-0143

Rate Year: 2010

Utility income

Line No.	Particulars	Application	Adjustments	Per Board Decision
Operating Revenues:				
1	Distribution Revenue (at Proposed Rates)	\$11,187,522	\$20,931	\$11,208,453
2	Other Revenue (1)	\$601,073	\$168,383	\$769,456
3	Total Operating Revenues	\$11,788,595	\$189,314	\$11,977,909
Operating Expenses:				
4	OM+A Expenses	\$6,440,941	(\$186,753)	\$6,254,188
5	Depreciation/Amortization	\$2,240,755	\$6,746	\$2,247,501
6	Property taxes	\$32,001	\$ -	\$32,001
7	Capital taxes	\$19,743	(\$147)	\$19,596
8	Other expense	\$ -	\$ -	\$ -
9	Subtotal	\$8,733,440	(\$180,154)	\$8,553,286
10	Deemed Interest Expense	\$1,307,843	(\$29,322)	\$1,278,520
11	Total Expenses (lines 4 to 10)	\$10,041,283	(\$209,476)	\$9,831,806
12	Utility income before income taxes	<u>\$1,747,313</u>	<u>\$398,790</u>	<u>\$2,146,103</u>
13	Income taxes (grossed-up)	\$423,345	\$102,640	\$525,985
14	Utility net income	<u>\$1,323,968</u>	<u>\$296,149</u>	<u>\$1,620,117</u>

Notes

(1)	Other Revenues / Revenue Offsets		
	Specific Service Charges	\$269,739	\$269,736
	Late Payment Charges	\$148,511	\$148,511
	Other Distribution Revenue	\$126,030	\$126,030
	Other Income and Deductions	\$56,793	\$225,179
	Total Revenue Offsets	<u>\$601,073</u>	<u>\$769,456</u>

APPENDIX B



Revenue Requirement Work Form

Name of LDC: ESSEX POWERLINES CORPORATION

File Number: EB-2009-0143

Rate Year: 2010

Taxes/PILs			
Line No.	Particulars	Application	Per Board Decision
<u>Determination of Taxable Income</u>			
1	Utility net income	\$1,323,968	\$1,620,117
2	Adjustments required to arrive at taxable utility income	(\$381,514)	(\$371,656)
3	Taxable income	\$942,454	\$1,248,461
<u>Calculation of Utility income Taxes</u>			
4	Income taxes	\$292,108	\$362,930
5	Capital taxes	\$19,743	\$19,596
6	Total taxes	\$311,851	\$382,526
7	Gross-up of Income Taxes	\$131,237	\$163,055
8	Grossed-up Income Taxes	\$423,345	\$525,985
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$443,088	\$545,581
10	Other tax Credits	\$ -	\$ -
<u>Tax Rates</u>			
11	Federal tax (%)	18.00%	18.00%
12	Provincial tax (%)	13.00%	13.00%
13	Total tax rate (%)	31.00%	31.00%

Notes

APPENDIX B



Ontario

Revenue Requirement Work Form

Name of LDC: **ESSEX POWERLINES CORPORATION**

File Number: **EB-2009-0143**

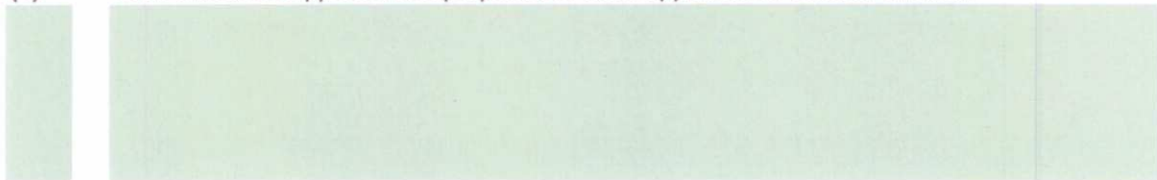
Rate Year: **2010**

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)		
Application					
		(%)	(\$)	(%)	(\$)
Debt					
1	Long-term Debt	56.00%	\$23,140,508	5.56%	\$1,285,859
2	Short-term Debt	4.00%	\$1,652,893	1.33%	\$21,983
3	Total Debt	60.00%	\$24,793,402	5.27%	\$1,307,843
Equity					
4	Common Equity	40.00%	\$16,528,934	8.01%	\$1,323,968
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$16,528,934	8.01%	\$1,323,968
7	Total	100%	\$41,322,336	6.37%	\$2,631,810
Per Board Decision					
		(%)	(\$)	(%)	
Debt					
8	Long-term Debt	56.00%	\$23,027,039	5.40%	\$1,244,473
9	Short-term Debt	4.00%	\$1,644,789	2.07%	\$34,047
10	Total Debt	60.00%	\$24,671,828	5.18%	\$1,278,520
Equity					
11	Common Equity	40.0%	\$16,447,885	9.85%	\$1,620,117
12	Preferred Shares	0.0%	\$ -	0.00%	\$ -
13	Total Equity	40.0%	\$16,447,885	9.85%	\$1,620,117
14	Total	100%	\$41,119,713	7.05%	\$2,898,637

Notes

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



APPENDIX B



Revenue Requirement Work Form

Name of LDC: ESSEX POWERLINES CORPORATION
 File Number: EB-2009-0143
 Rate Year: 2010

Revenue Sufficiency/Deficiency

Line No.	Particulars	Per Application		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$1,415,542		\$1,471,313
2	Distribution Revenue	\$9,772,057	\$9,771,980	\$9,772,057	\$9,737,140
3	Other Operating Revenue Offsets - net	\$601,073	\$601,073	\$769,456	\$769,456
4	Total Revenue	\$10,373,130	\$11,788,595	\$10,541,513	\$11,977,909
5	Operating Expenses	\$8,733,440	\$8,733,440	\$8,553,286	\$8,553,286
6	Deemed Interest Expense	\$1,307,843	\$1,307,843	\$1,278,520	\$1,278,520
	Total Cost and Expenses	\$10,041,283	\$10,041,283	\$9,831,806	\$9,831,806
7	Utility Income Before Income Taxes	\$331,847	\$1,747,313	\$709,707	\$2,146,103
	Tax Adjustments to Accounting				
8	Income per 2009 PILs	(\$381,514)	(\$381,514)	(\$371,656)	(\$371,656)
9	Taxable Income	(\$49,667)	\$1,365,799	\$338,051	\$1,774,447
10	Income Tax Rate	31.00%	31.00%	31.00%	31.00%
11	Income Tax on Taxable Income	(\$15,397)	\$423,398	\$104,796	\$550,078
12	Income Tax Credits	\$ -	\$ -	\$ -	\$ -
13	Utility Net Income	\$347,244	\$1,323,968	\$604,911	\$1,620,117
14	Utility Rate Base	\$41,322,336	\$41,322,336	\$41,119,713	\$41,119,713
	Deemed Equity Portion of Rate Base	\$16,528,934	\$16,528,934	\$16,447,885	\$16,447,885
15	Income/Equity Rate Base (%)	2.10%	8.01%	3.68%	9.85%
16	Target Return - Equity on Rate Base	8.01%	8.01%	9.85%	9.85%
	Sufficiency/Deficiency in Return on Equity	-5.91%	0.00%	-6.17%	0.00%
17	Indicated Rate of Return	4.01%	6.37%	4.58%	7.05%
18	Requested Rate of Return on Rate Base	6.37%	6.37%	7.05%	7.05%
19	Sufficiency/Deficiency in Rate of Return	-2.36%	0.00%	-2.47%	0.00%
20	Target Return on Equity	\$1,323,968	\$1,323,968	\$1,620,117	\$1,620,117
21	Revenue Sufficiency/Deficiency	\$976,724	\$0	\$1,015,206	\$0
22	Gross Revenue Sufficiency/Deficiency	\$1,415,542 (1)		\$1,471,313 (1)	

Notes:

- (1) Revenue Sufficiency/Deficiency divided by (1 - Tax Rate)
 Revenue Deficiency is denoted by a positive value, while a revenue sufficiency is denoted by a negative value

APPENDIX B



Revenue Requirement Work Form

Name of LDC: ESSEX POWERLINES CORPORATION
 File Number: EB-2009-0143
 Rate Year: 2010

Revenue Requirement			
Line No.	Particulars	Application	Per Board Decision
1	OM&A Expenses	\$6,440,941	\$6,254,188
2	Amortization/Depreciation	\$2,240,755	\$2,247,501
3	Property Taxes	\$32,001	\$32,001
4	Capital Taxes	\$19,743	\$19,596
5	Income Taxes (Grossed up)	\$423,345	\$525,985
6	Other Expenses	\$ -	\$ -
7	Return		
	Deemed Interest Expense	\$1,307,843	\$1,278,520
	Return on Deemed Equity	\$1,323,968	\$1,620,117
8	Distribution Revenue Requirement before Revenues	\$11,788,595	\$11,977,909
9	Distribution revenue	\$11,187,522	\$11,208,453
10	Other revenue	\$601,073	\$769,456
11	Total revenue	\$11,788,595	\$11,977,909
12	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	\$0 (1)	\$0 (1)

Notes

(1) Line 11 - Line 8



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Revenue Requirement Work Form

Name of LDC: ESSEX POWERLINES CORPORATION
 File Number: EB-2009-0143
 Rate Year: 2010

Selected Delivery Charge and Bill Impacts Per Draft Rate Order									
		Monthly Delivery Charge				Total Bill			
		Current	Per Draft Rate Order	Change		Current	Per Draft Rate Order	Change	
				\$	%			\$	%
Residential	800 kWh/month	\$ 23.95	\$ 27.08	\$ 3.13	13.1%	\$ 93.07	\$ 97.30	\$ 4.23	4.5%
GS < 50kW	2000 kWh/month	\$ 23.60	\$ 38.23	\$ 14.63	62.0%	\$ 201.25	\$ 218.61	\$ 17.36	8.6%

Notes:

Appendix C

PILS CALCULATION MODEL

This Appendix includes the PILs calculation model.

