



CAMBRIDGE AND NORTH DUMFRIES HYDRO INC.

1500 Bishop Street, P.O. Box 1060, Cambridge, ON N1R 5X6

May 5, 2010

Ms. Kirsten Walli  
Board Secretary  
**Ontario Energy Board**  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON M4P 1E4

Dear Ms. Walli:

Re: Cambridge and North Dumfries Hydro Inc.  
2010 Electricity Distribution Rates (Cost of Service) Application  
Updated Draft Rate Order (Board File EB-2009-0260)

Please find attached the updated Draft Rate Order related to the 2010 Cost of Service Electricity Distribution Rate Application from Cambridge and North Dumfries Hydro Inc., requesting new distribution rates effective May 1, 2010

This updated Draft Rate Order reflects comments received from intervenors on the draft Rate Order filed with the Board on April 28, 2010. Specifically, this package has been updated to reflect the following items:

On page 6, in CND's response to the Treatment of Harmonized Sales Tax effective July 1, the word "return" was changed to "retain"

The schedules in Appendix C have been updated to reflect the revenue to cost ratio of 91.9% for USL as derived from the Cost Allocation Model.

Appendix F - Schedule of Rates and Charges has been updated to reflect the revised rates.

A copy of this submission has been filed electronically through the Board's RESS system and two hard copies will be forwarded to your attention through regular mail.

Sincerely,

CAMBRIDGE AND NORTH DUMFRIES HYDRO INC.

A handwritten signature in blue ink, appearing to read "J. Grotheer", with a horizontal line extending to the right.

John W. Grotheer  
President and CEO

c.c. All Intervenors

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

AND IN THE MATTER OF AN Application by Cambridge and North Dumfries  
Hydro Inc. for an Order approving and fixing just and reasonable distribution  
rates and other charges, effective May 1, 2010.

**CAMBRIDGE AND NORTH DUMFRIES HYDRO INC.**  
**UPDATED DRAFT RATE ORDER**  
**DELIVERED MAY 5, 2010**

**BACKGROUND:**

Cambridge and North Dumfries Hydro Inc. ("CND") owns and operates the electricity distribution system in its licensed service area in the City of Cambridge and the Township of North Dumfries. CND serves approximately 50,000 Residential, General Service, Large User, Street Light and Unmetered Scattered Load customers and connections. CND also provides Low Voltage facilities to Hydro One Networks Inc. and Waterloo North Hydro Inc.

CND filed an application (the "Application") with the Ontario Energy Board (the "Board") on August 31, 2009 under section 78 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B), seeking approval for changes to the rates that CND charges for electricity distribution, to be effective May 1, 2010. The Board assigned the File Number EB-2009-0260 to the Application. Three parties requested and were granted intervenor status: Energy Probe ("EP"), the School Energy Coalition ("Schools"), and the Vulnerable Energy Consumers Coalition ("VECC").

The Board issued Procedural Order No. 1 on October 23, 2009. Board staff filed interrogatories on November 5, 2009, and all registered intervenors filed interrogatories by November 9, 2009. CND filed responses to interrogatories on November 30, 2009.

The Board issued Procedural Order No. 2 on December 14, 2009. That Procedural Order provided for supplemental interrogatories and a Settlement Conference. CND responded to supplemental interrogatories from Board staff and certain of the intervenors on January 13, 2010.

The Settlement Conference was conducted on January 20, 2010, at the Board's offices, with Kenneth Rosenberg acting as facilitator. Representatives of the Applicant and intervenors (Energy Probe, the School Energy Coalition and the Vulnerable Energy Consumers Coalition) participated in the Settlement Conference, and Board staff participated in accordance with their role as set out in the Board's Settlement Conference Guidelines.

The parties achieved a partial settlement in this proceeding. A Settlement Agreement was filed on February 10, 2010, with an updated version reflecting a reduction in the PILs calculation filed on February 17, 2010. By a Decision dated February 18, 2010, the Board approved the Settlement Agreement and confirmed that the unsettled matters would be addressed by way of written submissions. CND's Argument-in-Chief was delivered on Friday, February 19, 2010, followed by Board staff and intervenor submissions on Friday, February 26, 2010.

In the Settlement Agreement, the parties set out the unsettled matters and proposed that they would be the subject of written submissions. In their February 26<sup>th</sup> submission Board staff listed the unsettled matters as follows, and CND will address the staff and intervenor comments on those matters in the order set out by staff:

- Load Forecasting
- Normalization and recovery of expenses previously recovered in part through Other Revenues for Water and Sewage Billing which is ceasing in Q4 of 2010;
- Normalization of Operations, Maintenance and Administration ("OM&A") expenses relating to implementation of monthly billing;

- Working Capital Allowance – The need for a Lead/Lag Study for C&ND Hydro's next cost of service rebasing application;
- Cost of Capital
  - Return on Equity
  - Short-term Debt Component of the Deemed Capital Structure;
- Deferral and Variance Accounts – Account 1588 Global Adjustment Sub-account; and
- Harmonized Sales Tax ("HST").

Board staff and intervenors filed written submissions and intervenor arguments on February 26 and March 1, 2010. CND filed its reply agreement on March 8, 2010.

On April 20, 2010 the Board issued its Decision in this Application. In that Decision the Board directed CND 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 10 days of the date of the Decision.

CND submits this Draft Rate Order which incorporates the information directed by the Board resulting from the Board's Decision of April 20, 2010. In addition, this Draft Rate Order includes all adjustments to the Application included through interrogatories and the revised Partial Settlement Agreement, approved and included as Appendix A to the February 18, 2010 Decision on Partial Settlement.

Included in the Draft Rate Order, CND was directed to file detailed supporting material, including all relevant calculations showing the impact of the implementation of the Partial Settlement Agreement and this Decision on its proposed Revenue Requirement,

the allocation of the approved Revenue Requirement to the classes and the determination of the final rates, including bill impacts. Supporting documentation shall include, but not be limited to, filing a completed version of the Revenue Requirement Work Form excel spreadsheet. CND should also show detailed calculations of any revisions to the rate riders or rate adders reflecting the approved Partial Settlement Agreement.

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 Board's Decision on those issues.

##### **Rate Base:**

- Treatment of the Harmonized Sales Tax effective July 1, 2010; and
- Working Capital Allowance – Need for a Lead/Lag Study for CND's next Rebasing Application.

##### **Operating Revenue:**

- The 2009 and 2010 Load Forecast; and
- Treatment of Loss of Water and Sewage Billing Services Contract with City of Cambridge and Regional Municipality of Waterloo.

##### **Operating Costs:**

- Treatment of Incremental Operating Expenses Related to new CIS System and Monthly Billing.

**Cost of Capital and Capital Structure:**

- The percentage of CND's regulated capital structure that should be made up of short-term debt; and
- The appropriate allowed Return on Equity.

**Deferral and Variance Accounts:**

- Treatment of Global Adjustment Sub-account of Account 1588.

**Other matters:**

- Variance Account designation for the CIS billing system costs;
- MicroFit Generator Service Classification and Rate.

**Rate Base**

- Treatment of the Harmonized Sales Tax effective July 1, 2010

**Board Findings – as per page 6 of the Decision**

*"In the absence of agreement on the forecasted adjustments, the Board will not direct reductions to 2010 OM&A and capital expenditures, but will establish a deferral account to record incremental savings due to the implementation of the HST. CND will use deferral account 1592 PILS and Tax Variances, "Sub-account HST/OVAT Input Tax Credits" for recording this information. The Board does not consider it necessary to make allowances for minor implementation costs. The Board finds that it will not be onerous for CND to track the Input Tax Credit amounts as CND will need to file this information in GST/HST returns which will be subject to review by the tax authorities."*

*“CND will record the actual Ontario Value Added Tax Input Tax Credits claimed after June 30, 2010 on those costs and expenses that would normally be considered for inclusion in rate base or revenue requirement in a cost of service application. CND will retain copies of its GST/HST returns as part of RRR and for evidence in future rates proceedings.”*

**Response:**

CND will use deferral account 1592 PILS and Tax Variances, “Sub-account HST/OVAT Input Tax Credits” to record the actual Ontario Value Added Tax Input Tax Credits claimed after June 30, 2010 on those costs and expenses that would normally be considered for inclusion in rate base or revenue requirement in a cost of service application. CND will **retain** copies of its GST/HST return as part of RRR and for evidence in future rate proceedings.

- Working Capital Allowance – Need for a Lead/Lag Study for CND’s next Rebasing Application.

**Board Findings – as per page 9 of the Decision**

*“Given the Board’s intentions to undertake a Board staff-led generic study of working capital in the near future, the Board will not direct CND to conduct a lead/lag study for its next Cost of Service rate application. The Board will also not approve a deferral account for tracking any costs related to a lead-lag study.”*

**Response:**

CND will include any new requirements that are established by the future Board staff-led generic study of working capital in the preparation of the next Cost of Service rate application.

## Operating Revenue

- The 2009 and 2010 Load Forecast

## Board Findings – as per pages 14 and 15 of the Decision

*“The Board directs CND to use a Purchased Forecast of 1,476,786,159 kWh and a Billed Forecast of 1,439,110,974 kWh.”*

*“The Board accepts the kWh/kW conversion based on the historical average as proposed by CND.”*

## Response:

CND has updated the application to reflect the Board's findings.

Customer Class	2010 Customer/Connections	2010 Weather Normal Test kWh	2010 Weather Normal Test kW
Residential	542,612	389,793,819	
GS < 50 kW	54,978	168,223,630	
GS >50	8,694	494,496,789	1,312,686
GS >1000 to 4999 kW	300	215,965,446	478,860
Large Users	24	159,305,102	308,824
Sentinel Lights			
Street Lighting	152,598	9,470,257	24,144
USL	6,082	1,855,931	
Embedded Distributor	24		103,266

Details of the impacts of the revised forecasts are provided in Appendix B, pages 2 and 3.



- Treatment of Loss of Water and Sewage Billing Services Contract with City of Cambridge and Regional Municipality of Waterloo

### **Board Findings – as per pages 20 and 21 of the Decision**

*“Accepting that some costs, such as for postage and envelopes, will remain, the Board accepts CND’s concerns over Board staff’s proposal. In the absence of specific evidence on the quantum of these costs, the Board will adopt a variation of the Board staff proposal, whereby \$44,000 (10% of the annual amount of \$440,000) represents recovery of unavoidable and invariant costs. The Board accepts Board staff’s proposal that the remainder should be reduced over the four year period, and the cumulative adjustment to Other Revenues “normalized” for recovery in 2010 and the subsequent IRM period. The derivation of this is shown in the following table:*

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Annual</b>
<b>2010</b>				-\$110,000	-\$110,000
<b>2011</b>	-\$85,250	-\$85,250	-\$85,250	-\$85,250	-\$341,000
<b>2012</b>	-\$60,500	-\$60,500	-\$60,500	-\$60,500	-\$242,000
<b>2013</b>	-\$35,750	-\$35,750	-\$35,750	-\$35,750	-\$143,000

<b>Total (2010-2013)</b>	-\$836,000
<b>Amortized over four years</b>	-\$209,000

*The Board will thus allow a reduction to Revenue Offsets of \$209,000 for determining 2010 distribution rates.”*

### **Response:**

CND has updated the Revenue Offset to reflect the reduction of \$209,000 as approved. Details of the calculation are provided in Appendix B, page 13.

- Treatment of Incremental Operating Expenses Related to new CIS System and Monthly Billing

### **Board Findings – as per page 24 of the Decision**

*“The Board will, in the circumstances, accept the incremental cost of \$42,500 for 2010, but will not allow the normalization of incremental costs for the IRM period. The Board directs CND to reflect this finding in its draft Rate Order. The Board believes that this is less arbitrary than the second Board staff proposal.”*

### **Response:**

The original application requested \$312,000 for the implementation of monthly billing during all of 2010. Of that total, \$255,000 reflected costs for postage, bank charges and forms that are were projected with a high level of certainty.

Based on the Board's findings, operating costs have been reduced from \$312,000 to \$42,500 (Reduction \$269,500). Details of the calculation and impact are provided in Appendix B, pages 4 and 5.

### **Cost of Capital and Capital Structure**

### **Board Findings – as per pages 31 and 32 of the Decision**

#### ***Return on Equity***

*“For the reasons set out in Toronto Hydro, the Board finds the methodology for the ROE established in the 2009 Report should apply to CND without adjustment.”*

### **Capital Structure**

*“The Board will make no adjustment to the deemed capital structure of 56% long-term debt and 4% short-term debt. The Board’s uniform deemed capital structure and the general approach to setting the WCA have both been in place for considerable time. The Board is not prepared to depart from these policies on the basis of the record in this proceeding.”*

### **Weighted Average Cost of Capital**

*“The table below sets out the Board’s findings for CND’s deemed capital structure and cost of capital for the purposes of setting its 2010 revenue requirement and distribution rates:*

**Board-approved 2010 Capital Structure and Cost of Capital for CND**

<b>Capital Component</b>	<b>% of Total Capital Structure</b>	<b>Cost rate (%)</b>
Long-Term Debt	56.0	4.99
Short-Term Debt	4.0	2.07
Equity	40.0	9.85
<b>Weighted Average Cost of Capital</b>		<b>6.82</b>

*“In preparing its updated revenue requirement arising from this Decision and the draft Rate Order to implement this Decision, CND should reflect these parameters.”*

### **Response:**

CND has applied the return on equity, cost of capital and capital structure variables to this Draft Rate Order. Details are in Appendix A of the Revenue Requirement Work Form.

## **Deferral and Variance Accounts**

- Treatment of Global Adjustment Sub-Account 1588

### **Board Findings – as per page 34 of the Decision**

*“The Board will not approve disposition of the Global Adjustment sub-account balance at this time. The balance is not immaterial, being \$2.1 million. The balance may have increased through 2009, but the Board does not agree that the balance will necessarily continue to increase. The increase in 2009 for many utilities reflects certain conditions in the IESO-controlled market. These may change depending on IESO forecasts, developments in the grid and in the market, and supply/demand relationships, including the impacts of CDM activities.”*

### **Response:**

CND has amended the disposal of deferral and variance accounts rate riders to remove the disposal of the Global Adjustment sub-account at this time.

This is detailed in Appendix D.

## **Other Matters**

- Variance Account designation for the CIS Billing System costs

### **Board Findings – as per pages 35 and 36 of the Decision**

*“CND is directed to record the variance between the actual capital costs for the new CIS/billing system in Account 2425, Other Deferred Credits, Sub-account: Over-Recovery of Capital Expenditures. CND shall record in this account the difference between its forecasted 2010 CIS capital expenditure of \$1.85 million and the actual incurred expenditure for the CIS, if the*

*incurred amount is less than \$1.85 million. No amount shall be recorded if the incurred expenditures are greater than the forecasted \$1.85 million amount. CND shall also record in this account the revenue requirement impact associated with any over-recovery of the expenditure amount (i.e., incurred expenditure less than \$1.85 million). Carrying charges at the Board's prescribed interest shall be calculated using simple interest applied to the monthly opening balances in the account (exclusive of accumulated interest) and recorded in a separate sub-account of this account."*

*"CND is also directed to file quarterly reports on the implementation of the new CIS/billing system. These reports should summarize the status of the project, any delays realized or expected, updated in-service date, any issues regarding the capabilities/functionality of the new system, and provide the variance sub-account balance. These quarterly reports should be filed 45 days following the end of each quarter beginning with the end of 2010 Quarter 2 (April to June). Once the new CIS/billing service is in place, the Board will review the need for any further reporting."*

*"The Board reminds CND that the necessary accounting entries, to reflect the Partial Settlement Agreement in this proceeding on the disposition of deferral and variance accounts, should be recorded as soon as possible, and certainly no later than June 30, 2010, for RRR purposes."*

**Response:**

CND will initiate the quarterly reports beginning with the end of 2010 Quarter 2 (April to June).

CND will record all necessary variances between the actual capital costs for the new CIS/billing system in Account 2425, Other Deferred Credits, Sub-Account: Over-Recovery of Capital Expenditures. CND will also record in this account the revenue requirement impact associated with any over-recovery of the expenditure amount (i.e., incurred expenditures less than \$1.85 million) and carrying charges at the Board's prescribed interest will be calculated using simple interest applied to the monthly opening balances in the account (exclusive of accumulated interest) and recorded in a separate sub-account of this account.

CND will record the necessary accounting entries as soon as possible. Initial entries cannot be completed until after the go-live date of the new system which will be at some point after June 30, 2010.

- MicroFIT Generator Service Classification and Rate

**Board Findings – as per pages 36 and 37 of the Decision**

*“CND’s application and the revised partial Settlement Agreement do not include any consideration of the Feed-In Tariff program established in the Green Energy and Green Economy Act, 2009. That program includes a form of generation called microFIT, which is designed to encourage homeowners, businesses and others to generate renewable energy with projects of 10 kilowatts (kW) or less.”*

*“In its February 23, 2010 Decision and Order, the Board approved a service classification called microFIT Generator, to be used by all licenses distributors. 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. On March 17, 2010, the Board approved a province-wide fixed service charge of \$5.25 per month for all electricity distributors effective September 21, 2009. Accordingly, the Board directs CND to identify the microFIT Generator service classification on its Tariff of Rates and Charges and must include the monthly service charge of \$5.25.”*

**Response:**

It should be noted that the application included staffing for the Feed-in Tariff program established in the Green Energy and Green Economy Act, 2009. The staffing level was negatively impacted as part of the Partial Settlement Agreement.

CND has included the microFIT Generator service classification in its Tariff of Rates and Charges at the prescribed amount of \$5.25.

## **IMPLEMENTATION**

### **Board Findings – as per page 37 of the Decision**

*“As provided in the Application, the new rates are effective May 1, 2010. The revised Partial Settlement Agreement approved and included as Appendix A to the February 18, 2010 Decision on Partial Settlement, together with the Board’s findings outlined in this Decision, are to be reflected in CND’s draft Rate Order. The Board expects CND to file detailed supporting material, including all relevant calculations showing the impact of the implementation of the Partial Settlement Agreement and this Decision on its proposed Revenue Requirement, the allocation of the approved Revenue Requirement to the classes and the determination of the final rates, including bill impacts. 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. CND should also show detailed calculations of any revisions to the rate riders or rate adders reflecting the approved Settlement Agreement.”*

*“A Rate Order will be issued after the steps set out below are completed:*

- 1. Cambridge and North Dumfries Hydro Inc. shall file with the Board, and shall also forward to the intervenors, a draft Rate Order attaching a proposed Tariff of Rates and Charges and all supporting documentation reflecting the Board’s findings in this Decision within 10 days of the date of this Decision.*
- 2. Intervenors shall file any comments on the draft Rate Order with the Board and forward to Cambridge and North Dumfries Hydro Inc. within 5 days of the date on which Cambridge and North Dumfries Hydro Inc. has filed the draft Rate Order.*
- 3. Cambridge and North Dumfries Hydro Inc. shall file with the Board, and forward to the intervenors, responses to any comments on its Draft Rate Order within 5 days of the date on which intervenors have filed their comments on the draft Rate Order.”*

**Response:**

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

Supporting documentation includes the following:

- A completed version of the Revenue Requirement Work Form excel spreadsheet, (Appendix A);
- Extended and supplementary detailed information outlining the impact of this Decision on the revenue requirement (Appendix B);
- **Revised** detailed information on the cost allocation and rate design calculations (Appendix C);
- Variance account rate riders reflecting this Decision (Appendix D);
- Updated Low Voltage Charges for Waterloo North Hydro and Hydro One Network Inc. (Appendix E); and
- A **Revised** schedule of rates and charges (Appendix F).



