

WEST PERTH POWER INC.

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Mitchell, ON N0K 1N0
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June 15th, 2010

Board Secretary,
Ms. Kirsten Walli
Ontario Energy Board
2300 Yonge Street, 26th Floor
Toronto ON,
M4P 1E4

Dear Kirsten:

Re: 2010 Cost of Service Distribution Rate Application for West Perth Power Inc.

West Perth Power Inc. (WPPI) is filing this application to revise its rates effective May 1st, 2010 to be implemented one month following The Board's decision. An electronic copy of the Application has been submitted via RESS and two paper copies will be couriered to The Board later this week.s

Questions or concerns regarding this application may be directed to the undersigned.

Yours

A handwritten signature in black ink that reads "Wally Curry". The signature is written in a cursive, flowing style.

Wally Curry
President & CEO
West Perth Power Inc.

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ONTARIO ENERGY BOARD

IN THE MATTER OF the Ontario Energy Board Act, 1998, being Schedule B to the Energy Competition Act, 1998, S.O. 1998, c.15;

AND IN THE MATTER OF an Application by West Perth Power to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of May 1, 2009.

APPLICATION

The Applicant is West Perth Power (West Perth). West Perth is an Ontario corporation with its office in the Town of Mitchell Ontario. West Perth carries on the business of distributing electricity within the town/cities of Mitchell and Dublin.

West Perth hereby applies to the Ontario Energy Board (the "OEB") pursuant to section 78 of the Ontario Energy Board Act, 1998 for approval of its proposed distribution rates and other charges, effective May 1, 2010.

Except where specifically identified in the Application, West Perth followed Chapter 2 of the Filing Requirements for Transmission and Distribution Applications dated May 27th, 2009 (the "Filing Requirements") in order to prepare this application

The Schedule of Rates and Charges proposed in this Application is identified in Exhibit 8; Tab 1; Schedule 6 attached to this Summary.

West Perth submits the proposed distribution rates contained in this Application are just and reasonable on the following grounds:

- (i) the proposed rates for the distribution of electricity have been prepared in accordance with the Filing Requirements;
- (ii) the proposed adjusted rates are necessary to meet West Perth's Market Based Rate of Return and PILs requirements;
- (iii) there are no impacts to any of the customer classes or consumption level subgroups that are so significant as to warrant the deferral of any adjustments being requested by West Perth; and
- (iv) other grounds as may be set out in the material accompanying this Application Summary.

West Perth applies for an Order or Orders approving the proposed distribution rates and other charges set out in this Application to be effective May 1, 2010, or as soon as possible thereafter. West Perth submits these rates and charges are just and reasonable pursuant to section 78 of the Ontario Energy Board Act, 1998 being Schedule B to the Energy Competition Act, 1998, S.O. 1998, c.15,

The address of service for West Perth is: 169 St. David St., Mitchell, ON, N0K 1N0

DATED at Mitchell Ontario, this 15th, day of June, 2010.

Wally Curry
President
West Perth Power

Electricity Distribution License



Electricity Distribution Licence

ED-2002-0508

West Perth Power Inc.

Valid Until

March 31, 2023

M. C. Garner

Mark C. Garner
Director of Licensing
Ontario Energy Board

Date of Issuance: June 3, 2003

Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
26th. Floor
Toronto, ON M4P 1E4

Commission de l'Énergie de l'Ontario
C.P. 2319 2300, rue Yonge 26e étage
Toronto ON M4P 1E4

West Perth Power Inc.

Electricity Distribution Licence ED-2002-0508

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West Perth Power Inc.

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Electricity Distribution Licence

1 Definitions

In this Licence:

"Accounting Procedures Handbook" means the handbook, approved by the Board which specifies the accounting records, accounting principles and accounting separation standards to be followed by the Licensee;

"Act" means the Ontario Energy Board Act, 1998, S.O. 1998, c. 15, Schedule B, as amended;

"Affiliate Relationships Code for Electricity Distributors and Transmitters" means the code, approved by the Board which, among other things, establishes the standards and conditions for the interaction between electricity distributors or transmitters and their respective affiliated companies;

"Board" means the Ontario Energy Board;

"Director" means the Director of Licensing appointed under section 5 of the Act;

"distribution services" means services related to the distribution of electricity and the services the Board has required distributors to carry out, including the sales of electricity to consumers under section 29 of the Act, for which a charge or rate has been established in the Rate Order;

"Distribution System Code" means the code approved by the Board which, among other things, establishes the obligations of the distributor with respect to the services and terms of service to be offered to customers and retailers and provides minimum, technical operating standards of distribution systems;

"Electricity Act" means the *Electricity Act, 1998*, S.O. 1998, c. 15, Schedule A, as amended;

"Licensee" means West Perth Power Inc.;

"Market Rules" means the rules made under section 32 of the *Electricity Act*;

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"Performance Standards" means the performance targets for the distribution and connection activities of the Licensee as established by the Board in accordance with section 83 of the *Act*;

"Rate Order" means an Order or Orders of the Board establishing rates the Licensee is permitted to charge;

"Retail Settlement Code" means the code approved by the Board which, among other things, establishes a distributor's obligations and responsibilities associated with financial settlement among retailers and consumers and provides for tracking and facilitating consumer transfers among competitive retailers;

"service area" with respect to a distributor, means the area in which the distributor is authorized by its licence to distribute electricity;

"Standard Supply Service Code" means the code approved by the Board which, among other things, establishes the minimum conditions that a distributor must meet in carrying out its obligations to sell electricity under section 29 of the *Electricity Act*;

"wholesaler" means a person that purchases electricity or ancillary services in the IMO-administered markets or directly from a generator or, a person who sells electricity or ancillary services through the IMO-administered markets or directly to another person other than a consumer.

2 Interpretation

2.1 In this Licence words and phrases shall have the meaning ascribed to them in the *Act* or the *Electricity Act*. Words or phrases importing the singular shall include the plural and vice versa. Headings are for convenience only and shall not affect the interpretation of the licence. Any reference to a document or a provision of a document includes an amendment or supplement to, or a replacement of, that document or that provision of that document. In the computation of time under this licence where there is a reference to a number of days between two events, they shall be counted by excluding the day on which the first event happens and including the day on which the second event happens and where the time for doing an act expires on a holiday, the act may be done on the next day.

3 Authorization Granted under this Licence

3.1 The Licensee is authorized, under Part V of the *Act* and subject to the terms and conditions set out in this Licence:

West Perth Power Inc.

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a) To own and operate a distribution system in the service area described in Schedule 1 of this Licence;

b) To retail electricity for the purposes of fulfilling its obligation under section 29 of the *Electricity Act* in the manner specified in Schedule 2 of this Licence; and ,

c) To act as a wholesaler for the purposes of fulfilling its obligations under the Retail Settlement Code or under section 29 of the *Electricity Act*.

4 Obligation to Comply with Legislation, Regulations and Market Rules

4.1 The Licensee shall comply with all applicable provisions of the *Act* and the *Electricity Act* and regulations under these Acts except where the Licensee has been exempted from such compliance by regulation.

4.2 The Licensee shall comply with all applicable Market Rules.

5 Obligation to Comply with Codes

5.1 The Licensee shall at all times comply with the following Codes (collectively the "Codes") approved by the board, except where the Licensee has been specifically exempted from such compliance by the Board. Any exemptions to this requirement are set out in Schedule 3 of this Licence:

a) the Affiliate Relationships Code for Electricity Distributors and Transmitters;

b) the Distribution System Code;

c) the Retail Settlement Code, and;

d) the Standard Supply Service Code.

5.2 The Licensee shall:

a) Make a copy of the Codes available for inspection by members of the public at its head office and regional offices during normal business hours and;

West Perth Power Inc.

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- b) Provide a copy of the Codes to any person who requests it. The Licensee may impose a fair and reasonable charge for the cost of providing copies.

6 Obligation to Provide Non-discriminatory Access

- 6.1 The Licensee shall, upon the request of a consumer, generator or retailer, provide such consumer, generator or retailer with access to the Licensee's distribution system and shall convey electricity on behalf of such consumer, generator or retailer in accordance with the terms of this Licence.

7 Obligation to Connect

- 7.1 The Licensee shall connect a building to its distribution system if:

- a) The building lies along any of the lines of the distributor's distribution system, and
- b) The owner, occupant or other person in charge of the building requests the connection in writing.

- 7.2 The Licensee shall make an offer to connect a building to its distribution system if:

- a) The building is within the Licensee's service area as described in Schedule 1, and
- b) The owner, occupant or other person in charge of the building requests the connection in writing.

- 7.3 The terms of such connection or offer to connect shall be fair and reasonable and made in accordance with the Distribution System Code, and the Licensee's Rate Order as approved by the Board.

- 7.4 The Licensee shall not refuse to connect or refuse to make an offer to connect unless it is permitted to do so by the Act or any Codes to which the Licensee is obligated to comply with as a condition of this Licence.

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8 Obligation to Sell Electricity

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- 8.1 The Licensee shall fulfill its obligation under section 29 of the *Electricity Act* to sell electricity in accordance with the requirements established in the Standard Supply Service Code, the Retail Settlement Code and the Licensee's Rate Order as approved by the Board.

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9 Obligation to Maintain System Integrity

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- 9.1 The Licensee shall maintain its distribution system to the standards established in the Distribution System Code, Market Rules and have regard to any other recognized industry operating or planning standards adopted by the Board.

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10 Market Power Mitigation Rebates

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- 10.1 The Licensee shall comply with the pass through of Ontario Power Generation rebate conditions set out in Appendix A of this Licence.

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11 Distribution Rates

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- 11.1 The Licensee shall not charge for connection to the distribution system, the distribution of electricity or the retailing of electricity to meet its obligation under section 29 of the *Electricity Act* except in accordance with a Rate Order of the Board.

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12 Separation of Business Activities

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- 12.1 The Licensee shall keep financial records associated with distributing electricity separate from its financial records associated with transmitting electricity or other activities in accordance with the Accounting Procedures Handbook and as otherwise required by the Board.

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13 Expansion of Distribution System

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- 13.1 The Licensee shall not construct, expand or reinforce an electricity distribution system or make and interconnection except in accordance with the *Act* and Regulations, the Distribution System Code and applicable provisions of the Market Rules.

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13.2 In order to ensure and maintain system integrity or reliable and adequate capacity and supply of electricity, the Board may order the Licensee to expand or reinforce its distribution system in accordance with Market Rules and the Distribution System Code, or in such a manner as the Board may determine.

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14 Provision of Information to the Board and Director of Licensing

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14.1 The Licensee shall maintain records of and provide, in the manner and form determined by the Board or the Director, such information as the Board or the Director may require from time to time.

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14.2 Without limiting the generality of condition 14.1 the Licensee shall notify the Director of any material change in circumstances that adversely affects or is likely to adversely affect the business, operations or assets of the Licensee as soon as practicable, but in any event no more than twenty (20) days past the date upon which such change occurs.

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15 Restrictions on Provision of Information

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15.1 The Licensee shall not use information regarding a consumer, retailer, wholesaler or generator obtained for one purpose for any other purpose without the written consent of the consumer, retailer, wholesaler or generator.

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15.2 The Licensee shall not disclose information regarding a consumer, retailer, wholesaler or generator to any other party without the written consent of the consumer, retailer, wholesaler or generator, except where such information is required to be disclosed:

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- a) to comply with any legislative or regulatory requirements, including the conditions of this Licence;
- b) for billing, settlement or market operations purposes;
- c) for law enforcement purposes; or
- d) to a debt collection agency for the processing of past due accounts of the consumer, retailer, wholesaler or generator.

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West Perth Power Inc.

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15.3 The Licensee may disclose information regarding consumers, retailers, wholesalers or generators where the information has been sufficiently aggregated such that their particular information cannot reasonably be identified. 74

15.4 The Licensee shall inform consumers, retailers, wholesalers and generators of the conditions under which their information may be released to a third party without their consent. 75

15.5 If the Licensee discloses information under this section, the Licensee shall ensure that the information provided will not be used for any other purpose except the purpose for which it was disclosed. 76

16 Customer Complaint and Dispute Resolution 77

16.1 The Licensee shall: 78

a) have a process for resolving disputes with customers that deals with disputes in a fair, reasonable and timely manner; 79

b) publish information which will make its customers aware of and help them to use its dispute resolution process; 80

c) make a copy of the dispute resolution process available for inspection by members of the public at each of the Licensee's premises during normal business hours; 81

d) give or send free of charge a copy of the process to any person who reasonably requests it; and 82

e) refer unresolved complaints and subscribe to an independent third party complaints resolution service provider selected by the Board. This condition will become effective on a date to be determined by the Director. The Director will provide reasonable notice to the Licensee of the date this condition becomes effective. 83

17 Term of Licence 84

17.1 This Licence shall take effect on June 3, 2003 and terminate on March 31, 2023. 85

West Perth Power Inc.

Electricity Distribution Licence FD-2002-0508

18 Transfer of Licence

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18.1 In accordance with subsection 18(2) of the *Act*, this Licence is not transferable or assignable without leave of the Board.

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19 Amendment of Licence

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19.1 The Board may amend this Licence in accordance with section 74 of the *Act* or section 38 of the *Electricity Act*.

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20 Fees and Assessments

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20.1 The Licensee shall pay all fees charged and amounts assessed by the Board.

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21 Communication

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21.1 The Licensee shall designate a person that will act as a primary contact with the Director of Licensing on matters related to this Licence. The Licensee shall notify the Director promptly should the contact details change.

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21.2 All official communication relating to this Licence shall be in writing.

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21.3 All written communication is to be regarded as having been given by the sender and received by the addressee:

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a) when delivered in person to the addressee by hand, by registered mail or by courier;

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b) seven (7) business days after the date of posting if the communication is sent by regular mail; and,

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c) when received by facsimile transmission by the addressee, according to the sender's transmission report.

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West Perth Power Inc.

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22 Copies of the Licence

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22.1 The Licensee shall:

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a) make a copy of this Licence available for inspection by members of the public at its head office and regional offices during normal business hours and;

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b) provide a copy of the Licence to any person who requests it. The Licensee may impose a fair and reasonable charge for the cost of providing copies.

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Schedule 1 Definition of Distribution Service Area

This Schedule specifies the area in which the Licensee is authorized to distribute and sell electricity in accordance with condition 8 of this Licence.

In the Township of West Perth as at January 1, 1998, now the Municipality of West Perth:

- 1 The Town of Mitchell as of December 31, 1997
- 2 The Police Village of Dublin as of December 31, 1997
- 3 West Perth Packers Ltd., Part of Lot 23, Concession 2, Fularton Ward as Part 9 of Reference Plan 44-R-3945
- 4 Ball Park, Part of Lot 24, Concession 2, Fularton Ward as Part 6 of Reference Plan 44-R-3945
- 5 Sewage Treatment Plant, Part of Lot 23 and 24, Concession 2, Fularton Ward as Part 7 of Reference Plan 44-R-3945
- 6 Vacant Land (In Front of Sewage Treatment Plant), Part of Lot 23 and 24, Concession 2, Fularton Ward as Part 8 on Reference Plan 44-R-3945

West Perth Power Inc.

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Schedule 2 Provision of Standard Supply Service

112

This Schedule specifies the manner in which the Licensee is authorized to retail electricity for the purposes of fulfilling its obligation under section 29 of the *Electricity Act*.

113

The Licensee is authorized to retail electricity directly to consumers within its service area in accordance with condition 8 of this Licence, any applicable exemptions to this Licence, and at the rates set out in the Rate Orders.

114

West Perth Power Inc.

Electricity Distribution Licence ED-2002-0508

Schedule 3 List of Code Exemptions

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This Schedule specifies any specific Code requirements from which the Licensee has been exempt.

116

The Licensee is exempt from the requirements of section 2.5.3 of the Standard Supply Service Code with respect to the price for small volume/residential consumers, subject to the Licensee offering an equal billing plan as described in its application for exemption from Fixed Reference Price, and meeting all other undertakings and material representations contained in the application and the materials filed in connection with it.

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Appendix A Market Power Mitigation Rebates

1 Definitions and Interpretation

In this Licence,

"embedded distributor" means a distributor who is not a market participant and to whom a host distributor distributes electricity;

"embedded generator" means a generator who is not a market participant and whose generation facility is connected to a distribution system of a distributor, but does not include a generator who consumes more electricity than it generates;

"host distributor" means a distributor who is a market participant and who distributes electricity to another distributor who is not a market participant.

In this Licence, a reference to the payment of a rebate amount by the IMO includes interim payments made by the IMO.

2 Information Given to IMO

a Prior to the payment of a rebate amount by the IMO to a distributor, the distributor shall provide the IMO, in the form specified by the IMO and before the expiry of the period specified by the IMO, with information in respect of the volumes of electricity withdrawn by the distributor from the IMO-controlled grid during the rebate period and distributed by the distributor in the distributor's service area to:

i consumers served by a retailer where a service transaction request as defined in the Retail Settlement Code has been implemented; and

ii consumers other than consumers referred to in clause (i) who are not receiving the fixed price under sections 79.4 and 79.5 of the *Ontario Energy Board Act, 1998*.

b Prior to the payment of a rebate amount by the IMO to a distributor which relates to electricity consumed in the service area of an embedded distributor, the embedded distributor shall provide the host distributor, in the form specified by the IMO and before the expiry of the period specified in the Retail Settlement Code, with the volumes of electricity distributed during the

West Perth Power Inc.

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rebate period by the embedded distributor's host distributor to the embedded distributor net of any electricity distributed to the embedded distributor which is attributable to embedded generation and distributed by the embedded distributor in the embedded distributor's service area to:

- i consumers served by a retailer where a service transaction request as defined in the Retail Settlement Code has been implemented; and 130
 - ii consumers other than consumers referred to in clause (i) who are not receiving the fixed price under sections 79.4 and 79.5 of the *Ontario Energy Board Act, 1998*. 131
- c Prior to the payment of a rebate amount by the IMO to a distributor which relates to electricity consumed in the service area of an embedded distributor, the host distributor shall provide the IMO, in the form specified by the IMO and before the expiry of the period specified by the IMO, with the information provided to the host distributor by the embedded distributor in accordance with section 2. 132

The IMO may issue instructions or directions providing for any information to be given under this section. The IMO shall rely on the information provided to it by distributors and there shall be no opportunity to correct any such information or provide any additional information and all amounts paid shall be final and binding and not subject to any adjustment. 133

For the purposes of attributing electricity distributed to an embedded distributor to embedded generation, the volume of electricity distributed by a host distributor to an embedded distributor shall be deemed to consist of electricity withdrawn from the IMO-controlled grid or supplied to the host distributor by an embedded generator in the same proportion as the total volume of electricity withdrawn from the IMO-controlled grid by the distributor in the rebate period bears to the total volume of electricity supplied to the distributor by embedded generators during the rebate period. 134

3 Pass Through of Rebate 135

A distributor shall promptly pass through, with the next regular bill or settlement statement after the rebate amount is received, any rebate received from the IMO, together with interest at the Prime Rate, calculated and accrued daily, on such amount from the date of receipt, to: 136

- a retailers who serve one or more consumers in the distributor's service area where a service transaction request as defined in the Retail Settlement Code has been implemented; 137

West Perth Power Inc.

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b consumers who are not receiving the fixed price under sections 79.4 and 79.5 of the *Ontario Energy Board Act, 1998* and who are not served by a retailer where a service transaction request as defined in the Retail Settlement Code has been implemented; and

138

c embedded distributors to whom the distributor distributes electricity.

139

The amounts paid out to the recipients listed above shall be based on energy consumed and calculated in accordance with the rules set out in the Retail Settlement Code. These payments may be made by way of set off at the option of the distributor.

140

If requested in writing by OPGI, the distributor shall ensure that all rebates are identified as coming from OPGI in the following form on or with each applicable bill or settlement statement:

141

"ONTARIO POWER GENERATION INC. rebate"

142

Any rebate amount which cannot be distributed as provided above or which is returned by a retailer to the distributor in accordance with its licence shall be promptly returned to the host distributor or IMO as applicable, together with interest at the Prime Rate, calculated and accrued daily, on such amount from the date of receipt.

143

Nothing shall preclude an agreement whereby a consumer assigns the benefit of a rebate payment to a retailer or another party.

144

Pending pass-through or return to the IMO of any rebate received, the distributor shall hold the funds received in trust for the beneficiaries thereof in a segregated account.

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CONTACT INFORMATION

Wally Curry
President

Phone: (519) 433-6002
Fax: (519) 433-6188
E-mail: wcurry@e360inc.com

Scott Stoll
Aird Berlis

Phone: (416) 865-4703
Fax: (416) 863-1515
E-mail: sstoll@airdberlis.com

SPECIFIC APPROVALS REQUESTED

- Approval to charge rates effective May 1, 2010 to recover a revenue deficiency of \$331,046 (Exhibit 6, Tab 1, Schedule 2) Implementation Date of rates is to be determined, but West Perth Power is suggesting one month following the timing of The Board's Decision.
- Approval of West Perth proposed change in capital structure, decreasing West Perth's deemed common equity component from 46.67% to 40.00% (Exhibit 5, Tab 1, Schedule 2,) consistent with Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation for Ontario's Electricity Distributors dated December 20, 2006
- Approval to continue the existing deferral/variance accounts on May 1, 2010:
- Approval of the proposed loss factor of 6.99% Exhibit 4, Tab 2, Schedule 9.

DRAFT ISSUES LIST

None

PROCEDURAL ORDERS/MOTIONS/NOTICES

To be included when received

ACCOUNTING ORDERS REQUESTED

None requested.

NON-COMPLIANCE WITH UNIFORM SYSTEM OF ACCOUNTS

West Perth follows the main categories and accounting guidelines as stated in the Uniform System of Accounts.

MAP OF DISTRIBUTION SYSTEM

West Perth Power Inc. - Dublin System



Legend:

TRANSFORMERS

- ◄◄ 3 PHASE TRANSFORMER, RED/WHITE/BLUE
- ◄ 1 PHASE TRANSFORMER, RED
- ◄ 1 PHASE TRANSFORMER, WHITE
- ◄ 1 PHASE TRANSFORMER, BLUE

SWITCHES

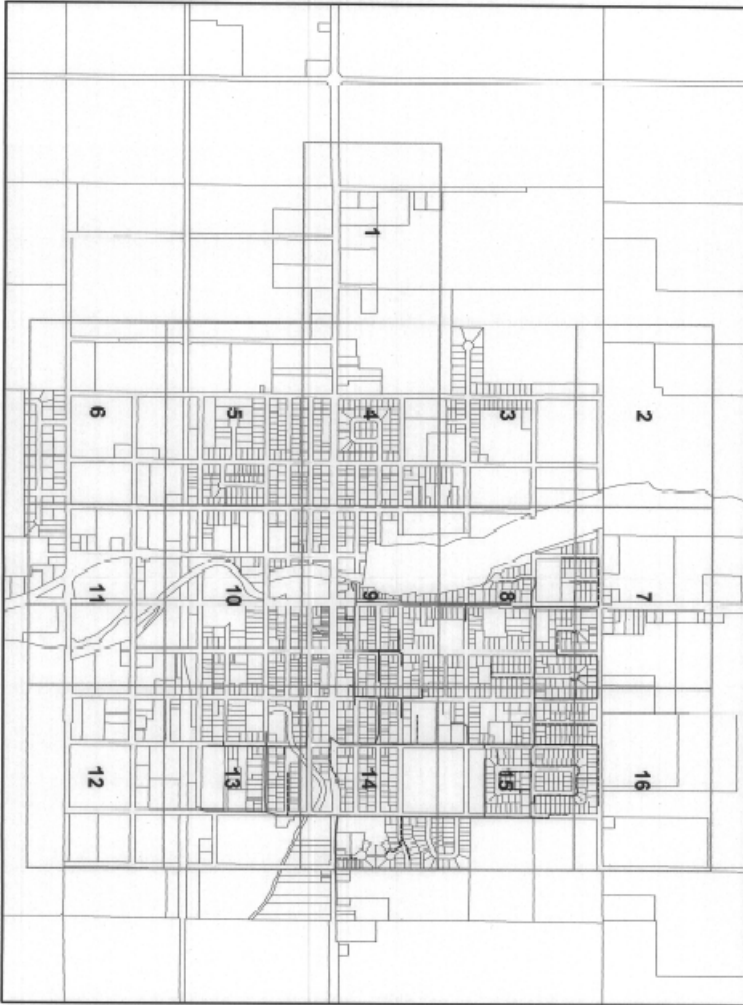
- ⌘ PAISE SWITCH
- ⌘ SOLID STATE

SECONDARY

- 4/0-0 OVERHEAD
- BLUE OVERHEAD
- BLUE UNDERGROUND
- RED/WHITE/BLUE OVERHEAD
- RED OVERHEAD
- RED UNDERGROUND
- WHITE OVERHEAD
- WHITE UNDERGROUND

West Perth Power Inc.
 Summer of July 2002

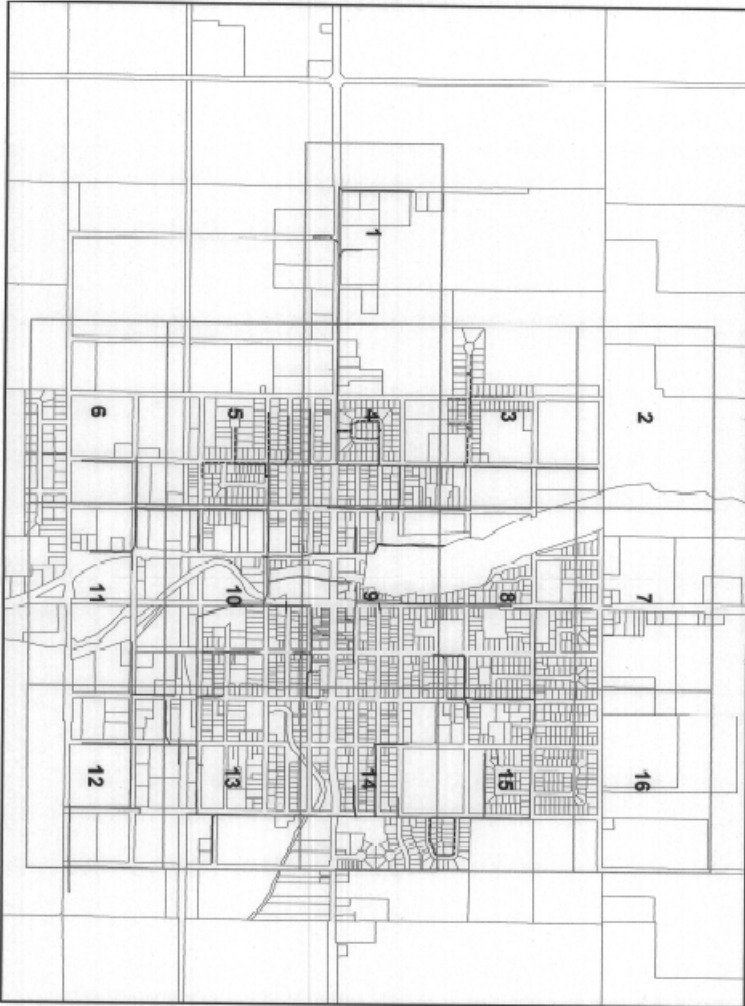
West Perth Power Inc. - 4160/2400



Legend:
Conductors
-BLUE OVERHEAD
-BLUE UNDERGROUND
-RED/WHITE BLUE OVERHEAD
-RED/WHITE BLUE UNDERGROUND
-RED OVERHEAD
-RED UNDERGROUND
-WHITE OVERHEAD
-WHITE UNDERGROUND

West Perth Power Inc.
System Operations Map
Current as of July 2010

West Perth Power Inc. - 27600/16000



Legend:

Conductors	
-	BLUE OVERHEAD
-	BLUE UNDERGROUND
-	RED OVERHEAD
-	RED UNDERGROUND
-	WHITE OVERHEAD
-	WHITE UNDERGROUND

LIST OF NEIGHBORING UTILITIES

Hydro One Networks Inc.
483 Bay St.
Toronto, ON M5G 2P5

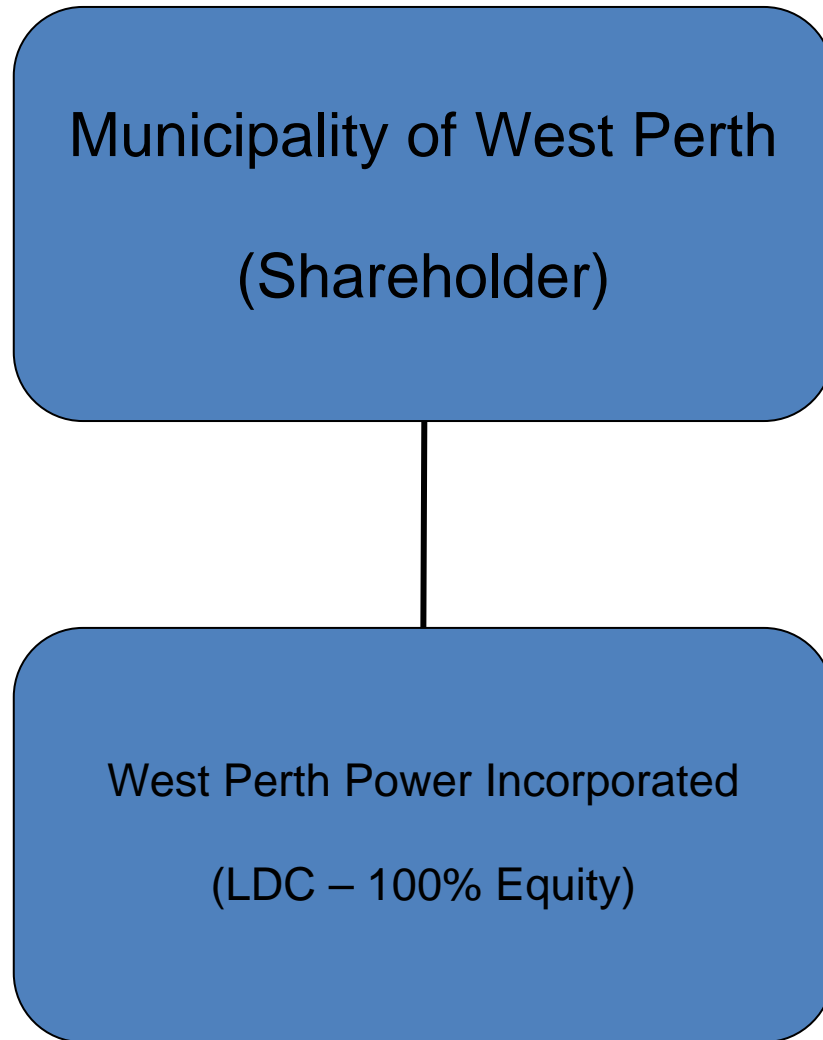
Direct line: 416-345-5000

Website: www.HydroOne.com

EXPLANATION OF HOST AND EMBEDDED UTILITIES

West Perth has neither embedded distributors nor any host distributors operating within our service territory.

UTILITY ORGANIZATIONAL CHART



PLANNED CHANGES IN CORPORATE AND OPERATIONAL STRUCTURE

West Perth Power is not proposing any changes to our corporate and operational structure.

West Perth has recently completed a MADD application with the OEB, however, as filed this will not change our corporate structure (ownership structure will change).

STATUS REPORT ON BOARD DIRECTIVES

West Perth Power has no Board Directives at this time.

CONDITIONS OF SERVICE

West Perth Power Inc.

Conditions of Service

April 2004

**West Perth Power Inc.
 Conditions Of Service**

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Conditions Of Service**

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SECTION 1 – INTRODUCTION

1.1 Identification of Distributor and Territory

West Perth Power Inc. is a corporation incorporated under the laws of the Province of Ontario and an owned by the Municipality of West Perth.

This document applies to all Customers of West Perth Power Inc.

1.2 Related Codes and Governing Laws

West Perth Power Inc. is limited in its scope of operation by the:

- 1) Electricity Act, 1998
- 2) Ontario Energy Board Act, 1998
- 3) Distribution License
- 4) Affiliate Relationship Code
- 5) Distribution System Code
- 6) Retail Settlements Code
- 7) Standard Service Supply Code
- 8) Transmission System Code

In the event of a conflict between a Connection or Servicing Agreement with a Customer and these Conditions of Service, these Conditions of Service shall govern.

Customers and their agents planning and designing for electricity service shall comply with all applicable Provincial and Canadian electrical codes, all applicable federal, provincial, municipal laws, regulations, codes and by-laws to ensure compliance. All work shall be conducted in accordance with the latest edition of the Ontario Occupational Health and Safety Act (OHSA), the Regulations for Construction Projects and the harmonized Electric Utility Safety Association (EUSA) rulebook.

1.3 Interpretations

In this document, unless the context otherwise requires;

- Headings and underlining are for convenience only and do not affect the interpretation of these rules,
- Words referring to the singular include the plural and vice versa,
- Words referring to a gender include any gender.

1.4 Amendments and Changes

The provisions of this document and any amendments made from time to time form part of any Contract made between West Perth Power Inc. and any connected Customer, Generator or their agents.

The Customer is responsible for contacting West Perth Power Inc. to ensure that the Customer has the current version of the Conditions of Service.

1.5 Contact Information

West Perth Power Inc.
132 St. George Street
Box 220
Mitchell, ON
N0K 1N0

Phone: (519) 348-8458
FAX: (519) 348-8949

Business Hours: 8:30 a.m. - 5:00 p.m. Monday to Friday

1.6 Customer Rights

West Perth Power Inc. shall only be liable to a Customer and a Customer shall only be liable to West Perth Power Inc. for any damages that arise directly out of the willful misconduct or negligence:

- Of West Perth Power Inc. in providing distribution services to the Customer;
- Of the Customer in being connected to West Perth Power Inc.'s distribution system;
or
- Of West Perth Power Inc. or Customer in meeting their respective obligations under these Conditions, their licenses and any other applicable law.

Notwithstanding the above, neither West Perth Power Inc. nor the Customer shall be liable under any circumstances whatsoever for any loss of profits or revenues, business interruption losses, loss of contract or loss of goodwill, or for any indirect, consequential, incidental or special damages, including but not limited to punitive or exemplary, damages, whether any of the said liability, loss or damages arise in contract, tort or otherwise.

The Customer or Embedded Generator shall indemnify and hold harmless West Perth Power Inc., its Directors, Officers, employees and agents from any claims made by any third parties in connection with the construction and installation of a generator by or on behalf of the Embedded Generator.

The Customer is entitled to demand identification from any person purporting to be an authorized agent or employee of West Perth Power Inc.

1.7 Distributor Rights

In accordance with section 40 of the Electricity Act, 1998, the Customer shall authorize West Perth Power Inc. to have access to the premises at all reasonable times to perform the following tasks:

- Read meters,
- Inspect, repair or remove West Perth Power Inc.'s meters, wires or equipment,
- Perform switching operations or interrupt the Customer's supply to maintain or improve the supply system or to provide new or upgraded services to other Customers.

1.7.1 Safety of Equipment

The Customer will comply with all aspects of the Ontario Electrical Safety Code with respect to insuring that equipment is properly identified and connected for metering and operation purposes and will take whatever steps necessary to correct any deficiencies, in particular cross wiring situations, in a timely fashion. If the Customer does not take such action within a reasonable time, West Perth Power Inc. may disconnect the supply of power to the Customer.

The Customer shall not build, plant or maintain or cause to be built, planted or maintained any structure, tree, shrub, landscaping, structures that would or could obstruct the operation or maintenance of distribution lines, endanger the equipment of West Perth Power Inc., interfere with the proper and safe operation of West Perth Power Inc.'s facilities or adversely affect compliance with any applicable legislation in the sole opinion of West Perth Power Inc.

1.7.2 Operating Control

The Customer will provide a convenient and safe place, satisfactory to West Perth Power Inc., for installing, maintaining and operating its equipment in, on, or about the Customer's premises. West Perth Power Inc. assumes no risk and will not be liable for damages resulting from the presence of its equipment on the Customer's premises or approaches thereto, or action, omission or occurrence beyond its control, or negligence of any Persons over whom West Perth Power Inc. has no control.

1.7.3 Repairs of Defective Customer Electrical Equipment

The Customer will be required to repair or replace any equipment owned by the Customer that may affect the integrity or reliability of West Perth Power Inc.'s distribution system. If the Customer does not take such action within a reasonable time, West Perth Power Inc. may disconnect the supply of power to the Customer. West Perth

Power Inc.'s policies and procedures with respect to the disconnection process are further described in this document.

1.7.4 Repairs of Customer's Physical Structures

Depending on the ownership demarcation point, construction and maintenance of all civil works on private property owned by the Customer, including such plant as transformer vaults, transformer rooms, transformer pads, cable chambers, cable pull rooms and underground conduit, will be the responsibility of the Customer. All civil work on private property must be inspected and accepted by West Perth Power Inc. and the Electrical Safety Authority.

The Customer is responsible for the maintenance and safe keeping conditions satisfactory to West Perth Power Inc. of its structural and mechanical facilities located on private property.

1.8 Disputes

West Perth Power Inc.'s complaint resolution procedure is as follows:

For power outages, or issues related to power supply and delivery, you should contact West Perth Power Inc. at (519) 348-8458. For complaints related to your electricity retailer, we suggest that you start by phoning your retailer's Customer Service Department. Keep notes of your actions, including the names of the company representatives you talk to. Follow up with a letter if you don't get satisfaction. If the problem can't be resolved, you should call the Ontario Energy Board at 1-877-632-2727.

All disputes and questions whatsoever which arise between the Parties to a Connection Agreement shall be referred to arbitration in accordance with and subject to the provisions of the Arbitration Act, being Chapter 25 of the Revised Statutes of Ontario, 1990 or any statutory modification thereof for the time being in force, and a decision thereof shall be final and binding upon all Parties thereto.

SECTION 2 – DISTRIBUTION ACTIVITIES (GENERAL)

Under the terms of the Distribution System Code, West Perth Power Inc. is required to make an “offer to connect” when it must construct new distribution system facilities or increase the capacity of existing distribution facilities for new Customers or development (i.e. System “Expansion”).

2.1 Connections

2.1.1 Building that Lies Along

As provided in Section 28 of the Electricity Act 1998, the Distributor has the Obligation to Connect any Building that “lies along” its distribution system. A building “lies along” a distribution line if it can be connected to the distributor’s distribution system without an expansion or enhancement, and meets the conditions listed in the Conditions of Service of the distributor who owns or operates the distribution line.

The Customer or their representative shall consult with West Perth Power Inc. concerning new or upgrade service details such as the availability of supply, the supply voltage, service location, metering, and any other details. These requirements are separate from and in addition to those of the Electrical Safety Authority. West Perth Power Inc. will confirm, in writing, the characteristics of the electric supply. The Customer is required to provide West Perth Power Inc. with sufficient lead-time in order to ensure:

- (a) the timely provision of supply to new and upgraded premises or
- (b) the availability of adequate capacity for additional loads to be connected in the existing premises.
- (c) all West Perth Power Inc. service conditions are met.

West Perth Power Inc. will make every reasonable effort to comply with the service connection requirements outlined in the OEB Distribution Supply Code.

All low voltage services <750 volts shall be connected within 5 working days subject to all West Perth Power Inc. servicing conditions being met.

All high voltage services >750 volts shall be connected within 10 working days subject to all West Perth Power Inc. servicing conditions being met.

2.1.2 Expansions / Offer to Connect

Offer to Connect

West Perth Power Inc.’s Offer to Connect is an estimate of the costs to construct the expansion and not a firm offer, the final amount charged to the Customer will be based on actual costs incurred. West Perth Power Inc. will calculate the first estimate and the final payment at no expense to the Customer.

The Offer to Connect must be fair and reasonable and be based on West Perth Power Inc. design standards. The Offer to Connect will be made within a reasonable time from the request for connection. The Offer to Connect will include, without limitations, the following components, as applicable:

- The Basic Connection Fee
- The Variable Connection Fee
- The Capital Contribution
- The Security Deposit

Alternative Bid

The Customer may obtain other bids from contractors and consultants pre-qualified by West Perth Power Inc. for the work eligible for other bids.

If a Customer chooses to pursue an alternative bid West Perth Power Inc. may charge any costs associated with the expansion project, including but not limited to the following:

- costs for additional design, engineering, or installation of facilities required to complete the project that were made in addition to the original Offer to Connect
- costs for inspection, testing or approval of the work performed by the contractor hired by the Customer

Capital Contributions

West Perth Power Inc. will perform an economic evaluation to determine whether the future revenue from the Customer will pay for the capital and on-going maintenance costs of the Expansion Project (refer to the DSC Code – Appendix B). Any shortfall, is the Capital Contribution required.

The economic evaluation will be based on the Customer's actual load (or standard average loads based on historical values for residential and small general class services). The loading will be based on a minimum one year period from the in service date, to a maximum five year connection horizon. The Customer's 12 months rolling average will be used for the economic evaluation.

The capital costs for the expansion will include the incremental upstream costs associated with the full use of West Perth Power Inc.'s existing spare facilities or equipment, which may result in an adverse impact to future Customers.

Construction Security Deposit

To keep West Perth Power Inc. harmless as a result of West Perth Power Inc. agreeing to refund the amount of Capital Contribution required for the expansion, the Customer shall enter into a Supply Agreement and provide a Security Deposit to cover the full cost of the Capital Expansion. An irrevocable (standby) letter of credit in a form

approved by West Perth Power Inc.'s Finance Department is acceptable in lieu of a cash deposit. This Security Deposit is in addition to any other charges or deposits that may be required by West Perth Power Inc. and is to be provided prior to constructing the system expansion.

Developers will be required to enter into the following agreements based on the type of development.

Development	Agreement Type
Residential Subdivision	SINGLE FAMILY AND SEMI-DETACHED RESIDENTIAL SERVICING AGREEMENT
Industrial/Commercial Subdivision	COMMERCIAL / INDUSTRIAL SUBDIVISION SERVICING AGREEMENT
Off Street Condominium	CONDOMINIUM SERVICING AGREEMENT
Multiple Commercial Building Site	MULTIPLE COMMERCIAL BUILDING SERVICING AGREEMENT
Off Street Townhousing	MULTIPLE FAMILY DWELLING SERVICING AGREEMENT

These individual agreements specify the securities to be posted for each development and the necessary deposits.

Capital Contribution Sharing and Rebate

If within 5 years from the connection date, non-forecasted Customers are connected to this new plant without any further capital expansion costs, non-forecasted Customers shall contribute their share and the first Customer will be entitled to a rebate as outlined in the Distribution Service Code.

Connection Charges

West Perth Power Inc. shall recover costs associated with the installation of Customer service connections, by Customer Class, via a Basic Connection Charge and a Variable Connection Charge, as applicable.

For residential Customers, the basic connection for each Customer shall include:

- (a) supply and installation of overhead distribution transformation capacity or an equivalent credit for transformation equipment and:
- (b) Up to 30 metres of overhead service wire from point of entry to Customer's delivery point or an equivalent credit of underground services and:

- (c) One service crossing pole located on the road allowance where necessary for maintaining adequate clearance of conductors over the roadway.

For Non-Residential Customers, West Perth Power Inc. may recover the Basic Connection Charge either through West Perth Power Inc. rates or through a Basic Connection Fee levied from the Customer requesting the connection.

Variable Connection Charges are estimated on an individual basis. Full estimated charges will be collected in advance of connection as a deposit. Actual charges will be invoiced (or refunded) after the connection is made.

At least two normal working days are necessary for West Perth Power Inc. to energize a new or enlarged electrical service where a suitable supply circuit exists at the location. This time is measured from receipt of:

- Written approval from The Electrical Safety Authority.
- A contract signed by the Customer.
- A Customer cash deposit, where required.
- All West Perth Power Inc. servicing conditions have been met.

A longer time may be required if it is necessary to arrange for power interruption to other Customers or to provide the supply circuit where such does not exist.

2.1.3 Connection Denial

West Perth Power Inc. is not obligated to connect a building within the service territory where the connection would result in one of the following:

- (a) Contravention of existing laws of Canada or Ontario,
- (b) Violations of Conditions in West Perth Power Inc.'s License,
- (c) Adverse effect on the reliability and safety of the distribution system,
- (d) Imposition of an unsafe work situation beyond the normal risks inherent in the operation of the distribution system,
- (e) A material decrease in the efficiency of the distribution system,
- (f) A material adverse effect on the quality of distribution services received by an existing connection,
- (g) Any other conditions identified in this document

If, in the opinion of West Perth Power Inc., unsafe conditions exist on a Customer's property, West Perth Power Inc. may make application to the Electrical Safety Authority to inspect the conditions.

2.1.4 Inspections Before Connections

All Customer-owned, new, altered, enlarged or repaired electrical installations shall be in accordance with the Ontario Electrical Code, latest edition. West Perth Power Inc. is prohibited, by law, from energizing installations which have not been approved by the Electrical Safety Authority.

Services which have been disconnected for six months or longer must be re-inspected and approved by the Electrical Safety Authority prior to reconnection.

Prior to energization, a field inspection by West Perth Power Inc. may be necessary. If deficiencies are noted, a second inspection will be performed by West Perth Power Inc. at its expense to ensure corrections have been completed. Any subsequent costs incurred by West Perth Power Inc. due to continuing deficiencies will be at the Customer's expense.

Metering installations shall be inspected and approved by West Perth Power Inc. prior to energization.

Duct banks shall be inspected and approved by West Perth Power Inc. prior to the pouring of concrete and again before backfilling.

Customer owned sub-stations must be inspected and approved by both the Electrical Safety Authority and West Perth Power Inc. prior to energization.

2.1.5 Relocation of Plant

The Customer shall pay to West Perth Power Inc. the costs incurred when a relocation of West Perth Power Inc. owned meters, wires, poles or other equipment is requested, unless in the opinion of West Perth Power Inc. the equipment was improperly located or due to be replaced.

When the road authority requests a relocation of West Perth Power Inc.'s plant on their right-of-way, the costs shall be shared as outlined in the "Public Service Works On Highways Act."

2.1.6 Easements

The Customer shall grant, at no cost to West Perth Power Inc., where required, an easement to permit installation and maintenance of West Perth Power Inc.'s facilities. The width and extent of this easement shall be determined by West Perth Power Inc. The easement shall be granted prior to energization of the service.

Easements are required whenever West Perth Power Inc.'s facilities are required to pass over or under a private property to service a Customer(s) other than the owner of that property.

The Customer will prepare at its own cost a reference plan and associated easement documentation to the satisfaction of West Perth Power Inc.'s solicitor prior to its registering of the easement plan.

2.1.7 Contracts

West Perth Power Inc. is not required to perform any service or supply power and/or energy to a Customer until a Connection Agreement has been signed by the Customer and West Perth Power Inc.

A Connection Agreement may not be transferred to another Customer or another property.

A Connection Agreement may be terminated by either party by one week's notice.

In all cases, notwithstanding the absence of a formal Connection Agreement, the taking and using of electrical energy from West Perth Power Inc. by any Person or Persons constitutes the acceptance of the terms and conditions of all regulations, conditions and rates as established by West Perth Power Inc. Such acceptance and use of energy shall be deemed to be the acceptance of a binding contract with West Perth Power Inc. and the Person so accepting shall be liable for payment for such energy and the contract shall be binding upon the Person's heirs, administrators, executors, successors or assigns.

2.2 Disconnection

West Perth Power Inc. reserves the right to disconnect a Customer's service if continuance of the connection would result in one of the following:

- (a) Adverse effect on the reliability and safety of the distribution system,
- (b) Imposition of an unsafe work situation beyond the normal risks inherent in the operation of the distribution system,
- (c) A material decrease in the efficiency of the distribution system,
- (d) A material adverse effect on the quality of distribution services received by an existing connection,

- (e) Inability of the distributor to perform planned meter readings, inspections and maintenance, including meter changes,
- (f) Failure of the Customer to comply with a directive of a distributor that a distributor makes for purposes of meeting its license obligations,
- (g) Any other conditions identified in this document

Upon request, West Perth Power Inc. will disconnect and reconnect its supply so that the Customer can perform maintenance or make improvements on their equipment. There will be no charge for this service provided it occurs during West Perth Power Inc.'s normal working hours and no more than once per calendar year for each Customer.

When the Customer requests the disconnection/reconnection occur outside normal working hours, the Customer will be charged for the premium labour overtime rate.

2.2.1 Unauthorized Energy Usage Disconnection / Reconnection

West Perth Power Inc. reserves the right to disconnect the supply of electricity to a Customer for causes not limited to energy diversion, fraud or abuse on the part of the Customer. West Perth Power Inc. shall not assume any responsibility for damages caused by the disconnection.

The Customer shall pay West Perth Power Inc. for all costs incurred to West Perth Power Inc. including but not limited to investigation, repairs to damaged equipment, disconnect/reconnect and estimated lost energy as calculated by West Perth Power Inc.

The following conditions must be met before the service will be reconnected:

- West Perth Power Inc. must be paid in full all monies owed to West Perth Power Inc. relating to the service. This may include the above costs relating to the disconnection, outstanding bills, and/or deposits.
- The Customer must provide an ESA inspection for all repairs to the service and if requested by West Perth Power Inc. the full service.

The Customer must repair any other related damaged related to the power diversion complete with any other required inspections (i.e. foundation repairs complete with building inspection).

2.3 Conveyance of Electricity

2.3.1 Limitations on the Guaranty of Supply

West Perth Power Inc. shall agree to use reasonable diligence in providing regular and uninterrupted supply; it shall not guarantee a constant supply or steady frequency or voltage and shall not be liable for damages to the Customer's equipment by reason of any failure, however caused. West Perth Power Inc. shall not be responsible for any

Customer damages caused by loss of supply from an embedded generator, embedded distributor or its registered energy supplier.

West Perth Power Inc. may be required to interrupt a Customer's supply to maintain or improve West Perth Power Inc.'s system, or to provide new or upgraded service to other Customers. West Perth Power Inc. will normally provide the Customer with reasonable advance notice, except in cases of extreme emergency involving danger to life and limb, or impending severe equipment damage.

If a higher degree of security of supply is required, the Customer shall provide its own back-up or stand-by facilities.

2.3.2 Power Quality

West Perth Power Inc. will maintain the Customer voltage at the delivery point within the limits specified in Section 2.3.5.

West Perth Power Inc. will endeavour to communicate planned outages for maintenance or construction by delivering outage notification bulletins to the Customers affected. One day notice will normally be provided.

During periods of high load on the bulk transmission system, it may be necessary for the Independent Market Operator to impose rotating load cuts to maintain system stability. Under these conditions, supply will be interrupted to specific feeders within the service territory on a scheduled basis. West Perth Power Inc. will endeavour to inform the public of this situation and of the schedule and areas affected by means of bulletins on local radio stations.

When a Customer identifies a power quality concern, West Perth Power Inc. will perform investigative analysis to determine the underlying cause. Upon determination of the cause, West Perth Power Inc. will recommend and/or take appropriate mitigation measures. If the problem lies within the Customers system, West Perth Power Inc. may seek compensation for expenses occurred investigating the problem.

West Perth Power Inc. will use appropriate industry standards such as IEEE and CSA in determining the acceptability of power quality.

2.3.3 Electrical Disturbances

No electrical equipment shall be connected to a Customer's service, which will produce an undesirable disturbance that may reflect in West Perth Power Inc.'s circuits.

Prior to the installation of any electrical equipment, the Customer shall consult with West Perth Power Inc. in the early planning stages of their requirements to ascertain whether a system disturbance might result from such equipment.

If, in West Perth Power Inc.'s opinion, an undesirable system disturbance is being caused by existing Customer's equipment, the Customer shall be required to cease

operation of the equipment until remedial action has been taken. If such action is not taken by the Customer within a reasonable time, West Perth Power Inc. may disconnect the supply of energy or power to the Customer.

West Perth Power Inc., at its discretion, may require the installation of additional facilities to nullify the undesirable effects. The additional facilities will be installed at the Customer's expense.

Some Customers may require special protective equipment on their premises to minimize the effect of power interruptions. Wherever possible, West Perth Power Inc. will assist by advising on the necessary equipment settings.

Customers requiring a three-phase supply should install protective apparatus to avoid damage to their equipment which may be caused by the interruption of one phase, or non-simultaneous switching of phases of West Perth Power Inc.'s supply.

2.3.4 Standard Voltage Offerings

West Perth Power Inc. is able to provide the following voltages:

Primary:

2400 / 4160 V	three-phase, 4 wire (up to a maximum of 300 kVA)
27600 / 16000 V	three-phase, 4 wire
8000 / 4800 V	three-phase, 4 wire (Dublin only)

Secondary

120 / 240 V	single-phase, 3 wire
120 / 208 V	two-phase, 3 wire (downtown network service only)
120 / 208 V	three-phase, 4 wire
347 / 600 V	three-phase, 4 wire

Although West Perth Power Inc. can provide the above voltages, they are not always available from the portion of the distribution system that the building lies along. The Customer must correspond with West Perth Power Inc. to ensure a particular voltage is available at any particular site. It may be necessary to expand or enhance the distribution system in order to provide the requested voltage. If an expansion or enhancement is required, West Perth Power Inc. may require that the Customer contribute a portion of the costs to do this work.

2.3.5 Voltage Guidelines

West Perth Power Inc. shall attempt to maintain a voltage supply at the Customer's Delivery Point within normal operating conditions and limits, as specified in the Canadian Standards Association Standard CAN3-C235-83, "Preferred Voltage Levels for AC Systems 0 to 50,000 V", latest edition.

2.3.6 Back-up Generators

Customers with portable or permanently connected emergency generation capability shall comply with all applicable criteria of the Ontario Electrical Safety Code and in particular, shall ensure that Customer emergency generation does not back feed on the Distributor's system.

Customers with permanently connected emergency generation equipment shall notify their Distributor regarding the presence of such equipment.

2.3.7 Metering

Installation specifics are outlined in Section 3.

2.3.7.1 Installation Type Requirements

A) 120/240 Volt, 1 Phase, 3 Wire, up to 200 Amps

- For all underground and 200 Amp overhead services the meter base must be a "Jumbo" 4 jaw socket type rated for 200 Amps, capable of receiving 250 MCM aluminum cable. Typical dimensions 17- 1/2" L X 10-1/8" W X 4-1/2" D.
- For 100 Amp overhead services the meter base may be a 4 jaw socket type rated for 100 Amps.
- 120/208 Volt, 2 Phase service may be supplied at West Perth Power Inc.'s discretion if 120/240 Volt service is not available in the area. A 5 jaw meter socket will be required.

B) 120/240 Volt, 1 Phase, 3 Wire, 400 Amps

Meter Base

- Self-contained meter base rated for 400 Amps, with manufacture installed current transformer, and 4 jaw meter base complete with self shorting left side jaws.

Current Transformer (CT) Cabinet

- CT cabinet (20" x 20" x 8")
- 4 jaw meter base complete with self shorting left side jaws
- Meter base must be mounted in close proximity of the CT Cabinet
- Meter base to be connected with a 3/4" size conduit.

C) 120/208 Volt, 2 Phase, 3 Wire, up to 200 Amps

- 5 jaw meter base with the 5th jaw installed at the 3 o'clock position and connected to the neutral.
- Each meter base must be installed on the load side of the associated service disconnect.

D) 120/208 Volt or 347/600 Volt, 3 Phase, 4 Wire, up to 200 Amps

- 7 jaw meter base complete with neutral connection.
- Each meter base must be installed on the load side of the associated service disconnect.

Meter Location

- Interior meter locations are preferred and must comply with access requirements
- Exterior meter locations are allowed only with written approval prior to installation.
- Exterior meter bases must be connected to the load side of a weatherproof, unfused (solid) disconnect that is located alongside the meter base.

E) 120/208V or 347/600V, 3 Phase, 4 Wire, over 200 Amps

- ½" conduit to be used for telephone line to be installed between meter cabinet and telephone center by Customer.
- All metered services Instrument Transformers are to be connected to the load side of the associated service disconnect.
- Meter cabinets are to be located in interior locations.

Meter Cabinet installed Instrument Transformers – up to 600 Amps

- Meter Cabinet (48" x 48" x 10")
- Meter cabinet must be installed on the load side of the service disconnect.

Switch Panel installed Instrument Transformers – 600 Amps and over

- Switch panel drawings must be approved before installation.
- Switch panel must have an individual Instrument Transformer compartment for each metered service.
- Meter cabinet (36" x 36" x 10")
- Each Instrument Transformer compartment to be connected to its associated meter cabinet by 1 ¼" conduit.
- Instrument Transformers must be installed on the load side of the service disconnect.

Primary Services

Secondary Metering

- Preference is to meter on the secondary side (refer to above)

Primary Metering

- Must receive approval 4-5 months prior to service connection
- Instrument Transformers must be connected to load side of the service disconnect.

Meter Cabinet

- (36" x 36" x 10") – General Applications

- (24" x 32" x 10") – Pole Mount
- Each Instrument Transformer compartment to be connected to its associated meter cabinet by 1 ¼" conduit.
- ½" conduit for telephone line to be installed between meter cabinet and telephone center.

General Installation Requirements

Meter Bases

Meter bases shall be installed and grounded as per Electrical Safety Authority specifications.

Meter Sockets shall be mounted so that the midpoint of the meter is between 160 cm and 180 cm of finished grade.

New meter sockets shall be complete with a West Perth Power Inc. approved security collar.

Metering Cabinets

Meter cabinets shall be installed and grounded as per Electrical Safety Authority specifications.

Meter cabinets shall be mounted so that the midpoint of the meter cabinet is between 160 cm and 180 cm.

Meter cabinet specifications,

- Fabricated of minimum #16 gauge steel.
- Complete with removable back plate.
- Provision for padlocking.
- For exterior applications.
- Weatherproof cabinet.
- Point locking mechanism.
- Galvanized or stainless lockable handle.

Secondary Switch Panels (and Primary Switchgears)

Switch panels containing instrument transformer compartments or meter bases must be approved prior to construction.

Instrument transformer compartments must have provision for neutral connection.

Special Enclosures

Specially constructed metering enclosures for exterior use must be approved prior to use.

Interior Meter Locations

Interior meters shall be located in electrical rooms that have an outside access door. The electrical room must be complete with an access door that opens to a public area such as outside the building or to a mall hallway (store interiors are not considered public). West Perth Power Inc. will be provided keys and location for West Perth Power Inc. installed key box.

2.3.7.2 Metering Responsibilities

The Customer must provide a convenient and safe location satisfactory to West Perth Power Inc. reserved solely for the installation of meters, wires and ancillary equipment. Clear working space shall be maintained in front of all equipment and from all side panels in accordance with the Ontario Electrical Safety Code.