This model reflects all changes as per the Board Decision dated April 1, 2010 and the changes per the Board approved Settlement Agreement dated March 3, 2010

Essex Powerlines (ED-2002-0499)

PILS Calculations for 2010 EDR Application (EB-2009-0143) version: Draft Rate Order

April 14, 2010

Model Overview

Select a worksheet link

Tab	ShortName	Title	Instruction	Link
P		PILS Calculations		
P0	Admin	Administration	Enter administrative information about the Application	P0 Administration
P1	UCC	Undepreciated Capital Costs (UCC)	Enter actual balances and projected asset additions & retirements	P1 Undepreciated Capital Costs (UCC)
P2	CEC	Cumulative Eligible Capital (CEC)	Enter actual balance, projected changes and deduction rates	P2 Cumulative Eligible Capital (CEC)
P3	Interest	Interest Expense	Enter deemed and projected actual interest amounts	P3 Interest Expense
P4	LCF	Loss Carry-Forward (LCF)	Enter details of historical losses available to offset projected taxable income	P4 Loss Carry-Forward (LCF)
P5	Reserves	Reserve Balances	Enter balance amounts and projected changes in tax and accounting reserves	P5 Reserve Balances
P6	TxIncome	Taxable Income	Enter amounts required to calculate taxable income	P6 Taxable Income
P7	CapitaTax	Capital Taxes	Enter rate base amounts	P7 Capital Taxes
P8	TotalPILS	Total PILS Expense	Enter tax credit amounts	P8 Total PILS Expense
Y		Reference Information		
Y1	TaxRates	Tax Rates and Exemptions	Enter applicable rates and exemption amounts	Y1 Tax Rates and Exemptions
Y2	CCA	Capital Cost Allowances (CCA)	Enter asset classes and applicable rates for CCA deductions	Y2 Capital Cost Allowances (CCA)
Z		Model Parameters		
Z1	ModelVariables	Model Variables		Z1 Model Variables
Z0	Disclaimer	Software Terms of Use		Z0 Software Terms of Use

Essex Powerlines (ED-2002-0499)

PLS Calculations for 2010 EDR Application (EB-2009-0143) version: Draft Rate Order
April 14, 2010

P0 Administration

Enter administrative information about the Application

Application Version
Name of Applicant
License Number
Test Year
File Number(s)
Date of Application
Contact:

Draft Rate Order
Essex Powerlines
ED-2002-0499
2010
EB-2009-0143
14-Apr-2010

Name
email
phone

Richard Dimmel
rdimmel@essexpowerlines.ca
(519) 776-8900

Date of previous Test Year approval

12-Apr-2006

Essex Powerlines (ED-2002-0499)

PLS Calculations for 2010 EDR Application (EB-2009-014)

April 14, 2010

P1 Undepreciated Capital Costs (UCC)

Enter actual balances and projected asset addition

Class	Description	Reduced UCC	Rate %	2009 CCA	UCC 31 Dec/09	2010 Projected Additions	2010 Projected Retirements	UCC Before 1/2 Yr Adjustment	1/2 Year Reduction
1	Distribution System/Building - post 1987	25,729,002	4.0%	1,029,160	24,702,092			24,742,092	20,000
2	Distribution System - pre 1988		6.0%						
8	General Office/Stores Equip	103,489	20.0%	20,698	90,291			90,291	
10	Computer Hardware/ Vehicles	585,273	30.0%	175,582	566,491	350,816		917,307	175,408
10.1	Certain Automobiles		30.0%						
12	Computer Software	255,818	100.0%	255,818	52,637	795,144		847,781	397,572
13.1	Leasehold Improvement # 1		25 years						
13.2	Leasehold Improvement # 2		4 years						
13.3	Leasehold Improvement # 3								
13.4	Leasehold Improvement # 4								
14	Franchise		6 years						
17	New Electrical Generating Equipment Acq'd after Feb 27/00		8.0%						
43.1	Certain Energy-Efficient Electrical Generating Equipment		30.0%						
45	Computers & Systems Software acq'd post Mar 22/04		45.0%						
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)		30.0%						
47	Distribution System post Feb 22/05	9,703,865	8.0%	776,309	10,149,786	3,054,218		13,204,004	1,527,109
50	Computer Equipment Post March 18, 2007	44,024	55.0%	24,213	19,811			19,811	
17	Communication equipment	197,639	8.0%	15,411	205,402	21,468		226,870	10,734
50	Computer Equipment Post Jan 27 2009 pre Feb 2011	10,164	100.0%	10,164					
TOTAL		36,624,273		2,307,355	35,786,509	4,261,646		40,048,155	2,130,823

¹ per Schedule B of 2008 corporate tax return

Essex Powerlines (ED-2002-0499)
P2 Cumulative Eligible Capital (CEC)
 PILs Calculations for 2010 EDR Application (EB-2009-0143) version: Draft Rate Order
 April 14, 2010

Enter actual balance, projected changes and deduction rates

	2009	2010
CEC Opening Balance ¹		
Eligible Capital Property (ECP) Acquisitions		
Other Adjustments		
Subtotal	$\times \frac{3}{4} =$	$\times \frac{3}{4} =$
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after December 20, 2002	$\times \frac{1}{2} =$	$\times \frac{1}{2} =$
Amount transferred on amalgamation or wind-up of subsidiary		
Subtotal before deductions		
ECP Dispositions (net)		
Other Adjustments		
Subtotal	$\times \frac{3}{4} =$	$\times \frac{3}{4} =$
Balance before tax deduction		
Tax Deduction	Rate:	Rate:
CEC Ending Balance		

¹ 2009 amount per ending balance on Schedule 10 of 2008 corporate tax return

Essex Powerlines (ED-2002-0499)

PLS Calculations for 2010 EDR Application (EB-2009-0143) version: Draft Rate Order
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P3 Interest Expense

Enter deemed and projected actual interest amounts

	2009	2010
Deemed Interest Expense (A)	1,379,768	1,452,532
3900-Interest Expense	671,000	1,271,881
Add: Capitalized Interest (USA #6040)		
Add: Capitalized Interest (USA #6042)		
Less: non-debt interest expense (USA #6035)		
Total Interest Projected (B)	671,000	1,271,881
Excess Interest Expense		

Enter credit to P&L as positive number
 Enter credit to P&L as positive number

Enter other adjustments for tax purposes

(B) less (A); if negative: zero

Essex Powerlines (ED-2002-0499)

PILs Calculations for 2010 EDR Application (EB-2009-0143) version: Draft Rate Order

April 14, 2010

P4 Loss Carry-Forward (LCF)

Enter details of historical losses available to offset projected taxable income

	Balance <input type="checkbox"/> 31 Dec/08 ¹	Less: Non-Distribution Portion	Utility Balance <input type="checkbox"/> 31 Dec/08	2009	2010
Non-Capital LCF:					
Opening Balance					
Application of LCF to reduce taxable income					
Ending Balance					
Net Capital LCF:					
Opening Balance					
Application of LCF to reduce taxable capital gains					
Ending Balance					

¹ per Schedule 7-1 of 2008 corporate tax return

Essex Powerlines (ED-2002-0499)

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April 14, 2010

P5 Reserve Balances

Enter balance amounts and projected changes in tax and accounting reserves

	Balance <input type="checkbox"/> 31 Dec/08 ¹	Less: Non-Distribution Portion	Utility Balance 31 Dec/08	Changes 8 (+/-) in 2009	Balance) 31 Dec/09	Changes 9 (+/-) in 2010	Balance) 31 Dec/10
Capital Gains Reserves ss. 40(1)							
Tax Reserves not deducted for book purposes:							
Reserve for doubtful accounts ss. 20(1)(l)							
Reserve for goods and services not delivered ss. 20(1)(m)							
Reserve for unpaid amounts ss. 20(1)(n)							
Debt & Share Issue Expenses ss. 20(1)(e)							
TOTAL							
Accounting Reserves not deducted for tax purposes:							
General Reserve for Inventory Obsolescence (non-specific)							
General reserve for bad debts							
Accrued Employee Future Benefits:							
- Medical and Life Insurance							
- Short & Long-term Disability							
- Accumulated Sick Leave							
- Termination Cost							
- Other Post-Employment Benefits							
Provision for Environmental Costs							
Restructuring Costs							
Accrued Contingent Litigation Costs							
Accrued Self-Insurance Costs							
Other Contingent Liabilities							
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)							
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)							
TOTAL							

¹ per Schedule 13 of 2008 corporate tax return

Essex Powerlines (ED-2002-0499)

PILS Calculations for 2010 EDR Application (EB-2009-0143) version: Draft Rate Order

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P6 Taxable Income

Enter amounts required to calculate taxable income

Income/(Loss) before PILS/Taxes (Accounting) ¹	T2 S1 line #	2006 EDR Approved		2009 Projection	2010 @ existing rates	2010 @ new dist. rates
		Total Entity	Less: Non- Distribution Portion			
		1,336,560		1,396,584	483,127	1,620,117
Additions:						
Interest and penalties on taxes	103					
Amortization of tangible assets	104	1,373,767		2,148,438	2,247,501	2,247,501
Amortization of intangible assets	106					
Recapture of capital cost allowance from Schedule 8	107					
Gain on sale of eligible capital property from Schedule 10	108					
Income or loss for tax purposes- joint ventures or partnerships	109					
Loss in equity of subsidiaries and affiliates	110					
Loss on disposal of assets	111					
Charitable donations	112					
Taxable Capital Gains	113					
Political Donations	114					
Deferred and prepaid expenses	116					
Scientific research expenditures deducted on financial statements	118					
Capitalized interest	119					
Non-deductible club dues and fees	120					
Non-deductible meals and entertainment expense	121					
Non-deductible automobile expenses	122					
Non-deductible life insurance premiums	123					
Non-deductible company pension plans	124					
Tax reserves beginning of year	125					
Reserves from financial statements- balance at end of year	126					