## **APPENDIX A**

### **2010 UPDATED REVENUE REQUIREMENT WORKFORM**



## REVENUE REQUIREMENT WORK FORM

Name of LDC: Cambridge and North Dumfries Hydro Inc.

File Number: EB- 2009 - 0260

Rate Year: 2010

### Data Input (1)

	Application	Adjustments	Per Board Decision
<b>1 Rate Base</b>			
Gross Fixed Assets (average)	\$175,439,703	(4) (\$137,000)	\$175,302,703
Accumulated Depreciation (average)	(\$88,308,509)	(5) (\$14,099)	(\$88,322,608)
<b>Allowance for Working Capital:</b>			
Controllable Expenses	\$10,658,608	(6) (\$626,500)	\$10,032,108
Cost of Power	\$115,937,897	(\$5,114,668)	\$110,823,229
Working Capital Rate (%)	15.00%		
<b>2 Utility Income</b>			
Operating Revenues:			
Distribution Revenue at Current Rates	\$20,884,051		\$20,383,576
Distribution Revenue at Proposed Rates	\$23,345,924		\$23,201,066
<b>Other Revenue:</b>			
Specific Service Charges	\$540,140		\$540,140
Late Payment Charges	\$349,055		\$349,055
Other Distribution Revenue	\$217,080		\$278,480
Other Income and Deductions	\$506,735		\$322,735
<b>Operating Expenses:</b>			
OM+A Expenses	\$10,658,608	(\$626,500)	\$10,032,108
Depreciation/Amortization	\$6,490,738	(\$105,753)	\$6,384,985
Property taxes	\$ -		\$0
Capital taxes	\$79,591		\$67,581
Other expenses			
<b>3 Taxes/PILs</b>			
Taxable Income:			
Adjustments required to arrive at taxable income	(\$768,710)	(3)	(\$1,636,468)
<b>Utility Income Taxes and Rates:</b>			
Income taxes (not grossed up)	\$815,733		\$734,671
Income taxes (grossed up)	\$1,182,222		\$1,039,587
Capital Taxes	\$79,591		\$67,581
Federal tax (%)	18.00%		18.00%
Provincial tax (%)	13.00%		11.33% (6)
Income Tax Credits			
<b>4 Capitalization/Cost of Capital</b>			
<b>Capital Structure:</b>			
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 (%)			
<b>Cost of Capital</b>			
Long-term debt Cost Rate (%)	5.20%		4.99%
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.
- (6) Tax rate reflects Provincial and Federal Tax Credits



## REVENUE REQUIREMENT WORK FORM

Name of LDC: Cambridge and North Dumfries Hydro Inc.

File Number: EB- 2009 - 0260

Rate Year: 2010

			Rate Base		
Line No.	Particulars		Application	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(3)	\$175,439,703	(\$137,000)	\$175,302,703
2	Accumulated Depreciation (average)	(3)	(\$88,308,509)	(\$14,099)	(\$88,322,608)
3	Net Fixed Assets (average)	(3)	\$87,131,194	(\$151,099)	\$86,980,095
4	Allowance for Working Capital	(1)	\$18,989,476	(\$861,175)	\$18,128,301
5	<b>Total Rate Base</b>		\$106,120,669	(\$1,012,274)	\$105,108,395

(1) Allowance for Working Capital - Derivation					
6	Controllable Expenses		\$10,658,608	(\$626,500)	\$10,032,108
7	Cost of Power		\$115,937,897	(\$5,114,668)	\$110,823,229
8	Working Capital Base		\$126,596,505	(\$5,741,168)	\$120,855,337
9	Working Capital Rate %	(2)	15.00%		15.00%
10	Working Capital Allowance		\$18,989,476	(\$861,175)	\$18,128,301

### Notes

(2) Generally 15%. Some distributors may have a unique rate due as a result of a lead-lag study.

(3) Average of opening and closing balances for the year.



## REVENUE REQUIREMENT WORK FORM

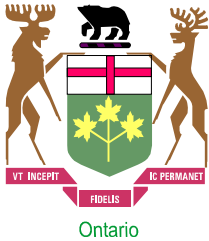
Name of LDC: Cambridge and North Dumfries Hydro Inc.  
 File Number: EB- 2009 - 0260  
 Rate Year: 2010

### Utility income

Line No.	Particulars	Application	Adjustments	Per Board Decision
<b>Operating Revenues:</b>				
1	Distribution Revenue (at Proposed Rates)	\$23,345,924	(\$144,858)	\$23,201,066
2	Other Revenue	(1) \$1,613,010	(\$122,600)	\$1,490,410
3	Total Operating Revenues	\$24,958,934	(\$267,458)	\$24,691,476
<b>Operating Expenses:</b>				
4	OM+A Expenses	\$10,658,608	(\$626,500)	\$10,032,108
5	Depreciation/Amortization	\$6,490,738	(\$105,753)	\$6,384,985
6	Property taxes	\$ -	\$ -	\$ -
7	Capital taxes	\$79,591	(\$12,010)	\$67,581
8	Other expense	\$ -	\$ -	\$ -
9	Subtotal	\$17,228,937	(\$744,263)	\$16,484,674
10	Deemed Interest Expense	\$3,147,670	(\$121,725)	\$3,025,945
11	Total Expenses (lines 4 to 10)	\$20,376,607	(\$865,988)	\$19,510,619
12	Utility income before income taxes	\$4,582,327	\$598,530	\$5,180,857
13	Income taxes (grossed-up)	\$1,182,222	(\$142,635)	\$1,039,587
14	Utility net income	\$3,400,106	\$741,165	\$4,141,271

### Notes

(1)	<b>Other Revenues / Revenue Offsets</b>		
	Specific Service Charges	\$540,140	\$540,140
	Late Payment Charges	\$349,055	\$349,055
	Other Distribution Revenue	\$217,080	\$278,480
	Other Income and Deductions	\$506,735	\$322,735
	Total Revenue Offsets	\$1,613,010	\$1,490,410



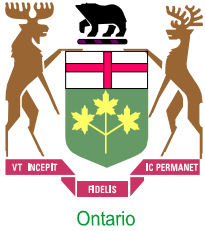
## REVENUE REQUIREMENT WORK FORM

Name of LDC: Cambridge and North Dumfries Hydro Inc.  
 File Number: EB- 2009 - 0260  
 Rate Year: 2010

### Taxes/PILs

Line No.	Particulars	Application	Per Board Decision
<b><u>Determination of Taxable Income</u></b>			
1	Utility net income	\$3,400,106	\$4,141,271
2	Adjustments required to arrive at taxable utility income	(\$768,710)	(\$1,636,468)
3	Taxable income	<u>\$2,631,397</u>	<u>\$2,504,802</u>
<b><u>Calculation of Utility income Taxes</u></b>			
4	Income taxes	\$815,733	\$734,671
5	Capital taxes	<u>\$79,591</u>	<u>\$67,581</u>
6	Total taxes	<u>\$895,324</u>	<u>\$802,252</u>
7	Gross-up of Income Taxes	<u>\$366,489</u>	<u>\$304,916</u>
8	Grossed-up Income Taxes	<u>\$1,182,222</u>	<u>\$1,039,587</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$1,261,813</u>	<u>\$1,107,168</u>
10	Other tax Credits	\$ -	\$ -
<b><u>Tax Rates</u></b>			
11	Federal tax (%)	18.00%	18.00%
12	Provincial tax (%)	<u>13.00%</u>	<u>11.33%</u>
13	Total tax rate (%)	<u>31.00%</u>	<u>29.33%</u>

### Notes



## REVENUE REQUIREMENT WORK FORM

Name of LDC: Cambridge and North Dumfries Hydro Inc.  
 File Number: EB- 2009 - 0260  
 Rate Year: 2010

### Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
Application					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$59,427,575	5.20%	\$3,091,214
2	Short-term Debt	4.00%	\$4,244,827	1.33%	\$56,456
3	Total Debt	60.00%	\$63,672,402	4.94%	\$3,147,670
	Equity				
4	Common Equity	40.00%	\$42,448,268	8.01%	\$3,400,106
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$42,448,268	8.01%	\$3,400,106
7	Total	100%	\$106,120,669	6.17%	\$6,547,776
Per Board Decision					
		(%)	(\$)	(%)	
	Debt				
8	Long-term Debt	56.00%	\$58,860,701	4.99%	\$2,938,915
9	Short-term Debt	4.00%	\$4,204,336	2.07%	\$87,030
10	Total Debt	60.00%	\$63,065,037	4.80%	\$3,025,945
	Equity				
11	Common Equity	40.0%	\$42,043,358	9.85%	\$4,141,271
12	Preferred Shares	0.0%	\$ -	0.00%	\$ -
13	Total Equity	40.0%	\$42,043,358	9.85%	\$4,141,271
14	Total	100%	\$105,108,395	6.82%	\$7,167,215

#### Notes

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



## REVENUE REQUIREMENT WORK FORM

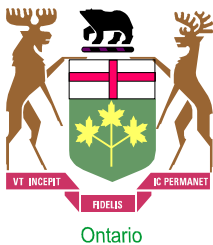
Name of LDC: Cambridge and North Dumfries Hydro Inc.  
 File Number: EB- 2009 - 0260  
 Rate Year: 2010

### 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		\$2,461,874		\$2,817,491
2	Distribution Revenue	\$20,884,051	\$20,884,051	\$20,383,576	\$20,383,576
3	Other Operating Revenue Offsets - net	\$1,613,010	\$1,613,010	\$1,490,410	\$1,490,410
4	<b>Total Revenue</b>	<b>\$22,497,061</b>	<b>\$24,958,934</b>	<b>\$21,873,986</b>	<b>\$24,691,476</b>
5	Operating Expenses	\$17,228,937	\$17,228,937	\$16,484,674	\$16,484,674
6	Deemed Interest Expense	\$3,147,670	\$3,147,670	\$3,025,945	\$3,025,945
	<b>Total Cost and Expenses</b>	<b>\$20,376,607</b>	<b>\$20,376,607</b>	<b>\$19,510,619</b>	<b>\$19,510,619</b>
7	<b>Utility Income Before Income Taxes</b>	<b>\$2,120,454</b>	<b>\$4,582,327</b>	<b>\$2,363,367</b>	<b>\$5,180,857</b>
	Tax Adjustments to Accounting				
8	Income per 2009 PILs	(\$768,710)	(\$768,710)	(\$1,636,468)	(\$1,636,468)
9	<b>Taxable Income</b>	<b>\$1,351,745</b>	<b>\$3,813,618</b>	<b>\$726,898</b>	<b>\$3,544,389</b>
10	Income Tax Rate	31.00%	31.00%	29.33%	29.33%
11	<b>Income Tax on Taxable Income</b>	<b>\$419,041</b>	<b>\$1,182,222</b>	<b>\$213,203</b>	<b>\$1,039,587</b>
12	<b>Income Tax Credits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
13	<b>Utility Net Income</b>	<b>\$1,701,413</b>	<b>\$3,400,106</b>	<b>\$2,150,164</b>	<b>\$4,141,271</b>
14	<b>Utility Rate Base</b>	<b>\$106,120,669</b>	<b>\$106,120,669</b>	<b>\$105,108,395</b>	<b>\$105,108,395</b>
	Deemed Equity Portion of Rate Base	\$42,448,268	\$42,448,268	\$42,043,358	\$42,043,358
15	Income/Equity Rate Base (%)	4.01%	8.01%	5.11%	9.85%
16	Target Return - Equity on Rate Base	8.01%	8.01%	9.85%	9.85%
	Sufficiency/Deficiency in Return on Equity	-4.00%	0.00%	-4.74%	0.00%
17	Indicated Rate of Return	4.57%	6.17%	4.92%	6.82%
18	Requested Rate of Return on Rate Base	6.17%	6.17%	6.82%	6.82%
19	Sufficiency/Deficiency in Rate of Return	-1.60%	0.00%	-1.89%	0.00%
20	Target Return on Equity	\$3,400,106	\$3,400,106	\$4,141,271	\$4,141,271
21	Revenue Sufficiency/Deficiency	\$1,698,693	(\$1)	\$1,991,107	\$0
22	<b>Gross Revenue Sufficiency/Deficiency</b>	<b>\$2,461,874 (1)</b>		<b>\$2,817,491 (1)</b>	

#### Notes:

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



## REVENUE REQUIREMENT WORK FORM

Name of LDC: Cambridge and North Dumfries Hydro Inc.  
 File Number: EB- 2009 - 0260  
 Rate Year: 2010

Revenue Requirement			
Line No.	Particulars	Application	Per Board Decision
1	OM&A Expenses	\$10,658,608	\$10,032,108
2	Amortization/Depreciation	\$6,490,738	\$6,384,985
3	Property Taxes	\$ -	\$ -
4	Capital Taxes	\$79,591	\$67,581
5	Income Taxes (Grossed up)	\$1,182,222	\$1,039,587
6	Other Expenses	\$ -	\$ -
7	Return		
	Deemed Interest Expense	\$3,147,670	\$3,025,945
	Return on Deemed Equity	\$3,400,106	\$4,141,271
8	Distribution Revenue Requirement before Revenues	<u>\$24,958,935</u>	<u>\$24,691,476</u>
9	Distribution revenue	\$23,345,924	\$23,201,066
10	Other revenue	<u>\$1,613,010</u>	<u>\$1,490,410</u>
11	<b>Total revenue</b>	<u>\$24,958,934</u>	<u>\$24,691,476</u>
12	<b>Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)</b>	<u><span style="color: red;">(\$1)</span> (1)</u>	<u>\$0 (1)</u>

### Notes

(1)

Line 11 - Line 8





## REVENUE REQUIREMENT WORK FORM

Name of LDC: Cambridge and North Dumfries Hydro Inc.

File Number: EB- 2009 - 0260

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	1000 kWh/month	\$ 23.93	\$ 23.12	-\$ 0.81	-3.4%		\$ 114.06	\$ 112.77	-\$ 1.29	-1.1%
GS < 50kW	2000 kWh/month	\$ 39.47	\$ 32.40	-\$ 7.07	-17.9%		\$ 222.06	\$ 213.81	-\$ 8.24	-3.7%

Notes:

## **APPENDIX B**

### Load Forecast

- Revised Load Forecast Details
- Converting kWh/kW by customer class

### OM&A

- Summary of Changes to OM&A
- OM&A Reduction by USofA accounts
- Updated Revenue Deficiency Determination
- Updated Detail Tax Calculation
- CCA Schedule

### Rate Base

- Summary of Changes to Rate Base
- 2009 and 2010 Fixed Asset Continuity Schedule
- Updated cost of Power Calculation

### Summary of Changes to Revenue

Cambridge and North Dumfries Hydro Inc. Weather Normal Load Forecast for 2010 Rate Application					
	2006 Actual	2007 Actual	2008 Actual	2009 Weather Normal	2010 Weather Normal
<b>Actual kWh Purchases</b>	1,599,360,044	1,609,193,923	1,557,523,229		
<b>Predicted kWh Purchases</b>	1,613,343,091	1,617,555,844	1,547,727,235	1,464,592,474	1,476,786,159
<b>% Difference</b>	0.9%	0.5%	-0.6%		
<b>Billed kWh</b>	1,561,102,860	1,566,589,592	1,518,625,683	1,427,228,369	1,439,110,974
<b>By Class</b>					
<b>Residential</b>					
Customers	42,471	43,304	43,558	44,315	45,218
kWh	381,579,969	392,558,966	387,314,732	384,864,510	389,793,819
<b>General Service &lt; 50 kW</b>					
Customers	4,354	4,398	4,500	4,581	4,582
kWh	166,886,950	169,606,274	170,263,597	169,375,149	168,223,630
<b>General Service &gt; 50 to 999 kW</b>					
Customers	662	682	677	709	724
kWh	470,126,974	484,236,276	469,318,626	485,825,568	494,496,789
kW	1,279,604	1,274,858	1,244,174	1,289,667	1,312,686
<b>General Service &gt; 1000 to 4999 kW</b>					
Customers	29	28	28	25	25
kWh	278,109,294	256,451,886	249,869,851	219,100,909	215,965,446
kW	618,222	571,091	554,036	485,812	478,860
<b>General Service &gt; 5000 kW</b>					
Customers	3	3	3	2	2
kWh	252,101,814	252,092,348	230,297,755	156,391,831	159,305,102
kW	472,853	481,509	446,448	303,176	308,824
<b>Street Lights</b>					
Connections	12,137	12,338	12,393	12,554	12,717
kWh	9,300,558	9,442,832	9,448,890	9,459,567	9,470,257
kW	24,008	24,182	24,090	24,117	24,144
<b>Unmetered Loads</b>					
Connections	516	456	458	538	507
kWh	2,997,302	2,201,009	2,112,232	2,210,834	1,855,931
<b>Embedded Distributor</b>					
Customers				2	2
kWh				53,269,200	53,269,200
kW				103,266	103,266
<b>Total</b>					
Customer/Connections	60,172	61,209	61,617	62,726	63,776
kWh	1,561,102,860	1,566,589,592	1,518,625,683	1,480,497,569	1,492,380,174
kW from applicable classes	2,394,687	2,351,640	2,268,748	2,206,039	2,227,780
	60,172	61,209	61,617	62,724	63,774
	1,561,102,860	1,566,589,592	1,518,625,683	1,427,228,369	1,439,110,974
	2,394,687	2,351,640	2,268,748	2,102,773	2,124,514
<b>Embedded</b>					
Waterloo				76,261	76,261
Hydro One				27,005	27,005
				103,266	103,266

	General Service > 50 to 999 kW	General Service > 1000 to 4999 kW	General Service > 5000 kW	Street Lights	Total
1999					
2000					0
2001					0
2002					0
2003	1,177,153	533,526	429,237	26,537	2,166,453
2004	1,242,905	543,249	468,620	24,497	2,279,271
2005	1,274,085	619,353	480,781	24,664	2,398,883
2006	1,279,604	618,222	472,853	24,008	2,394,687
2007	1,274,858	571,091	481,509	24,182	2,351,640
2008	1,244,174	554,036	446,448	24,090	2,268,748
2009	1,289,667	485,812	303,176	24,117	2,102,773
2010	1,312,686	478,860	308,824	24,144	2,124,514
<b>kW/kWh</b>					
1999					
2000					
2001	0.0000%	0.0000%	0.0000%		
2002	0.0000%	0.0000%	0.0000%		
2003	0.2617%	0.2026%	0.1829%	0.2819%	
2004	0.2636%	0.2013%	0.1911%	0.2574%	
2005	0.2669%	0.2144%	0.1876%	0.2585%	
2006	0.2722%	0.2223%	0.1876%	0.2581%	
2007	0.2633%	0.2227%	0.1910%	0.2561%	
2008	0.2651%	0.2217%	0.1939%	0.2550%	
Average	0.2655%	0.2217%	0.1939%	0.2550%	