The Customer will be responsible for the care and safekeeping of West Perth Power Inc. meters, wires and ancillary equipment on the Customer's premises. If any West Perth Power Inc. equipment installed on the Customer's premises is damaged, destroyed, or lost other than by ordinary wear and tear, tempest or lightning, the Customer will be liable to pay to West Perth Power Inc. the value of such equipment, and the cost of repairing the same.

All meters, wires, and ancillary equipment shall be installed and maintained by West Perth Power Inc. and shall remain the property of West Perth Power Inc.

All other service equipment, such as meter bases, metering cabinets, etc. are to be supplied and installed by the Customer.

The Customer shall authorize West Perth Power Inc. and agents to have access to the premises at all reasonable times to read, inspect, repair, replace or remove its meters and/or associated wiring and equipment.

Where access is not readily available, the Customer is required to provide access by providing keys or by allowing West Perth Power Inc. to replace locks with West Perth Power Inc.'s standard lock. Customer keys are to be located in West Perth Power Inc. installed key boxes or at West Perth Power Inc.'s office for services that key boxes are not feasible. West Perth Power Inc. locks and key boxes will be provided at West Perth Power Inc.'s expense.

Any compartments, cabinets, boxes, sockets, or other workspace provided by the Customer for the installation of West Perth Power Inc.'s metering equipment shall be for the exclusive use of West Perth Power Inc. No equipment, other than that provided and installed by West Perth Power Inc., may be installed in any part of the West Perth Power Inc. metering workspace, or West Perth Power Inc. metering circuits. Customers shall not be permitted to electrically monitor West Perth Power Inc. metering circuits.

Electrical Room Requirements

Interior meters must be located in electrical rooms.

West Perth Power Inc. will be provided keys and a location for a West Perth Power Inc. installed key box.

Multiple Units

Locations with multiple meters must have the correct unit numbers permanently marked on each meter base (or meter cabinet). The owner is responsible for the accuracy of these markings and for notifying West Perth Power Inc. of any changes.

Any cost incurred by West Perth Power Inc. due to incorrect or altered markings shall be borne by the Developer/Owner.

2.3.7.3 Interval Metering

New & Upgraded Services

New or upgraded services are required to have an interval meter installation where the peak demand is forecast to be larger than 500 kW.

The Customer is required to pay all associated costs for the installation of the interval meter.

Customers who wish to participate in the spot market pass-through pricing (HOEP), may request to have an interval meter installed. The Customer is required to pay all associated costs of the interval meter installation as outlined in the Distribution System Code.

West Perth Power Inc. must receive a written interval-metering request from the property owner.

Miscellaneous

The Customer is responsible for the installation, and maintenance of the telephone line and the receptacle connecting West Perth Power Inc. metering.

Customers, whose service is required to have interval metering and refuse to meet West Perth Power Inc. requirements, may suffer service disconnection.

Existing Customers will receive spot market pricing (HOEP) at the beginning of the next month following the interval meter installation and associated computer configuration.

2.3.7.4 Meter Reading

The Customer must provide or arrange free, safe and unobstructed access during regular business hours to any authorized representative of West Perth Power Inc. for the purpose of meter reading, meter changing, or meter inspection. Where premises are closed during West Perth Power Inc.'s normal business hours, the Customer must, on reasonable notice, arrange such access at a mutually convenient time.

2.3.7.5 Final Meter Reading

When a service is no longer required, the Customer shall provide sufficient notice of the date the service is to be discontinued so that West Perth Power Inc. can obtain a final meter reading as close as possible to the final reading date. The Customer shall provide access to West Perth Power Inc. or its agents for this purpose. If a final meter reading is not obtained, the Customer shall pay a sum based on an estimated demand and/or energy for electricity used since the last meter reading.

2.3.7.6 Faulty Registration of Meters

The Federal regulator Measurement Canada, Industry Canada through the "Electricity and Gas Inspection Act", governs metering electricity usage for the purpose of billing. West Perth Power Inc.'s revenue meters are required to comply with the accuracy specifications established by the regulations under this Act.

In the event of incorrect electricity usage registration due to meter accuracy, West Perth Power Inc. will determine the correction factors based on the specific cause of the metering error and the Customer's electricity usage history. The Customer shall pay for all the energy supplied a reasonable sum based on the reading of any meter formerly or subsequently installed on the premises by West Perth Power Inc., due regard being given to any change in the characteristics of the installation and/or the demand. If Measurement Canada, Industry Canada determines that the Customer was overcharged, West Perth Power Inc. will reimburse the Customer for the amount incorrectly billed.

If the incorrect measurement is due to reasons other than the accuracy of the meter, such as incorrect meter connection, incorrect connection of auxiliary metering equipment, or incorrect meter multiplier used in the bill calculation, the billing correction will apply for the duration of the error. West Perth Power Inc. will correct the bills for that period in accordance with the regulations under the Electricity and Gas Inspection Act.

2.3.7.7 Meter Dispute Testing

Metering inaccuracy is an extremely rare occurrence. Most billing inquiries can be resolved between the Customer and West Perth Power Inc. without resorting to a Measurement Canada meter dispute test. This includes West Perth Power Inc. meter testing, similar to Measurement Canada dispute testing.

For situations that cannot be resolved between West Perth Power Inc. and the Customer, a Measurement Canada dispute may be initiated. Either West Perth Power Inc. or the Customer can initiate a Measurement Canada dispute. If the Customer initiates the dispute, and Measurement Canada rules in favor of the utility, West Perth Power Inc. will charge the Customer a meter dispute fee.

2.4 Tariffs and Charges

2.4.1 Service Connections

Charges for distribution services are made as set out in the OEB approved Schedule of Rates available from West Perth Power Inc. Notice of Rate revisions shall be published in major local newspapers and mailed to all Customers with the first billing issued at revised rates.

2.4.2 Energy Supply

Where an owner proposes the development of premises that require West Perth Power Inc. to place orders for equipment for a specific project and before actual construction begins, the owner is required to sign the necessary Connection Agreement and furnish a suitable deposit before such equipment is ordered by West Perth Power Inc.

West Perth Power Inc. provides emergency service to determine the cause of electrical failure, where, in the opinion of West Perth Power Inc., or as specifically set out elsewhere in this Regulation, such service is warranted. Where temporary or permanent repairs are made by West Perth Power Inc. to a Customer's circuits or equipment, West Perth Power Inc. may render a charge.

The provision of emergency services does not relieve the Customer of his responsibility to maintain his circuits and equipment in a safe and efficient condition.

When temporary repairs are made in an emergency by West Perth Power Inc. to a Customer's circuits or equipment, it is the Customer's responsibility to have permanent repairs made as soon as possible. West Perth Power Inc. will advise the Electrical Safety Authority of any such repairs.

The following guidelines shall apply after normal hours;

- a) Calls which indicate damage or impending damage to West Perth Power Inc.'s plant are attended to immediately. Costs are borne by West Perth Power Inc. unless others are found liable.
- b) Billing inquiries, new service connections or any other services not considered urgent are attended to on the next working day.
- c) Reconnection of services disconnected for non-payment will be done between 0830 and 1700 hours on normal business days, and will depend on satisfactory

payment arrangements being met. Refer to the Current Schedule of Rates and Charges for specific charges.

- d) Requests for service work on West Perth Power Inc.-owned equipment, where the Customer requires the service outside West Perth Power Inc.'s normal working hours are attended to immediately and the Customer is charged for premium labour costs.
- e) Calls to replace leaking water heaters will be attended to on a 24 hour basis. West Perth Power Inc. will bear the cost of the service call for West Perth Power Inc. owned water heaters. A service charge is rendered by the contractor for Customer-owned water heaters.
- f) West Perth Power Inc. does not remove birds or animals from trees, poles or wires. West Perth Power Inc. will retrieve lost balls, etc. from within its substation fences at its first opportunity during normal working hours.
- g) When a Customer cannot allow an interruption of supply during West Perth Power Inc.'s normal working hours to permit West Perth Power Inc. to provide new or upgraded services to this or other Customers, or to maintain and improve its own system, then West Perth Power Inc. will arrange for the interruption during other than normal hours and the Customer will be charged all premium labour costs.
- h) When the Customer arranges with West Perth Power Inc. for engineering design and construction work to be performed during other than normal working hours, the Customer shall pay all premium labour costs.

2.4.2.1 Standard Service Supply (SSS)

All existing West Perth Power Inc. Customers are Standard Service Supply (SSS) Customers until West Perth Power Inc. is informed of their switch to a competitive electricity supplier. The cost of the commodity will be charged to consumers on a pass-through basis. Customers will pay a price based on the weighted average hourly spot market cost of electricity. A Service Transfer Request (STR) must be made by the Customer or the Customer's authorized retailer.

2.4.2.2 Retailer Supply

Customers transferring from Standard Service Supply (SSS) to a retailer shall comply with the Service Transfer Request (STR) requirements as outlined in sections 10.5 through 10.5.6 of the Retail Settlement Code.

All requests shall be submitted as electronic file and transmitted through EBT Express. Service Transfer Request (STR) shall contain information as set out in section 10.3 of the Retail Settlement Code.

If the information is incomplete, West Perth Power Inc. shall notify the retailer or Customer about the specific deficiencies and await a reply before proceeding to process the transfer.

There are no physical service connection differences between Standard Service Supply (SSS) Customers and third party Retailers' Customers. Both Customer energy supplies are delivered through West Perth Power Inc.'s distribution system with the same distribution and service connection requirements. Therefore, all service connection requirements applicable to the SSS Customers are applicable to third party Retailers' Customers.

2.4.3 Deposits

A "new Customer" is defined in this Policy as a consumer of electricity that does not have an account with West Perth Power Inc. prior to the date that this Policy comes into force, and that requests that West Perth Power Inc. open an account with the consumer and commence the supply of electricity to the consumer on or after the date that this Policy comes into force. Security Deposits will be required from all new Customers, unless it is waived, to the extent permitted by the OEB's Distribution System Code, regardless of their Customer Class, and regardless of whether they are on Standard Supply Service (SSS) or they have entered into contracts with electricity retailers. Where the Customer is a party to a contract with an electricity retailer, the following policies shall apply according to the billing option selected by the retailer.

Distributor-Consolidated Billing and Standard Supply Service

Under these options, West Perth Power Inc. will continue to issue a bill to the Customer. West Perth Power Inc. is responsible for Customer non-payment risk. West Perth Power Inc. will impose a Security Deposit depending upon its assessment of the Customer's likely risk of nonpayment, according to the requirements set out below.

Retailer-Consolidated Billing

Under this option, West Perth Power Inc. will not issue a bill to a Customer. The retailer is responsible for issuing the bill to the Customer, and for Customer non-payment risk. West Perth Power Inc. will not require a Security Deposit from the Customer. If West Perth Power Inc. is in possession of a Customer's Security Deposit at the time of a switch to retailer-consolidated billing, the deposit shall be applied to the Customer's final bill under the billing type in respect of which West Perth Power Inc. has required a Security Deposit, and any unapplied balance of the Security Deposit will be returned to the Customer.

Split Billing

Under this option the Distributor and a Retailer shall each be responsible for Customer non-payment risk for the bills that each issues to the Customer. If a Customer already

has a deposit with West Perth Power Inc., West Perth Power Inc. will retain a portion of the deposit amount that reflects the non-payment risk associated with the new billing option. Any excess deposit amount will be returned to the Customer. For Customers making a new application for service, West Perth Power Inc. shall require a Security Deposit in an amount that shall depend upon West Perth Power Inc.'s assessment of the Customer's likely risk of non-payment, according to the requirements set out below.

Residential Customers - All

Every new Customer requesting the establishment of an account with West Perth Power Inc. as a Residential Customer and the delivery of electricity to the Customer's service address shall pay a Security Deposit, unless it is waived, prior to the commencement of service to the Customer.

The Security Deposit will not exceed:

- 2.5 x estimated bill based on the Residential Customer's average monthly load during the most recent 12 consecutive months within the past 2 years or, in the case of a service address to which service has not been provided throughout the preceding 12-month period, 2.5 x the average monthly load or a reasonable estimate for a building or unit with a similar anticipated load profile.

Residential Customers' Security Deposits can be prearranged in the form of cash, current-dated cheque, post-dated cheque or in installments. Residential Customer's who are not paying their Security Deposits in full upon signing our Application for Service must pay 25% of the Security Deposit, as a minimum, up front. In the case of financial hardship, payment may be made in installments over at least 4 months.

The Security Deposit will be waived where the Residential Customer provides a letter from another hydro or gas Distributor in Canada confirming a good payment history of 1 year with the Distributor. The time period that makes up the good payment history must be the most recent period of time and some of the time period must have occurred in the previous 24 months. If a credit reference from a hydro or gas Distributor is not available, the Security Deposit will be waived where the Residential Customer provides a satisfactory credit check at the Customer's expense. This is subject to change should the Residential Customer lose their Acceptable Payment History, as outlined below.

Security Deposits will accrue monthly interest commencing on receipt of the total deposit. The interest rate shall be at the Prime Business Rate less 2 percent and will be updated quarterly. The interest accrued will be paid out at least once every 12 months or on return or application of the Security Deposit or closure of the account, whichever comes first, and will be credited to the Customer's account.

West Perth Power Inc. will annually review Security Deposits to determine whether they are in a position to be credited to the Residential Customer's account, whether they are to be recalculated, or whether they are now required because the Residential Customer has lost their Acceptable Payment History.

After 1 year, a Residential Customers' Security Deposit will be credited in full to their account as long as they have maintained an Acceptable Payment History throughout that time.

All Security Deposits remain on account and are applied to the Customer's last bill if they move out before the 1-year moratorium. After completion of the Residential Customer's final bill, any remaining Security Deposit will be refunded within 6 weeks of account closure.

A Residential Customer that is not a new Customer will not be required to provide a Security Deposit to West Perth Power Inc., provided that the Customer has an Acceptable Payment History and provided that the Customer maintains that Acceptable Payment History.

A Residential Customer will lose their "Acceptable Payment History" as a result of any one or more of the following offences being committed:

- a) More than one (1) Cheque returned for Non-Sufficient Funds or for reasons of non-payment initiated by the Customer in the preceding 12 consecutive months; or
- b) More than one (1) Pre-approved Payment returned for Non-Sufficient Funds or for reasons of non-payment initiated by the Customer in the preceding 12 consecutive months; or
- c) More than one (1) Disconnect Notice, or, for one (1) Disconnection of Service for a non-collection of account in the preceding 12 months.

Where a Residential Customer was not required to provide a Security Deposit and where that Residential Customer no longer has an Acceptable Payment History as a result of having exceeded any of the limits, the Customer shall provide a Security Deposit to West Perth Power Inc. The maximum amount of the Security Deposit for an Unacceptable Payment History will be 2.5 x the Residential Customer's average actual or estimated monthly load for the most recent 12 consecutive months within the past 2 years.

Where a Security Deposit becomes payable by the Residential Customer, West Perth Power Inc. will notify the Customer that the Security Deposit is payable, and will add the amount of the Security Deposit to the next bill issued to the Customer.

When a Residential Customer switches to a competitive retailer, West Perth Power Inc. will apply the Security Deposit to the final bill, if the deposit hasn't already been credited, and will return any remaining amount of the Security Deposit within 6 weeks of account closure. West Perth Power Inc. will not pay any portion of a Residential Customer's Security Deposit to a competitive retailer. Where a change is made from distributor-consolidated billing to split billing, West Perth Power Inc. will retain a portion of the Security Deposit that reflects the non-payment risk associated with this type of billing.

Upon billing of a new account for a Residential Customer, the Security Deposit becomes a part of the billing process. For Residential Customers who do not pay their

Security Deposit, the deposit will be taken from any account payments until such time as the deposit is received in full. If payments are not made towards the Security Deposit or the account, then the Collection Process will come into effect and 1 Reminder Notice, followed by 1 Past Due Notice followed by 1 Cut-off Notice will be issued. If no payment is received from a Cut-off Notice, the hydro and/or water to that address may be disconnected. If the Residential Customer has an unpaid Deposit and leaves town with no forwarding address, then West Perth Power Inc. will send the outstanding debt to a collection agency for payment.

Residential Customers – Rental Units

A Security Deposit will be requested from new Residential Customers who are not owners of the premises for which they are requesting service. The amount of the Security Deposit will be determined by West Perth Power Inc., as laid out in the schedule below, in accordance with the Ontario Energy Board's Consumer Security Deposit Policies in the Distribution System Code.

The high turnover of Residential Rental Units can make the calculation of an appropriate Security Deposit difficult. Therefore, after extensive calculations, a schedule of Security Deposits has been developed for Residential Rental Units which better reflects average monthly costs while remaining within the confines of the maximum Security Deposit policy.

SCHEDULE OF DEPOSITS

- | | |
|---|----------|
| 1. Apartment (non- electric heating)..... | \$150.00 |
| 2. Apartment (electric heating) | \$250.00 |
| 3. Single family dwelling or duplex (non-electric heating)..... | \$200.00 |
| 4. Single family dwelling or duplex (electric heating) | \$350.00 |

When a tenant moves out, the account will be transferred to the landlord's name unless West Perth Power Inc. has been notified of a new tenant. However, any outstanding debt from a tenant will remain the tenants and will be subject to recovery from a collection agency. If there is no new tenant, the landlord can notify West Perth Power Inc. to disconnect the service when the final read is taken.

Residential Customers - Homeowners

Every new Residential Customer requesting the establishment of their first account with West Perth Power Inc. and the delivery of electricity to the Customer's service address shall pay a Security Deposit prior to commencement of service to the Customer. The amount of the Security Deposit will be determined by West Perth Power Inc., as laid out below, in accordance with the Ontario Energy Board's Consumer Security Deposit Policies in the Distribution System Code.

All new Residential Customers will be required to provide West Perth Power Inc. with Security Deposits in the following amount, as applicable, prior to the commencement of service. Customers will pay:

- 1.0 x the highest monthly bill for the service address in the preceding 12-month period or, in the case of a service address to which service has not been provided throughout the preceding 12-month period, 1.0 x the highest bill for a building or unit with a similar anticipated load profile.

General Service and Large Use Customers:

Every new Customer requesting the establishment of an account with West Perth Power Inc. as a General Service or Large User Customer and the delivery of electricity to the Customer's service address shall pay a Security Deposit prior to the commencement of service to the Customer, in an amount that may be calculated as follows:

- 1.0 x the highest monthly bill for the service address in the preceding 12 month period or, in the case of a service address to which equivalent service has not been provided throughout the preceding 12 month period, 1.0 x the highest bill for a building or unit with a similar anticipated load profile.

The Security Deposit will not exceed:

- 2.5 x estimated bill based on the Residential Customer's average monthly load during the most recent 12 consecutive months within the past 2 years or, in the case of a service address to which service has not been provided throughout the preceding 12-month period, 2.5 x the average monthly load or a reasonable estimate for a building or unit with a similar anticipated load profile.

New Service, New Customer:

The following are guidelines for determining the amount of a Security Deposit for a new service or a service with no suitable billing history available:

1. The size of the main service entrance, amperage and voltage.
2. Type of heating.
3. Another customer with similar loading and operating conditions.
4. Electrical consumption will be monitored and, if necessary, the Security Deposit may be recalculated.
5. In the case of a large Security Deposit, and at the Customer's request, the electric consumption may be monitored. If the consumption is found to be lower than originally estimated, the Customer may request in writing to have a portion of the Security Deposit refunded.

A General Service or Large Use Customer that is not a new Customer will not be required to provide a Security Deposit to West Perth Power Inc., provided that the Customer has an Acceptable Payment History and provided that the Customer maintains that Acceptable Payment History.

The Security Deposit will be waived where the General Service or Large Use Customer provides a letter from another hydro or gas Distributor in Canada confirming a good payment history with the Distributor of: 5 years for a General Service Customer in a <50 kW demand rate class, or; 7 years for a General Service or Large Use Customer in any other rate class. The time period that makes up the good payment history must be

the most recent period of time and some of the time period must have occurred in the previous 24 months. This is subject to change should the Customer lose their Acceptable Payment History, as outlined below.

The Security Deposit will be waived where a General Service Customer, other than a Large Use Customer in a >5000kW demand rate class, provides a satisfactory credit check made at the customer's expense. Where a Non-Residential Customer in any rate class other than a <50kW demand rate class has a credit rating from a recognized credit rating agency, the maximum amount of the Security Deposit shall be reduced in accordance with the following table:

Credit Rating (Using Standard & Poor's Rating Terminology)	Allowable Reduction in Security Deposit
AAA- and above or equivalent	100%
AA-, AA, AA+ or equivalent	95%
A-, from A, A+ to below AA or equivalent	85%
BBB-, from BBB, BBB+ to below A or equivalent	75%
Below BBB- or equivalent	0%

Existing Services:

The following are guidelines for determining the amount of a Security Deposit for an existing service or a service with no suitable billing history available:

1. Up to 100 amp service..... \$200.00* (minimum)
2. Above 100 amp to 200 amp service.....\$300.00* (minimum)
3. Above 200 amp to 400 amp service.....\$500.00* (minimum)
4. Security Deposits for services greater than 400 amps will be based on detailed load data and subject to all other General Service Security Deposit requirements.
5. If there is a minimum of one years billing history available on a service and the new customer has similar service loading conditions, the billing history may be used to determine the amount of the customer's deposit.

*NOTE: Additional security may be required based on history and/or service loading.

Security Deposits may be prearranged in the form of any of the following:

- i. Cash, cheque, or, with a certified cheque for amounts of \$1,000 or more;
- ii. An irrevocable Letter of Credit from a Chartered Bank, Trust Company or Credit Union in a form acceptable to West Perth Power Inc., valid for a minimum of 3 years with a rolling validity of a minimum of 3 months from signing date of service agreement.
- iii. Surety Bond in a form acceptable to West Perth Power Inc.
- iv. A guarantee in a form acceptable to West Perth Power Inc. provided by a person that is an affiliate of the Customer, as the term "affiliate" is defined in the Business Corporations Act (Ontario), and that has a credit rating from a major bond rating agency such as Standard and Poors or such other agency as may be identified by West Perth Power Inc.

Security Deposits will accrue monthly interest commencing on receipt of the total deposit. The interest rate shall be at the Prime Business Rate less 2 percent and will be updated quarterly. The interest accrued will be paid out at least once every 12 months or on return or application of the Security Deposit or closure of the account, whichever comes first, and will be credited to the Customer's account.

The Security Deposit will be credited in full to the General Service or Large Use customer account as long as they have maintained an Acceptable Payment History throughout that time with West Perth Power Inc., of:

- 5 years for a General Service Customer in a <50kW demand rate class;
- 7 years for a General Service or Large Use Customer in any other rate class.

The time period that makes up the good payment history must be the most recent period of time and some of the time period must have occurred in the previous 24 months. This is subject to change should the General Service or Large Use Customer lose their Acceptable Payment History, as outlined below.

All Security Deposits remain on account and are applied to the Customer's last bill if they move out before the end of the above moratorium. After completion of the General Service or Large Use Customer's final bill, any remaining Security Deposit will be refunded within 6 weeks of account closure.

A General Service or Large Use Customer will lose their "Acceptable Payment History" as a result of any one or more of the following offences being committed:

- a) More than one (1) Cheque returned for Non-Sufficient Funds or for reasons of non-payment initiated by the Customer in the preceding 12 consecutive months; or
- b) More than one (1) Pre-approved Payment returned for Non-Sufficient Funds or for reasons of non-payment initiated by the Customer in the preceding 12 consecutive months; or
- c) More than one (1) Disconnect Notice, or, for one (1) Disconnection of Service for a non-collection of account in the preceding 12 months.

West Perth Power Inc. will annually review Security Deposits to determine whether they are in a position to be credited to the General Service or Large Use Customer's account, whether they are to be recalculated, or whether they are now required because a Customer has lost their Acceptable Payment History.

All General Service and Large Use Customers that are not new Customers who have lost their Acceptable Payment History, shall provide West Perth Power Inc. with a Security Deposit. The maximum amount of the Security Deposit for an Unacceptable Payment History will be 2.5 x the Customer's average actual or estimated monthly load for the most recent 12 consecutive months within the past 2 years.

Where a Security Deposit becomes payable by the General Service or Large Use Customer, West Perth Power Inc. will notify the Customer that the Security Deposit is payable, and will add the amount of the Security Deposit to the next bill issued to the Customer.

Upon billing of a new account for a General Service or Large Use Customer, the Security Deposit becomes a part of the billing process. For Customers who do not pay their Security Deposit, the deposit will be taken from any account payments until such time as the deposit is received in full. If payments are not made towards the Security Deposit or the account, then the Collection Process will come into effect and 1 Reminder Notice, followed by 1 Past Due Notice followed by 1 Cut-off Notice will be issued. If no payment is received from a Cut-off Notice, the hydro and/or water to that address may be disconnected. If the Customer has an unpaid Deposit and leaves town with no forwarding address, then West Perth Power Inc. will send the outstanding debt to a collection agency for payment.

2.4.4 Billing

West Perth Power Inc. may, at its option, render bills to its Customers on either a monthly, bi-monthly, quarterly or annual basis. Bills for the use of electrical energy may be based on either a metered rate or a flat rate, as determined by West Perth Power Inc.

Customer accounts will be trued-up when the Customer changes electricity supplier. West Perth Power Inc. has the ability to accommodate:

Retailer-Consolidated Billing; in which the distributor will bill the designated retailer for all competitive and non-competitive electricity costs incurred on behalf of the Customer;

Distributor-Consolidated Billing; in which the distributor will issue a bill to the Customer that includes the full cost of delivered electricity, with the portion of the bill attributable to competitive electricity costs based on the contract terms between the Customer and the retailer, or at spot market prices for Standard Supply Service;

Where a billing error from any cause has resulted in a Customer being over-billed, and where Measurement Canada has not become involved in the dispute, the Distributor shall credit the Customer with the amount erroneously billed. The credit that West Perth Power Inc. remits to the Customer shall be the amount erroneously billed for up to a six-year period. West Perth Power Inc. shall pay interest on the amount credited to the Customer equal to the prime rate charged by West Perth Power Inc.'s bank; where a billing error from any cause has resulted in a Customer being under-billed, and where Measurement Canada has not become involved in the dispute, the Distributor shall charge the Customer with the amount that was not previously billed. For a residential Customer who is not responsible for the error, the allowable period of time for which the Customer may be charged is two years. For non-residential Customers, or for instances of willful damage, the relevant time period is the duration of the defect.

2.4.5 Payments and Late Payment Charges

Bills are rendered for electrical energy used by the Customer. Bills are payable in full by the due date. Otherwise, a late payment charge of 1.5% will apply.

For residential accounts, payment can be made by cash or cheque. An Automatic Payment Plan is also available for those Customers wishing to use it. Payments may also be made at any chartered bank and most trust companies.

An Equal Payment Plan is available and is based on a 12-month period, beginning when the Customer signs up for the plan. Participation in the Pre-Authorized Payment Plan is a requirement of the Equal Payment Plan. An equal amount is withdrawn from the Customer's bank account each month; equal billing variances may be reviewed periodically, and accounts may be adjusted when necessary. The Customer's account is reconciled annually, and any debit or credit is rolled into the subsequent year's equal payment amount.

Outstanding bills are subject to the collection process, and may ultimately lead to the service being disconnected. Service will be restored once satisfactory payment has been made. Discontinuance of service does not relieve the Customer of the liability for arrears and continuing fixed charges.

West Perth Power Inc. shall not be liable for any damage on the Customer's premises resulting from such discontinuance of service. A reconnection charge will apply where the service has been disconnected due to non-payment.

Customers will be requested to pay special charges and deposits, on request, as outlined in the Retail Settlement Code.

2.4.6 Billing Breakdown Request

Where a Customer requests a detailed breakdown of a service billing, West Perth Power Inc. may, at its discretion, charge the Customer the cost of providing the breakdown.

2.4.7 Damaged Electrical Equipment

Customers will be required to pay the cost of repair or replacement of West Perth Power Inc. equipment that has been damaged through the Customer's action, neglect or any other reason.

Damage to West Perth Power Inc. primary, service, secondary and transformer requiring repair or replacement caused by circumstances other than normal use (e.g. theft of power) shall be charged to the Customer. Such repair and replacement costs shall be paid by the Customer, prior to any reconnection of the service.

2.5 Customer Information

Customer information is collected subject to privacy regulations. Customers and authorized agents of Customers (retailers) have the right to access current and historical usage information and data.

Customer information is collected for the sole purpose of providing electricity distribution services and all related activities.

Upon written authorization of the Customer, Customers or their authorized agents have the right to access current and historical usage information as specified in the Retail Settlement Code (Sections 11.2 and 11.3).

Upon written authorization of the Customer, West Perth Power Inc. will release information as specified in the Retail Settlement Code (Section 11.1) to an electricity retailer. West Perth Power Inc. will not release information pertaining to a Customer without the written consent of the Customer except where such information is required to be disclosed:

for billing or market operation purposes; for law enforcement purposes and;

for the purposes of complying with a legal requirement; or for the purpose of past-due accounts of the Customer which have been passed to a debt-collection agency.

2.6 General Information

2.6.1 Pole Attachments

Attachments to West Perth Power Inc. poles will not be permitted without prior West Perth Power Inc. written authorization or approval. Customers wishing to attach to West Perth Power Inc. poles will be required to apply to West Perth Power Inc. in writing for approval. Such attachments will usually be limited to street lighting, Bell Canada attachments, Cable Television attachments, roadway signage and designated areas as per municipal bylaws.

The Customer shall enter into an agreement with West Perth Power Inc. prior to installing any Customer-owned wires or apparatus on West Perth Power Inc.-owned poles or other equipment.

West Perth Power Inc. reserves the right to refuse attachments to our poles.

2.6.2 Service Calls

Many services offered by West Perth Power Inc. are free to Customers. Examples of these are:

- a) Billing investigations,
- b) Voltage complaints,
- c) Service estimates and service spot sheets (service location report),
- d) Underground cable locating owned by West Perth Power Inc.
- e) 24- hour power restoration response service on West Perth Power Inc. owned plant.

There are other service calls for which there may be a charge to the Customer.

2.6.3 Customer Fuse Replacement

If West Perth Power Inc. is called during or after hours to a Customer's premise for part or no power, and it is discovered that it is a private blown fuse, West Perth Power Inc. will replace the fuse at a per-hour charge. Costs will be based on time and material.

2.6.4 Services Over Swimming Pools

The Canadian Electrical Code allows electrical conductors to be located above swimming pools subject to adequate clearances to reduce the possibility of an electrical contact accident. As a further safety measure West Perth Power Inc. recommends that electrical conductors not be located above swimming pools.

New pools being constructed shall not be permitted to have an overhead service directly over the proposed pool location. This service will be relocated at the owner's expense.

Where an existing service crosses an existing pool, West Perth Power Inc. will provide up to 30 m. of overhead service conductors, at no charge to allow rerouting of the service. Any other costs, such as pole relocation or underground servicing will be at the owner's expense.

2.6.5 Moving Oversized Loads

All costs incurred by West Perth Power Inc. relating to moving of oversized loads such as houses, boilers etc., shall be recoverable from the applicant. A deposit based on the estimated costs will be required prior to the load being moved. Maximum loaded height allowed on a West Perth Power Inc. approved route is 6.4 m. (21 feet). Any oversized load move may or may not be approved by West Perth Power Inc. All requests for oversized load moves must be accompanied with proper permits and licenses.

2.6.6 Preventive Programs

West Perth Power Inc. has in place a variety of programs to help reduce the number of power interruptions and other system disturbances. These include:

Tree Trimming – Telephone Number (519) 348-8458

Trees growing near power lines on the public right of way are trimmed by West Perth Power Inc. contractors to ensure that the trees remain healthy, and do not grow into the power lines. Customers are asked to call West Perth Power Inc.

regarding any tree which appears to be interfering with a power line. West Perth Power Inc. staff will investigate and have the tree pruned if necessary. It is very hazardous for untrained people to attempt to do this work.

Hydro and Water Locates – Telephone Number (519) 348-8458

2.6.7 Customer Owned Primary Lines

Customers owning primary lines are required to ensure adequate tree trimming and preventative maintenance. Where inadequate preventive maintenance or tree trimming affects the integrity of West Perth Power Inc. distribution system, West Perth Power Inc. reserves the right to disconnect the Customer owned line or to affect maintenance and charge the Customer for the required work. Annual tree trimming and preventive maintenance is a suggested guideline for Customer owned primary lines. To facilitate and encourage the maintenance of Customer owned lines West Perth Power Inc. will provide one power interruption at no charge, each year. This no charge service is provided Monday to Friday 8:30 a.m. – 5:00 p.m. excluding statutory holidays.

2.6.8 Customer Owned Sub-Stations

Owners of private sub-stations are encouraged to perform regular maintenance to the electrical equipment so that inconvenience to themselves and to other Customers is not caused through equipment failure.

To facilitate and encourage the maintenance of this equipment, West Perth Power Inc. will provide one power interruption, at no charge, each year at the Customer's sub-station. This no charge service is provided Monday to Friday 8:30 a.m. – 5:00 p.m. excluding statutory holidays.

For power interruptions arrange on weekends, and for times other than as outlined above there will be a charge to offset the costs of overtime paid to West Perth Power Inc. crews.

2.6.9 Miscellaneous Residential Disconnect & Reconnect

West Perth Power Inc. will provide one disconnect and reconnect per residential property per year free of charge (for example, siding installations) between the hours of 8:30 a.m. and 5:00 p.m. Monday – Friday excluding statutory holidays.

2.6.10 Magnetic Fields

Some types of electronic equipment, such as video display terminals, can be affected by the close proximity of high electrical currents such as may be present in transformer rooms. West Perth Power Inc. will assist in resolving any such difficulties at the Owner's expense.

SECTION 3 - CUSTOMER CLASS SPECIFIC

The Customer Class Specific section contains references to services and requirements, which are specific to individual Customer classes. This section covers such items as:

- Line of Demarcation.
- Metering.
- Service Entrance Requirements.
- Delineation of Ownership and Operational Jurisdiction.
- Special Contracts.
- Other conditions specific to Customer class.

Customers with demand meters should strive to maintain a power factor of 90% or greater.

Customers with lower power factors are subject to billing charges as outlined in the Schedule of Rates and Charges.

3.1 Residential

West Perth Power Inc. supplies energy under the terms of a Residential Rate Schedule where such energy is used exclusively in a separately metered living accommodation. For the purposes of these conditions of service, residential serviced Customers shall be residing in detached, semi-detached, or duplex dwelling units with a residential zoning. To qualify as a Residential Customer there must be no electrical connections to other dwelling units or to common facilities such as hall lights. Separately metered tenants within an apartment building are eligible for the residential rate but the electric servicing conditions are described in section 3.2 as a General Service installation. House meters within apartment buildings, multi-unit, townhouse or condominium complexes are not eligible for residential rate class as they measure common area and facility consumption such as site lighting, recreation areas or laundry facilities. Requests for additional meters for a residential service (i.e. duplex) shall be only granted for residential units and be in conformance with the Municipality of West Perth zoning bylaws. Additional meter requests for a residential service to meter garages, sheds or other separate structures of non-residential land use will not be permitted under the residential service conditions.

This section only applies to buildings that meet the following conditions:

- The building lies along a distribution line; and
- The building can be connected without an expansion or enhancement to the distribution system.

3.1.1 Early Consultation

The Customer shall submit to West Perth Power Inc., well in advance of installation commencement, the following information:

- a) Required in-service date.
- b) Service Entrance Capacity and voltage rating of the service entrance equipment.
- c) Details on heating equipment, air conditioners and any appliances, which demand a high consumption of electrical energy.
- d) Survey plan and site plan indicating the proposed location of the service entrance equipment with respect to public rights-of-way and property lot lines.

3.1.2 Electrical Service Characteristics

Conditions for service:

- a) Energy is supplied single-phase, 3 wire, 60 hertz, having a nominal voltage of 120/240 volts.
- b) Only one secondary voltage supply service (i.e. only one delivery point) will be supplied to any one urban building lot, within the limitations as outlined in Article 2.3.4. Garages do not qualify for a separate service.
- c) The Customer portion of the service must meet the Ontario Electrical Safety Code.
- d) Connections to new, rebuilt or increased capacity services will be made only when the Customer has made arrangements with West Perth Power Inc. and The Electrical Safety Authority connection authorization has been received by West Perth Power Inc.
- e) The Customer must obtain a "Spot Sheet" detailing meter location and delivery point from West Perth Power Inc. before proceeding with the installation of any service. Failure to do so may result in the delivery point having to be relocated at the Customer's expense and possible time delays. Spot sheets are guaranteed effective for a period not exceeding 6 months.
- f) Connections or disconnections of West Perth Power Inc. supply services shall not be done by other than West Perth Power Inc. staff, except by special authorization from West Perth Power Inc.
- g) Any service which requires a disconnection for the purpose of repairs, panel change or relocation shall be initiated with a request for a Spot Sheet in order to determine if the service should be upgraded, the meter should be moved or the conduit or meter base should be replaced. If any changes are required a Spot Sheet will be completed stating the necessary changes and the reason for the disconnection. All disconnected services require a connection authorization by The Electrical Safety Authority before reconnection.

- h) West Perth Power Inc. installs and maintains their overhead or underground service wires. The decision as to overhead or underground services shall be at the discretion of West Perth Power Inc.
- i) Where the Customer is upgrading their service size and West Perth Power Inc. must upgrade the incoming wire a variable charge shall apply based on the actual costs to complete the work. This shall be noted on the service Spot Sheet.
- j) Where the Customer is upgrading a residential service and more than one service or meter has been provided to a property for the purposes of metering a non-residential land use. The Customer shall upgrade the residential service only and sub feed the second service. Only one meter per residential dwelling unit per property will be permitted. In the case of a multi-tenant residential service a separate house meter will be permitted in the case of a service upgrade to meter common facilities used by the tenants. The Municipality of West Perth zoning bylaws shall be used to determine the rights for residential or general service metering of the owner's property.

3.1.3 Limitations

The minimum service entrance capacity permissible is 100 amp.

For single phase 120/240V services the maximum normal service entrance capacity is 200 amps.

Any voltage other than 120/240 volts, and any capacity over 200 amps must be approved by West Perth Power Inc.

3.1.4 Residential Metering

Meters shall be accessible during normal working hours and in an unlocked location.

The Customer shall supply and install an outdoor meter socket for both new and upgraded services.

The center of meter sockets shall be installed within 3m of the front of the building and between 160cm and 180cm above finished grade. Where service is provided from a distribution system that is located in the rear of the lot and there are no plans to move it to the front, a meter location on the side of the building near the rear may be approved. The approved meter location will be sketched on the Spot Sheet.

West Perth Power Inc. shall approve meter locations by specifying them on a Spot Sheet. Spot Sheets shall be required in all cases and are guaranteed effective for a period not exceeding 6 months. Failure to have a Spot Sheet completed may result in the meter location having to be relocated at the Customer's expense and possible time delays.

Meter sockets shall be complete with a security collar as specified by West Perth Power Inc.

Overhead services of 100 amps require a minimum 100 amp meter socket. 200 amp services require a 200 amp meter socket.

Underground services of 200 amps or less require a 200 amp jumbo size meter socket capable of receiving 250 MCM aluminum conductors. Typical dimensions of the meter socket are min. 17-1/2" L X 10-1/8" W X 4-1/2" D.

For services exceeding 200 amp, single phase, 120/240 volt, the Customer will be required to provide space and install a 36" X 36" meter cabinet on the load side of the main switch with conduit to a 4 jaw self-shorting meter base at their expense. Current transformers will be supplied and installed in the meter cabinet by West Perth Power Inc. at the Customer's expense. The meter installation must be accessible to West Perth Power Inc. personnel. Any exception to this requirement must be first approved by West Perth Power Inc. The Customer shall be responsible for all labour and material costs for the meter installation that exceeds 200 amps.

Any service or meter sealed for 6 months or longer shall require The Electrical Safety Authority connection authorization before being reconnected.

Meters shall not be connected, disconnected or moved by other than West Perth Power Inc. staff unless special authorization is given by West Perth Power Inc.

Duplexes shall have ganged style meter sockets. All meters shall be grouped for any one residential property.

When alterations, including repairs, are made to existing services which require a change of the stack, conduit or wire, and the meter is indoors, these Regulations shall apply and indoor meters shall be changed to outdoor at the Customer's expense.

One meter will be provided per residential unit at no charge. Duplexes will be eligible for two meters at no charge. Apartment and condominium buildings will comply with the general service metering regulations section 3.2.3.

Row Type Housing Metering:

All meters shall be grouped for any one multi-unit building located on one property. Individual properties shall have individual servicing and metering.

Ganged meter bases must be approved by West Perth Power Inc. prior to installation.

One meter will be provided per residential unit by West Perth Power Inc. at no cost to the Customer.

Common and site services for each building require a socket type 200 amp meter base mounted on the outside wall of the building. The common or house type services will not be eligible for the residential rate.

Where meters are intended to be screened, concealed or fencing erected in the vicinity of the meters, West Perth Power Inc. approval of the method to be used shall be obtained before construction. In all cases, the Customer shall allow a clear working space of not less than 1m in front of the socket, from grade level to 2m. above grade.

Residential unit numbers must be permanently marked on all meter bases prior to energization. Any cost incurred by West Perth Power Inc. due to incorrect or incomplete marking shall be borne by the Developer.

The meter base shall be complete with a security collar as specified by West Perth Power Inc.

3.1.5 Overhead Secondary Services in Overhead Distribution Area

Where West Perth Power Inc. specifies that the building is in an overhead distribution area, an overhead service will be permitted as follows:

- West Perth Power Inc. will install, own and maintain one overhead secondary service from its circuits on the public right-of-way or West Perth Power Inc.'s easements to the Customer's Delivery Point at no charge to the Customer if the latter is located no more than 30m from the Point of Entry (30m from property line to the top of the service mast). The basic service allowance is based on a 120/240 Volt, 200 amp service. Service capacity exceeding 200 amps will be subject to a variable cost chargeable to the Customer.
- Maximum service entrance capacity that will be connected overhead is 400 Amps. The Customer shall pay for the variable cost for West Perth Power Inc. to supply and install an overhead service exceeding 200 Amps less a credit for the basic 200 amp service.
- Demarcation point will be the service connections at the Customer's service mast. The Customer is responsible for the supply and installation of the portion of the service beyond the first point of connection to Customer owned equipment.

The cost of any other materials and labour required to extend the service beyond 30m will be the responsibility of the Customer. If such extension requires the installation of poles on private property to maintain adequate clearance the poles will be supplied and installed by the Customer in accordance with the Ontario Electrical Safety Code, subject to Electrical Safety Authority inspection prior to connection. The Customer shall be advised of the requirement to install Customer owned poles on the Spot Sheet. Future maintenance or replacement of poles on private property would be the responsibility of the Customer. West Perth Power Inc. will supply, install and maintain the service conductor beyond the basic 30m allowance on the Customer owned poles at

the Customer's expense. Demarcation point of the Customer's cost responsibility is 30m onto the Customer's property that shall be marked by the first private pole location. The Customer is responsible for future maintenance and replacement of any Customer owned poles on private property. West Perth Power Inc. reserves the right to disconnect a service if private poles are leaning badly or in poor condition not capable of providing adequate support for the service wire. It will be the Customer's responsibility to ensure that all private poles are providing adequate support for the attached lines.

If it is clearly determined (in writing) that West Perth Power Inc. previously installed and owns a pole on private property and such pole needs replacement, West Perth Power Inc. will replace that pole and transfer ownership to the Customer upon its replacement. Transfer of ownership must be recorded in writing to the Customer and recorded in the West Perth Power Inc. records database.

The point of the first attachment and meter shall be not more than 3m from the front of the building. For this clause, "front" is defined as the side of the building nearest to West Perth Power Inc.'s Point of Entry for an existing service. For any new service, "front" is defined as the address side of the building.

The point of the first attachment on the building shall be maintained to give 5.5m minimum clearance over the travelled portion of a roadway, including the shoulder, when it is necessary for the service wires to cross a thoroughfare. On low buildings, where the Customer cannot provide 5.5m of minimum clearance and the service wires cross a thoroughfare, a crossing pole shall be provided by West Perth Power Inc. on the road allowance at no cost to the Customer. No wires may be attached at less than 1m horizontally, above a window or fire escape.

West Perth Power Inc. will demand payment in advance for the installation costs of any temporary service to buildings of any nature. This also includes supply for construction power.

The Customer shall supply, install and maintain a rigidly mounted service mast and a single point clevis and insulator to which West Perth Power Inc. will attach its service cable. The mast must be of sufficient height to allow West Perth Power Inc. to attach its service cable not lower than 5m above finished grade. The service mast location shall be specified by West Perth Power Inc. on a Spot Sheet. Failure to obtain a service spot may result in the Delivery Point having to be relocated at the Customer's expense and possible time delays. It is the Customer's responsibility to provide support of adequate strength at the first service attachment.

Services owned by West Perth Power Inc. requiring repairs or replacement due to deterioration from normal use will be performed by West Perth Power Inc. at no cost to the Customer.

Increases in main service size up to 200 amp requiring an overhead service wire upgrade by West Perth Power Inc. will be performed by West Perth Power Inc. at no cost to the Customer.

Increases in main service size greater than 400 amp will be at the discretion of West Perth Power Inc. The 400 amp service upgrade will be charged to the customer less the credit for a 200 amp basic service.

3.1.6 Underground Secondary Services

New underground services will have a minimum rating of 200 amps and be installed at the Customer's expense with a credit for the estimated cost of a basic overhead service. The Customer shall request a Spot Sheet from West Perth Power Inc. This Spot Sheet will illustrate the proposed location of the service, meter and indicate the costs of the service to be paid by the Customer in advance of the work being scheduled. At the discretion of West Perth Power Inc. an underground service shall be provided up to a maximum rating of 400 amps. West Perth Power Inc. will supply and install a 400 A underground service at the Customer's expense less a credit for the basic overhead service.

The Customer shall pay a variable charge for any necessary road crossings less the equivalent credit for the cost of an overhead crossing pole and conductor. Road crossing poles and overhead conductors will not normally be installed unless abnormal soil conditions or conflicts with other utility plants prohibit the installation of an underground road crossing. Only in this circumstance would West Perth Power Inc. provide a crossing pole and overhead conductor at no cost to the Customer.

The Customer will hire a Contractor to supply and install duct from the proposed riser pole to the Delivery Point or from the road crossing to the Delivery point. The Contractor installation of duct must be inspected by West Perth Power Inc. The variable Customer cost for an underground service shall be measured from the connection point at the overhead secondary to the line side of the meter socket.

The Customer shall supply, install and maintain a rigidly mounted, 2-1/2 inch minimum, I.P.S., CSA approved service entrance conduit, terminated 90cm below grade, complete with conduit bushing. The Customer is also responsible for supply and installation of the internal service equipment beyond the first point of connection, commencing from the line side connections of West Perth Power Inc. service conductor within the Customer owned meter socket.

The service entrance conduit shall be located as specified by West Perth Power Inc.

Underground services installed at the Customer's cost are maintained by West Perth Power Inc. Surface restoration on a customer's property is the customer's responsibility.

Existing services requiring an upgrade will require the Customer to contact West Perth Power Inc. to obtain a Spot Sheet. The Customer will be responsible for all West Perth Power Inc. costs associated with the installation of the upgraded service. Relocation of the existing meter to within 3m from the front face or roadside of the building will be required for all service upgrades. The exception being where no distribution system

exists on the street and no immediate plans for constructing a distribution system in the front yard are pending.

Services owned by West Perth Power Inc. requiring repairs or replacement due to exceeding life expectancy or wear from normal use shall be performed by West Perth Power Inc. at no cost to the owner. Replacement services will be installed to the existing meter locations unless the Customer is in agreement to relocate to the standard location 3m from the front face or roadside of the building. Should such repair or replacement require the Customer to upgrade the size of meter socket it shall be done at the Customer's expense.

Underground services that require relocation will be performed by West Perth Power Inc. at the Customer's expense less the equivalent overhead service credit.

Newly severed lots within a subdivision not pre-serviced to the property line will still require an underground service. The Customer is responsible for installation of the service, according to West Perth Power Inc.'s specifications. An estimate of the service will be provided to the Customer. The Customer has the option to excavate and install conduit on their own property, subject to West Perth Power Inc. inspection. Any necessary road crossings will be performed by West Perth Power Inc. at the Customer's expense.

Residential services located in the designated downtown area shall be supplied with an underground service. Supply to the residential service may be from the network secondary system requiring a network style service and 5 jaw meter socket provisions.

3.2 General Service

This section refers to the supply of electrical energy to buildings housing General Service Customers that meet the following conditions:

- The building lies along a distribution line;
- The building can be connected without an expansion or enhancement to the distribution system

3.2.1 General

West Perth Power Inc. supplies energy under the terms of the General Service Rate Schedule for all services other than those eligible for the Residential Rate Schedule.

Where the connected load is 50 kilowatts or less, General Service Customers may be billed bi-monthly at the discretion of West Perth Power Inc. All other General Service Customers will be billed monthly. Customers with a demand meter automatically will be billed monthly regardless of connected load.

The Customer shall consult with West Perth Power Inc. in the early planning stages to ascertain what facilities and voltages are available at the specific location.

The Customer shall submit the following information:

- Required in-service date.
- Voltage requirements.
- Estimated initial maximum demand.
- Estimated seasonal and future maximum demand.
- Specific listing of the types of load for lighting, motors, welding, heating, air conditioning or other.
- Electrical site plan, to scale, showing the preferred location of the service entrance equipment from the Point of Entry to the Delivery Point.
- Architectural site plan showing grading and plantings.
- Service Entrance capacity, voltage rating and the interrupting capacity of the main secondary service switch.
- Drawing of the main secondary distribution system.
- Location of the metering facilities.

The Customer shall be supplied with one service voltage at one Delivery Point to any building. There shall be one Point of Entry for each land parcel unless West Perth Power Inc. requires that a loop be completed for system reliability.

In circumstances where multiple services are installed to a general service Customer, and one service is to be upgraded, the upgraded service will conform to one single phase and/or one three phase general service per lot.

The Customer shall supply, install and maintain his own internal transformers where voltages other than the supply voltage are required.

The Customer shall maintain a balanced, three-phase load.

The Customer shall construct or install all civil infrastructure including but not limited to poles, conduits, cable chambers, cable pull rooms transformer rooms, vaults, equipment bases and pads on private property, that is deemed required by West Perth Power Inc. as part of its Connection Assets. All civil infrastructures are to be in accordance with West Perth Power Inc.'s current standards, practices and specifications and this Conditions of Service and are subject to West Perth Power Inc.'s inspection and acceptance. The Customer shall ensure that access to West Perth Power Inc. owned equipment is provided and maintained. The Customer shall be responsible for any costs associated with providing necessary access to West Perth Power Inc. equipment for the purposes of maintenance or replacement.

West Perth Power Inc. is responsible for the maintenance and repairs of its Connection Assets **but not** the Transformer Room(s) or any other civil structure that forms part or is part of the Customer's building.

Any service which requires a disconnection for the purpose of repairs, panel change or relocation shall be initiated with a request for a Spot Sheet in order to determine if the service should be upgraded, the meter should be moved or the conduit or meter base should be replaced. If any changes are required a Spot Sheet will be completed stating the necessary changes and the reason for the service disconnection. All disconnected

services require a connection authorization by The Electrical Safety Authority before reconnection.

3.2.2 Transformer Supply

West Perth Power Inc. supplies, installs, and maintains transformers at the Customer's expense whose maximum demand will not exceed:

- a) 75 kVA, padmounted single phase, or, 2400 V.
- b) 300 kVA, padmounted three-phase where the available West Perth Power Inc. supply is 4.16 kV.
- c) 2000 kVA, three-phase where the available West Perth Power Inc. supply is 27.6 kV.
- d) 150 kVA, three-phase pole mounted transformer at the discretion of West Perth Power Inc.
- e) 100 kVA, single phase pole mounted transformer, connected to 27.6 kV.

3.2.3 General Service Metering

Where excessive vibration may affect metering equipment, shock absorbing devices approved by West Perth Power Inc. shall be provided and installed by the Customer. The Customer shall contact West Perth Power Inc. where such conditions may occur.

West Perth Power Inc. will supply and install at no cost to the Customer the first meter for services up to 200 Amps at 120/240 volts. All additional meters shall be at the Customer's expense.

Metering for the following service sizes will be supplied and installed by West Perth Power Inc. at the Customer's expense:

- 400 amps at 120/240 volts.
- All 120/208 or 347/600 volt self-contained metering up to 200 amps.
- Metering for services exceeding 200 amps at 120/208 or 347/600 volts.

Metering for Apartment Buildings

Apartments can be bulk metered or individually metered.

For individual metering, a house service shall be provided for all common areas or loads, such as hallways or outside lighting.

West Perth Power Inc. will supply and install at the Customer's expense all metering within an apartment building. Provisions for bulk metering shall be installed by the Owner/Customer.

West Perth Power Inc. reserves the right to install a totalizing bulk meter at the expense of the Customer to track coincident demand of the building.

Apartment building Owners wishing to upgrade their buildings to individual metering shall make a request in writing to West Perth Power Inc. West Perth Power Inc. will supply and install individual metering at the Owner's expense. The house meter would be provided free of charge.

The Owner shall be responsible for permanent marking of the correct unit numbers on each meter socket prior to any meter installation.

All metering shall be installed in a dedicated electrical room or rooms, to West Perth Power Inc. requirements. The owner shall provide unrestricted access to West Perth Power Inc. for entry to these electrical rooms.

3.2.4 Customer Owned Transformers or Substation

Customers supplying their own transformers may do so under the following circumstances:

- Electrical demand exceeds the rating of the transformers listed in section 3.2.2
- Requirements for a different secondary voltage other than what West Perth Power Inc. offers.

Customers whose maximum demand exceeds those listed in section 3.2.2 shall supply, install and maintain, on their property, a sub-station consisting of transformers and associated facilities for receiving power at 4.16 kV, 4-wire or 13.8 kV, 4-wire as designated by West Perth Power Inc.

In addition to the information listed in Section 3.2.1, Customers shall also supply:

- Apparent power (in kVA) of the sub-station transformers.
- Primary and secondary voltages of the sub-station transformers.
- Site plan showing the proposed location for the sub-station(s) and the distribution line on the Customer's property.

3.2.5 Electrical Service Characteristics

The Customer shall supply, install and maintain his own internal transformers where voltages other than the supply voltage are required.

The Customer shall maintain a balanced, three phase load.

Single phase service is supplied at 120/240 volts, 3-wire.

Where three-phase service is required, supply is given at

120/208 volts, 3-phase, 4-wire, or

347/600 volts, 3-phase, 4-wire

The Customer shall obtain prior approval from West Perth Power Inc. for the use of any specific voltage at any specific location.

The use of 120/208 volt transformers shall not normally exceed 112.5 kVA for pole mounted transformers. A 150 kVA pole mounted transformer may be supplied if it is determined by West Perth Power Inc. to be a more economical alternative.

The use of 120/208 volt padmounted transformers shall not exceed 750 kVA. West Perth Power Inc. owned 2000 kVA padmounted transformers shall only be provided with 347/600 volt secondary voltage.

The Customer shall ensure that his service entrance equipment has an adequate short-circuit interruption capability. West Perth Power Inc. will advise, on request, the maximum available short-circuit symmetrical in-rush amps at any specific location.

The Customer shall advise West Perth Power Inc. of any additional loading being added to their service so that a demand check may be performed on the transformer prior to connecting the additional loading.

3.2.6 Delivery Point and Point of Entry Locations

Both the Delivery Point and Point of Entry locations have to be spotted by West Perth Power Inc. before proceeding with the installation of any service. Failure to do so may result in the Delivery Point and/or the Point of Entry having to be relocated at the Customer's expense.

3.2.7 Overhead Secondary Service to General Service Customer

West Perth Power Inc. shall install and maintain an overhead secondary service from its circuits to the Customer's Delivery Point at no charge to the Customer if the Delivery Point is located not more than 30m from the Point of Entry.

For distances in excess of 30m, additional facilities are supplied, installed and maintained at the Customer's expense. Pole lines constructed by Customers shall meet with the Ontario Electrical Code.

Where no transformation exists the Customer will pay for the labour and material cost for installation of the polemounted transformer (includes upstream devices and connectors to overhead primary).

Where existing transformation exists the Customer will pay for the labour to replace the transformer and the incremental material costs of the transformer upgrade.

The maximum service entrance capacity for which West Perth Power Inc. will install overhead secondary service wires is:

- 400 amps at 120/240 volts,
- 400 amps at 120/208 volts, and
- 200 amps at 347/600 volts.

West Perth Power Inc. provides a basic service of 30m of overhead service conductor at no cost to the Customer for the following main service sizes:

200 amp at 120/240 Volt.

Overhead services for a 400 amp 120/240 volt installed by West Perth Power Inc. will be chargeable to the customer at a variable cost.

All three phase overhead services installed by West Perth Power Inc. will be chargeable to the Customer at a variable cost.

Upgrades or relocations of overhead services up to 200 amp at 120/240 volts will be performed by West Perth Power Inc. at no cost.

Service upgrades or relocations of overhead services 400 amp, 120/240 volt or three phase will be performed by West Perth Power Inc. chargeable to the Customer.

Make ready work on the road allowance to install, upgrade or modify secondary bus will be performed by West Perth Power Inc. at no cost to the Customer.

3.2.8 Underground Secondary Service to General Service Customer

This section refers to the supply of electrical energy to buildings housing General Service Customers that meet the following conditions:

- The building lies along a distribution line;
- The building can be connected without an expansion or enhancement to the distribution system

Where the distribution and transformation is overhead the Customer has the option for an underground secondary service at his/her cost, less a credit for a standard 200 amp overhead service. Future maintenance and replacement of the service would be the responsibility of West Perth Power Inc.

Demarcation point of West Perth Power Inc. installed service would be the connection point to West Perth Power Inc.'s distribution system.

Requests to relocate an underground service would be performed at the Customer's expense, according to West Perth Power Inc.'s specifications as per spot sheet.

All three phase underground services are supplied and installed by the Customer subject to inspection by the Electrical Safety Authority.

If no polemounted transformation exists West Perth Power Inc. will supply and install the transformation (includes upstream devices and connections to overhead primary) at the Customer's expense.

If the existing transformation requires upgrading the Customer shall pay the labour costs plus the incremental material costs for transformer replacement. (i.e. material cost difference between a new 75 kVA and 112.5 kVA)

The Customer shall supply, install and maintain the service from the point of connection to West Perth Power Inc. circuits to the service entrance. Demarcation point of a customer installed underground service would be the connections at the West Perth Power Inc. riser pole to the secondary bus or the transformer drop leads.