Essex Powerlines (ED-2002-0499)

PILs Calculations for 2010 EDR Application (EB-2009-0143) version: Draft Rate Order
 April 14, 2010

P6 Taxable Income

Enter amounts required to calculate taxable income

Income/(Loss) before PILs/Taxes (Accounting) ¹	T2 S1 line #	2006 EDR Approved		2009 Projection	2010 @ existing rates	2010 @ new dist. rates	
		Total Entity	Less: Non- Distribution Portion				Utility Only
		1,336,560		1,336,560	1,396,584	483,127	1,620,117
Soft costs on construction and renovation of buildings	127						
Book loss on joint ventures or partnerships	205						
Capital items expensed	206						
Debt issue expense	208						
Development expenses claimed in current year	212						
Financing fees deducted in books	216						
Gain on settlement of debt	220						
Non-deductible advertising	226						
Non-deductible interest	227						
Non-deductible legal and accounting fees	228						
Recapture of SR&ED expenditures	231						
Share issue expense	235						
Write down of capital property	236						
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237						
Future Benefit Accrual				22,430	22,430		22,430
Amortization of deferred charge				175,472	175,472		175,472
Total Additions		1,373,767		1,373,767	2,346,340	2,445,403	2,445,403

Essex Powerlines (ED-2002-0499)

PLS Calculations for 2010 EDR Application (EB-2009-0143) version: Draft Rate Order
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P6 Taxable Income

Enter amounts required to calculate taxable income

	T2 S1 line #	2006 EDR Approved			2009 Projection	2010 @ existing rates	2010 @ new dist. rates
		Total Entity	Less: Non- Distribution Portion	Utility Only			
Income/(Loss) before PLS/Taxes (Accounting) ¹		1,336,560		1,336,560	1,396,584	483,127	1,620,117
Deductions:							
Gain on disposal of assets per financial statements	401						
Dividends not taxable under section 83	402						
Capital cost allowance from Schedule 8	403	1,163,677		1,163,677	2,307,355	2,642,059	2,642,059
Terminal loss from Schedule 8	404						
Cumulative eligible capital deduction from Schedule 10	405						
CEC							
Allowable business investment loss	406						
Deferred and prepaid expenses	409						
Scientific research expenses claimed in year	411						
Tax reserves end of year	413						
Reserves from financial statements - balance at beginning of year	414						
Contributions to deferred income plans	416						
Book income of joint venture or partnership	305						
Equity in income from subsidiary or affiliates	306				41,000	175,000	175,000
Future Benefits Paid							
Total Deductions		1,163,677		1,163,677	2,348,355	2,817,059	2,817,059

Essex Powerlines (ED-2002-0499)

PLS Calculations for 2010 EDR Application (EB-2009-0143) version: Draft Rate Order

April 14, 2010

P6 Taxable Income

Enter amounts required to calculate taxable income

	T2 S1 line #	2006 EDR Approved			2009 Projection	2010 @ existing rates	2010 @ new dist. rates
		Total Entity	Less: Non- Distribution Portion	Utility Only			
Income/(Loss) before PLS/Taxes (Accounting) ¹		1,336,560		1,336,560	1,396,584	483,127	1,620,117
NET INCOME (LOSS) FOR TAX PURPOSES		1,546,650		1,546,650	1,394,569	111,471	1,248,461
Charitable donations from Schedule 2							
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)							
Non-capital losses of preceding taxation years from Schedule 4							
Net-capital losses of preceding taxation years from Schedule 4							
Limited partnership losses of preceding taxation years from Schedule 4							
TAXABLE INCOME (LOSS)		1,546,650		1,546,650	1,394,569	111,471	1,248,461

¹ 2009 Projection = "Earnings before Tax" (sheet E1); 2010 @ existing rates = "Earnings before Tax" (sheet E2); 2010 @ new dist. rates = "Deemed Return On Equity" (sheet E3)

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Rates and exemptions from sheet Y1

P7 Capital Taxes
 Enter rate base amounts

	2009	2010
OCT (Ontario Capital Tax):		
Rate Base	39,545,412	41,128,526
Less: Exemption	15,000,000	15,000,000
Deemed Taxable Capital	24,545,412	26,128,526
Tax Rate	0.225%	0.075%
OCT payable	55,227	19,596
Federal LCT (Large Corporations Tax):		
Rate Base	39,545,412	41,128,526
Less: Exemption	50,000,000	50,000,000
Deemed Taxable Capital		
Tax Rate		
LCT payable		

Calculated Value from sheet E3

Essex Powerlines (ED-2002-0499)

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P8 Total PILs Expense

Enter tax credit amounts

	2009 Projection	2010 Projection ¹	2010 Test ¹
Regulatory Taxable Income/(Loss)	1,394,569	111,471	1,248,461
Combined Income Tax Rate	33.00%	16.00%	31.00%
Total Income Taxes	460,208	17,835	387,023
Ont Small Business Tax Credits		24,093	24,093
Income Tax Payable	460,208	(6,258)	362,930
Large Corporations Tax (LCT)			
Ontario Capital Tax (OCT)	55,227	19,596	19,596
Grossed-up Income Tax			525,985
Grossed-up LCT			
Total PILs Expense	515,435	13,339	545,582

¹ 'Projection' per existing rates; 'Test' based on proposed revenue requirement

from sheet P6
 "r" (from sheet Y1)
 Input amounts
 "r"
 from sheet P7
 from sheet P7
 = i / (1 - t)
 = LCT / (1 - t)
 Enter these results on sheet E4

gross up before cap tax	686,878	(7,450)	525,985
gross up incl cap tax	742,105	12,147	545,582

Appendix E

TARIFF OF RATES AND CHARGES

This Appendix include the Tariff of Rates and Charges as per the Board Decision dated April 1, 2010

Essex Powerlines Corporation TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2010 except for the microFIT Generator
Class effective date of September 21, 2009

EB-2009-0143

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

APPLICATION

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

EFFECTIVE DATES

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

SERVICE CLASSIFICATIONS

Residential

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers.

General Service Less Than 50 kW

This classification refers to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW.

General Service 50 to 2,999 kW

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 3,000 kW.

General Service 3,000 to 4,999 kW

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 3,000 kW but less than 5,000 kW.

Unmetered Scattered Load

This classification refers to an account whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical consumption of the proposed unmetered load.

Sentinel Lighting

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

Street Lighting

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

microFIT Generator Service Classification

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

Essex Powerlines Corporation TARIFF OF RATES AND CHARGES

**Effective and Implementation Date May 1, 2010 except for the microFIT Generator
Class effective date of September 21, 2009**

EB-2009-0143

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

Residential

Service Charge	\$	14.51
Distribution Volumetric Rate	\$/kWh	0.0148
Low Voltage Charge	\$/kWh	0.0010
Deferral/Variance Account Rate Rider (effective until April 30, 2014)	\$/kWh	(0.0008)
Non-RPP Global Adjustment Rate Rider (effective until April 30, 2014)	\$/kWh	(0.0003)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0058
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0051
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service Less Than 50 kW

Service Charge	\$	22.55
Distribution Volumetric Rate	\$/kWh	0.0070
Low Voltage Charge	\$/kWh	0.0010
Deferral/Variance Account Rate Rider (effective until April 30, 2014)	\$/kWh	(0.0006)
Non-RPP Global Adjustment Rate Rider (effective until April 30, 2014)	\$/kWh	(0.0003)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0051
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0048
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service 50 to 2,999 kW

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Service Charge	\$	301.96
Distribution Volumetric Rate	\$/kW	2.8494
Low Voltage Charge	\$/kW	0.3506
Deferral/Variance Account Rate Rider (effective until April 30, 2014)	\$/kW	(0.2431)
Non-RPP Global Adjustment Rate Rider (effective until April 30, 2014)	\$/kW	(0.1219)
Retail Transmission Rate – Network Service Rate	\$/kW	2.0651
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9235
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service 3,000 to 4,999 kW

Service Charge	\$	1,995.38
Distribution Volumetric Rate	\$/kW	1.8485
Low Voltage Charge	\$/kW	0.4094
Deferral/Variance Account Rate Rider (effective until April 30, 2014)	\$/kW	(1.0514)
Non-RPP Global Adjustment Rate Rider (effective until April 30, 2014)	\$/kW	(0.6753)
Retail Transmission Rate – Network Service Rate	\$/kW	2.5440
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.1317
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Unmetered Scattered Load

Service Charge (per connection)	\$	8.91
Distribution Volumetric Rate	\$/kWh	0.0278
Low Voltage Charge	\$/kWh	0.0010
Deferral/Variance Account Rate Rider (effective until April 30, 2014)	\$/kWh	(0.0007)
Non-RPP Global Adjustment Rate Rider (effective until April 30, 2014)	\$/kWh	(0.0003)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0051
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0048
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Sentinel Lighting

Service Charge (per connection)	\$	2.05
Distribution Volumetric Rate	\$/kW	5.8683
Low Voltage Charge	\$/kW	0.2816
Deferral/Variance Account Rate Rider (effective until April 30, 2014)	\$/kW	(0.2610)
Non-RPP Global Adjustment Rate Rider (effective until April 30, 2014)	\$/kW	(0.1061)
Retail Transmission Rate – Network Service Rate	\$/kW	1.5899
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4662
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013

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Standard Supply Service – Administrative Charge (if applicable)	\$	0.25
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Street Lighting