**Converting kWh to kW**

	General Service > 50 to 999 kW	General Service > 1000 to 4999 kW	General Service > 5000 kW	Street Lights
2009 Weather Corrected Forecast- kWh	485,825,568	219,100,909	156,391,831	9,459,567
Average	0.2655%	0.2217%	0.1939%	0.2550%
<b>2009 Forecasted kW</b>	<b>1,289,667</b>	<b>485,812</b>	<b>303,176</b>	<b>24,117</b>
2010 Weather Corrected Forecast- kWh	494,496,789	215,965,446	159,305,102	9,470,257
Average	0.2655%	0.2217%	0.1939%	0.2550%
<b>2010 Forecasted kW</b>	<b>1,312,686</b>	<b>478,860</b>	<b>308,824</b>	<b>24,144</b>

Summary of Changes to Operating Expenses			
Description	2010 Test Year Adjustment		Comments
<b>Change to OM&amp;A Expenses</b>	<b>USofA</b>		
Reduced OM&A	5620	(336,000)	Reduction to OM&A expenses as per Settlement Agreement
Reduced OM&A	5410	(21,000)	Reduction for LEAP expenses as per OEB interrogatory #20 (a)
Reduced OM&A	5615	(312,000)	Reduction to OM&A expenses for monthly billing costs as per Board Decision
Increase OM&A	5615	42,500	Increase OM&A expenses for monthly billing costs as per Board Decision
<b>Total</b>		<b>(626,500)</b>	

<b>Change to Amortization Expenses</b>			
Reduction in amortization	5705	(105,753)	Reduction in amortization expenses resulting from updates to capital expenditures for 2009 and 2010 as per interrogatories and Settlement Agreement

<b>Change to Capital Tax Expense</b>			
Reduction in capital tax	6110	(12,483)	Reduction due to decrease in rate base

<b>Change to Taxes Payable</b>			
Tax Credits	6110	(59,179)	Tax credit related to the elimination of the small business tax, Ontario apprenticeship training tax and federal training tax credit

Cambridge and North Dumfries Hydro Inc.  
EB-2009-0260  
Updated Draft Rate Order  
Appendix B  
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Filed: May 5, 2010

	Description	2010 Test Year as per Application	Adjustment as per Settlement Agreement	Adjustment as per Board Decision	Revised Amount
5005	Operation Supervision and Engineering	288,455			288,455
5014	Transformer Station Equipment - Operation Labour	48,574			48,574
5015	Transformer Station Equipment - Operation Supplies and Expenses	63,679			63,679
5016	Distribution Station Equipment - Operation Labour	15,806			15,806
5017	Distribution Station Equipment - Operation Supplies and Expenses	38,749			38,749
5020	Overhead Distribution Lines and Feeders - Operation Labour	1,088,365			1,088,365
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	278,639			278,639
5040	Underground Distribution Lines and Feeders - Operation Labour	432,221			432,221
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	160,572			160,572
5055	Underground Distribution Transformers - Operation	53,516			53,516
5065	Meter Expense	282,276			282,276
5070	Customer Premises - Operation Labour	68,238			68,238
5075	Customer Premises - Materials and Expenses	21,569			21,569
5095	Overhead Distribution Lines and Feeders - Rental Paid	32,000			32,000
	<b>Sub - Total Operations</b>	<b>2,872,659</b>	<b>0</b>	<b>0</b>	<b>2,872,659</b>
5110	Maintenance of Buildings and Fixtures - Distribution Stations	400			400
5112	Maintenance of Transformer Station Equipment	42,259			42,259
5120	Maintenance of Poles, Towers and Fixtures	111,442			111,442
5125	Maintenance of Overhead Conductors and Devices	152,203			152,203
5130	Maintenance of Overhead Services	15,582			15,582
5135	Overhead Distribution Lines and Feeders - Right of Way	451,187			451,187
5145	Maintenance of Underground Conduit	66,532			66,532
5150	Maintenance of Underground Conductors and Devices	51,178			51,178
5155	Maintenance of Underground Services	41,583			41,583
5160	Maintenance of Line Transformers	95,975			95,975
5175	Maintenance of Meters	137,898			137,898
	<b>Sub - Total Maintenance</b>	<b>1,166,239</b>	<b>0</b>	<b>0</b>	<b>1,166,239</b>
5310	Meter Reading Expense	455,227			455,227
5315	Customer Billing	444,868			444,868
5320	Collecting	249,504			249,504
5325	Collecting- Cash Over and Short	350			350
5330	Collection Charges	(2,355)			(2,355)
5335	Bad Debt Expense	300,000			300,000
	<b>Sub- Total Billing and Collecting</b>	<b>1,447,594</b>	<b>0</b>	<b>0</b>	<b>1,447,594</b>
5410	Community Relations - Sundry	33,866	(21,000)		12,866
5420	Community Safety Program	8,315			8,315
5425	Miscellaneous Customer Service and Informational Expenses	25,788			25,788
	<b>Sub- Total Community Relations</b>	<b>67,969</b>	<b>(21,000)</b>	<b>0</b>	<b>46,969</b>
5605	Executive Salaries and Expenses	1,267,449			1,267,449
5610	Management Salaries and Expenses	531,221			531,221
5615	General Administrative Salaries and Expenses	1,175,449		(269,500)	905,949
5620	Office Supplies and Expenses	928,363	(336,000)		592,363
5630	Outside Services Employed	137,695			137,695
5635	Property Insurance	44,411			44,411
5640	Injuries and Damages	136,689			136,689
5645	Employee Pensions and Benefits	120,103			120,103
5655	Regulatory Expenses	313,959			313,959
5665	Miscellaneous General Expenses	177,042			177,042
5675	Maintenance of General Plant	271,766			271,766
	<b>Sub- Total Administrative and General</b>	<b>5,104,147</b>	<b>(336,000)</b>	<b>(269,500)</b>	<b>4,498,647</b>
	<b>Total OM&amp;A</b>	<b>10,658,608</b>	<b>(357,000)</b>	<b>(269,500)</b>	<b>10,032,108</b>

**Cambridge and North Dumfries Hydro Inc.  
Revenue Deficiency Determination**

Description	2009 Bridge Actual	2010 Test Existing Rates	2010 Test - Required Revenue
<b>Revenue</b>			
Revenue Deficiency			2,817,491
Distribution Revenue	21,088,569	20,383,576	20,383,576
Other Operating Revenue (Net)	1,838,445	1,490,410	1,490,410
Smart Meter Deferral Account Adjustment			
<b>Total Revenue</b>	<b>22,927,014</b>	<b>21,873,986</b>	<b>24,691,476</b>
<b>Costs and Expenses</b>			
Administrative & General, Billing & Collecting	5,728,013	5,993,210	5,993,210
Operation & Maintenance	3,818,029	4,038,898	4,038,898
Depreciation & Amortization	6,429,842	6,384,985	6,384,985
Property Taxes	0	0	0
Capital Taxes	196,505	67,581	67,581
Deemed Interest	2,641,926	3,025,945	3,025,945
<b>Total Costs and Expenses</b>	<b>18,814,316</b>	<b>19,510,619</b>	<b>19,510,619</b>
Less OCT Included Above			
<b>Total Costs and Expenses Net of OCT</b>	<b>18,814,316</b>	<b>19,510,619</b>	<b>19,510,619</b>
<b>Utility Income Before Income Taxes</b>	<b>4,112,698</b>	<b>2,363,367</b>	<b>5,180,857</b>
<b>Income Taxes:</b>			
Corporate Income Taxes	1,330,897	213,203	1,039,587
<b>Total Income Taxes</b>	<b>1,330,897</b>	<b>213,203</b>	<b>1,039,587</b>
<b>Utility Net Income</b>	<b>2,781,801</b>	<b>2,150,164</b>	<b>4,141,271</b>
<b>Capital Tax Expense Calculation:</b>			
Total Rate Base	102,335,730	105,108,396	105,108,396
Exemption	15,000,000	15,000,000	15,000,000
Deemed Taxable Capital	<b>87,335,730</b>	<b>90,108,396</b>	<b>90,108,396</b>
Ontario Capital Tax	196,505	67,581	67,581
<b>Income Tax Expense Calculation:</b>			
Accounting Income	4,112,698	2,363,367	5,180,857
Tax Adjustments to Accounting Income	(79,677)	(1,636,468)	(1,636,468)
<b>Taxable Income</b>	<b>4,033,021</b>	<b>726,898</b>	<b>3,544,389</b>
<b>Income Tax Expense</b>	<b>1,330,897</b>	<b>213,203</b>	<b>1,039,587</b>
	33.00%	29.33%	29.33%
<b>Actual Return on Rate Base:</b>			
Rate Base	102,335,730	105,108,396	105,108,396
Interest Expense	2,641,926	3,025,945	3,025,945
Net Income	2,781,801	2,150,164	4,141,271
<b>Total Actual Return on Rate Base</b>	<b>5,423,727</b>	<b>5,176,109</b>	<b>7,167,215</b>
<b>Actual Return on Rate Base</b>	<b>5.30%</b>	<b>4.92%</b>	<b>6.82%</b>
<b>Required Return on Rate Base:</b>			
Rate Base	102,335,730	105,108,396	105,108,396
<b>Return Rates:</b>			
Return on Debt (Weighted)	4.99%	4.80%	4.80%
Return on Equity	9.00%	9.85%	9.85%
Deemed Interest Expense	2,723,429	3,025,945	3,025,945
Return On Equity	4,301,171	4,141,271	4,141,271
<b>Total Return</b>	<b>7,024,600</b>	<b>7,167,215</b>	<b>7,167,215</b>
<b>Expected Return on Rate Base</b>	<b>6.86%</b>	<b>6.82%</b>	<b>6.82%</b>
<b>Revenue Deficiency After Tax</b>	<b>1,600,872</b>	<b>1,991,107</b>	<b>0</b>
<b>Revenue Deficiency Before Tax</b>	<b>2,389,362</b>	<b>2,817,491</b>	<b>0</b>

<b>Tax Exhibit</b>	<b>2010</b>
Deemed Utility Income	4,141,271
Tax Adjustments to Accounting Income	(1,636,468)
<b>Taxable Income prior to adjusting revenue to PILs</b>	<b>2,504,802</b>
Tax Rate	29.33%
Total PILs before gross up	734,671
<b>Grossed up PILs</b>	<b>1,039,587</b>

**Detail  
Tax Calculations**

Description	2009 Bridge	2010 Test
<b>Determination of Taxable Income</b>		
Utility Income Before Taxes	4,112,698	5,180,857
Book to Tax Adjustments		
<b>Additions to Accounting Income:</b>		
Interest and penalties on taxes	0	0
Amortization of tangible assets	6,730,783	6,628,626
Charitable donations	4,500	0
Non-deductible club dues and fees	0	0
Non-deductible meals and entertainment expense	0	0
Reserves from financial statements- balance at end of year	1,800,360	1,800,360
Pensions	0	0
Non-deductible penalties	0	0
Debt Financing Expenses for Book Purposes	0	0
Other Additions	23,607	34,047
<b>Total Additions</b>	<b>8,559,250</b>	<b>8,463,033</b>
<b>Deductions from Accounting Income:</b>		
Gain on disposal of assets per financial statements	0	0
Dividends not taxable under section 83	0	0
Capital cost allowance from Schedule 8	6,664,724	8,136,430
Terminal loss from Schedule 8	0	0
Cumulative eligible capital deduction from Schedule 10	159,030	147,898
Reserves from financial statements - balance at beginning of year	1,800,360	1,800,360
Other Deductions	14,813	14,813
<b>Total Deductions</b>	<b>8,638,927</b>	<b>10,099,501</b>
<b>Regulatory Taxable Income</b>	<b>4,033,021</b>	<b>3,544,389</b>
Corporate Income Tax Rate	33.00%	29.33%
<b>Regulatory Income Tax</b>	<b>1,330,897</b>	<b>1,039,587</b>
<b>Calculation of Utility Income Taxes</b>		
Income Taxes	1,330,897	1,039,587
Large Corporation Tax	0	0
Ontario Capital Tax	196,505	67,581
<b>Total Taxes</b>	<b>1,527,402</b>	<b>1,107,168</b>
<b>Large Corporation Tax</b>		
<b>Calculation of Ontario Capital Tax</b>		
Total Rate Base	102,335,730	105,108,396
Less Exemption	15,000,000	15,000,000
<b>Taxable Capital /Deemed taxable capital</b>	<b>87,335,730</b>	<b>90,108,396</b>
OCT Rate	0.225%	0.075%
<b>Ontario Capital Tax</b>	<b>196,505</b>	<b>67,581</b>
<b>Summary of Income Taxes</b>		
Description	2009 Bridge	2010 Test
Income Taxes	1,330,897	1,039,587
Large Corporation Tax	0	0
Ontario Capital Tax	196,505	67,581
<b>Total Taxes</b>	<b>1,527,402</b>	<b>1,107,168</b>



CCA Continuity Schedule (2010)

Class	Class Description	UCC Prior Year Ending Balance	Less: Non-Distribution Portion	Less: Disallowed FMV Increment	UCC Bridge Year Opening Balance	Additions	Dispositions	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	CCA	UCC Ending Balance
1	Distribution System - 1988 to 22-Feb-2005	33,118,590	0	0	33,118,590	-	-	33,118,590	0	33,118,590	4%	1,324,744	31,793,846
2	Distribution System - pre 1988	29,953,009	0	0	29,953,009	-	-	29,953,009	0	29,953,009	6%	1,797,181	28,155,828
6	Buildings (No footings below ground)	37,866	0	0	37,866	-	-	37,866	0	37,866	10%	3,787	34,079
8	General Office/Stores Equip	529,261	0	0	529,261	178,000.00	-	707,261	89,000	618,261	20%	123,652	583,609
10	Computer Hardware/ Vehicles	1,157,555	0	0	1,157,555	125,000.00	4,500.00	1,278,055	60,250	1,217,805	30%	365,341	912,713
10.1	Certain Automobiles	0	0	0	0	-	-	0	0	0	30%	0	0
12	Computer Software	97,000	0	0	97,000	2,985,000.00	-	3,082,000	1,492,500	1,589,500	100%	1,589,500	1,492,500
12	Building including Components after 1978 and before 1988	729,818	0	0	729,818	-	-	729,818	0	729,818	5%	36,491	693,327
		0	0	0	0	-	-	0	0	0	0%	0	0
13.3	Lease # 3	0	0	0	0	-	-	0	0	0		0	0
13.4	Lease # 4	0	0	0	0	-	-	0	0	0		0	0
14	Franchise	0	0	0	0	-	-	0	0	0		0	0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	244,551	0	0	244,551	-	-	244,551	0	244,551	8%	19,564	224,987
43.1	Certain Energy-Efficient Electrical Generating Equipment	0	0	0	0	-	-	0	0	0	30%	0	0
45	Computers & Systems Hardware acq'd post Mar 22/04	16,347	0	0	16,347	-	-	16,347	0	16,347	45%	7,356	8,991
50	Computers & Systems Hardware acq'd post Mar 19/07	70,481	0	0	70,481	-	-	70,481	0	70,481	55%	38,765	31,717
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	0	0	0	0	-	-	0	0	0	30%	0	0
47	Distribution System - post 22-Feb-2005	29,330,630	0	0	29,330,630	7,915,000.00	-	37,245,630	3,957,500	33,288,130	8%	2,663,050	34,582,579
52	Computer Hardware & System Purchase after Jan 27, 2009 and Prior Feb 20100	0	0	0	0	167,000.00	-	167,000	0	167,000	100%	167,000	0
	<b>SUB-TOTAL - UCC</b>	<b>95,285,105</b>	<b>0</b>	<b>0</b>	<b>95,285,105</b>	<b>11,370,000</b>	<b>4,500</b>	<b>106,650,605</b>	<b>5,599,250</b>	<b>101,051,355</b>		<b>8,136,430</b>	<b>98,514,175</b>
						0	189,791						
CEC	Goodwill	0	0	0	0								
CEC	Land Rights	0	0	0	0								
CEC	FMV Bump-up	0	0	0	0								
	<b>SUB-TOTAL - CEC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>								

Cumulative Eligible Capital Calculation

Cumulative Eligible Capital		2,112,833
<b>Additions:</b>		
Cost of Eligible Capital Property Acquired during the year	0	
Other Adjustments	0	
Subtotal	0 x 3/4 =	0
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday December 31, 2002	0 x 1/2 =	0
		0
Amount transferred on amalgamation or wind-up of subsidiary	0	0
Subtotal		2,112,833

Description	2010 Test Year Adjustment	Comments
<b>Change to Fixed Assets</b>		
Reduction in Average Gross Fixed Assets	(137,000)	Reduction in average gross fixed assets is a result of updating 2009 and 2010 capital expenditures as per interrogatories (EP #54 C) and Settlement Agreement
Increase in Average Accumulated Depreciation	(14,099)	Increase in average accumulated depreciation is a result of updating 2009 and 2010 capital expenditures as per interrogatories (EP #54 C) and Settlement Agreement
<b>Total</b>	<b>(151,099)</b>	

<b>Change in Working Capital Allowance</b>		
Reduction in Cost of Power	(5,114,668)	Reduction is a result of updating the cost of power calculation using the Oct 15, 2009 RPP Report pricing and allocating the cost of power between RPP and Non RPP per interrogatory (EP # 14 d) and Settlement Agreement

	Per Settlement Conference	Per Rate Application	Change
Gross Fixed Assets @ Jan 01, 2010	169,730,870	170,867,870	(1,137,000)
Gross Fixed Assets @ Dec 31, 2010	180,874,536	180,011,536	863,000
<b>Average</b>	<b>175,302,703</b>	<b>175,439,703</b>	<b>(137,000)</b>
Accumulated Depreciation @ Jan 01, 2010	(85,104,885)	(85,038,535)	(66,350)
Accumulated Depreciation @ Dec, 2010	(91,540,330)	(91,578,483)	38,153
<b>Average</b>	<b>(88,322,608)</b>	<b>(88,308,509)</b>	<b>(14,099)</b>

**Change in Rate Base**

Description	Revised Amount	Amount per Application	Change
<b>Average Gross Fixed Assets</b>	175,302,703	175,439,703	(137,000)
<b>Average Accumulated Depreciation</b>	(88,322,608)	(88,308,509)	(14,099)
<b>Average Net Book Value</b>	86,980,096	87,131,194	(151,099)
<b>Working Capital</b>	120,855,337	126,596,505	(5,741,168)
<b>Working Capital Allowance</b>	18,128,301	18,989,476	(861,175)
<b>Rate Base</b>	105,108,396	106,120,669	(1,012,273)

**Change in Working Capital**

Description	Revised Amount	Amount per Application	Change
<b>Cost of Power</b>	110,823,229	115,937,897	(5,114,668)
<b>Operations</b>	2,872,659	2,872,659	0
<b>Maintenance</b>	1,166,239	1,166,239	0
<b>Billing &amp; Collecting</b>	1,447,594	1,447,594	0
<b>Community Relations</b>	46,969	67,969	(21,000)
<b>Administration &amp; General Expense</b>	4,498,647	5,104,147	(605,500)
<b>Property Taxes</b>			0
<b>Working Capital</b>	120,855,337	126,596,505	(5,741,168)

Fixed Asset Continuity Schedule (Distribution & Operations)  
As at December 31, 2009