3.2.9 Underground Primary Construction to West Perth Power Inc. Padmount Transformers

The Customer shall pay for the cost of supplying, installing and maintaining a concrete encased duct bank, (including trenching, ducts, pulling manholes, transformer pad, etc.) to West Perth Power Inc. specifications from West Perth Power Inc. existing distribution system to the Delivery Point. This shall include any necessary road crossings. Road crossings will be installed by West Perth Power Inc. at the Customer's expense less the equivalent cost of the installation of a crossing pole and overhead primary.

The Customer shall pay for the cost of supplying, installing and terminating the primary cables from West Perth Power Inc. existing distribution system to the Delivery Point.

- The primary cable shall be maintained by West Perth Power Inc at the Customer's cost. Failure of the cable attributed to abnormal circumstances such as a dig in will be charged back to the party responsible for the damages.
- Padmounted transformers shall be located within 3m of an accessible roadway capable of carrying heavy trucks. The Customer shall provide unobstructed access for West Perth Power Inc. vehicles to the transformer. If an adequate roadway is not provided resulting in damages, the Customer will take full responsibility for the necessary repairs following vehicle access.
- Following maintenance, surface restoration by West Perth Power Inc. will include only soil, sod, gravel or asphalt.
- The Customer shall supply and install, compression style secondary lug connectors compatible with the NEMA spade hole spacing of the padmounted transformer secondary bushings. Coiling of the secondary cable in the transformer foundation must make provision for expansion and contraction of the cable and connection to a transformer with higher secondary bushings.
- Where the Customer's Delivery Point is inside the building, the Customer shall provide and maintain a vault to West Perth Power Inc.'s specifications and the Ontario Electrical Code. This vault shall be free from storage of other equipment.

3.2.10 Transformer Specifications When Supplied By The Customer

Customers shall install transformers that conform to CSA Specification C2 or C88, latest edition.

West Perth Power Inc. may specify that the Customer's transformer be supplied with multiple high voltage windings, suitable for connection to two system voltages, in order

to facilitate voltage conversions. West Perth Power Inc. may also specify special tap settings to accommodate system voltage variations.

3.2.11 Temporary Service

Delivery Point for temporary service shall not exceed 20m from point of entry. If the Delivery Point extends beyond 20m then a private pole line is required. Temporary services shall be typically installed for the purposes of providing construction power, special events or for situations requiring power usually for duration of one year or less. Services that are anticipated to be in place much longer than one year shall be considered permanent and be covered under the appropriate servicing conditions. School portables shall be deemed to be a temporary service as they can be re-arranged annually or the duration of the service installation is unpredictable and could typically be one school year.

Basic Temporary Service

West Perth Power Inc. will provide up to 20m of overhead secondary service for a maximum of 200 amp service at 120/240 volts, at a standard approved cost where adequate capacity and facilities are available to provide service. Demarcation point is the service wire connections at the customer owned service mast.

If no transformation or secondary exists on the road allowance, West Perth Power Inc. will supply, install and remove these facilities at the Customer's expense.

Beyond Basic Temporary Service

West Perth Power Inc. will provide an estimate of the variable costs for installation and removal charges for temporary services that exceed the basic temporary service. The customer shall pay a deposit in the amount of the estimated variable costs prior to West Perth Power Inc. installing the service. The variable costs shall include installation and removal of primary or secondary wiring, transformation and metering. All poles on private property shall be supplied and installed by the Customer.

Temporary Service Metering

For 3 phase services, a main disconnect must be installed immediately adjacent to, in the same room, or integral with the meter socket on the line side.

All general metering conditions shall apply to meter cabinet installations as outlined in section 2.3.7.1.

The customer must provide unobstructed access to the metering for the purpose of routine meter readings, and may be required to provide keys if necessary.

Metering for school portable locations shall be metered from one central location whenever possible.

3.3 General Service (>50 kW)

All non-residential Customers with an average peak demand greater than 50 kW over the past twelve months are to be classified as General Services above 50 kW. For new customers without prior billing history, the peak demand will be based on 90% of the proposed service/sub-service capacity or installed transformer. The Market Rules for the Ontario Electricity Market shall dictate the factors in determining the classification of a Customer along with their electrical consumption and demand metering data provided.

3.4 General Services (Above 1000 kW)

All non-residential Customers with an average peak demand of 1000 kilowatts or higher over the past twelve months are to be classified as Customers over 1000 kW or if they have a service of 1200 amps (347/600 volts) or larger. For new Customers without prior billing history, the peak demand will be based on 90% of the installed transformer. The Market Rules for the Ontario Electricity Market shall dictate the factors in determining the classification of a Customer along with their electrical consumption and demand metering data provided.

3.5 Embedded Generation

This section should include all terms and conditions applicable to the connection of embedded generation to the distributor (e.g., application process, engineering standards and operating agreements).

Embedded generation Customers will be required to enter into a connection agreement with West Perth Power Inc. prior to commissioning the generation. The connection and operation of a Customer's embedded generator must not endanger workers or jeopardize public safety, or adversely affect or compromise equipment owned or operated by West Perth Power Inc., or other Customers connected to West Perth Power Inc.'s distribution system. If damage or increased operating costs result from a connection with a generator, West Perth Power Inc. shall be reimbursed for these costs by the generator.

When an embedded generator is connected to West Perth Power Inc.'s distribution system, the Customer shall provide an interface protection that minimizes the severity and extent of disturbances to West Perth Power Inc.'s distribution system and the impact on other Customers. The interface protection shall be capable of automatically isolating the generator(s) from West Perth Power Inc.'s distribution system for the following situations:

- Internal faults within the generator.
- External faults in West Perth Power Inc.'s distribution system.
- Certain abnormal system conditions, such as over/under voltage, over/under frequency.

The Customers shall disconnect the embedded Generator from West Perth Power Inc.'s distribution system when:

- (a) a remote trip or transfer trip is included in the interface protection, and
- (b) the Customer effects changes in the normal feeder arrangements other than those agreed upon in the operating agreement between West Perth Power Inc. and the Customer.

The Customer must also comply with the detailed requirements of the West Perth Power Inc. technical specifications for connection of an embedded generator.

3.6 Embedded Market Participant

Under the "Market Rules for the Ontario Electricity Market", Chapter 2, section 1.2.1, "No persons shall participate in the IMO-administered markets or cause or permit electricity to be conveyed into, through or out of IMO-controlled grid unless that person has been authorized by the IMO to do so".

All Embedded Market Participants, within the service jurisdiction of West Perth Power Inc., once approved by the IMO are required to inform West Perth Power Inc. of their approved status in writing, 30 days prior to their participation in the Ontario electricity market.

Embedded Market Participants are subject to the terms and conditions of the Independent Electricity Market Operator. Market Participants are responsible for all LDC charges as approved by the Ontario Energy Board.

3.7 Unmetered Connections

A Customer, at the sole discretion of West Perth Power Inc., may arrange for an unmetered service in such situations as:

3.7.1 Traffic Signals And Pedestrian Cross Walk Signals/Beacons

Traffic signals and pedestrian cross walk signals/beacons shall have a rate structure equal to General Service <50 kW Class Customers. Each Traffic Signal and Pedestrian cross walk/beacon location is reviewed individually and is connected to West Perth Power Inc.'s low voltage distribution system. West Perth Power Inc. will advise the Customer of the service connection point on a service location/spot form. Electrical Safety Authority (ESA) "Authorization to connect" is required prior to connecting the service.

The ownership Demarcation Point is as follows:

- For Overhead – the top of the Customers' service standpipe/mast.
- For Underground – the line side of the fuse in the first handwell, tap box, junction box (as applicable) beyond West Perth Power Inc.'s plant.

The Standard Allowance is the connections at West Perth Power Inc.'s feed pole/lines and final connections at the top of the Customer's service mast (OH) or at Customer's handwell/tapbox (UG) and is recovered via a Basic Connection Fee.

Connection assets above and beyond the Standard allowance (e.g. one span of OH service lines or UG conduit and associated service cables) will be recovered through a Variable Connection Fee, based on actual costs.

Re-design and inspection services are at extra costs to the Customer. The Customer is responsible for maintaining and repairing its equipment and/or facilities.

3.7.2 Telephone booths, CATV amplifiers, Gas Rectifiers, Flow Monitors, bus shelter lighting (<5 kW) and Miscellaneous Unmetered Loads (<5kW).

The above service types shall have a rate structure as General Service (.50 kW) Class Customers and have the same terms and conditions as outlined in Section 3.7.1 above titled "Traffic signals and Pedestrian cross walk signals/becons"

Charges are made to the Customer based on continuous operation of the connected load.

3.7.3 Street Lighting

Roadway lighting Customers such as the Municipality of West Perth, Ministry of Transportation and private roadway lighting shall be controlled by a photo cell. The daily consumption for these Customers shall be based on the calculated connected load times the required night time or lighting times established in our approved OEB street lighting load shape template. All roadway lighting Customer loading shall be deducted from the net system load shape.

Street lighting plant, facilities, or equipment owned by the Customer are subject to the Electrical Safety Authority (ESA) requirements.

Charges related to the Connections of Street Lighting will be recovered via a Basic Connection Fee for a Standard Allowance/Basic Connection and a Variable Connection Fee .

PLANNED CHANGES IN CONDITIONS OF SERVICE AND SERVICE CHARGES

West Perth Power reviews its Conditions of Service periodically as required by the Distribution System Code.

West Perth is requesting no changes to its currently approved Specific Service Charges.

LIST OF WITNESSES

To be provided if oral hearing occurs

SUMMARY OF THE APPLICATION

PURPOSE AND NEED

West Perth estimates that its present rates will produce a deficiency in distribution revenue of \$149,671 for the 2009 Test Year. Excluded from this estimate is the impact of energy costs. West Perth therefore seeks the Board's approval to revise its rates applicable to its distribution of electricity. The issues to be reviewed in this case, as West Perth Power sees them, are discussed below.

Through this Application, West Perth seeks:

- To recover:
 - Revenue Deficiency arising from changes in OM&A, Amortization, Rate of Return and PILS

- To change:
 - Total Loss Factor
 - Retail Transmission Rates
 - Retail Low Voltage Rates
 - RRA portion of the Retail WMS Rates

- To reflect:
 - Just and reasonable Distribution Rates that have been filed in accordance with the Ontario Energy Board Filing Requirements for Distribution Rate Applications

The information used in this Application is West Perth's forecasted results for its 2010 Test Year. With the rates presently in effect, West Perth estimates that its revenue for 2010 would not be sufficient to provide a reasonable return. West Perth is also presenting the historical actual information for fiscal 2006, 2007, 2008, and 2009 information for the current approved test year (2006).

TIMING

The financial information supporting the test Year for this Application will be West Perth's fiscal year ending December 31, 2010 (the "2010 Test Year"). However, this information will be used to set rates for the period May 1, 2010 (or whenever approved) to April 30, 2011. The Test Year revenue requirement is that forecast by West Perth as needed to enable it to earn a reasonable return for fiscal 2010.

CUSTOMER IMPACT

West Perth will not have unacceptable impacts on the total distribution portion of the customer's bill and therefore West Perth is not proposing any rate mitigation measures.

The impact on each rate class is described below.

Residential:

The proposed changes to Residential are summarized below.

	2009 Board Approved	2010 Proposed	% change
Service Charge	\$13.37	\$14.27	9.25%
Distribution Volumetric Rate	\$0.0101	\$0.0192	89.61%

In order to adjust the fixed cost recovery through the monthly fixed charge, West Perth proposing to increase the monthly customer charge by \$1.2370 in the 2010 test year.

The impact on a typical residential customer is an increase of 4.3% on total bill. The overall bill impact on a typical Residential customer is shown in detail in Exhibit 9, Tab 1, Schedule 8.

The low impact on total bill, compared to the change in the variable charge, is based on the reduction of retail transmission rates (details later in this exhibit). Note, smart meter rate adder is included and remains at \$1.00 per metered customer and LV retail rates have been adjusted.

GS<50 kW:

The proposed changes to GS<50 kW are summarized below.

	2009 Board Approved	2010 Proposed	% change
Service Charge	\$11.86	\$22.35	88.5%
Distribution Volumetric Rate	\$0.0142	\$0.0220	55.2%

In order to adjust the fixed cost recovery through the monthly fixed charge, West Perth Power is proposing to increase the monthly customer charge by \$10.50 in the 2010 test year. This proposed fixed charge remains well below the ceiling price detailed in the Cost Allocation Filing included in this application.

The impact on a typical GS<50 kW customer is a increase of 7.1% on total bill. The overall bill impact on a typical GS<50 kW customer is shown in detail in Exhibit 9, Tab 1, Schedule 8.

The low impact on total bill, compared to the change in the variable charge, is based on the reduction of retail transmission rates (details later in this exhibit). Note, smart meter rate adder is included and remains at \$1.00 per metered customer and LV retail rates have been adjusted.

GS>50 to 4, 999 kW:

The proposed changes to GS>50 to 4,999 kW are summarized below.

	2009 Board Approved	2010 Proposed	% change
Service Charge	\$187.22	\$205.84	9.9%
Distribution Volumetric Rate	\$2.3256	\$3.4316	47.6%

In order to adjust the fixed cost recovery through the monthly fixed charge, West Perth is proposing to increase the monthly customer charge by \$18.62 in the 2010 test year, which is a value well within the floor and ceiling rates calculated in Cost Allocation filing included in this application..

The impact on a typical GS>50 to 999 kW customer is a decrease of 2.6% on total bill. The overall bill impact on a typical GS>50 to 999 kW customer is shown in detail in Exhibit 9, Tab 1, Schedule 8.

The low impact on total bill, compared to the change in the variable charge, is based on the reduction of retail transmission rates (details later in this exhibit). Note, smart meter rate adder is included and remains at \$1.00 per metered customer and LV retail rates have been adjusted.

Street Lighting:

The proposed changes to Street Lighting are summarized below.

	2009 Board Approved	2010 Proposed	% change
Service Charge	\$0.26	\$0.52	100.0%
Distribution Volumetric Rate	\$1.5609	\$32.9601	2012%

Explanation; In order to adjust the fixed cost recovery through the monthly fixed charge, West Perth is proposing to increase the monthly customer charge by \$0.26 in the 2009 test year (doubling of fixed charge).

The impact on a typical Street Lighting connection is an increase of 79.2% on total bill. The overall bill impact on a typical Street Lighting connection is shown in detail in Exhibit 9, Tab 1, Schedule 8.

The high impact on total bill, is based on the change in cost allocation moving this class from a position of minimal contribution to distribution revenue to the minimum 70% threshold. Note LV retail rates have been adjusted.

Sentinel Lighting:

The proposed changes to Sentinel Lighting are summarized below.

	2009 Board Approved	2010 Proposed	% change
Service Charge	\$0.00	\$0.00	0.0%
Distribution Volumetric Rate	\$1.7266	\$12.3723	617%

Explanation; In order to adjust the fixed cost recovery through the monthly fixed charge, West Perth is proposing to leave the fixed charge (currently \$0.00) unchanged.

The impact on a typical Street Lighting connection is an increase of 54.7% on total bill. The overall bill impact on a typical Street Lighting connection is shown in detail in Exhibit 9, Tab 1, Schedule 8.

The high impact on total bill, is based on the change in cost allocation moving this class from a position of minimal contribution to distribution revenue to 100% contribution. While the % increase seems significant it only represents a \$528 total impact annually to the class. Note LV retail rates have been adjusted.

Unmetered Scattered Load:

The proposed changes to Unmetered Scattered Load are summarized below.

	2009 Board Approved	2010 Proposed	% change
Service Charge	\$0.27	\$0.27	0.0%
Distribution Volumetric Rate	\$1.5166	\$4.0922	170%

Explanation; In order to adjust the fixed cost recovery through the monthly fixed charge, West Perth is proposing to leave the fixed charge unchanged.

The impact on a typical Unmetered Scattered Load customer is an increase of 58.3% on total bill.

The overall bill impact on a typical Unmetered Scattered Load customer is shown in detail in Exhibit 9, Tab 1, Schedule 8.

The high impact on total bill, is based on the change in cost allocation moving this class from a position of minimal contribution to distribution revenue to 100% contribution. While the % increase seems significant it only represents a \$160 total impact annually to the class. Note LV retail rates have been adjusted.

Specific Service Charges

West Perth proposes no change to its currently approved Specific Service Charges and a minor change to the loss factor listed below. Details can be found in Exhibit 4, Schedule 2, Tab 9. The Charges are listed below.

Proposed Rate Schedule

**West Perth Power Inc.
 Tariff of Rates and Charges
 Effective May 1st, 2010
 Implementation 30 Days from time of decision**

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

Residential	UOM	2010
Service Charge	\$	\$13.6070
Smart Meter Fixed Charge	\$	\$1.0000
Distribution Volumetric Rate	\$/kWh	\$0.0179
Low Voltage Rate	\$/kWh	\$0.0012
Regulatory Asset Recovery two years- Expires May 1st, 2012	\$/kWh	-\$0.0008
Retail Transmission Rate – Network Service Rate	\$/kWh	\$0.0045
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	\$0.0041
Wholesale Market Service Rate	\$/kWh	\$0.0052
Rural Rate Protection Charge	\$/kWh	\$0.0013
Regulated Price Plan – Administration Charge	\$	\$0.2500
GS<50 kW		
Service Charge	\$	\$21.3500
Smart Meter Fixed Charge	\$	\$1.0000
Distribution Volumetric Rate	\$/kWh	\$0.0212
Low Voltage Rate	\$/kWh	\$0.0008
Regulatory Asset Recovery two years- Expires May 1st, 2012	\$/kWh	-\$0.0003
Retail Transmission Rate – Network Service Rate	\$/kWh	\$0.0040
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	\$0.0037
Wholesale Market Service Rate	\$/kWh	\$0.0052
Rural Rate Protection Charge	\$/kWh	\$0.0013
Regulated Price Plan – Administration Charge	\$	\$0.2500
GS>50 to 4999 kW		
Service Charge	\$	\$204.8420
Smart Meter Fixed Charge	\$	\$1.0000
Distribution Volumetric Rate	\$/kW	\$3.1255
Low Voltage Rate	\$/kW	\$0.3062
Regulatory Asset Recovery two years- Expires May 1st, 2012	\$/kW	-\$1.5086
Retail Transmission Rate – Network Service Rate	\$/kW	\$1.6601
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	\$1.4621
Wholesale Market Service Rate	\$/kWh	\$0.0052
Rural Rate Protection Charge	\$/kWh	\$0.0013
Regulated Price Plan – Administration Charge	\$	\$0.2500
Street Lighting		
Service Charge	\$	\$0.5200
Distribution Volumetric Rate	\$/kW	\$32.6211
Low Voltage Rate	\$/kW	\$0.3391
Regulatory Asset Recovery two years- Expires May 1st, 2012	\$/kW	\$0.0860
Retail Transmission Rate – Network Service Rate	\$/kW	\$1.2520
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	\$0.7347
Wholesale Market Service Rate	\$/kWh	\$0.0052
Rural Rate Protection Charge	\$/kWh	\$0.0013
Regulated Price Plan – Administration Charge	\$	\$0.2500
Sentinel Lighting		
Service Charge	\$	\$0.0000
Distribution Volumetric Rate	\$/kW	\$12.0194
Low Voltage Rate	\$/kW	\$0.3529
Regulatory Asset Recovery two years- Expires May 1st, 2012	\$/kW	\$0.0824
Retail Transmission Rate – Network Service Rate	\$/kW	\$1.2584
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	\$1.1539
Wholesale Market Service Rate	\$/kWh	\$0.0052
Rural Rate Protection Charge	\$/kWh	\$0.0013
Regulated Price Plan – Administration Charge	\$	\$0.2500

Unmetered Scattered Load

Service Charge	\$	\$0.2700
Distribution Volumetric Rate	\$/kW	\$3.7552
Low Voltage Rate	\$/kW	\$0.3370
Regulatory Asset Recovery two years- Expires May 1st, 2012	\$/kW	\$0.0831
Retail Transmission Rate – Network Service Rate	\$/kWh	\$1.2520
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	\$1.1302
Wholesale Market Service Rate	\$/kWh	\$0.0052
Rural Rate Protection Charge	\$/kWh	\$0.0013
Regulated Price Plan – Administration Charge	\$	\$0.2500

Specific Service Charges

Customer Administration

Arrears Certificate	\$	15.00
Returned Cheque Charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if any)	\$	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
Disconnect/Reconnect at meter-during regular hours	\$	65.00
Disconnect/Reconnect at meter-after regular hours	\$	185.00

Service call - customer owned equipment	\$	30.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35

Allowances

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

Retail Service Charges (if applicable)

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

Once 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's)

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

Total Loss Factor -- Secondary Metered Customer < 5,000 kW		1.0314
Total Loss Factor -- Secondary Metered Customer > 5,000 kW		N/A
Total Loss Factor -- Primary Metered Customer < 5,000 kW		1.0211
Total Loss Factor -- Primary Metered Customer >5,000 kW		N/A

MAJOR ISSUES

There are a number of issues that, although they may not all be defined as major, are anticipated to be examined in this case. These issues are listed below.

Capital Structure

West Perth is requesting a change in its deemed capital structure. Specifically, West Perth is requesting a decrease in the deemed equity ratio from 46.67% to 40% consistent with the Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation for Ontario Electricity Distributors dated December 20, 2006.

Return on Equity

In addition, West Perth has utilized a return on equity of 9.85% consistent with the OEB Feb 24 2010 communication.

Capital Expenditures

West Perth continues to expand and reinforce its distribution system in order to meet the demand of new and existing customers in its service territory, and to ensure and enhance its quality of service. This increase in demand comes both from currently un-serviced areas as well as existing areas needing upgrades.

Operating and Maintenance Costs

Operating and maintenance costs have been forecast to reflect the impact of inflation, customer growth, safety, reliability and expected changes in costs.

BUDGET DIRECTIVES

Revenue Forecast

Energy sales and revenue forecasts were compiled to reflect the most recent information available. Historical sales were normalized for a weather correction as outlined in Exhibit 3, Schedule 2. The normalized consumption was used to prepare the revenues sales and throughput volume and revenue forecast at existing rates for fiscal 2010.

Operating and Maintenance Expense Forecast

The operating and maintenance expenses for fiscal 2009 bridge year and the 2010 test year have been incorporated into the revenue requirement contained within this application.

Capital Budget

All capital expenditures are budgeted on a line by line basis based on need and forecasted customer growth. Details on capital projects can be found in Exhibit 2, Tab 2, Schedule 3.

CHANGES IN METHODOLOGY

The following is a summary of the changes in methodology requested by West Perth in the current proceeding:

a) Capital Structure

West Perth has applied to change its existing debt equity split to a deemed structure of 60% Debt and 40% Equity.

b) Return on Equity

West Perth has applied no change to current the methodology in existence for return on equity in this application to 9.85%.

c) Return on Debt

West Perth has applied the Board prescribed Rates of Return as per the February 24, 2010 communication.

d) Interest Rate Applicable to Deferral/Variance Accounts

West Perth has applied no change to the current methodology in existence for Deferral/Variance Account interest rates in this application.

e) Cost Allocation & Fully Allocated Costing Study

West Perth (as discussed later in this application) did not complete a 2006 or updated 2008 cost allocation study. West Perth has included in this application a Cost Allocation study that meets with the guidelines and has developed a methodology to overcome missing data to complete this filing.

NUMERICAL DETAILS OF CAUSES OF DEFICIENCY 2009 TEST YEAR

	2006 EDR	2010 Test	Variance
OM&A	\$563,944	\$801,210	\$237,266
Amortization	\$162,519	\$234,992	\$72,472
Return	\$207,068	\$208,447	\$1,379
PILS	\$0	\$0	\$0
Revenue Offset	-\$62,082	-\$95,894	-\$33,812
Base Revenue Requirement	\$871,450	\$1,148,755	\$277,305
Transformer Allowance	\$32,829	\$35,703	\$32,829
Revenue Requirement	\$904,279	\$1,184,457	\$310,134

Note: differences between revenue deficiency calculations in Exhibit 6 and this schedule are due to the year of reference. This schedule compares 2006 EDR to 2010 Test, while the deficiency tab compares 2010 test between current rates and proposed rates.

Service Quality Indicators 2009

Service Reliability Indices -With Code2 Outages

Month	Total Customer Hours of Interruption	Total Customer Interruptions	Total Number of Customers	SAIDI	SAIFI	CAIDI
January	0	0	2037	0.000	0	
February	5601.5	2045	2037	2.750	1.00393	2.73912
March	25	53	2037	0.012	0.02602	0.4717
April	10956	2235	2037	5.378	1.0972	4.90201
May	23.25	22	2037	0.011	0.0108	1.05682
June	76.25	70	2037	0.037	0.03436	1.08929
July	148.5	167	2037	0.073	0.08198	0.88922
August	3143.5	2198	2037	1.543	1.07904	1.43016
September	37.5	45	2037	0.018	0.02209	0.83333
October	2009	2397	2037	0.986	1.17673	0.83813
November	31	31	2037	0.015	0.01522	1
December	0	0	2037	0.000	0	
TOTALS	22051.5	9263	2037	10.8255	4.54737	15.2498

Service Reliability Indices -Without Code2 Outages

Month	Total Customer Hours of Interruption	Total Customer Interruptions	Total Number of Customers	SAIDI	SAIFI	CAIDI
January	0	0	2037	0.000	0	
February	5601.5	2045	2037	2.750	1.00393	2.73912
March	25	53	2037	0.012	0.02602	0.4717
April	160	198	2037	0.079	0.0972	0.80808
May	23.25	22	2037	0.011	0.0108	1.05682
June	76.25	70	2037	0.037	0.03436	1.08929
July	148.5	167	2037	0.073	0.08198	0.88922
August	88	161	2037	0.043	0.07904	0.54658
September	37.5	45	2037	0.018	0.02209	0.83333
October	380	180	2037	0.187	0.08837	2.11111
November	31	31	2037	0.015	0.01522	1
December	0	0	2037	0.000	0	
TOTALS	6571	2972	2037	3.22582	1.45901	11.5453

AUDITED FINANCIAL STATEMENTS AT DECEMBER 31 2007

West Perth Power Inc.

Financial Statements
For the year ended December 31, 2007

West Perth Power Inc.
Financial Statements
For the year ended December 31, 2007

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BDO Dunwoody LLP
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Auditors' Report

**To the Shareholder of
West Perth Power Inc.**

We have audited the balance sheet of West Perth Power Inc. as at December 31, 2007 and the statements of operations, retained earnings and cash flows for the year then ended. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the company as at December 31, 2007 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

BDO Dunwoody LLP

Chartered Accountants, Licensed Public Accountants

Stratford, Ontario
April 29, 2008

**West Perth Power Inc.
 Balance Sheet**

December 31	2007	2006 <small>restated - note 1</small>
Assets		
Current		
Cash and bank	\$ 1,019,300	\$ 626,384
Investments (Note 2)	21,504	-
Accounts receivable	607,151	472,932
Inventory	45,670	46,577
Unbilled revenue	652,678	550,815
Prepaid expenses	19,591	10,381
	<u>2,365,894</u>	<u>1,707,089</u>
Capital assets (Note 3)	1,677,524	1,754,308
Regulatory assets (Note 4)	-	356,075
	<u>\$ 4,043,418</u>	<u>\$ 3,817,472</u>
Liabilities and Shareholder's Equity		
Current		
Accounts payable and accruals	\$ 877,094	\$ 720,842
Demand note payable (Note 6)	1,183,391	1,183,391
Current portion of customer deposits	18,089	14,607
	<u>2,078,574</u>	<u>1,918,840</u>
Customer deposits	63,545	51,314
Regulatory liabilities (Note 4)	16,506	-
	<u>2,158,625</u>	<u>1,970,154</u>
Shareholder's equity		
Share capital (Note 7)	2,118,274	2,118,274
Deficit	(254,985)	(270,956)
Accumulated other comprehensive income (AOCI)	21,504	-
	<u>1,884,793</u>	<u>1,847,318</u>
	<u>\$ 4,043,418</u>	<u>\$ 3,817,472</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**West Perth Power Inc.
 Statement of Equity**

<u>For the year ended December 31</u>	<u>Deficit</u>	<u>AOCl</u>	<u>2007</u>	<u>2006</u> <small>restated - note 1</small>
Balance, beginning of year	\$ (270,956)	\$ -	\$ (270,956)	\$ (231,866)
Change in accounting policy (Note 12)	-	19,038	19,038	-
	(270,956)	19,038	(251,918)	(231,866)
Net income	55,971	-	55,971	60,503
Other comprehensive income	-	2,466	2,466	-
Dividends	(40,000)	-	(40,000)	(99,593)
Balance, end of year	\$ (254,985)	\$ 21,504	\$ (233,481)	\$ (270,956)

West Perth Power Inc.
Statement of Income and Other Comprehensive Income

For the year ended December 31	2007	2006 <small>restated - note 1</small>
Revenue		
Distribution revenue	\$ 737,724	\$ 770,548
Interest	54,928	42,818
Rentals	12,898	12,992
Miscellaneous	72,052	55,407
	<u>877,602</u>	<u>881,765</u>
Expenses		
Amortization	195,751	186,551
Billing, data processing and collection	155,743	158,344
Bad debts	20,798	23,534
General administration	5,935	56,325
Operating and maintenance	357,400	310,504
	<u>735,627</u>	<u>735,258</u>
Income before interest expense	141,975	146,507
Interest expense	86,004	86,004
Net income for the year	55,971	60,503
Other comprehensive income		
Change in unrealized gain on investments classified as available for sale	2,466	-
Comprehensive Income	\$ 58,437	\$ 60,503

**West Perth Power Inc.
 Statement of Cash Flows**

For the year ended December 31	2007	2006
		restated - note 1
Cash flows from operating activities		
Net income for the year	\$ 55,971	\$ 60,503
Adjustments for:		
Amortization	195,751	186,551
	251,722	247,054
Changes in non-cash working capital balances		
Accounts receivable	(134,219)	(286,987)
Inventory	907	991
Unbilled revenue	(101,863)	(60,810)
Prepaid expenses	(9,210)	14,265
Accounts payable and accruals	156,252	(130,466)
Customer deposits	15,713	(1,313)
	179,302	(217,266)
Cash flows from investing activities		
Purchase of capital assets	(118,967)	(214,055)
Decrease (increase) in regulatory assets/liabilities	372,581	(3,916)
	253,614	(217,971)
Cash flows from financing activities		
Dividends	(40,000)	(99,593)
Increase (decrease) in cash and cash equivalents for the year	392,916	(534,830)
Cash and cash equivalents, beginning of year	626,384	1,161,214
Cash and cash equivalents, end of year	\$ 1,019,300	\$ 626,384

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

West Perth Power Inc.
Summary of Significant Accounting Policies

December 31, 2007

Nature of Business	West Perth Power Inc. was incorporated under the Business Corporations Act (Ontario) pursuant to Section 142 of the Electricity Act 1998 on January 21, 2000, and is wholly owned by the Corporation of the Municipality of West Perth. The principal businesses of West Perth Power Inc. are the transmission and distribution of electricity to customers within Ontario. These businesses are regulated by the Ontario Energy Board (OEB).
Rate Setting	<p>The rates of the Company's electricity transmission and distribution businesses are subject to regulation by the OEB. The OEB has the general power to include or exclude costs, revenues, losses or gains in the rates of a specific period, resulting in a change in the timing of accounting recognition from that which would have applied in an unregulated company. Such change in timing gives rise to the recognition of regulatory assets. The Company's regulatory assets represent certain amounts receivable from future customers and costs that have been deferred for accounting purposes because it is probable that they will be recovered in future rates. Specific regulatory assets and liabilities are disclosed in Note 4.</p> <p>The company continually assesses the likelihood of recovery of each of its regulatory assets and continues to believe it is probable that the OEB will factor its regulatory assets and liabilities into the setting of future rates. If, at some future date, the company judges that it is no longer probable that the OEB will include a regulatory asset or liability in future rates, the appropriate carrying amount will be reflected in results of operations in the period that the assessment is made.</p>
Inventory	Inventory is valued at the lower of cost and net realizable value. Cost is determined based upon the FIFO basis.
Investments	Investments are recorded at fair value.

**West Perth Power Inc.
 Summary of Significant Accounting Policies**

December 31, 2007

Capital Assets

Capital assets are recorded in the accounts on a fully allocated cost basis and are amortized on the straight-line basis at varying rates estimated to write off the cost of each asset over its useful life. The rates are as follows:

	<u>Life in Estimated Years</u>
Transmission - underground	25
Distribution lines - overhead	25
Distribution lines - underground	25
Transformers	25
Meters	25
Miscellaneous assets	10
Computer equipment	5

Amounts received in aid of construction are deducted from the cost of the related capital assets. The Corporation retains ownership of the related assets.

Revenue Recognition

Transmission revenues are collected through OEB approved rates, which are based on an approved revenue requirement that includes a rate of return. Such revenue is recognized as power is transmitted and delivered to customers. Distribution revenues attributable to the delivery of electricity are based on OEB approved distribution tariff rates and are recognized as electricity is delivered to customers.

Billings from the last meter reading date are adjusted based on a number of historical factors to reflect estimated usage to the year-end date. These estimates are reflected on the statement of financial position as unbilled revenue. Unbilled revenue is the amount of electricity that has been used by customers, but not billed, by the end of the year.

Distribution revenue also includes an amount relating to rate protection for rural residential and remote customers, which is received from the Independent Electricity System Operator (IESO) based on a standardized customer rate that is approved by the OEB. The current legislation provides rate protection for prescribed classes of rural residential and remote customers by reducing the electricity rates that would otherwise apply.

Corporate Income Taxes

Accounting for payments in lieu of corporate income taxes is on a taxes payable basis as disclosed in Note 5.

West Perth Power Inc.
Summary of Significant Accounting Policies

December 31, 2007

Power Purchases

The power bill received from the Independent Electricity System Operator is recorded in the period to which it refers and not in the period in which it is received.

Financial Instruments

The company's financial instruments include cash, accounts receivable, unbilled revenue, accounts payable and accruals, demand note payable and customers deposits. Due to their nature or capacity for prompt liquidation, the fair values of these financial instruments approximate their carrying value. It is management's opinion that the company is not exposed to significant interest rate, currency or credit risks arising from these financial instruments.

Disclosure related to other financial instruments is found in note 2 - Investments.

Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

**New Accounting
Pronouncements**

Recent accounting pronouncements that have been issued but are not yet effective, and have a potential implication for the company, are as follows:

Capital disclosures

CICA Handbook Section 1535, Capital Disclosures, requires disclosure of an entity's objectives, policies and processes for managing capital, quantitative data about what the entity regards as capital and whether the entity has complied with any capital requirements and, if it has not complied, the consequences of such non-compliance. This standard is effective for interim and annual financial statements relating to fiscal years beginning on or after October 1, 2007. The company is currently assessing the impact of the new standard.

West Perth Power Inc.
Summary of Significant Accounting Policies

December 31, 2007

**New Accounting
Pronouncements
(Continued)**

International financial reporting standards

The CICA plans to converge Canadian GAAP with International Financial Reporting Standards ("IFRS") over a transition period expected to end in 2011. The impact of the transition to IFRS on the companies financial statements has yet to be determined.

Inventories

The CICA has issued Section 3031, Inventories, which provides guidance on determining cost as well as other recognition, measurement, disclosure and presentation issues related to inventories. The standard includes guidance on the treatment of excess capacities, inventory valuation and write-downs and additional elements to be considered in measuring inventory costs. The new standard is effective for interim and annual financial statements relating to fiscal years beginning on or after January 1, 2008. The company is currently assessing the impact of the new standard.

West Perth Power Inc.
Notes to Financial Statements

December 31, 2007

1. Restatement of Financial Statements

The 2006 Statement of Income included in reported distribution revenues, costs net of recoveries from customers, related to the low voltage charges levied by Hydro One Networks. As well, load transfer arrangements related to Hydro One customers, serviced by West Perth Power Inc., were recorded in 2007 and impacted multiple years. These changes resulted in the following restatements.

	<u>2006</u> restated	<u>2006</u> previously stated
Deficit, beginning of year	\$ (231,866)	\$ (241,597)
Distribution revenue	770,548	741,416
Net Income	60,503	31,371
Deficit, end of year	(270,956)	(309,819)
Accounts receivable	472,932	346,395
Regulatory assets	356,075	443,747

2. Investments

	<u>2007</u>	<u>2006</u>
Marketable Securities	\$ 21,504	\$ -
Fair value	<u>\$ 21,504</u>	<u>\$ 19,038</u>

Investments in marketable securities are comprised of common share holdings in Sun Life Financial Inc. Investments have been classified as available for sale and are recorded at fair value as it is not management's primary objective to generate trading profits from short-term fluctuations in price. Fair values are determined by reference to published price quotations in an active market at year-end.

**West Perth Power Inc.
 Notes to Financial Statements**

December 31, 2007

3. Capital Assets

	2007		2006	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 3,745	\$ -	\$ 3,745	\$ -
Distribution system Equipment and leasehold improvements	4,047,775	2,416,408	3,929,373	2,247,535
	<u>255,010</u>	<u>212,598</u>	<u>254,446</u>	<u>185,721</u>
	<u>\$ 4,306,530</u>	<u>\$ 2,629,006</u>	<u>\$ 4,187,564</u>	<u>\$ 2,433,256</u>
Net book value		<u>\$ 1,677,524</u>		<u>\$ 1,754,308</u>

4. Regulatory Assets (Liabilities)

Regulatory assets and liabilities arise as a result of the rate-setting process. West Perth Power Inc. has recorded the following assets and liabilities.

	2007	2006
Retail settlement variance accounts	\$ (208,172)	\$ 40,881
Asset recovered through rates	43,761	262,662
Other	147,905	52,532
	<u>\$ (16,506)</u>	<u>\$ 356,075</u>

Retail settlement variance accounts are included in allowed rates on a forecast basis. For rate-setting purposes, differences between forecast and actual purchased power and retail settlement costs in the rate year are held until the following year, when their final disposition is decided. West Perth Power Inc. recognizes retail settlement variances as a regulatory asset, based on the expectation that amounts held from one year to the next for rate-setting purposes will be approved for collection from, or refund to, future customers. In the absence of rate regulation, Canadian generally accepted accounting principles would require that actual purchased power costs be recognized as an expense when incurred. In this case, operating results for 2007 would have been \$372,581 higher (2006 - \$3,916 lower).

For the regulatory items identified above, the expected recovery or settlement period, or likelihood of recovery or settlement, is affected by risks and uncertainties relating to ultimate authority of the regulator in determining the item's treatment for rate-setting purposes. For example, West Perth Power Inc.'s treatment of retail settlement variance accounts is dependent on the continued use of an automatic adjustment mechanism for regulatory purposes, and would require reconsideration if the regulator decided to discontinue the use of this mechanism or require the Company to absorb cost variances in a particular year.

West Perth Power Inc.
Notes to Financial Statements

December 31, 2007

5. Corporate Income and Capital Taxes

Under the *Electricity Act 1998*, West Perth Power Inc. is required to make payments in lieu of corporate taxes to the Ontario Electricity Financial Corporation (OEFC). These payments are calculated in accordance with the rules for computing income and taxable capital and other relevant amounts contained in the *Income Tax Act (Canada)* and the *Corporations Tax Act (Ontario)* as modified by the *Electricity Act 1998* and related regulations.

The company follows the asset/liability method of accounting for income taxes. Under this method, current income taxes are recognized for the estimated income taxes payable for the current year. As well, future income tax assets that are likely to be realized and future income tax liabilities are recognized for temporary differences between the tax and accounting basis of assets and liabilities.

Future tax amounts are measured at enacted tax rates expected to apply to taxable income in the years in which temporary differences are expected to be recovered or settled.

The company has losses carried forward for tax purposes which will expire as follows:

2013	\$	47,974
2014		9,035
2015		148,044
		<hr/>
	\$	205,053

**West Perth Power Inc.
Notes to Financial Statements**

December 31, 2007

6. Demand Note Payable

The Corporation issued a promissory note to its sole shareholder the Corporation of Municipality of West Perth on January 1, 2002 in the amount of \$1,183,391. This note bears an interest rate of 7.25% and is payable on demand.

Interest paid on the note during the year amounted to \$86,004 (2006 - \$86,004).

7. Share Capital

Authorized

Unlimited number of common shares

Issued

	<u>2007</u>	<u>2006</u>
550 Common shares	<u>\$ 2,118,274</u>	<u>\$ 2,118,274</u>

8. Reciprocal Insurance Exchange

West Perth Power Inc. is a member of the Municipal Electric Association Reciprocal Insurance Exchange (MEARIE). The exchange is a separate entity managed directly by the Electricity Distributors Association (EDA).

The members share in both the payment of claims and the operational costs associated with the exchange. The maximum limit of liability of the Exchange will be twenty million dollars per incident and is not to exceed 1/2 of 1% of the total annual revenue of the members.

9. Commitment - Prudential Support

As a purchaser of electricity through the Independent Electricity Market Operator (IMO), West Perth Power Inc. is required to provide security to minimize the risk of default, based on its expected activity in the market. The IMO may draw on this security if the Corporation fails to make a payment required by a default notice issued by the IMO. In October 2006, to satisfy this requirement, the Corporation provided the IMO with a letter of credit in the amount of \$382,227. This prudential support continued to be held by the IMO at December 31, 2007.

**West Perth Power Inc.
 Notes to Financial Statements**

December 31, 2007

10. Related Party Transactions

West Perth Power Inc. is related to the following entities:

-Municipality of the Corporation of West Perth who owns all the outstanding common shares of West Perth Power Inc.

-RDI Consulting Inc. by virtue of common management.

The following table summarizes the company's related party transactions for the year:

	2007	2006
Expenses		
-Management fees paid to RDI Consulting Inc.	\$ 113,676	\$ 98,004

These transactions are in the normal course of operations and are measured at the exchange value (the amount of consideration established and agreed to by the related parties), which approximates the arm's length equivalent value for sales of product and services.

The company also through the regular course of its operations supplies power to it's parent the Corporation of the Municipality of West Perth at the company's standard rates.

At the end of the year, the amounts due to related parties are as follows:

	2007	2006
Municipality of the Corporation of West Perth	\$ 1,429,926	\$ 1,348,029

These balances are interest free and payable on demand, except for the amount disclosed in note 6, which is included in these balances.

**West Perth Power
 PROFORMA BALANCE SHEET
 AS AT DECEMBER 31ST 2009**

ASSETS

	YEAR ENDED 31-Dec-09
Current	
Bank	\$ 800,427
investments	\$ 21,504
Accounts Receivable	607,151
Inventory	45,670
Unbilled Revenue	652,678
Prepaid Expenses	19,591
	2,147,021
 Capital Assets	 1,674,669
	\$ 3,821,690

LIABILITIES AND SHAREHOLDER'S EQUITY

Current	
Accounts Payable and Accrued Liabilities	\$ 756,856
Demand Note payable	1,183,391
Current Portion of Customer Deposits	18,089
	1,958,336
Long-term Debt	
Customer Deposits	63,545
Regulatory Liability	16,506
	80,051
Shareholders' Equity	
Share Capital	2,118,274
AOCI	21,504
Retained Earnings	(356,475)
	1,783,303
	\$ 3,821,690

West Perth Power
PROFORMA STATEMENT OF INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31ST 2009

	YEAR ENDED 31-Dec-09
Distribution Revenue	\$ 815,954
Miscellaneous Revenues	<u>95,894</u>
Total Revenues from Operations	911,848
Expenses	
Amortization	196,060
Billing, Data Processing and Collecting	176,420
General Administration	317,285
Operating and Maintenance	<u>226,199</u>
	915,964
Net Income before Interest	(4,116)
Interest Expense	97,374
Net Income from Operations Before Taxes	(101,490)
PILS	<u>-</u>
Net Income (Loss)	(101,490)

West Perth Power
 PROFORMA BALANCE SHEET
 AS AT DECEMBER 31ST 2010

ASSETS

	YEAR ENDED 31-Dec-10
Current	
Bank	\$ 924,577
investments	\$ 21,504
Accounts Receivable	372,446
Inventory	45,670
Unbilled Revenue	652,678
Prepaid Expenses	19,591
	<u>2,036,466</u>
Capital Assets	<u>1,935,026</u>
	<u><u>\$ 3,971,492</u></u>

LIABILITIES AND SHAREHOLDER'S EQUITY

Current	
Accounts Payable and Accrued Liabilities	\$ 756,856
Demand Note payable	1,183,391
Current Portion of Customer Deposits	18,089
	<u>1,958,336</u>
Long-term Debt	
Customer Deposits	63,545
Regulatory Liability	16,506
	<u>80,051</u>
Shareholders' Equity	
Share Capital	2,118,274
AOCI	21,504
Retained Earnings	(206,673)
	<u>1,933,105</u>
	<u><u>\$ 3,971,492</u></u>

West Perth Power
PROFORMA STATEMENT OF INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31ST 2010

	YEAR ENDED 31-Dec-10
Distribution Revenue	\$ 1,184,451
Miscellaneous Revenues	<u>97,649</u>
Total Revenues from Operations	1,282,100
Expenses	
Amortization	234,992
Billing, Data Processing and Collecting	202,594
General Administration	455,483
Operating and Maintenance	<u>143,133</u>
	1,036,202
Net Income before Interest	245,899
Interest Expense	96,097
Net Income from Operations Before Taxes	149,802
PILS	<u>-</u>
Net Income (Loss)	<u><u>\$ 149,802</u></u>

PROPOSED ACCOUNTING TREATMENT

West Perth does not have any projects with a life cycle of greater than one year in this application.

Reconciliations

Not included as trial balance information used for historical purposes tie into audited financial statements and RRR filings.

DRAFT

FOR DISCUSSION PURPOSES ONLY
NOT TO BE USED FOR ADJUSTMENT

West Perth Power Inc.

Financial Statements
For the year ended December 31, 2008

DRAFT
FOR DISCUSSION PURPOSES ONLY
SUBJECT TO ADJUSTMENT

West Perth Power Inc.
Financial Statements
For the year ended December 31, 2008

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DRAFT
FOR DISCUSSION PURPOSES ONLY
SUBJECT TO ADJUSTMENT

Auditors' Report

**To the Shareholder of
West Perth Power Inc.**

We have audited the balance sheet of West Perth Power Inc. as at December 31, 2008 and the statements of (loss) income and other comprehensive (loss) income, equity (deficit) and cash flows for the year then ended. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the company as at December 31, 2008 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants, Licensed Public Accountants

Stratford, Ontario
June 18, 2009

**West Perth Power Inc.
Balance Sheet**

December 31 **2008** **2007**

Assets

Current

Cash and bank	\$ 1,474,968	\$ 1,019,300
Investments (Note 1)	10,978	21,504
Accounts receivable	346,032	607,151
Inventory	5,620	5,992
Unbilled revenue	574,477	652,678
Prepaid expenses	13,167	19,591
	2,425,242	2,326,216

Capital assets (Note 2)

1,712,444 **1,717,202**

\$ 4,137,686 **\$ 4,043,418**

Liabilities and Shareholder's Equity

Current

Accounts payable and accruals	\$ 877,238	\$ 877,095
Demand note payable (Note 5)	1,183,391	1,183,391
Customer deposits	67,227	81,634
	2,127,856	2,142,120

Regulatory liabilities (Note 3)

199,271 **16,506**

2,327,127 **2,158,626**

Shareholder's equity

Share capital (Note 6)	2,118,274	2,118,274
Deficit	(318,693)	(254,986)
Accumulated other comprehensive income (AOCI)	10,978	21,504
	1,810,559	1,884,792

1,810,559 **1,884,792**

\$ 4,137,686 **\$ 4,043,418**

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**West Perth Power Inc.
Statement of Equity (Deficit)**

For the year ended December 31	Deficit	AOCI	2008	2007
Balance, beginning of year	\$ (254,986)	\$ 21,504	\$ (233,482)	\$ (270,956)
Change in accounting policy (Note 11)	-	-	-	19,038
	(254,986)	21,504	(233,482)	(251,918)
Net (loss) income	(63,707)	-	(63,707)	55,970
Other comprehensive (loss) income	-	(10,526)	(10,526)	2,466
Dividends	-	-	-	(40,000)
Balance, end of year	\$ (318,693)	\$ 10,978	\$ (307,715)	\$ (233,482)

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West Perth Power Inc.
Statement of (Loss) Income and
Other Comprehensive (Loss) Income

For the year ended December 31 2008 2007

	2008	2007
Revenue		
Distribution revenue	\$ 736,511	\$ 737,724
Interest	56,650	54,928
Rentals	15,385	12,898
Miscellaneous	50,049	72,052
	858,595	877,602
Expenses		
Amortization	185,168	195,751
Billing, data processing and collection	196,898	155,556
Bad debts	10,940	20,798
General administration	71,001	51,220
Operating and maintenance	372,291	312,303
	836,298	735,628
Income before interest expense	22,297	141,974
Interest expense	86,004	86,004
Net (loss) income for the year	(63,707)	55,970
Other comprehensive (loss) income		
Change in unrealized (loss) gain on investments classified as available for sale	(10,526)	2,466
Comprehensive (loss) income	\$ (74,233)	\$ 58,436

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West Perth Power Inc. Statement of Cash Flows

For the year ended December 31	2008	2007
Cash flows from operating activities		
Net (loss) income for the year	\$ (63,707)	\$ 55,970
Adjustments for:		
Amortization	185,168	195,751
	<u>121,461</u>	<u>251,721</u>
Changes in non-cash working capital balances		
Accounts receivable	261,119	(134,219)
Inventory	372	907
Unbilled revenue	78,201	(101,863)
Prepaid expenses	6,424	(9,210)
Accounts payable and accruals	144	156,252
Customer deposits	(14,407)	15,713
	<u>453,314</u>	<u>179,301</u>
Cash flows from investing activities		
Purchase of capital assets	(180,411)	(118,966)
Decrease (increase) in regulatory assets/liabilities	182,765	372,581
	<u>2,354</u>	<u>253,615</u>
Cash flows from financing activities		
Dividends	-	(40,000)
Increase in cash and cash equivalents for the year	455,668	392,916
Cash and cash equivalents, beginning of year	1,019,300	626,384
Cash and cash equivalents, end of year	\$ 1,474,968	\$ 1,019,300

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

West Perth Power Inc. Summary of Significant Accounting Policies

December 31, 2008

Nature of Business

West Perth Power Inc. was incorporated under the Business Corporations Act (Ontario) pursuant to Section 142 of the Electricity Act 1998 on January 21, 2000, and is wholly owned by the Corporation of the Municipality of West Perth. The principal businesses of West Perth Power Inc. are the transmission and distribution of electricity to customers within Ontario. These businesses are regulated by the Ontario Energy Board (OEB).

Rate Setting

The rates of the Company's electricity transmission and distribution businesses are subject to regulation by the OEB. The OEB has the general power to include or exclude costs, revenues, losses or gains in the rates of a specific period, resulting in a change in the timing of accounting recognition from that which would have applied in an unregulated company. Such change in timing gives rise to the recognition of regulatory assets. The Company's regulatory assets represent certain amounts receivable from future customers and costs that have been deferred for accounting purposes because it is probable that they will be recovered in future rates. Specific regulatory assets and liabilities are disclosed in Note 3.

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The company continually assesses the likelihood of recovery of each of its regulatory assets and continues to believe it is probable that the OEB will factor its regulatory assets and liabilities into the setting of future rates. If, at some future date, the company judges that it is no longer probable that the OEB will include a regulatory asset or liability in future rates, the appropriate carrying amount will be reflected in results of operations in the period that the assessment is made.

West Perth Power Inc. Summary of Significant Accounting Policies

December 31, 2008

Inventory

Effective January 1, 2008, the company adopted CICA Handbook Section 3031 - Inventories, which is based on the International Accounting Standards Board's International Accounting Standard 2 and replaced existing CICA Handbook Section 3030. Under this new standard, inventories are required to be measured at the lower of cost and net realizable value. Any items considered to be major future components of property, plant and equipment are to be transferred to property, plant and equipment. The new standard also provides updated guidance on the appropriate methods of determining cost and the impact of any write-downs of net realizable value. The implementation of this standard resulted in transferring certain inventory items such as poles and wire into property, plant and equipment. The implementation of this standard did not have any impact on the company's statement of income.

Inventory is valued at the lower of cost and net realizable value. Cost is based upon the FIFO basis.

Investments

Investments are recorded at fair value.

Capital Assets

Capital assets are recorded in the accounts on a fully allocated cost basis and are amortized on the straight-line basis at varying rates estimated to write off the cost of each asset over its useful life. The rates are as follows:

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SUBJECT TO ADJUSTMENT

Life in Estimated Years

Transmission - underground	25
Distribution lines - overhead	25
Distribution lines - underground	25
Transformers	25
Meters	25
Transportation equipment	4
Miscellaneous assets	10
Computer equipment	5

Amounts received in aid of construction are deducted from the cost of the related capital assets. The Corporation retains ownership of the related assets.

West Perth Power Inc. Summary of Significant Accounting Policies

December 31, 2008

Revenue Recognition

Transmission revenues are collected through OEB approved rates, which are based on an approved revenue requirement that includes a rate of return. Such revenue is recognized as power is transmitted and delivered to customers. Distribution revenues attributable to the delivery of electricity are based on OEB approved distribution tariff rates and are recognized as electricity is delivered to customers.

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SUBJECT TO ADJUSTMENT

Billings from the last meter reading date are adjusted based on a number of historical factors to reflect estimated usage to the year-end date. These estimates are reflected on the statement of financial position as unbilled revenue. Unbilled revenue is the amount of electricity that has been used by customers, but not billed, by the end of the year.

Distribution revenue also includes an amount relating to rate protection for rural residential and remote customers, which is received from the Independent Electricity System Operator (IESO) based on a standardized customer rate that is approved by the OEB. The current legislation provides rate protection for prescribed classes of rural residential and remote customers by reducing the electricity rates that would otherwise apply.

Corporate Income Taxes

Accounting for payments in lieu of corporate income taxes is on a taxes payable basis as disclosed in Note 4.

Power Purchases

The power bill received from the Independent Electricity System Operator is recorded in the period to which it refers and not in the period in which it is received.

Financial Instruments

The company's financial instruments include cash, accounts receivable, unbilled revenue, accounts payable and accruals, demand note payable and customer deposits. Due to their nature or capacity for prompt liquidation, the fair values of these financial instruments approximate their carrying value. It is management's opinion that the company is not exposed to significant interest rate, currency or credit risks arising from these financial instruments.

Disclosure related to other financial instruments is found in note 1 - Investments.

West Perth Power Inc. Summary of Significant Accounting Policies

December 31, 2008

Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

New Accounting Pronouncements

Recent accounting pronouncements that have been issued but are not yet effective, and have a potential implication for the company, are as follows:

International financial reporting standards

The CICA plans to converge Canadian GAAP with International Financial Reporting Standards ("IFRS") over a transition period expected to end in 2011. The impact of the transition to IFRS on the company's financial statements has yet to be determined.

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FOR DISCUSSION PURPOSES ONLY
SUBJECT TO ADJUSTMENT

West Perth Power Inc.
Notes to Financial Statements

December 31, 2008

1. Investments

	2008	2007
Marketable Securities	\$ 10,978	\$ 21,504
Fair value	\$ 10,978	\$ 21,504

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FOR DISCUSSION PURPOSES ONLY
SUBJECT TO ADJUSTMENT

Investments in marketable securities are comprised of common share holdings in Sun Life Financial Inc. Investments have been classified as available for sale and are recorded at fair value as it is not management's primary objective to generate trading profits from short-term fluctuations in price. Fair values are determined by reference to published price quotations in an active market at year-end.

2. Capital Assets

	2008		2007	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 3,745	\$ -	\$ 3,745	\$ -
Distribution system	4,208,163	2,583,829	4,087,453	2,416,408
Transportation equipment	52,785	13,198	-	-
Equipment and leasehold improvements	261,927	217,149	255,010	212,598
	\$ 4,526,620	\$ 2,814,176	\$ 4,346,208	\$ 2,629,006
Net book value		\$ 1,712,444		\$ 1,717,202

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**West Perth Power Inc.
Notes to Financial Statements**

December 31, 2008

3. Regulatory Liabilities

Regulatory assets and liabilities arise as a result of the rate-setting process. West Perth Power Inc. has recorded the following assets and liabilities.

	<u>2008</u>	<u>2007</u>
Retail settlement variance accounts	\$ (446,191)	\$ (208,172)
Asset recovered through rates	(16,488)	43,761
Other	<u>263,408</u>	<u>147,905</u>
	<u>\$ (199,271)</u>	<u>\$ (16,506)</u>

Retail settlement variance accounts are included in allowed rates on a forecast basis. For rate-setting purposes, differences between forecast and actual purchased power and retail settlement costs in the rate year are held until the following year, when their final disposition is decided. West Perth Power Inc. recognizes retail settlement variances as a regulatory asset, based on the expectation that amounts held from one year to the next for rate-setting purposes will be approved for collection from, or refund to, future customers. In the absence of rate regulation, Canadian generally accepted accounting principles would require that actual purchased power costs be recognized as an expense when incurred. In this case, operating results for 2008 would have been \$182,765 higher (2007 - \$372,581 higher).

For the regulatory items identified above, the expected recovery or settlement period, or likelihood of recovery or settlement, is affected by risks and uncertainties relating to ultimate authority of the regulator in determining the item's treatment for rate-setting purposes. For example, West Perth Power Inc.'s treatment of retail settlement variance accounts is dependent on the continued use of an automatic adjustment mechanism for regulatory purposes, and would require reconsideration if the regulator decided to discontinue the use of this mechanism or require the Company to absorb cost variances in a particular year.

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FOR DISCUSSION PURPOSES ONLY
SUBJECT TO ADJUSTMENT

**West Perth Power Inc.
Notes to Financial Statements**

December 31, 2008

4. Corporate Income and Capital Taxes

Under the *Electricity Act 1998*, West Perth Power Inc. is required to make payments in lieu of corporate taxes to the Ontario Electricity Financial Corporation (OEFC). These payments are calculated in accordance with the rules for computing income and taxable capital and other relevant amounts contained in the *Income Tax Act* (Canada) and the *Corporations Tax Act* (Ontario) as modified by the *Electricity Act 1998* and related regulations.

The company follows the asset/liability method of accounting for income taxes. Under this method, current income taxes are recognized for the estimated income taxes payable for the current year. As well, future income tax assets that are likely to be realized and future income tax liabilities are recognized for temporary differences between the tax and accounting basis of assets and liabilities.

Future tax amounts are measured at enacted tax rates expected to apply to taxable income in the years in which temporary differences are expected to be recovered or settled.