Service Charge (per connection)	\$	1.75
Distribution Volumetric Rate	\$/kW	4.7426
Low Voltage Charge	\$/kW	0.2798
Deferral/Variance Account Rate Rider (effective until April 30, 2014)	\$/kW	(0.1344)
Non-RPP Global Adjustment Rate Rider (effective until April 30, 2014)	\$/kW	(0.0940)
Retail Transmission Rate – Network Service Rate	\$/kW	1.5677
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4569
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

microFIT Generator Service (effective September 21, 2009)

Service Charge	\$	5.25
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Specific Service Charges

Arrears Certificate	\$	15.00
Statement of Account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement Letter	\$	15.00
Income tax letter	\$	15.00
Account history	\$	15.00
Returned Cheque charge (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge / change of occupancy charge	\$	30.00
Special Meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Collection of account charge – no disconnection	\$	30.00
Collection of account charge – no disconnection – after regular hours	\$	165.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Install / remove load control device – during regular hours	\$	65.00
Install / remove load control device – after regular hours	\$	185.00
Service call – customer-owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Temporary service install and remove – overhead – no transformer	\$	500.00
Temporary service install and remove – underground – no transformer	\$	300.00
Temporary service install and remove – overhead – with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35

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Retailer Service Agreement -- standard charge	\$	100.00
Retailer Service Agreement -- monthly fixed charge (per retailer)	\$	20.00
Retailer Service Agreement -- monthly variable charge (per customer)	\$	0.50
Service Transaction Request -- request fee (per request)	\$	0.25
Service Transaction Request -- processing fee (per processed request)	\$	0.50

Allowances

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

LOSS FACTORS

Secondary Metered Customer <5,000 kW	1.0602
Secondary Metered Customer >5,000 kW	n/a
Primary Metered Customer <5,000 kW	1.0496
Primary Metered Customer >5,000 kW	n/a

Appendix F

BILL IMPACTS

This Appendix include the detailed and summary Bill Impacts of the approved rates

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Residential

RPP: Summer

800 kWh's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT		
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%	
0										
†	Monthly Service Charge			\$11.95			\$14.51	\$2.56	21.4%	
†	Distribution	kWh	800	\$0.0150	\$12.00	800	\$0.0158	\$12.64	\$0.64	5.3%
	Sub-Total (Distribution)				\$23.95			\$27.15	\$3.20	13.4%
†	Deferral/Variance Dispositions	kWh	800	\$0.0000	\$0.00	800	(\$0.0008)	(\$0.64)	(\$0.64)	0.0%
	Electricity (Commodity)	kWh	844	RPP-Summer	\$50.27	848	RPP-Summer	\$50.58	\$0.31	0.6%
†	Transmission - Network	kWh	844	\$0.0049	\$4.13	848	\$0.0058	\$4.92	\$0.79	19.1%
†	Transmission - Connection	kWh	844	\$0.0043	\$3.63	848	\$0.0051	\$4.33	\$0.70	19.3%
	Wholesale Market Service	kWh	844	\$0.0052	\$4.39	848	\$0.0052	\$4.41	\$0.02	0.5%
	Rural Rate Protection	kWh	844	\$0.0013	\$1.10	848	\$0.0013	\$1.10	\$0.00	0.0%
	Debt Retirement Charge	kWh	800	\$0.0070	\$5.60	800	\$0.0070	\$5.60	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
	TOTAL BILL				\$93.07			\$97.45	\$4.38	4.7%
†	Delivery Only				\$31.71			\$35.76	\$4.05	12.8%

Residential

RPP: Winter

800 kWh's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT		
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%	
0										
†	Monthly Service Charge			\$11.95			\$14.51	\$2.56	21.4%	
†	Distribution	kWh	800	\$0.0150	\$12.00	800	\$0.0158	\$12.64	\$0.64	5.3%
	Sub-Total (Distribution)				\$23.95			\$27.15	\$3.20	13.4%
†	Deferral/Variance Dispositions	kWh	800	\$0.0000	\$0.00	800	(\$0.0008)	(\$0.64)	(\$0.64)	0.0%
	Electricity (Commodity)	kWh	844	RPP-Winter	\$48.08	848	RPP-Winter	\$48.35	\$0.27	0.6%
†	Transmission - Network	kWh	844	\$0.0049	\$4.13	848	\$0.0058	\$4.92	\$0.79	19.1%
†	Transmission - Connection	kWh	844	\$0.0043	\$3.63	848	\$0.0051	\$4.33	\$0.70	19.3%
	Wholesale Market Service	kWh	844	\$0.0052	\$4.39	848	\$0.0052	\$4.41	\$0.02	0.5%
	Rural Rate Protection	kWh	844	\$0.0013	\$1.10	848	\$0.0013	\$1.10	\$0.00	0.0%
	Debt Retirement Charge	kWh	800	\$0.0070	\$5.60	800	\$0.0070	\$5.60	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
	TOTAL BILL				\$90.88			\$95.22	\$4.34	4.8%
†	Delivery Only				\$31.71			\$35.76	\$4.05	12.8%

Residential

RPP: Summer

1,000 kWh's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT		
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%	
0										
†	Monthly Service Charge			\$11.95			\$14.51	\$2.56	21.4%	
†	Distribution	kWh	1,000	\$0.0150	\$15.00	1,000	\$0.0158	\$15.80	\$0.80	5.3%
	Sub-Total (Distribution)				\$26.95			\$30.31	\$3.36	12.5%

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†	Deferral/Variance Dispositions	kWh	1,000	\$0.0000	\$0.00	1,000	(\$0.0008)	(\$0.80)	(\$0.80)	0.0%
	Electricity (Commodity)	kWh	1,054	RPP-Summer	\$64.19	1,060	RPP-Summer	\$64.57	\$0.38	0.6%
†	Transmission - Network	kWh	1,054	\$0.0049	\$5.17	1,060	\$0.0058	\$6.15	\$0.98	19.0%
†	Transmission - Connection	kWh	1,054	\$0.0043	\$4.53	1,060	\$0.0051	\$5.41	\$0.88	19.4%
	Wholesale Market Service	kWh	1,054	\$0.0052	\$5.48	1,060	\$0.0052	\$5.51	\$0.03	0.5%
	Rural Rate Protection	kWh	1,054	\$0.0013	\$1.37	1,060	\$0.0013	\$1.38	\$0.01	0.7%
	Debt Retirement Charge	kWh	1,000	\$0.0070	\$7.00	1,000	\$0.0070	\$7.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
	TOTAL BILL				\$114.69			\$119.53	\$4.84	4.2%
†	<i>Delivery Only</i>				<i>\$36.65</i>			<i>\$41.07</i>	<i>\$4.42</i>	<i>12.1%</i>

Residential

RPP: Winter

1,000 kWh's		Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
0			Volume	Rate	Charge	Volume	Rate	Charge	\$	%
†	Monthly Service Charge				\$11.95			\$14.51	\$2.56	21.4%
†	Distribution	kWh	1,000	\$0.0150	\$15.00	1,000	\$0.0158	\$15.80	\$0.80	5.3%
	Sub-Total (Distribution)				\$26.95			\$30.31	\$3.36	12.5%
†	Deferral/Variance Dispositions	kWh	1,000	\$0.0000	\$0.00	1,000	(\$0.0008)	(\$0.80)	(\$0.80)	0.0%
	Electricity (Commodity)	kWh	1,054	RPP-Winter	\$60.59	1,060	RPP-Winter	\$60.97	\$0.38	0.6%
†	Transmission - Network	kWh	1,054	\$0.0049	\$5.17	1,060	\$0.0058	\$6.15	\$0.98	19.0%
†	Transmission - Connection	kWh	1,054	\$0.0043	\$4.53	1,060	\$0.0051	\$5.41	\$0.88	19.4%
	Wholesale Market Service	kWh	1,054	\$0.0052	\$5.48	1,060	\$0.0052	\$5.51	\$0.03	0.5%
	Rural Rate Protection	kWh	1,054	\$0.0013	\$1.37	1,060	\$0.0013	\$1.38	\$0.01	0.7%
	Debt Retirement Charge	kWh	1,000	\$0.0070	\$7.00	1,000	\$0.0070	\$7.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
	TOTAL BILL				\$111.09			\$115.93	\$4.84	4.4%
†	<i>Delivery Only</i>				<i>\$36.65</i>			<i>\$41.07</i>	<i>\$4.42</i>	<i>12.1%</i>

Residential

RPP: Summer

1,500 kWh's		Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
0			Volume	Rate	Charge	Volume	Rate	Charge	\$	%
†	Monthly Service Charge				\$11.95			\$14.51	\$2.56	21.4%
†	Distribution	kWh	1,500	\$0.0150	\$22.50	1,500	\$0.0158	\$23.70	\$1.20	5.3%
	Sub-Total (Distribution)				\$34.45			\$38.21	\$3.76	10.9%
†	Deferral/Variance Dispositions	kWh	1,500	\$0.0000	\$0.00	1,500	(\$0.0008)	(\$1.20)	(\$1.20)	0.0%
	Electricity (Commodity)	kWh	1,582	RPP-Summer	\$98.99	1,590	RPP-Summer	\$99.56	\$0.57	0.6%
†	Transmission - Network	kWh	1,582	\$0.0049	\$7.75	1,590	\$0.0058	\$9.22	\$1.47	19.0%
†	Transmission - Connection	kWh	1,582	\$0.0043	\$6.80	1,590	\$0.0051	\$8.11	\$1.31	19.3%
	Wholesale Market Service	kWh	1,582	\$0.0052	\$8.22	1,590	\$0.0052	\$8.27	\$0.05	0.6%
	Rural Rate Protection	kWh	1,582	\$0.0013	\$2.06	1,590	\$0.0013	\$2.07	\$0.01	0.5%
	Debt Retirement Charge	kWh	1,500	\$0.0070	\$10.50	1,500	\$0.0070	\$10.50	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
	TOTAL BILL				\$168.77			\$174.74	\$5.97	3.5%
†	<i>Delivery Only</i>				<i>\$49.00</i>			<i>\$54.34</i>	<i>\$5.34</i>	<i>10.9%</i>