CCA Class	OEB	Description	Cost				Accumulated Depreciation				
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
N/A	1805	Land	395,225	74,000	61,721	407,504	0	0		0	407,504
CEC	1806	Land Rights	0	0	0	0	0	0		0	0
47	1808	Buildings and Fixtures	5,823,245	0	14,804	5,808,441	2,065,442	135,164	14,804	2,185,802	3,622,638
13	1810	Leasehold Improvements	0	0	0	0	0	0		0	0
47	1815	Transformer Station Equipment - Normally Primary	9,771,354	0	0	9,771,354	1,653,859	244,151		1,898,010	7,873,344
47	1820	Distribution Station Equipment - Normally Primary	55,653	0	0	55,653	55,653	0		55,653	1
47	1825	Storage Battery Equipment	0	0	0	0	0	0		0	0
47	1830	Poles, Towers and Fixtures	23,328,484	1,858,006		25,186,490	10,683,583	969,384		11,652,967	13,533,523
47	1835	Overhead Conductors and Devices	24,076,580	1,914,973		25,991,553	11,026,182	1,000,785		12,026,967	13,964,586
47	1840	Underground Conduit	21,273,070	1,677,154		22,950,224	10,397,956	883,195		11,281,151	11,669,073
47	1845	Underground Conductors and Devices	16,913,970	1,338,321		18,252,291	8,250,339	702,533		8,952,872	9,299,420
47	1850	Line Transformers	36,801,203	1,923,549		38,724,752	18,451,409	1,473,239		19,924,648	18,800,104
47	1855	Services	16,165,455	1,295,020		17,460,475	7,915,553	672,525		8,588,078	8,872,397
47	1860	Meters	9,136,785	194,977		9,331,762	4,523,889	332,550		4,856,439	4,475,323
N/A	1865	Other Installations on Customer's Premises	0	0	0	0	0	0		0	0
N/A	1870	Leased Property on Customer Premises	0	0	0	0	0	0		0	0
N/A	1875	Street Lighting and Signal Systems	0	0	0	0	0	0		0	0
N/A	1905	Land	0	0	0	0	0	0		0	0
CEC	1906	Land Rights	0	0	0	0	0	0		0	0
47	1908	Buildings and Fixtures	0	0	0	0	0	0		0	0
13	1910	Leasehold Improvements	0	0	0	0	0	0		0	0
8	1915	Office Furniture and Equipment	629,090	14,000		643,090	546,111	27,540		573,651	69,438
52	1920	Computer Equipment - Hardware	1,488,617	149,000	105,850	1,531,767	1,278,098	157,445	105,850	1,329,693	202,074
12	1925	Computer Software	1,191,464	194,000	44,142	1,341,322	344,552	323,437	44,142	623,847	717,475
10	1930	Transportation Equipment	3,299,888	729,000	445,183	3,583,705	2,576,159	300,941	445,183	2,431,917	1,151,789
8	1935	Stores Equipment	105,013	0		105,013	104,957	56		105,013	0
8	1940	Tools, Shop and Garage Equipment	1,283,612	145,000		1,428,612	1,017,096	69,168		1,086,264	342,348
8	1945	Measurement and Testing Equipment	0	0		0	0	0		0	0
8	1950	Power Operated Equipment	0	0		0	0	0		0	0
8	1955	Communication Equipment	0	0		0	0	0		0	0
8	1960	Miscellaneous Equipment	0	0		0	0	0		0	0
47	1970	Load Management Controls - Customer Premises	0	0		0	0	0		0	0
47	1975	Load Management Controls - Utility Premises	0	0		0	0	0		0	0
47	1980	System Supervisory Equipment	714,214	0		714,214	714,215	0		714,215	(1)
47	1985	Sentinel Lighting Rentals	0	0		0	0	0		0	0
47	1990	Other Tangible Property	0	0		0	0	0		0	0
47	1995	Contributions and Grants	(11,419,225)	(2,200,000)		(13,619,225)	(2,670,470)	(573,704)		(3,244,174)	(10,375,051)
0	2005	Property under Capital Lease	61,873	0		61,873	49,499	12,374		61,873	(0)
		<b>Total before Work in Process</b>	<b>161,095,570</b>	<b>9,307,000</b>	<b>671,700</b>	<b>169,730,870</b>	<b>78,984,081</b>	<b>6,730,783</b>	<b>609,979</b>	<b>85,104,885</b>	<b>84,625,985</b>
WIP		Work in Process	242,659	(42,659)		200,000	0			0	200,000
		<b>Total after Work in Process</b>	<b>161,338,229</b>	<b>9,264,341</b>	<b>671,700</b>	<b>169,930,870</b>	<b>78,984,081</b>	<b>6,730,783</b>	<b>609,979</b>	<b>85,104,885</b>	<b>84,825,985</b>

1925	Transportation
1930	Stores Equipment

Less: Fully Allocated Depreciation  
Transportation 300,941  
Communication  
Net Depreciation 6,429,842

From Trial Balance 6,429,842  
Difference 0

Fixed Asset Continuity Schedule (Distribution & Operations)  
As at December 31, 2010

CCA Class	OEB	Description	Cost				Accumulated Depreciation				
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
N/A	1805	Land	407,504	35,000	67,043	375,461	0	0	0	0	375,461
CEC	1806	Land Rights	0	0	0	0	0	0	0	0	0
47	1808	Buildings and Fixtures	5,808,441	115,000	8,723	5,914,718	2,185,802	137,964	7,613	2,316,153	3,598,564
13	1810	Leasehold Improvements	0	0	0	0	0	0	0	0	0
47	1815	Transformer Station Equipment - Normally Primary	9,771,354	0	0	9,771,354	1,898,010	244,151	0	2,142,161	7,629,193
47	1820	Distribution Station Equipment - Normally Primary	55,653	0	0	55,653	55,653	0	0	55,653	1
47	1825	Storage Battery Equipment	0	0	0	0	0	0	0	0	0
47	1830	Poles, Towers and Fixtures	25,186,490	1,665,172	0	26,851,662	11,652,967	936,066	0	12,589,033	14,262,629
47	1835	Overhead Conductors and Devices	25,991,553	1,716,284	0	27,707,837	12,026,967	966,447	0	12,993,414	14,714,423
47	1840	Underground Conduit	22,950,224	1,502,869	0	24,453,093	11,281,151	853,125	0	12,134,276	12,318,817
47	1845	Underground Conductors and Devices	18,252,291	1,198,888	0	19,451,179	8,952,872	678,538	0	9,631,410	9,819,770
47	1850	Line Transformers	38,724,752	1,723,457	0	40,448,209	19,924,648	1,439,148	0	21,363,796	19,084,413
47	1855	Services	17,460,475	1,160,330	0	18,620,805	8,588,078	649,299	0	9,237,377	9,383,428
47	1860	Meters	9,331,762	100,000	0	9,431,762	4,856,439	330,970	0	5,187,409	4,244,353
N/A	1865	Other Installations on Customer's Premises	0	0	0	0	0	0	0	0	0
N/A	1870	Leased Property on Customer Premises	0	0	0	0	0	0	0	0	0
N/A	1875	Street Lighting and Signal Systems	0	0	0	0	0	0	0	0	0
N/A	1905	Land	0	0	0	0	0	0	0	0	0
CEC	1906	Land Rights	0	0	0	0	0	0	0	0	0
47	1908	Buildings and Fixtures	0	0	0	0	0	0	0	0	0
13	1910	Leasehold Improvements	0	0	0	0	0	0	0	0	0
8	1915	Office Furniture and Equipment	643,090	83,000	0	726,090	573,651	22,994	0	596,645	129,444
52	1920	Computer Equipment - Hardware	1,531,767	167,000	0	1,698,767	1,329,693	147,601	0	1,477,294	221,473
12	1925	Computer Software	1,341,322	2,985,000	110,678	4,215,644	623,847	456,517	110,678	969,686	3,245,958
10	1930	Transportation Equipment	3,583,705	125,000	74,890	3,633,815	2,431,917	243,641	74,890	2,600,668	1,033,148
8	1935	Stores Equipment	105,013	0	0	105,013	105,013	0	0	105,013	0
8	1940	Tools, Shop and Garage Equipment	1,428,612	95,000	0	1,523,612	1,086,264	62,245	0	1,148,509	375,103
8	1945	Measurement and Testing Equipment	0	0	0	0	0	0	0	0	0
8	1950	Power Operated Equipment	0	0	0	0	0	0	0	0	0
8	1955	Communication Equipment	0	0	0	0	0	0	0	0	0
8	1960	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0
47	1970	Load Management Controls - Customer Premises	0	0	0	0	0	0	0	0	0
47	1975	Load Management Controls - Utility Premises	0	0	0	0	0	0	0	0	0
47	1980	System Supervisory Equipment	714,214	0	0	714,214	714,215	0	0	714,215	(1)
47	1985	Sentinel Lighting Rentals	0	0	0	0	0	0	0	0	0
47	1990	Other Tangible Property	0	0	0	0	0	0	0	0	0
47	1995	Contributions and Grants	(13,619,225)	(1,267,000)	0	(14,886,225)	(3,244,174)	(540,080)	0	(3,784,254)	(11,101,971)
2005		Property under Capital Lease	61,873	0	0	61,873	61,873	0	0	61,873	(0)
		<b>Total before Work in Process</b>	<b>169,730,870</b>	<b>11,405,000</b>	<b>261,334</b>	<b>180,874,536</b>	<b>85,104,885</b>	<b>6,628,626</b>	<b>193,181</b>	<b>91,540,330</b>	<b>89,334,206</b>
WIP		Work in Process	200,000	0	0	200,000	0	0	0	0	200,000
		<b>Total after Work in Process</b>	<b>169,930,870</b>	<b>11,405,000</b>	<b>261,334</b>	<b>181,074,536</b>	<b>85,104,885</b>	<b>6,628,626</b>	<b>193,181</b>	<b>91,540,330</b>	<b>89,534,206</b>

1925	Transportation
1930	Stores Equipment

Less: Fully Allocated Depreciation	
Transportation	243,641
Communication	
Net Depreciation	<u>6,384,985</u>

From Trial Balance	6,384,985
Difference	0

<b>Electricity - Commodity</b>	<b>2010</b>	<b>2010 Loss</b>			
<b>Class per Load Forecast</b>	<b>Forecasted Metered kWhs</b>	<b>Factor</b>	<b>2010</b>		
Residential	389,793,819	1.0262	399,998,421	\$0.0622	\$24,859,902
GS<50kW	168,223,630	1.0262	172,627,639	\$0.0622	\$10,728,808
GS>50kW	494,496,789	1.0262	507,442,461	\$0.0622	\$31,537,549
TOU	215,965,446	1.0262	221,619,310	\$0.0622	\$13,773,640
LU	159,305,102	1.0262	163,475,627	\$0.0622	\$10,160,010
ST.Light	9,470,257	1.0262	9,718,183	\$0.0622	\$603,985
Unmetered Scattered Load	1,855,931	1.0262	1,904,518	\$0.0622	\$118,366
<b>TOTAL</b>	<b>1,439,110,974</b>		<b>1,476,786,159</b>		<b>\$91,782,260</b>

<b>Electricity - Commodity</b>				
<b>2010 Forecasted Loss</b>	<b>2010</b>			
<b>Adjusted kWhs</b>	<b>kWhs</b>	<b>Percentage</b>	<b>Price per kWh</b>	<b>Amount</b>
kWhs for RPP Customer	506,013,997	34%	0.06215	31,448,770
kWhs for Non - RPP Customer	970,772,162	66%	0.0582	56,498,940
<b>Total</b>	<b>1,476,786,159</b>	<b>100%</b>		<b>\$87,947,710</b>

<b>Transmission - Network</b>	<b>Volume Metric</b>			
<b>Class per Load Forecast</b>		<b>2010</b>		
Residential	kWh	399,998,421	\$0.0045	\$1,780,193
GS<50kW	kWh	172,627,639	\$0.0040	\$696,811
GS>50kW	kW	1,312,686	\$2.5866	\$3,395,351
TOU	kW	478,860	\$1.9645	\$940,736
LU	kW	308,824	\$1.8616	\$574,891
ST.Light	kW	24,144	\$1.2998	\$31,382
Unmetered Scattered Load	kWh	1,904,518	\$0.0040	\$7,688
Embedded Distributor	kW	103,266	\$1.8616	\$192,235
<b>TOTAL</b>				<b>\$7,619,288</b>

<b>Transmission - Connection</b>	<b>Volume Metric</b>			
<b>Class per Load Forecast</b>		<b>2010</b>		
Residential	kWh	399,998,421	\$0.0032	\$1,295,035
GS<50kW	kWh	172,627,639	\$0.0030	\$514,776
GS>50kW	kW	1,312,686	\$1.8511	\$2,429,854
TOU	kW	478,860	\$1.4527	\$695,661
LU	kW	308,824	\$1.4788	\$456,694
ST.Light	kW	24,144	\$0.9302	\$22,460
Unmetered Scattered Load	kWh	1,904,518	\$0.0030	\$5,679
Embedded Distributor	kW	103,266	\$1.4788	\$152,711
<b>TOTAL</b>				<b>\$5,572,869</b>

<b>Wholesale Market Service</b>			
<b>Class per Load Forecast</b>	<b>2010</b>		
Residential	399,998,421	\$0.0052	\$2,079,992
GS<50kW	172,627,639	\$0.0052	\$897,664
GS>50kW	507,442,461	\$0.0052	\$2,638,701
TOU	221,619,310	\$0.0052	\$1,152,420
LU	163,475,627	\$0.0052	\$850,073
ST.Light	9,718,183	\$0.0052	\$50,535
Unmetered Scattered Load	1,904,518	\$0.0052	\$9,903
<b>TOTAL</b>			<b>\$7,679,288</b>

<b>Rural Rate Assistance</b>			
<b>Class per Load Forecast</b>	<b>2010</b>		
Residential	399,998,421	\$0.0013	\$519,998
GS<50kW	172,627,639	\$0.0013	\$224,416
GS>50kW	507,442,461	\$0.0013	\$659,675
TOU	221,619,310	\$0.0013	\$288,105
LU	163,475,627	\$0.0013	\$212,518
ST.Light	9,718,183	\$0.0013	\$12,634
Unmetered Scattered Load	1,904,518	\$0.0013	\$2,476
<b>TOTAL</b>			<b>\$1,919,822</b>

	<b>2010</b>	<b>OEB Acct</b>
4705-Power Purchased	87,947,710	4705
4708-Charges-WMS	\$7,679,288	4708
4714-Charges-NW	\$7,619,288	4714
4716-Charges-CN	\$5,572,869	4716
4730-Rural Rate Assistance	\$1,919,822	4730
4750-Low Voltage	\$84,252	4750
<b>TOTAL</b>	<b>110,823,229</b>	

Summary of Changes Impacting Revenues		
Description	2010 Test Year Adjustment	Comments
<b>Distribution Volume (kWh)</b>		
Reduction in Purchase Forecast	(45,807,685)	Reduction in purchase forecast as per Board Decision
Reduction in Billed Forecast	(44,639,057)	Reduction in billed forecast as per Board Decision

<b>Distribution Revenue (\$)</b>		
Decrease in Revenue at Existing Rates	(500,475)	Reduction in revenue at existing rates as result of the reduction in the purchase and billed forecast as per Board Decision

<b>Other Revenue (\$)</b>		
Reduction in revenues offset for discontinuation of water and sewer billing	(209,000)	Reduction in revenue offset as result of normalization of revenue loss because of discontinuation of water and sewer billing as per Board Decision
Increase in revenue from retailers	61,400	Increase in retail services and transaction revenues as per EP interrogatory 24 (a)
Increase in revenue from scrap sale	25,000	Increase in scrap sales revenues as per Settlement Agreement
<b>Total</b>	<b>(122,600)</b>	

## **APPENDIX C**

### Cost Allocation and Rate Design Supporting Schedules

#### Cost Allocation

- Revenue to Cost Summary Worksheet
- Updated tables supporting the cost allocation analysis

#### Rate Design

- Updated tables supporting the rate design analysis
- Updated Rate Schedule
- Updated Bill Impact Schedule