The company has losses carried forward for tax purposes of \$119,634, which will expire in 2015.

5. Demand Note Payable

The Corporation issued a promissory note to its sole shareholder the Corporation of Municipality of West Perth on January 1, 2002 in the amount of \$1,183,391. This note bears an interest rate of 7.25% and is payable on demand.

Interest paid on the note during the year amounted to \$86,004 (2007 - \$86,004).

6. Share Capital

Authorized

Unlimited number of common shares

Issued

	<u>2008</u>	<u>2007</u>
550 Common shares	<u>\$ 2,118,274</u>	<u>\$ 2,118,274</u>

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WEST PERTH POWER INC.
NOTES TO FINANCIAL STATEMENTS

West Perth Power Inc. Notes to Financial Statements

December 31, 2008

7. Reciprocal Insurance Exchange

West Perth Power Inc. is a member of the Municipal Electric Association Reciprocal Insurance Exchange (MEARIE). The exchange is a separate entity managed directly by the Electricity Distributors Association (EDA).

The members' share in both the payment of claims and the operational costs associated with the exchange. The maximum limit of liability of the Exchange will be twenty million dollars per incident and is not to exceed 1/2 of 1% of the total annual revenue of the members.

8. Commitment - Prudential Support

As a purchaser of electricity through the Independent Electricity Market Operator (IMO), West Perth Power Inc. is required to provide security to minimize the risk of default, based on its expected activity in the market. The IMO may draw on this security if the Corporation fails to make a payment required by a default notice issued by the IMO. In October 2006, to satisfy this requirement, the Corporation provided the IMO with a letter of credit in the amount of \$382,227. This prudential support continued to be held by the IMO at December 31, 2008.

9. Related Party Transactions

West Perth Power Inc. is related to the following entities:

-Municipality of the Corporation of West Perth who owns all the outstanding common shares of West Perth Power Inc.

The company, through the regular course of its operations, supplies power to its parent the Corporation of the Municipality of West Perth at the company's standard rates.

At the end of the year, the amounts due to related parties are as follows:

	2008	2007
Corporation of the Municipality of West Perth	\$ 1,434,865	\$ 1,429,926

These balances are interest free and payable on demand, except for the amount disclosed in note 5, which is included in these balances.

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WEST PERTH POWER INC.
CONSOLIDATED FINANCIAL STATEMENTS

**West Perth Power Inc.
Notes to Financial Statements**

December 31, 2008

10. Commitments

West Perth Power Inc. has entered into contractual agreements for the provision of billing and management services. These commitments are as follows:

Billing services

2009	\$	88,354
2010		88,354
2011		88,354
		<hr/>
	\$	265,062

The above amounts can be adjusted to reflect additional billing services provided to West Perth Power Inc. and a reasonable annual increase.

11. Change in Accounting Policy

In April 2005, the Accounting Standards Board issued new Handbook standards on financial instruments, Section 3855 and Section 3861. Section 3855 Financial Instruments - Recognition and Measurement addresses when financial instruments should be recognized and how they should be measured. Section 3861 Financial Instruments - Disclosure and Presentation provides standards for how financial instruments should be classified on financial statements and the disclosure requirements. The company adopted both of the standards for the fiscal year ended December 31, 2007. As a result of adopting these new standards, the company recorded a non-cash credit of \$19,038 to accumulated other comprehensive income for the change in accounting for financial assets classified as available for sale and measured at fair value rather than cost at the commencement of the 2007 fiscal year.

12. Pension Agreements

West Perth Power Inc. contributes to the Ontario Municipal Employees Retirement System (O.M.E.R.S.) which is a multi-employer plan, on behalf of 6 members of its staff. The plan is a defined benefit plan which specifies the amount of retirement benefit to be received by the employees based on their length of service and rates of pay.

The contribution for current services for the year ended December 31, 2008 was \$21,972 (2007 - \$17,970). This amount is included as an expenditure on the statement of operations.

West Perth Power Inc.
Notes to Financial Statements

December 31, 2008

13. Capital Disclosures

The company's main objectives when managing capital are to:

- a) Ensure ongoing access to funding to maintain and improve the electricity distribution system of West Perth Power Inc. and to meet capital needs as they arise; and
- b) Ensure compliance with covenants related to its credit facilities.

As at December 31, 2008, the company's definition of capital includes shareholders' equity \$1,810,559 (2007 - \$1,884,792) and the demand note payable \$1,183,391 (2007 - \$1,183,391). There have been no changes in the company's approach to capital management during the year.

The company's covenants require the current ratio to be greater than 0.8:1 and the debt to equity ratio to be less than 0.5:1. At December 31, 2008, the company is in compliance with these covenants.

14. Contingent Liabilities

An action has been brought under the Class Proceedings Act, 1992. The plaintiff class seeks \$500 million in restitution for amount paid to Toronto Hydro and to other Ontario local distribution companies ("LDCs") who received late payment penalties which constitute interest at an effective rate in excess of 60% per year, contrary to section 347 of the Criminal Code. Pleadings have closed in this action. The action has not yet been certified as a class action and no discoveries have been held, as the parties were awaiting the outcome of a similar proceedings brought against Enbridge Gas Distribution. The Electricity Distributors Association is undertaking the defence of this class action.

On April 22, 2004, the Supreme Court of Canada released a decision in the Consumers Gas case rejecting all of the defences which had been raised by the Enbridge Gas, although the Court did not permit the Plaintiff class to recover damages for any period prior to the issuance of the Statement of Claim in 1994 challenging the validity of late payment penalties. The Supreme Court remitted the matter back to the Ontario Superior Court of Justice for determination of the damages. At the end of 2006, a mediation process resulted in the settlement of damages payable by Enbridge.

After the release by the Supreme Court of Canada of its 2004 decision in the Enbridge Gas case, the plaintiffs in the LDC late payment penalties class action indicated their intention to proceed with their litigation against the LDCs. To date, no formal steps have been taken to move the action forward. The electric utilities intend to respond to the action if and when it proceeds on the basis that the LDCs' situation may be distinguishable from that of Enbridge Gas.

At this time, it is not possible to quantify the effect, if any, on the financial statements of the company.

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FOR REVIEW PURPOSES ONLY
SUBJECT TO ADJUSTMENT

**West Perth Power Inc.
Notes to Financial Statements**

December 31, 2008

15. Merger with ERTH Corporation

On March 6, 2008, The Municipality of West Perth signed a term sheet with ERTH Corporation (formerly Erie Thames Power Corporation). This term sheet proposes that ERTH Corporation would acquire all of the issued and outstanding shares of West Perth Power Inc. from The Municipality of West Perth in exchange for shares of ERTH Corporation.

16. Comparative Information

Certain comparative figures have been reclassified to conform with the current year presentation.



REVENUE REQUIREMENT WORK FORM

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

Table of Content

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

Notes:

(1) Pale green cells represent inputs

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

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REVENUE REQUIREMENT WORK FORM

Name of LDC: West Perth Power

File Number:

Rate Year: 2010

Ontario

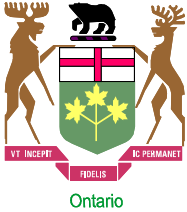
Data Input (1)

	Application	Adjustments	Per Board Decision
1 Rate Base			
Gross Fixed Assets (average)	\$5,216,794 (4)		\$5,216,794
Accumulated Depreciation (average)	(\$3,092,215) (5)		(\$3,092,215)
Allowance for Working Capital:			
Controllable Expenses	\$798,313 (6)		\$798,313
Cost of Power	\$4,048,052		\$4,048,052
Working Capital Rate (%)	15.00%		15.00%
2 Utility Income			
Operating Revenues:			
Distribution Revenue at Current Rates	\$815,954		
Distribution Revenue at Proposed Rates	\$1,184,451		
Other Revenue:			
Specific Service Charges	\$23,585		
Late Payment Charges	\$15,000		
Other Distribution Revenue	\$59,064		
Other Income and Deductions			
Operating Expenses:			
OM+A Expenses	\$801,204		\$801,204
Depreciation/Amortization	\$234,992		\$234,992
Property taxes			
Capital taxes			
Other expenses			
3 Taxes/PILs			
Taxable Income:			
Adjustments required to arrive at taxable income		(3)	
Utility Income Taxes and Rates:			
Income taxes (not grossed up)			
Income taxes (grossed up)			
Capital Taxes			
Federal tax (%)			
Provincial tax (%)			
Income Tax Credits			
4 Capitalization/Cost of Capital			
Capital Structure:			
Long-term debt Capitalization Ratio (%)	56.0%		
Short-term debt Capitalization Ratio (%)	4.0% (2)		(2)
Common Equity Capitalization Ratio (%)	40.0%		
Preferred Shares Capitalization Ratio (%)			
			Capital Structure must total 100%
Cost of Capital			
Long-term debt Cost Rate (%)	5.87%		
Short-term debt Cost Rate (%)	2.07%		
Common Equity Cost Rate (%)	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.



REVENUE REQUIREMENT WORK FORM

Name of LDC: West Perth Power

File Number:

Rate Year: 2010

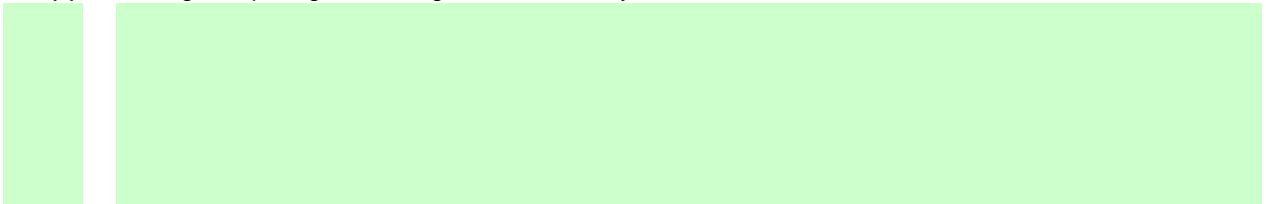
Rate Base

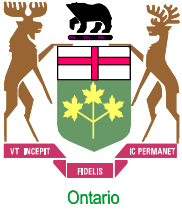
Line No.	Particulars	Application	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) (3)	\$5,216,794	\$ -	\$5,216,794
2	Accumulated Depreciation (average) (3)	(\$3,092,215)	\$ -	(\$3,092,215)
3	Net Fixed Assets (average) (3)	\$2,124,580	\$ -	\$2,124,580
4	Allowance for Working Capital (1)	\$726,955	\$ -	\$726,955
5	Total Rate Base	\$2,851,534	\$ -	\$2,851,534

(1) Allowance for Working Capital - Derivation				
6	Controllable Expenses	\$798,313	\$ -	\$798,313
7	Cost of Power	\$4,048,052	\$ -	\$4,048,052
8	Working Capital Base	\$4,846,364	\$ -	\$4,846,364
9	Working Capital Rate % (2)	15.00%		15.00%
10	Working Capital Allowance	\$726,955	\$ -	\$726,955

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: West Perth Power

File Number:

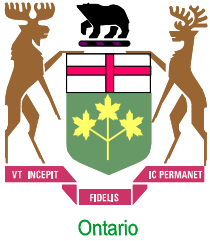
Rate Year: 2010

Utility income

Line No.	Particulars	Application	Adjustments	Per Board Decision
<u>Operating Revenues:</u>				
1	Distribution Revenue (at Proposed Rates)	\$1,184,451	\$ -	\$1,184,451
2	Other Revenue	(1) \$97,649	\$ -	\$97,649
3	Total Operating Revenues	\$1,282,100	\$ -	\$1,282,100
<u>Operating Expenses:</u>				
4	OM+A Expenses	\$801,204	\$ -	\$801,204
5	Depreciation/Amortization	\$234,992	\$ -	\$234,992
6	Property taxes	\$ -	\$ -	\$ -
7	Capital taxes	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -
9	Subtotal	\$1,036,196	\$ -	\$1,036,196
10	Deemed Interest Expense	\$96,097	\$ -	\$96,097
11	Total Expenses (lines 4 to 10)	\$1,132,292	\$ -	\$1,132,292
12	Utility income before income taxes	\$149,808	\$ -	\$149,808
13	Income taxes (grossed-up)	\$ -	\$ -	\$ -
14	Utility net income	\$149,808	\$ -	\$149,808

Notes

(1)	<u>Other Revenues / Revenue Offsets</u>		
	Specific Service Charges	\$23,585	\$23,585
	Late Payment Charges	\$15,000	\$15,000
	Other Distribution Revenue	\$59,064	\$59,064
	Other Income and Deductions	\$ -	\$ -
	Total Revenue Offsets	\$97,649	\$97,649



REVENUE REQUIREMENT WORK FORM

Name of LDC: West Perth Power

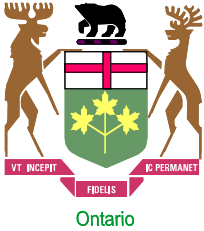
File Number:

Rate Year: 2010

Taxes/PILs

Line No.	Particulars	Application	Per Board Decision
<u style="color: blue;">Determination of Taxable Income</u>			
1	Utility net income	\$112,350	\$112,350
2	Adjustments required to arrive at taxable utility income	\$ -	\$ -
3	Taxable income	\$112,350	\$112,350
<u style="color: blue;">Calculation of Utility income Taxes</u>			
4	Income taxes	\$ -	\$ -
5	Capital taxes	\$ -	\$ -
6	Total taxes	\$ -	\$ -
7	Gross-up of Income Taxes	\$ -	\$ -
8	Grossed-up Income Taxes	\$ -	\$ -
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$ -	\$ -
10	Other tax Credits	\$ -	\$ -
<u style="color: blue;">Tax Rates</u>			
11	Federal tax (%)	0.00%	0.00%
12	Provincial tax (%)	0.00%	0.00%
13	Total tax rate (%)	0.00%	0.00%

Notes



REVENUE REQUIREMENT WORK FORM

Name of LDC: West Perth Power

File Number:

Rate Year: 2010

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
Application					
Debt					
1	Long-term Debt	56.00%	\$1,596,859	5.87%	\$93,736
2	Short-term Debt	4.00%	\$114,061	2.07%	\$2,361
3	Total Debt	60.00%	\$1,710,921	5.62%	\$96,097
Equity					
4	Common Equity	40.00%	\$1,140,614	9.85%	\$112,350
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$1,140,614	9.85%	\$112,350
7	Total	100%	\$2,851,534	7.31%	\$208,447
Per Board Decision					
Debt					
8	Long-term Debt	56.00%	\$1,596,859	5.87%	\$93,736
9	Short-term Debt	4.00%	\$114,061	2.07%	\$2,361
10	Total Debt	60.00%	\$1,710,921	5.62%	\$96,097
Equity					
11	Common Equity	40.0%	\$1,140,614	9.85%	\$112,350
12	Preferred Shares	0.0%	\$ -	0.00%	\$ -
13	Total Equity	40.0%	\$1,140,614	9.85%	\$112,350
14	Total	100%	\$2,851,534	7.31%	\$208,447

Notes

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



REVENUE REQUIREMENT WORK FORM

Name of LDC: West Perth Power

File Number:

Rate Year: 2010

Ontario

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		\$331,040		\$331,040
2	Distribution Revenue	\$815,954	\$853,411	\$815,954	\$853,411
3	Other Operating Revenue Offsets - net	\$97,649	\$97,649	\$97,649	\$97,649
4	Total Revenue	\$913,603	\$1,282,100	\$913,603	\$1,282,100
5	Operating Expenses	\$1,036,196	\$1,036,196	\$1,036,196	\$1,036,196
6	Deemed Interest Expense	\$96,097	\$96,097	\$96,097	\$96,097
	Total Cost and Expenses	\$1,132,292	\$1,132,292	\$1,132,292	\$1,132,292
7	Utility Income Before Income Taxes	(\$218,689)	\$149,808	(\$218,689)	\$149,808
	Tax Adjustments to Accounting				
8	Income per 2009 PILs	\$ -	\$ -	\$ -	\$ -
9	Taxable Income	(\$218,689)	\$149,808	(\$218,689)	\$149,808
10	Income Tax Rate	0.00%	0.00%	0.00%	0.00%
11	Income Tax on Taxable Income	\$ -	\$ -	\$ -	\$ -
12	Income Tax Credits	\$ -	\$ -	\$ -	\$ -
13	Utility Net Income	(\$218,689)	\$149,808	(\$218,689)	\$149,808
14	Utility Rate Base	\$2,851,534	\$2,851,534	\$2,851,534	\$2,851,534
	Deemed Equity Portion of Rate Base	\$1,140,614	\$1,140,614	\$1,140,614	\$1,140,614
15	Income/Equity Rate Base (%)	-19.17%	13.13%	-19.17%	13.13%
16	Target Return - Equity on Rate Base	9.85%	9.85%	9.85%	9.85%
	Sufficiency/Deficiency in Return on Equity	-29.02%	3.28%	-29.02%	3.28%
17	Indicated Rate of Return	-4.30%	8.62%	-4.30%	8.62%
18	Requested Rate of Return on Rate Base	7.31%	7.31%	7.31%	7.31%
19	Sufficiency/Deficiency in Rate of Return	-11.61%	1.31%	-11.61%	1.31%
20	Target Return on Equity	\$112,350	\$112,350	\$112,350	\$112,350
21	Revenue Sufficiency/Deficiency	\$331,040	\$37,458	\$331,040	\$37,458
22	Gross Revenue Sufficiency/Deficiency	\$331,040 (1)		\$331,040 (1)	

Notes:

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



REVENUE REQUIREMENT WORK FORM

Name of LDC: West Perth Power

File Number:

Rate Year: 2010

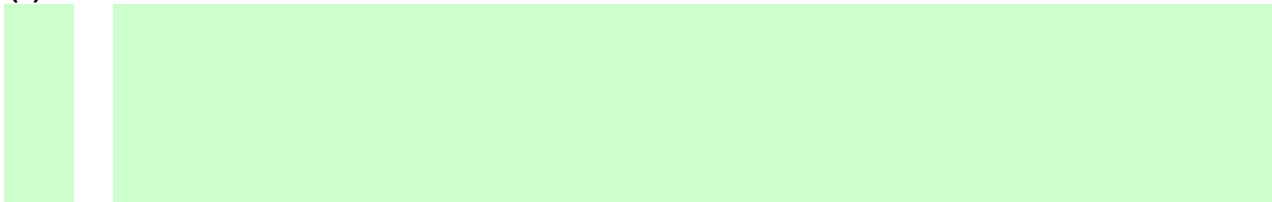
Revenue Requirement

Line No.	Particulars	Application	Per Board Decision
1	OM&A Expenses	\$801,204	\$801,204
2	Amortization/Depreciation	\$234,992	\$234,992
3	Property Taxes	\$ -	\$ -
4	Capital Taxes	\$ -	\$ -
5	Income Taxes (Grossed up)	\$ -	\$ -
6	Other Expenses	\$ -	\$ -
7	Return		
	Deemed Interest Expense	\$96,097	\$96,097
	Return on Deemed Equity	\$112,350	\$112,350
8	Distribution Revenue Requirement before Revenues	\$1,244,643	\$1,244,643
9	Distribution revenue	\$1,184,451	\$1,184,451
10	Other revenue	\$97,649	\$97,649
11	Total revenue	\$1,282,100	\$1,282,100
12	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	\$37,458 (1)	\$37,458 (1)

Notes

(1)

Line 11 - Line 8





REVENUE REQUIREMENT WORK FORM

Name of LDC: West Perth Power

File Number:

Rate Year: 2010

Selected Delivery Charge and Bill Impacts Per Draft Rate Order									
		Monthly Delivery Charge			Total Bill				
		Current	Per Draft Rate Order	Change		Current	Per Draft Rate Order	Change	
				\$	%			\$	%
Residential	800 kWh/month			\$ -				\$ -	
GS < 50kW	2000 kWh/month			\$ -				\$ -	

Notes:

T2 CORPORATION INCOME TAX RETURN

200

055 Do not use this area

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Ontario (for tax years ending before 2009), Quebec, or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporation return.

Parts, sections, subsections, and paragraphs mentioned on this return refer to the federal Income Tax Act. This return may contain changes that had not yet become law at the time of printing.

Send one completed copy of this return, including schedules and the General Index of Financial Information (GIFI), to your tax centre or tax services office. You have to file the return within six months after the end of the corporation's tax year.

For more information see www.cra.gc.ca or Guide T4012, T2 Corporation - Income Tax Guide.

Identification

Business Number (BN) 001 86922 9377 RC0001

Corporation's name

002 West Perth Power Inc.

Address of head office

Has this address changed since the last time you filed your T2 return? 010 1 Yes [] 2 No [X]

(If yes, complete lines 011 to 018)

011 169 St. David Street

012 P. O. Box 220

City Province, territory, or state

015 Mitchell 016 ON

Country (other than Canada) Postal code/Zip code

017 CA 018 N0K 1N0

Mailing address (if different from head office address)

Has this address changed since the last time you filed your T2 return? 020 1 Yes [] 2 No [X]

(If yes, complete lines 021 to 028)

021 c/o

022 169 St. David Street

023 P. O. Box 220

City Province, territory, or state

025 Mitchell 026 ON

Country (other than Canada) Postal code/Zip code

027 CA 028 N0K 1N0

Location of books and records

Has the location of books and records changed since the last time you filed your T2 return? 030 1 Yes [] 2 No [X]

(If yes, complete lines 031 to 038)

031 169 St. David Street

032 P. O. Box 220

City Province, territory, or state

035 Mitchell 036 ON

Country (other than Canada) Postal code/Zip code

037 CA 038 N0K 1N0

040 Type of corporation at the end of the tax year

1 [X] Canadian-controlled private corporation (CCPC) 4 [] Corporation controlled by a public corporation

2 [] Other private corporation 5 [] Other corporation (specify, below)

3 [] Public corporation

If the type of corporation changed during the tax year, provide the effective date of the change. 043

YYYY MM DD

To which tax year does this return apply?

Tax year start Tax year-end

060 2008-01-01 061 2008-12-31

YYYY MM DD YYYY MM DD

Has there been an acquisition of control to which subsection 249(4) applies since the previous tax year? 063 1 Yes [] 2 No [X]

If yes, provide the date control was acquired 065

YYYY MM DD

Is the date on line 061 a deemed tax year-end in accordance with subsection 249(3.1)? 066 1 Yes [] 2 No [X]

Is the corporation a professional corporation that is a member of a partnership? 067 1 Yes [] 2 No [X]

Is this the first year of filing after: Incorporation? 070 1 Yes [] 2 No [X]

Amalgamation? 071 1 Yes [] 2 No [X]

If yes, complete lines 030 to 038 and attach Schedule 24.

Has there been a wind-up of a subsidiary under section 88 during the current tax year? 072 1 Yes [] 2 No [X]

If yes, complete and attach Schedule 24.

Is this the final tax year before amalgamation? 076 1 Yes [] 2 No [X]

Is this the final return up to dissolution? 078 1 Yes [] 2 No [X]

If an election was made under section 261, state the functional currency used 079

Is the corporation a resident of Canada? 080 1 Yes [X] 2 No []

If no, give the country of residence on line 081 and complete and attach Schedule 97.

081

Is the non-resident corporation claiming an exemption under an income tax treaty? 082 1 Yes [] 2 No [X]

If yes, complete and attach Schedule 91.

If the corporation is exempt from tax under section 149, tick one of the following boxes:

085 1 [] Exempt under paragraph 149(1)(e) or (l)

2 [] Exempt under paragraph 149(1)(j)

3 [] Exempt under paragraph 149(1)(t)

4 [] Exempt under other paragraphs of section 149

Do not use this area

091 092 093 094 095 096

Attachments

Financial statement information: Use GIFL schedules 100, 125, and 141.

Schedules – Answer the following questions. For each Yes response, **attach** to the T2 return the schedule that applies.

	Yes	Schedule
Is the corporation related to any other corporations?	<input type="checkbox"/>	9
Is the corporation an associated CCPC?	<input type="checkbox"/>	23
Is the corporation an associated CCPC that is claiming the expenditure limit?	<input type="checkbox"/>	49
Does the corporation have any non-resident shareholders?	<input type="checkbox"/>	19
Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents	<input type="checkbox"/>	11
If you answered yes to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee?	<input type="checkbox"/>	44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	<input type="checkbox"/>	14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	<input type="checkbox"/>	15
Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989?	<input type="checkbox"/>	T5004
Is the corporation a member of a partnership for which a partnership identification number has been assigned?	<input type="checkbox"/>	T5013
Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust?	<input type="checkbox"/>	22
Did the corporation have any foreign affiliates during the year?	<input type="checkbox"/>	25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the federal <i>Income Tax Regulations</i> ?	<input type="checkbox"/>	29
Has the corporation had any non-arm's length transactions with a non-resident?	<input type="checkbox"/>	T106
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	<input checked="" type="checkbox"/>	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	<input checked="" type="checkbox"/>	1
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	<input type="checkbox"/>	2
Has the corporation made any charitable donations; gifts to Canada, a province, or a territory; gifts of cultural or ecological property; or gifts of medicine?	<input type="checkbox"/>	3
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	<input type="checkbox"/>	4
Is the corporation claiming any type of losses?	<input checked="" type="checkbox"/>	5
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	<input type="checkbox"/>	6
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	<input type="checkbox"/>	7
i) Is the corporation claiming the small business deduction and reporting income from: a) property (other than dividends deductible on line 320 of the T2 return), b) a partnership, c) a foreign business, or d) a personal services business; or ii) is the corporation claiming the refundable portion of Part I tax?	<input checked="" type="checkbox"/>	8
Does the corporation have any property that is eligible for capital cost allowance?	<input type="checkbox"/>	10
Does the corporation have any property that is eligible capital property?	<input type="checkbox"/>	12
Does the corporation have any resource-related deductions?	<input type="checkbox"/>	13
Is the corporation claiming reserves of any kind?	<input type="checkbox"/>	16
Is the corporation claiming a patronage dividend deduction?	<input type="checkbox"/>	17
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	<input type="checkbox"/>	18
Is the corporation an investment corporation or a mutual fund corporation?	<input type="checkbox"/>	20
Is the corporation carrying on business in Canada as a non-resident corporation?	<input type="checkbox"/>	21
Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits?	<input type="checkbox"/>	27
Does the corporation have any Canadian manufacturing and processing profits?	<input type="checkbox"/>	31
Is the corporation claiming an investment tax credit?	<input type="checkbox"/>	T661
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	<input type="checkbox"/>	
Is the total taxable capital employed in Canada of the corporation and its related corporations over \$10,000,000?	<input type="checkbox"/>	
Is the total taxable capital employed in Canada of the corporation and its associated corporations over \$10,000,000?	<input type="checkbox"/>	
Is the corporation claiming a surtax credit?	<input type="checkbox"/>	37
Is the corporation subject to gross Part VI tax on capital of financial institutions?	<input type="checkbox"/>	38
Is the corporation claiming a Part I tax credit?	<input type="checkbox"/>	42
Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?	<input type="checkbox"/>	43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	<input type="checkbox"/>	45
Is the corporation subject to Part III - Tobacco Manufacturers' surtax?	<input type="checkbox"/>	46
For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax?	<input type="checkbox"/>	39
Is the corporation claiming a Canadian film or video production tax credit refund?	<input type="checkbox"/>	T1131
Is the corporation claiming a film or video production services tax credit refund?	<input type="checkbox"/>	T1177
Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.)	<input type="checkbox"/>	92

Attachments – continued from page 2

	Yes	Schedule
Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	<input type="checkbox"/> 256	T1134-A
Did the corporation have any controlled foreign affiliates?	<input type="checkbox"/> 258	T1134-B
Did the corporation own specified foreign property in the year with a cost amount over \$100,000?	<input type="checkbox"/> 259	T1135
Did the corporation transfer or loan property to a non-resident trust?	<input type="checkbox"/> 260	T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	<input type="checkbox"/> 261	T1142
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	<input type="checkbox"/> 262	T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	<input type="checkbox"/> 263	T1146
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	<input type="checkbox"/> 264	T1174
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	<input type="checkbox"/> 265	55
Has the corporation made an election under subsection 89(11) not to be a CCPC?	<input type="checkbox"/> 266	T2002
Has the corporation revoked any previous election made under subsection 89(11)?	<input type="checkbox"/> 267	T2002
Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its general rate income pool (GRIP) change in the tax year?	<input type="checkbox"/> 268	53
Did the corporation (other than a CCPC or DIC) pay eligible dividends, or did its low rate income pool (LRIP) change in the tax year?	<input type="checkbox"/> 269	54

Additional information

Is the corporation inactive?	<input type="checkbox"/> 280	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Has the major business activity changed since the last return was filed? (enter yes for first-time filers)	<input type="checkbox"/> 281	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
What is the corporation's major business activity? (Only complete if yes was entered at line 281)	<input type="checkbox"/> 282		
If the major business activity involves the resale of goods, show whether it is wholesale or retail	<input type="checkbox"/> 283	1 Wholesale <input type="checkbox"/>	2 Retail <input type="checkbox"/>
Specify the principal product(s) mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.	<input type="checkbox"/> 284	Distribution of Electricity	<input type="checkbox"/> 285 100.000 %
	<input type="checkbox"/> 286		<input type="checkbox"/> 287 %
	<input type="checkbox"/> 288		<input type="checkbox"/> 289 %
Did the corporation immigrate to Canada during the tax year?	<input type="checkbox"/> 291	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Did the corporation emigrate from Canada during the tax year?	<input type="checkbox"/> 292	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Do you want to be considered as a quarterly instalment remitter if you are eligible?	<input type="checkbox"/> 293	1 Yes <input type="checkbox"/>	2 No <input type="checkbox"/>
If the corporation was eligible to remit instalments on a quarterly basis for part of the tax year, provide the date the corporation ceased to be eligible	<input type="checkbox"/> 294	YYYY MM DD	
If the corporation's major business activity is construction, did you have any subcontractors during the tax year?	<input type="checkbox"/> 295	1 Yes <input type="checkbox"/>	2 No <input type="checkbox"/>

Taxable income

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFL.	<input type="checkbox"/> 300	85,419	A
Deduct: Charitable donations from Schedule 2	<input type="checkbox"/> 311		
Gifts to Canada, a province, or a territory from Schedule 2	<input type="checkbox"/> 312		
Cultural gifts from Schedule 2	<input type="checkbox"/> 313		
Ecological gifts from Schedule 2	<input type="checkbox"/> 314		
Gifts of medicine from Schedule 2	<input type="checkbox"/> 315		
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	<input type="checkbox"/> 320		
Part VI.1 tax deduction *	<input type="checkbox"/> 325		
Non-capital losses of previous tax years from Schedule 4	<input type="checkbox"/> 331	85,419	
Net capital losses of previous tax years from Schedule 4	<input type="checkbox"/> 332		
Restricted farm losses of previous tax years from Schedule 4	<input type="checkbox"/> 333		
Farm losses of previous tax years from Schedule 4	<input type="checkbox"/> 334		
Limited partnership losses of previous tax years from Schedule 4	<input type="checkbox"/> 335		
Taxable capital gains or taxable dividends allocated from a central credit union	<input type="checkbox"/> 340		
Prospector's and grubstaker's shares	<input type="checkbox"/> 350		
		Subtotal 85,419	85,419 B
		Subtotal (amount A minus amount B) (if negative, enter "0")	C
Add: Section 110.5 additions or subparagraph 115(1)(a)(vii) additions	<input type="checkbox"/> 355		D
Taxable income (amount C plus amount D)	<input type="checkbox"/> 360		
Income exempt under paragraph 149(1)(t)	<input type="checkbox"/> 370		
Taxable income for a corporation with exempt income under paragraph 149(1)(t) (line 360 minus line 370)			Z

* This amount is equal to 3 times the Part VI.1 tax payable at line 724.

Small business deduction

Canadian-controlled private corporations (CCPCs) throughout the tax year

Income from active business carried on in Canada from Schedule 7	400	85,419	A
Taxable income from line 360, minus 10/3 of the amount on line 632*, minus 3 times the amount on line 636**, and minus any amount that, because of federal law, is exempt from Part I tax	405		B

Calculation of the business limit:

For all CCPCs, calculate the amount at line 4 below.

400,000	x	Number of days in the tax year after 2006 and before 2009	366	=	400,000	1
		Number of days in the tax year	366			
500,000	x	Number of days in the tax year after 2008		=		2
		Number of days in the tax year	366			
Add amounts at lines 1 and 2					400,000	4

Business limit (see notes 1 and 2 below)	410	400,000	C
--	-----	---------	---

- Notes:**
- For CCPCs that are not associated, enter the amount from line 4 on line 410. However, if the corporation's tax year is less than 51 weeks, prorate the amount from line 4 by the number of days in the tax year divided by 365, and enter the result on line 410.
 - For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

Business limit reduction:

Amount C	400,000	x	415 ***	D	=	11,250	E
Reduced business limit (amount C minus amount E) (if negative, enter "0")	425	400,000	F				

Small business deduction

Amount A, B, C, or F whichever is the least	x	Number of days in the tax year before January 1, 2008		x	16 %	=	5
		Number of days in the tax year	366				
Amount A, B, C, or F whichever is the least	x	Number of days in the tax year after December 31, 2007	366	x	17 %	=	6
		Number of days in the tax year	366				
Total of amounts 5 and 6 – enter on line 9					430	G	

* Calculate the amount of foreign non-business income tax credit deductible on line 632 without reference to the refundable tax on the CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.

** Calculate the amount of foreign business income tax credit deductible on line 636 without reference to the corporate tax reductions under section 123.4.

***** Large corporations**

- If the corporation is not associated with any corporations in both the current and the previous tax years, the amount to be entered at line 415 is: (Total taxable capital employed in Canada for the prior year minus \$10,000,000) x 0.225%.
- If the corporation is not associated with any corporations in the current tax year, but was associated in the previous tax year, the amount to be entered at line 415 is: (Total taxable capital employed in Canada for the current year minus \$10,000,000) x 0.225%
- For corporations associated in the current tax year, see Schedule 23 for the special rules that apply.

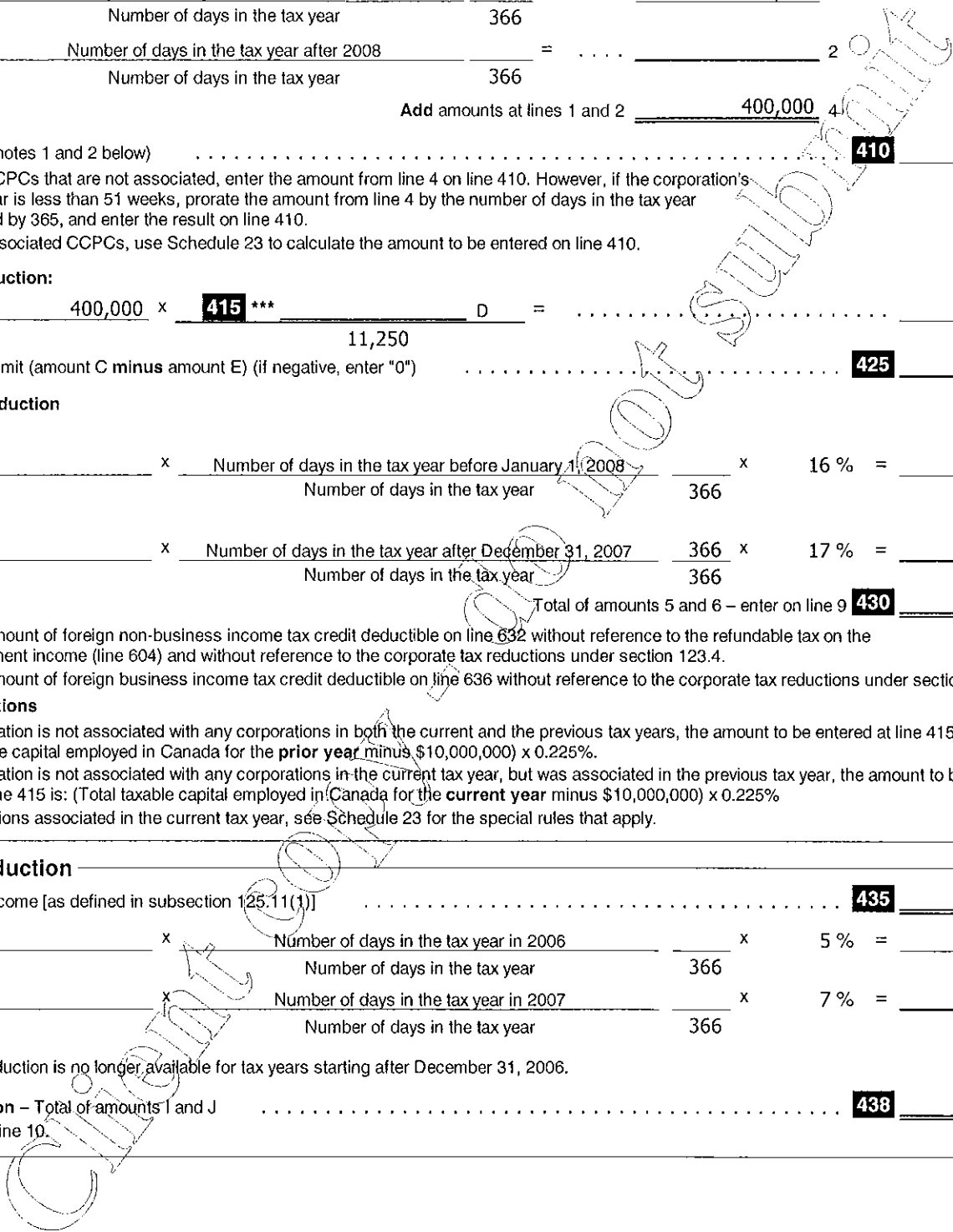
Resource deduction

Taxable resource income [as defined in subsection 125.11(1)]	435		H
Amount H	x	Number of days in the tax year in 2006	
		Number of days in the tax year	366
	x		5 % = I
Amount H	x	Number of days in the tax year in 2007	
		Number of days in the tax year	366
	x		7 % = J

Note: Resource deduction is no longer available for tax years starting after December 31, 2006.

Resource deduction – Total of amounts I and J	438		K
--	-----	--	---

Enter amount K on line 10.



General tax reduction for Canadian-controlled private corporations

Canadian-controlled private corporations throughout the tax year

Taxable income from line 360										A
Lesser of amounts V and Y (line Z1) from Part 9 of Schedule 27										B
Amount QQ from Part 13 of Schedule 27										C
Taxable resource income from line 435										D
Amount used to calculate the credit union deduction from Schedule 17										E
Amount from line 400, 405, 410, or 425, whichever is the least										F
Aggregate investment income from line 440										G
Total of amounts B, C, D, E, F, and G										H
Amount A minus amount H (if negative, enter "0")										I
Amount I	x	Number of days in the tax year before January 1, 2008		x	7%	=				J
		Number of days in the tax year	366							
Amount I	x	Number of days in the tax year after December 31, 2007, and before January 1, 2009	366	x	8.5%	=				K
		Number of days in the tax year	366							
Amount I	x	Number of days in the tax year after December 31, 2008, and before January 1, 2010		x	9%	=				L
		Number of days in the tax year	366							
Amount I	x	Number of days in the tax year after December 31, 2009, and before January 1, 2011		x	10%	=				L1
		Number of days in the tax year	366							
General tax reduction for Canadian-controlled private corporations – Total of amounts J, K, L, and L1										M

Enter amount M on line 638.

General tax reduction

Do not complete this area if you are a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, or a mutual fund corporation, and for tax years starting after May 1, 2006, any corporation with taxable income that is not subject to the corporation tax rate of 38%.

Taxable income from line 360 (for tax years starting after May 1, 2006, amount Z)										N
Lesser of amounts V and Y (line Z1) from Part 9 of Schedule 27										O
Amount QQ from Part 13 of Schedule 27										P
Taxable resource income from line 435										Q
Amount used to calculate the credit union deduction from Schedule 17										R
Total of amounts O, P, Q, and R										S
Amount N minus amount S (if negative, enter "0")										T
Amount T	x	Number of days in the tax year before January 1, 2008		x	7%	=				U
		Number of days in the tax year	366							
Amount T	x	Number of days in the tax year after December 31, 2007, and before January 1, 2009	366	x	8.5%	=				V
		Number of days in the tax year	366							
Amount T	x	Number of days in the tax year after December 31, 2008, and before January 1, 2010		x	9%	=				W
		Number of days in the tax year	366							
Amount T	x	Number of days in the tax year after December 31, 2009, and before January 1, 2011		x	10%	=				W1
		Number of days in the tax year	366							
General tax reduction – Total of amounts U, V, W, and W1										X

Enter amount X on line 639.

Client Only - Not for Submission

Refundable portion of Part I tax

Canadian-controlled private corporations throughout the tax year

Aggregate investment income from Schedule 7 **440** x 26 2 / 3 % = A

Foreign non-business income tax credit from line 632

Deduct:

Foreign investment income from Schedule 7 **445** x 9 1 / 3 % = B
(if negative, enter "0")

Amount A minus amount B (if negative, enter "0") C

Taxable income from line 360

Deduct:

Amount from line 400, 405, 410, or 425, whichever is the least

Foreign non-business income tax credit from line 632 x 25 / 9 =

Foreign business income tax credit from line 636 x 3 =

Client Copy - do not submit

..... x 26 2 / 3 % = D

Part I tax payable minus investment tax credit refund (line 700 minus line 780)

Deduct: Corporate surtax from line 600

Net amount E

Refundable portion of Part I tax - Amount C, D, or E, whichever is the least **450** F

Refundable dividend tax on hand

Refundable dividend tax on hand at the end of the previous tax year **460**

Deduct: Dividend refund for the previous tax year **465**

Add the total of:

Refundable portion of Part I tax from line 450 above

Total Part IV tax payable from Schedule 3

Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation **480**

Refundable dividend tax on hand at the end of the tax year - Amount G plus amount H **485**

Dividend refund

Private and subject corporations at the time taxable dividends were paid in the tax year

Taxable dividends paid in the tax year from line 460 of Schedule 3 x 1 / 3 I

Refundable dividend tax on hand at the end of the tax year from line 485 above J

Dividend refund - Amount I or J, whichever is less (enter this amount on line 784)

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Part I tax

Base amount of Part I tax – Taxable income (line 360 or amount Z, whichever applies) multiplied by 38.00 % **550** A

Corporate surtax calculation

Base amount from line A above 1

Deduct:

10 % of taxable income (line 360 or amount Z, whichever applies) 2

Investment corporation deduction from line 620 below 3

Federal logging tax credit from line 640 below 4

Federal qualifying environmental trust tax credit from line 648 below 5

For a mutual fund corporation or an investment corporation throughout the tax year, enter amount a, b, or c below on line 6, whichever is the least:

28.00 % of taxable income from line 360 a

28.00 % of taxed capital gains b

Part I tax otherwise payable (line A plus lines C and D minus line F) c

Total of lines 2 to 6 7

Net amount (line 1 minus line 7) 8

Corporate surtax*

Line 8 x Number of days in the tax year before January 1, 2008 x 4 % = **600** B
Number of days in the tax year 366

* The corporate surtax is zero effective January 1, 2008.

Recapture of investment tax credit from Schedule 31 **602** C

Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income
(if it was a CCPC throughout the tax year)

Aggregate investment income from line 440 i

Taxable income from line 360 ii

Deduct:

Amount from line 400, 405, 410, or 425, whichever is the least iii

Net amount ii

Refundable tax on CCPC's investment income – 6 2 / 3 % of whichever is less: amount i or ii **604** D

Subtotal (add lines A, B, C, and D) E

Deduct:

Small business deduction from line 430 9

Federal tax abatement **608**

Manufacturing and processing profits deduction from Schedule 27 **616**

Investment corporation deduction **620**

Taxed capital gains **624** **624**

Additional deduction – credit unions from Schedule 17 **628**

Federal foreign non-business income tax credit from Schedule 21 **632**

Federal foreign business income tax credit from Schedule 21 **636**

Resource deduction from line 438 10

General tax reduction for CCPCs from amount M **638**

General tax reduction from amount X **639**

Federal logging tax credit from Schedule 21 **640**

Federal political contribution tax credit **644**

Federal political contributions **646** **646**

Federal qualifying environmental trust tax credit **648**

Investment tax credit from Schedule 31 **652**

Subtotal F

Part I tax payable – Line E minus line F G

Enter amount G on line 700.

Summary of tax and credits

Federal tax

Part I tax payable	700
Part I.3 tax payable from Schedule 33, 34, or 35	704
Part II surtax payable from Schedule 46	708
Part III.1 tax payable from Schedule 55	710
Part IV tax payable from Schedule 3	712
Part IV.1 tax payable from Schedule 43	716
Part VI tax payable from Schedule 38	720
Part VI.1 tax payable from Schedule 43	724
Part XIII.1 tax payable from Schedule 92	727
Part XIV tax payable from Schedule 20	728

Total federal tax

Add provincial or territorial tax:

Provincial or territorial jurisdiction . . . 750 ON	
(if more than one jurisdiction, enter "multiple" and complete Schedule 5)	
Net provincial or territorial tax payable (except Ontario [for tax years ending before 2009], Quebec, and Alberta)	760
Provincial tax on large corporations (New Brunswick and Nova Scotia)	765

Total tax payable **770**

Deduct other credits:

Investment tax credit refund from Schedule 31	780
Dividend refund	784
Federal capital gains refund from Schedule 18	788
Federal qualifying environmental trust tax credit refund	792
Canadian film or video production tax credit refund (Form T1131)	796
Film or video production services tax credit refund (Form T1177)	797
Tax withheld at source	800
Total payments on which tax has been withheld	801
Provincial and territorial capital gains refund from Schedule 18	808
Provincial and territorial refundable tax credits from Schedule 5	812
Tax instalments paid	840
Total credits	890

Refund code **894** Overpayment Balance (line A minus line B)

Direct deposit request

To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:

Start Change information

910 Branch number

914 Institution number **918** Account number

If the result is negative, you have an **overpayment**.
If the result is positive, you have a **balance unpaid**.
Enter the amount on whichever line applies.

Generally, we do not charge or refund a difference of \$2 or less.

Balance unpaid

Enclosed payment **898**

If the corporation is a Canadian-controlled private corporation throughout the tax year, does it qualify for the one-month extension of the date the balance of tax is due? **896** 1 Yes 2 No

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

Certification

I, **950** Curry Last name in block letters **951** Wally First name in block letters **954** President Position, office, or rank

am an authorized signing officer of the corporation. I certify that I have examined this return, including accompanying schedules and statements, and that the information given on this return is, to the best of my knowledge, correct and complete. I further certify that the method of calculating income for this tax year is consistent with that of the previous year except as specifically disclosed in a statement attached to this return.

955 2009-07-22 Date (yyyy/mm/dd) Signature of the authorized signing officer of the corporation **956** (519) 348-8458 Telephone number

Is the contact person the same as the authorized signing officer? If **no**, complete the information below

957 1 Yes 2 No

958 Wally Curry Name in block letters **959** (519) 348-8458 Telephone number

Language of correspondence – Langue de correspondance

Indicate your language of correspondence by entering 1 for English or 2 for French.
Indiquez votre langue de correspondance en inscrivant 1 pour anglais ou 2 pour français. **990** 1 2

NET INCOME (LOSS) FOR INCOME TAX PURPOSES

SCHEDULE 1

Corporation's name West Perth Power Inc.	Business Number 86922 9377 RC0001	Tax year end Year Month Day 2008-12-31
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- The purpose of this schedule is to provide a reconciliation between the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes. For more information, see the T2 *Corporation Income Tax Guide*.
- Please provide us with the applicable details in the identification area, and complete the applicable lines that contain a numbered black box. You should report amounts in accordance with the Generally Accepted Accounting Principles (GAAP).
- Sections, subsections, and paragraphs referred to on this schedule are from the *Income Tax Act*.

Net income (loss) after taxes and extraordinary items per financial statements			-63,707	A
Add:				
Amortization of tangible assets		104	185,168	
	Subtotal of additions		185,168	185,168
Other additions:				
Miscellaneous other additions:				
602 Regulatory Liabilities, end of year		292	199,271	
604				
	Subtotal of other additions	199	199,271	199,271
	Total additions	500	384,439	384,439
Deduct:				
Capital cost allowance from Schedule 8		403	218,807	
	Subtotal of deductions		218,807	218,807
Other deductions:				
Miscellaneous other deductions:				
700 Regulatory liabilities, beginning of year		390	16,506	
704				
	Total	394		
	Subtotal of other deductions	499	16,506	16,506
	Total deductions	510	235,313	235,313
Net income (loss) for income tax purposes – enter on line 300 of the T2 return				85,419

* For reference purposes only

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CORPORATION LOSS CONTINUITY AND APPLICATION

SCHEDULE 4

Name of corporation West Perth Power Inc.	Business Number 86922 9377 RC0001	Tax year-end Year Month Day 2008-12-31
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- This form is used to determine the continuity and use of available losses; to determine the current-year non-capital loss, farm loss, restricted farm loss, and limited partnership loss; to determine the amount of restricted farm loss and limited partnership loss that may be applied in a year; and to request a loss carryback to previous years.
- The corporation can choose whether or not to deduct an available loss from income in a tax year. It can deduct losses in any order. However, for each type of loss, deduct the oldest loss first.
- According to subsection 111(4) of the *Income Tax Act*, when control has been acquired, no amount of capital loss incurred for a tax year ending (TYE) before that time is deductible in computing taxable income in a TYE after that time and no amount of capital loss incurred in a TYE after that time is deductible in computing taxable income of a TYE before that time.
- When control has been acquired, subsection 111(5) provides for similar treatment of non-capital and farm losses, except as listed in paragraphs 111(5)(a) and (b).
- For information on these losses, see the *T2 Corporation – Income Tax Guide*.
- File one completed copy of this schedule with the T2 return, or send it by itself to the tax centre where the return is filed.
- Parts, sections, subsections, paragraphs, and subparagraphs mentioned in this schedule refer to the *Income Tax Act*.

Part 1 – Non-capital losses

Determination of current-year non-capital loss

Net income (loss) for income tax purposes	85,419
Deduct: (increase a loss)	
Net capital losses deducted in the year (enter as a positive amount)	
Taxable dividends deductible under sections 112, 113, or subsection 138(6)	
Amount of Part VI.1 tax deductible	
Amount deductible as prospector's and grubstaker's shares – Paragraph 110(1)(d.2)	
Deduct: (increase a loss)	Subtotal (if positive, enter "0")
Section 110.5 and/or subparagraph 115(1)(a)(vii) – Addition for foreign tax deductions	
Add: (decrease a loss)	Subtotal
Current-year farm loss	
Current-year non-capital loss (if positive, enter "0")	

Continuity of non-capital losses and request for a carryback

Non-capital loss at the end of the previous tax year	205,053
Deduct: Non-capital loss expired *	100
Non-capital losses at the beginning of the tax year	205,053
Add: Non-capital losses transferred on the amalgamation or the wind-up of a subsidiary corporation	105
Current-year non-capital loss (from calculation above)	110
	205,053
Deduct:	
Other adjustments (includes adjustments for an acquisition of control)	150
Section 80 – Adjustments for forgiven amounts	140
Subsection 111(10) – Adjustments for fuel tax rebate	
Deduct:	
Amount applied against taxable income (enter on line 331 of the T2 return)	130
Amount applied against taxable dividends subject to Part IV tax	135
	85,419
	85,419
	Subtotal
	119,634
Deduct – Request to carry back non-capital loss to:	
First previous tax year to reduce taxable income	901
Second previous tax year to reduce taxable income	902
Third previous tax year to reduce taxable income	903
First previous tax year to reduce taxable dividends subject to Part IV tax	911
Second previous tax year to reduce taxable dividends subject to Part IV tax	912
Third previous tax year to reduce taxable dividends subject to Part IV tax	913
Non-capital losses – Closing balance	180
	119,634

- * A non-capital loss expires as follows:
- After 7 tax years if it arose in a tax year ending before March 23, 2004;
 - After 10 tax years if it arose in a tax year ending after March 22, 2004, and before 2006; or
 - After 20 tax years if it arose in a tax year ending after 2005.
- An allowable business investment loss becomes a net capital loss as follows:
- After 7 tax years if it arose in a tax year ending before March 23, 2004;
 - After 10 tax years if it arose in a tax year ending after March 22, 2004.

Election under paragraph 88(1.1)(f)

Paragraph 88(1.1)(f) election indicator **190** Yes
 Loss from a wholly owned subsidiary deemed to be a loss of the parent from its immediately previous tax year.

Part 2 - Capital losses

Continuity of capital losses and request for a carryback

Capital losses at the end of the previous tax year	200	_____
Capital losses transferred on the amalgamation or the wind-up of a subsidiary corporation	205	_____
Deduct:		
Other adjustments (includes adjustments for an acquisition of control)	250	_____
Section 80 - Adjustments for forgiven amounts	240	_____
Add:		Subtotal _____
Current-year capital loss (from the calculation on Schedule 6)		210 _____
Unused non-capital losses that expired in the tax year*		_____ A
Allowable business investment losses (ABIL) that expired as non-capital losses in the tax year**		_____ B
Enter amount from line A or B, whichever is less	215	_____
ABILs expired as non-capital loss: line 215 divided by the inclusion rate*** 75.0000 %		220 _____
		Subtotal _____
Note: If there has been an amalgamation or a wind-up of a subsidiary, do a separate calculation of the ABIL expired as non-capital loss for each predecessor or subsidiary. Add all these amounts and enter the total at line 220 above.		
Deduct: Amount applied against the current-year capital gain (see Note 1)		225 _____
		Subtotal _____
Deduct - Request to carry back capital loss to (see Note 2):		
	Capital gain (100%)	Amount carried back (100%)
First previous tax year	951	_____
Second previous tax year	952	_____
Third previous tax year	953	_____
Capital losses - Closing balance		280 _____

Note 1

Enter the amount from line 225 multiplied by 50% on line 332 of the T2 return.

Note 2

On lines 225, 951, 952, or 953, whichever applies, enter the actual amount of the loss. When the loss is applied, multiply this amount by the 50% inclusion rate.

* Enter the losses from the 8th previous tax year if the losses were incurred in a tax year ending before March 23, 2004. Enter the losses from the 11th previous tax year if the losses were incurred in a tax year ending after March 22, 2004, and before 2006. Enter the losses from the 21st previous tax year if the losses were incurred in a tax year ending after 2005. Enter the part that was not used in previous years and the current year on line A.

** Enter the losses from the 8th previous tax year if the losses were incurred in a tax year ending before March 23, 2004. Enter the losses from the 11th previous tax year if the losses were incurred in a tax year ending after March 22, 2004. Enter the full amount on line B.

*** This inclusion rate is the rate used to calculate your ABIL referred to at line B. Therefore, use one of the following inclusion rates, whichever applies:

- For ABILs incurred in the 1999 and previous tax years, use 0.75.
- For ABILs incurred in the 2000 and 2001 tax years, the inclusion rate is equal to amount M on Schedule 6 - version T2SCH6(01).
- For ABILs incurred in the 2002 and later tax years, use 0.50.

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Part 3 – Farm losses

Continuity of farm losses and request for a carryback

Farm losses at the end of the previous tax year		
Deduct: Farm loss expired *	300	
Farm losses at the beginning of the tax year	302	
Add: Farm losses transferred on the amalgamation or the wind-up of a subsidiary corporation	305	
Current-year farm loss	310	
Deduct:		
Other adjustments (includes adjustments for an acquisition of control)	350	
Section 80 – Adjustments for forgiven amounts	340	
Amount applied against taxable income (enter on line 334 of the T2 return)	330	
Amount applied against taxable dividends subject to Part IV tax	335	
		Subtotal
Deduct – Request to carry back farm loss to:		
First previous tax year to reduce taxable income	921	
Second previous tax year to reduce taxable income	922	
Third previous tax year to reduce taxable income	923	
First previous tax year to reduce taxable dividends subject to Part IV tax	931	
Second previous tax year to reduce taxable dividends subject to Part IV tax	932	
Third previous tax year to reduce taxable dividends subject to Part IV tax	933	
Farm losses – Closing balance		380

* A farm loss expires as follows:
 • After 10 tax years if it arose in a tax year ending before 2006; or
 • After 20 tax years if it arose in a tax year ending after 2005.

Part 4 – Restricted farm losses

Current-year restricted farm loss

Total losses for the year from farming business		485	C
Minus the deductible farm loss:			
\$2,500 plus D or E, whichever is less	\$	2,500	
(Amount C above – \$2,500) divided by 2 =	D		
	\$	6,250	E
Current-year restricted farm loss (amount C minus amount F) (enter this amount on line 410)			2,500 F

Continuity of restricted farm losses and request for a carryback

Restricted farm losses at the end of the previous tax year		
Deduct: Restricted farm loss expired *	400	
Restricted farm losses at the beginning of the tax year	402	
Add: Restricted farm losses transferred on the amalgamation or the wind-up of a subsidiary corporation	405	
Current-year restricted farm loss (enter on line 233 of Schedule 1)	410	
Deduct:		
Amount applied against farming income (enter on line 333 of the T2 return)	430	
Section 80 – Adjustments for forgiven amounts	440	
Other adjustments	450	
		Subtotal
Deduct – Request to carry back restricted farm loss to:		
First previous tax year to reduce farming income	941	
Second previous tax year to reduce farming income	942	
Third previous tax year to reduce farming income	943	
Restricted farm losses – Closing balance		480

Note
 The total losses for the year from all farming businesses are calculated without including scientific research expenses.

* A restricted farm loss expires as follows:
 • After 10 tax years if it arose in a tax year ending before 2006; or
 • After 20 tax years if it arose in a tax year ending after 2005.