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Residential

RPP: Winter

1,500 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
0									
†	Monthly Service Charge			\$11.95			\$14.51	\$2.56	21.4%
†	Distribution	kWh	1,500	\$0.0150	1,500	\$0.0158	\$23.70	\$1.20	5.3%
	Sub-Total (Distribution)			\$34.45			\$38.21	\$3.76	10.9%
†	Deferral/Variance Dispositions	kWh	1,500	\$0.0000	1,500	(\$0.0008)	(\$1.20)	(\$1.20)	0.0%
	Electricity (Commodity)	kWh	1,582	RPP-Winter	1,590	RPP-Winter	\$95.96	\$0.57	0.6%
†	Transmission - Network	kWh	1,582	\$0.0049	1,590	\$0.0058	\$9.22	\$1.47	19.0%
†	Transmission - Connection	kWh	1,582	\$0.0043	1,590	\$0.0051	\$8.11	\$1.31	19.3%
	Wholesale Market Service	kWh	1,582	\$0.0052	1,590	\$0.0052	\$8.27	\$0.05	0.6%
	Rural Rate Protection	kWh	1,582	\$0.0013	1,590	\$0.0013	\$2.07	\$0.01	0.5%
	Debt Retirement Charge	kWh	1,500	\$0.0070	1,500	\$0.0070	\$10.50	\$0.00	0.0%
			0	\$0.0000	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	0	\$0.0000	\$0.00	\$0.00	0.0%
	TOTAL BILL			\$165.17			\$171.14	\$5.97	3.6%
†	<i>Delivery Only</i>			<i>\$49.00</i>			<i>\$54.34</i>	<i>\$5.34</i>	<i>10.9%</i>

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	\$	%
0									
†	Monthly Service Charge			\$13.60			\$22.55	\$8.95	65.8%
†	Distribution	kWh	2,000	\$0.0050	2,000	\$0.0080	\$16.00	\$6.00	60.0%
	Sub-Total (Distribution)			\$23.60			\$38.55	\$14.95	63.3%
†	Deferral/Variance Dispositions	kWh	2,000	\$0.0000	2,000	(\$0.0006)	(\$1.20)	(\$1.20)	0.0%
	Electricity (Commodity)	kWh	2,109	RPP-Non-res.	2,120	RPP-Non-res.	\$133.20	\$0.77	0.6%
†	Transmission - Network	kWh	2,109	\$0.0043	2,120	\$0.0051	\$10.81	\$1.74	19.2%
†	Transmission - Connection	kWh	2,109	\$0.0040	2,120	\$0.0048	\$10.18	\$1.74	20.6%
	Wholesale Market Service	kWh	2,109	\$0.0052	2,120	\$0.0052	\$11.03	\$0.06	0.5%
	Rural Rate Protection	kWh	2,109	\$0.0013	2,120	\$0.0013	\$2.76	\$0.02	0.7%
	Debt Retirement Charge	kWh	2,000	\$0.0070	2,000	\$0.0070	\$14.00	\$0.00	0.0%
			0	\$0.0000	0	\$0.0000	\$0.00	\$0.00	0.0%

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		0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
		0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
TOTAL BILL				\$201.25			\$219.33	\$18.08	9.0%

† *Delivery Only* \$41.11 \$58.34 \$17.23 41.9%

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			\$13.60			\$22.55	\$8.95	65.8%	
†	Distribution	kWh	1,000	\$0.0050	\$5.00	1,000	\$0.0080	\$8.00	\$3.00	60.0%
	Sub-Total (Distribution)				\$18.60			\$30.55	\$11.95	64.2%
†	Deferral/Variance Dispositions	kWh	1,000	\$0.0000	\$0.00	1,000	(\$0.0006)	(\$0.60)	(\$0.60)	0.0%
	Electricity (Commodity)	kWh	1,054	RPP-Non-res.	\$62.84	1,060	RPP-Non-res.	\$63.22	\$0.38	0.6%
†	Transmission - Network	kWh	1,054	\$0.0043	\$4.53	1,060	\$0.0051	\$5.41	\$0.88	19.4%
†	Transmission - Connection	kWh	1,054	\$0.0040	\$4.22	1,060	\$0.0048	\$5.09	\$0.87	20.6%
	Wholesale Market Service	kWh	1,054	\$0.0052	\$5.48	1,060	\$0.0052	\$5.51	\$0.03	0.5%
	Rural Rate Protection	kWh	1,054	\$0.0013	\$1.37	1,060	\$0.0013	\$1.38	\$0.01	0.7%
	Debt Retirement Charge	kWh	1,000	\$0.0070	\$7.00	1,000	\$0.0070	\$7.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
	TOTAL BILL				\$104.04			\$117.56	\$13.52	13.0%

† *Delivery Only* \$27.35 \$40.45 \$13.10 47.9%

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			\$13.60			\$22.55	\$8.95	65.8%	
†	Distribution	kWh	5,000	\$0.0050	\$25.00	5,000	\$0.0080	\$40.00	\$15.00	60.0%
	Sub-Total (Distribution)				\$38.60			\$62.55	\$23.95	62.0%

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†	Deferral/Variance Dispositions	kWh	5,000	\$0.0000	\$0.00	5,000	(\$0.0006)	(\$3.00)	(\$3.00)	0.0%
	Electricity (Commodity)	kWh	5,272	RPP-Non-res.	\$341.20	5,301	RPP-Non-res.	\$343.12	\$1.92	0.6%
†	Transmission - Network	kWh	5,272	\$0.0043	\$22.67	5,301	\$0.0051	\$27.04	\$4.37	19.3%
†	Transmission - Connection	kWh	5,272	\$0.0040	\$21.09	5,301	\$0.0048	\$25.44	\$4.35	20.6%
	Wholesale Market Service	kWh	5,272	\$0.0052	\$27.41	5,301	\$0.0052	\$27.57	\$0.16	0.6%
	Rural Rate Protection	kWh	5,272	\$0.0013	\$6.85	5,301	\$0.0013	\$6.89	\$0.04	0.6%
	Debt Retirement Charge	kWh	5,000	\$0.0070	\$35.00	5,000	\$0.0070	\$35.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
	TOTAL BILL				\$492.82			\$524.61	\$31.79	6.5%
†	<i>Delivery Only</i>				\$82.36			\$112.03	\$29.67	36.0%

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	\$	%	
0										
†	Monthly Service Charge			\$13.60			\$22.55	\$8.95	65.8%	
†	Distribution	kWh	10,000	\$0.0050	\$50.00	10,000	\$0.0080	\$80.00	\$30.00	60.0%
	Sub-Total (Distribution)				\$63.60			\$102.55	\$38.95	61.2%
†	Deferral/Variance Dispositions	kWh	10,000	\$0.0000	\$0.00	10,000	(\$0.0006)	(\$6.00)	(\$6.00)	0.0%
	Electricity (Commodity)	kWh	10,544	RPP-Non-res.	\$689.15	10,602	RPP-Non-res.	\$692.98	\$3.83	0.6%
†	Transmission - Network	kWh	10,544	\$0.0043	\$45.34	10,602	\$0.0051	\$54.07	\$8.73	19.3%
†	Transmission - Connection	kWh	10,544	\$0.0040	\$42.18	10,602	\$0.0048	\$50.89	\$8.71	20.6%
	Wholesale Market Service	kWh	10,544	\$0.0052	\$54.83	10,602	\$0.0052	\$55.13	\$0.30	0.5%
	Rural Rate Protection	kWh	10,544	\$0.0013	\$13.71	10,602	\$0.0013	\$13.78	\$0.07	0.5%

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Debt Retirement Charge	kWh	10,000	\$0.0070	\$70.00	10,000	\$0.0070	\$70.00	\$0.00	0.0%
		0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
		0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
		0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
TOTAL BILL				\$978.81			\$1,033.40	\$54.59	5.6%

† Delivery Only \$151.12 \$201.51 \$50.39 33.3%

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	\$	%		
0											
†	Monthly Service Charge			\$13.60			\$22.55	\$8.95	65.8%		
†	Distribution	kWh	15,000	\$0.0050	\$75.00	kWh	15,000	\$0.0080	\$120.00	\$45.00	60.0%
	Sub-Total (Distribution)				\$88.60			\$142.55	\$53.95	60.9%	
†	Deferral/Variance Dispositions	kWh	15,000	\$0.0000	\$0.00	kWh	15,000	(\$0.0006)	(\$9.00)	(\$9.00)	0.0%
	Electricity (Commodity)	kWh	15,816	RPP-Non-res.	\$1,037.11	kWh	15,903	RPP-Non-res.	\$1,042.85	\$5.74	0.6%
†	Transmission - Network	kWh	15,816	\$0.0043	\$68.01	kWh	15,903	\$0.0051	\$81.11	\$13.10	19.3%
†	Transmission - Connection	kWh	15,816	\$0.0040	\$63.26	kWh	15,903	\$0.0048	\$76.33	\$13.07	20.7%
	Wholesale Market Service	kWh	15,816	\$0.0052	\$82.24	kWh	15,903	\$0.0052	\$82.70	\$0.46	0.6%
	Rural Rate Protection	kWh	15,816	\$0.0013	\$20.56	kWh	15,903	\$0.0013	\$20.67	\$0.11	0.5%
	Debt Retirement Charge	kWh	15,000	\$0.0070	\$105.00	kWh	15,000	\$0.0070	\$105.00	\$0.00	0.0%
			0	\$0.0000	\$0.00		0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00		0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00		0	\$0.0000	\$0.00	\$0.00	0.0%
	TOTAL BILL				\$1,464.78			\$1,542.21	\$77.43	5.3%	

† Delivery Only \$219.87 \$290.99 \$71.12 32.3%

General Service 50 to 2,999 kW

RPP: Non-res.