**2006 COST ALLOCATION INFORMATION FILING**  
**CAMBRIDGE AND NORTH DUMFRIES HYDRO INC.**

**EB-2007-0002**  
**Friday, July 31, 2009**

**Sheet O1 Revenue to Cost Summary Worksheet - Second Run**

**Class Revenue, Cost Analysis, and Return on Rate Base**

Rate Base Assets	Total	1	2	3	4	6	7	9	10
		Residential	GS <50 kW	GS >50 to 999kW	GS > 1,000 to 4,999kW	Large Use	Street Light	Unmetered Scattered Load	Embedded Distributor
<b>crev</b>	Distribution Revenue (sale)	\$23,201,066	\$11,665,282	\$3,266,686	\$5,923,713	\$1,540,158	\$546,913	\$93,873	\$94,473
<b>mi</b>	Miscellaneous Revenue (mi)	\$1,490,410	\$950,826	\$195,173	\$208,555	\$70,833	\$22,656	\$6,960	\$11,118
	<b>Total Revenue</b>	<b>\$24,691,476</b>	<b>\$12,616,108</b>	<b>\$3,461,859</b>	<b>\$6,132,267</b>	<b>\$1,611,091</b>	<b>\$569,570</b>	<b>\$118,061</b>	<b>\$105,591</b>
<b>di</b>	<b>Expenses</b>								
<b>cu</b>	Distribution Costs (di)	\$3,528,917	\$1,665,435	\$329,053	\$789,568	\$300,194	\$206,720	\$143,423	\$82,130
<b>ad</b>	Customer Related Costs (cu)	\$1,957,575	\$1,239,753	\$332,419	\$319,481	\$48,890	\$2,019	\$10,389	\$26
<b>dep</b>	General and Administration (ad)	\$4,545,616	\$2,405,364	\$547,008	\$919,814	\$289,442	\$173,165	\$128,326	\$68,388
<b>INPUT</b>	Depreciation and Amortization (dep)	\$6,384,985	\$3,058,899	\$655,776	\$1,501,598	\$458,318	\$285,588	\$260,001	\$143,049
<b>INT</b>	PILs (INPUT)	\$1,107,168	\$553,803	\$111,697	\$242,549	\$74,881	\$46,706	\$50,111	\$23,191
	Interest	\$3,025,945	\$1,513,845	\$305,273	\$662,898	\$204,654	\$127,651	\$136,957	\$63,382
	<b>Total Expenses</b>	<b>\$20,550,205</b>	<b>\$10,437,199</b>	<b>\$2,281,226</b>	<b>\$4,435,908</b>	<b>\$1,376,380</b>	<b>\$841,849</b>	<b>\$729,208</b>	<b>\$380,165</b>
	<b>Direct Allocation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NI</b>	Allocated Net Income (NI)	\$4,141,271	\$2,071,830	\$417,793	\$907,235	\$280,088	\$174,701	\$187,438	\$86,743
	<b>Revenue Requirement (includes NI)</b>	<b>\$24,691,476</b>	<b>\$12,509,029</b>	<b>\$2,699,019</b>	<b>\$5,343,143</b>	<b>\$1,656,468</b>	<b>\$1,016,551</b>	<b>\$916,646</b>	<b>\$466,908</b>
	Revenue Requirement Input equals Output								
	<b>Rate Base Calculation</b>								
	<b>Net Assets</b>								
<b>dp</b>	Distribution Plant - Gross	\$178,511,116	\$87,491,063	\$18,242,574	\$40,646,594	\$12,343,696	\$7,631,483	\$7,656,641	\$3,864,021
<b>gp</b>	General Plant - Gross	\$11,044,311	\$5,509,827	\$1,116,202	\$2,432,649	\$749,273	\$466,772	\$496,263	\$232,402
<b>accum dep</b>	Accumulated Depreciation	(\$88,322,608)	(\$42,497,484)	(\$9,127,604)	(\$20,781,435)	(\$6,225,091)	(\$3,819,799)	(\$3,604,129)	(\$1,966,215)
<b>co</b>	Capital Contribution	(\$14,252,725)	(\$6,992,763)	(\$1,455,592)	(\$3,239,140)	(\$984,464)	(\$608,910)	(\$613,019)	(\$308,011)
	<b>Total Net Plant</b>	<b>\$86,980,095</b>	<b>\$43,510,643</b>	<b>\$8,775,580</b>	<b>\$19,058,667</b>	<b>\$5,883,413</b>	<b>\$3,669,546</b>	<b>\$3,935,756</b>	<b>\$324,293</b>
	<b>Directly Allocated Net Fixed Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COP</b>	Cost of Power (COP)	\$110,823,229	\$29,889,747	\$12,899,542	\$37,918,466	\$16,560,428	\$12,215,661	\$726,188	\$470,882
	OM&A Expenses	\$10,032,108	\$5,310,552	\$1,208,480	\$2,028,863	\$638,526	\$381,904	\$282,139	\$150,544
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal</b>	<b>\$120,855,337</b>	<b>\$35,200,299</b>	<b>\$14,108,022</b>	<b>\$39,947,329</b>	<b>\$17,198,954</b>	<b>\$12,597,565</b>	<b>\$1,008,327</b>	<b>\$621,427</b>
	<b>Working Capital</b>	<b>\$18,128,301</b>	<b>\$5,280,045</b>	<b>\$2,116,203</b>	<b>\$5,992,099</b>	<b>\$2,579,843</b>	<b>\$1,889,635</b>	<b>\$151,249</b>	<b>\$93,214</b>
	<b>Total Rate Base</b>	<b>\$105,108,396</b>	<b>\$48,790,688</b>	<b>\$10,891,783</b>	<b>\$25,050,767</b>	<b>\$8,463,256</b>	<b>\$5,559,181</b>	<b>\$4,087,005</b>	<b>\$1,915,411</b>
	Rate Base Input equals Output								
	<b>Equity Component of Rate Base</b>	<b>\$42,043,358</b>	<b>\$19,516,275</b>	<b>\$4,356,713</b>	<b>\$10,020,307</b>	<b>\$3,385,303</b>	<b>\$2,223,672</b>	<b>\$1,634,802</b>	<b>\$766,164</b>
	<b>Net Income on Allocated Assets</b>	<b>\$4,141,271</b>	<b>\$2,178,909</b>	<b>\$1,180,633</b>	<b>\$1,696,359</b>	<b>\$234,711</b>	<b>(\$272,280)</b>	<b>(\$611,147)</b>	<b>\$8,659</b>
	<b>Net Income on Direct Allocation Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Net Income</b>	<b>\$4,141,271</b>	<b>\$2,178,909</b>	<b>\$1,180,633</b>	<b>\$1,696,359</b>	<b>\$234,711</b>	<b>(\$272,280)</b>	<b>(\$611,147)</b>	<b>\$8,659</b>
	<b>RATIOS ANALYSIS</b>								
	REVENUE TO EXPENSES %	100.00%	100.86%	128.26%	114.77%	97.26%	56.03%	12.88%	22.61%
	EXISTING REVENUE MINUS ALLOCATED COSTS	\$0	\$107,080	\$762,841	\$789,125	(\$45,377)	(\$446,981)	(\$798,585)	(\$6,785)
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.85%	11.16%	27.10%	16.93%	6.93%	-12.24%	-37.38%	-35.84%
		100.00%	102.04%	127.28%	134.70%	95.79%	67.20%	111.10%	2.02%
		0.00%	-1.18%	0.98%	-19.94%	1.47%	-11.17%	5.79%	-19.21%



Revenue to Cost Ratio %				
Customer Class	Revenue Cost Ratios from Cost Allocation Model	Test Year Revenue Cost Ratios	Board Target Low	Board Target High
Residential	100.86%	100.86%	85%	115%
GS < 50 kW	128.26%	114.21%	80%	120%
GS >50	114.77%	114.21%	80%	180%
GS >1000 to 4999 kW	97.26%	97.26%	85%	115%
Large Users	56.03%	70.51%	85%	115%
Sentinel Lights	0.00%	0.00%	0%	0%
Street Lighting	12.88%	41.44%	70%	120%
USL	91.90%	91.90%	80%	120%
Embedded Distributor	22.61%	22.61%	80%	120%

Proposed Allocation					
Customer Class	Total Revenue Revenue -2010 Cost Allocation	Test Year Revenue Cost Ratios	2010 Proposed Service Requirements	2010 Proposed Miscellaneous Revenue per Cost Allocation	2010 Proposed Based Revenue Requirement
Residential	12,509,029	100.86%	12,616,108	\$950,826	11,665,282
GS < 50 kW	2,699,019	114.21%	3,082,593	\$195,173	2,887,419
GS >50	5,343,143	114.21%	6,102,489	\$208,555	5,893,934
GS >1000 to 4999 kW	1,656,468	97.26%	1,611,091	\$70,933	1,540,158
Large Users	1,016,551	70.51%	716,819	\$22,656	694,163
Sentinel Lights					
Street Lighting	916,646	41.44%	379,856	\$24,188	355,668
USL	83,714	91.90%	76,929	\$6,960	69,968
Embedded Distributor	466,908	22.61%	105,591	\$11,118	94,473
<b>Total</b>	<b>24,691,476</b>		<b>\$24,691,476</b>	<b>\$1,490,410</b>	<b>\$23,201,066</b>

Base Revenue Impact			
Customer Class	2010 Total Base Revenue with 2009 Approved Rates	2010 Base Revenue Allocated base on Proportion of Revenue at Exiting Rates	2010 Base Revenue Requirement
Residential	10,260,378	11,665,282	11,665,282
GS < 50 kW	2,873,264	3,266,686	2,887,419
GS >50	5,210,293	5,923,713	5,893,934
GS >1000 to 4999 kW	1,354,669	1,540,158	1,540,158
Large Users	481,046	546,913	694,163
Sentinel Lights		0	
Street Lighting	82,567	93,873	355,668
USL	61,542	69,968	69,968
Embedded Distributor	59,816	94,473	94,473
<b>Total</b>	<b>20,383,576</b>	<b>23,201,066</b>	<b>23,201,066</b>

**Forecast Class Billing Determinants for 2010 Test Year Based on Existing Class Revenue Proportions**  
**Revenue At Existing Rates**

Class	Annual kWh	Annual kW For Dx	Annualized Customers	Annualized Connections	Fixed Distribution Revenue	Variable Distribution Revenue	Dist. Rev. Including Transformer	Transformer Allowance	Dist. Rev. Excluding Transformer	Dist Rev At Existing Rates %	Dist Rev At Existing Rates Excl Embedded Distributor %
Residential	389,793,819		542,612		4,737,000	5,523,378	10,260,378		10,260,378	50.34%	50.48%
GS < 50 kW	168,223,630		54,978		674,581	2,198,683	2,873,264		2,873,264	14.10%	14.14%
GS >50	494,496,789	1,312,686	8,694		862,335	4,390,356	5,252,691	42,398	5,210,293	25.56%	25.64%
GS >1000 to 4999 kW	215,965,446	478,860	300		236,139	1,359,876	1,596,015	241,345	1,354,669	6.65%	6.67%
Large Users	159,305,102	308,824	24		105,186	561,155	666,340	185,294	481,046	2.36%	2.37%
Sentinel Lights											
Street Lighting	9,470,257	24,144		152,598	41,202	41,366	82,567		82,567	0.41%	0.41%
USL	1,855,931			6,082	37,285	24,257	61,542		61,542	0.30%	0.30%
Embedded Distributor		103,266	24			59,816	59,816		59,816	0.29%	0.00%
	<b>1,439,110,974</b>	<b>2,227,780</b>	<b>606,632</b>	<b>158,681</b>	<b>6,693,728</b>	<b>14,158,886</b>	<b>20,852,614</b>	<b>469,038</b>	<b>20,383,576</b>	<b>100%</b>	<b>100%</b>

Current Fixed Variable Split					
Class	2010 Total Base Revenue with 2009 Approved Rates	2010 Fixed Based Revenue with 2009 Approved Rates	2010 Variable Base Revenue with 2009 Approved Rates	Fixed Revenue Proportion	Variable Revenue Proportion
Residential	10,260,378	4,737,000	5,523,378	46.17%	53.83%
GS < 50 kW	2,873,264	674,581	2,198,683	23.48%	76.52%
GS >50	5,210,293	862,335	4,390,356	16.55%	83.45%
GS >1000 to 4999 kW	1,354,669	236,139	1,359,876	17.43%	82.57%
Large Users	481,046	105,186	561,155	21.87%	78.13%
Sentinel Lights	0	0	0		
Street Lighting	82,567	41,202	41,366	49.90%	50.10%
USL	61,542	37,285	24,257	60.58%	39.42%
Embedded Distributor	59,816	0	59,816	0.00%	100.00%
<b>Total</b>	<b>20,383,576</b>	<b>6,693,728</b>	<b>14,158,886</b>		

Proposed Fixed Variable Split					
Class	2010 Total Base Revenue with 2010 Proposed Rates	2010 Fixed Based Revenue with 2010 Proposed Rates	2010 Variable Base Revenue with 2010 Proposed Rates	Fixed Revenue Proportion	Variable Revenue Proportion
Residential	11,665,282	5,385,614	6,279,668	46.17%	53.83%
GS < 50 kW	2,887,419	677,905	2,209,515	23.48%	76.52%
GS >50	5,893,934	975,482	4,918,452	16.55%	83.45%
GS >1000 to 4999 kW	1,540,158	268,472	1,271,685	17.43%	82.57%
Large Users	694,163	151,786	542,377	21.87%	78.13%
Sentinel Lights	0	0	0		
Street Lighting	355,668	177,480	178,188	49.90%	50.10%
USL	69,968	42,390	27,578	60.58%	39.42%
Embedded Distributor	94,473	0	94,473	0.00%	100.00%
<b>Total</b>	<b>23,201,066</b>	<b>7,679,130</b>	<b>15,521,936</b>		

Fixed Charge Analysis				
Class	2009 Rates From OEB Approved Tariff	Fixed Rate Based on Current Fixed/Variable Revenue Proportions	Proposed Fixed Rates	Minimum System with PLCC Adjustment (Ceiling Fixed Charge from Cost Allocation Model)
Residential	8.73	9.93	9.93	14.94
GS < 50 kW	12.27	12.33	12.33	23.78
GS >50	99.19	112.20	112.20	106.46
GS >1000 to 4999 kW	787.13	894.91	894.91	410.48
Large Users	4382.74	6,324.41	6,324.41	235.31
Sentinel Lights				
Street Lighting	0.27	1.16	1.16	11.22
USL	6.13	6.97	6.97	9.77
Embedded Distributor				2.69

**Proposed Monthly Service Charge**

Class	2010 Base Revenue	Proposed Fixed Distribution Charge	Annualized Customers/Connections	2010 Fixed Based Revenue with 2010 Proposed Rates
Residential	11,665,282	9.93	542,612	5,385,614
GS < 50 kW	2,887,419	12.33	54,978	677,905
GS >50	5,893,934	112.20	8,694	975,482
GS >1000 to 4999 kW	1,540,158	894.91	300	268,472
Large Users	694,163	6,324.41	24	151,786
Sentinel Lights				0
Street Lighting	355,668	1.16	152,598	177,480
USL	69,968	6.97	6,082	42,390
Embedded Distributor	94,473			0
<b>Total</b>	<b>23,201,066</b>			<b>7,679,130</b>

**Proposed Volumetric Service Charge**

Class	2010 Base Revenue	2010 Fixed Revenue	2010 Variable Revenue before Transformer Allowance	Transformer Allowance	2010 Variable Revenue including Transformer Allowance	Annualized kWh or kW as required	Unit of Measure	Proposed Variable Charge including Transformer Allowance
Residential	11,665,282	5,385,614	6,279,668		6,279,668	389,793,819	kWh	0.0161
GS < 50 kW	2,887,419	677,905	2,209,515		2,209,515	168,223,630	kWh	0.0131
GS >50	5,893,934	975,482	4,918,452	42,398	4,960,851	1,312,686	kW	3.7792
GS >1000 to 4999 kW	1,540,158	268,472	1,271,685	241,345	1,513,031	478,860	kW	3.1597
Large Users	694,163	151,786	542,377		542,377	308,824	kW	1.7563
Sentinel Lights	0	0	0		0			
Street Lighting	355,668	177,480	178,188		178,188	24,144	kW	7.3801
USL	69,968	42,390	27,578		27,578	1,855,931	kWh	0.0149
Embedded Distributor	94,473		94,473		94,473	103,266	kW	0.9149
<b>Total</b>	<b>23,201,066</b>	<b>7,679,130</b>	<b>15,521,936</b>	<b>283,744</b>	<b>15,805,680</b>			

**Low Voltage Costs Allocated by Customer Class**

Customer Class	Retail Transmission Connection Rate (\$)		Basis for Allocation (\$)	Allocation Percentages	Allocated \$
	per kWh	per kW			
Residential	0.0032		1,261,996	23.48%	19,786
GS < 50 kW	0.0030		501,643	9.33%	7,865
GS >50		1.8511	2,429,854	45.22%	38,096
GS >1000 to 4999 kW		1.4527	695,661	12.95%	10,907
Large Users		1.4788	456,694	8.50%	7,160
Street Lighting		0.9302	22,460	0.42%	352
USL	0.0030		5,534	0.10%	87
Embedded Distributor		0.0000	0	0.00%	0
<b>TOTALS</b>			<b>5,373,841.93</b>	<b>100.00%</b>	<b>84,252</b>

## RATES - Low Voltage Adjustment

Customer Class	LV Charge Allocated	Forecasted kWh	Forecasted kW	Billing Determinant	LV Rates/kWh	LV Rates/ kW
Residential	19,786	389,793,819	0	kWh	0.0001	
GS < 50 kW	7,865	168,223,630	0	kWh	0.0000	
GS >50	38,096	494,496,789	1,312,686	kW		0.0290
GS >1000 to 4999 kW	10,907	215,965,446	478,860	kW		0.0228
Large Users	7,160	159,305,102	308,824	kW		0.0232
Sentinel Lights						
Street Lighting	352	9,470,257	24,144	kW		0.0146
USL	87	1,855,931	0	kWh	0.0000	
Embedded Distributor	0	0	103,266	kW		0.0000
<b>TOTALS</b>	<b>84,252</b>	<b>1,439,110,974</b>	<b>2,227,780</b>			

## Rate Schedule - 2010 Test Year Filing

### 2010 TEST YEAR - BASE REVENUE DISTRIBUTION RATES

Customer Class	Connection	Customer	kW	kWh
Residential	0.00	9.93	0.0000	0.0161
GS < 50 kW	0.00	12.33	0.0000	0.0131
GS >50	0.00	112.20	3.7792	0.0000
GS >1000 to 4999 kW	0.00	894.91	3.1597	0.0000
Large Users	0.00	6,324.41	1.7563	0.0000
Sentinel Lights				
Street Lighting	1.16	0.00	7.3801	0.0000
USL	6.97	0.00	0.0000	0.0149
Embedded Distributor				

### 2010 TEST YEAR - Low Voltage Distribution Rates

Customer Class	Connection	Customer	kW	kWh
Residential				0.0001
GS < 50 kW				0.0000
GS >50			0.0290	
GS >1000 to 4999 kW			0.0228	
Large Users			0.0232	
Sentinel Lights				
Street Lighting			0.0146	
USL				0.0000
Embedded Distributor				0.0000

### 2010 TEST YEAR - Distribution Rates

Customer Class	Connection	Customer	kW	kWh
Residential	0.00	9.93	0.0000	0.0162
GS < 50 kW	0.00	12.33	0.0000	0.0131
GS >50	0.00	112.20	3.8082	0.0000
GS >1000 to 4999 kW	0.00	894.91	3.1825	0.0000
Large Users	0.00	6,324.41	1.7795	0.0000
Sentinel Lights				
Street Lighting	1.16	0.00	7.3947	0.0000
USL	6.97	0.00	0.0000	0.0149
Embedded Distributor	0.00	0.00	0.0000	0.0000

Transformer Ownership Credit

(0.6000)

RESIDENTIAL										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			8.73			9.93	1.20	13.75%	46.84%
100 kWh	Distribution (kWh)	100	0.0142	1.42	100	0.0162	1.62	0.20	14.08%	7.64%
	Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	4.72%
	LRAM & SSM Rider (kWh)	100			100	0.0000	0.00	0.00	0.00%	0.00%
	Regulatory Assets (kWh)	100	0.0000	0.00	100	(0.0040)	(0.40)	(0.40)	100.00%	(1.89%)
	Sub-Total			11.15			12.15	1.00	8.96%	57.31%
	Other Charges (kWh)	103	0.0216	2.22	103	0.0212	2.18	(0.04)	(1.91%)	10.28%
	Cost of Power Commodity (kWh)	103	0.0570	5.86	103	0.0570	5.86	0.00	0.00%	27.65%
	Total Bill Before Taxes			19.23			20.19	0.96	4.98%	95.24%
	GST		5.00%	0.96		5.00%	1.01	0.05	4.98%	4.76%
Total Bill			20.20			21.20	1.00	4.98%	100.00%	

RESIDENTIAL										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			8.73			9.93	1.20	13.75%	27.75%
250 kWh	Distribution (kWh)	250	0.0142	3.55	250	0.0162	4.05	0.50	14.08%	11.32%
	Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	2.79%
	LRAM & SSM Rider (kWh)	250			250	0.0000	0.00	0.00	0.00%	0.00%
	Regulatory Assets (kWh)	250	0.0000	0.00	250	(0.0040)	(1.00)	(1.00)	100.00%	(2.80%)
	Sub-Total			13.28			13.98	0.70	5.26%	39.06%
	Other Charges (kWh)	257	0.0216	5.55	257	0.0212	5.45	(0.11)	(1.91%)	15.22%
	Cost of Power Commodity (kWh)	257	0.0570	14.66	257	0.0570	14.66	0.00	0.00%	40.96%
	Total Bill Before Taxes			33.49			34.08	0.59	1.77%	95.24%
	GST		5.00%	1.67		5.00%	1.70	0.03	1.77%	4.76%
Total Bill			35.17			35.79	0.59	1.68%	100.00%	