Part 5 – Listed personal property losses

Continuity of listed personal property loss and request for a carryback

Listed personal property losses at the end of the previous tax year	.....	
Deduct: Listed personal property loss expired after seven tax years	.....	500	
Listed personal property losses at the beginning of the tax year	.....	502	
Add: Current-year listed personal property loss (from Schedule 6)	.....	510	
			Subtotal
Deduct:			
Amount applied against listed personal property gains (enter on line 655 of Schedule 6)	.....	530	
Other adjustments	.....	550	
			Subtotal
Deduct – Request to carry back listed personal property loss to:			
First previous tax year to reduce listed personal property gains	.....	961	
Second previous tax year to reduce listed personal property gains	.....	962	
Third previous tax year to reduce listed personal property gains	963	
Listed personal property losses – Closing balance		580

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Part 7 – Limited partnership losses

Current-year limited partnership losses						
1	2	3	4	5	6	7
Partnership identifier	Fiscal period ending	Corporation's share of limited partnership loss	Corporation's at-risk amount	Total of corporation's share of partnership investment tax credit, farming losses, and resource expenses	Column 4 minus column 5 (if negative, enter "0")	Current-year limited partnership losses (column 3 - 6)
600	602	604	606	608		620

Total (enter this amount on line 222 of Schedule 1)

Limited partnership losses from prior tax years that may be applied in the current year						
1	2	3	4	5	6	7
Partnership identifier	Fiscal period ending	Limited partnership losses at the end of the previous tax year	Corporation's at-risk amount	Total of corporation's share of partnership investment tax credit, business or property losses, and resource expenses	Column 4 minus column 5 (if negative, enter "0")	Limited partnership losses that may be applied in the year. (the lesser of columns 3 and 6)
630	632	634	636	638		650

Continuity of limited partnership losses that can be carried forward to future tax years					
Partnership identifier	Limited partnership losses at the end of the previous tax year	Limited partnership losses transferred on an amalgamation or the wind-up of a subsidiary	Current-year limited partnership losses (from column 620)	Limited partnership losses applied (cannot exceed column 650)	Limited partnership losses closing balance (662 + 664 + 670 - 675)
660	662	664	670	675	680

Total (enter this amount on line 335 of the T2 return)

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Non-Capital Loss Continuity Workchart

Part 6 – Analysis of balance of losses by year of origin

Non-capital losses

Year of origin	Balance at beginning of year	Loss incurred in current year	Adjustments and transfers	Loss carried back Parts I & IV	Applied to reduce		Balance at end of year
					Taxable income	Part IV tax	
Current	N/A				N/A		
2007		N/A		N/A			
2006		N/A		N/A			
2005	148,044	N/A		N/A	28,410		119,634
2004	9,035	N/A		N/A	9,035		
2003	47,974	N/A		N/A	47,974		
2002		N/A		N/A			
2001		N/A		N/A			*
Total	205,053				85,419		119,634

Farm losses

Year of origin	Balance at beginning of year	Loss incurred in current year	Adjustments and transfers	Loss carried back Parts I & IV	Applied to reduce		Balance at end of year
					Taxable income	Part IV tax	
Current	N/A				N/A		
2007		N/A		N/A			
2006		N/A		N/A			
2005		N/A		N/A			
2004		N/A		N/A			
2003		N/A		N/A			
2002		N/A		N/A			
2001		N/A		N/A			
2000		N/A		N/A			
		N/A		N/A			
		N/A		N/A			*
Total							

Restricted farm losses

Year of origin	Balance at beginning of year	Loss incurred in current year	Adjustments and transfers	Loss carried back Parts I & IV	Applied to reduce		Balance at end of year
					Taxable income	Part IV tax	
Current	N/A				N/A	N/A	
2007		N/A		N/A		N/A	
2006		N/A		N/A		N/A	
2005		N/A		N/A		N/A	
2004		N/A		N/A		N/A	
2003		N/A		N/A		N/A	
2002		N/A		N/A		N/A	
2001		N/A		N/A		N/A	
2000		N/A		N/A		N/A	
		N/A		N/A		N/A	
		N/A		N/A		N/A	*
Total						N/A	

* This balance expires this year and will not be available next year.



Canada Revenue Agency
Agence du revenu du Canada

CAPITAL COST ALLOWANCE (CCA)

SCHEDULE 8

Name of corporation West Perth Power Inc.		Business Number 86922 9377 RC0001	Tax year end Year Month Day 2008-12-31
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For more information, see the section called "Capital Cost Allowance" in the *T2 Corporation Income Tax Guide*.

Is the corporation electing under regulation 1101(5q)?

101 1 Yes 2 No

1 Class number (See Note)	2 Description	201 Undepreciated capital cost at the beginning of the year (undepreciated capital cost at the end of last year)	203 Cost of acquisitions during the year (new property must be available for use)*	205 Net adjustments**	207 Proceeds of dispositions during the year (amount not to exceed the capital cost)	211 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5)***	7 Reduced undepreciated capital cost	8 CCA rate %	9 Recapture of capital cost allowance (line 107 of Schedule 1)	10 Terminal loss (line 404 of Schedule 1)	11 Capital cost allowance (column 7 multiplied by column 8; or a lower amount) (line 403 of Schedule 1)****	12 Undepreciated capital cost at the end of the year (column 6 plus column 7 minus column 11)
1		3,734,696	103,458		0	51,729	3,786,425	4		0	151,457	3,686,697
2		211,409	7,342		0	3,671	215,080	20		0	43,016	175,735
3		145	52,785		0	26,393	26,537	30		0	7,961	44,969
4		33,255			0		33,255	45		0	14,965	18,290
5					0			8		0		
6		5,632			0		5,632	N/A		0	1,408	4,224
Total		3,985,137	163,585		0	81,793	4,066,929			0	218,807	3,929,915

Note: Class numbers followed by a letter indicate the basic rate of the class taking into account the additional deduction allowed.

Class 1a: 4% + 6% = 10% (class 1 to 10%), class 1b: 4% + 2% = 6% (class 1 to 6%)

* Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3. List separately any acquisitions that are not subject to the 50% rule, see Regulation 1100(2) and (2.2). ** Include amounts transferred under section 85, or on amalgamation and winding-up of a subsidiary. See the *T2 Corporation Income Tax Guide* for other examples of adjustments to include in column 4.

*** The net cost of acquisitions is the cost of acquisitions (column 3) plus or minus certain adjustments from column 4. For exceptions to the 50% rule, see Interpretation Bulletin IT-285, *Capital Cost Allowance - General Comments*.

**** If the tax year is shorter than 365 days, prorate the CCA claim. Some classes of property do not have to be prorated. See the *T2 Corporation Income Tax Guide* for more information.

T2 SCH 8 (06)

Canada

SHAREHOLDER INFORMATION

Name of corporation West Perth Power Inc.	Business Number 86922 9377 RC0001	Tax year end Year Month Day 2008-12-31
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All private corporations must complete this schedule for any shareholder who holds 10% or more of the corporation's common and/or preferred shares.

	Name of shareholder (after name, indicate in brackets if the shareholder is a corporation, partnership, individual, or trust)	Provide only one number per shareholder			Percentage common shares	Percentage preferred shares
		Business Number 100	Social insurance number 200	Trust number 350		
1	The Corporation of West Perth	86922 9377 RC0001			100.000	
2						
3						
4						
5						
6						
7						
8						
9						
10						

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This form is a combination of the Ministry of Finance (MOF) **CT23 Corporations Tax Return** and the Ministry of Government Services (MGS) **Annual Return**. Page 1 is a common page required for both Returns. For tax purposes, depending on which criteria the corporation satisfies, it must complete either the **Exempt from Filing (EFF)** declaration on page 2 or file the **CT23 Return** on pages 3-17. Corporations that **do not** meet the EFF criteria but **do** meet the Short-Form criteria, may request and file the **CT23 Short-Form Return** (see page 2).

The **Annual Return** (common page 1 and MGS Schedule A on pages 18 and 19, and Schedule K on page 20) contains non-tax information collected under the authority of the *Corporations Information Act* for the purpose of maintaining a public database of corporate information. This return must be completed by Ontario share-capital corporations or Foreign-Business share-capital corporations that have an extra-provincial licence to operate in Ontario.

MGS Annual Return Required? (Not required if already filed or Annual Return exempt. Refer to Guide) Yes No **Page 1 of 20**

Corporation's Legal Name (including punctuation) West Perth Power Inc.	
Mailing Address 169 St. David Street P. O. Box 220 Mitchell ON CA N0K 1N0	
Has the mailing address changed since last filed CT23 Return? <input type="checkbox"/> Yes	Date of Change year month day
Registered/Head Office Address 169 St. David Street P. O. Box 220 Mitchell ON CA N0K 1N0	
Location of Books and Records 169 St. David Street P. O. Box 220 Mitchell ON CA N0K 1N0	
Name of person to contact regarding this CT23 Return Wally Curry	Telephone No. (519) 348-8458 Fax No.
Address of Principal Office in Ontario (Extra-Provincial Corporations only) (MGS) Ontario Canada	
Former Corporation Name (Extra-Provincial Corporations only) <input checked="" type="checkbox"/> Not Applicable (MGS)	
Information on Directors/Officers/Administrators must be completed on MGS Schedule A or K as appropriate. If additional space is required for Schedule A, only this schedule may be photocopied. State number submitted (MGS). <input type="checkbox"/> No Change	No. of Schedule(s) <input checked="" type="checkbox"/> No Change

Ministry Use	
Ontario Corporations Tax Account No. (MOF) 6843770	
This Return covers the Taxation Year	
Start year month day 2008-01-01	End year month day 2008-12-31
Date of Incorporation or Amalgamation year month day 2000-01-21	
Ontario Corporation No. (MGS)	6843770
Canada Revenue Agency Business No. If applicable, enter 86922 9377 RC0001	
Jurisdiction Incorporated	Federal
If not incorporated in Ontario, indicate the date Ontario business activity commenced and ceased:	
Commenced year month day	
Ceased year month day	
<input checked="" type="checkbox"/> Not Applicable	
Preferred Language / Langue de préférence <input checked="" type="checkbox"/> English anglais <input type="checkbox"/> French français	
Ministry Use	

Certification (MGS)

I certify that all information set out in the **Annual Return** is true, correct and complete.

Name of Authorized Person (Print clearly or type in full)

Wally Curry

Title Director Officer Other individuals having knowledge of the Corporation's business activities

Note: Sections 13 and 14 of the *Corporations Information Act* provide penalties for making false or misleading statements or omissions.

West Perth Power Inc.

6843770

2008-12-31

CT23 Corporations Tax Return

Identification continued (for CT23 filers only)

Please check applicable (X) box(es) and complete required information.

Type of corporation

- 1** Canadian-controlled Private (CCPC) all year (Generally a private corporation of which 50% or more shares are owned by Canadian residents.) (fed.s.125(7)(b))
- Other Private
- Public
- Non-share Capital
- Other (specify) ▼

Share Capital with full voting rights owned by Canadian Residents (nearest percent) %

- 2** Family Farm corporation s.1(2)
- Family Fishing corporation s.1(2)
- Mortgage Investment corporation s.47
- Credit Union s.51
- Bank Mortgage subsidiary s.61(4)
- Bank s.1(2)
- Loan and Trust corporation s.61(4)
- Non-resident corporation s.2(2)(a) or (b)
- Non-resident corporation s.2(2)(c)
- Mutual Fund corporation s.48
- Non-resident owned Investment corporation s.49
- Non-resident ship or aircraft under reciprocal agreement with Canada s.28(b)
- Bare Trustee corporation
- Branch of Non-resident s.63(1)
- Financial institution prescribed by Regulation only
- Investment Dealer
- Generator of electrical energy for sale or producer of steam for use in the generation of electrical energy for sale
- Hydro successor, municipal electrical utility or subsidiary of either
- Producer and seller of steam for uses other than for the generation of electricity
- Insurance Exchange s.74.4
- Farm Feeder Finance Co-operative corporation
- Professional corporation (incorporated professionals only)

- This is the first year filing after incorporation or an amalgamation (If checked, attach Ontario Schedule 24.)
- Amended Return
- Taxation year end change -- Canada Revenue Agency approval required
- Final taxation year up to dissolution. (Note: for discontinued businesses, see guide.)
- Final taxation year before amalgamation
- The corporation has a floating fiscal year end
- There has been a transfer or receipt of asset(s) involving a corporation having a Canadian permanent establishment outside Ontario
- There was an acquisition of control to which subsection 249(4) of the federal Income Tax Act (ITA) applies since the previous taxation year
If checked, date control was acquired year month day
- The corporation was involved in a transaction where all or substantially all (90% or more) of the assets of a non-arm's length corporation were received in the taxation year and subsection 85(1) or 85(2) of the federal ITA applied to the transaction (If checked, attach Ontario Schedule 44.)
- First year filing of a parent corporation after winding-up a subsidiary corporation(s) under section 88 of the federal ITA during the taxation year. (If checked, attach Ontario Schedule 24.)
- Section 83.1 of the CTA applies (redirection of payments for certain electricity corporations)

Yes No

- Was the corporation inactive throughout the taxation year?
- Has the corporation's Federal T2 Return been filed with the Canada Revenue Agency?

Are you requesting a refund due to:

- the Carry-back of a Loss?
- an Overpayment?
- a Specified Refundable Tax Credit?
- Are you a member of a Partnership or Joint Venture?

Complete if applicable

Ontario Retail Sales Tax Vendor Permit no. (Use head office no.)

Ontario Employer Health Tax Account no. (Use head office no.)

Specify major business activity

Allocation – If you carry on a business through a permanent establishment in a jurisdiction outside Ontario, you may allocate that portion of taxable income deemed earned in that jurisdiction to that jurisdiction (s.39) (Int.B. 3008).

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Net income (loss) for Ontario purposes (per reconciliation schedule, page 15)	±	From 690	85,419
Subtract: Charitable donations	-	1	
Subtract: Gifts to Her Majesty in right of Canada or a province and gifts of cultural property (Attach schedule 2)	-	2	
Subtract: Taxable dividends deductible, per federal Schedule 3	-	3	
Subtract: Ontario political contributions (Attach Schedule 2A) (Int.B. 3002R)	-	4	
Subtract: Federal Part VI.1 tax	×	5	
Subtract: Prior years' losses applied – Non-capital losses	-	From 704	85,419
		From 715	
Net capital losses (page 16)	×	inclusion rate	50.000000% =
		714	
Farm losses	-	From 724	
Restricted farm losses	-	From 734	
Limited partnership losses	-	From 754	
Taxable Income (Non-capital loss)	=	10	
Addition to taxable income for unused foreign tax deduction for federal purposes	+	11	
Adjusted Taxable Income	=	10 + 11	(if 10 is negative, enter 11) = 20

Taxable Income

From 10 (or 20 if applicable)	×	30	100.0000%	×	12.5%	×	33	÷	73	366	= +	29						
			Ontario Allocation				<table border="1"> <tr> <th colspan="2">Number of Days in Taxation Year</th> </tr> <tr> <td>Days after Dec. 31, 2002 and before Jan. 1, 2004</td> <td>Total Days</td> </tr> <tr> <td>33</td> <td>73</td> </tr> <tr> <td colspan="2">366</td> </tr> </table>		Number of Days in Taxation Year		Days after Dec. 31, 2002 and before Jan. 1, 2004	Total Days	33	73	366			
Number of Days in Taxation Year																		
Days after Dec. 31, 2002 and before Jan. 1, 2004	Total Days																	
33	73																	
366																		
From 10 (or 20 if applicable)	×	30	100.0000%	×	14%	×	34	÷	73	366	= +	32						
			Ontario Allocation				<table border="1"> <tr> <th colspan="2">Number of Days in Taxation Year</th> </tr> <tr> <td>Days after Dec. 31, 2003</td> <td>Total Days</td> </tr> <tr> <td>34</td> <td>73</td> </tr> <tr> <td colspan="2">366</td> </tr> </table>		Number of Days in Taxation Year		Days after Dec. 31, 2003	Total Days	34	73	366			
Number of Days in Taxation Year																		
Days after Dec. 31, 2003	Total Days																	
34	73																	
366																		
Income Tax Payable (before deduction of tax credits)	=	29 + 32									=	40						

Incentive Deduction for Small Business Corporations (IDSBC) (s.41)

If this section is not completed, the IDSBC will be denied.

Did you claim the federal Small Business Deduction (fed.s.125(1)) in the taxation year or would you have claimed the federal Small Business Deduction had the provisions of fed.s.125(5.1) not been applicable in the taxation year? (X) Yes No

* Income from active business carried on in Canada for federal purposes (fed.s.125(1)(a))		50
Federal taxable income, less adjustment for foreign tax credit (fed.s.125(1)(b))	+	51
Add: Losses of other years deducted for federal purposes (fed.s.111)	+	52
Subtract: Losses of other years deducted for Ontario purposes (s.34)	-	53
	=	54
Federal Business limit (line 410 of the T2 Return) for the year before the application of fed.s.125(5.1)		55 400,000

Ontario Business Limit Calculation

320,000	×	31	÷	** 366	= +	46					
400,000	×	34	÷	** 366	= +	47					
Business Limit for Ontario purposes	=	46 + 47	=	44	500,000	×	48	100.0000%	=	45	500,000
Income eligible for the IDSBC	From	30	100.0000%	×	56	=	60				
			***Ontario Allocation				Least of 50, 54 or 45				

* Note: Modified by s.41(6) and (7) for corporations that are members of a partnership. (Refer to Guide.)

** Note: Adjust accordingly for a floating taxation year and use 366 for a leap year.

*** Note: Ontario Allocation for IDSBC purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.41(4)).

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Income Tax continued from Page 4

Number of Days in Taxation Year

Days after Dec. 31, 2002 and before Jan. 1, 2004	Total Days
31	366

Calculation of IDSBC Rate: 7% X $\frac{31}{366} = + 89$

Days after Dec. 31, 2003	Total Days
34	366

8.5% X $\frac{34}{366} = + 90$ 8,5000

IDSBC Rate for Taxation Year: 89 + 90 = 78 8,5000

Claim: From 60 X From 78 8,5000% = 70

Corporations claiming the IDSBC must complete the Surtax section below if the corporation's taxable income (or if associated, the associated group's taxable income) is greater than the amount 500,000 in 114 below.

Surtax on Canadian-controlled Private Corporations (s.41.1)

Applies if you have claimed the Incentive Deduction for Small Business Corporations.

Associated Corporation - The Taxable Income of associated corporations is the taxable income for the taxation year ending on or before the date of this corporation's taxation year end.

*Taxable Income of the corporation: From 10 (or 20 if applicable) + 80

If you are a member of an associated group (X) 81 (Yes)

Name of associated corporation (Canadian & foreign) (if insufficient space, attach schedule)	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	* Taxable Income (if loss, enter nil)
			+ 82
			+ 83
			+ 84

Aggregate Taxable Income: 80 + 82 + 83 + 84, etc. = 85

Number of Days in Taxation Year

Days after Dec. 31, 2002 and before Jan. 1, 2004	Total Days
31	366

320,000 X $\frac{31}{366} = + 115$

Days after Dec. 31, 2003	Total Days
34	366

400,000 X $\frac{34}{366} = + 116$

115 + 116 = 500,000

(If negative, enter nil) = 86

Number of Days in Taxation Year

Days after Dec. 31, 2002	Total Days
38	366

Calculation of Specified Rate for Surtax: 4.6670% X $\frac{38}{366} = + 97$ 4,2500

From 86 X From 97 4,2500% = 87

From 87 X From 60 500,000 = 88

Surtax Lesser of 70 or 88 = 100

* Note: Short Taxation Years - Special rules apply where the taxation year is less than 51 weeks for the corporation and/or any corporation associated with it.

Additional Deduction for Credit Unions (s.51(4)) (Attach schedule 17) 110

Manufacturing and Processing Profits Credit (M&P) (s.43)

Applies to Eligible Canadian Profits from manufacturing and processing, farming, mining, logging and fishing carried on in Canada, as determined by regulations.

Eligible Canadian Profits from mining are the "resource profits from the mining operations", as determined for Ontario depletion purposes, after deducting depletion and resource allowances but excluding amounts from sale of Canadian resource property, rentals or royalties. If you are claiming this credit, attach a copy of Ontario schedule 27.

The whole of the active business income qualifies as Eligible Canadian Profits if: **a)** your active business income from sources other than manufacturing and processing, mining, farming, logging or fishing is 20% or less of the total active business income and **b)** the total active business income is \$250,000 or less.

Eligible Canadian Profits 120

Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC) From 56

Add: Adjustment for Surtax on Canadian-controlled private corporations

From 100 ÷ From 30 | 100.0000% ÷ From 78 | 8.5000% = 121

*Ontario Allocation

Lesser of 56 or 121 + 122

120 - 56 + 122 = 130

Taxable Income + From 10

Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC) From 56

Add: Adjustments for Surtax on Canadian-controlled private corporations + From 122

Subtract: Taxable Income 10 X Allocation % to jurisdictions outside Canada - 140

Subtract: Amount by which Canadian and foreign investment income exceeds net capital losses - 141

10 - 56 + 122 - 140 - 141 = 142

Claim

<p>143 X From 30 100.0000% X 1.5% X 33 ÷ 73 = 154</p> <p style="margin-left: 40px;">Lesser of 130 or 142 Ontario Allocation</p> <p>143 X From 30 100.0000% X 2% X 34 ÷ 73 = 156</p> <p style="margin-left: 40px;">Lesser of 130 or 142 Ontario Allocation</p> <p>M&P claim for taxation year 154 + 156 = 160</p>	<p align="center">Number of Days in Taxation Year</p> <p>Days after Dec. 31, 2002 and before Jan. 1, 2004 Total Days</p> <p>33 73 366</p> <hr/> <p>Days after Dec. 31, 2003 Total Days</p> <p>34 73 366</p>
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* Note: Ontario Allocation for M&P Credit purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.43(1))

Manufacturing and Processing Profits Credit for Electrical Generating Corporations = 161

Manufacturing and Processing Profits Credit for Corporations that Produce and Sell Steam for uses other than the Generation of Electricity = 162

Credit for Foreign Taxes Paid (s.40)

Applies if you paid tax to a jurisdiction outside Canada on foreign investment income (Int.B. 3001R). (Attach schedule) 170

Credit for Investment in Small Business Development Corporations (SBDC)

Applies if you have an unapplied, previously approved credit from prior years' investments in new issues of equity shares in Small Business Development Corporations. Any unused portion may be carried forward indefinitely and applied to reduce subsequent years' income taxes. (Refer to the former *Small Business Development Corporations Act*)

Eligible Credit 175 Credit Claimed 180

Subtotal of Income Tax 40 - 70 + 100 - 110 - 160 - 161 - 162 - 170 - 180 = 190

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Income Tax continued from Page 6

Specified Tax Credits (Refer to Guide)

Ontario Innovation Tax Credit (OITC) (s.43.3) Applies to scientific research and experimental development in Ontario.

Eligible Credit From 5620 OITC Claim Form (Attach original Claim Form) + 191

Co-operative Education Tax Credit (CETC) (s.43.4) Applies to employment of eligible students.

Eligible Credit From 5798 CT23 Schedule 113 (Attach Schedule 113) + 192

Ontario Film & Television Tax Credit (OFTTC) (s.43.5)

Applies to qualifying Ontario labour expenditures for eligible Canadian content film and television productions. Name of Production 204

Eligible Credit From 5850 of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC) (Attach the original Certificate of Eligibility) + 193

Graduate Transitions Tax Credit (GTTC) (s.43.6)

Applies to employment of eligible unemployed post secondary graduates, for employment commencing prior to July 6, 2004 and expenditures incurred prior to January 1, 2005. No. of Graduates From 6596 194

Eligible Credit From 6598 CT23 Schedule 115 (Attach Schedule 115) + 195

Ontario Book Publishing Tax Credit (OBPTC) (s.43.7)

Applies to qualifying expenditures in respect of eligible literary works by eligible Canadian authors.

Eligible Credit From 6900 OBPTC Claim Form (Attach both the original Claim Form and the Certificate of Eligibility) + 196

Ontario Computer Animation and Special Effects Tax Credit (OCASE) (s.43.8)

Applies to labour relating to computer animation and special effects on an eligible production.

Eligible Credit From 6700 of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC) (Attach the original Certificate of Eligibility) + 197

Ontario Business-Research Institute Tax Credit (OBRITC) (s.43.9)

Applies to qualifying R&D expenditures under an eligible research institute contract.

Eligible Credit From 7100 OBRITC Claim Form (Attach original Claim Form) + 198

Ontario Production Services Tax Credit (OPSTC) (s.43.10)

Applies to qualifying Ontario labour expenditures for eligible productions where the OFTTC has not been claimed.

Eligible Credit From 7300 of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC) (Attach the original Certificate of Eligibility) + 199

Ontario Interactive Digital Media Tax Credit (OIDMTC) (s.43.11)

Applies to qualifying labour expenditures of eligible products for the taxation year.

Eligible Credit From 7400 of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC) (Attach the original Certificate of Eligibility) + 200

Ontario Sound Recording Tax Credit (OSRTC) (s.43.12)

Applies to qualifying expenditures in respect of eligible Canadian sound recordings.

Eligible Credit From 7500 OSRTC Claim Form (Attach both the original Claim Form and the Certificate of Eligibility) + 201

Apprenticeship Training Tax Credit (ATTC) (s.43.13)

Applies to employment of eligible apprentices. No. of Apprentices From 5896 202

Eligible Credit From 5898 CT23 Schedule 114 (Attach Schedule 114) + 203

Other (specify) + 203.1

Total Specified Tax Credits 191 + 192 + 193 + 195 + 196 + 197 + 198 + 199 + 200 + 201 + 203 + 203.1 = 220

Specified Tax Credits Applied to reduce Income Tax = 225

Income Tax 190 - 225 OR Enter NIL if reporting Non-Capital Loss (amount cannot be negative) = 230

To determine if the Corporate Minimum Tax (CMT) is applicable to your Corporation, see Determination of Applicability section for the CMT on Page 8. If CMT is not applicable, transfer amount in 230 to Income Tax in Summary section on Page 17.

OR

If CMT is not applicable for the current taxation year but your corporation has CMT Credit Carryovers that you want to apply to reduce income tax otherwise payable, then proceed to and complete the Application of CMT Credit Carryovers section part B, on Page 8.

Total Assets of the corporation + [240] 4,137,686 ●
 Total Revenue of the corporation + [241] 858,595 ●

The above amounts include the corporation's and associated corporations' share of any partnership(s) / joint venture(s) total assets and total revenue.

If you are a member of an associated group (X) [242] (Yes)

Name of associated corporation (Canadian & foreign) (if insufficient space attach schedule)	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	Total Assets	Total Revenue
			+ [243]	+ [244]
			+ [245]	+ [246]
			+ [247]	+ [248]
Aggregate Total Assets	[240] + [243] + [245] + [247], etc.		= [249] 4,137,686 ●	
Aggregate Total Revenue	[241] + [244] + [246] + [248], etc.			= [250] 858,595 ●

Determination of Applicability

Applies if either Total Assets [249] exceeds \$5,000,000 or Total Revenue [250] exceeds \$10,000,000.

Short Taxation Years – Special rules apply for determining total revenue where the taxation year of the corporation or any associated corporation or any fiscal period of any partnership(s) / joint venture(s) of which the corporation or associated corporation is a member, is less than 51 weeks.

Associated Corporation – The total assets or total revenue of associated corporations is the total assets or total revenue for the taxation year ending on or before the date of the claiming corporation's taxation year end.

If CMT is applicable to current taxation year, complete section **Calculation: CMT** below and **Corporate Minimum Tax Schedule 101**.

Calculation: CMT (Attach Schedule 101.)

Gross CMT Payable - - CMT Base From Schedule 101 [2136] ● X From [30] 100.0000 % X 4 % = [276] ●
If negative, enter zero Ontario Allocation

Subtract: Foreign Tax Credit for CMT purposes (Attach Schedule) - - [277] ●

Subtract: Income Tax - - From [190] ●

Net CMT Payable (If negative, enter Nil on Page 17.) = [280] ●

If [280] is less than zero and you do not have a CMT credit carryover, transfer [230] from Page 7 to Income Tax Summary, on Page 17.

If [280] is less than zero and you have a CMT credit carryover, complete A & B below.

If [280] is greater than or equal to zero, transfer [230] to Page 17 and transfer [280] to Page 17, and to Part 4 of Schedule 101: Continuity of CMT Credit Carryovers.

CMT Credit Carryover available From Schedule 101 From [2333] ●

Application of CMT Credit Carryovers

A. Income Tax (before deduction of specified credits) + From [190] ●
 Gross CMT Payable + From [276] ●
 Subtract: Foreign Tax Credit for CMT purposes - From [277] ●
 If [276] - [277] is negative, enter NIL in [290] = [290] ●
Income Tax eligible for CMT Credit = [300] ●

B. Income Tax (after deduction of specified credits) + From [230] ●
 Subtract: CMT credit used to reduce income taxes - [310] ●
Income Tax = [320] ●

Transfer to page 17

If A & B apply, [310] cannot exceed the lesser of [230], [300] and your CMT credit carryover available [2333].

If only B applies, [310] cannot exceed the lesser of [230] and your CMT credit carryover available [2333].

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Capital Tax (Refer to Guide and Int.B. 3011R)

If your corporation is a Financial Institution (s.58(2)), complete lines 480 and 430 on page 10 then proceed to page 13.

If your corporation is not a member of an associated group and/or partnership and the Gross Revenue and Total Assets as calculated on page 10 in 480 and 430 are both \$3,000,000 or less, your corporation is exempt from Capital Tax for the taxation year, except for a branch of a non-resident corporation. A corporation that meets these criteria should disregard all other Capital Tax items (including the calculation of Taxable Capital). Enter NIL in 550 on page 12 and complete the return from that point. All other corporations must compute their Taxable Capital in order to determine their Capital Tax payable.

adjusted by adding the corporation's share of the partnership's Total Assets and by deducting investments in the partnership as it appears on the corporation's balance sheet, in addition to any other required adjustments (s.61(5)). Special rules apply to limited partnerships (Int.B. 3017R).

Any Assets and liabilities of a corporation that are being utilized in a joint venture must be included along with the corporation's other Assets and liabilities when calculating its Taxable Paid-up Capital.

Special rules and rates apply to Non-Resident corporations (s.63, s.64 and s.69(3)).

Paid-up Capital of Non-resident: Paid-up capital employed in Canada of a non-resident subject to tax by virtue of s.2(2)(a) or 2(2)(b), and whose business is not carried on solely in Canada is deemed to be the greater of (1) taxable Income in Canada divided by 8 percent or (2) total assets in Canada minus certain indebtedness in accordance with the provisions of s.63(1)(a) (Int.B. 3010).

Members of a partnership (limited or general) or a joint venture, must attach all financial statements of each partnership or joint venture of which they are a member. The Paid-up Capital of each corporate partner must include its share of liabilities that would otherwise be included if the partnership were a corporation. If Investment Allowance is claimed, Total Assets must be

Paid-up Capital

Paid-up capital stock (Int.B. 3012R and 3015R)	+	350	2,118,274	●
Retained earnings (if deficit, deduct) (Int.B. 3012R)	±	351	-307,715	●
Capital and other surpluses, excluding appraisal surplus (Int.B.3012R)	+	352		●
Loans and advances (Attach schedule) (Int.B. 3013R)	+	353		●
Bank loans (Int.B. 3013R)	+	354		●
Bankers acceptances (Int.B. 3013R)	+	355		●
Bonds and debentures payable (Int.B. 3013R)	+	356		●
Mortgages payable (Int.B. 3013R)	+	357		●
Lien notes payable (Int.B. 3013R)	+	358		●
Deferred credits (including income tax reserves, and deferred revenue where it would also be included in paid-up capital for the purposes of the large corporations tax) (Int.B. 3013R)	+	359		●
Contingent, investment, inventory and similar reserves (Int.B. 3012R)	+	360		●
Other reserves not allowed as deductions for income tax purposes (Attach schedule) (Int.B. 3012R)	+	361		●
Share of partnership(s) or joint venture(s) paid-up capital (Attach schedule(s)) (Int.B. 3017R)	+	362		●
Subtotal	=	370	1,810,559	●
Subtract: Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012R)	-	371		●
Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015R)	-	372		●
Total Paid-up Capital	=	380	1,810,559	●
Subtract: Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015R)	-	381		●
Electrical Generating Corporations Only - All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 11(10)(a) of the Corporations Tax Act, and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation	-	382		●
Net Paid-up Capital	=	390	1,810,559	●

Eligible Investments (Refer to Guide and Int.B. 3015R)

Attach computations and list of corporation names and investment amounts. Short-term investments (bankers acceptances, commercial paper, etc.) are eligible for the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.

Bonds, lien notes and similar obligations, (similar obligations, e.g. stripped interest coupons, applies to taxation years ending after October 30, 1998)	+	402		●
Mortgages due from other corporations	+	403		●
Shares in other corporations (certain restrictions apply) (Refer to Guide)	+	404		●
Loans and advances to unrelated corporations	+	405		●
Eligible loans and advances to related corporations (certain restrictions apply) (Refer to Guide)	+	406		●
Share of partnership(s) or joint venture(s) eligible investments (Attach schedule)	+	407		●
Total Eligible Investments	=	410		●

continued on Page 10

Total Assets (Int.B. 3015R)		DOLLARS ONLY
Total Assets per balance sheet	+ 420	4,137,686 ●
Mortgages or other liabilities deducted from assets	+ 421	●
Share of partnership(s)/joint venture(s) total assets (Attach schedule)	+ 422	●
Subtract: Investment in partnership(s)/joint venture(s)	- 423	●
Total Assets as adjusted	= 430	4,137,686 ●
Amounts in 360 and 361 (if deducted from assets)	+ 440	●
Subtract: Amounts in 371, 372 and 381	- 441	●
Subtract: Appraisal surplus if booked	- 442	●
Add or Subtract: Other adjustments (specify on an attached schedule)	± 443	●
Total Assets	= 450	4,137,686 ●

Investment Allowance (410 ÷ 450) × 390	Not to exceed 410	= 460	●
Taxable Capital 390 - 460		= 470	1,810,559 ●

Gross Revenue (as adjusted to include the share of any partnership(s)/joint venture(s) Gross Revenue)	480	858,595 ●
Total Assets (as adjusted)	From 430	4,137,686 ●

Calculation of Capital Tax for all Corporations except Financial Institutions

Note: This version (2007) of the CT23 may only be used for a taxation year that commenced after December 31, 2004. Financial Institutions use calculations on page 13.

- Important:** If the corporation is a family farm corporation, family fishing corporation or a credit union that is not a Financial Institution, complete only Section A below.
- OR** If the corporation is **not** a member of an associated group and/or partnership, complete Section B below, then review only the Capital Tax calculations in Section C on page 11, selecting and completing the one specific subsection (e.g. C3) that applies to the corporation.
- OR** If the corporation **is** a member of an associated group and/or partnership, complete Section B below and Section D on page 11, and if applicable, complete Section E or Section F on page 12. Note: if the corporation is a member of a connected partnership, please refer to the CT23 Guide for additional instructions before completing the Capital Tax section.

SECTION A

This section applies only if the corporation is a family farm corporation, a family fishing corporation or a credit union that is not a Financial Institution (Int.B. 3018). Enter NIL in 550 on page 12 and complete the return from that point.

SECTION B

B1. Calculation of Taxable Capital Deduction (TCD)

		Number of Days in Taxation Year			
	7,500,000 ×	Days after Dec. 31, 2004 and before Jan. 1, 2006	Total Days	= +	501 ●
		36	73 366		
	10,000,000 ×	Days after Dec. 31, 2005 and before Jan. 1, 2007	Total Days	= +	502 ●
		37	73 366		
	12,500,000 ×	Days after Dec. 31, 2006 and before Jan. 1, 2008	Total Days	= +	504 ●
		38	73 366		
	15,000,000 ×	Days after Dec. 31, 2007	Total Days	= +	505 15,000,000 ●
		39	366 73 366		
Taxable Capital Deduction (TCD)		501 + 502 + 504 + 505		= 503	15,000,000 ●

B2. This section applies to corporations to calculate the prorated capital tax rate.

Calculation of Capital Tax Rate

		Number of Days in Taxation Year			
0.3 %	×	Days before Jan. 1, 2007	Total Days	= +	511 %
		556	73 366		
0.225 %	×	Days after Dec. 31, 2006 and before Jan. 1, 2009	Total Days	= +	512 0.2250 %
		557	366 73 366		
Capital Tax Rate		511 + 512		= 516	0.2250 %

continued on Page 11

Capital Tax Calculation *continued from Page 10*

SECTION C

This section applies if the corporation is **not** a member of an associated group and/or partnership.

C1. If and on page 10 are both \$3,000,000 or less, enter NIL in on page 12 and complete the return from that point.

C2. If Taxable Capital in is equal to or less than the TCD in , enter NIL in on page 12 and complete the return from that point.

C3. If Taxable Capital in exceeds the TCD in , complete the following calculation and transfer the amount from to on page 12, and complete the return from that point.

+	From <input type="text" value="470"/>	1,810,559	•																	
-	From <input type="text" value="503"/>	15,000,000	•																	
=	<input type="text" value="471"/>		•	X	From <input type="text" value="30"/>	100,000	%	X	From <input type="text" value="516"/>	0.2250	%	X	<input type="text" value="555"/>	<input type="text" value="366"/>		=	+	<input type="text" value="523"/>		•
							Ontario Allocation				Capital Tax Rate			Days in taxation year						
														366 (366 if leap year)						
																				Transfer to <input type="text" value="543"/> on page 12 and complete the return from that point

If floating taxation year, refer to Guide.

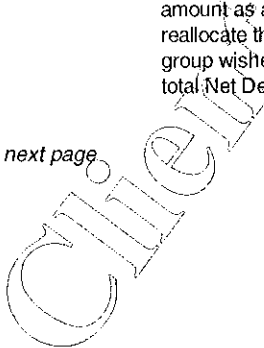
SECTION D

This section applies **ONLY** to a corporation that is a member of an associated group (excluding Financial Institutions and corporations exempt from Capital Tax) and/or partnership. You must check either or and complete this section before you can calculate your Capital Tax Calculation under either Section E or Section F.

D1. (X if applicable) All corporations that you are associated with do **not** have a permanent establishment in Canada.
 If Taxable Capital on page 10 is equal to or less than the TCD on page 10, enter NIL in on page 12 and complete the return from that point.
 If Taxable Capital on page 10 exceeds the TCD on page 10, proceed to **Section E**, enter the TCD amount in in Section E, and complete Section E and the return from that point.

D2. (X if applicable) One or more of the corporations that you are associated with **maintains** a permanent establishment in Canada.
 You and your associated group may continue to allocate the TCD by completing the Calculation below. Or, the associated group may file an election under subsection 69(2.1) of the *Corporations Tax Act*, whereby total assets are used to allocate the TCD among the associated group. Once a ss.69(2.1) election is filed, all members of the group will then be required to file in accordance with the election and allocate a portion (portion is henceforth referred to as **Net Deduction**) of the capital tax effect relating to the TCD to each corporation in the group on the basis of the ratio that each corporation's total assets multiplied by its Ontario allocation is to the total assets of the group.
 The total asset amounts and Ontario allocation percentages to be used for this calculation must be taken from each corporation's financial information from its last taxation year ending in the immediately preceding calendar year.
 In addition, although each corporation in the associated group may deduct its Net Deduction amount as apportioned by the total asset formula, the group may, at the group's option, reallocate the group's total Net Deduction among the group on what ever basis the corporate group wishes, as long as the total of the reallocated amounts does not exceed the group's total Net Deduction amount originally calculated for the associated group.

D2. Calculation is on next page



continued on Page 12

Capital Tax Calculation *continued from Page 11*

DOLLARS ONLY

D2. Calculation Do not complete this calculation if ss.69(2.1) election is filed

Taxable Capital From 470 on page 10 + From 470

Determine aggregate taxable capital of an associated group (excluding financial institutions and corporations exempt from capital tax) and/or partnership having a permanent establishment in Canada

Names of associated corporations (excluding Financial Institutions and corporations exempt from Capital Tax) having a permanent establishment in Canada (if insufficient space, attach schedule)	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	Taxable Capital
			+ <u>531</u>
			+ <u>532</u>
			+ <u>533</u>
Aggregate Taxable Capital <u>470</u> + <u>531</u> + <u>532</u> + <u>533</u> , etc.			= <u>540</u>

If 540 above is equal to or less than the TCD 503 on page 10, the corporation's Capital Tax for the taxation year, is NIL.

Enter NIL in 523 in section E below, as applicable.

If 540 above is greater than the TCD 503 on page 10, the corporation must compute its share of the TCD below in order to calculate its Capital Tax for the taxation year under Section E below.

From 470 ÷ From 540 × From 503 = 541
 Transfer to 542 in Section E below

Ss.69(2.1) Election Filed

591 (X if applicable) **Election filed. Attach a copy of Schedule 591 with this CT23 Return. Proceed to Section F below.**

SECTION E

This section applies if the corporation is a member of an associated group and/or partnership whose total aggregate Taxable Capital 540 above, exceeds the TCD 503 on page 10.

Complete the following calculation and transfer the amount from 523 to 543, and complete the return from that point.

+ From 470
 - 542
 = 471 × From 30 100.0000% Ontario Allocation × From 516 0.2250% Capital Tax Rate × $\frac{555}{366} \times \frac{366}{366}$ (366 if leap year) = + 523
 Total Capital Tax for the taxation year
 Transfer to 543 and complete the return from that point

SECTION F

This section applies if a corporation is a member of an associated group and the associated group has filed a ss.69(2.1) election

+ From 470 × From 30 100.0000% Ontario Allocation × From 516 0.2250% Capital Tax Rate = + 561
 - Capital tax deduction from 995 relating to your corporation's Capital Tax deduction, on Schedule 591 = - From 995
 = 562
 Total Capital Tax for the taxation year
 Capital Tax 562 × $\frac{555}{366} \times \frac{366}{366}$ (366 if leap year) = 563
 Transfer to 543 and complete the return from that point

* If floating taxation year, refer to Guide.

Capital Tax before application of specified credits = 543
 Subtract: Specified Tax Credits applied to reduce capital tax payable (Refer to Guide) = - 546
 Capital Tax 543 - 546 (amount cannot be negative) = 550
 Transfer to Page 17

continued on Page 13

West Perth Power Inc.

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DOLLARS ONLY

Capital Tax continued from Page 12

Calculation of Capital Tax for Financial Institutions

1.1 Credit Unions only

For taxation years commencing after May 4, 1999 enter NIL in 550 on page 12, and complete the return from that point.

1.2 Other than Credit Unions

(Retain details of calculations for amounts in boxes 565 and 570. Do not submit with this tax return.)

565 x 567 % x From 30 100.0000 % x 555 366 / 366 = 569
Lesser of adjusted Taxable Paid Up Capital and Basic Capital Amount in accordance with Division B.1 Capital Tax Rate (1) (Refer to Guide) Ontario Allocation Days in taxation year

570 x 571 % x From 30 100.0000 % x 555 366 / 366 = 574
Adjusted Taxable Paid Up Capital in accordance with Division B.1 in excess of Basic Capital Amount Capital Tax Rate (2) (Refer to Guide) Ontario Allocation Days in taxation year

Capital Tax for Financial Institutions - other than Credit Unions (before Section 2) 569 + 574 = 575

* If floating taxation year, refer to Guide.

2. Small Business Investment Tax Credit

(Retain details of eligible investment calculation and, if claiming an investment in CSBIF, retain the original letter approving the credit issued in accordance with the Community Small Business Investment Fund Act. Do not submit with this tax return.)

Allowable Credit for Eligible Investments - 585
Financial Institutions: Claiming a tax credit for investment in Community Small Business Investment Fund (CSBIF)? (X) Yes

Capital Tax - Financial Institutions 575 - 585 = 586
Transfer to 543 on Page 12

Premium Tax (s.74.2 & 74.3) (Refer to Guide)

(1) Uninsured Benefits Arrangements - 587 x 2% = 588
Applies to Ontario-related uninsured benefits arrangements.

(2) Unlicensed Insurance (enter premium tax payable in 588 and attach a detailed schedule of calculations. If subject to tax under (1) above, add both taxes together and enter total tax in 588.)
Applies to Insurance Brokers and other persons placing insurance for persons resident or property situated in Ontario with unlicensed insurers.

Deduct: Specified Tax Credits applied to reduce premium tax (Refer to Guide) - 589

Premium Tax 588 - 589 = 590
Transfer to page 17

Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ

Net Income (loss) for federal income tax purposes, per federal T2 Schedule 1 ± 600 85,419 ●
Transfer to Page 15

Add:

Federal capital cost allowance	+	601	218,807 ●
Federal cumulative eligible capital deduction	+	602	●
Ontario taxable capital gain	+	603	●
Federal non-allowable reserves. Balance beginning of year	+	604	●
Federal allowable reserves. Balance end of year	+	605	●
Ontario non-allowable reserves. Balance end of year	+	606	●
Ontario allowable reserves. Balance beginning of year	+	607	●
Federal exploration expenses (e.g. CEDE, CEE, CDE, COGPE)	+	608	●
Federal resource allowance (Refer to Guide)	+	609	●
Federal depletion allowance	+	610	●
Federal foreign exploration and development expenses	+	611	●
Crown charges, royalties, rentals, etc. deducted for Federal purposes (Refer to Guide)	+	617	●
Management fees, rents, royalties and similar payments to non-arms' length non-residents ▼			

Number of Days in Taxation Year

612	●	x 5 / 12.5 x	33	÷	73	366	=	+	633	●								
<table border="1"> <tr> <td colspan="2">Days after Dec. 31, 2002 and before Jan. 1, 2004</td> <td colspan="2">Total Days</td> </tr> <tr> <td>33</td> <td>73</td> <td>366</td> <td></td> </tr> </table>											Days after Dec. 31, 2002 and before Jan. 1, 2004		Total Days		33	73	366	
Days after Dec. 31, 2002 and before Jan. 1, 2004		Total Days																
33	73	366																
612	●	x 5 / 14 x	34	÷	73	366	=	+	634	●								
<table border="1"> <tr> <td colspan="2">Days after Dec. 31, 2003</td> <td colspan="2">Total Days</td> </tr> <tr> <td>34</td> <td>73</td> <td>366</td> <td>366</td> </tr> </table>											Days after Dec. 31, 2003		Total Days		34	73	366	366
Days after Dec. 31, 2003		Total Days																
34	73	366	366															

Total add-back amount for Management fees, etc.	633	+	634	=	+	613	●
Federal Scientific Research Expenses claimed in year from line 460 of fed. form T661 excluding any negative amount in 473 from Ont. CT23 Schedule 161		+	615	●			
Add any negative amount in 473 from Ont. CT23 Schedule 161		+	616	●			
Federal allowable business investment loss		+	620	●			
Total of other items not allowed by Ontario but allowed federally (Attach schedule)		+	614	●			
Total of Additions	601 to 611 + 617 + 613 + 615 + 616 + 620 + 614	=	218,807 ●	▶	640	218,807 ●	<small>Transfer to Page 15</small>

Deduct:

Ontario capital cost allowance (excludes amounts deducted under 675)	+	650	218,807 ●
Ontario cumulative eligible capital deduction	+	651	●
Federal taxable capital gain	+	652	●
Ontario non-allowable reserves. Balance beginning of year	+	653	●
Ontario allowable reserves. Balance end of year	+	654	●
Federal non-allowable reserves. Balance end of year	+	655	●
Federal allowable reserves. Balance beginning of year	+	656	●
Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) (Retain calculations. Do not submit.)	+	657	●
Ontario depletion allowance	+	658	●
Ontario resource allowance (Refer to Guide)	+	659	●
Ontario current cost adjustment (Attach schedule)	+	661	●
CCA on assets used to generate electricity from natural gas, alternative or renewable resources.	+	675	●

Subtotal of deductions for this page 650 to 659 + 661 + 675 681 218,807 ●
Transfer to Page 15

continued on Page 15

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DOLLARS ONLY

Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ

continued from Page 14

Net Income (loss) for federal income tax purposes, per federal Schedule 1	From ±	600	85,419 ●
Total of Additions on page 14	From =	640	218,807 ●
Sub Total of deductions on page 14	From =	681	218,807 ●

Deduct:

Ontario New Technology Tax Incentive (ONTTI) Gross-up
(Applies only to those corporations whose Ontario allocation is less than 100% in the current taxation year.)

Capital Cost Allowance (Ontario) (CCA) on prescribed qualifying intellectual property deducted in the current taxation year

ONTTI Gross-up deduction calculation:

Gross-up of CCA

$$\left[\begin{array}{l} \text{From } 662 \\ \times \\ \text{From } 30 \end{array} \right] \times \left[\begin{array}{l} 100 \\ 100.0000 \\ \text{Ontario Allocation} \end{array} \right] - \text{From } 662 = 663$$

Workplace Child Care Tax Incentive (WCCT)
(Applies to eligible expenditures incurred prior to January 1, 2005.)

Qualifying expenditures: $\left[\begin{array}{l} 665 \\ \times \\ \text{From } 30 \end{array} \right] \times 30\% \times \left[\begin{array}{l} 100 \\ 100.0000 \\ \text{Ontario allocation} \end{array} \right] = 666$

Workplace Accessibility Tax Incentive (WATI)
(Applies to eligible expenditures incurred prior to January 1, 2005.)

Qualifying expenditures: $\left[\begin{array}{l} 667 \\ \times \\ \text{From } 30 \end{array} \right] \times 100\% \times \left[\begin{array}{l} 100 \\ 100.0000 \\ \text{Ontario allocation} \end{array} \right] = 668$

Number of Employees accommodated 669

Ontario School Bus Safety Tax Incentive (OSBSTI)
(Applies to the eligible acquisition of school buses purchased after May 4, 1999 and before January 1, 2006.) (Refer to Guide)

Qualifying expenditures: $\left[\begin{array}{l} 670 \\ \times \\ \text{From } 30 \end{array} \right] \times 30\% \times \left[\begin{array}{l} 100 \\ 100.0000 \\ \text{Ontario allocation} \end{array} \right] = 671$

Educational Technology Tax Incentive (ETTI)
(Applies to eligible expenditures incurred prior to January 1, 2005.)

Qualifying expenditures: $\left[\begin{array}{l} 672 \\ \times \\ \text{From } 30 \end{array} \right] \times 15\% \times \left[\begin{array}{l} 100 \\ 100.0000 \\ \text{Ontario allocation} \end{array} \right] = 673$

Ontario allowable business investment loss + 678

Ontario Scientific Research Expenses claimed in year in 477 from Ont. CT23 Schedule 161 + 679

Amount added to income federally for an amount that was negative on federal form T661, Ijrié 454 or 455 (if filed after June 30, 2003) + 677

Total of other deductions allowed by Ontario (Attach schedule) + 664

Total of Deductions $681 + 663 + 666 + 668 + 671 + 673 + 678 + 679 + 677 + 664 = 218,807 \bullet \rightarrow 680 \quad 218,807 \bullet$

Net income (loss) for Ontario Purposes $600 + 640 - 680 = 690 \quad 85,419 \bullet$

Transfer to Page 4

DOLLARS ONLY

Continuity of Losses Carried Forward

	Non-Capital Losses (1)	Total Capital Losses	Farm Losses	Restricted Farm Losses	Listed Personal Property Losses	Limited Partnership Losses (6)
Balance at Beginning of Year	700 (2) 205,053	710 (2)	720 (2)	730	740	750
Add:						
Current year's losses (7)	701	711	721	731	741	751
Losses from predecessor corporations (3)	702	712	722	732		752
Subtotal	703	713	723	733	743	753
Subtract:						
Utilized during the year to reduce taxable income	704 (2) 85,419	715 (2) (4)	724 (2)	734 (2) (4)	744 (4)	754 (4)
Expired during the year	705		725	735	745	
Carried back to prior years to reduce taxable income (5)	706 (2) to Page 17	716 (2) to Page 17	726 (2) to Page 17	736 (2) to Page 17	746	
Subtotal	707	717	727	737	747	757
Balance at End of Year	709 (8) 119,634	719	729	739	749	759

Analysis of Balance at End of Year by Year of Origin

Year of Origin (oldest year first) year month day	Non-Capital Losses	Non-Capital Losses of Predecessor Corporations	Total Capital Losses from Listed Personal Property only	Farm Losses	Restricted Farm Losses
800 9th preceding taxation year	817 (9)	860 (9)		850	870
801 8th preceding taxation year 2000-12-31	818 (9)	861 (9)		851	871
802 7th preceding taxation year 2001-12-31	819 (9)	862 (9)		852	872
803 6th preceding taxation year 2002-12-31	820	830	840	853	873
804 5th preceding taxation year 2003-12-31	821	831	841	854	874
805 4th preceding taxation year 2004-12-31	822	832	842	855	875
806 3rd preceding taxation year 2005-12-31	823 119,634	833	843	856	876
807 2nd preceding taxation year 2006-12-31	824	834	844	857	877
808 1st preceding taxation year 2007-12-31	825	835	845	858	878
809 Current taxation year 2008-12-31	826	836	846	859	879
Total	829 119,634	839	849	869	889

Notes:

- (1) Non-capital losses include allowable business investment losses, fed.s.111(8)(b), as made applicable by s.34.
- (2) Where acquisition of control of the corporation has occurred, the utilization of losses can be restricted. See fed.s.111(4) through 111(5.5), as made applicable by s.34.
- (3) Includes losses on amalgamation (fed.s.87(2.1) and s.87(2.11)) and/or wind-up (fed.s.88(1.1) and 88(1.2)), as made applicable by s.34.
- (4) To the extent of applicable gains/income/at-risk amount only.
- (5) Generally a three year carry-back applies. See fed.s.111(1) and fed.s.41(2)(b), as made applicable by s.34.
- (6) Where a limited partner has limited partnership losses, attach loss calculations for each partnership.
- (7) Include amount from 11 if taxable income is adjusted to claim unused foreign tax credit for federal purposes.
- (8) Amount in 709 must equal total of 829 + 839.
- (9) Include non-capital losses incurred in taxation years ending after March 22, 2004.

West Perth Power Inc.

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Request for Loss Carry-Back (s.80(16))

Applies to corporations requesting a reassessment of the return of one or more previous taxation years under s.80(16) with respect to one or more types of losses carried back.

- If, after applying a loss carry-back to one or more previous years, there is a balance of loss available to carry forward to a future year, it is the corporation's responsibility to claim such a balance for those years following the year of loss within the limitations of fed.s.111, as made applicable by s.34.
- Where control of a corporation has been acquired by a person or group of persons, certain restrictions apply to the carry-forward and carry-back provisions of losses under fed.s.111(4) through 111(5.5), as made applicable by s.34.
- Refunds arising from the loss carry-back adjustment may be applied by the Minister of Finance to amounts owing under **any Act administered by the Ministry of Finance**.

- Any late filing penalty applicable to the return for which the loss is being applied will not be reduced by the loss carry-back.
- The application of a loss carry-back will be available for interest calculation purposes on the day that is the latest of the following:
 - the first day of the taxation year after the loss year,
 - the day on which the corporation's return for the loss year is delivered to the Minister, or
 - the day on which the Minister receives a request in writing from the corporation to reassess the particular taxation year to take into account the deduction of the loss.
- If a loss is being carried back to a **predecessor corporation**, enter the predecessor corporation's account number and taxation year end in the spaces provided under Application of Losses below.

Application of Losses

	Non-Capital Losses	Total Capital Losses	Farm Losses	Restricted Farm Losses
Total amount of loss	910	920	930	940
Deduct: Loss to be carried back to preceding taxation years and applied to reduce taxable income				
Predecessor Ontario Corporation's Tax Account No. (MOF)	Taxation Year Ending year month day			
i) 3 rd preceding 901	2005-12-31 911	921	931	941
ii) 2 nd preceding 902	2006-12-31 912	922	932	942
iii) 1 st preceding 903	2007-12-31 913	923	933	943
Total loss to be carried back	From 706	From 716	From 726	From 736
Balance of loss available for carry-forward	919	929	939	949

Summary

Income Tax	- - - - - +	From 230 or 320	•
Corporate Minimum Tax	- - - - - +	From 280	•
Capital Tax	- - - - - +	From 550	•
Premium Tax	- - - - - +	From 590	•
Total Tax Payable	- - - - - =	950	•
Subtract: Payments	- - - - - -	960	•
Capital Gains Refund (s.48)	- - - - - -	965	•
Qualifying Environmental Trust Tax Credit (Refer to Guide)	- - - - - -	985	•
Specified Tax Credits (Refer to Guide)	- - - - - -	955	•
Other, specify	- - - - - -		•
Balance	- - - - - =	970	•
If payment due	- - - - - Enclosed *	990	•
If overpayment: Refund (Refer to Guide)	- - - - - =	975	•
Apply to		980	•

(Includes credit interest)

Certification

I am an authorized signing officer of the corporation. I certify that this CT23 return, including all schedules and statements filed with or as part of this CT23 return, has been examined by me and is a true, correct and complete return and that the information is in agreement with the books and records of the corporation. I further certify that the financial statements accurately reflect the financial position and operating results of the corporation as required under section 75 of the *Corporations Tax Act*. The method of computing income for this taxation year is consistent with that of the previous year, except as specifically disclosed in a statement attached.

Name (please print) _____
 Wally Curry
 Title _____
 President
 Full Residence Address _____
 169 St. David Street
 P O Box 220
 Mitchell
 ON NOK 1N0
 Signature _____ Date _____
 2009-07-22

Note: Section 76 of the *Corporations Tax Act* provides penalties for making false or misleading statements or omissions.

* Make your cheque (drawn on a Canadian financial institution) or a money order in Canadian funds, payable to the **Minister of Finance** and print your Ontario Corporation's Tax Account No. (MOF) on the back of cheque or money order. (Refer to Guide for other payment methods.)

**Corporate Minimum Tax (CMT)
CT23 Schedule 101**

Corporation's Legal Name West Perth Power Inc.	Ontario Corporations Tax Account No. (MOR) 6843770	Taxation Year End 2008-12-31
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Part 1: Calculation of CMT Base

Banks – Net income/loss as per report accepted by Superintendent of Financial Institutions (SFI) under the Bank Act (Canada), adjusted so consolidation/equity methods are not used.