100,000 kWh's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
500 kW's		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
†	Monthly Service Charge			\$344.51			\$301.96	(\$42.55)	(12.4%)

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†	Distribution	kW	500	\$2.7475	\$1,373.75	500	\$3.2000	\$1,600.00	\$226.25	16.5%
	Sub-Total (Distribution)				\$1,718.26			\$1,901.96	\$183.70	10.7%
†	Deferral/Variance Dispositions	kW	500	\$0.0000	\$0.00	500	(\$0.2431)	(\$121.55)	(\$121.55)	0.0%
	Electricity (Commodity)	kWh	105,440	RPP-Non-res.	\$6,952.29	106,020	RPP-Non-res.	\$6,990.57	\$38.28	0.6%
†	Transmission - Network	kW	500	\$1.7514	\$875.70	500	\$2.0651	\$1,032.55	\$156.85	17.9%
†	Transmission - Connection	kW	500	\$1.6110	\$805.50	500	\$1.9235	\$961.75	\$156.25	19.4%
	Wholesale Market Service	kWh	105,440	\$0.0052	\$548.29	106,020	\$0.0052	\$551.30	\$3.01	0.5%
	Rural Rate Protection	kWh	105,440	\$0.0013	\$137.07	106,020	\$0.0013	\$137.83	\$0.76	0.6%
	Debt Retirement Charge	kWh	100,000	\$0.0070	\$700.00	100,000	\$0.0070	\$700.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
	TOTAL BILL				\$11,737.11			\$12,154.41	\$417.30	3.6%
†	<i>Delivery Only</i>				\$3,399.46			\$3,774.71	\$375.25	11.0%
General Service 50 to 2,999 kW				Non-res.						
				RPP:						
40,000 kWh's				2009 BILL		2010 BILL			CHANGE IMPACT	
100 kW's		Metri c	Volume	Rate	Charge	Volume	Rate	Charge		%
†	Monthly Service Charge				\$344.51			\$301.96	(\$42.55)	(12.4%)
†	Distribution	kW	100	\$2.7475	\$274.75	100	\$3.2000	\$320.00	\$45.25	16.5%
	Sub-Total (Distribution)				\$619.26			\$621.96	\$2.70	0.4%
†	Deferral/Variance Dispositions	kW	100	\$0.0000	\$0.00	100	(\$0.2431)	(\$24.31)	(\$24.31)	0.0%
	Electricity (Commodity)	kWh	42,176	RPP-Non-res.	\$2,776.87	42,408	RPP-Non-res.	\$2,792.18	\$15.31	0.6%
†	Transmission - Network	kW	100	\$1.7514	\$175.14	100	\$2.0651	\$206.51	\$31.37	17.9%
†	Transmission - Connection	kW	100	\$1.6110	\$161.10	100	\$1.9235	\$192.35	\$31.25	19.4%
	Wholesale Market Service	kWh	42,176	\$0.0052	\$219.32	42,408	\$0.0052	\$220.52	\$1.20	0.5%
	Rural Rate Protection	kWh	42,176	\$0.0013	\$54.83	42,408	\$0.0013	\$55.13	\$0.30	0.5%
	Debt Retirement Charge	kWh	40,000	\$0.0070	\$280.00	40,000	\$0.0070	\$280.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
	TOTAL BILL				\$4,286.52			\$4,344.34	\$57.82	1.3%
†	<i>Delivery Only</i>				\$955.50			\$996.51	\$41.01	4.3%
General Service 50 to 2,999 kW				Non-res.						
				RPP:						
15,000 kWh's				2009 BILL		2010 BILL			CHANGE IMPACT	
60 kW's		Metri c	Volume	Rate	Charge	Volume	Rate	Charge		%
†	Monthly Service Charge				\$344.51			\$301.96	(\$42.55)	(12.4%)
†	Distribution	kW	60	\$2.7475	\$164.85	60	\$3.2000	\$192.00	\$27.15	16.5%
	Sub-Total (Distribution)				\$509.36			\$493.96	(\$15.40)	(3.0%)
†	Deferral/Variance Dispositions	kW	60	\$0.0000	\$0.00	60	(\$0.2431)	(\$14.59)	(\$14.59)	0.0%
	Electricity (Commodity)	kWh	15,816	RPP-Non-res.	\$1,037.11	15,903	RPP-Non-res.	\$1,042.85	\$5.74	0.6%
†	Transmission - Network	kW	60	\$1.7514	\$105.08	60	\$2.0651	\$123.91	\$18.83	17.9%
†	Transmission - Connection	kW	60	\$1.6110	\$96.66	60	\$1.9235	\$115.41	\$18.75	19.4%
	Wholesale Market Service	kWh	15,816	\$0.0052	\$82.24	15,903	\$0.0052	\$82.70	\$0.46	0.6%
	Rural Rate Protection	kWh	15,816	\$0.0013	\$20.56	15,903	\$0.0013	\$20.67	\$0.11	0.5%
	Debt Retirement Charge	kWh	15,000	\$0.0070	\$105.00	15,000	\$0.0070	\$105.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
	TOTAL BILL				\$1,956.01			\$1,969.91	\$13.90	0.7%

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†	Delivery Only					\$711.10			\$718.69	\$7.59	1.1%
General Service 50 to 2,999 kW		RPP:	Non-res.								
250,000	kWh's		2009 BILL			2010 BILL			CHANGE IMPACT		
750	kW's	Metri c	Volume	Rate	Charge	Volume	Rate	Charge		%	
†	Monthly Service Charge				\$344.51			\$301.96	(\$42.55)	(12.4%)	
†	Distribution	kW	750	\$2.7475	\$2,060.63	750	\$3.2000	\$2,400.00	\$339.38	16.5%	
	Sub-Total (Distribution)				\$2,405.14			\$2,701.96	\$296.83	12.3%	
†	Deferral/Variance Dispositions	kW	750	\$0.0000	\$0.00	750	(\$0.2431)	(\$182.33)	(\$182.33)	0.0%	
	Electricity (Commodity)	kWh	263,600	RPP-Non-res.	\$17,390.85	265,050	RPP-Non-res.	\$17,486.55	\$95.70	0.6%	
†	Transmission - Network	kW	750	\$1.7514	\$1,313.55	750	\$2.0651	\$1,548.83	\$235.28	17.9%	
†	Transmission - Connection	kW	750	\$1.6110	\$1,208.25	750	\$1.9235	\$1,442.63	\$234.38	19.4%	
	Wholesale Market Service	kWh	263,600	\$0.0052	\$1,370.72	265,050	\$0.0052	\$1,378.26	\$7.54	0.6%	
	Rural Rate Protection	kWh	263,600	\$0.0013	\$342.68	265,050	\$0.0013	\$344.57	\$1.89	0.6%	
	Debt Retirement Charge	kWh	250,000	\$0.0070	\$1,750.00	250,000	\$0.0070	\$1,750.00	\$0.00	0.0%	
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%	
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%	
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%	
	TOTAL BILL				\$25,781.19			\$26,470.47	\$689.29	2.7%	
†	Delivery Only				\$4,926.94			\$5,511.09	\$584.16	11.9%	
General Service 3,000 to 4,999 kW		RPP:	n/a								
800,000	kWh's		2009 BILL			2010 BILL			CHANGE IMPACT		
3,000	kW's	Metri c	Volume	Rate	Charge	Volume	Rate	Charge	\$	%	
†	Monthly Service Charge				\$4,077.03			\$1,995.38	(\$2,081.65)	(51.1%)	
†	Distribution	kW	3,000	\$4.8094	\$14,428.20	3,000	\$2.2579	\$6,773.70	(\$7,654.50)	(53.1%)	
	Sub-Total (Distribution)				\$18,505.23			\$8,769.08	(\$9,736.15)	(52.6%)	
†	Deferral/Variance Dispositions	kW	3,000	\$0.0000	\$0.00	3,000	(\$1.7267)	(\$5,180.10)	(\$5,180.10)	0.0%	
	Electricity (Commodity)	kWh	843,520	\$0.0603	\$50,889.56	848,160	\$0.0603	\$51,169.49	\$279.93	0.6%	
†	Transmission - Network	kW	3,000	\$2.1576	\$6,472.80	3,000	\$2.5440	\$7,632.00	\$1,159.20	17.9%	
†	Transmission - Connection	kW	3,000	\$1.7854	\$5,356.20	3,000	\$2.1317	\$6,395.10	\$1,038.90	19.4%	
	Wholesale Market Service	kWh	843,520	\$0.0052	\$4,386.30	848,160	\$0.0052	\$4,410.43	\$24.13	0.6%	
	Rural Rate Protection	kWh	843,520	\$0.0013	\$1,096.58	848,160	\$0.0013	\$1,102.61	\$6.03	0.5%	
	Debt Retirement Charge	kWh	800,000	\$0.0070	\$5,600.00	800,000	\$0.0070	\$5,600.00	\$0.00	0.0%	
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%	
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%	
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%	
	TOTAL BILL				\$92,306.67			\$79,898.61	(\$12,408.06)	(13.4%)	
†	Delivery Only				\$30,334.23			\$17,616.08	(\$12,718.15)	(41.9%)	
General Service 3,000 to 4,999 kW		RPP:	n/a								
1,000,000	kWh's		2009 BILL			2010 BILL			CHANGE IMPACT		
3,000	kW's	Metri c	Volume	Rate	Charge	Volume	Rate	Charge	\$	%	
†	Monthly Service Charge				\$4,077.03			\$1,995.38	(\$2,081.65)	(51.1%)	
†	Distribution	kW	3,000	\$4.8094	\$14,428.20	3,000	\$2.2579	\$6,773.70	(\$7,654.50)	(53.1%)	
	Sub-Total (Distribution)				\$18,505.23			\$8,769.08	(\$9,736.15)	(52.6%)	
†	Deferral/Variance Dispositions	kW	3,000	\$0.0000	\$0.00	3,000	(\$1.7267)	(\$5,180.10)	(\$5,180.10)	0.0%	
	Electricity (Commodity)	kWh	1,054,40	\$0.0603	\$63,611.95	1,060,200	\$0.0603	\$63,961.87	\$349.92	0.6%	