RESIDENTIAL										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			8.73			9.93	1.20	13.75%	16.52%
500 kWh	Distribution (kWh)	500	0.0142	7.10	500	0.0162	8.10	1.00	14.08%	13.48%
	Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	1.66%
	LRAM & SSM Rider (kWh)	500			500	0.0000	0.00	0.00	0.00%	0.00%
	Regulatory Assets (kWh)	500	0.0000	0.00	500	(0.0040)	(2.00)	(2.00)	100.00%	(3.33%)
	Sub-Total			16.83			17.03	0.20	1.17%	28.33%
	Other Charges (kWh)	514	0.0216	11.11	514	0.0212	10.90	(0.21)	(1.91%)	18.13%
	Cost of Power Commodity (kWh)	514	0.0570	29.31	514	0.0570	29.31	0.00	0.00%	48.78%
	Total Bill Before Taxes			57.25			57.24	(0.02)	(0.03%)	95.24%
	GST		5.00%	2.86		5.00%	2.86	(0.00)	(0.03%)	4.76%
Total Bill			60.12			60.10	(0.02)	(0.03%)	100.00%	

RESIDENTIAL										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			8.73			9.93	1.20	13.75%	10.87%
800 kWh	Distribution (kWh)	800	0.0142	11.36	800	0.0162	12.96	1.60	14.08%	14.18%
	Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	1.09%
	LRAM & SSM Rider (kWh)	800			800	0.0000	0.00	0.00	0.00%	0.00%
	Regulatory Assets (kWh)	800	0.0000	0.00	800	(0.0040)	(3.21)	(3.21)	100.00%	(3.51%)
	Sub-Total			21.09			20.68	(0.41)	(1.92%)	22.63%
	Other Charges (kWh)	823	0.0216	17.77	823	0.0212	17.43	(0.34)	(1.91%)	19.08%
	Cost of Power Commodity (kWh)	823	0.0570	49.64	823	0.0570	48.92	(0.73)	(1.46%)	53.53%
	Total Bill Before Taxes			88.51			87.04	(1.47)	(1.66%)	95.24%
	GST		5.00%	4.43		5.00%	4.35	(0.07)	(1.66%)	4.76%
Total Bill			92.93			91.39	(1.54)	(1.66%)	100.00%	

RESIDENTIAL										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			8.73			9.93	1.20	13.75%	8.81%
	Distribution (kWh)	1,000	0.0142	14.20	1,000	0.0162	16.20	2.00	14.08%	14.37%
	Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	0.89%
	LRAM & SSM Rider (kWh)	1,000			1,000	0.0000	0.00	0.00	0.00%	0.00%
	Regulatory Assets (kWh)	1,000	0.0000	0.00	1,000	(0.0040)	(4.01)	(4.01)	100.00%	(3.55%)
	Sub-Total			23.93			23.12	(0.81)	(3.37%)	20.50%
	Other Charges (kWh)	1,029	0.0216	22.22	1,029	0.0212	21.79	(0.42)	(1.91%)	19.33%
	Cost of Power Commodity (kWh)	600	0.0570	34.20	600	0.0570	34.20	0.00	0.00%	30.33%
	Cost of Power Commodity (kWh)	429	0.0660	28.29	429	0.0660	28.29	0.00	0.00%	25.08%
	Total Bill Before Taxes			108.63			107.40	(1.23)	(1.13%)	95.24%
GST		5.00%	5.43		5.00%	5.37	(0.06)	(1.13%)	4.76%	
Total Bill			114.06			112.77	(1.29)	(1.13%)	100.00%	

RESIDENTIAL										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			8.73			9.93	1.20	13.75%	5.97%
	1,500 kWh	1,500	0.0142	21.30	1,500	0.0162	24.30	3.00	14.08%	14.62%
	Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	0.60%
	LRAM & SSM Rider (kWh)	1,500			1,500	0.0000	0.00	0.00	0.00%	0.00%
	Regulatory Assets (kWh)	1,500	0.0000	0.00	1,500	(0.0040)	(6.01)	(6.01)	100.00%	(3.61%)
	Sub-Total			31.03			29.22	(1.81)	(5.83%)	17.58%
	Other Charges (kWh)	1,543	0.0216	33.33	1,543	0.0212	32.69	(0.64)	(1.91%)	19.66%
	Cost of Power Commodity (kWh)	600	0.0570	34.20	600	0.0570	34.20	0.00	0.00%	20.57%
	Cost of Power Commodity (kWh)	943	0.0660	62.23	943	0.0660	62.23	0.00	0.00%	37.43%
	Total Bill Before Taxes			160.78			158.34	(2.45)	(1.52%)	95.24%
	GST		5.00%	8.04		5.00%	7.92	(0.12)	(1.52%)	4.76%
	Total Bill			168.82			166.26	(2.57)	(1.52%)	100.00%

RESIDENTIAL										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			8.73			9.93	1.20	13.75%	4.52%
	2,000 kWh	2,000	0.0142	28.40	2,000	0.0162	32.40	4.00	14.08%	14.74%
	Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	0.46%
	LRAM & SSM Rider (kWh)	2,000			2,000	0.0000	0.00	0.00	0.00%	0.00%
	Regulatory Assets (kWh)	2,000	0.0000	0.00	2,000	(0.0040)	(8.01)	(8.01)	100.00%	(3.65%)
	Sub-Total			38.13			35.32	(2.81)	(7.38%)	16.07%
	Other Charges (kWh)	2,057	0.0216	44.43	2,057	0.0212	43.59	(0.85)	(1.91%)	19.84%
	Cost of Power Commodity (kWh)	600	0.0570	34.20	600	0.0570	34.20	0.00	0.00%	15.56%
	Cost of Power Commodity (kWh)	1,457	0.0660	96.17	1,457	0.0660	96.17	0.00	0.00%	43.77%
	Total Bill Before Taxes			212.94			209.27	(3.66)	(1.72%)	95.24%
	GST		5.00%	10.65		5.00%	10.46	(0.18)	(1.72%)	4.76%
	Total Bill			223.58			219.74	(3.84)	(1.72%)	100.00%

GENERAL SERVICE < 50 kW										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			12.27			12.33	0.06	0.49%	11.17%
1,000 kWh	Distribution (kWh)	1,000	0.0131	13.10	1,000	0.0131	13.10	0.00	0.00%	11.87%
	Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	0.91%
	Regulatory Assets (kWh)	1,000	0.0000	0.00	1,000	(0.0036)	(3.56)	(3.56)	100.00%	(3.23%)
	Sub-Total			26.37			22.87	(3.50)	(13.29%)	20.72%
	Other Charges (kWh)	1,029	0.0209	21.50	1,029	0.0205	21.10	(0.39)	(1.83%)	19.12%
	Cost of Power Commodity (kWh)	750	0.0570	42.75	750	0.0570	42.75	0.00	0.00%	38.74%
	Cost of Power Commodity (kWh)	279	0.0660	18.39	279	0.0660	18.39	0.00	0.00%	16.66%
	Total Bill Before Taxes			109.00			105.11	(3.90)	(3.57%)	95.24%
	GST		5.00%	5.45		5.00%	5.26	(0.19)	(3.57%)	4.76%
	Total Bill			114.45			110.36	(4.09)	(3.57%)	100.00%



GENERAL SERVICE < 50 kW										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			12.27			12.33	0.06	0.49%	5.77%
	2,000 kWh	Distribution (kWh)	2,000	0.0131	26.20	2,000	0.0131	26.20	0.00	0.00%
	Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	0.47%
	Regulatory Assets (kWh)	2,000	0.0000	0.00	2,000	(0.0036)	(7.13)	(7.13)	100.00%	(3.33%)
	Sub-Total			39.47			32.40	(7.07)	(17.91%)	15.15%
	Other Charges (kWh)	2,057	0.0209	42.99	2,057	0.0205	42.21	(0.78)	(1.83%)	19.74%
	Cost of Power Commodity (kWh)	750	0.0570	42.75	750	0.0570	42.75	0.00	0.00%	19.99%
	Cost of Power Commodity (kWh)	1,307	0.0660	86.27	1,307	0.0660	86.27	0.00	0.00%	40.35%
	Total Bill Before Taxes			211.49			203.63	(7.85)	(3.71%)	95.24%
	GST		5.00%	10.57		5.00%	10.18	(0.39)	(3.71%)	4.76%
	Total Bill			222.06			213.81	(8.24)	(3.71%)	100.00%

GENERAL SERVICE < 50 kW										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			12.27			12.33	0.06	0.49%	2.35%
	5,000 kWh	Distribution (kWh)	5,000	0.0131	65.50	5,000	0.0131	65.50	0.00	0.00%
	Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	0.19%
	Regulatory Assets (kWh)	5,000	0.0000	0.00	5,000	(0.0036)	(17.82)	(17.82)	100.00%	(3.40%)
	Sub-Total			78.77			61.01	(17.76)	(22.54%)	11.64%
	Other Charges (kWh)	5,143	0.0209	107.49	5,143	0.0205	105.52	(1.96)	(1.83%)	20.13%
	Cost of Power Commodity (kWh)	750	0.0570	42.75	750	0.0570	42.75	0.00	0.00%	8.16%
	Cost of Power Commodity (kWh)	4,393	0.0660	289.93	4,393	0.0660	289.93	0.00	0.00%	55.31%
	Total Bill Before Taxes			518.93			499.21	(19.72)	(3.80%)	95.24%
	GST		5.00%	25.95		5.00%	24.96	(0.99)	(3.80%)	4.76%
	Total Bill			544.88			524.17	(20.71)	(3.80%)	100.00%

GENERAL SERVICE < 50 kW										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			12.27			12.33	0.06	0.49%	1.18%
	10,000 kWh	Distribution (kWh)	10,000	0.0131	131.00	10,000	0.0131	131.00	0.00	0.00%
	Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	0.10%
	Regulatory Assets (kWh)	10,000	0.0000	0.00	10,000	(0.0036)	(35.64)	(35.64)	100.00%	(3.42%)
	Sub-Total			144.27			108.69	(35.58)	(24.66%)	10.44%
	Other Charges (kWh)	10,286	0.0209	214.97	10,286	0.0205	211.05	(3.92)	(1.83%)	20.26%
	Cost of Power Commodity (kWh)	750	0.0570	42.75	750	0.0570	42.75	0.00	0.00%	4.10%
	Cost of Power Commodity (kWh)	9,536	0.0660	629.35	9,536	0.0660	629.35	0.00	0.00%	60.43%
	Total Bill Before Taxes			1,031.35			991.85	(39.50)	(3.83%)	95.24%
	GST		5.00%	51.57		5.00%	49.59	(1.97)	(3.83%)	4.76%
	Total Bill			1,082.91			1,041.44	(41.47)	(3.83%)	100.00%

GENERAL SERVICE < 50 kW										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			12.27			12.33	0.06	0.49%	0.79%
	15,000 kWh	Distribution (kWh)	15,000	0.0131	196.50	15,000	0.0131	196.50	0.00	0.00%
	Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	0.06%
	Regulatory Assets (kWh)	15,000	0.0000	0.00	15,000	(0.0036)	(53.45)	(53.45)	100.00%	(3.43%)
	Sub-Total			209.77			156.38	(53.39)	(25.45%)	10.03%
	Other Charges (kWh)	15,429	0.0209	322.46	15,429	0.0205	316.57	(5.89)	(1.83%)	20.31%
	Cost of Power Commodity (kWh)	750	0.0570	42.75	750	0.0570	42.75	0.00	0.00%	2.74%
	Cost of Power Commodity (kWh)	14,679	0.0660	968.78	14,679	0.0660	968.78	0.00	0.00%	62.15%
	Total Bill Before Taxes			1,543.76			1,484.48	(59.28)	(3.84%)	95.24%
	GST		5.00%	77.19		5.00%	74.22	(2.96)	(3.84%)	4.76%
	Total Bill			1,620.95			1,558.70	(62.24)	(3.84%)	100.00%

General Services >50 to 999kW										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			99.19			112.20	13.01	13.12%	5.14%
20,000 kWh	Distribution (kWh)	20,000	0.0000	0.00	20,000	0.0000	0.00	0.00	0.00%	0.00%
60 kW	Distribution (kW)	60	3.3600	201.60	60	3.8082	228.49	26.89	13.34%	10.46%
	Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	0.05%
	Regulatory Assets (kW)	60	0.0000	0.00	60	(1.3772)	(82.63)	(82.63)	100.00%	(3.78%)
	Sub-Total			301.79			259.06	(42.73)	(14.16%)	11.86%
	Other Charges (kWh)	20,571	0.0135	277.71	20,571	0.0135	277.71	0.00	0.00%	12.72%
	Other Charges (kW)	62	4.6717	288.31	63	4.4376	277.41	(10.90)	(3.78%)	12.71%
	Cost of Power Commodity (kWh)	20,571	0.0607	1,249.09	20,838	0.0607	1,265.28	16.19	1.30%	57.95%
	Total Bill Before Taxes			2,116.90			2,079.47	(37.44)	(1.77%)	95.24%
	GST		5.00%	105.85		5.00%	103.97	(1.87)	(1.77%)	4.76%
	Total Bill			2,222.75			2,183.44	(39.31)	(1.77%)	100.00%

General Services >50 to 999kW										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<div>Consumption</div> <div>30,000 kWh</div> <div>100 kW</div>	Monthly Service Charge		99.19			112.20	13.01	13.12%	3.44%	
	Distribution (kWh)	30,000	0.0000	0.00	30,000	0.0000	0.00	0.00	0.00%	0.00%
	Distribution (kW)	100	3.3600	336.00	100	3.8082	380.82	44.82	13.34%	11.69%
	Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	0.03%
	Regulatory Assets (kW)	100	0.0000	0.00	100	(1.3772)	(137.72)	(137.72)	100.00%	(4.23%)
	Sub-Total			436.19			356.30	(79.89)	(18.32%)	10.94%
	Other Charges (kWh)	30,857	0.0135	416.57	30,857	0.0135	416.57	0.00	0.00%	12.79%
	Other Charges (kW)	103	4.6717	480.52	103	4.4376	456.44	(24.08)	(5.01%)	14.01%
	Cost of Power Commodity (kWh)	30,857	0.0607	1,873.64	30,857	0.0607	1,873.64	0.00	0.00%	57.51%
	Total Bill Before Taxes			3,206.91			3,102.95	(103.97)	(3.24%)	95.24%
	GST		5.00%	160.35		5.00%	155.15	(5.20)	(3.24%)	4.76%
Total Bill			3,367.26			3,258.09	(109.17)	(3.24%)	100.00%	

General Services >50 to 999kW										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			99.19			112.20	13.01	13.12%	1.17%
100,000 kWh	Distribution (kWh)	100,000	0.0000	0.00	100,000	0.0000	0.00	0.00	0.00%	0.00%
199 kW	Distribution (kW)	199	3.3600	668.64	199	3.8082	757.83	89.19	13.34%	7.90%
	Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	0.01%
	Regulatory Assets (kW)	199	0.0000	0.00	199	(1.3772)	(274.07)	(274.07)	100.00%	(2.86%)
	Sub-Total			768.83			596.96	(171.87)	(22.35%)	6.22%
	Other Charges (kWh)	102,857	0.0135	1,388.57	102,857	0.0135	1,388.57	0.00	0.00%	14.47%
	Other Charges (kW)	205	4.6717	956.23	205	4.4376	908.31	(47.91)	(5.01%)	9.47%
	Cost of Power Commodity (kWh)	102,857	0.0607	6,245.46	102,857	0.0607	6,245.46	0.00	0.00%	65.08%
	Total Bill Before Taxes			9,359.08			9,139.31	(219.78)	(2.35%)	95.24%
	GST		5.00%	467.95		5.00%	456.97	(10.99)	(2.35%)	4.76%
	Total Bill			9,827.04			9,596.27	(230.77)	(2.35%)	100.00%

General Services > 1,000 to 4,999kW										
	2009 BILL			2010 BILL			IMPACT			
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill	
Consumption	Monthly Service Charge									
500,000 kWh	Distribution (kWh)	500,000	0.0000	0.00	500,000	0.0000	0.00	0.00%	0.00%	
1,500 kW	Distribution (kW)	1,500	2.8507	4,276.05	1,500	3.1825	4,773.75	497.70	11.64%	9.75%
	Smart Meter Rider (per month)		1.00			1.00	0.00	0.00%	0.00%	
	Regulatory Assets (kW)	1,500	0.0000	0.00	1,500	(1.6446)	(2,466.83)	(2,466.83)	100.00%	(5.04%)
	Sub-Total		5,064.18			3,202.83	(1,861.35)	(36.76%)	6.54%	
	Other Charges (kWh)	514,284	0.0135	6,942.83	514,284	0.0135	6,942.83	0.00	0.00%	14.18%
	Other Charges (kW)	1,543	3.6032	5,559.20	1,543	3.4173	5,272.35	(286.85)	(5.16%)	10.76%
	Cost of Power Commodity (kWh)	514,284	0.0607	31,227.30	514,284	0.0607	31,227.30	0.00	0.00%	63.76%
	Total Bill Before Taxes		48,793.52			46,645.31	(2,148.20)	(4.40%)	95.24%	
	GST		5.00%	2,439.68		5.00%	2,332.27	(107.41)	(4.40%)	4.76%
	Total Bill		51,233.19			48,977.58	(2,255.61)	(4.40%)	100.00%	

General Services > 1,000 to 4,999kW										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			787.13			894.91	107.78	13.69%	1.86%
500,000 kWh	Distribution (kWh)	500,000	0.0000	0.00	500,000	0.0000	0.00	0.00	0.00%	0.00%
1,500 kW	Distribution (kW)	1,500	2.8507	4,276.05	1,500	3.1825	4,773.75	497.70	11.64%	9.94%
	Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	0.00%
	Transformer Credit	1,500	(0.6000)	(900.00)	1,500	(0.6000)	(900.00)	0.00	0.00%	(1.87%)
	Regulatory Assets (kW)	1,500	0.0000	0.00	1,500	(1.6446)	(2,466.83)	(2,466.83)	100.00%	(5.14%)
	Sub-Total			4,164.18			2,302.83	(1,861.35)	(44.70%)	4.79%
	Other Charges (kWh)	514,284	0.0135	6,942.83	514,284	0.0135	6,942.83	0.00	0.00%	14.45%
	Other Charges (kW)	1,543	3.6032	5,559.20	1,543	3.4173	5,272.35	(286.85)	(5.16%)	10.98%
	Cost of Power Commodity (kWh)	514,284	0.0607	31,227.30	514,284	0.0607	31,227.30	0.00	0.00%	65.01%
	Total Bill Before Taxes			47,893.52			45,745.31	(2,148.20)	(4.49%)	95.24%
	GST		5.00%	2,394.68		5.00%	2,287.27	(107.41)	(4.49%)	4.76%
	Total Bill			50,288.19			48,032.58	(2,255.61)	(4.49%)	100.00%

General Services > 1,000 to 4,999kW										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			787.13			894.91	107.78	13.69%	0.83%
1,200,000 kWh	Distribution (kWh)	1,200,000	0.0000	0.00	1,200,000	0.0000	0.00	0.00	0.00%	0.00%
3,000 kW	Distribution (kW)	3,000	2.8507	8,552.10	3,000	3.1825	9,547.50	995.40	11.64%	8.82%
	Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	0.00%
	Transformer Credit	3,000	(0.6000)	(1,800.00)	3,000	(0.6000)	(1,800.00)	0.00	0.00%	(1.66%)
	Regulatory Assets (kW)	3,000	0.0000	0.00	3,000	(1.6446)	(4,933.67)	(4,933.67)	100.00%	(4.56%)
	Sub-Total			7,540.23			3,709.74	(3,830.49)	(50.80%)	3.43%
	Other Charges (kWh)	1,200,312	0.0135	16,204.21	1,200,312	0.0135	16,204.21	0.00	0.00%	14.98%
	Other Charges (kW)	3,001	3.6032	10,812.41	3,001	3.4173	10,254.50	(557.91)	(5.16%)	9.48%
	Cost of Power Commodity (kWh)	1,200,312	0.0607	72,882.94	1,200,312	0.0607	72,882.94	0.00	0.00%	67.36%
	Total Bill Before Taxes			107,439.80			103,051.40	(4,388.40)	(4.08%)	95.24%
	GST		5.00%	5,371.99		5.00%	5,152.57	(219.42)	(4.08%)	4.76%
	Total Bill			112,811.79			108,203.97	(4,607.82)	(4.08%)	100.00%