Life Insurance corporations – Net income/loss before Special Additional Tax as determined under s.57.1(2)(c) or (d)

Net Income/Loss (unconsolidated, determined in accordance with GAAP) ± 2100 -63,707

Subtract (to the extent reflected in net income/loss):

Provision for recovery of income taxes / benefit of current income taxes	+	2101		
Provision for deferred income taxes (credits) / benefit of future income taxes	+	2102		
Equity income from corporations	+	2103		
Share of partnership(s)/joint venture(s) income	+	2104		
Dividends received/receivable deductible under fed.s.112	+	2105		
Dividends received/receivable deductible under fed.s.113	+	2106		
Dividends received/receivable deductible under fed.s.83(2)	+	2107		
Dividends received/receivable deductible under fed.s.138(6)	+	2108		

Federal Part VI.1 tax paid on dividends declared and paid, under fed.s.191.1(1) x 3 + 2109

Subtotal = - 2110

Add (to extent reflected in net income/loss):

Provision for current taxes / cost of current income taxes	+	2111		
Provision for deferred income taxes (debits) / cost of future income taxes	+	2112		
Equity losses from corporations	+	2113		
Share of partnership(s)/joint venture(s) losses	+	2114		

Dividends that have been deducted to arrive at net income per Financial Statements s.57.4(1.1) (excluding dividends under fed.s.137(4.1)) + 2115

Subtotal = + 2116

Add/Subtract:

Amounts relating to s.57.9 election/regulations for disposals etc. of property, occurring before March 22, 2007, for current/prior years

** Fed.s.85	+	2117	<input type="text"/>	or -	2118	<input type="text"/>
** Fed.s.85.1	+	2119	<input type="text"/>	or -	2120	<input type="text"/>
** Fed.s.97	+	2121	<input type="text"/>	or -	2122	<input type="text"/>
** Amounts relating to amalgamations (fed.s.87) as prescribed in regulations for current/prior years	+	2123	<input type="text"/>	or -	2124	<input type="text"/>
** Amounts relating to wind-ups (fed.s.88) as prescribed in regulations for current/prior years	+	2125	<input type="text"/>	or -	2126	<input type="text"/>
** Amounts relating to s.57.10 election/regulations for replacement re fed.s.13(4), 14(6) and 44 for current/prior years	+	2127	<input type="text"/>	or -	2128	<input type="text"/>

Interest allowable under ss.20(1)(c) or (d) of ITA to the extent not otherwise deducted in determining CMT adjusted net income - 2150

Capital gains on eligible donations of publicly-listed securities and ecologically sensitive land made after May 1, 2006 (to the extent reflected in net income/loss) - 2155

Subtotal (Additions) = + 2129

Subtotal (Subtractions) = - 2130

** Other adjustments ± 2131

Subtotal ± 2100 - 2110 + 2116 + 2129 - 2130 ± 2131 = 2132 -63,707

** Share of partnership(s)/joint venture(s) adjusted net income/loss ± 2133

Adjusted net income (loss) (if loss, transfer to 2202 in Part 2: Continuity of CMT Losses Carried Forward.) = 2134 -63,707

Deduct: * CMT losses: pre-1994 Loss + From 2210

* CMT losses: other eligible losses + 2211

= - 2135

* CMT losses applied cannot exceed adjusted net income or increase a loss

** Retain calculations. Do not submit with this schedule.

CMT Base = 2136

Transfer to CMT Base on Page 8 of the CT23 or Page 6 of the CT8

CT23 Schedule 101

Corporation's Legal Name West Perth Power Inc.	Ontario Corporations Tax Account No. (MOR) 6843770	Taxation Year End 2008-12-31
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Part 2: Continuity of CMT Losses Carried Forward

Balance at Beginning of year NOTES (1), (2)	+	2201	47,327
Add: Current year's losses	+	2202	63,707
Losses from predecessor corporations on amalgamation that occurred before March 22, 2007 NOTE (3)	+	2203	
Losses from predecessor corporations on wind-up completed before March 22, 2007 NOTE (3)	+	2204	
Amalgamation (X) <input type="checkbox"/> Yes Wind-up (X) <input type="checkbox"/> Yes		2205	
Amalgamation (X) <input type="checkbox"/> Yes Wind-up (X) <input type="checkbox"/> Yes		2206	
Subtotal	=		63,707
Adjustments (attach schedule)	±	2208	
CMT losses available		2201 + 2207 ± 2208	111,034
Subtract: Pre-1994 loss utilized during the year to reduce adjusted net income	+	2210	
Other eligible losses utilized during the year to reduce adjusted net income NOTE (4)	+	2211	
Losses expired during the year	+	2212	
Subtotal	=		
Balances at End of Year NOTE (5)	=	2209 - 2213	111,034

Notes:

- (1) Pre-1994 CMT loss (see s.57.1(1)) should be included in the balance at beginning of the year. Attach schedule showing computation of pre-1994 CMT loss.
- (2) Where acquisition of control of the corporation has occurred, the utilization of CMT losses can be restricted. (see s.57.5(3) and s.57.5(7))
- (3) Include and indicate whether CMT losses are a result of an amalgamation that occurred before March 22, 2007, to which fed.s.87 applies and/or a wind-up completed before March 22, 2007, to which fed.s.88(1) applies (see s.57.5(8) and s.57.5(9)). The continuation of CMT losses no longer applies for amalgamations and wind-ups that occur after March 21, 2007.
- (4) CMT losses must be used to the extent of the lesser of the adjusted net income and CMT losses available .
- (5) Amount in must equal sum of + .
- (6) Include the lesser of the total investment losses of a predecessor corporation from an investment in another predecessor corporation that is controlled by the first predecessor corporation, and the total unused CMT losses of the other predecessor corporation.
- (7) Include the lesser of the total investment losses of the parent corporation from its investment in the subsidiary corporation, and the total unused CMT losses of the subsidiary corporation.

Part 3: Analysis of CMT Losses Year End Balance by Year of Origin

For a pre-1994 loss, use the date of the last taxation year end before your corporation's first taxation year commencing after 1993.

	Year of Origin (oldest year first) year month day	CMT Losses of Corporation	CMT Losses of Predecessor Corporations
2240	9th preceding taxation year	2260	2280
2241	8th preceding taxation year 2000-12-31	2261	2281
2242	7th preceding taxation year 2001-12-31	2262	2282
2243	6th preceding taxation year 2002-12-31	2263	2283
2244	5th preceding taxation year 2003-12-31	2264	2284
2245	4th preceding taxation year 2004-12-31	2265	2285
2246	3rd preceding taxation year 2005-12-31	2266	2286
2247	2nd preceding taxation year 2006-12-31	2267	2287
2248	1st preceding taxation year 2007-12-31	2268	2288
2249	Current taxation year 2008-12-31	2269	2289
Totals		2270 111,034	2290

The sum of amounts +
must equal amount in .

CT23 Schedule 101

Corporation's Legal Name West Perth Power Inc.	Ontario Corporations Tax Account No. (MOR) 6843770	Taxation Year End 2008-12-31
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Part 4: Continuity of CMT Credit Carryovers

Balance at Beginning of year NOTE (1) + 2301 []

Add: Current year's CMT Credit ([280] on page 8 of the CT23
or [347] on page 6 of the CT8. If negative, enter NIL) + From [280] or [347] []

Gross Special Additional Tax NOTE (2) [312] on page 5 of CT8.
(Life Insurance corporations only.
Others enter NIL.) + From [312] []

Subtract Income Tax
([190] on page 6 of the CT23 or
page 4 of the CT8) - From [190] []

Subtotal (if negative, enter NIL) = - 2305 []

Current year's CMT credit (If negative, enter NIL) [280] or [347] - 2305 ... = + 2310 []

CMT Credit Carryovers from predecessor corporations NOTE (3) + 2325 []

Amalgamation (X) [2315] Yes Wind-up (X) [2320] Yes

Subtotal [2301] + [2310] + [2325] = [2330] []

Adjustments (Attach schedule) ± 2332 []

CMT Credit Carryover available [2330] ± 2332 = [2333] []

Transfer to Page 8 of the CT23 or Page 6 of the CT8

Subject: CMT Credit utilized during the year to reduce income tax
([310] on page 8 of the CT23 or [351] on page 6 of the CT8.) + From [310] or [351] []

CMT Credit expired during the year + 2334 []

Subtotal = - 2335 []

Balance at End of Year NOTE (4) [2333] - 2335 = [2336] []

Notes:

- (1) Where acquisition of control of the corporation has occurred, the utilization of CMT credits can be restricted. (see s.43.1(5))
- (2) The CMT credit of life insurance corporations can be restricted. (see s.43.1(3)(b))
- (3) Include and indicate whether CMT credits are a result of an amalgamation that occurred before March 22, 2007 to which fed.s.87 applies and/or a wind-up completed before March 22, 2007, to which fed.s.88(1) applies. (see s.43.1(4))
- (4) Amount in [2336] must equal sum of [2370] + [2390] .

Part 5: Analysis of CMT Credit Carryovers Year End Balance by Year of Origin

	Year of Origin (oldest year first) year month day	CMT Credit Carryovers of Corporation	CMT Credit Carryovers of Predecessor Corporation(s)
[2340]	9th preceding taxation year	[2360]	[2380]
[2341]	8th preceding taxation year 2000-12-31	[2361]	[2381]
[2342]	7th preceding taxation year 2001-12-31	[2362]	[2382]
[2343]	6th preceding taxation year 2002-12-31	[2363]	[2383]
[2344]	5th preceding taxation year 2003-12-31	[2364]	[2384]
[2345]	4th preceding taxation year 2004-12-31	[2365]	[2385]
[2346]	3rd preceding taxation year 2005-12-31	[2366]	[2386]
[2347]	2nd preceding taxation year 2006-12-31	[2367]	[2387]
[2348]	1st preceding taxation year 2007-12-31	[2368]	[2388]
[2349]	Current taxation year 2008-12-31	[2369]	[2389]
Totals		[2370]	[2390]

The sum of amounts [2370] + [2390]
must equal amount in [2336] .

**Corporate Minimum Tax (CMT)
CT23 Schedule 101 – Supporting Schedule**

Corporation's Legal Name West Perth Power Inc.	Ontario Corporations Tax Account No. (MOR) 6843770	Taxation Year End 2008-12-31
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CMT Losses Carried Forward Workchart

(i) Continuity of Pre-1994 CMT Losses

	Corporation's Pre-1994 Loss	Predecessors' Pre-1994 Loss Amalgamation	Wind-Up
Date of the last tax year end before the corp's 1st tax year commencing after 1993			
Pre-1994 Loss (per schedule)			
Less: Claimed in prior taxation years commencing after 1993			
Pre-1994 Loss available for the current year			
Less: Deducted in the current year			
(max. = adj. net income for the year)			
Expired after 10 years			
Pre-1994 Loss Carryforward			

**(ii) Continuity of Other Eligible CMT Losses – Filing Corporation
(for losses occurring in tax years commencing after 1993)**

	Year of Origin YYYY/MM/DD	Opening Balance	Adjustment	Deduction	Expired	Closing Balance
10th Prior Year						
9th Prior Year						
8th Prior Year	2000-12-31					
7th Prior Year	2001-12-31					
6th Prior Year	2002-12-31					
5th Prior Year	2003-12-31	26,652				26,652
4th Prior Year	2004-12-31					
3rd Prior Year	2005-12-31	20,675				20,675
2nd Prior Year	2006-12-31					
1st Prior Year	2007-12-31					
	Total	47,327				47,327

Predecessor Corporations Only – Amalgamation

Indicate the amounts of eligible CMT losses from predecessor corporations. Do not include these amounts in the 'opening balance' of the Filing Corporation.

Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
2000-12-31						
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						
2005-12-31						
2006-12-31						
2007-12-31						
Total						

**Corporate Minimum Tax (CMT)
CT23 Schedule 101 – Supporting Schedule**

Corporation's Legal Name West Perth Power Inc.	Ontario Corporations Tax Account No. (MOR) 6843770	Taxation Year End 2008-12-31
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CMT Losses Carried Forward Workchart (continued)

Predecessor Corporations Only – Wind-Up

Indicate the amounts of eligible CMT losses from predecessor corporations. Do not include these amounts in the 'opening balance' of the Filing Corporation.

Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
2000-12-31						
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						
2005-12-31						
2006-12-31						
2007-12-31						
Total						

Client copy - do not submit

**Corporate Minimum Tax (CMT)
CT23 Schedule 101 – Supporting Schedule**

Corporation's Legal Name West Perth Power Inc.	Ontario Corporations Tax Account No. (MOR) 6843770	Taxation Year End 2008-12-31
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CMT Credit Carryovers Workchart

Filing Corporation

	Year of Origin YYYY/MM/DD	Opening Balance	Adjustment	Deduction	Expired	Closing Balance
10th Prior Year						
9th Prior Year						
8th Prior Year	2000-12-31					
7th Prior Year	2001-12-31					
6th Prior Year	2002-12-31					
5th Prior Year	2003-12-31					
4th Prior Year	2004-12-31					
3rd Prior Year	2005-12-31					
2nd Prior Year	2006-12-31					
1st Prior Year	2007-12-31					
Total						

Predecessor Corporations Only – Amalgamation

Indicate the amounts of CMT credit carryovers from predecessor corporations. Do not include these amounts in the 'opening balance' of the Filing Corporation.

Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
2000-12-31						
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						
2005-12-31						
2006-12-31						
2007-12-31						
Total						

Predecessor Corporations Only – Wind-Up

Indicate the amounts of CMT credit carryovers from predecessor corporations. Do not include these amounts in the 'opening balance' of the Filing Corporation.

Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
2000-12-31						
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						
2005-12-31						
2006-12-31						
2007-12-31						
Total						

Non-Capital Loss Continuity Workchart – Ontario

Corporation's Legal Name West Perth Power Inc.	Ontario Corporations Tax Account No. (MOF) 6843770	Taxation Year End 2008-12-31
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Non-capital losses						
Year	Balance at beginning of year	Loss incurred in current year	Adjustments and transfers	Loss carried back Parts I & IV	Applied to reduce taxable income	Balance at end of year
Current	N/A				N/A	
2007		N/A		N/A		
2006		N/A		N/A		
2005	148,044	N/A		N/A	(28,410)	119,634
2004	9,035	N/A		N/A	9,035	
2003	47,974	N/A		N/A	47,974	
2002		N/A		N/A		
2001		N/A		N/A		*
Total	205,053				85,419	119,634

Farm losses						
Year	Balance at beginning of year	Loss incurred in current year	Adjustments and transfers	Loss carried back Parts I & IV	Applied to reduce taxable income	Balance at end of year
Current	N/A				N/A	
2007		N/A		N/A		
2006		N/A		N/A		
2005		N/A		N/A		
2004		N/A		N/A		
2003		N/A		N/A		
2002		N/A		N/A		
2001		N/A		N/A		
2000		N/A		N/A		
		N/A		N/A		
		N/A		N/A		*
Total						

Restricted farm losses						
Year	Balance at beginning of year	Loss incurred in current year	Adjustments and transfers	Loss carried back Parts I & IV	Applied to reduce taxable income	Balance at end of year
Current	N/A				N/A	
2007		N/A		N/A		
2006		N/A		N/A		
2005		N/A		N/A		
2004		N/A		N/A		
2003		N/A		N/A		
2002		N/A		N/A		
2001		N/A		N/A		
2000		N/A		N/A		
		N/A		N/A		
		N/A		N/A		*
Total						

* This balance expires this year and will not be available next year.



Ministry of Revenue
Corporations Tax
33 King Street West
PO Box 620
Oshawa ON L1H 8E9

Ontario Capital Cost Allowance Schedule 8

Corporation's Legal Name: **West Perth Power Inc.** Ontario Corporations Tax Account No. (MOF): **6843770** Taxation Year End: **2008-12-31**

1	2	3	4	5	6	7	8	9	10	11	12	13
Class number	Ontario undepreciated capital cost at the beginning of the year (undepreciated capital cost at the end of the prior year's CCA schedule)	Cost of acquisitions during the year (new property must be available for use) See note 1 below	Net adjustments (show negative amounts in brackets)	Proceeds of dispositions during the year (amount not to exceed the capital cost)	Ontario undepreciated capital cost (column 2 plus column 3 or minus column 4 minus column 5)	50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5) See note 2 below	Reduced undepreciated capital cost (column 6 minus column 7)	CCA rate %	Recapture of capital cost allowance	Terminal loss	Ontario capital cost allowance (column 8 multiplied by column 9; or a lower amount)	Ontario undepreciated capital cost at the end of the year (column 6 minus column 12)
1	3,734,696	103,458		0	3,838,154	51,729	3,786,425	4	0	0	151,457	3,686,697
8	211,409	7,342		0	218,751	3,671	215,080	20	0	0	43,016	175,735
10	145	52,785		0	52,930	26,393	26,537	30	0	0	7,961	44,969
45	33,255			0	33,255		33,255	45	0	0	14,965	18,290
17				0				8	0	0		
13	5,632			0	5,632		5,632	N/A	0	0	1,408	4,224
Totals	3,985,137	163,585			4,148,722	81,793	4,066,929				218,807	3,929,915

Enter in boxes **650** **650** **650** on the CT23.

Note 1. Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3. List separately any acquisitions that are not subject to the 50% rule. See Regulation 1100(2) and (2.2) of the *Income Tax Act* (Canada).

Note 2. The net cost of acquisitions is the cost of acquisitions plus or minus certain adjustments from column 4.

Note 3. If the taxation year is shorter than 365 days, prorate the CCA claim.

Note 4. Ontario recapture should be included in net income after deducting the federal recapture and the Ontario terminal loss is deducted from net income after including the federal terminal loss.

<u>Ex.</u>	<u>Tab</u>	<u>Schedule</u>	<u>Contents of Schedule</u>
<u>2 – Rate Base</u>			
	1		<u>Overview</u>
		1	Rate Base Overview
		2	Rate Base Summary Table
		3	Variance Analysis on Rate Base Table
	2		<u>Gross Assets – Property, Plant and Equipment Accumulated Depreciation</u>
		1	Continuity Statements
		2	Gross Assets Table
		3	Materiality Analysis on Gross Assets
		4	Accumulated Depreciation Table
		5	Materiality Analysis on Accumulated Depreciation
	3		<u>Capital Budget</u>
		1	2009 Capital Budget by Project
	4		<u>Allowance for Working Capital</u>
		1	Working Capital Allowance calculations by account

RATE BASE OVERVIEW

A projection of West Perth Power Inc.'s rate base is provided for both the Bridge Year (2009) and the Test Year (2010). Historical data pertaining to rate base is also presented for 2006 Approved through to 2008 Actual.

The Applicant's forecast rate base for the test year is \$2,851,534. The rate base underlying the test year revenue requirement includes a forecast of net fixed assets in the amount of \$2,124,580 plus a working capital allowance of \$726,955. Details for the utility's working capital allowance are provided at Exhibit 2, Tab 4, Schedule 1. WPPI's forecasted test year net fixed assets is actually \$2,385,746, however given to one time addition of a RBD with a value of \$280,000 WPPI has adjusted this amount as the capital spend in the 2010 test year is not a sustainable amount and artificially inflates the rate base requested by \$261,000 over the four years that the rates will be in place. Details of this change to the rate base can be found in WPPI's rate base calculation table.

Continuity schedules for Historical Board Approved, Historical Actual, Bridge and Test years are provided at Exhibit 2, Tab 2, Schedule 1.

Gross Asset – Property, Plant and Equipment and Accumulated Depreciation

The bridge and test year's gross asset balance reflects the capital expenditure programs forecast for both years. These programs are described in detail in the company's written evidence at Exhibit 2, Tab 2, Schedule 1, 2, 3, 4 & 5. The justification for capital projects in excess of 1% of the net fixed assets are filed at Exhibit 2, Tab 2, Schedule 3, Page 2.

Capital Budget

The Test year (2010) capital budget is included in Exhibit 2, Tab, 3 Schedule 1.

Allowance for Working Capital

The allowance for working capital follows the board's current methodology of 15% of predetermined account balances; this calculation is detailed in Exhibit 2, Tab 4, Schedule 1.

RATE BASE SUMMARY TABLE

RATE BASE SUMMARY	2006 Board Approved	2006 Actual	Variance from 2006 Board Approved	2006 Actual	2007 Actual	Variance from 2006 Actual	2007 Actual	2008 Actual	Variance from 2007 Actual	2008 Actual	2009 Bridge	Variance from 2008 Actual	2009 Bridge	2010 Test	Variance from 2009 Bridge	2010 Test without Bucket	Variance from 2010 Test
	(\$'s)	(\$'s)	(\$'s)	(\$'s)	(\$'s)	(\$'s)	(\$'s)	(\$'s)	(\$'s)	(\$'s)	(\$'s)	(\$'s)	(\$'s)	(\$'s)	(\$'s)	(\$'s)	(\$'s)
<u>Gross Asset</u>																	
Asset Values at Cost	\$3,877,451	\$4,025,255	\$147,804	\$4,025,255	\$4,243,054	\$217,799	\$4,243,054	\$4,384,763	\$141,709	\$4,384,763	\$4,830,031	\$445,268	\$4,830,031	\$5,496,794	\$666,763	\$5,216,794	-\$280,000
<u>Accumulated Depreciation</u>																	
Depreciation	-\$1,998,198	-\$2,250,105	-\$251,908	-\$2,250,105	-\$2,522,797	-\$272,692	-\$2,522,797	-\$2,710,094	-\$187,297	-\$2,710,094	-\$2,895,006	-\$184,911	-\$2,895,006	-\$3,111,048	-\$216,042	-\$3,092,215	\$18,833
Net Fixed Asset	\$1,879,253	\$1,775,150	-\$104,103	\$1,775,150	\$1,720,256	-\$54,893	\$1,720,256	\$1,674,669	-\$45,588	\$1,674,669	\$1,935,026	\$260,357	\$1,935,026	\$2,385,746	\$450,721	\$2,124,580	-\$261,167
<u>Allowance for Working Capital</u>																	
	\$836,394	\$767,657	-\$68,737	\$767,657	\$823,630	\$55,973	\$823,630	\$776,868	-\$46,763	\$776,868	\$719,217	-\$57,650	\$719,217	\$726,956	\$7,738	\$726,956	\$0
Utility Rate Base	\$2,715,647	\$2,542,807	-\$172,840	\$2,542,807	\$2,543,887	\$1,080	\$2,543,887	\$2,451,536	-\$92,350	\$2,451,536	\$2,654,243	\$202,707	\$2,654,243	\$3,112,702	\$458,459	\$2,851,535	-\$261,167

VARIANCE ANALYSIS ON RATE BASE SUMMARY TABLE

A summary of utility rate base is presented in Exhibit 2, Tab 1, Schedule 2

2010 Test Year

As shown in Exhibit 2, Tab 1, Schedule 2, the total rate base in the 2010 test year is forecast to be \$2,851,534. Net fixed assets accounts for \$2,124,580 of this total. The allowance for working capital totals \$726,955.

Comparison to 2009 Bridge Year

The total rate base is expected to increase by \$197,292 or 7.43% in the 2010 test year over the 2009 bridge year. This increase is shown in Exhibit 2, Tab 1, Schedule 2. This increase is the result of an \$189,554 increase in net fixed assets due to capital additions and a working capital increase of \$7,738.

2009 Bridge Year

Comparison to 2008 Actual

The total rate base is \$202,707 or 8.27% higher in the 2009 bridge year over the 2008 actual. This change is shown in Exhibit 2, Tab 1, Schedule 2. This increase is the result of a \$260,357 increase in net fixed assets due to capital additions and a \$57,650 decrease in working capital. The biggest portion of this change was the addition of a new truck in 2009.

2008 Actual

Comparison to 2007 Actual

The 2007 total rate base is \$92,350 lower in 2008 than the 2007 Actual results. This decrease is shown in Exhibit 2, Tab 1, Schedule 2. The decrease is the result a reduction in net fixed assets of \$45,588 (depreciation greater than gross capital expenditures for the year) and a decrease in working capital of \$46,763.

2007 Actual

Comparison to 2006 Actual

The overall rate base differences between 2007 Actual and 2006 Actual is an increase of \$1,080. This value is a combination of working capital increases of \$55,973 and a \$54,893 reduction in net fixed assets (depreciation greater than gross capital expenditures for the year). The reduction in net fixed assets is the result of lower capital expenditure in 2007 as compared to depreciation expense.

2006 Actual

Comparison to 2006 Approved

The overall rate base differences between 2006 Actual and 2006 Approved is a decrease of \$172,840. This value is a combination of working capital decreases of \$68,737 and a \$104,103 reduction in net fixed assets (depreciation greater than gross capital expenditures for the year). The reduction in net fixed assets is the result of lower capital expenditure in 2005 and 2006 as compared to depreciation expense. It is important to consider that this impact is effectively a 2-year impact as 2006 approved was based on the 2004 fiscal year.

Continuity Statements

CONTINUITY STATEMENTS	2006 Actual Gross Asset Value	Accumulated Depreciation	Net Book Value	2007 Actual Gross Asset Value	Accumulated Depreciation	Net Book Value	2008 Actual Gross Asset Value	Accumulated Depreciation	Net Book Value
Land and Buildings									
1805-Land -Opening Balance	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000
1805-Land -Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-Land -Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-Land -Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-Land -Closing Balance	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000
Average	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000
1806-Land Rights									
1806-Land Rights -Opening Balance	\$2,745	\$0	\$2,745	\$2,745	\$0	\$2,745	\$2,745	\$0	\$2,745
1806-Land Rights -Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-Land Rights -Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-Land Rights -Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-Land Rights -Closing Balance	\$2,745	\$0	\$2,745	\$2,745	\$0	\$2,745	\$2,745	\$0	\$2,745
Average	\$2,745	\$0	\$2,745	\$2,745	\$0	\$2,745	\$2,745	\$0	\$2,745
1808-Buildings and Fixtures									
1808-Buildings and Fixtures-Opening Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-Buildings and Fixtures-Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-Buildings and Fixtures-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-Buildings and Fixtures -Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-Buildings and Fixtures -Closing Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Average	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$3,745	\$0	\$3,745	\$3,745	\$0	\$3,745	\$3,745	\$0	\$3,745
Leasehold Improvements									
1810-Leasehold Improvements-Opening Balance	\$0	\$0	\$0	\$7,040	-\$1,408	\$5,632	\$7,040	-\$2,816	\$4,224
1810-Leasehold Improvements-Additions	\$7,040	\$0	\$7,040	\$0	\$0	\$0	\$0	\$0	\$0
1810-Leasehold Improvements-Depreciation	\$0	-\$1,408	-\$1,408	\$0	-\$1,408	-\$1,408	\$0	-\$1,408	-\$1,408
1810-Leasehold Improvements-Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-Leasehold Improvements-Closing Balance	\$7,040	-\$1,408	\$5,632	\$7,040	-\$2,816	\$4,224	\$7,040	-\$4,224	\$2,816
Average	\$3,520	-\$704	\$2,816	\$7,040	-\$2,112	\$4,928	\$7,040	-\$3,520	\$3,520
Total	\$7,040	-\$1,408	\$5,632	\$7,040	-\$2,816	\$4,224	\$7,040	-\$4,224	\$2,816
DS									
1820-Distribution Station Equipment Opening Balance	\$73,282	-\$39,117	\$34,165	\$73,282	-\$71,300	\$1,982	\$73,282	-\$73,282	\$0
1820-Distribution Station Equipment Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$1,073	\$0	\$1,073
1820-Distribution Station Equipment Depreciation	\$0	-\$32,183	-\$32,183	\$0	-\$1,982	-\$1,982	\$0	-\$21	-\$21
1820-Distribution Station Equipment Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-Distribution Station Equipment Closing Balance	\$73,282	-\$71,300	\$1,982	\$73,282	-\$73,282	\$0	\$74,355	-\$73,303	\$1,052
Average	\$73,282	-\$55,209	\$18,073	\$73,282	-\$72,291	\$991	\$73,818	-\$73,293	\$526
Total	\$73,282	-\$71,300	\$1,982	\$73,282	-\$73,282	\$0	\$74,355	-\$73,303	\$1,052
Poles and Wires									
1830-Poles, Towers and Fixtures-Opening Balance	\$1,524,434	-\$817,493	\$706,941	\$1,562,440	-\$861,901	\$700,539	\$1,572,357	-\$914,715	\$657,642
1830-Poles, Towers and Fixtures-Additions	\$38,006	\$0	\$38,006	\$9,917	\$0	\$9,917	\$14,507	\$0	\$14,507
1830-Poles, Towers and Fixtures-Depreciation	\$0	-\$44,408	-\$44,408	\$0	-\$52,814	-\$52,814	\$0	-\$56,369	-\$56,369
1830-Poles, Towers and Fixtures-Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-Poles, Towers and Fixtures-Closing Balance	\$1,562,440	-\$861,901	\$700,539	\$1,572,357	-\$914,715	\$657,642	\$1,586,864	-\$971,084	\$615,780
Average	\$1,543,437	-\$839,697	\$703,740	\$1,567,399	-\$888,308	\$679,091	\$1,579,611	-\$942,900	\$636,711
1835-Overhead Conductors and Devices									
1835-Overhead Conductors and Devices-Opening Balance	\$91,690	-\$44,433	\$47,257	\$112,362	-\$57,202	\$55,160	\$124,432	-\$72,388	\$52,044
1835-Overhead Conductors and Devices-Additions	\$20,672	\$0	\$20,672	\$12,071	\$0	\$12,071	\$25,314	\$0	\$25,314
1835-Overhead Conductors and Devices-Depreciation	\$0	-\$12,769	-\$12,769	\$0	-\$15,186	-\$15,186	\$0	-\$16,208	-\$16,208
1835-Overhead Conductors and Devices-Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-Overhead Conductors and Devices-Closing Balance	\$112,362	-\$57,202	\$55,160	\$124,432	-\$72,388	\$52,044	\$149,746	-\$88,596	\$61,150
Average	\$102,026	-\$50,817	\$51,208	\$118,397	-\$64,795	\$53,602	\$137,089	-\$80,492	\$56,597
1840-Underground Conduit									
1840-Underground Conduit-Opening Balance	\$723,738	-\$395,147	\$328,592	\$748,520	-\$419,930	\$328,590	\$757,025	-\$440,398	\$316,628
1840-Underground Conduit-Additions	\$24,782	\$0	\$24,782	\$8,505	\$0	\$8,505	\$20,886	\$0	\$20,886
1840-Underground Conduit-Depreciation	\$0	-\$24,784	-\$24,784	\$0	-\$20,467	-\$20,467	\$0	-\$20,467	-\$20,467
1840-Underground Conduit-Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-Underground Conduit-Closing Balance	\$748,520	-\$419,930	\$328,590	\$757,025	-\$440,398	\$316,628	\$777,911	-\$460,865	\$317,046
Average	\$736,129	-\$407,538	\$328,591	\$752,773	-\$430,164	\$322,609	\$767,468	-\$450,631	\$316,837

CONTINUITY STATEMENTS	2006 Actual Gross Asset Value	Accumulated Depreciation	Net Book Value	2007 Actual Gross Asset Value	Accumulated Depreciation	Net Book Value	2008 Actual Gross Asset Value	Accumulated Depreciation	Net Book Value
1845-Underground Conductors and Devices-Opening Balance	\$16,112	-\$522	\$15,590	\$37,175	-\$12,340	\$24,836	\$37,987	-\$22,099	\$15,888
1845-Underground Conductors and Devices-Additions	\$21,063		\$21,063	\$812		\$812	\$7,069		\$7,069
1845-Underground Conductors and Devices-Depreciation		-\$11,817	-\$11,817		-\$9,759	-\$9,759		-\$9,759	-\$9,759
1845-Underground Conductors and Devices-Adjustments			\$0			\$0			\$0
1845-Underground Conductors and Devices-Closing Balance	\$37,175	-\$12,340	\$24,836	\$37,987	-\$22,099	\$15,888	\$45,056	-\$31,858	\$13,198
Average	\$26,644	-\$6,431	\$20,213	\$37,581	-\$17,219	\$20,362	\$41,521	-\$26,978	\$14,543
Total	\$2,460,497	-\$1,351,373	\$1,109,124	\$2,491,801	-\$1,449,599	\$1,042,202	\$2,559,577	-\$1,552,403	\$1,007,174
Line Transformers									
1850-Line Transformers-Opening Balance	\$1,014,732	-\$541,654	\$473,078	\$1,221,873	-\$644,410	\$577,463	\$1,203,484	-\$693,689	\$509,795
1850-Line Transformers-Additions	\$207,141		\$207,141	-\$18,389		-\$18,389	\$39,834		\$39,834
1850-Line Transformers-Depreciation		-\$102,756	-\$102,756		-\$49,280	-\$49,280		-\$47,826	-\$47,826
1850-Line Transformers-Adjustments			\$0			\$0			\$0
1850-Line Transformers-Closing Balance	\$1,221,873	-\$644,410	\$577,463	\$1,203,484	-\$693,689	\$509,795	\$1,243,318	-\$741,516	\$501,802
Average	\$1,118,302	-\$593,032	\$525,271	\$1,212,679	-\$669,050	\$543,629	\$1,223,401	-\$717,603	\$505,798
Total	\$1,221,873	-\$644,410	\$577,463	\$1,203,484	-\$693,689	\$509,795	\$1,243,318	-\$741,516	\$501,802
Services and Meters									
1855-Services-Opening Balance	\$40,865	-\$21,813	\$19,052	\$85,284	-\$22,972	\$62,311	\$101,792	-\$25,036	\$76,756
1855-Services-Additions	\$44,419		\$44,419	\$16,509		\$16,509	\$18,816		\$18,816
1855-Services-Depreciation		-\$1,159	-\$1,159		-\$2,064	-\$2,064		-\$2,913	-\$2,913
1855-Services-Adjustments			\$0			\$0			\$0
1855-Services-Closing Balance	\$85,284	-\$22,972	\$62,311	\$101,792	-\$25,036	\$76,756	\$120,609	-\$27,949	\$92,659
Average	\$63,074	-\$22,393	\$40,681	\$93,538	-\$24,004	\$69,534	\$111,201	-\$26,493	\$84,708
1860-Meters-Opening Balance	\$288,209	-\$153,843	\$134,366	\$321,417	-\$162,017	\$159,400	\$410,394	-\$176,574	\$233,821
1860-Meters-Additions	\$33,208		\$33,208	\$88,977		\$88,977	\$26,002		\$26,002
1860-Meters-Depreciation		-\$8,174	-\$8,174		-\$14,556	-\$14,556		-\$20,545	-\$20,545
1860-Meters-Adjustments			\$0			\$0			\$0
1860-Meters-Closing Balance	\$321,417	-\$162,017	\$159,400	\$410,394	-\$176,574	\$233,821	\$436,397	-\$197,118	\$239,278
Average	\$304,813	-\$157,930	\$146,883	\$365,906	-\$169,296	\$196,610	\$423,366	-\$186,846	\$236,549
Total	\$406,701	-\$184,990	\$221,711	\$512,187	-\$201,610	\$310,577	\$557,005	-\$225,068	\$331,938
IT Assets									
1920-Computer Equipment - Hardware-Opening Balance	\$38,531	-\$20,567	\$17,963	\$43,773	-\$34,569	\$9,204	\$43,773	-\$43,773	\$0
1920-Computer Equipment - Hardware-Additions	\$5,243		\$5,243	\$0		\$0	\$0		\$0
1920-Computer Equipment - Hardware-Depreciation		-\$14,002	-\$14,002		-\$9,204	-\$9,204			\$0
1920-Computer Equipment - Hardware-Adjustments			\$0			\$0			\$0
1920-Computer Equipment - Hardware-Closing Balance	\$43,773	-\$34,569	\$9,204	\$43,773	-\$43,773	\$0	\$43,773	-\$43,773	\$0
Average	\$41,152	-\$27,568	\$13,584	\$43,773	-\$39,171	\$4,602	\$43,773	-\$43,773	\$0
1925-Computer Software-Opening Balance	\$35,558	-\$18,980	\$16,577	\$93,660	-\$73,966	\$19,694	\$93,660	-\$93,660	\$0
1925-Computer Software-Additions	\$58,102		\$58,102	\$0		\$0	\$0		\$0
1925-Computer Software-Depreciation		-\$54,986	-\$54,986		-\$19,694	-\$19,694			\$0
1925-Computer Software-Adjustments			\$0			\$0			\$0
1925-Computer Software-Closing Balance	\$93,660	-\$73,966	\$19,694	\$93,660	-\$93,660	\$0	\$93,660	-\$93,660	\$0
Average	\$64,609	-\$46,473	\$18,136	\$93,660	-\$83,813	\$9,847	\$93,660	-\$93,660	\$0
Total	\$137,433	-\$108,535	\$28,898	\$137,433	-\$137,433	\$0	\$137,433	-\$137,433	\$0
Equipment									
1915-Office Furniture and Equipment-Opening Balance	\$29,405	-\$15,696	\$13,709	\$32,578	-\$30,081	\$2,498	\$32,578	-\$32,579	\$0
1915-Office Furniture and Equipment-Additions	\$3,173		\$3,173	\$0		\$0	\$1,323		\$1,323
1915-Office Furniture and Equipment-Depreciation		-\$14,385	-\$14,385		-\$2,498	-\$2,498		-\$132	-\$132
1915-Office Furniture and Equipment-Adjustments			\$0			\$0			\$0
1915-Office Furniture and Equipment-Closing Balance	\$32,578	-\$30,081	\$2,498	\$32,578	-\$32,579	\$0	\$33,902	-\$32,711	\$1,191
Average	\$30,992	-\$22,888	\$8,103	\$32,578	-\$31,330	\$1,249	\$33,240	-\$32,645	\$595
1930-Transportation Equipment-Opening Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1930-Transportation Equipment-Additions	\$0		\$0	\$0		\$0	\$52,785		\$52,785
1930-Transportation Equipment-Depreciation		\$0	\$0		\$0	\$0		-\$2,813	-\$2,813
1930-Transportation Equipment-Adjustments			\$0			\$0			\$0
1930-Transportation Equipment-Closing Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$52,785	-\$2,813	\$49,973
Average	\$0	\$0	\$0	\$0	\$0	\$0	\$26,393	-\$1,406	\$24,986
1935-Stores Equipment-Opening Balance	\$0	\$0	\$0	\$458	-\$46	\$412	\$458	-\$137	\$321
1935-Stores Equipment-Additions	\$458		\$458	\$0		\$0	\$0		\$0
1935-Stores Equipment-Depreciation		-\$46	-\$46		-\$92	-\$92		-\$92	-\$92
1935-Stores Equipment-Adjustments			\$0			\$0			\$0
1935-Stores Equipment-Closing Balance	\$458	-\$46	\$412	\$458	-\$137	\$321	\$458	-\$229	\$229
Average	\$229	-\$23	\$206	\$458	-\$92	\$367	\$458	-\$183	\$275
1940-Tools, Shop and Garage Equipment-Opening Balance	\$49,147	-\$26,234	\$22,913	\$72,722	-\$52,782	\$19,940	\$73,728	-\$64,962	\$8,767
1940-Tools, Shop and Garage Equipment-Additions	\$23,575		\$23,575	\$1,007		\$1,007	\$6,019		\$6,019
1940-Tools, Shop and Garage Equipment-Depreciation		-\$26,548	-\$26,548		-\$12,180	-\$12,180		-\$4,487	-\$4,487
1940-Tools, Shop and Garage Equipment-Adjustments			\$0			\$0			\$0
1940-Tools, Shop and Garage Equipment-Closing Balance	\$72,722	-\$52,782	\$19,940	\$73,728	-\$64,962	\$8,767	\$79,747	-\$69,449	\$10,298
Average	\$60,934	-\$39,508	\$21,426	\$73,225	-\$58,872	\$14,353	\$76,738	-\$67,205	\$9,533
Total	\$105,758	-\$82,908	\$22,850	\$106,765	-\$97,678	\$9,087	\$166,892	-\$105,202	\$61,691
Other Distribution Assets									
1995-Contributions and Grants - Credit-Opening Balance	-\$62,286	\$17,154	-\$45,132	-\$232,979	\$23,059	-\$209,920	-\$232,979	\$32,378	-\$200,601
1995-Contributions and Grants - Credit-Additions	-\$170,694		-\$170,694	\$0		\$0	-\$49,619		-\$49,619
1995-Contributions and Grants - Credit-Depreciation		\$5,905	\$5,905		\$9,319	\$9,319		\$10,312	\$10,312
1995-Contributions and Grants - Credit-Adjustments			\$0			\$0			\$0
1995-Contributions and Grants - Credit-Closing Balance	-\$232,979	\$23,059	-\$209,920	-\$232,979	\$32,378	-\$200,601	-\$282,598	\$42,690	-\$239,908
Average	-\$147,632	\$20,107	-\$127,526	-\$232,979	\$27,719	-\$205,260	-\$257,788	\$37,534	-\$220,254
Total	-\$232,979	\$23,059	-\$209,920	-\$232,979	\$32,378	-\$200,601	-\$282,598	\$42,690	-\$239,908
Total Opening Balance	\$3,867,161	-\$2,078,346	\$1,788,815	\$4,183,349	-\$2,421,865	\$1,761,484	\$4,302,758	-\$2,623,729	\$1,679,028
Total Additions	\$316,189	\$0	\$316,189	\$119,408	\$0	\$119,408	\$164,010	\$0	\$164,010
Total Depreciation	\$0	-\$343,519	-\$343,519	\$0	-\$201,864	-\$201,864	\$0	-\$172,729	-\$172,729
Total Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Closing Balance	\$4,183,349	-\$2,421,865	\$1,761,484	\$4,302,758	-\$2,623,729	\$1,679,028	\$4,466,768	-\$2,796,459	\$1,670,309
Average	\$4,025,255	-\$2,250,105	\$1,775,150	\$4,243,054	-\$2,522,797	\$1,720,256	\$4,384,763	-\$2,710,094	\$1,674,669
Total	\$4,183,349	-\$2,421,865	\$1,761,484	\$4,302,758	-\$2,623,729	\$1,679,028	\$4,466,768	-\$2,796,459	\$1,670,309

CONTINUITY STATEMENTS	2009 Bridge Gross Asset Value	Accumulated Depreciation	Net Book Value	2010 Test Gross Asset Value	Accumulated Depreciation	Net Book Value
Land and Buildings						
1805-Land -Opening Balance	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000
1805-Land -Additions	\$0		\$0	\$0		\$0
1805-Land -Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
1805-Land -Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
1805-Land -Closing Balance	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000
Average	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000
1806-Land Rights -Opening Balance	\$2,745	\$0	\$2,745	\$2,745	\$0	\$2,745
1806-Land Rights -Additions	\$0		\$0	\$0		\$0
1806-Land Rights -Depreciation		\$0	\$0		\$0	\$0
1806-Land Rights -Adjustments	\$0		\$0	\$0		\$0
1806-Land Rights -Closing Balance	\$2,745	\$0	\$2,745	\$2,745	\$0	\$2,745
Average	\$2,745	\$0	\$2,745	\$2,745	\$0	\$2,745
1905-Land -Opening Balance	\$0	\$0	\$0	\$0	\$0	\$0
1905-Land -Additions	\$0		\$0	\$0		\$0
1905-Land -Depreciation		\$0	\$0		\$0	\$0
1905-Land -Adjustments	\$0		\$0	\$0		\$0
1905-Land -Closing Balance	\$0	\$0	\$0	\$0	\$0	\$0
Average	\$0	\$0	\$0	\$0	\$0	\$0
1906-Land Rights-Opening Balance	\$0	\$0	\$0	\$0	\$0	\$0
1906-Land Rights-Additions	\$0		\$0	\$0		\$0
1906-Land Rights-Depreciation		\$0	\$0		\$0	\$0
1906-Land Rights -Adjustments	\$0		\$0	\$0		\$0
1906-Land Rights -Closing Balance	\$0	\$0	\$0	\$0	\$0	\$0
Average	\$0	\$0	\$0	\$0	\$0	\$0
1808-Buildings and Fixtures-Opening Balance	\$0	\$0	\$0	\$0	\$0	\$0
1808-Buildings and Fixtures-Additions	\$0		\$0	\$5,000		\$5,000
1808-Buildings and Fixtures-Depreciation		\$0	\$0		-\$83	-\$83
1808-Buildings and Fixtures -Adjustments	\$0		\$0	\$0		\$0
1808-Buildings and Fixtures -Closing Balance	\$0	\$0	\$0	\$5,000	-\$83	\$4,917
Average	\$0	\$0	\$0	\$2,500	-\$42	\$2,458
Total	\$3,745	\$0	\$3,745	\$8,745	-\$83	\$8,661
Leasehold Improvements						
1810-Leasehold Improvements-Opening Balance	\$7,040	-\$4,224	\$2,816	\$7,040	-\$5,632	\$1,408
1810-Leasehold Improvements-Additions	\$0		\$0	\$0		\$0
1810-Leasehold Improvements-Depreciation		-\$1,408	-\$1,408		-\$1,408	-\$1,408
1810-Leasehold Improvements-Adjustments	\$0		\$0	\$0		\$0
1810-Leasehold Improvements-Closing Balance	\$7,040	-\$5,632	\$1,408	\$7,040	-\$7,040	\$0
Average	\$7,040	-\$4,928	\$2,112	\$7,040	-\$6,336	\$704
Total	\$7,040	-\$5,632	\$1,408	\$7,040	-\$7,040	\$0
TS Primary Above 50						
1815-Transformer Station Equipment - Normally Primary abo	\$0	\$0	\$0	\$0	\$0	\$0
1815-Transformer Station Equipment - Normally Primary abo	\$0		\$0	\$0		\$0
1815-Transformer Station Equipment - Normally Primary above 50 kV-Depreciation		\$0	\$0		\$0	\$0
1815-Transformer Station Equipment - Normally Primary abo	\$0		\$0	\$0		\$0
1815-Transformer Station Equipment - Normally Primary abo	\$0	\$0	\$0	\$0	\$0	\$0
Average	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
DS						
1820-Distribution Station Equipment Opening Balance	\$74,355	-\$73,303	\$1,052	\$74,355	-\$73,346	\$1,009
1820-Distribution Station Equipment Additions	\$0		\$0	\$0		\$0
1820-Distribution Station Equipment Depreciation		-\$43	-\$43		-\$43	-\$43
1820-Distribution Station Equipment Adjustments	\$0		\$0	\$0		\$0
1820-Distribution Station Equipment Closing Balance	\$74,355	-\$73,346	\$1,009	\$74,355	-\$73,389	\$966
Average	\$74,355	-\$73,325	\$1,030	\$74,355	-\$73,368	\$987
Total	\$74,355	-\$73,346	\$1,009	\$74,355	-\$73,389	\$966
Poles and Wires						
1830-Poles, Towers and Fixtures-Opening Balance	\$1,586,864	-\$971,084	\$615,780	\$1,763,529	-\$1,029,864	\$733,665
1830-Poles, Towers and Fixtures-Additions	\$176,665		\$176,665	\$65,000		\$65,000
1830-Poles, Towers and Fixtures-Depreciation		-\$58,780	-\$58,780		-\$61,294	-\$61,294
1830-Poles, Towers and Fixtures-Adjustments	\$0		\$0	\$0		\$0
1830-Poles, Towers and Fixtures-Closing Balance	\$1,763,529	-\$1,029,864	\$733,665	\$1,828,529	-\$1,091,158	\$737,370
Average	\$1,675,196	-\$1,000,474	\$674,722	\$1,796,029	-\$1,060,511	\$735,518
1835-Overhead Conductors and Devices-Opening Balance	\$149,746	-\$88,596	\$61,150	\$281,226	-\$105,498	\$175,728
1835-Overhead Conductors and Devices-Additions	\$131,480		\$131,480	\$62,000		\$62,000
1835-Overhead Conductors and Devices-Depreciation		-\$16,902	-\$16,902		-\$17,624	-\$17,624
1835-Overhead Conductors and Devices-Adjustments	\$0		\$0	\$0		\$0
1835-Overhead Conductors and Devices-Closing Balance	\$281,226	-\$105,498	\$175,728	\$343,226	-\$123,122	\$220,104
Average	\$215,486	-\$97,047	\$118,439	\$312,226	-\$114,310	\$197,916

CONTINUITY STATEMENTS	2009 Bridge Gross Asset Value	Accumulated Depreciation	Net Book Value	2010 Test Gross Asset Value	Accumulated Depreciation	Net Book Value
1840-Underground Conduit-Opening Balance	\$777,911	-\$460,865	\$317,046	\$770,129	-\$481,332	\$288,797
1840-Underground Conduit-Additions	-\$7,782		-\$7,782	\$0		\$0
1840-Underground Conduit-Depreciation		-\$20,467	-\$20,467		-\$20,467	-\$20,467
1840-Underground Conduit-Adjustments	\$0		\$0	\$0		\$0
1840-Underground Conduit-Closing Balance	\$770,129	-\$481,332	\$288,797	\$770,129	-\$501,799	\$268,330
Average	\$774,020	-\$471,098	\$302,922	\$770,129	-\$491,566	\$278,564
1845-Underground Conductors and Devices-Opening Balance	\$45,056	-\$31,858	\$13,198	\$51,886	-\$41,617	\$10,269
1845-Underground Conductors and Devices-Additions	\$6,830		\$6,830	\$25,000		\$25,000
1845-Underground Conductors and Devices-Depreciation		-\$9,759	-\$9,759		-\$9,759	-\$9,759
1845-Underground Conductors and Devices-Adjustments	\$0		\$0	\$0		\$0
1845-Underground Conductors and Devices-Closing Balance	\$51,886	-\$41,617	\$10,269	\$76,886	-\$51,376	\$25,510
Average	\$48,471	-\$36,737	\$11,734	\$64,386	-\$46,497	\$17,889
Total	\$2,866,770	-\$1,658,311	\$1,208,459	\$3,018,770	-\$1,767,456	\$1,251,314
Line Transformers						
1850-Line Transformers-Opening Balance	\$1,243,318	-\$741,516	\$501,802	\$1,386,476	-\$793,799	\$592,677
1850-Line Transformers-Additions	\$143,158		\$143,158	\$155,000		\$155,000
1850-Line Transformers-Depreciation		-\$52,283	-\$52,283		-\$61,109	-\$61,109
1850-Line Transformers-Adjustments	\$0		\$0	\$0		\$0
1850-Line Transformers-Closing Balance	\$1,386,476	-\$793,799	\$592,677	\$1,541,476	-\$854,908	\$686,567
Average	\$1,314,897	-\$767,657	\$547,239	\$1,463,976	-\$824,353	\$639,622
Total	\$1,386,476	-\$793,799	\$592,677	\$1,541,476	-\$854,908	\$686,567
Services and Meters						
1855-Services-Opening Balance	\$120,609	-\$27,949	\$92,659	\$148,303	-\$31,490	\$116,813
1855-Services-Additions	\$27,695		\$27,695	\$5,000		\$5,000
1855-Services-Depreciation		-\$3,541	-\$3,541		-\$4,304	-\$4,304
1855-Services-Adjustments	\$0		\$0	\$0		\$0
1855-Services-Closing Balance	\$148,303	-\$31,490	\$116,813	\$153,303	-\$35,794	\$117,510
Average	\$134,456	-\$29,720	\$104,736	\$150,803	-\$33,642	\$117,162
1860-Meters-Opening Balance	\$436,397	-\$197,118	\$239,278	\$426,125	-\$222,090	\$204,035
1860-Meters-Additions	-\$10,271		-\$10,271	\$0		\$0
1860-Meters-Depreciation		-\$24,972	-\$24,972		-\$30,353	-\$30,353
1860-Meters-Adjustments	\$0		\$0	\$0		\$0
1860-Meters-Closing Balance	\$426,125	-\$222,090	\$204,035	\$426,125	-\$252,443	\$173,682
Average	\$431,261	-\$209,604	\$221,657	\$426,125	-\$237,266	\$188,859
Total	\$574,429	-\$253,580	\$320,849	\$579,429	-\$288,237	\$291,192
IT Assets						
1920-Computer Equipment - Hardware-Opening Balance	\$43,773	-\$43,773	\$0	\$43,773	-\$43,773	\$0
1920-Computer Equipment - Hardware-Additions	\$0		\$0	\$0		\$0
1920-Computer Equipment - Hardware-Depreciation		\$0	\$0		\$0	\$0
1920-Computer Equipment - Hardware-Adjustments	\$0		\$0	\$0		\$0
1920-Computer Equipment - Hardware-Closing Balance	\$43,773	-\$43,773	\$0	\$43,773	-\$43,773	\$0
Average	\$43,773	-\$43,773	\$0	\$43,773	-\$43,773	\$0
1925-Computer Software-Opening Balance	\$93,660	-\$93,660	\$0	\$93,660	-\$93,660	\$0
1925-Computer Software-Additions	\$0		\$0	\$2,000		\$2,000
1925-Computer Software-Depreciation		\$0	\$0		-\$200	-\$200
1925-Computer Software-Adjustments	\$0		\$0	\$0		\$0
1925-Computer Software-Closing Balance	\$93,660	-\$93,660	\$0	\$95,660	-\$93,860	\$1,800
Average	\$93,660	-\$93,660	\$0	\$94,660	-\$93,760	\$900
Total	\$137,433	-\$137,433	\$0	\$139,433	-\$137,633	\$1,800
Equipment						
1915-Office Furniture and Equipment-Opening Balance	\$33,902	-\$32,711	\$1,191	\$36,644	-\$33,250	\$3,394
1915-Office Furniture and Equipment-Additions	\$2,742		\$2,742	\$3,000		\$3,000
1915-Office Furniture and Equipment-Depreciation		-\$539	-\$539		-\$1,113	-\$1,113
1915-Office Furniture and Equipment-Adjustments	\$0		\$0	\$0		\$0
1915-Office Furniture and Equipment-Closing Balance	\$36,644	-\$33,250	\$3,394	\$39,644	-\$34,363	\$5,281
Average	\$35,273	-\$32,981	\$2,292	\$38,144	-\$33,807	\$4,337

CONTINUITY STATEMENTS	2009 Bridge			2010 Test		
	Gross Asset Value	Accumulated Depreciation	Net Book Value	Gross Asset Value	Accumulated Depreciation	Net Book Value
1930-Transportation Equipment-Opening Balance	\$52,785	-\$2,813	\$49,973	\$309,867	-\$17,938	\$291,930
1930-Transportation Equipment-Additions	\$257,082		\$257,082	\$280,000		\$280,000
1930-Transportation Equipment-Depreciation		-\$15,125	-\$15,125		-\$33,958	-\$33,958
1930-Transportation Equipment-Adjustments	\$0		\$0	\$0		\$0
1930-Transportation Equipment-Closing Balance	\$309,867	-\$17,938	\$291,930	\$589,867	-\$51,896	\$537,971
Average	\$181,326	-\$10,375	\$170,951	\$449,867	-\$34,917	\$414,950
1935-Stores Equipment-Opening Balance	\$458	-\$229	\$229	\$458	-\$321	\$137
1935-Stores Equipment-Additions	\$0		\$0	\$0		\$0
1935-Stores Equipment-Depreciation		-\$92	-\$92		-\$92	-\$92
1935-Stores Equipment-Adjustments	\$0		\$0	\$0		\$0
1935-Stores Equipment-Closing Balance	\$458	-\$321	\$137	\$458	-\$412	\$46
Average	\$458	-\$275	\$183	\$458	-\$367	\$92
1940-Tools, Shop and Garage Equipment-Opening Balance	\$79,747	-\$69,449	\$10,298	\$78,511	-\$73,936	\$4,575
1940-Tools, Shop and Garage Equipment-Additions	-\$1,236		-\$1,236	\$5,000		\$5,000
1940-Tools, Shop and Garage Equipment-Depreciation		-\$4,487	-\$4,487		-\$4,487	-\$4,487
1940-Tools, Shop and Garage Equipment-Adjustments	\$0		\$0	\$0		\$0
1940-Tools, Shop and Garage Equipment-Closing Balance	\$78,511	-\$73,936	\$4,575	\$83,511	-\$78,423	\$5,088
Average	\$79,129	-\$71,692	\$7,437	\$81,011	-\$76,180	\$4,832
Total	\$425,645	-\$125,444	\$300,200	\$713,645	-\$165,095	\$548,550
Other Distribution Assets						
1995-Contributions and Grants - Credit-Opening Balance	-\$282,598	\$42,690	-\$239,908	-\$282,598	\$53,994	-\$228,604
1995-Contributions and Grants - Credit-Additions	\$0		\$0	\$0		\$0
1995-Contributions and Grants - Credit-Depreciation		\$11,304	\$11,304		\$11,304	\$11,304
1995-Contributions and Grants - Credit-Adjustments	\$0		\$0	\$0		\$0
1995-Contributions and Grants - Credit-Closing Balance	-\$282,598	\$53,994	-\$228,604	-\$282,598	\$65,298	-\$217,300
Average	-\$282,598	\$48,342	-\$234,256	-\$282,598	\$59,646	-\$222,952
Total	-\$282,598	\$53,994	-\$228,604	-\$282,598	\$65,298	-\$217,300
Total Opening Balance	\$4,466,768	-\$2,796,459	\$1,670,309	\$5,193,294	-\$2,993,552	\$2,199,742
Total Additions	\$726,526	\$0	\$726,526	\$607,000	\$0	\$607,000
Total Depreciation	\$0	-\$197,093	-\$197,093	\$0	-\$234,992	-\$234,992
Total Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
Total Closing Balance	\$5,193,294	-\$2,993,552	\$2,199,742	\$5,800,294	-\$3,228,544	\$2,571,751
Average	\$4,830,031	-\$2,895,006	\$1,935,026	\$5,496,794	-\$3,111,048	\$2,385,746
Total	\$5,193,294	-\$2,993,552	\$2,199,742	\$5,800,294	-\$3,228,544	\$2,571,751

GROSS ASSETS TABLE

GROSS ASSET	2006 Board			Variance form			2006 Board			Variance form			2006 Board			Variance form		
	Approved (\$'s)	2006 Actual (\$'s)	2006 Board Approved	2006 Actual (\$'s)	2007 Actual (\$'s)	Variance form 2006 Actual	2007 Actual (\$'s)	2008 Actual (\$'s)	Variance form 2007 Actual	2008 Actual (\$'s)	2009 Bridge (\$'s)	Variance form 2008 Actual	2009 Bridge (\$'s)	2010 Test (\$'s)	Variance form 2009 Bridge			
Land and Buildings																		
1805-Land	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0
1806-Land Rights	\$2,745	\$2,745	\$0	\$2,745	\$2,745	\$0	\$2,745	\$2,745	\$0	\$2,745	\$2,745	\$0	\$2,745	\$2,745	\$0	\$2,745	\$2,745	\$0
1808-Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000
1905-Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906-Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-Leasehold Improvements	\$0	\$7,040	\$7,040	\$7,040	\$7,040	\$0	\$7,040	\$7,040	\$0	\$7,040	\$7,040	\$0	\$7,040	\$7,040	\$0	\$7,040	\$7,040	\$0
Sub-Total-Land and Buildings	\$3,745	\$10,785	\$7,040	\$10,785	\$10,785	\$0	\$10,785	\$10,785	\$0	\$10,785	\$10,785	\$0	\$10,785	\$15,785	\$5,000			
TS Primary Above 50																		
1815-Transformer Station Equipment - Normally Primary above 50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total-TS Primary Above 50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DS																		
1820-Distribution Station Equipment - Normally Primary below 50 K	\$73,282	\$73,282	\$0	\$73,282	\$73,282	\$0	\$73,282	\$74,355	\$1,073	\$74,355	\$74,355	\$0	\$74,355	\$74,355	\$0	\$74,355	\$74,355	\$0
Sub-Total-DS	\$73,282	\$73,282	\$0	\$73,282	\$73,282	\$0	\$73,282	\$74,355	\$1,073	\$74,355	\$74,355	\$0	\$74,355	\$74,355	\$0	\$74,355	\$74,355	\$0
Poles and Wires																		
1830-Poles, Towers and Fixtures	\$1,524,434	\$1,562,440	\$38,006	\$1,562,440	\$1,572,357	\$9,917	\$1,572,357	\$1,586,864	\$14,507	\$1,586,864	\$1,763,529	\$176,665	\$1,763,529	\$1,828,529	\$65,000			
1835-Overhead Conductors and Devices	\$91,690	\$112,362	\$20,672	\$112,362	\$124,432	\$12,071	\$124,432	\$149,746	\$25,314	\$149,746	\$281,226	\$131,480	\$281,226	\$343,226	\$62,000			
1840-Underground Conduit	\$723,738	\$748,520	\$24,782	\$748,520	\$757,025	\$8,505	\$757,025	\$777,911	\$20,886	\$777,911	\$770,129	-\$7,782	\$770,129	\$770,129	\$0			
1845-Underground Conductors and Devices	\$16,112	\$37,175	\$21,063	\$37,175	\$37,987	\$812	\$37,987	\$45,056	\$7,069	\$45,056	\$51,886	\$6,830	\$51,886	\$76,886	\$25,000			
Sub-Total-Poles and Wires	\$2,355,974	\$2,460,497	\$104,523	\$2,460,497	\$2,491,801	\$31,305	\$2,491,801	\$2,559,577	\$67,776	\$2,559,577	\$2,866,770	\$307,193	\$2,866,770	\$3,018,770	\$152,000			
Line Transformers																		
1850-Line Transformers	\$1,014,732	\$1,221,873	\$207,141	\$1,221,873	\$1,203,484	-\$18,389	\$1,203,484	\$1,243,318	\$39,834	\$1,243,318	\$1,386,476	\$143,158	\$1,386,476	\$1,541,476	\$155,000			
Sub-Total-Line Transformers	\$1,014,732	\$1,221,873	\$207,141	\$1,221,873	\$1,203,484	-\$18,389	\$1,203,484	\$1,243,318	\$39,834	\$1,243,318	\$1,386,476	\$143,158	\$1,386,476	\$1,541,476	\$155,000			
Services and Meters																		
1855-Services	\$40,865	\$85,284	\$44,419	\$85,284	\$101,792	\$16,509	\$101,792	\$120,609	\$18,816	\$120,609	\$148,303	\$27,695	\$148,303	\$153,303	\$5,000			
1860-Meters	\$288,209	\$321,417	\$33,208	\$321,417	\$410,394	\$88,977	\$410,394	\$436,397	\$26,002	\$436,397	\$426,125	-\$10,271	\$426,125	\$426,125	\$0			
Sub-Total-Services and Meters	\$329,074	\$406,701	\$77,627	\$406,701	\$512,187	\$105,486	\$512,187	\$567,005	\$44,818	\$567,005	\$574,429	\$17,423	\$574,429	\$579,429	\$5,000			

General Plant															
1908-Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910-Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total-General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IT Assets															
1920-Computer Equipment - Hardware	\$38,531	\$43,773	\$5,243	\$43,773	\$43,733	-\$40	\$43,733	\$43,773	\$40	\$43,773	\$43,773	\$0	\$43,773	\$43,773	\$0
1925-Computer Software	\$35,558	\$93,660	\$58,102	\$93,660	\$93,660	\$0	\$93,660	\$93,660	\$0	\$93,660	\$93,660	\$0	\$93,660	\$95,660	\$2,000
Sub-Total-IT Assets	\$74,089	\$137,433	\$63,345	\$137,433	\$137,393	-\$40	\$137,393	\$137,433	\$40	\$137,433	\$137,433	\$0	\$137,433	\$139,433	\$2,000
Equipment															
1915-Office Furniture and Equipment	\$29,405	\$32,578	\$3,173	\$32,578	\$32,578	\$0	\$32,578	\$33,902	\$1,323	\$33,902	\$36,644	\$2,742	\$36,644	\$39,644	\$3,000
1930-Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,785	\$52,785	\$52,785	\$309,867	\$257,082	\$309,867	\$589,867	\$280,000
1935-Stores Equipment	\$0	\$458	\$458	\$458	\$458	\$0	\$458	\$458	\$0	\$458	\$458	\$0	\$458	\$458	\$0
1940-Tools, Shop and Garage Equipment	\$49,147	\$72,722	\$23,575	\$72,722	\$73,728	\$1,007	\$73,728	\$79,747	\$6,019	\$79,747	\$78,511	-\$1,236	\$78,511	\$83,511	\$5,000
1945-Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950-Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955-Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$164	\$164	\$164	\$164	\$0
1960-Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total-Equipment	\$78,552	\$105,758	\$27,206	\$105,758	\$106,765	\$1,007	\$106,765	\$166,892	\$60,127	\$166,892	\$425,645	\$258,752	\$425,645	\$713,645	\$288,000
Other Distribution Assets															
1825-Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970-Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975-Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980-System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985-Sentinel Lighting Rental Units	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990-Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995-Contributions and Grants - Credit	-\$62,286	-\$232,979	-\$170,694	-\$232,979	-\$232,979	\$0	-\$232,979	-\$282,598	-\$49,619	-\$282,598	-\$282,598	\$0	-\$282,598	-\$282,598	\$0
Sub-Total-Other Distribution Assets	-\$62,286	-\$232,979	-\$170,694	-\$232,979	-\$232,979	\$0	-\$232,979	-\$282,598	-\$49,619	-\$282,598	-\$282,598	\$0	-\$282,598	-\$282,598	\$0
GROSS ASSET TOTAL	\$3,867,161	\$4,183,349	\$316,189	\$4,183,349	\$4,302,718	\$119,368	\$4,302,718	\$4,466,768	\$164,050	\$4,466,768	\$5,193,294	\$726,526	\$5,193,294	\$5,800,294	\$607,000

MATERIALITY ANALYSIS CALCULATION

The calculation of the Materiality Threshold for Accumulated Depreciation and Gross Assets is shown in the following table:

Materiality Threshold is 1% of net fixed assets.