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			0							
†	Transmission - Network	kW	3,000	\$2.1576	\$6,472.80	3,000	\$2.5440	\$7,632.00	\$1,159.20	17.9%
†	Transmission - Connection	kW	3,000	\$1.7854	\$5,356.20	3,000	\$2.1317	\$6,395.10	\$1,038.90	19.4%
	Wholesale Market Service	kWh	1,054,400	\$0.0052	\$5,482.88	1,060,200	\$0.0052	\$5,513.04	\$30.16	0.6%
	Rural Rate Protection	kWh	1,054,400	\$0.0013	\$1,370.72	1,060,200	\$0.0013	\$1,378.26	\$7.54	0.6%
	Debt Retirement Charge	kWh	1,000,000	\$0.0070	\$7,000.00	1,000,000	\$0.0070	\$7,000.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
	TOTAL BILL				\$107,799.78			\$95,469.25	(\$12,330.53)	(11.4%)
†	<i>Delivery Only</i>				<i>\$30,334.23</i>			<i>\$17,616.08</i>	<i>(\$12,718.15)</i>	<i>(41.9%)</i>
General Service 3,000 to 4,999 kW			RPP:	n/a						
1,200,000	kWh's			2009 BILL		2010 BILL			CHANGE IMPACT	
4,000	kW's	Metri c	Volume	Rate	Charge	Volume	Rate	Charge	\$	%
†	Monthly Service Charge				\$4,077.03			\$1,995.38	(\$2,081.65)	(51.1%)
†	Distribution	kW	4,000	\$4.8094	\$19,237.60	4,000	\$2.2579	\$9,031.60	(\$10,206.00)	(53.1%)
	Sub-Total (Distribution)				\$23,314.63			\$11,026.98	(\$12,287.65)	(52.7%)
†	Deferral/Variance Dispositions	kW	4,000	\$0.0000	\$0.00	4,000	(\$1.7267)	(\$6,906.80)	(\$6,906.80)	0.0%
	Electricity (Commodity)	kWh	1,265,280	\$0.0603	\$76,334.34	1,272,240	\$0.0603	\$76,754.24	\$419.90	0.6%
†	Transmission - Network	kW	4,000	\$2.1576	\$8,630.40	4,000	\$2.5440	\$10,176.00	\$1,545.60	17.9%
†	Transmission - Connection	kW	4,000	\$1.7854	\$7,141.60	4,000	\$2.1317	\$8,526.80	\$1,385.20	19.4%
	Wholesale Market Service	kWh	1,265,280	\$0.0052	\$6,579.46	1,272,240	\$0.0052	\$6,615.65	\$36.19	0.6%
	Rural Rate Protection	kWh	1,265,280	\$0.0013	\$1,644.86	1,272,240	\$0.0013	\$1,653.91	\$9.05	0.6%
	Debt Retirement Charge	kWh	1,200,000	\$0.0070	\$8,400.00	1,200,000	\$0.0070	\$8,400.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
	TOTAL BILL				\$132,045.29			\$116,246.78	(\$15,798.51)	(12.0%)
†	<i>Delivery Only</i>				<i>\$39,086.63</i>			<i>\$22,822.98</i>	<i>(\$16,263.65)</i>	<i>(41.6%)</i>
General Service 3,000 to 4,999 kW			RPP:	n/a						
1,800,000	kWh's			2009 BILL		2010 BILL			CHANGE IMPACT	
4,000	kW's	Metri c	Volume	Rate	Charge	Volume	Rate	Charge	\$	%
†	Monthly Service Charge				\$4,077.03			\$1,995.38	(\$2,081.65)	(51.1%)
†	Distribution	kW	4,000	\$4.8094	\$19,237.60	4,000	\$2.2579	\$9,031.60	(\$10,206.00)	(53.1%)
	Sub-Total (Distribution)				\$23,314.63			\$11,026.98	(\$12,287.65)	(52.7%)
†	Deferral/Variance Dispositions	kW	4,000	\$0.0000	\$0.00	4,000	(\$1.7267)	(\$6,906.80)	(\$6,906.80)	0.0%
	Electricity (Commodity)	kWh	1,897,920	\$0.0603	\$114,501.51	1,908,360	\$0.0603	\$115,131.36	\$629.85	0.6%
†	Transmission - Network	kW	4,000	\$2.1576	\$8,630.40	4,000	\$2.5440	\$10,176.00	\$1,545.60	17.9%

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†	Transmission - Connection	kW	4,000	\$1.7854	\$7,141.60	4,000	\$2.1317	\$8,526.80	\$1,385.20	19.4%
	Wholesale Market Service	kWh	1,897,920	\$0.0052	\$9,869.18	1,908,360	\$0.0052	\$9,923.47	\$54.29	0.6%
	Rural Rate Protection	kWh	1,897,920	\$0.0013	\$2,467.30	1,908,360	\$0.0013	\$2,480.87	\$13.57	0.5%
	Debt Retirement Charge	kWh	1,800,000	\$0.0070	\$12,600.00	1,800,000	\$0.0070	\$12,600.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
	TOTAL BILL				\$178,524.62			\$162,958.68	(\$15,565.94)	(8.7%)
†	<i>Delivery Only</i>				<i>\$39,086.63</i>			<i>\$22,822.98</i>	<i>(\$16,263.65)</i>	<i>(41.6%)</i>

Unmetered Scattered Load

RPP: Non-res.

100 kWh's		Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
0	Volume		Rate	Charge	Volume	Rate	Charge	\$	%	
†	Monthly Service Charge			\$8.92			\$8.91	(\$0.01)	(0.1%)	
†	Distribution	kWh	100	\$0.0309	\$3.09	100	\$0.0288	\$2.88	(\$0.21)	(6.8%)
	Sub-Total (Distribution)				\$12.01			\$11.79	(\$0.22)	(1.8%)
†	Deferral/Variance Dispositions	kWh	100	\$0.0000	\$0.00	100	(\$0.0007)	(\$0.07)	(\$0.07)	0.0%
	Electricity (Commodity)	kWh	105	RPP-Non-res.	\$6.01	106	RPP-Non-res.	\$6.04	\$0.03	0.5%
†	Transmission - Network	kWh	105	\$0.0043	\$0.45	106	\$0.0051	\$0.54	\$0.09	20.0%
†	Transmission - Connection	kWh	105	\$0.0040	\$0.42	106	\$0.0048	\$0.51	\$0.09	21.4%
	Wholesale Market Service	kWh	105	\$0.0052	\$0.55	106	\$0.0052	\$0.55	\$0.00	0.0%
	Rural Rate Protection	kWh	105	\$0.0013	\$0.14	106	\$0.0013	\$0.14	\$0.00	0.0%
	Debt Retirement Charge	kWh	100	\$0.0070	\$0.70	100	\$0.0070	\$0.70	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
	TOTAL BILL				\$20.28			\$20.20	(\$0.08)	(0.4%)
†	<i>Delivery Only</i>				<i>\$12.88</i>			<i>\$12.77</i>	<i>(\$0.11)</i>	<i>(0.9%)</i>

Unmetered Scattered Load

RPP: Non-res.

250 kWh's		Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
0	Volume		Rate	Charge	Volume	Rate	Charge	\$	%	
†	Monthly Service Charge			\$8.92			\$8.91	(\$0.01)	(0.1%)	
†	Distribution	kWh	250	\$0.0309	\$7.73	250	\$0.0288	\$7.20	(\$0.53)	(6.8%)
	Sub-Total (Distribution)				\$16.65			\$16.11	(\$0.54)	(3.2%)
†	Deferral/Variance Dispositions	kWh	250	\$0.0000	\$0.00	250	(\$0.0007)	(\$0.18)	(\$0.18)	0.0%
	Electricity (Commodity)	kWh	264	RPP-Non-res.	\$15.03	265	RPP-Non-res.	\$15.11	\$0.08	0.5%
†	Transmission - Network	kWh	264	\$0.0043	\$1.13	265	\$0.0051	\$1.35	\$0.22	19.5%
†	Transmission - Connection	kWh	264	\$0.0040	\$1.05	265	\$0.0048	\$1.27	\$0.22	21.0%
	Wholesale Market Service	kWh	264	\$0.0052	\$1.37	265	\$0.0052	\$1.38	\$0.01	0.7%
	Rural Rate Protection	kWh	264	\$0.0013	\$0.34	265	\$0.0013	\$0.34	\$0.00	0.0%
	Debt Retirement Charge	kWh	250	\$0.0070	\$1.75	250	\$0.0070	\$1.75	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
			0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
	TOTAL BILL				\$37.32			\$37.13	(\$0.18)	(0.5%)
†	<i>Delivery Only</i>				<i>\$18.83</i>			<i>\$18.55</i>	<i>(\$0.27)</i>	<i>(1.5%)</i>

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Sentinel Lighting

RPP: Non-res.