General Services > 1,000 to 4,999kW										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			787.13			894.91	107.78	13.69%	0.62%
1,600,000 kWh	Distribution (kWh)	1,600,000	0.0000	0.00	1,600,000	0.0000	0.00	0.00	0.00%	0.00%
4,000 kW	Distribution (kW)	4,000	2.8507	11,402.80	4,000	3.1825	12,730.00	1,327.20	11.64%	8.84%
	Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	0.00%
	Transformer Credit	4,000	(0.6000)	(2,400.00)	4,000	(0.6000)	(2,400.00)	0.00	0.00%	(1.67%)
	Regulatory Assets (kW)	4,000	0.0000	0.00	4,000	(1.6446)	(6,578.22)	(6,578.22)	100.00%	(4.57%)
	Sub-Total			9,790.93			4,647.69	(5,143.24)	(52.53%)	3.23%
	Other Charges (kWh)	1,600,416	0.0135	21,605.62	1,600,416	0.0135	21,605.62	0.00	0.00%	15.01%
	Other Charges (kW)	4,001	3.6032	14,416.55	4,001	3.4173	13,672.67	(743.88)	(5.16%)	9.50%
	Cost of Power Commodity (kWh)	1,600,416	0.0607	97,177.26	1,600,416	0.0607	97,177.26	0.00	0.00%	67.50%
	Total Bill Before Taxes			142,990.35			137,103.23	(5,887.12)	(4.12%)	95.24%
	GST		5.00%	7,149.52		5.00%	6,855.16	(294.36)	(4.12%)	4.76%
	Total Bill			150,139.87			143,958.39	(6,181.48)	(4.12%)	100.00%

LARGE USER (> 5000 kW)										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			4,382.74			6,324.41	1,941.67	44.30%	2.55%
2,850,000 kWh	Distribution (kWh)	2,850,000	0.0000	0.00	2,850,000	0.0000	0.00	0.00	0.00%	0.00%
5,500 kW	Distribution (kW)	5,500	1.8333	10,083.15	5,500	1.7795	9,787.25	(295.90)	(2.93%)	3.95%
	Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	0.00%
	Transformer Credit	5,500	(0.6000)	(3,300.00)	5,500		0.00	3,300.00	(100.00%)	0.00%
	Regulatory Assets (kW)	5,500	0.0000	0.00	5,500	(1.8592)	(10,225.81)	(10,225.81)	100.00%	(4.13%)
	Sub-Total			11,166.89			5,886.85	(5,280.04)	(47.28%)	2.38%
	Other Charges (kWh)	2,850,741	0.0135	38,485.00	2,850,741	0.0135	38,485.00	0.00	0.00%	15.54%
	Other Charges (kW)	5,501	3.5343	19,443.70	5,501	3.3404	18,376.80	(1,066.91)	(5.49%)	7.42%
	Cost of Power Commodity (kWh)	2,850,741	0.0607	173,096.99	2,850,741	0.0607	173,096.99	0.00	0.00%	69.90%
	Total Bill Before Taxes			242,192.59			235,845.65	(6,346.95)	(2.62%)	95.24%
	GST		5.00%	12,109.63		5.00%	11,792.28	(317.35)	(2.62%)	4.76%
	Total Bill			254,302.22			247,637.93	(6,664.29)	(2.62%)	100.00%

LARGE USER (> 5000 kW)									
	2009 BILL			2010 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<b>Consumption</b>									
<b>16,500,000 kWh</b>									
<b>33,000 kW</b>									
Monthly Service Charge			4,382.74			6,324.41	1,941.67	44.30%	0.45%
Distribution (kWh)	16,500,000	0.0000	0.00	16,500,000	0.0000	0.00	0.00	0.00%	0.00%
Distribution (kW)	33,000	1.8333	60,498.90	33,000	1.7795	58,723.50	(1,775.40)	(2.93%)	4.18%
Smart Meter Rider (per month)			1.00			1.00	0.00	0.00%	0.00%
Transformer Credit	33,000	(0.6000)	(19,800.00)	33,000		0.00	19,800.00	(100.00%)	0.00%
Regulatory Assets (kW)	33,000	0.0000	0.00	33,000	(1.8592)	(61,354.85)	(61,354.85)	100.00%	(4.36%)
<b>Sub-Total</b>			<b>45,082.64</b>			<b>3,694.06</b>	<b>(41,388.58)</b>	<b>(91.81%)</b>	<b>0.26%</b>
Other Charges (kWh)	16,504,290	0.0135	222,807.92	16,504,290	0.0135	222,807.92	0.00	0.00%	15.85%
Other Charges (kW)	33,009	3.5343	116,662.22	33,009	3.3404	110,260.78	(6,401.44)	(5.49%)	7.84%
Cost of Power Commodity (kWh)	16,504,290	0.0607	1,002,140.49	16,504,290	0.0607	1,002,140.49	0.00	0.00%	71.28%
<b>Total Bill Before Taxes</b>			<b>1,386,693.27</b>			<b>1,338,903.24</b>	<b>(47,790.02)</b>	<b>(3.45%)</b>	<b>95.24%</b>
GST		5.00%	69,334.66		5.00%	66,945.16	(2,389.50)	(3.45%)	4.76%
<b>Total Bill</b>			<b>1,456,027.93</b>			<b>1,405,848.41</b>	<b>(50,179.53)</b>	<b>(3.45%)</b>	<b>100.00%</b>

Street Lighting									
	2009 BILL			2010 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<b>Billing Determinants</b>									
<b>2,118 Connections</b>									
<b>178,426 kWh</b>									
<b>640 kW</b>									
Monthly Service Charge	2,118	0.2700	571.86	2,118	1.1631	2,463.45	1,891.59	330.78%	11.33%
Distribution (kWh)	178,426	0.0000	0.00	178,426	0.0000	0.00	0.00	0.00%	0.00%
Distribution (kW)	640	1.7229	1,102.66	640	7.3947	4,732.61	3,629.95	329.20%	21.76%
Regulatory Assets (kW)	640	0.0000	0.00	640	(1.3911)	(890.32)	(890.32)	100.00%	(4.09%)
<b>Sub-Total</b>			<b>1,674.52</b>			<b>6,305.73</b>	<b>4,631.21</b>	<b>276.57%</b>	<b>28.99%</b>
Other Charges (kWh)	183,523	0.0135	2,477.56	183,523	0.0135	2,477.56	0.00	0.00%	11.39%
Other Charges (kW)	658	2.3476	1,545.39	658	2.2300	1,467.95	(77.44)	(5.01%)	6.75%
Cost of Power Commodity (kWh)	750	0.0570	42.75	750	0.0570	42.75	0.00	0.00%	0.20%
Cost of Power Commodity (kW)	182,773	0.0570	10,418.07	182,773	0.0570	10,418.07	0.00	0.00%	47.90%
<b>Total Bill Before Taxes</b>			<b>16,158.28</b>			<b>20,712.06</b>	<b>4,553.78</b>	<b>28.18%</b>	<b>95.24%</b>
GST		5.00%	807.91		5.00%	1,035.60	227.69	28.18%	4.76%
<b>Total Bill</b>			<b>16,966.20</b>			<b>21,747.67</b>	<b>4,781.47</b>	<b>28.18%</b>	<b>100.00%</b>

Street Lighting									
	2009 BILL			2010 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<b>Billing Determinants</b>									
<b>9,871 Connections</b>									
<b>405,311 kWh</b>									
<b>1,563 kW</b>									
Monthly Service Charge	9,871	0.2700	2,665.17	9,871	1.1631	11,480.96	8,815.79	330.78%	20.31%
Distribution (kWh)	405,311	0.0000	0.00	405,311	0.0000	0.00	0.00	0.00%	0.00%
Distribution (kW)	1,563.00	1.7229	2,692.89	1,563.00	7.3947	11,557.92	8,865.02	329.20%	20.44%
Regulatory Assets (kW)	1,563.00	0.0000	0.00	1,563.00	(1.3911)	(2,174.34)	(2,174.34)	100.00%	(3.85%)
<b>Sub-Total</b>			<b>5,358.06</b>			<b>20,864.54</b>	<b>15,506.48</b>	<b>289.40%</b>	<b>36.91%</b>
Other Charges (kWh)	416,889	0.0135	5,628.01	416,889	0.0135	5,628.01	0.00	0.00%	9.96%
Other Charges (kW)	1,607.65	2.3476	3,774.12	1,607.65	2.2300	3,585.01	(189.11)	(5.01%)	6.34%
Cost of Power Commodity (kWh)	416,889	0.0570	23,762.70	416,889	0.0570	23,762.70	0.00	0.00%	42.03%
<b>Total Bill Before Taxes</b>			<b>38,522.89</b>			<b>53,840.25</b>	<b>15,317.36</b>	<b>39.76%</b>	<b>95.24%</b>
GST		5.00%	1,926.14		5.00%	2,692.01	765.87	39.76%	4.76%
<b>Total Bill</b>			<b>40,449.03</b>			<b>56,532.26</b>	<b>16,083.23</b>	<b>39.76%</b>	<b>100.00%</b>

Unmetered Scattered										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Billing Determinants	Monthly Service Charge	126	6.1300	772.38	126	6.9694	878.14	105.76	13.69%	21.78%
126 Connections	Distribution (kWh)	32,529	0.0131	426.12	32,529	0.0149	484.68	58.55	13.74%	12.02%
32,529 kWh	Regulatory Assets (kW)	32,529	0.0000	0.00	32,529	(0.0036)	(115.92)	(115.92)	100.00%	(2.87%)
Sub-Total		1,198.50			1,246.90			48.40	4.04%	30.92%
Other Charges (kWh)		33,458	0.0209	699.27	33,458	0.0205	686.50	(12.76)	(1.83%)	17.02%
Cost of Power Commodity (kWh)		33,458	0.0570	1,907.10	33,458	0.0570	1,907.10	0.00	0.00%	47.29%
Total Bill Before Taxes		3,804.87			3,840.50			35.63	0.94%	95.24%
GST			5.00%	190.24		5.00%	192.03	1.78	0.94%	4.76%
Total Bill		3,995.11			4,032.53			37.42	0.94%	100.00%

Unmetered Scattered										
		2009 BILL			2010 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Billing Determinants	Monthly Service Charge	271	6.1300	1,661.23	271	6.9694	1,888.71	227.48	13.69%	15.37%
271 Connections	Distribution (kWh)	112,194	0.0131	1,469.75	112,194	0.0149	1,671.69	201.95	13.74%	13.60%
112,194 kWh	Regulatory Assets (kW)	112,194	0.0000	0.00	112,194	(0.0036)	(399.81)	(399.81)	100.00%	(3.25%)
Sub-Total		3,130.98			3,160.59			29.61	0.95%	25.71%
Other Charges (kWh)		115,399	0.0209	2,411.85	115,399	0.0205	2,367.82	(44.02)	(1.83%)	19.26%
Cost of Power Commodity (kWh)		115,399	0.0570	6,577.76	115,399	0.0570	6,577.76	0.00	0.00%	53.51%
Total Bill Before Taxes		12,120.59			11,706.36			(414.22)	(3.42%)	95.24%
GST			5.00%	606.03		5.00%	585.32	(20.71)	(3.42%)	4.76%
Total Bill		12,726.62			12,291.68			(434.93)	(3.42%)	100.00%

## **APPENDIX D**

### Deferral and Variance Account Clearance and Rate Rider Supporting Schedule

- Listing of Deferral and Variance Accounts
- Deferral and Variance Account Allocators
- Detail Calculations and Rate Riders for Deferral and Variance Accounts
- Summary of Rate Rider

**Deferral and Variance Accounts @ December 31, 2008**

Account Description	Account Number	Principal Amounts as of Dec-31 2008	Interest to Dec31-08	Interest Jan-1 to Dec31-09	Interest Jan1-10 to Apr30-10	Total Claim
<b>Group 1</b>						
Low Voltage	1550	\$ 406,036	\$ 26,976	\$ 4,619	\$ 744	\$ 438,375
RSVA - Wholesale Market Service Charge	1580	\$ (3,582,953)	\$ (345,410)	\$ (40,756)	\$ (6,569)	\$ (3,975,688)
RSVA - Retail Transmission Network Charge	1584	\$ (863,246)	\$ (40,621)	\$ (9,819)	\$ (1,583)	\$ (915,269)
RSVA - Retail Transmission Connection Charge	1586	\$ (2,409,945)	\$ (622,292)	\$ (27,413)	\$ (4,418)	\$ (3,064,069)
RSVA - Power	1588	\$ (3,722,546)	\$ (498,071)	\$ (42,344)	\$ (6,825)	\$ (4,269,786)
RSVA - Power, Gobaal Adjustment	1588			\$ -	\$ -	\$ -
Recovery of Regulatory Asset Balances	1590	\$ (1,172,674)	\$ 751,515	\$ (13,339)	\$ (2,150)	\$ (436,649)
Sub-Totals		\$ (11,345,328)	\$ (727,905)	\$ (129,053)	\$ (20,800)	\$ (12,223,085)
<b>Group 2</b>						
Other Regulatory Assets	1508	\$ 586,027	\$ 133,333	\$ 6,666	\$ 1,074	\$ 727,101
Retail Cost Variance Account - Retail	1518	\$ 8,124	\$ 854	\$ 92	\$ 15	\$ 9,085
Retail Cost Variance Account - STR	1548	\$ (8,390)	\$ (1,286)	\$ (95)	\$ (15)	\$ (9,787)
Smart Meters Revenue and Capital	1555			\$ -	\$ -	\$ -
Smart Meter Expenses	1556			\$ -	\$ -	\$ -
RSVA - One-time Wholesale Market Service	1582	\$ 183,471	\$ 2,074	\$ 2,087	\$ 336	\$ 187,968
Sub-Totals		\$ 769,232	\$ 134,975	\$ 8,750	\$ 1,410	\$ 914,367
<b>Accounts not included for Disposition</b>						
Miscellaneous Deferred Debits - Rebate	1525	\$ 1,145		\$ 13	\$ 2	\$ 1,160
Smart Meter Capital and Recovery Offset	1555	\$ (7,520)		\$ (86)	\$ (14)	\$ (7,619)
Smart Meter Operation, Maintenance and Administration	1556	\$ 76		\$ 1	\$ 0	\$ 77
Deferred Payment in Lieu of Taxes	1562	\$ (726,729)	\$ (342,417)	\$ (8,267)	\$ (1,332)	\$ (1,078,745)
Pils and Tax Variance Account for 2006 & Subsequent year	1592	\$ (7,273)	\$ (304)	\$ (83)	\$ (13)	\$ (7,673)
Sub-Totals		\$ (740,301)	\$ (342,721)	\$ (8,421)	\$ (1,357)	\$ (1,092,800)
Totals per column		\$ (11,316,397)	\$ (935,651)	\$ (128,724)	\$ (20,747)	\$ (12,401,518)
Annual interest rate:	2009 Average	1.14%				
	2010 Q1	0.55%				

Customer Class	2008 kW	2008 kWhs	2008 Cust. Num.'s	kWh for Non RPP Customers	2008 Dx Revenue	2006 EDR Recovery of Reg. Assets Amount
Residential		387,314,732	43,918	59,815,450	\$ 10,564,174	\$ 2,140,709
General Service < 50 kW		170,263,597	4,602	24,282,610	\$ 2,972,689	\$ 109,090
General Service > 50 to 999 kW	1,244,174	484,236,276	679	431,918,072	\$ 5,233,775	\$ (226,540)
General Service > 1000 to 4999 kW	554,036	249,869,851	29	258,871,648	\$ 1,663,131	\$ (42,886)
General Service > 5000 kW	446,448	230,297,755	3	222,782,188	\$ 697,221	\$ (231,662)
Unmetered Loads		2,112,232	66	0	\$ 67,376	\$ 5,524
Street Lights	24,090	9,448,890	8	10,411,783	\$ 86,278	\$ (5,973)
<b>Totals</b>	2,268,748	1,533,543,333	49,305	1,008,081,751	\$ 21,284,644	\$ 1,748,262

Allocators	2008 kW	2008 kWhs	2008 Cust. Num.'s	kWh for Non RPP Customers	2008 Dx Revenue	2006 EDR Recovery of Reg. Assets Amount
Residential	0.0%	25.3%	89.1%	5.9%	49.6%	122.4%
General Service < 50 kW	0.0%	11.1%	9.3%	2.4%	14.0%	6.2%
General Service > 50 to 999 kW	54.8%	31.6%	1.4%	42.8%	24.6%	-13.0%
General Service > 1000 to 4999 kW	24.4%	16.3%	0.1%	25.7%	7.8%	-2.5%
General Service > 5000 kW	19.7%	15.0%	0.0%	22.1%	3.3%	-13.3%
Unmetered Loads	0.0%	0.1%	0.1%	0.0%	0.3%	0.3%
Street Lights	1.1%	0.6%	0.0%	1.0%	0.4%	-0.3%
<b>Totals</b>	100%	100%	100%	100%	100%	100%