	2007 Actual	2008 Actual	2009 Bridge	2010 Test
Gross cost	\$4,302,758	\$4,466,768	\$5,193,294	\$5,800,294
Accumulated Amortization	-\$2,623,729	-\$2,796,459	-\$2,993,552	-\$3,228,544
Net Fixed Assets	\$1,679,028	\$1,670,309	\$2,199,742	\$2,571,751
1% of Net Fixed Assets	\$16,790	\$16,703	\$21,997	\$25,718

MATERIALITY ANALYSIS ON GROSS ASSET

For any rate base related variance exceeding the materiality threshold of 1% a detailed explanation is required.

Poles, Wires, Transformers, and Services

Asset Account	Bridge (2009)	Test (2010)	Variance
1830-Poles, Towers and Fixtures	\$1,685,922	\$1,763,529	\$77,607
1835-Overhead Conductors and Devices	\$180,159	\$281,226	\$101,067
1850 - Line Transformers	\$1,241,714	\$1,386,476	\$144,761
1855 - Services	\$125,576	\$148,303	\$22,727

West Perth Power utilizes an asset management policy to assist in the planning of its capital spend. The following is a detailed description of that plan.

**West Perth Power Inc. (WPPI)
 Asset Management Policy**

Overview

The intent of this policy is to provide direction for the efficient and optimal management of the company's significant assets. The assets are categorized as buildings and fixtures, computer hardware and software, distribution plant, transformer stations, metering, rolling stock and related tools and equipment. The definitions of these major asset categories are generally those defined in the Uniform System of Accounts from the O.E.B. Accounting Procedures Handbook, Section 230.

The terms of betterment (replacement or improvement) and repair are in conjunction with the definitions provided in Section 410 of the O.E.B. Accounting Procedures Handbook. This policy will provide guidance as to the betterment aspect of the assets only, whereas good utility practice is assumed for the ongoing maintenance and repair of such items. Betterment is defined as "...the cost incurred to enhance the service potential of a capital asset. Service potential may be enhanced when there is an increase in previously assessed physical output or service capacity, associated operating costs are lowered, the life or useful life is extended, or the quality of output is improved." The Capitalization Policy shall be used in conjunction with this Asset Management Policy.

Major Asset Categories and Replacement/Betterment Evaluation

1. Building and Fixtures

This asset account is generally reserved to capital additions. Typical capitalized additions would include items such as renovation upgrades, new fixtures and appliances in

accordance with the Capitalization Policy. **Unless prompted by unforeseen developments, the need for new items in this category are considered annually in coordination with the preparation of the Capital Budget.**

2. Computer Software and Hardware

Technological advancements in computer hardware, primarily in speed and functionality, combined with the increased reliance on IT support with older equipment has resulted in the development of an average 'lifecycle' of this equipment. In general, servers, laptops and personal computers are replaced after 3 or 4 years of service. Other hardware devices include printers, scanners, plotters, cell phones and computer peripherals such as monitors and keyboards. During the typical lifecycle, enhancement to memory or accessories may be required to extend the life of the unit. Replaced units are occasionally retained to provide workstations for temporary employees.

The purchase of new or latest version software is determined on 'value added' basis given that effective software can be an important productivity tool. The latest version of 'front office' software is commonly purchased with new hardware units while more department specific software such as GIS, CIS or financial are evaluated on a case by case basis. Numerous CIS enhancements are driven by market participation requirements. **An annual consideration of hardware and software upgrades or purchase is completed in conjunction with preparation of the Capital Budget.**

3. Revenue and Wholesale Metering

Metering components commonly consist of meters, instrument transformers, connection wiring, housing or mounting equipment and communication equipment. New equipment is purchased in accordance with current Measurement Canada and Electrical Safety Authority approved standards. **The purchase of new revenue meters and equipment is predominantly driven by new customer requirements (growth) and retirement of older equipment in accordance with established good utility practice and long-term operating performance records. The value of such purchases is included in the annual capital budget.** Meters and related equipment for wholesale metering points are similarly purchased and maintained in accordance with established Independent Electrical System Operator and Electrical Safety Authority established operating standards. **Enhancements to wholesale metering points may be considered on a positive cost to benefits basis.**

The implementation of irregular major purchases, such as for Smart Metering, would be prompted by a Regulation from the Ministry of Energy.

4. Tools and Equipment

This asset category includes major garage and stores (inventory) tools such as weigh scales, carts compressors and power tools. Also included are distribution-related tools such as pole jacks, hydraulic presses and compression dies. Criteria for the purchase of new, replacement or upgraded items include improved ergonomics and safety, increased productivity or high operating costs/end of useful life. **Unless prompted by unforeseen developments, the need for new items in this category is generally considered annually upon preparation of the Capital Budget.**

5. Rolling Stock and Related Equipment

Rolling stock includes large operations vehicles, smaller pickups/vans, non-motorized trailers. Related equipment generally refers to accessory equipment that is normally affixed to the rolling stock such as emergency lighting, cabs and tool bins. The replacement of large operations vehicles is highly dependent on the condition of the unit. Annual independent testing of the vehicles' structural, hydraulic and mechanical components, combined with a tracking of regular maintenance cost are important determinants of scheduled replacement. Integral components such as the chassis can be replaced under a capital program resulting in extended life of the unit. Due to the substantial cost of these units, full replacement is normally scheduled a few years in advance. The replacement of pick-up trucks and vans is also included in the five year capital plan and normally follows a six to seven year lifecycle but will highly depend on the vehicles' mileage, maintenance cost and overall safety and mechanical evaluation. Other rolling assets are similarly replaced after a thorough inspection and determination of end of useful life. **Evaluation for replacement/upgrades are generally considered annual but slotted in a Five Year Plan.**

6. Transformer Stations

The major assets of a transformer station include, but are not limited to, transformers, breakers, switches, structures and foundations, terminations and protective and control components. Regular maintenance and testing of the major components is critical to efficient operation and long life. Transformer units operated under ideal conditions have been known to provide over fifty years of service. Ongoing gas-in-oil analysis methods provide early warning of potential future problems and allow for corrective maintenance actions. Other components such as breakers provide an 'operations counter' that will signal timing of regular maintenance and signal end of useful life. The addition of latest technologies and components to enhance station reliability and operation must be evaluated by management on a value added to cost perspective basis. **Evaluation for replacement/upgrades are generally considered annually but slotted in a Five Year Plan.**

7. Distribution Plant

The largest component of the annual Capital Budget is the investment in Distribution Plant. The Ontario Energy Board's Distribution System Code defines Distribution Plant capital as either an enhancement or an expansion with the following definitions; "**enhancement**" means a modification to an existing distribution system that is made for purposes of improving system operation characteristics such as reliability or power quality or for relieving system capacity constraints resulting, for example, from general load growth. Whereas "**expansion**" means an addition to a distribution system in response to a request for additional customer connections that otherwise could not be made; for example, by increasing the length of the distribution system.

For annual capital budgeting purposes, West Perth Power further categorizes **enhancements** into 1) reinforcements 2) voltage conversions or 3) improvements

Reinforcements – Include elements of system fortification that result in improved operating control. Examples include new high voltage switches, additional

feeder/breaker positions or replacing existing conductor with that of a greater load rating.

Conversions – Replacement of older 4.16 kV system with a more efficient 27.6 kV system. Distribution at 27.6 kV has proven to reduce line losses, which ultimately benefits customers, while mutually aiding the company through reduced operating and inventory costs.

Improvements – Aging distribution system components that have exceeded their useful life are primarily identified through annual inspections and ongoing analysis of outage reports. Examples of distribution improvements include pole replacements, upgraded secondary bus, transformers or insulators.

West Perth Power further categorizes **expansion** into;

- 1) Customer connections and
- 2) Customer extensions recognizing that expansions are entirely customer driven.

Customer Connections – In accordance with our approved Conditions of Service WPPI provided, through our rates, specific components and degree of customer connections. For example, a residential customer will be supplied with one overhead service wire, for up to one 30m span off the street line, including transformation allowance.

Customer Extensions – The Distribution Code directs our activities related to the quantity of capital provided in relation to a customer driven extension of distribution facilities along public right-of-ways.

Annual Process for Determining Distribution Plant Capital Investment

1. **Area Improvements** – Service Quality indicators such as CAIDI and SAIFI, combined with outage statistics by feeder/area, call logs and the results of annual plant inspections are statistically analyzed annually to target areas in need of improvement. Improvement may include pole or conductor replacement, transformer upgrades or conversion to the 27.6 kV system.
2. **Improve Operating Efficiency** – The addition of new feeders, breakers, high voltage switches, larger conductor, transformer station capacity etc. can improve our ability to distribute electrical power more efficiently, reduce line losses and improve restoration time during emergency situations. Such planning would involve the use of System Optimizing software.
3. **General Plan to Offload the 4kV System** – The legacy 4 kV distribution system and related transformer stations is generally less efficient to operate than the 27.6 kV system. Due to the lower operating voltage, the system requires an equivalent amperage output approximately 7 times higher than the 27.6 kV system to deliver the same quantity of power. During peak load periods, it is subject to voltage swings and the high amperage levels result

in greater line losses. The 4 kV system involves the use of 'substations' that transforms distribution voltage from 27.6 kV to 4 kV. These stations also have inherent losses and are subject to additional regular maintenance. Conversion of the 4 kV system is considered in a long term plan on an operational benefits plan and occasionally when system problems warrant replacement.

- 4. New Customer Growth** – Customer growth (infill) patterns are studied annually to determine whether additional system reinforcement is required before potential problems surface. Other customer growth through line extensions and subdivisions require the application of the Capital Contribution Model which determines the amount of capital contribution (contributed capital) required by the developer or customer. Large projects are specifically included in the annual capital budget while smaller projects are generally funded from a miscellaneous fund in the annual budget. Customers may also request enhancements such as additional transformation capacity that require a combination of capital funding/customer contribution.
- 5. Road Authorities and By-Laws** – Road authorities occasionally perform street widening or re-alignments that require the relocation or removal/rerouting of our distribution equipment. Many of these projects are only partially funded by the authority. The plant in question may require taller poles, for example, but is also evaluated for current age, condition and voltage level to determine potential capital investment. Capital investments are normally added to the capital budget when adequate time is provided. The Municipality may have designated sites or tourist-focused areas that may require our company to bury distribution facilities as a means of enhancing the streetscape or remaining visually unobtrusive. The additional cost of underground facilities is typically borne by the municipality.

Long-Term Process for Determining Distribution Plant Capital Investment

A five-year capital plan is maintained that outlines major projects and purchases. This plan is reviewed and updated annually and is instrumental in preparing the annual plan. The annual review of the Five Year Plan is necessitated since unforeseen customer growth, major equipment needs etc. can result in the occasional 'shuffling' of projects or purchases between years in the interest of efficiency or analyzed needs.

West Perth Power Inc. undertakes a series of individual capital projects on an annual basis that result in charges to a variety of USOA asset accounts. The changes in capital values are due to the differential characteristics of the projects on a year to year basis.

The descriptions below highlight the projects undertaken in both 2009 and planned for 2010.

2009 Capital Projects

- Project ID # 1 - 16Kv Conversion Wellington Street Hwy #8
- Project ID #2 – 27.6Kv Conversion North on Wellington Street
- Project ID #3 - Removing/Replacing back yard secondary
- Project ID #4 – Capital asset replace due to asset condition
- Project ID #5 - Capital required due to Long Term Load Transfer

Project ID # 1, #2 and parts of #3 tie directly into one another; these represented a phasing in approach to projects. The first two projects were driven by the condition of the assets. The poles are approximately 50 years old, end of life, the porcelain insulators are old conductors (both primary and secondary) are indicative of old practices and do not conform to today's standards. The projects lay along HWY 8 a major highway resulting in high volumes of traffic travelling through the Town of Mitchell. Given the exposure and the unsatisfactory condition of the assets the risk exposure for West Perth, from a public employee standpoint, was too high. The added benefit for doing the project is its tie to the overall plan that converts the 4.16kv distribution system to 27.6kv, thus eliminating substations and system losses that will reduce future operating costs.

Project ID #4 is part of normal Capital replacements due to poor asset conditions. These assets are assessed on an annual basis. All assets that were replaced had long exceeded normal life expectancy and were in poor and unsafe condition.

Project ID # 5 was part of the OEB's Long Term Load Transfer program. There were additional advantages to the system as a new development is slated for the area and this will upgrade the system in the affected area.

Project ID #1- Scope

- 14 pole replacement providing added heights for new framing standards
- Re-conductor both single phase primary and secondary circuits with upgrades to residential servicing
- Installed new 16kv underground riser
- Converted 3 overhead single phase transformers to 16kv
- Installed 80 meters of underground duct bank

Project ID # 2 – Scope

- 4 pole replacement providing added heights for new framing standards
- Re-conductor both single phase primary and secondary circuits with upgrades moved all customers to new service
- Installed 4X100kva transformers
- Installed a single run of 16,000

- Installed 5 sets of line arresters complete with wiring and grounding on the 16,000/27,600 loop in the West Ward

Project ID # 3 - Scope

- Removed two blocks of backyard secondary servicing and relocated to street side
- 3 poles installed using new framing standards
- 125 meters 3/0 triplex, and insulation installed
- All customers services and connections moved to street
- Removed backyard services in Dublin
- 1 pole installed with guying
- 170 meters of secondary cable installed customers reconnected to new service

Project ID # 4 – Scope

- 4 string span guying poles installed due to the condition of assets

Project ID # 5 – Scope

- Hydro 1 installed 5 poles for joint use providing space for WPPI to string primary circuit
- 2 poles installed using new framing standards
- Installed 1 50kva transformer
- Installed 20 meters
- underground duct
- Installed 20 meters of Primary and secondary cable

2010 Capital Projects

Project ID: #1

Project Name - Hwy 8 Enhancement (Arthur St to town boundary & Mitchell Ct)

Project Scope – Rebuild approximately 0.5km of 3 phase overhead distribution lines and convert the distribution voltage from 4.16kv to 27.6kv. Project also includes the conversion of one 3 phase padmount transformer and one 1 phase padmount transformer on Mitchell Court off of Hwy 8. The project has primarily been driven by the condition of the assets. The poles have been determined to be approximately 50 years old and have reached their end of life. The distribution line is comprised of porcelain insulators, old primary & secondary conductor along with substandard framing assemblies not conforming to today's standards. The project lies along Hwy 8 which has a steady flow of high volumes of traffic travelling through the Town of Mitchell. Given the exposure and the condition of the assets the risk exposure for West Perth, both from a public and employee standpoint are higher than other areas of town given priority to the project. This area of town in general has similar asset conditions throughout. The overall 5 year plan is to convert the remaining 4.16kv distribution system in this area to 27.6kv which will eliminate the last remaining distribution station in town.

Project ID: #2

Project Name – Morenz Drive Enhancement (Henry St to Frances St)

Project Scope – Reframe and re conductor 0.25km of 1 phase overhead distribution lines and convert the distribution voltage from 2.4kv to 16kv.

The project has been driven by the overall 5 year plan to convert the remaining 4.16kv distribution system in this area to 27.6kv as well as the substandard condition of the assets. The distribution line is comprised of porcelain insulators, old primary & secondary conductor along with substandard framing assemblies not conforming to today's standards. This section of line will be brought up to industry standards and going forward will allow for the completion of other projects dependant on the Morenz Drive being completed first.

Project ID: #3

Project Name – Pole Replacement

Project Scope – Replace Danger Poles as a result of ongoing inspections

Each year West Perth Power conducts annual inspection on its assets. As a result of those inspections West Perth Power will be required to replace 5 danger poles within its distribution system in 2010.

Project ID: #7

Project Name – New Radial Boom Derrick (RBD)

Project Scope – Replace existing 1992 Radial Boom Derrick

West Perth Power has only one RBD in its fleet which has reached and surpassed its useful life. The purchase of the new RBD is intended to replace a 1992 RBD that will be almost 20 years old by the time the new one is received. With the constraint of only having one RBD it is imperative that the integrity of the utilities fleet is maintained in good operational standing, not to jeopardize worker safety or compromise work that is required to be completed.

ACCUMULATED DEPRECIATION TABLE

ACCUMULATED DEPRECIATION TABLE	2006 Board Approved (\$'s)	2006 Actual (\$'s)	Variance from 2006 Board Approved	2006 Actual (\$'s)	2007 Actual (\$'s)	Variance from 2006 Actual	2007 Actual (\$'s)	2008 Actual (\$'s)	Variance from 2007 Actual	2008 Actual (\$'s)	2009 Bridge (\$'s)	Variance from 2008 Actual	2009 Bridge (\$'s)	2010 Test (\$'s)	Variance from 2009 Bridge
Land and Buildings															
1805-Land-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-Land Rights-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-Buildings and Fixtures-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83	\$83
1905-Land-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906-Land Rights-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-Leasehold Improvements-Depreciation	\$0	\$1,408	\$1,408	\$1,408	\$2,816	\$1,408	\$2,816	\$4,224	\$1,408	\$4,224	\$5,632	\$1,408	\$5,632	\$7,040	\$1,408
Sub-Total-Land and Buildings	\$0	\$1,408	\$1,408	\$1,408	\$2,816	\$1,408	\$2,816	\$4,224	\$1,408	\$4,224	\$5,632	\$1,408	\$5,632	\$7,123	\$1,491
TS Primary Above 50															
1815-Transformer Station Equipment - Normally Primary above 50 kV-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total-TS Primary Above 50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DS															
1820-Distribution Station Equipment - Normally Primary below 50 kV-Depreciation	\$39,117	\$71,300	\$32,183	\$71,300	\$73,282	\$1,982	\$73,282	\$73,303	\$21	\$73,303	\$73,346	\$43	\$73,346	\$73,389	\$43
Sub-Total-DS	\$39,117	\$71,300	\$32,183	\$71,300	\$73,282	\$1,982	\$73,282	\$73,303	\$21	\$73,303	\$73,346	\$43	\$73,346	\$73,389	\$43
Poles and Wires															
1830-Poles, Towers and Fixtures-Depreciation	\$813,727	\$861,901	\$48,174	\$861,901	\$914,715	\$52,814	\$914,715	\$971,084	\$56,369	\$971,084	\$1,029,864	\$58,780	\$1,029,864	\$1,091,158	\$61,294
1835-Overhead Conductors and Devices-Depreciation	\$48,943	\$57,202	\$8,259	\$57,202	\$72,388	\$15,186	\$72,388	\$88,596	\$16,208	\$88,596	\$105,498	\$16,902	\$105,498	\$123,122	\$17,624
1840-Underground Conduit-Depreciation	\$386,324	\$419,930	\$33,606	\$419,930	\$440,398	\$20,467	\$440,398	\$460,865	\$20,467	\$460,865	\$481,332	\$20,467	\$481,332	\$501,799	\$20,467
1845-Underground Conductors and Devices-Depreciation	\$8,600	\$12,340	\$3,739	\$12,340	\$22,099	\$9,759	\$22,099	\$31,858	\$9,759	\$31,858	\$41,617	\$9,759	\$41,617	\$51,376	\$9,759
Sub-Total-Poles and Wires	\$1,257,595	\$1,351,373	\$93,778	\$1,351,373	\$1,449,599	\$98,227	\$1,449,599	\$1,552,403	\$102,804	\$1,552,403	\$1,658,311	\$105,908	\$1,658,311	\$1,767,456	\$109,145
Line Transformers															
1850-Line Transformers-Depreciation	\$541,654	\$644,410	\$102,756	\$644,410	\$693,689	\$49,280	\$693,689	\$741,516	\$47,826	\$741,516	\$793,799	\$52,283	\$793,799	\$854,908	\$61,109
Sub-Total-Line Transformers	\$541,654	\$644,410	\$102,756	\$644,410	\$693,689	\$49,280	\$693,689	\$741,516	\$47,826	\$741,516	\$793,799	\$52,283	\$793,799	\$854,908	\$61,109

**Exhibit: 2
Tab: 2
Schedule: 4
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Services and Meters																				
1855-Services-Depreciation	\$21,813	\$22,972	\$1,159	\$22,972	\$25,036	\$2,064	\$25,036	\$27,949	\$2,913	\$27,949	\$31,490	\$3,541	\$31,490	\$35,794	\$4,304					
1860-Meters-Depreciation	\$153,843	\$162,017	\$8,174	\$162,017	\$176,574	\$14,556	\$176,574	\$197,118	\$20,545	\$197,118	\$222,090	\$24,972	\$222,090	\$252,443	\$30,353					
Sub-Total-Services and Meters	\$175,656	\$184,990	\$9,334	\$184,990	\$201,610	\$16,620	\$201,610	\$225,068	\$23,458	\$225,068	\$253,580	\$28,512	\$253,580	\$288,237	\$34,657					
General Plant																				
1908-Buildings and Fixtures-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1910-Leasehold Improvements-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Sub-Total-General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
IT Assets																				
1920-Computer Equipment - Hardware-Depreciation	\$20,567	\$34,569	\$14,002	\$34,569	\$43,773	\$9,204	\$43,773	\$43,773	\$0	\$43,773	\$43,773	\$0	\$43,773	\$43,773	\$0					
1925-Computer Software-Depreciation	\$18,980	\$73,966	\$54,986	\$73,966	\$93,660	\$19,694	\$93,660	\$93,660	\$0	\$93,660	\$93,660	\$0	\$93,660	\$93,660	\$200					
Sub-Total-IT Assets	\$39,548	\$108,535	\$68,988	\$108,535	\$137,433	\$28,898	\$137,433	\$137,433	\$0	\$137,433	\$137,433	\$0	\$137,433	\$137,633	\$200					
Equipment																				
1915-Office Furniture and Equipment-Depreciation	\$15,696	\$30,081	\$14,385	\$30,081	\$32,579	\$2,498	\$32,579	\$32,711	\$132	\$32,711	\$33,250	\$539	\$33,250	\$34,363	\$1,113					
1930-Transportation Equipment-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,813	\$2,813	\$2,813	\$17,938	\$15,125	\$17,938	\$51,896	\$33,958					
1935-Stores Equipment-Depreciation	\$0	\$46	\$46	\$46	\$137	\$92	\$137	\$229	\$92	\$229	\$321	\$92	\$321	\$412	\$92					
1940-Tools, Shop and Garage Equipment-Depreciation	\$26,234	\$52,782	\$26,548	\$52,782	\$64,962	\$12,180	\$64,962	\$69,449	\$4,487	\$69,449	\$73,936	\$4,487	\$73,936	\$78,423	\$4,487					
1945-Measurement and Testing Equipment-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1950-Power Operated Equipment-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1955-Communication Equipment-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1960-Miscellaneous Equipment-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Sub-Total-Equipment	\$41,930	\$82,908	\$40,978	\$82,908	\$97,678	\$14,770	\$97,678	\$105,202	\$7,524	\$105,202	\$125,444	\$20,243	\$125,444	\$165,095	\$39,650					
Other Distribution Assets																				
1825-Storage Battery Equipment-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1970-Load Management Controls - Customer Premises-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1975-Load Management Controls - Utility Premises-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1980-System Supervisory Equipment-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1985-Sentinel Lighting Rental Units-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1990-Other Tangible Property-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1995-Contributions and Grants - Credit-Depreciation	-\$17,154	-\$23,059	-\$5,905	-\$23,059	-\$32,378	-\$9,319	-\$32,378	-\$42,690	-\$10,312	-\$42,690	-\$53,994	-\$11,304	-\$53,994	-\$65,298	-\$11,304					
Sub-Total-Other Distribution Assets	-\$17,154	-\$23,059	-\$5,905	-\$23,059	-\$32,378	-\$9,319	-\$32,378	-\$42,690	-\$10,312	-\$42,690	-\$53,994	-\$11,304	-\$53,994	-\$65,298	-\$11,304					
ACCUMULATED DEPRICIATION TOTAL	\$2,078,346	\$2,421,865	\$343,519	\$2,421,865	\$2,623,729	\$201,864	\$2,623,729	\$2,796,459	\$172,729	\$2,796,459	\$2,993,552	\$197,093	\$2,993,552	\$3,228,544	\$234,992					

MATERIALITY ANALYSIS ON ACCUMULATED DEPRECIATION

For any rate base related variance exceeding the materiality threshold of 1%, a detailed explanation is required.

The changes in the accumulated depreciation associated with all USOA accounts follow the spending pattern in the gross asset description. West Perth has utilized the same capitalization practices and the same depreciation rates year over year and the resulting impact is a function of the gross assets to be depreciated.

A minor exception involves the purchase of 2 used vehicles in December 2008 from the Town. The vehicles are older than the normal depreciation life used. As a result these 2 vehicles have been depreciated over a 2 year period - 2009 and 2010.

Capital Budget by Project

(all projects are described in detail in Exhibit 3, Tab 2, Schedule 3)

Project ID	Project Name	Project Description	1820 dist station	1830 Pole/Fixtures	1835 OH conductor/Device	1840 UG Conduit	1845 UG conductor/Device	1850 Transformers	1855 Services	1930 Transportation	Tools/Equip	Timing	Budgeted Costs	Units
#1	Hwy 8, Arthur St to Town Boundary & Mitchell Ct	Overhead 4kv to 27.6kv Conversion		\$45,000	\$27,000		\$25,000	\$125,000				Q3	\$ 222,000.00	1
#2	Morenz Drive	Overhead 2.4kv to 16kv Conversion		\$5,000	\$25,000			\$10,000					\$ 40,000.00	1
#3	Pole Replacement Program	Replace Danger Poles within Distribution System		\$15,000	\$10,000							Q4	\$ 25,000.00	5
#4	New Customer Connections	Cost of Connecting New Customers						\$10,000	\$5,000			Q2	\$ 15,000.00	10
#5	Tools and Equipment	Tools and equipment purchases									\$5,000	Q2	\$ 5,000.00	n/a
#6	Transformers	Transformer purchases for Inventory						\$10,000				Q3	\$ 10,000.00	2
#7	New Radial Boom Derrick	Order in 2010 for delivery in 2011 to replace 1992 RBD								\$280,000		Q4	\$ 280,000.00	1
													\$ -	
Total Capex Requirement													\$ 597,000.00	

WORKING CAPITAL ALLOWANCE CALCULATION BY ACCOUNT	2006 Actual	15%	Allowance for Working Capital	2007 Actual	15%	Allowance for Working Capital	2008 Actual	15%	Allowance for Working Capital
Operation (Working Capital)									
5005-Operation Supervision and Engineering	\$1,675.95	15%	\$251.39	\$6,737.42	15%	\$1,010.61	\$2,100.08	15%	\$315.01
5010-Load Dispatching	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5012-Station Buildings and Fixtures Expense	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$36.03	15%	\$5.40
5014-Transformer Station Equipment - Operation Labour	\$1,026.75	15%	\$154.01	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5015-Transformer Station Equipment - Operation Supplies and Expenses	\$687.80	15%	\$103.17	\$1,812.49	15%	\$271.87	\$620.24	15%	\$93.04
5016-Distribution Station Equipment - Operation Labour	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5017-Distribution Station Equipment - Operation Supplies and Expenses	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5020-Overhead Distribution Lines and Feeders - Operation Labour	\$3,074.86	15%	\$461.23	\$2,788.50	15%	\$418.28	\$5,358.48	15%	\$803.77
5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0.00	15%	\$0.00	\$1,751.54	15%	\$262.73	\$2,194.49	15%	\$329.17
5030-Overhead Sub transmission Feeders - Operation	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5035-Overhead Distribution Transformers- Operation	\$0.00	15%	\$0.00	\$891.73	15%	\$133.76	\$253.67	15%	\$38.05
5040-Underground Distribution Lines and Feeders - Operation Labour	\$162.38	15%	\$24.36	\$183.85	15%	\$27.58	\$919.38	15%	\$137.91
5045-Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$400.18	15%	\$60.03	\$160.97	15%	\$24.15	\$501.98	15%	\$75.30
5050-Underground Sub transmission Feeders - Operation	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5055-Underground Distribution Transformers - Operation	\$41.48	15%	\$6.22	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5060-Street Lighting and Signal System Expense	\$0.00	15%	\$0.00	\$2,700.90	15%	\$405.14	\$1,204.16	15%	\$180.62
5065-Meter Expense	\$18,032.94	15%	\$2,704.94	\$38,702.70	15%	\$5,805.41	-\$7,100.28	15%	-\$1,065.04
5070-Customer Premises - Operation Labour	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5075-Customer Premises - Materials and Expenses	\$0.00	15%	\$0.00	\$184.09	15%	\$27.61	\$0.00	15%	\$0.00
5085-Miscellaneous Distribution Expense	\$77,563.51	15%	\$11,634.53	\$59,643.19	15%	\$8,946.48	\$83,785.45	15%	\$12,567.82
5090-Underground Distribution Lines and Feeders - Rental Paid	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$1,049.99	15%	\$157.50
5095-Overhead Distribution Lines and Feeders - Rental Paid	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$3,028.50	15%	\$454.28
5096-Other Rent	\$86,504.88	15%	\$12,975.73	\$40,375.39	15%	\$6,056.31	\$0.00	15%	\$0.00
Sub-Total	\$189,170.73		\$28,375.61	\$155,932.77		\$23,389.92	\$93,952.17		\$14,092.83
Maintenance (Working Capital)									
5105-Maintenance Supervision and Engineering	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5110-Maintenance of Buildings and Fixtures - Distribution Stations	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5112-Maintenance of Transformer Station Equipment	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5114-Maintenance of Distribution Station Equipment	\$9,559.65	15%	\$1,433.95	\$55,801.36	15%	\$8,370.20	\$8,274.86	15%	\$1,241.23
5120-Maintenance of Poles, Towers and Fixtures	\$4,312.52	15%	\$646.88	\$9,833.93	15%	\$1,475.09	\$47,970.10	15%	\$7,195.52
5125-Maintenance of Overhead Conductors and Devices	\$15,259.82	15%	\$2,288.97	\$35,458.89	15%	\$5,318.83	\$22,483.18	15%	\$3,372.48
5130-Maintenance of Overhead Services	\$17,532.89	15%	\$2,629.93	\$20,775.69	15%	\$3,116.35	\$11,376.51	15%	\$1,706.48
5135-Overhead Distribution Lines and Feeders - Right of Way	\$10,435.04	15%	\$1,565.26	\$24,501.96	15%	\$3,675.29	\$11,713.68	15%	\$1,757.05
5145-Maintenance of Underground Conduit	\$1,508.64	15%	\$226.30	\$1,806.12	15%	\$270.92	\$116.78	15%	\$17.52
5150-Maintenance of Underground Conductors and Devices	\$5,491.36	15%	\$823.70	\$3,085.07	15%	\$462.76	\$7,306.94	15%	\$1,096.04
5155-Maintenance of Underground Services	\$20,725.26	15%	\$3,108.79	\$37,698.10	15%	\$5,654.72	\$23,834.55	15%	\$3,575.18
5160-Maintenance of Line Transformers	\$13,413.53	15%	\$2,012.03	\$7,605.11	15%	\$1,140.77	\$3,169.79	15%	\$475.47
5165-Maintenance of Street Lighting and Signal Systems	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$17.82	15%	\$2.67
5170-Sentinel Lights - Labour	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5172-Sentinel Lights - Materials and Expenses	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$7.26	15%	\$1.09
5175-Maintenance of Meters	\$2,904.28	15%	\$435.64	\$2,141.88	15%	\$321.28	\$1,455.50	15%	\$218.33
5178-Customer Installations Expenses- Leased Property	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5185-Water Heater Rentals - Labour	\$0.00	15%	\$0.00	\$23.75	15%	\$3.56	\$0.00	15%	\$0.00
5186-Water Heater Rentals - Materials and Expenses	\$7.50	15%	\$1.13	\$501.66	15%	\$75.25	\$0.00	15%	\$0.00
5190-Water Heater Controls - Labour	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5192-Water Heater Controls - Materials and Expenses	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5195-Maintenance of Other Installations on Customer Premises	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
Sub-Total	\$101,150.49		\$15,172.57	\$199,233.52		\$29,885.03	\$137,726.97		\$20,659.05

WORKING CAPITAL ALLOWANCE CALCULATION BY ACCOUNT	2006 Actual	15%	Allowance for Working Capital	2007 Actual	15%	Allowance for Working Capital	2008 Actual	15%	Allowance for Working Capital
Billing and Collections									
5305-Supervision	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5310-Meter Reading Expense	\$40,965.65	15%	\$6,144.85	\$38,413.80	15%	\$5,762.07	\$37,575.10	15%	\$5,636.27
5315-Customer Billing	\$111,245.80	15%	\$16,686.87	\$99,474.91	15%	\$14,921.24	\$119,404.30	15%	\$17,910.65
5320-Collecting	\$446.30	15%	\$66.95	\$2,415.05	15%	\$362.26	\$29,276.14	15%	\$4,391.42
5325-Collecting- Cash Over and Short	-\$545.81	15%	-\$81.87	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5330-Collection Charges	\$0.00	15%	\$0.00	-\$2,335.00	15%	-\$350.25	-\$5,100.00	15%	-\$765.00
5335-Bad Debt Expense	\$23,535.02	15%	\$3,530.25	\$20,798.47	15%	\$3,119.77	\$10,940.00	15%	\$1,641.00
5340-Miscellaneous Customer Accounts Expenses	\$9,627.22	15%	\$1,444.08	\$17,775.45	15%	\$2,666.32	\$27,599.72	15%	\$4,139.96
Sub-Total	\$185,274.18		\$27,791.13	\$176,542.68		\$26,481.40	\$219,695.26		\$32,954.29
Community Relations									
5405-Supervision	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5410-Community Relations - Sundry	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5415-Energy Conservation	\$5,276.03	15%	\$791.40	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5420-Community Safety Program	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5425-Miscellaneous Customer Service and Informational Expenses	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5505-Supervision	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5510-Demonstrating and Selling Expense	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5515-Advertising Expense	\$535.82	15%	\$80.37	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5520-Miscellaneous Sales Expense	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
Sub-Total	\$5,811.85		\$871.78	\$0.00		\$0.00	\$0.00		\$0.00
Administrative and General Expenses									
5605-Executive Salaries and Expenses	\$135.84	15%	\$20.38	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5610-Management Salaries and Expenses	-\$2,832.28	15%	-\$424.84	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5615-General Administrative Salaries and Expenses	\$404.35	15%	\$60.65	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5620-Office Supplies and Expenses	\$4,563.53	15%	\$684.53	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5625-Administrative Expense Transferred Credit	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5630-Outside Services Employed	\$268.06	15%	\$40.21	\$0.00	15%	\$0.00	\$41,635.66	15%	\$6,245.35
5635-Property Insurance	-\$0.56	15%	-\$0.08	\$0.00	15%	\$0.00	\$6,369.85	15%	\$955.48
5640-Injuries and Damages	\$0.00	15%	\$0.00	\$7,054.74	15%	\$1,058.21	\$0.00	15%	\$0.00
5645-Employee Pensions and Benefits	\$10,830.65	15%	\$1,624.60	-\$5,727.71	15%	-\$859.16	-\$3,640.95	15%	-\$546.14
5650-Franchise Requirements	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5655-Regulatory Expenses	\$4,221.84	15%	\$633.28	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5660-General Advertising Expenses	-\$351.78	15%	-\$52.77	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5665-Miscellaneous General Expenses	\$42,167.55	15%	\$6,325.13	\$0.00	15%	\$0.00	\$2,767.21	15%	\$415.08
5670-Rent	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$45,205.88	15%	\$6,780.88
5675-Maintenance of General Plant	\$338.69	15%	\$50.80	\$0.00	15%	\$0.00	\$54,906.80	15%	\$8,236.02
5680-Electrical Safety Authority Fees	\$2,956.00	15%	\$443.40	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5685-Independent Market Operator Fees and Penalties	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
Sub-Total	\$62,701.89		\$9,405.28	\$1,327.03		\$199.05	\$147,244.45		\$22,086.67

WORKING CAPITAL ALLOWANCE CALCULATION BY ACCOUNT	2006 Actual	15%	Allowance for Working Capital	2007 Actual	15%	Allowance for Working Capital	2008 Actual	15%	Allowance for Working Capital
Amortization Expenses									
5705-Amortization Expense - Property, Plant, and Equipment	\$186,551.30	0%	\$0.00	\$196,784.17	0%	\$0.00	\$172,729.31	0%	\$0.00
5710-Amortization of Limited Term Electric Plant	\$0.00	0%	\$0.00	\$0.00	0%	\$0.00	\$0.00	0%	\$0.00
5715-Amortization of Intangibles and Other Electric Plant	\$0.00	0%	\$0.00	\$0.00	0%	\$0.00	\$0.00	0%	\$0.00
5720-Amortization of Electric Plant Acquisition Adjustments	\$0.00	0%	\$0.00	\$0.00	0%	\$0.00	\$0.00	0%	\$0.00
5725-Miscellaneous Amortization	\$0.00	0%	\$0.00	\$0.00	0%	\$0.00	\$0.00	0%	\$0.00
5730-Amortization of Unrecovered Plant and Regulatory Study Costs	\$0.00	0%	\$0.00	\$0.00	0%	\$0.00	\$0.00	0%	\$0.00
5735-Amortization of Deferred Development Costs	\$0.00	0%	\$0.00	-\$1,033.00	0%	\$0.00	\$0.00	0%	\$0.00
5740-Amortization of Deferred Charges	\$0.00	0%	\$0.00	\$0.00	0%	\$0.00	\$0.00	0%	\$0.00
Sub-Total	\$186,551.30		\$0.00	\$195,751.17		\$0.00	\$172,729.31		\$0.00
Cost of Power									
4705-Power Purchased	\$3,367,354.39	15%	\$505,103.16	\$3,642,132.49	15%	\$546,319.87	\$3,387,174.22	15%	\$508,076.13
4708-Charges-WMS	\$329,812.05	15%	\$49,471.81	\$360,744.56	15%	\$54,111.68	\$314,523.32	15%	\$47,178.50
4710-Cost of Power Adjustments	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
4712-Charges-One-Time	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
4714-Charges-NW	\$343,117.04	15%	\$51,467.56	\$349,181.73	15%	\$52,377.26	\$286,400.08	15%	\$42,960.01
4715-System Control & Load Dispatching	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
4716-Charges-CN	\$413,638.00	15%	\$62,045.70	\$500,945.98	15%	\$75,141.90	\$476,182.91	15%	\$71,427.44
4720-Other Expenses	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
4725-Competition Transition Expense	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
4730-Rural Rate Assistance Expense	\$61,796.45	15%	\$9,269.47	\$44,977.94	15%	\$6,746.69	\$60,485.25	15%	\$9,072.79
4750-LV charges	\$57,886.65	15%	\$8,683.00	\$59,850.93	15%	\$8,977.64	\$55,732.77	15%	\$8,359.92
5205-Purchase of Transmission and System Services	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5210-Transmission Charges	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5215-Transmission Charges Recovered	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5685-Independent Market Operator Fees and Penalties	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
Sub-Total	\$4,573,604.58		\$686,040.69	\$4,957,833.63		\$743,675.04	\$4,580,498.56		\$687,074.78
WORKING CAPITAL ALLOWANCE TOTAL			\$767,657.06			\$823,630.44			\$776,867.61

WORKING CAPITAL ALLOWANCE CALCULATION BY ACCOUNT	2009 Bridge	15%	Allowance for Working Capital	2010 Test	15%	Allowance for Working Capital
Operation (Working Capital)						
5005-Operation Supervision and Engineering	\$9,863.24	15%	\$1,479.49	\$3,838.73	15%	\$575.81
5010-Load Dispatching	\$54.84	15%	\$8.23	\$11.26	15%	\$1.69
5012-Station Buildings and Fixtures Expense	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5014-Transformer Station Equipment - Operation Labour	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5015-Transformer Station Equipment - Operation Supplies and Expenses	\$0.00	15%	\$0.00	\$499.37	15%	\$74.91
5016-Distribution Station Equipment - Operation Labour	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5017-Distribution Station Equipment - Operation Supplies and Expenses	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5020-Overhead Distribution Lines and Feeders - Operation Labour	\$4,567.06	15%	\$685.06	\$2,609.83	15%	\$391.48
5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$6,713.47	15%	\$1,007.02	\$2,188.09	15%	\$328.21
5030-Overhead Sub transmission Feeders - Operation	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5035-Overhead Distribution Transformers- Operation	\$555.59	15%	\$83.34	\$349.17	15%	\$52.37
5040-Underground Distribution Lines and Feeders - Operation Labour	\$592.60	15%	\$88.89	\$348.11	15%	\$52.22
5045-Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$293.57	15%	\$44.04	\$196.35	15%	\$29.45
5050-Underground Sub transmission Feeders - Operation	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5055-Underground Distribution Transformers - Operation	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5060-Street Lighting and Signal System Expense	\$0.00	15%	\$0.00	\$801.60	15%	\$120.24
5065-Meter Expense	\$51,040.64	15%	\$7,656.10	\$18,421.77	15%	\$2,763.27
5070-Customer Premises - Operation Labour	\$512.04	15%	\$76.81	\$105.11	15%	\$15.77
5075-Customer Premises - Materials and Expenses	\$5,960.96	15%	\$894.14	\$1,261.41	15%	\$189.21
5085-Miscellaneous Distribution Expense	\$42,339.73	15%	\$6,350.96	\$38,133.00	15%	\$5,719.95
5090-Underground Distribution Lines and Feeders - Rental Paid	\$245.44	15%	\$36.82	\$265.92	15%	\$39.89
5095-Overhead Distribution Lines and Feeders - Rental Paid	\$587.50	15%	\$88.13	\$742.26	15%	\$111.34
5096-Other Rent	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
Sub-Total	\$123,326.68		\$18,499.00	\$69,771.97		\$10,465.80
Maintenance (Working Capital)						
5105-Maintenance Supervision and Engineering	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5110-Maintenance of Buildings and Fixtures - Distribution Stations	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5112-Maintenance of Transformer Station Equipment	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5114-Maintenance of Distribution Station Equipment	\$9,625.61	15%	\$1,443.84	\$12,567.94	15%	\$1,885.19
5120-Maintenance of Poles, Towers and Fixtures	\$9,445.27	15%	\$1,416.79	\$11,430.86	15%	\$1,714.63
5125-Maintenance of Overhead Conductors and Devices	\$8,908.74	15%	\$1,336.31	\$11,389.80	15%	\$1,708.47
5130-Maintenance of Overhead Services	\$14,330.63	15%	\$2,149.59	\$7,467.92	15%	\$1,120.19
5135-Overhead Distribution Lines and Feeders - Right of Way	\$21,411.19	15%	\$3,211.68	\$9,055.97	15%	\$1,358.40
5145-Maintenance of Underground Conduit	\$717.38	15%	\$107.61	\$918.85	15%	\$137.83
5150-Maintenance of Underground Conductors and Devices	\$6,512.78	15%	\$976.92	\$2,643.70	15%	\$396.55
5155-Maintenance of Underground Services	\$15,069.79	15%	\$2,260.47	\$12,781.37	15%	\$1,917.21
5160-Maintenance of Line Transformers	\$3,281.69	15%	\$492.25	\$2,316.72	15%	\$347.51
5165-Maintenance of Street Lighting and Signal Systems	\$0.00	15%	\$0.00	\$3.17	15%	\$0.48
5170-Sentinel Lights - Labour	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5172-Sentinel Lights - Materials and Expenses	\$0.00	15%	\$0.00	\$1.29	15%	\$0.19
5175-Maintenance of Meters	\$13,569.41	15%	\$2,035.41	\$2,298.54	15%	\$344.78
5178-Customer Installations Expenses- Leased Property	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5185-Water Heater Rentals - Labour	\$0.00	15%	\$0.00	\$4.22	15%	\$0.63
5186-Water Heater Rentals - Materials and Expenses	\$0.00	15%	\$0.00	\$89.18	15%	\$13.38
5190-Water Heater Controls - Labour	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5192-Water Heater Controls - Materials and Expenses	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5195-Maintenance of Other Installations on Customer Premises	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
Sub-Total	\$102,872.49		\$15,430.87	\$72,969.54		\$10,945.43

WORKING CAPITAL ALLOWANCE CALCULATION BY ACCOUNT

	2009 Bridge	15%	Allowance for Working Capital	2010 Test	15%	Allowance for Working Capital
Billing and Collections						
5305-Supervision	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5310-Meter Reading Expense	\$23,662.61	15%	\$3,549.39	\$31,391.43	15%	\$4,708.71
5315-Customer Billing	\$115,011.01	15%	\$17,251.65	\$125,179.45	15%	\$18,776.92
5320-Collecting	\$95.20	15%	\$14.28	\$10,013.10	15%	\$1,501.96
5325-Collecting- Cash Over and Short	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5330-Collection Charges	\$450.00	15%	\$67.50	\$0.00	15%	\$0.00
5335-Bad Debt Expense	\$10,940.00	15%	\$1,641.00	\$13,444.23	15%	\$2,016.64
5340-Miscellaneous Customer Accounts Expenses	\$26,260.94	15%	\$3,939.14	\$22,566.24	15%	\$3,384.94
Sub-Total	\$176,419.76		\$26,462.96	\$202,594.45		\$30,389.17
Community Relations						
5405-Supervision	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5410-Community Relations - Sundry	\$120.43	15%	\$18.06	\$0.00	15%	\$0.00
5415-Energy Conservation	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5420-Community Safety Program	\$1,321.33	15%	\$198.20	\$1,500.00	15%	\$225.00
5425-Miscellaneous Customer Service and Informational Expenses	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5505-Supervision	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5510-Demonstrating and Selling Expense	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5515-Advertising Expense	\$1,469.95	15%	\$220.49	\$1,500.00	15%	\$225.00
5520-Miscellaneous Sales Expense	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
Sub-Total	\$2,911.71		\$436.76	\$3,000.00		\$450.00
Administrative and General Expenses						
5605-Executive Salaries and Expenses	\$88,793.78	15%	\$13,319.07	\$90,569.66	15%	\$13,585.45
5610-Management Salaries and Expenses	\$16,754.17	15%	\$2,513.13	\$17,089.26	15%	\$2,563.39
5615-General Administrative Salaries and Expenses	\$0.00	15%	\$0.00	\$35,006.40	15%	\$5,250.96
5620-Office Supplies and Expenses	\$29,745.27	15%	\$4,461.79	\$30,340.18	15%	\$4,551.03
5625-Administrative Expense Transferred Credit	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5630-Outside Services Employed	\$60,520.99	15%	\$9,078.15	\$128,520.00	15%	\$19,278.00
5635-Property Insurance	\$1,774.25	15%	\$266.14	\$2,200.00	15%	\$330.00
5640-Injuries and Damages	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5645-Employee Pensions and Benefits	\$2,618.68	15%	\$392.80	\$10,618.68	15%	\$1,592.80
5650-Franchise Requirements	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5655-Regulatory Expenses	\$3,897.60	15%	\$584.64	\$4,500.00	15%	\$675.00
5660-General Advertising Expenses	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5665-Miscellaneous General Expenses	\$29,175.53	15%	\$4,376.33	\$39,151.01	15%	\$5,872.65
5670-Rent	\$52,042.83	15%	\$7,806.42	\$57,247.11	15%	\$8,587.07
5675-Maintenance of General Plant	\$25,434.08	15%	\$3,815.11	\$33,000.00	15%	\$4,950.00
5680-Electrical Safety Authority Fees	\$1,706.20	15%	\$255.93	\$1,740.32	15%	\$261.05
5685-Independent Market Operator Fees and Penalties	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
Sub-Total	\$312,463.39		\$46,869.51	\$449,982.62		\$67,497.39

WORKING CAPITAL ALLOWANCE CALCULATION BY ACCOUNT	2009 Bridge	15%	Allowance for Working Capital	2010 Test	15%	Allowance for Working Capital
Amortization Expenses						
5705-Amortization Expense - Property, Plant, and Equipment	\$197,093.29	0%	\$0.00	\$234,991.69	0%	\$0.00
5710-Amortization of Limited Term Electric Plant	\$0.00	0%	\$0.00	\$0.00	0%	\$0.00
5715-Amortization of Intangibles and Other Electric Plant	\$0.00	0%	\$0.00	\$0.00	0%	\$0.00
5720-Amortization of Electric Plant Acquisition Adjustments	\$0.00	0%	\$0.00	\$0.00	0%	\$0.00
5725-Miscellaneous Amortization	\$0.00	0%	\$0.00	\$0.00	0%	\$0.00
5730-Amortization of Unrecovered Plant and Regulatory Study Costs	\$0.00	0%	\$0.00	\$0.00	0%	\$0.00
5735-Amortization of Deferred Development Costs	-\$1,033.00	0%	\$0.00	\$0.00	0%	\$0.00
5740-Amortization of Deferred Charges	\$0.00	0%	\$0.00	\$0.00	0%	\$0.00
Sub-Total	\$196,060.29		\$0.00	\$234,991.69		\$0.00
Cost of Power						
4705-Power Purchased	\$3,151,498.00	15%	\$472,724.70	\$3,179,430.86	15%	\$476,914.63
4708-Charges-WMS	\$292,639.10	15%	\$43,895.87	\$124,312.85	15%	\$18,646.93
4710-Cost of Power Adjustments	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
4712-Charges-One-Time	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
4714-Charges-NW	\$265,682.18	15%	\$39,852.33	\$270,515.72	15%	\$40,577.36
4715-System Control & Load Dispatching	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
4716-Charges-CN	\$242,203.41	15%	\$36,330.51	\$442,714.08	15%	\$66,407.11
4720-Other Expenses	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
4725-Competition Transition Expense	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
4730-Rural Rate Assistance Expense	\$73,159.78	15%	\$10,973.97	\$31,078.21	15%	\$4,661.73
4750-LV charges	\$51,606.37	15%	\$7,740.96	\$0.00	15%	\$0.00
5205-Purchase of Transmission and System Services	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5210-Transmission Charges	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5215-Transmission Charges Recovered	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5685-Independent Market Operator Fees and Penalties	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
Sub-Total	\$4,076,788.83		\$611,518.32	\$4,048,051.72		\$607,207.76
WORKING CAPITAL ALLOWANCE TOTAL			\$719,217.43			\$726,955.55

<u>Ex.</u>	<u>Tab</u>	<u>Schedule</u>	<u>Contents of Schedule</u>
<u>3 - Operating Revenue</u>			
	1	1	Overview of Operation Revenue
		2	Summary of Operating Revenue Table
		3	Variance Analysis on Operating Revenue
	2		Throughput Revenue
		1	Weather Normalized Forecasting Methodology
		2	Customer & Normalized Volume Forecast
		3	Variance Analysis on Normalized Volume Forecast
		4	Variance Analysis on Customer Count Forecast
		5	IESO Normalization Factors Details
	3		Other Revenue
		1	Other Distribution Revenue
		2	Materiality Analysis on Other Distribution Revenue
		3	Rate of Return on Other Distribution Revenue
		4	Distribution Revenue Data
	4		Revenue Sharing
		1	Description of Revenue Sharing

OVERVIEW OF OPERATING REVENUE

This exhibit provides the details on West Perth Powers operating revenue for Historical, Historical Board Approved, Bridge and Test years. This exhibit also provides a detailed variance analysis by rate class of the Operating Revenue components.

Distribution Revenues have been calculated using the most recently approved rates. In particular, delivery rates are based on the Rate Order EB-2007-0871, dated March, 18, 2008. Distribution Revenue does not include Regulatory Asset Recovery and Deferred Revenue Recovery Rate Rider revenues. Distribution Revenues do, however, include Low Voltage Wheeling revenues. A summary of normalized operating revenues is presented in Exhibit 3, Tab 3, and Schedule 4.

Throughput Revenue

Information related to the utility's throughput revenue include details such as weather normalized forecasting methodology, normalized volume and customer counts forecast tables. Detailed variance analysis on the forecast information is also provided.

Other Revenue

Other revenues include revenues such as Late Payment Charges, Miscellaneous Service Revenues and Retail Services Revenues. A summary of these operating revenues is presented in Exhibit 3, Tab 3, and Schedule 1.

Revenue Sharing

West Perth Power and its employees do not participate in revenue sharing.