190 kWh's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge		%
0.55 kWh's									
† Monthly Service Charge		1.93	\$0.72	\$1.39			\$2.05	\$0.66	47.2%
† Distribution	kW	0.55	\$4.5442	\$2.50	0.55	\$6.1499	\$3.38	\$0.88	35.3%
Sub-Total (Distribution)				\$3.89			\$5.43	\$1.54	39.6%
† Deferral/Variance Dispositions	kW	0.55	\$0.0000	\$0.00	0.55	(\$0.2610)	(\$0.14)	(\$0.14)	0.0%
Electricity (Commodity)	kWh	200	RPP-Non-res.	\$11.42	201	RPP-Non-res.	\$11.48	\$0.06	0.5%
† Transmission - Network	kW	0.55	\$1.3484	\$0.74	0.55	\$1.5899	\$0.87	\$0.13	17.6%
† Transmission - Connection	kW	0.55	\$1.2280	\$0.68	0.55	\$1.4662	\$0.81	\$0.13	19.1%
Wholesale Market Service	kWh	200	\$0.0052	\$1.04	201	\$0.0052	\$1.05	\$0.01	1.0%
Rural Rate Protection	kWh	200	\$0.0013	\$0.26	201	\$0.0013	\$0.26	\$0.00	0.0%
Debt Retirement Charge	kWh	190	\$0.0070	\$1.33	190	\$0.0070	\$1.33	\$0.00	0.0%
		0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
		0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
		0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
TOTAL BILL				\$19.36			\$21.09	\$1.73	8.9%
† Delivery Only				\$5.31			\$6.97	\$1.66	31.3%

Sentinel Lighting

RPP: Non-res.

250 kWh's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge		%
0.55 kWh's									
† Monthly Service Charge		1.93	\$0.72	\$0.72			\$2.05	\$1.33	>100%
† Distribution	kW	0.55	\$4.5442	\$2.50	1	\$6.1499	\$3.38	\$0.88	35.3%
Sub-Total (Distribution)				\$3.22			\$5.43	\$2.21	68.7%
† Deferral/Variance Dispositions	kW	0.55	\$0.0000	\$0.00	1	(\$0.2610)	(\$0.14)	(\$0.14)	0.0%
Electricity (Commodity)	kWh	264	RPP-Non-res.	\$15.03	265	RPP-Non-res.	\$15.11	\$0.08	0.5%
† Transmission - Network	kW	0.55	\$1.3484	\$0.74	1	\$1.5899	\$0.87	\$0.13	17.6%
† Transmission - Connection	kW	0.55	\$1.2280	\$0.68	1	\$1.4662	\$0.81	\$0.13	19.1%
Wholesale Market Service	kWh	264	\$0.0052	\$1.37	265	\$0.0052	\$1.38	\$0.01	0.7%
Rural Rate Protection	kWh	264	\$0.0013	\$0.34	265	\$0.0013	\$0.34	\$0.00	0.0%
Debt Retirement Charge	kWh	250	\$0.0070	\$1.75	250	\$0.0070	\$1.75	\$0.00	0.0%
		0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
		0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
		0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
TOTAL BILL				\$23.13			\$25.55	\$2.42	10.5%
† Delivery Only				\$4.64			\$6.97	\$2.33	50.3%

Street Lighting

RPP: Non-res.

190 kWh's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge		%
0.55 kWh's									
† Monthly Service Charge		2.91	\$0.38	\$1.10			\$1.75	\$0.65	58.5%
† Distribution	kW	0.55	\$3.4074	\$1.87	0.55	\$5.0224	\$2.76	\$0.89	47.4%
Sub-Total (Distribution)				\$2.98			\$4.51	\$1.53	51.5%
† Deferral/Variance Dispositions	kW	0.55	\$0.0000	\$0.00	0.55	(\$0.1344)	(\$0.07)	(\$0.07)	0.0%
Electricity (Commodity)	kWh	200	RPP-Non-res.	\$11.42	201	RPP-Non-res.	\$11.48	\$0.06	0.5%
† Transmission - Network	kW	0.55	\$1.3296	\$0.73	0.55	\$1.5677	\$0.86	\$0.13	17.8%
† Transmission - Connection	kW	0.55	\$1.2202	\$0.67	0.55	\$1.4569	\$0.80	\$0.13	19.4%
Wholesale Market Service	kWh	200	\$0.0052	\$1.04	201	\$0.0052	\$1.05	\$0.01	1.0%
Rural Rate Protection	kWh	200	\$0.0013	\$0.26	201	\$0.0013	\$0.26	\$0.00	0.0%

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Debt Retirement Charge	kWh	190	\$0.0070	\$1.33	190	\$0.0070	\$1.33	\$0.00	0.0%
		0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
		0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
		0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
TOTAL BILL				\$18.43			\$20.22	\$1.79	9.7%
† Delivery Only				\$4.38			\$6.10	\$1.72	39.4%

Street Lighting

RPP: Non-res.

250 kWh's	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
0.55 kW's		Volume	Rate	Charge	Volume	Rate	Charge		%
† Monthly Service Charge		2.91	\$0.38	\$1.10			\$1.75	\$0.65	58.5%
† Distribution	kW	0.55	\$3.4074	\$1.87	1	\$5.0224	\$2.76	\$0.89	47.4%
Sub-Total (Distribution)				\$2.98			\$4.51	\$1.53	51.5%
† Deferral/Variance Dispositions	kW	0.55	\$0.0000	\$0.00	1	(\$0.1344)	(\$0.07)	(\$0.07)	0.0%
Electricity (Commodity)	kWh	264	RPP-Non-res.	\$15.03	265	RPP-Non-res.	\$15.11	\$0.08	0.5%
† Transmission - Network	kW	0.55	\$1.3296	\$0.73	1	\$1.5677	\$0.86	\$0.13	17.8%
† Transmission - Connection	kW	0.55	\$1.2202	\$0.67	1	\$1.4569	\$0.80	\$0.13	19.4%
Wholesale Market Service	kWh	264	\$0.0052	\$1.37	265	\$0.0052	\$1.38	\$0.01	0.7%
Rural Rate Protection	kWh	264	\$0.0013	\$0.34	265	\$0.0013	\$0.34	\$0.00	0.0%
Debt Retirement Charge	kWh	250	\$0.0070	\$1.75	250	\$0.0070	\$1.75	\$0.00	0.0%
		0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
		0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
		0	\$0.0000	\$0.00	0	\$0.0000	\$0.00	\$0.00	0.0%
TOTAL BILL				\$22.87			\$24.68	\$1.81	7.9%
† Delivery Only				\$4.38			\$6.10	\$1.72	39.4%

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F9 Bill Impact Summary									
Customer Class Name	Volume		RPP Rate Class	Distribution Charges *		Delivery Sub-total		Total Bill	
	kWh	kW		\$ change	% change	\$ change	% change	\$ change	% change
Residential	800	0	Summer	\$3.20	13.4%	\$4.05	12.8%	\$4.38	4.7%
Residential	800	0	Winter	\$3.20	13.4%	\$4.05	12.8%	\$4.34	4.8%
Residential	1,000	0	Summer	\$3.36	12.5%	\$4.42	12.1%	\$4.84	4.2%
Residential	1,000	0	Winter	\$3.36	12.5%	\$4.42	12.1%	\$4.84	4.4%
Residential	1,500	0	Summer	\$3.76	10.9%	\$5.34	10.9%	\$5.97	3.5%
Residential	1,500	0	Winter	\$3.76	10.9%	\$5.34	10.9%	\$5.97	3.6%
General Service Less Than 50 kW	2,000	0	Non-res.	\$14.95	63.3%	\$17.23	41.9%	\$18.08	9.0%
General Service Less Than 50 kW	1,000	0	Non-res.	\$11.95	64.2%	\$13.10	47.9%	\$13.52	13.0%
General Service Less Than 50 kW	5,000	0	Non-res.	\$23.95	62.0%	\$29.67	36.0%	\$31.79	6.5%
General Service Less Than 50 kW	10,000	0	Non-res.	\$38.95	61.2%	\$50.39	33.3%	\$54.59	5.6%
General Service Less Than 50 kW	15,000	0	Non-res.	\$53.95	60.9%	\$71.12	32.3%	\$77.43	5.3%
General Service 50 to 2,999 kW	100,000	500	Non-res.	\$183.70	10.7%	\$375.25	11.0%	\$417.30	3.6%
General Service 50 to 2,999 kW	40,000	100	Non-res.	\$2.70	0.4%	\$41.01	4.3%	\$57.82	1.3%
General Service 50 to 2,999 kW	15,000	60	Non-res.	(\$15.40)	(3.0%)	\$7.59	1.1%	\$13.90	0.7%
General Service 50 to 2,999 kW	250,000	750	Non-res.	\$296.83	12.3%	\$584.16	11.9%	\$689.29	2.7%

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General Service 3,000 to 4,999 kW	800,000	3,000	n/a	(\$9,736.15)	(52.6%)	(\$12,718.15)	(41.9%)	(\$12,408.06)	(13.4%)
General Service 3,000 to 4,999 kW	1,000,000	3,000	n/a	(\$9,736.15)	(52.6%)	(\$12,718.15)	(41.9%)	(\$12,330.53)	(11.4%)
General Service 3,000 to 4,999 kW	1,200,000	4,000	n/a	(\$12,287.65)	(52.7%)	(\$16,263.65)	(41.6%)	(\$15,798.51)	(12.0%)
General Service 3,000 to 4,999 kW	1,800,000	4,000	n/a	(\$12,287.65)	(52.7%)	(\$16,263.65)	(41.6%)	(\$15,565.94)	(8.7%)
Unmetered Scattered Load	100	0	Non- res.	(\$0.22)	(1.8%)	(\$0.11)	(0.9%)	(\$0.08)	(0.4%)
Unmetered Scattered Load	250	0	Non- res.	(\$0.54)	(3.2%)	(\$0.27)	(1.5%)	(\$0.18)	(0.5%)
Sentinel Lighting	190	0.55	Non- res.	\$1.54	39.6%	\$1.66	31.3%	\$1.73	8.9%
Sentinel Lighting	250	0.55	Non- res.	\$2.21	68.7%	\$2.33	50.3%	\$2.42	10.5%
Street Lighting	190	0.55	Non- res.	\$1.53	51.5%	\$1.72	39.4%	\$1.79	9.7%
Street Lighting	250	0.55	Non- res.	\$1.53	51.5%	\$1.72	39.4%	\$1.81	7.9%

* Includes Low Voltage charges