Rate Riders Calculation

Deferral and Variance Accounts:	Amount	ALLOCATOR	Residential	General Service < 50 kW	General Service > 50 to 999 kW	General Service > 1000 to 4999 kW	General Service > 5000 kW	Unmetered Scattered Load	Street Lights	Total
<b>Group 1</b>										
Low Voltage	\$ 438,375	kWh	\$ 110,717	\$ 48,671	\$ 138,423	\$ 71,427	\$ 65,832	\$ 604	\$ 2,701	\$ 438,375
WMSC - Account 1580	\$ (3,975,688)	kWh	\$ (1,004,108)	\$ (441,406)	\$ (1,255,375)	\$ (647,784)	\$ (597,043)	\$ (5,476)	\$ (24,496)	\$ (3,975,688)
Network - Account 1584	\$ (915,269)	kWh	\$ (231,162)	\$ (101,619)	\$ (289,008)	\$ (149,131)	\$ (137,449)	\$ (1,261)	\$ (5,639)	\$ (915,269)
Connection - Account 1586	\$ (3,064,069)	kWh	\$ (773,867)	\$ (340,192)	\$ (967,520)	\$ (499,248)	\$ (460,142)	\$ (4,220)	\$ (18,879)	\$ (3,064,069)
Power - Account 1588	\$ (4,269,786)	kWh	\$ (1,078,386)	\$ (474,058)	\$ (1,348,240)	\$ (695,703)	\$ (641,209)	\$ (5,881)	\$ (26,308)	\$ (4,269,786)
Power, Goba Adjustment - Account 1588	\$ -	kWh for Non RPP Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recovery of Regulatory Asset Balances	\$ (436,649)	2006 Reg. Assets %	\$ (534,667)	\$ (27,246)	\$ 56,581	\$ 10,711	\$ 57,860	\$ (1,380)	\$ 1,492	\$ (436,649)
<b>Subtotal</b>	<b>\$ (12,223,085)</b>		<b>\$ (3,511,473)</b>	<b>\$ (1,335,851)</b>	<b>\$ (3,665,140)</b>	<b>\$ (1,909,727)</b>	<b>\$ (1,712,152)</b>	<b>\$ (17,614)</b>	<b>\$ (71,130)</b>	<b>\$ (12,223,085)</b>
<b>Group 2</b>										
Other Regulatory Assets - Account 1508	\$ 727,101	Dx Revenue	\$ 360,881	\$ 101,549	\$ 178,790	\$ 56,814	\$ 23,818	\$ 2,302	\$ 2,947	\$ 727,101
Retail Cost Variance Account - Acct 1518	\$ 9,085	# of Customers	\$ 8,093	\$ 848	\$ 125	\$ 5	\$ 1	\$ 12	\$ 1	\$ 9,085
Retail Cost Variance Account (STR) Acct 1548	\$ (9,787)	# of Customers	\$ (8,718)	\$ (913)	\$ (135)	\$ (6)	\$ (1)	\$ (13)	\$ (2)	\$ (9,787)
One-Time WMSC - Account 1582	\$ 187,968	kWh	\$ 47,474	\$ 20,869	\$ 59,353	\$ 30,627	\$ 28,228	\$ 259	\$ 1,158	\$ 187,968
<b>Subtotal - Non RSVA, Variable</b>	<b>\$ 914,367</b>		<b>\$ 407,730</b>	<b>\$ 122,353</b>	<b>\$ 238,134</b>	<b>\$ 87,440</b>	<b>\$ 52,045</b>	<b>\$ 2,560</b>	<b>\$ 4,105</b>	<b>\$ 914,367</b>
Smart Meters Revenue and Capital, 1555 (Fixed)	\$ -	# of Metered Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Meter Expenses, 1556 (Fixed)	\$ -	# of Metered Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal - Non RSVA Fixed</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total to be refunded</b>	<b>\$ (11,308,718)</b>		<b>\$ (3,103,743)</b>	<b>\$ (1,213,497)</b>	<b>\$ (3,427,006)</b>	<b>\$ (1,822,287)</b>	<b>\$ (1,660,106)</b>	<b>\$ (15,054)</b>	<b>\$ (67,025)</b>	<b>\$ (11,308,718)</b>
<b>Balance to be collected or refunded, Variable</b>										
Balance to be collected or refunded, Fixed	\$ -		\$ (3,103,743)	\$ (1,213,497)	\$ (3,427,006)	\$ (1,822,287)	\$ (1,660,106)	\$ (15,054)	\$ (67,025)	\$ (11,308,718)
Number of years for Variable	2		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Number of years for Fixed	2		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance to be collected or refunded per year, Variable	\$ (5,654,359)		\$ (1,551,872)	\$ (606,749)	\$ (1,713,503)	\$ (911,143)	\$ (830,053)	\$ (7,527)	\$ (33,512)	\$ (5,654,359)
Balance to be collected or refunded per year, Fixed	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Class
Deferral and Variance Account Rate Riders, Variable
Billing Determinants

Residential	General Service < 50 kW	General Service > 50 to 999 kW	General Service > 1000 to 4999 kW	General Service > 5000 kW	Unmetered Scattered Load	Street Lights
\$ (0.0040)	\$ (0.0036)	\$ (1.3772)	\$ (1.6446)	\$ (1.8592)	\$ (0.0036)	\$ (1.3911)
kWh	kWh	kWh	kWh	kWh	kWh	kWh

**Proposed Rate Rider**

<b>Rate Class</b>	<b>Billing Parameter</b>	<b>Proposed Rate Rider, May 01, 2010 - Apr 30, 2011</b>
Residential	kWh	\$ (0.0040)
General Service < 50 kW	kWh	\$ (0.0036)
General Service > 50 to 999 kW	kW	\$ (1.3772)
General Service > 1000 to 4999 kW	kW	\$ (1.6446)
General Service > 5000 kW	kW	\$ (1.8592)
Unmetered Scattered Loads	kWh	\$ (0.0036)
Street Lights	kW	\$ (1.3911)

## **APPENDIX E**

Updated Low Voltage Charges for Waterloo North Hydro and Hydro One Network Inc.

**EB-2007-0900 Cambridge & North Dumfries Hydro Inc. *Proposed* Embedded Distribution Low Voltage Charges Inputs - Waterloo North Hydro Inc.**

		Input cells
		Calculated Cells
		percent
Distributor debt rate (deemed)	P	4.80%
Distributor return on equity before tax (utilized in formula)	Q	9.85%
Distributor tax rate (current tax rate)	R	29.33%
Weighted Average Cost of Capital (WACC)	S	6.82%
Equity Portion of WACC	XX	3.94%
Deemed debt share	T	60.00%
Deemed equity share	U	40.00%
Working Capital Allowance Percentage	V	15%
Administrative Burden Percentage (applicable to all asset classes and OM&A only)	OO	12%
Rates charged for calculation of Energy Sales for Working Capital Allowance		
Commodity (per kWh)	TT	[Most recent (April 08) Board Approved RPP Rate]
Wholesale Market Service Charge (WMS) (per kWh)	UU	(Current LDC Retail Rate of Applicable Rate Class)
Transmission Network (per kW)	VV	(Current LDC Retail Rate of Applicable Rate Class)
Transmission Connection (per kW)	WW	(Current LDC Retail Rate of Applicable Rate Class)
2007 IRM Adjustment - Sheet 8, Cell D12	AO	IPI - X
2008 IRM Adjustment (before Tax Adjustment) - Sheet 7, Cells D12 + E12	AP	IPI - X - K

Low Voltage Lines	USoA Accts		\$
Total annual OM&A costs of asset class providing LV services	Ovhd 5020, 5025, 5030, 5095, 5005****, 5010****, 5120, 5125, 5135, 5035****, 5160****, 5105****	K	2,402,291
	UG 5040, 5045, 5050, 5090 5145, 5150, 5055****		
OM&A with Administration Burden	((K * (1 + OO) = RR))	RR	2,690,566
Original cost of asset class providing LV services	Ovhd 1830, 1835, 1850, 1980 UG 1840, 1845	L	95,721,922
Accumulative amortization on asset class providing LV services	2105***	M	47,660,458
Annual amortization on asset class providing LV services	5705***	N	3,341,661
NBV of asset class providing LV services	(L - M = O)	O	48,061,463
Annual Billed Demand (kW or kVA) Total on Low Voltage Lines		EE	121,536
Annual Billed Demand (kW or kVA) of Embedded Distributor on Low Voltage Lines		FF	76,261
Annual Energy (kWh) of Embedded Distributor on Low Voltage Lines (if applicable)	***** With losses	AI	-
Total Line Length (KM) of System (overhead and/or underground as applicable)		GG	727
Total Line Length (KM) to provide LV Services		HH	8.4
<b>Rate Base - Low Voltage Lines</b>			
NBV of assets	(= O)	LL	48,061,463
<u>Working Capital Allowance:</u>			
OM&A Costs with Administration Burden	(= RR)		2,690,566
<u>Power Supply Expenses:</u>			
Energy Sales (if applicable)	(AI x TT)		-
WMS (if applicable)	(AI x UU)		-
Transmission Network	(FF x VV)		-
Transmission Connection	(FF x WW)		-
Working Capital		AJ	2,690,566
Working Capital Allowance	(AJ x V = AJ1)	AJ1	403,585
Rate Base	(AJ1 + LL = AK)	AK	48,465,048
<b>PILs Calculation</b>			
Target Net Income before consideration of PILS	(AK x XX)	AL	1,909,523
Target Net Income before consideration of PILS times tax rate = PILs Provision	(AL x R)	AM	560,072
PILs Provision Grossed Up - <u>before</u> application of Utilization Factor	(AM / (1 - R))	AN	792,523

**Proposed Embedded Distribution Low Voltage Charges - Waterloo North Hydro**

(Note all cells are referenced, no direct input in this sheet)

Waterloo Border

Waterloo North Hydro

EB-2007-0900

1		2		3		4		5		6
Asset Class		Total annual OM&A costs of asset class providing LV services (\$)		Original cost of asset class providing LV services		Accumulative amortization on asset class providing LV services		Annual amortization on asset class providing LV services		NBV of asset class providing LV services
Distribution Stations	PP	-	B	-	C	-	D	-	E	-
Transformer Stations	QQ	-	G	-	H	-	I	-	J	-
Low Voltage lines	RR	\$2,690,566	L	\$95,721,922	M	\$47,660,458	N	\$3,341,661	O	\$48,061,463

		7		8		9		10		11
		Share of facilities				Share of facilities				
		kW or kVA		kW or kVA		kW or kVA		kW or kVA		percent
Asset Class		Total line length or station capacity in asset class (KM)		Line length providing LV services (KM)		Annual billed total demand on station/line providing LV services (kW or kVA)		Annual billed Embedded Distributor demand on station/line providing LV services (kW or kVA)		Utilization factor
Distribution Stations					AA	-	BB	-	(Col 10/Col 9)	0.00%
Transformer Stations					CC	-	DD	-	(Col 10/Col 9)	0.00%
Low Voltage lines	GG	727	HH	8.4	EE	121,536	FF	76,261	(Col 8/Col 7) * (Col 10/Col 9)	0.73%

		12		12 (a)		13		14		15		15 (a)	16
		\$		\$		\$		\$		\$		\$	\$/kW or \$/kVA
Asset Class		Return on assets used to provide LV Services		PILs		Annual Amortization on assets used to provide LV Services		OM & A costs (with burden) associated with assets used to provide LV Services		Total annual cost associated with assets used to provide LV Services		Total annual cost associated with assets used to provide LV Services + 2007 & 2008 IRM Adjustments	Monthly kW Rate associated with the delivery of LV Services
Distribution Stations	(Y*S*Col 11)	-	(AB*Col 11)	-	D*Col 11	-	PP*Col 11	-	SUM	-	((Col 15*(1+AO))* (1+AP))	-	
Transformer Stations	(AE*S*Col 11)	-	(AH*Col 11)	-	I*Col 11	-	QQ*Col 11	-	SUM	-	((Col 15*(1+AO))* (1+AP))	-	
Low Voltage lines	(AK*S*Col 11)	23,960	(AN*Col 11)	5,746	N*Col 11	24,227	RR*Col 11	19,507	SUM	73,440	((Col 15*(1+AO))* (1+AP))	73,440	

73,440	\$	0.9630
[Sum Col 15 (a)]		[Sum Col 15 (a)]
		Sum Col 10]

**Proposed Embedded Distribution Low Voltage Charges - Hydro One Networks Inc.**

(Note all cells are referenced, no direct input in this sheet)

Sheffield

Hydro One

EB-2007-0900

1		2		3		4		5		6
Asset Class		Total annual OM&A costs of asset class providing LV services (\$)		Original cost of asset class providing LV services		Accumulative amortization on asset class providing LV services		Annual amortization on asset class providing LV services		NBV of asset class providing LV services
Distribution Stations	PP	-	B	-	C	-	D	-	E	-
Transformer Stations	QQ	-	G	-	H	-	I	-	J	-
Low Voltage lines	RR	\$2,690,566	L	\$95,721,922	M	\$47,660,458	N	\$3,341,661	O	\$48,061,463

		7		8		9		10		11
		Share of facilities				Share of facilities				
		kW or kVA		kW or kVA		kW or kVA		kW or kVA		percent
Asset Class		Total line length or station capacity in asset class (KM)		Line length providing LV services (KM)		Annual billed total demand on station/line providing LV services (kW or kVA)		Annual billed Embedded Distributor demand on station/line providing LV services (kW or kVA)		Utilization factor
Distribution Stations					AA	-	BB	-	(Col 10/Col 9)	0.00%
Transformer Stations					CC	-	DD	-	(Col 10/Col 9)	0.00%
Low Voltage lines	GG	727	HH	8.6	EE	132,868	FF	27,005	(Col 8/Col 7) * (Col 10/Col 9)	0.24%

		12		12 (a)		13		14		15		15 (a)	16
		\$		\$		\$		\$		\$		\$	\$/kW or \$/kVA
Asset Class		Return on assets used to provide LV Services		PILs		Annual Amortization on assets used to provide LV Services		OM & A costs (with burden) associated with assets used to provide LV Services		Total annual cost associated with assets used to provide LV Services		Total annual cost associated with assets used to provide LV Services + 2007 & 2008 IRM Adjustments (IRM excluded from PILs)	Monthly kW Rate associated with the delivery of LV Services
Distribution Stations	(Y*S*Col 11)	-	(AB*Col 11)	-	D*Col 11	-	PP*Col 11	-	SUM	-	((Col 15*(1-AO))* (1+AP))	-	
Transformer Stations	(AE*S*Col 11)	-	(AH*Col 11)	-	I*Col 11	-	QQ*Col 11	-	SUM	-	((Col 15*(1-AO))* (1+AP))	-	
Low Voltage lines	(AK*S*Col 11)	7,946	(AN*Col 11)	1,905	N*Col 11	8,034	RR*Col 11	6,469	SUM	24,354	((Col 15*(1-AO))* (1+AP))	24,354	

24,354	\$	0.9018
[Sum Col 15 (a)]		[Sum Col 15 (a)]
		Sum Col 10]

## **APPENDIX F**

### **SCHEDULE OF RATES AND CHARGES**

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2010

### except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2009-0260

## RESIDENTIAL SERVICE CLASSIFICATION

Residential refers to the supply of electrical energy to detached, semi-detached, and row-housing units (freehold or condominium). This classification typically refers to an account taking electricity at 750 volts or less where electricity is used exclusively in a separate 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. Separate metered dwellings within a town house complex, condominium, or apartment building also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order 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 or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

## MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	9.93
Smart Meter Funding Adder	\$	1.00
Distribution Volumetric Rate	\$/kWh	0.0161
Low Voltage Service Rate	\$/kWh	0.0001
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kWh	(0.0040)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0045
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0032

## MONTHLY RATES AND CHARGES – Regulatory Component

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



**Cambridge and North Dumfries Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2010**  
**except for the microFIT Generator Class effective date of September 21, 2009**

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

EB-2009-0260

## GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential and business or residential and agricultural buildings. Apartment buildings that are bulk metered will be billed at the appropriate General Service rate. This classification refers to a non residential account taking electricity at 750 volts or less whose average monthly peak demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order 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 or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	12.33
Smart Meter Funding Adder	\$	1.00
Distribution Volumetric Rate	\$/kWh	0.0131
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kWh	(0.0036)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0040
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0030

### MONTHLY RATES AND CHARGES – Regulatory Component

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

**Cambridge and North Dumfries Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2010**  
**except for the microFIT Generator Class effective date of September 21, 2009**

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

EB-2009-0260

## **GENERAL SERVICE 50 to 999 kW SERVICE CLASSIFICATION**

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential and business or residential and agricultural buildings. Apartment buildings that are bulk metered will be billed at the appropriate General Service rate. 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 1,000 kW. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order 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 or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge	\$	112.20
Smart Meter Funding Adder	\$	1.00
Distribution Volumetric Rate	\$/kW	3.7792
Low Voltage Service Rate	\$/kW	0.0290
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(1.3772)
Retail Transmission Rate – Network Service Rate	\$/kW	2.5866
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.8511

### **MONTHLY RATES AND CHARGES – Regulatory Component**

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

**Cambridge and North Dumfries Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2010**  
**except for the microFIT Generator Class effective date of September 21, 2009**

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

EB-2009-0260

## GENERAL SERVICE 1,000 to 4,999 kW SERVICE CLASSIFICATION

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential and business or residential and agricultural buildings. Apartment buildings that are bulk metered will be billed at the appropriate General Service rate. 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, 1,000 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	894.91
Smart Meter Funding Adder	\$	1.00
Distribution Volumetric Rate	\$/kW	3.1597
Low Voltage Service Rate	\$/kW	0.0228
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(1.6446)
Retail Transmission Rate – Network Service Rate	\$/kW	1.9645
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4527

### MONTHLY RATES AND CHARGES – Regulatory Component

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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2010

### except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2009-0260

## LARGE USE SERVICE CLASSIFICATION

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential and business or residential and agricultural buildings. Apartment buildings that are bulk metered will be billed at the appropriate General Service rate. This classification refers to an account whose average monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

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## MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	6,324.41
Smart Meter Funding Adder	\$	1.00
Distribution Volumetric Rate	\$/kW	1.7563
Low Voltage Service Rate	\$/kW	0.0232
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(1.8592)
Retail Transmission Rate – Network Service Rate	\$/kW	1.8616
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4788

## MONTHLY RATES AND CHARGES – Regulatory Component

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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2010

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EB-2009-0260

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential and business or residential and agricultural buildings. Apartment buildings that are bulk metered will be billed at the appropriate General Service rate. This classification refers to an account taking electricity at 750 volts or less whose average 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 demand/consumption of the proposed unmetered load. Further servicing details are available in the distributor's Conditions of Service.

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### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	6.97
Distribution Volumetric Rate	\$/kWh	0.0149
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kWh	(0.0036)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0040
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0030

### MONTHLY RATES AND CHARGES – Regulatory Component

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

**Cambridge and North Dumfries Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2010**  
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EB-2009-0260

## **STREET LIGHTING SERVICE CLASSIFICATION**

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. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge (per connection)	\$	1.16
Distribution Volumetric Rate	\$/kW	7.3801
Low Voltage Service Rate	\$/kW	0.0146
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(1.3911)
Retail Transmission Rate – Network Service Rate	\$/kW	1.2998
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.9302

### **MONTHLY RATES AND CHARGES – Regulatory Component**

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

**Cambridge and North Dumfries Hydro Inc.**  
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**Effective and Implementation Date May 1, 2010**  
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EB-2009-0260

## **EMBEDDED DISTRIBUTORS SERVICE CLASSIFICATION**

This classification applies to an electricity distributor licensed by the Board, that is provided electricity by means of this distributor's facilities. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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### **MONTHLY RATES AND CHARGES**

Monthly Distribution Wheeling Service Rate – Waterloo North Hydro	\$/kW	0.9630
Monthly Distribution Wheeling Service Rate – Hydro One Networks	\$/kW	0.9018
Retail Transmission Rate – Network Service Rate	\$/kW	1.8616
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4788

**Cambridge and North Dumfries Hydro Inc.**  
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EB-2009-0260

## **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.

### **APPLICATION**

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### **MONTHLY RATES AND CHARGES – Delivery Component – effective September 21, 2009**

Service Charge	\$ 5.25
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# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

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EB-2009-0260

### ALLOWANCES

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

### SPECIFIC SERVICE CHARGES

#### APPLICATION

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#### Customer Administration

Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Pulling post dated cheques	\$	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
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned Cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

#### Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Collection of account charge – no disconnection after regular hours	\$	165.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00

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

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Specific Charge for Access to the Power Poles – per pole/year

\$

EB-2009-0260  
22.35

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2010

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EB-2009-0260

## RETAIL SERVICE CHARGES (if applicable)

### APPLICATION

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Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity

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

## LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0286
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0103
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0183
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0003