SUMMARY OF OPERATING REVENUE TABLE

SUMMARY OF OPERATING REVENUE	2006 Board Approved (\$'s)	2006 Actual (\$'s)	Variance from 2006 Board Approved (\$'s)	2006 Actual (\$'s)	2007 Actual (\$'s)	Variance from 2006 Actual (\$'s)	2007 Actual (\$'s)	2008 Actual (\$'s)	Variance from 2007 Actual (\$'s)	2008 Actual (\$'s)	2009 Bridge (\$'s)	Variance from 2008 Actual (\$'s)	2009 Bridge (\$'s)	2010 Test (\$'s)	Variance from 2009 Bridge (\$'s)
Distribution Revenues															
Residential	\$382,352	\$425,923	\$43,571	\$425,923	\$413,524	-\$12,398	\$413,524	\$416,075	\$2,550	\$416,075	\$416,720	\$646	\$416,720	\$572,128	\$155,408
GS-50	\$169,298	\$133,369	-\$35,929	\$133,369	\$137,967	\$4,598	\$137,967	\$145,691	\$7,724	\$145,691	\$146,550	\$859	\$146,550	\$237,116	\$90,566
GS>50 to 4999	\$277,934	\$165,519	-\$112,415	\$165,519	\$271,056	\$105,537	\$271,056	\$280,311	\$9,255	\$280,311	\$248,737	-\$31,574	\$248,737	\$331,587	\$82,850
Unmetered Scattered Load	\$32	\$55	\$23	\$55	\$57	\$2	\$57	\$85	\$28	\$85	\$85	\$0	\$85	\$187	\$102
Sentinel Lighting	\$13,255	\$68	-\$13,187	\$68	\$69	\$1	\$69	\$74	\$5	\$74	\$81	\$7	\$81	\$565	\$484
Street Light	\$3,388	\$3,792	\$404	\$3,792	\$3,807	\$15	\$3,807	\$3,777	-\$30	\$3,777	\$3,780	\$3	\$3,780	\$42,868	\$39,088
	\$846,258	\$728,726	-\$117,533	\$728,726	\$826,481	\$97,755	\$826,481	\$846,013	\$19,533	\$846,013	\$815,954	-\$30,060	\$815,954	\$1,184,451	\$368,498
Other Distribution Revenue															
Late Payment Charges	\$11,685	\$11,163	-\$522	\$11,163	\$17,127	\$5,963	\$17,127	\$18,768	\$1,641	\$18,768	\$14,771	-\$3,996	\$14,771	\$15,000	\$229
Specific Service Charges	\$44,680	\$44,680	\$0	\$44,680	\$48,389	\$3,709	\$48,389	\$46,197	-\$2,193	\$46,197	\$57,906	\$11,709	\$57,906	\$59,064	\$1,158
Other Distribution Revenue	\$0	\$19,525	\$19,525	\$19,525	\$0	-\$19,525	\$0	\$0	\$0	\$0	\$16,895	\$16,895	\$16,895	\$17,000	\$105
RCVA Revenue	\$0	\$319	\$319	\$319	\$7,452	\$7,133	\$7,452	\$5,409	-\$2,043	\$5,409	\$6,322	\$913	\$6,322	\$6,585	\$263
	\$56,365	\$75,688	\$19,322	\$75,688	\$72,968	-\$2,720	\$72,968	\$70,374	-\$2,595	\$70,374	\$95,894	\$25,521	\$95,894	\$97,649	\$1,755
Total Operating revenue	\$902,624	\$804,413	-\$98,210	\$804,413	\$899,449	\$95,035	\$899,449	\$916,387	\$16,938	\$916,387	\$911,848	-\$4,539	\$911,848	\$1,282,100	\$370,253

VARIANCE ANALYSIS ON OPERATING REVENUE

West Perth Power's distribution revenue has been calculated using the most recently approved rates. In particular, delivery rates are based on the EB-2007-0871 Rate Order, dated March 18, 2008. Distribution revenue does not include commodity related revenue.

2010 Test Year

West Perth's operating revenue is forecast to be \$1,279,227 in Fiscal 2010, as shown in Exhibit 3, Tab 1, and Schedule 2. Distribution revenue totals \$1,181,578 or 92.4% of total revenues. Other operating revenue (net) accounts for the remaining revenue of \$97,649.

Comparison to 2009 Bridge Year

As shown in Exhibit 3, Tab 1, Schedule 2, the total operating revenue is expected to be \$367,379 above the bridge year level in fiscal 2010, \$1,755 is related to changes in Misc. Service Revenue and the remaining \$365,624 is the change in distribution revenue changes.. The 2009 fiscal revenue is based on current rates multiplied by projected consumption while 2010 is based on rebased revenue. The major contributors to the distribution revenue difference are OM&A increase of \$237,259 and Amortization increase of \$72,472.

2009 Bridge Year

Comparison to Fiscal 2008 Actual

As shown in Exhibit 3, Tab 1, Schedule 2, the total operating revenue is expected to be \$4,539 below the 2008 Actual level in fiscal 2009. This is a result from lower consumption profile used in 2009 projections due to the weather multiplied by current rates.

2008 Actual

Comparison to 2007 Actual

As shown in Exhibit 3, Tab 1, Schedule 2, the total operating revenue was \$16,938 higher in 2008 vs. 2007 Actual. This again is due to differences in 2008 and 2007 consumption profiles.

2007 Actual

Comparison to 2006 Actual

As shown in Exhibit 3, Tab 1, Schedule 2, total operating revenue increased \$95,035 from 2006 actual to 2007 actual. Change in consumption is the reason for the year over year increase.

2006 Actual

Comparison to 2006 Approved

As shown in Exhibit 3, Tab 1, Schedule 2, total operating revenue decreased \$98,210 from 2006 approved to 2006 actual. This impact is actually a two year impact (as 2006 approved was based on 2004 cost structure. This difference is directly attributable to the fact that the average consumption profile utilized in the 2006 EDR did not materialize in 2006.

West Perth Power Inc.
2010 Load Forecasting

Prepared by
Lawrence Wu, P. Eng.
June 8, 2010

1. Introduction

This report covers the 2010 load forecast for the following classes of customers of West Perth Power Inc.

Rate Group	Rate Classes	Fixed Metric	Vol Metric
RES	Residential	Customer – 12 per year	kWh
GS LT50	General Service Less Than 50 kW	Customer – 12 per year	kWh
GSGT50	General Service 50 to 4,999 kW	Customer – 12 per year	kW
USL	Unmetered Scattered Load	Connection -12 per year	kWh
Sen	Sentinel Lighting	Connection -12 per year	kW
SL	Street Lighting	Connection -12 per year	kW

2. Residential Customers

The historical residential load from 2007 to 2009 are shown in Table 1 below. The 2010 values are the forecast figures. Both actual and weather adjusted values are shown.

Table 1 - Annual Residential Load in kWh and Annual Peak Demand in kW

	2007	2008	2009	2010 Forecast
Actual kWh	15,466,784	15,585,731	15,339,673	15,569,208
Weather adjusted kWh	15,410,926	15,586,335	15,467,296	15,569,208
change from previous yr		1.14%	-0.76%	0.66%
Actual kW	2,917	2,930	2,929	2,973
Peak Demand kW weather adjusted	2,907	2,930	2,954	2,973
Annual LF	61%	61%	60%	60%
# of Customers	1,764	1,769	1,786	1,797.0
kWh/customer/month (Weather Adjusted)	728	734	722	722

Table 2 shows the monthly residential consumption and the annual weather adjusted consumption.
 Table 2 - Weather Adjusted Annual Residential Consumption

Residential Customers kWh	2007	2008	2009	2010
Jan	1,340,369	1,458,677	1,384,096	1,404,807
Feb	1,501,506	1,742,826	1,683,122	1,708,307
Mar	1,649,206	1,578,304	1,636,930	1,661,424
Apr	1,612,839	1,329,015	1,358,848	1,379,181
May	1,092,102	1,200,925	1,303,827	1,323,337
Jun	984,381	1,196,658	1,105,215	1,121,753
Jul	1,162,832	1,060,503	962,322	976,722
Aug	1,281,213	1,182,128	1,320,135	1,339,889
Sep	1,285,105	1,320,031	1,339,331	1,359,372
Oct	1,134,884	1,149,144	1,234,971	1,253,450
Nov	1,128,249	1,215,803	960,132	974,499
Dec	1,294,098	1,151,717	1,050,744	1,066,467
Annual	15,466,784	15,585,731	15,339,673	15,569,208
Heating Degree Days	3,597	3,705	3,657	3587
Five Year Average HDD	3,587	3,587	3,587	3587
Average minus Actual HDD	(10)	(118)	(70)	-
Average Daily kWh (excluding Summer months)	44,252	44,553	43,674	44,327
% daily kWh/HDD	1.50%	1.50%	1.50%	1.50%
kWh HDD adjustment	(6,474)	(78,830)	(45,889)	-
Summer Cooling Degree Days	395	280	196	351
Five Year Average CDD	351	351	351	351
Average minus Actual CDD	(44)	70	154	-
Average Summer Daily kWh	38,636	39,011	38,746	39,326
% daily kWh/CDD	2.90%	2.90%	2.90%	2.90%
kWh CDD adjustment	(49,383)	79,434	173,512	-
Annual (Weather adjusted)	15,410,926	15,586,335	15,467,296	15,569,208
% of actual	99.6%	100.0%	100.8%	

Figure 1 shows the residential load in kWh from 2007 to 2010. Figure 2 shows the residential demand in kW from 2007 to 2010. Figure 3 shows the residential customer count and figure 4 shows the linear regression model of the residential customer counts. Figure 5 shows the average kWh/month per residential customer.

Figure 1 - Residential Load in kWh

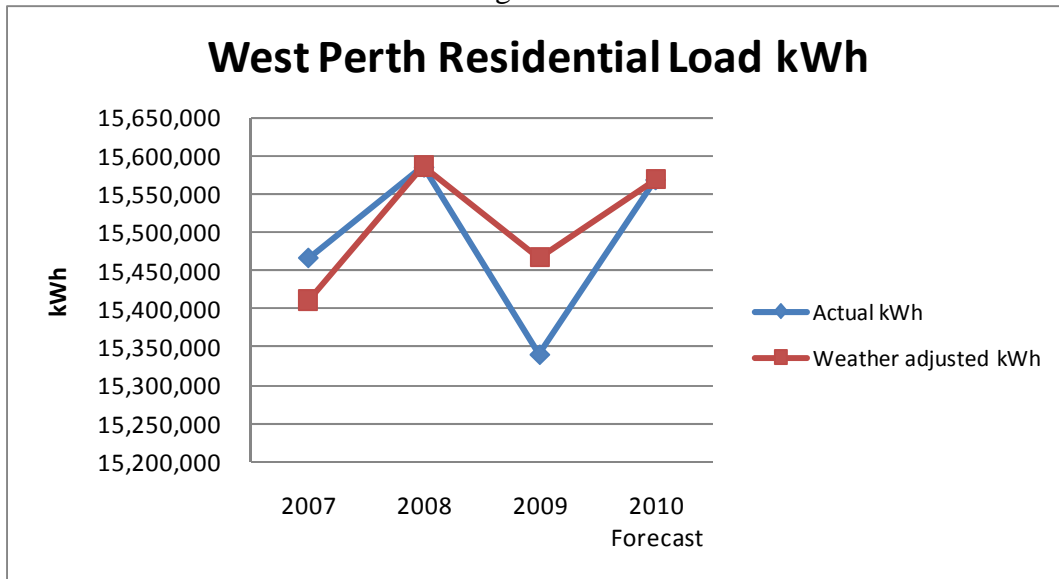


Figure 2 - Residential Annual Peak Demand in kW

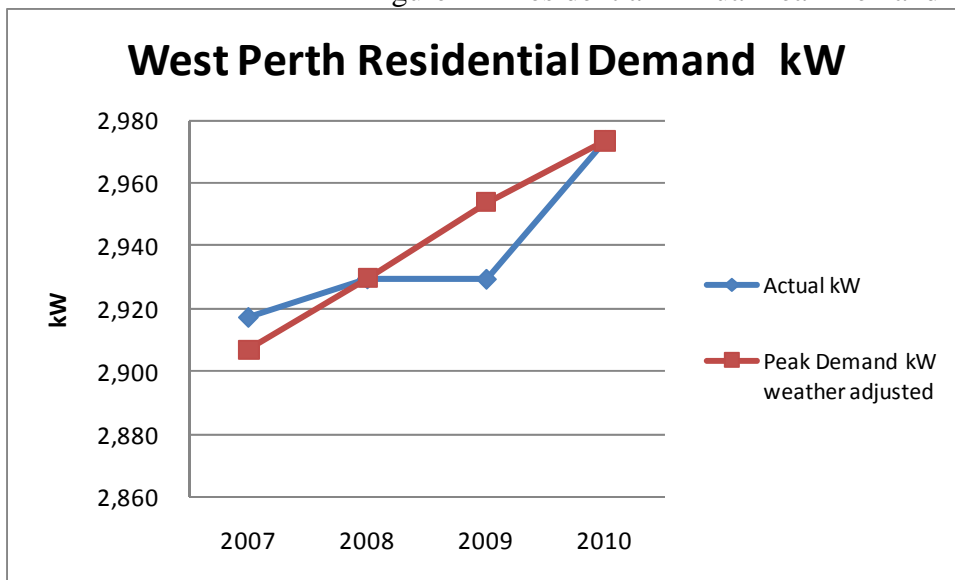


Figure 3 - Residential Customer Counts

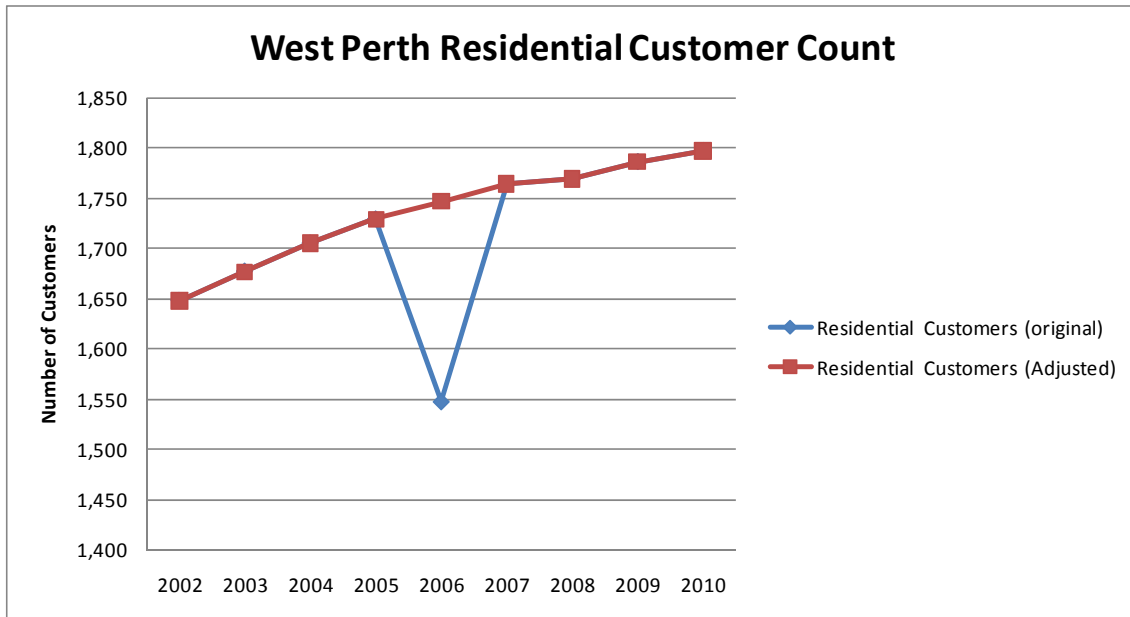


Figure 4 - Linear Regression Model of Residential Customer Counts

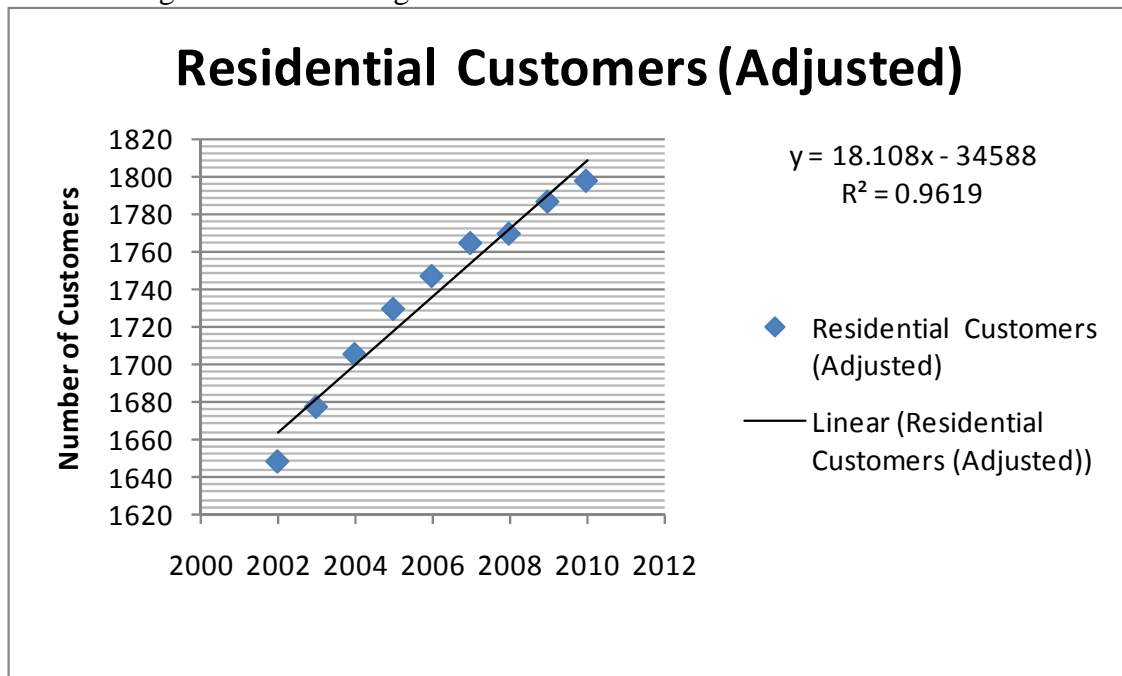
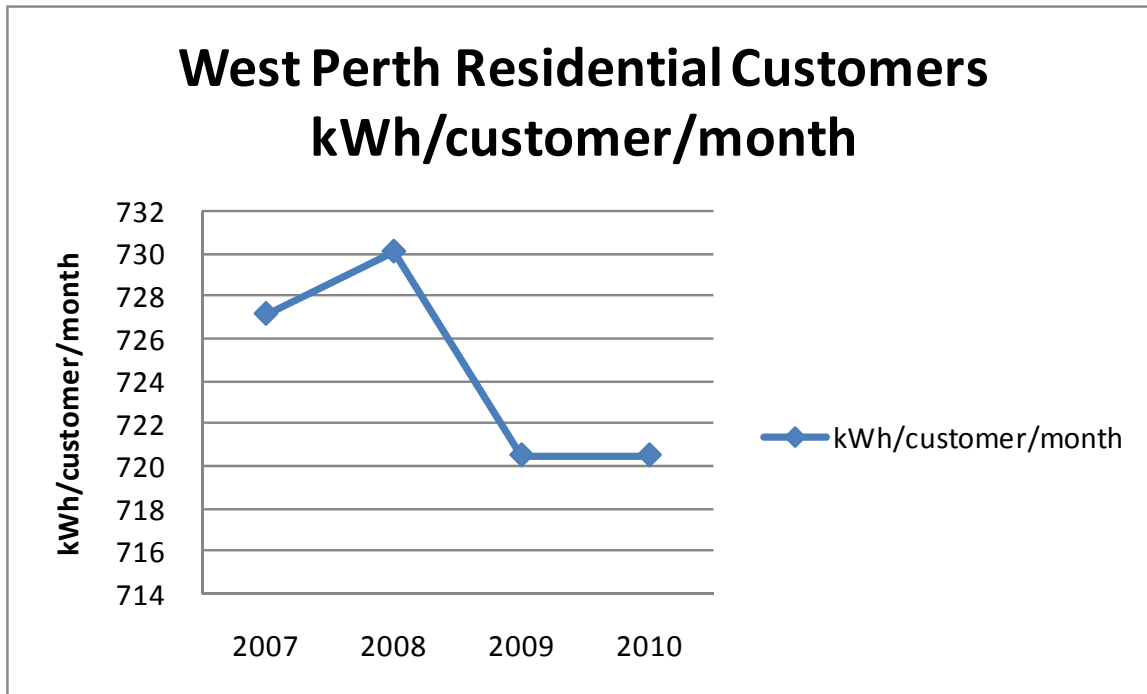


Figure 5 - Average kWh (Weather Adjusted) consumption per month per residential customer



3. General Service less than 50 kW

The historical load from 2007 to 2009 are shown in Table 3 below. The 2010 values are the forecast figures. Both actual and weather adjusted values are shown.

Table 3 - Annual GS < 50 kW Load in kWh and Annual Peak Demand in kW

	2007	2008	2009	2010
Actual kWh	7,521,417	8,159,292	8,116,277	8,245,459
Weather adjusted kWh	7,495,081	8,155,243	8,177,595	8,245,459
change from previous yr		8.8%	0.3%	0.8%
Actual kW	1,419	1,534	1,550	1,575
Peak Demand kW weather adjusted	1,414	1,533	1,562	1,575
Annual LF	61%	61%	60%	60%
# of Customers	235	239	241	243
kWh/customer/month (Weather Adjusted)	2,658	2,844	2,828	2,828

Table 4 shows the monthly GS < 50 kW consumption and the annual weather adjusted consumption.

Table 4 – Weather Adjusted Annual GS < 50 kW Consumption

G < 50 kW (kWh)	2007	2008	2009	2010
Jan	592,898	760,382	758,503	770,576
Feb	606,648	880,990	1,023,670	1,039,963
Mar	862,383	785,626	777,469	789,843
Apr	642,904	776,308	802,736	815,513
May	792,533	789,157	709,359	720,649
Jun	391,430	530,787	443,238	450,293
Jul	699,915	522,174	499,324	507,271
Aug	531,685	640,547	724,273	735,801
Sep	585,328	615,965	682,936	693,806
Oct	596,586	612,725	526,790	535,175
Nov	502,556	632,181	486,082	493,819
Dec	716,551	612,450	681,897	692,750
Annual	7,521,417	8,159,292	8,116,277	8,245,459
	-	-	-	
Heating Degree Days	3,597	3,705	3,657	3587
Five Year Average HDD	3,587	3,587	3,587	3587
Average minus Actual HDD	(10)	(118)	(70)	-
Average Daily kWh (excluding Summer months)	21,864	24,073	23,730	24,108
% daily kWh/HDD	1.5%	1.5%	1.5%	1.50%
kWh HDD adjustment	(3,199)	(42,594)	(24,934)	-
	-	-	-	
Summer Cooling Degree Days	395	280	196	351
Five Year Average CDD	351	351	351	351
Average minus Actual CDD	(44)	70	154	-
Average Summer Daily kWh	18,101	18,930	19,260	19,567
% daily kWh/CDD	2.9%	2.9%	2.9%	2.90%
kWh CDD adjustment	(23,137)	38,545	86,252	-
Annual (Weather adjusted)	7,495,081	8,155,243	8,177,595	8,245,459
% of actual	99.6%	100.0%	100.8%	100.0%

Figure 6 shows the number of customer counts for the GS < 50 kW class. Figure 7 shows the annual kWh consumption.

Figure 6 – Number of customers for GS < 50 kW class

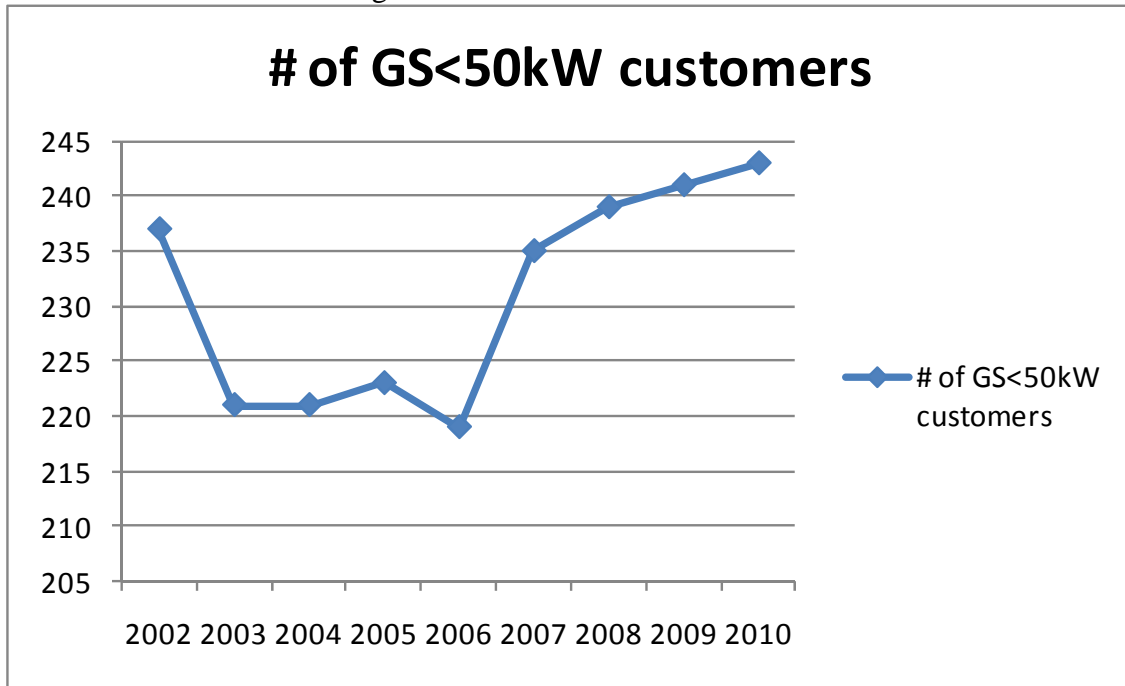
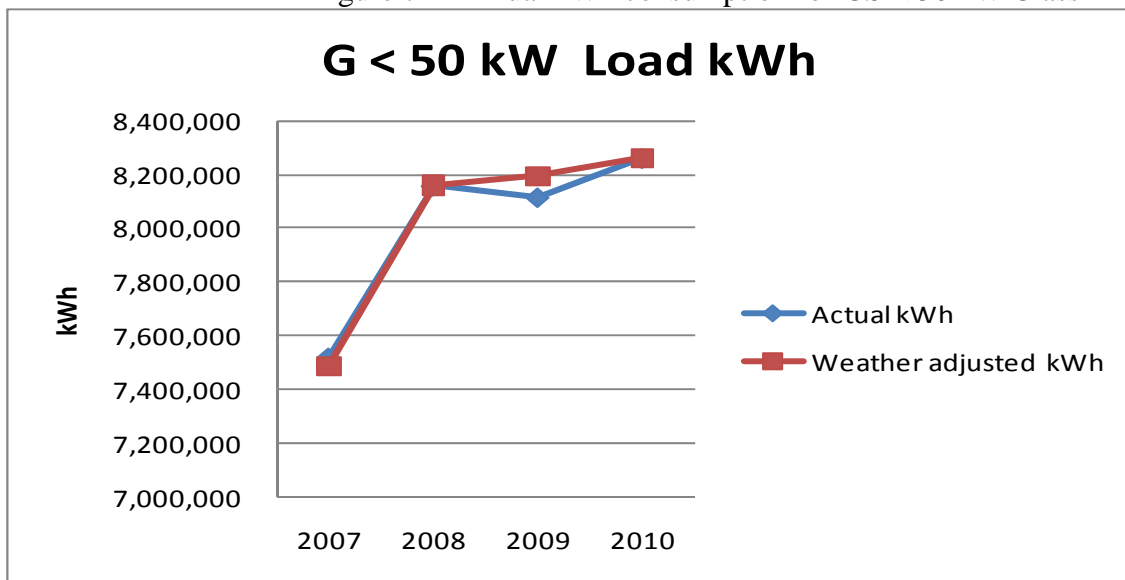


Figure 7 – Annual kWh consumption for GS < 50 kW Class



4. Load Forecast Methodology

4.1. (Residential Class & General Service Less than 50 kW)

The model was developed using the daily kWh load data of the Net System Load Shape from 2005 to 2009. The Heating Degree Days (HDD) and the Cooling Degree Days (CDD) for each day were calculated from 2005 to 2009.

Figure 8 shows the 2005 to 2009 Daily NSLS kWh consumption versus the HDD. The data were selected from non-summer days only. Summer months include June, July, August and September. The slope of the linear equation is 1326.9. The five year average daily kWh for the non-summer months is 91,357. Based on the slope and the five-year average daily kWh, the daily kWh weather adjustment factor is 1.5% per HDD. This adjustment factor was used for calculating the weather adjusted kWh for Residential Class & General Service Less than 50 kW Class. For example, in 2008, the average daily kWh for non-summer months for the Residential Class was 44,553 kWh. The total number of HDD in 2008 was 3705. The average annual HDD from 2005 to 2009 was 3,587. The difference between the average and the actual in 2008 was minus 118 HDD. Using 1.5% per HDD, 78,830 kWh was subtracted from the unadjusted annual kWh.

Figure 8 - Daily NSLS kWh/HDD

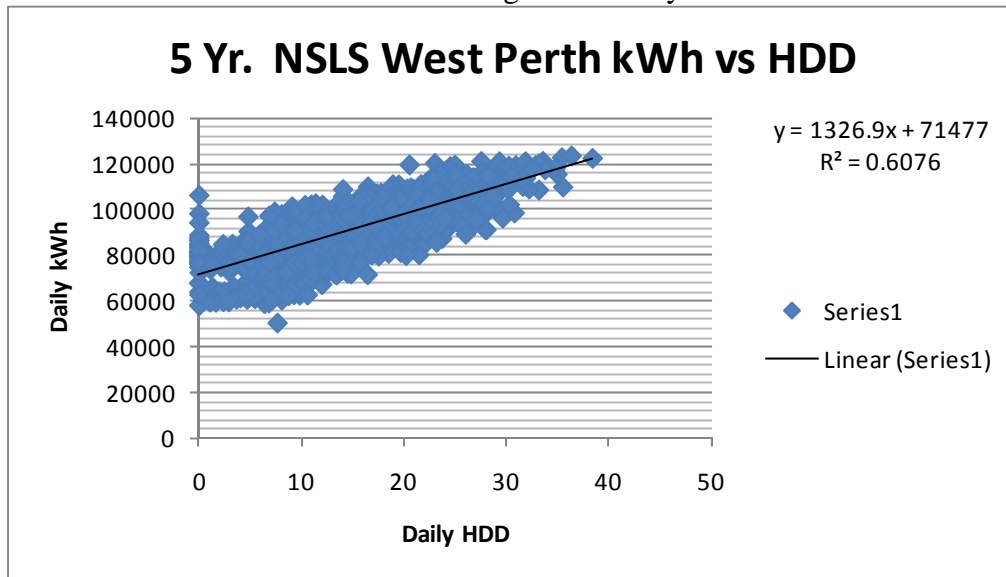
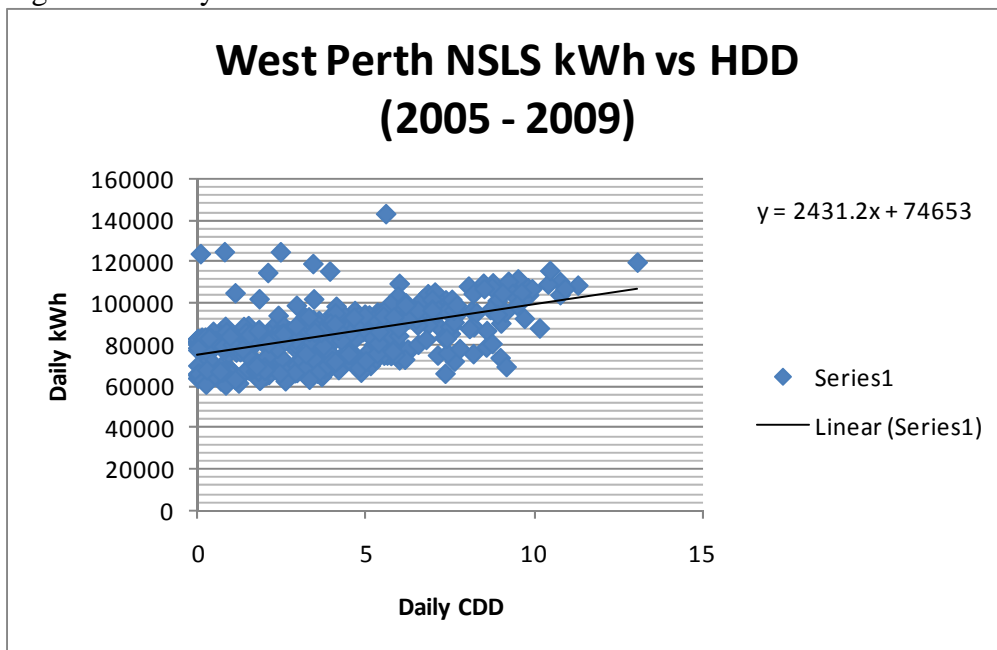


Figure 9 shows the 2005 to 2009 Daily NSLS kWh consumption versus the CDD. The data were selected from summer days only. The slope of the linear equation is 2,431.2. The average daily kWh of the Net System Load Shape for the summer months is 83,798. The daily kWh weather adjustment is 2.9 % per cooling degree day. This adjustment factor was used for calculating the weather adjusted kWh for Residential Class & General Service Less than 50 kW Class. For example, in 2008, the average daily kWh during the summer months for the Residential Class was 39,011 kWh. The total number of CDD in 2008 was 280. The average annual CDD from 2005 to 2009 was 351. The difference between the average and the actual in 2008 was 70 CDD. Using 2.9 % per CDD, 79,434 kWh was added to the unadjusted annual kWh.

The weather adjusted kWh in 2008 was 15,586,335 kWh. This value was calculated by adding the HDD and CDD adjustments to the unadjusted annual consumption (15,585,731 kWh).

Figure 9 – Daily NSLS kWh/CDD



A linear regression model for customer count was used to project the customer growth in 2010. The 2010 forecast was based on the projected customer count and the weather adjusted kWh per customer per month. In figure 4, the projected number of residential customers in 2010 is 1,797. The weather adjusted kWh/customer/month in 2009 is 722. The forecast annual kWh in 2010 is 15,569,208.

4.2. General Service Greater than 50 kW

The model was developed using the 2005 to 2009 daily kWh data of the Total Grid Supply to West Perth and the Net System Load Shape. The load of this class of customer was calculated by subtracting the Net System Load Shape data from the Total Grid Supply Data. The Heating Degree Days (HDD) and the Cooling Degree Days (CDD) for each day were calculated from 2005 to 2009. A five-year normal Heating Degree Days (HDD) and Cooling Degree Days (CDD) model was used to calculate the weather adjusted

kWh. As shown in Figures 10 and 11, there were no meaningful correlation between HDD and kWh or CDD and kWh. No weather adjustment was applied for this class.

Figure 10 General Service Class kWh vs HDD (2005 – 2010)

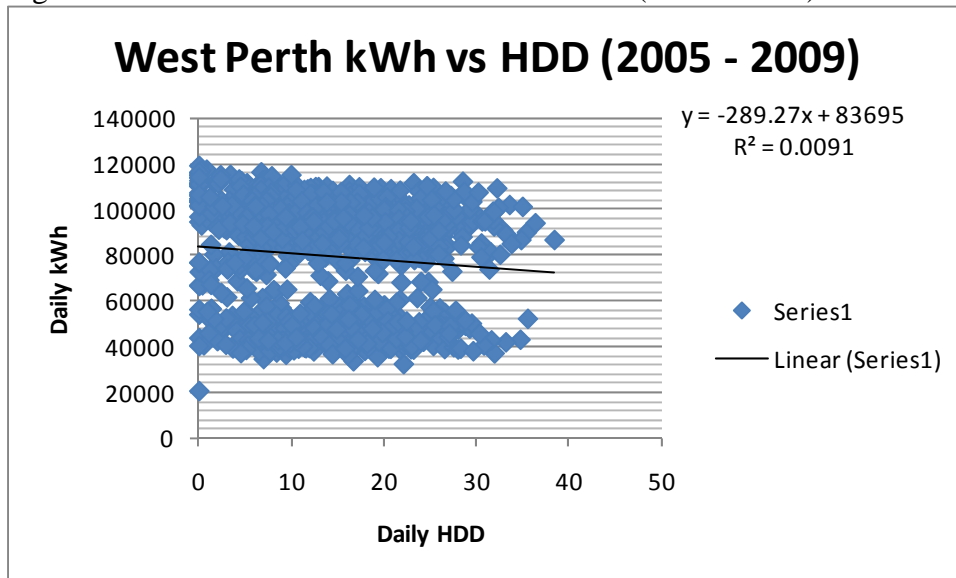
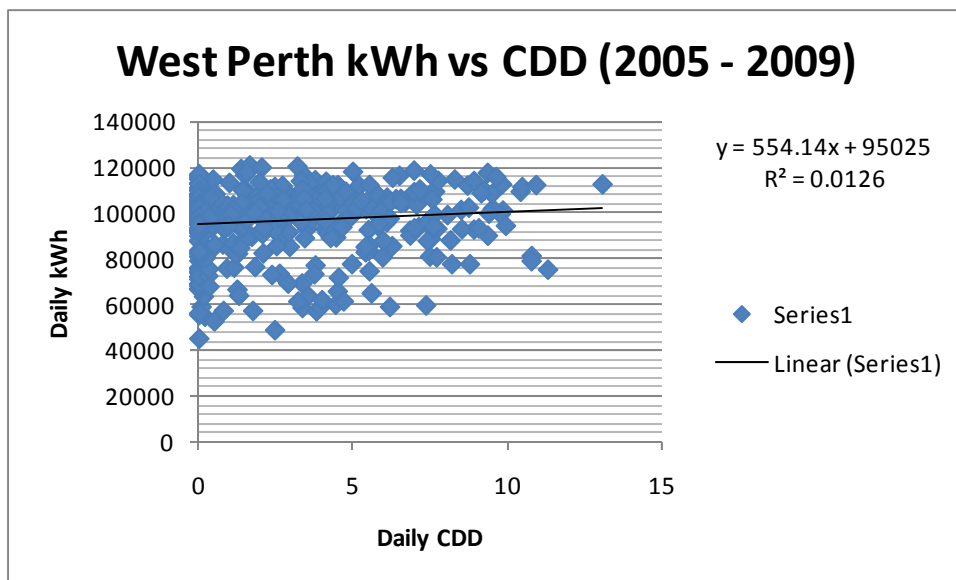
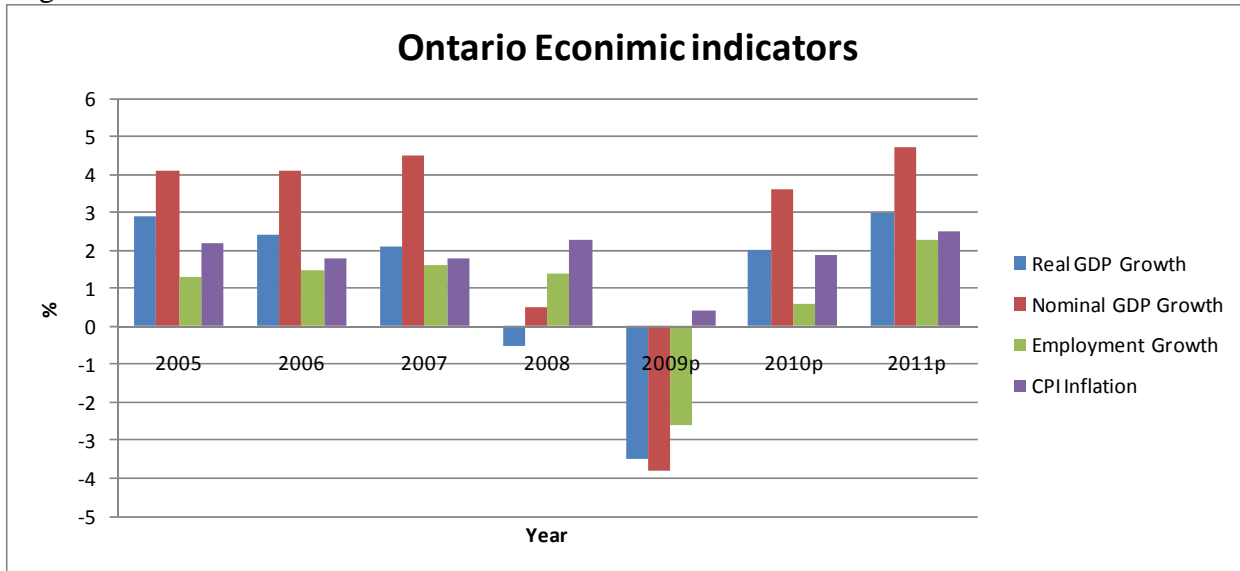


Figure 11 General Service Class kWh vs CDD (2005 – 2010)



A linear regression model for customer count was used to project the customer growth in 2010. The kWh/month/customer was calculated from 2007 to 2009. The electricity demand growth in 2010 was estimated based on Economic indicators such as the Ontario GDP growth rate (Figure 12) and the IESO's 18 month outlook for energy forecast.

Figure 12 Ontario Economic Indicators



Source: Ministry of Finance, Ontario

According to the IESO’s May 2010 18 month outlook report, energy demand in Ontario is expected to show modest growth in 2010 and 2011 with increases of 1.3 per cent and 1.0 per cent respectively. The growth will come from a broad based expansion of the economy. The manufacturing sector is expected to show an increase over 2009 but is expected to lag the rest of the economy as industrial demand is not expected to return to pre recessionary levels due to the high Canadian dollar and slow international growth. Peak demands are expected to remain fairly flat as growth is offset by targeted conservation programs.

The projected growth in 2010 for this class of customer is 2%.

4.3. Street Lights, Sential Lights and Unmetered Loads

The number of connections are the same as 2009. These loads are not sensitive to weather or economic conditions. The projected 2010 loads are the same as 2009.

5. General Service Greater than 50 kW

The forecast for this class is further divided into the group without interval meters ($G > 50$ kW) and the group with interval meters ($GI > 50$ kW).

5.1. $G > 50$ kW

The historical load for General Service greater than 50 kW without interval meters from 2007 to 2009 are shown in Table 5 below. The 2010 values are the forecast figures. For comparison purpose, the real GDP growth rate of Ontario and the IESO 18 month outlook forecast for 2010 energy growth are also shown.

The projected growth in 2010 for this class of customer is 2%.

Table 5 - Annual $G > 50$ kW Load in kWh and Annual Peak Demand in kW

	2007	2008	2009	2010 (forecast)
Weather adjusted kWh	6,092,680	6,374,610	6,157,898	6,281,056
Actual kWh	6,092,680	6,374,610	6,157,898	6,281,056
# of GS>50kW customers	14	15	15	15
kWh/customer/month	36,266	35,415	34,211	34,895
kWh/customer/month growth		-2.3%	-3.4%	2.0%
Real GDP Growth % (Updated: May 7 2010)	2.30%	-0.5%	-3.4%	2.7%
IESO 18 month outlook (May 2010)				1.30%

Table 6 shows the monthly G > 50 kW consumption in kWh

Table 6 – Weather Adjusted Annual G >50 kW Consumption

kWh (G > 50 kW)	2007	2008	2009	2010 (forecast)
Jan	481,390	623,140	509,845	520,042
Feb	472,280	587,840	626,025	638,546
Mar	609,240	503,290	539,490	550,280
Apr	569,820	512,870	568,960	580,339
May	629,080	603,310	559,800	570,996
Jun	375,730	426,190	404,260	412,345
Jul	480,200	701,830	398,050	406,011
Aug	445,060	339,900	639,360	652,147
Sep	453,400	483,500	608,690	620,864
Oct	547,990	546,170	337,980	344,740
Nov	472,310	555,450	438,742	447,517
Dec	556,180	491,120	526,696	537,230
Annual	6,092,680	6,374,610	6,157,898	6,281,056
		-	-	
Summer Cooling Degree Days	294	175	145	246
Five Year Average CDD (Summer Wkday)	246	246	246	246
Average minus Actual CDD	(48)	71	101	0
Average Summer Daily kWh	14,380	15,995	16,806	17,142
% daily kWh/CDD	0%	0%	0%	0%
kWh adjustment	-	-	-	0
Annual (Weather adjusted)	6,092,680	6,374,610	6,157,898	6,281,056
% of actual	100.0%	100.0%	100.0%	100%
		-	-	
Number of customers	14	15	15	15
kWh/customer/month	36,266	35,415	34,211	34,895
Weather adjusted kWh, kWh/customer/month	36,266	35,415	34,211	34,895
Change from Previous yr		-2.3%	-3.4%	2.0%

Table 7 shows the the monthly G > 50 kW peak demand

kW (G > 50 kW)	2007	2008	2009	2010
Jan	2,303	2,982	2,439	2,488
Feb	1,644	2,046	2,179	2,222
Mar	2,569	2,122	2,275	2,321
Apr	2,297	2,067	2,293	2,339
May	2,290	2,196	2,038	2,078
Jun	1,997	2,266	2,149	2,192
Jul	2,349	3,434	1,947	1,986
Aug	1,552	1,185	2,229	2,274
Sep	1,491	1,590	2,002	2,042
Oct	2,416	2,408	1,490	1,520
Nov	1,794	2,110	1,666	1,700
Dec	2,245	1,983	2,126	2,169
Annual	24,949	26,389	24,835	25,332
Annual (Weather adjusted)	24,949	26,389	24,835	25,332
% of actual	100.0%	100.0%	100.0%	100.0%
	-	-	-	-
Number of customers	14	15	15	15
kW/customer/month	148.5	146.6	138.0	140.7
Weather adjusted kW/customer/month	148.5	146.6	138.0	140.7
Change from Previous yr		-1.3%	-5.9%	2.0%

Figure 10 and figure 11 show the annual kWh and annual kW total for G > 50 kW Class respectively.
Figure 10 – Annual kWh for G> 50 kW

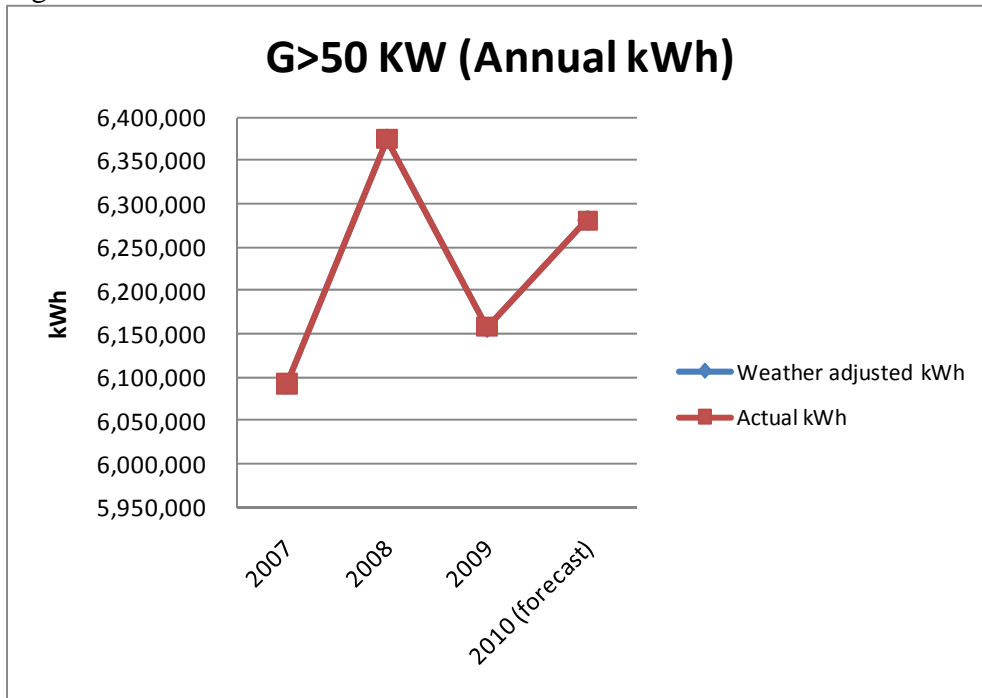
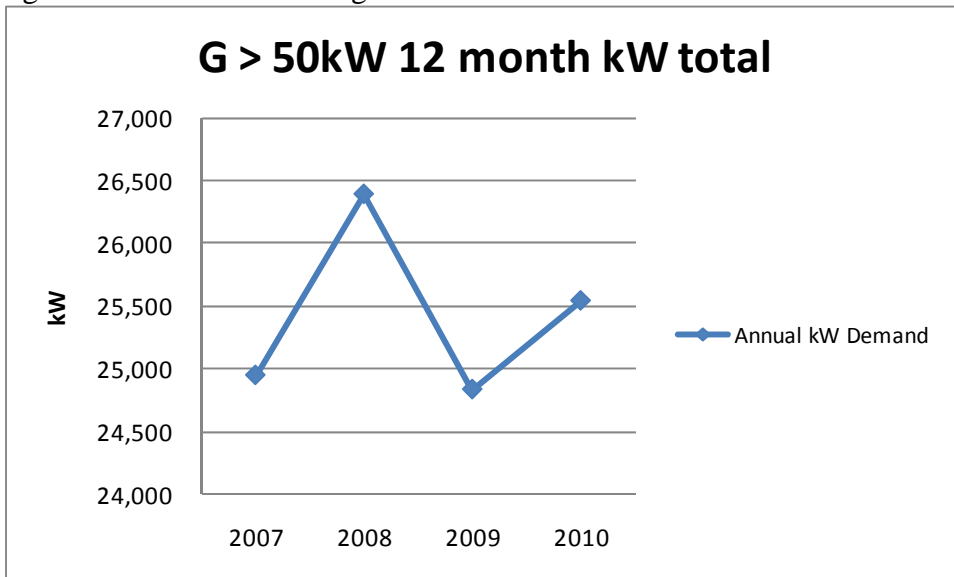


Figure 11 - 12 month billing kW total for G > 50 kW



5.2. GI > 50 kW

The historical load for General Service greater than 50 kW with interval meters from 2007 to 2009 are shown in Table 8 below. The 2010 values are the forecast figures. For comparison purpose, the real GDP growth rate of Ontario and the IESO 18 month outlook forecast for 2010 energy growth are also shown. The projected growth in 2010 for this class of customer is 2%.

Table 8 - Annual GI > 50 kW Load in kWh

	2007	2008	2009	2010 forecast
Weather adjusted kWh	32,417,245	29,676,581	25,687,933	26,201,691
Actual kWh	32,417,245	29,676,581	25,687,933	26,201,691
# of GI>50kW customers	5	5	5	5
kWh/customer/month	540,287	494,610	428,132	436,695
kWh/customer/month growth		-8.5%	-13.4%	2.0%
Real GDP Growth % (Updated: May 7 2010)	2.30%	-0.5%	-3.4%	2.7%
IESO 18 month outlook (May 2010)				1.30%

Table 9 shows the monthly GI > 50 kWconsumption

GI > 50 kWh	2007	2008	2009	2010 forecast
Jan	2,249,740	2,304,635	1,911,380	1,915,203
Feb	2,571,951	2,709,305	2,076,619	2,080,772
Mar	2,343,436	2,559,928	1,951,499	1,955,402
Apr	2,815,143	2,388,180	2,195,872	2,200,264
May	2,670,936	2,480,387	2,101,665	2,105,868
Jun	2,966,686	2,508,131	1,919,424	1,923,263
Jul	2,890,282	2,534,590	1,924,011	1,927,859
Aug	2,541,207	2,452,627	2,216,121	2,220,553
Sep	3,001,299	2,542,083	2,348,389	2,353,086
Oct	2,763,033	2,485,463	2,387,115	2,391,889
Nov	2,944,004	2,484,165	2,362,182	2,366,906
Dec	2,659,529	2,227,087	2,293,655	2,298,243
Annual (billing)	32,417,245	29,676,581	25,687,933	26,201,691
	-	-	-	-
Summer Cooling Degree Days	294	175	145	246
Five Year Average CDD (Summer Wkday)	246	246	246	246
Average minus Actual CDD	(48)	71	101	-
Average Summer Daily kWh	93,438	82,274	68,918	69,055
% daily kWh/CDD	0%	0%	0%	0%
kWh adjustment	-	-	-	-
Annual (Weather adjusted)	32,417,245	29,676,581	25,687,933	26,201,691
% of actual	100%	100%	100%	100%
	-	-	-	-
Number of customers	5	5	5	5
kWh/customer/month	540,287	494,610	428,132	436,695
Weather adjusted kWh/customer/month	540,287	494,610	428,132	436,695
Change from Previous yr		-8.5%	-13.4%	2.0%

Table 10 shows the the monthly GI > 50 kW peak demand

Table 10 – Annual GI >50 kW Peak Demand.

GI > 50 kW	2007	2008	2009	2010
Jan	5,977	6,123	5,078	5,179
Feb	6,224	6,556	5,025	5,126
Mar	6,095	6,658	5,075	5,177
Apr	6,577	5,579	5,130	5,233
May	6,473	6,011	5,094	5,195
Jun	8,056	6,811	5,212	5,316
Jul	7,437	6,522	4,951	5,050
Aug	6,507	6,280	5,674	5,788
Sep	7,335	6,213	5,739	5,854
Oct	6,592	5,930	5,695	5,809
Nov	6,840	5,771	5,488	5,598
Dec	6,485	5,431	5,593	5,705
Annual (billing)	80,598	73,885	63,755	65,030
Summer Cooling Degree Days	294	175	145	246
Five Year Average CDD (Summer Wkday)	246	246	246	246
Average minus Actual CDD	(48)	71	101	-
Average Summer Daily kWh	93,438	82,274	68,918	70,296
% daily kWh/CDD	0%	0%	0%	0%
kWh adjustment	-	-	-	-
Annual (Weather adjusted)	80,598	73,885	63,755	65,030
% of actual	100.0%	100.0%	100.0%	100.0%
	-	-	-	-
Number of customers	5	5	5	5
kW/customer/month	16,120	14,777	12,751	13,006
Weather adjusted kW/customer/month	16,120	14,777	12,751	13,006
Change from Previous yr		-8.3%	-13.7%	2.0%
	2007	2008	2009	2010
Annual (billing)	80,598	73,885	63,755	65,030
		-8.3%	-13.7%	2.0%

Figure 12 and figure 13 show the annual kWh and annual kW total for GI > 50 kW Class respectively.

Figure 12- Annual kWh for GI > 50 kW

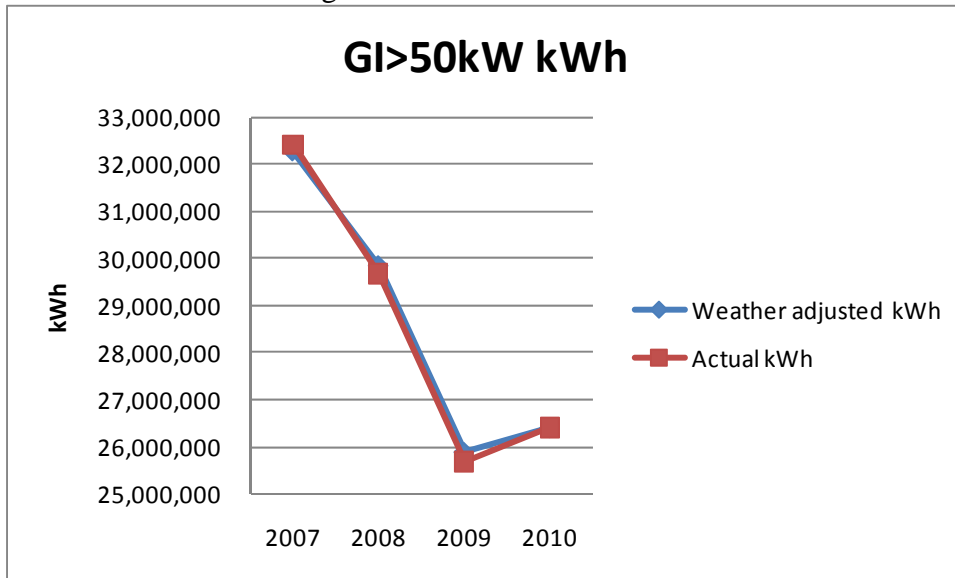
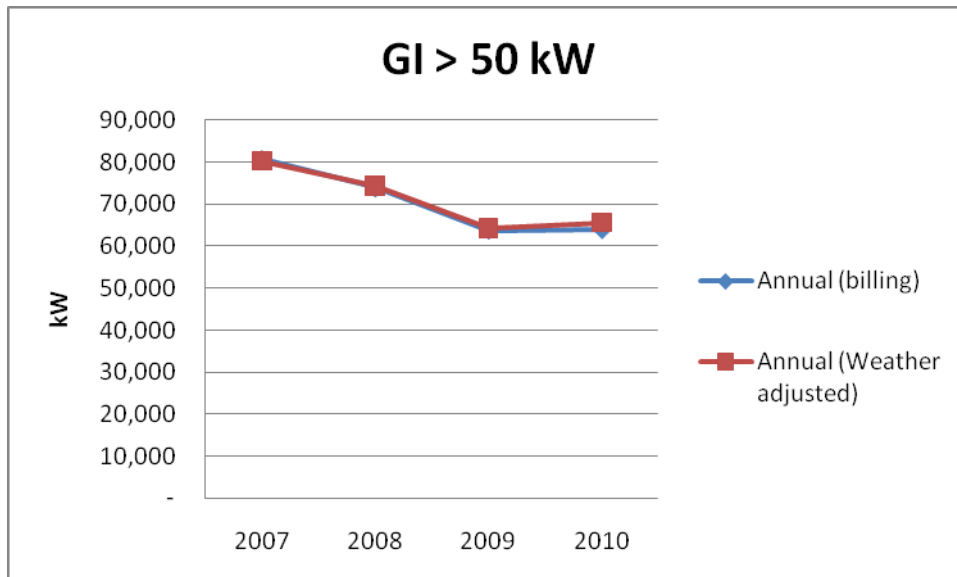


Figure 13 – 12 month kW total for GI > 50 kW



6. Street Light

The historical and forecast load for the Street Lighting is shown in table 11 below.

Table 11 – Street Light Load Forecast

Unadjusted kWh/kW	2007			2008			2009			2010 (forecast)		
	kWh	kW	LF	kWh	kW	LF	kWh	kW	LF	kWh	kW	LF
Jan	45,097	95	64%	45,378	96	64%	47,114	100	64%	47,114	100	64%
Feb	44,132	105	63%	43,932	105	63%	46,342	100	63%	46,342	100	63%
Mar	36,421	95	52%	38,007	99	52%	38,369	100	52%	38,369	100	52%
Apr	36,299	97	52%	36,293	97	52%	38,619	100	52%	38,619	100	52%
May	31,085	94	44%	32,888	100	44%	32,888	100	44%	32,888	100	44%
Jun	27,770	95	41%	30,122	103	41%	30,122	100	41%	30,122	100	41%
Jul	24,702	91	36%	26,908	100	36%	26,908	100	36%	26,908	100	36%
Aug	26,507	92	39%	28,578	100	39%	28,578	100	39%	28,578	100	39%
Sep	30,371	96	44%	32,440	103	44%	32,440	100	44%	32,440	100	44%
Oct	32,867	93	47%	35,130	100	47%	35,130	100	47%	35,130	100	47%
Nov	38,804	93	58%	40,936	98	58%	42,990	100	58%	42,990	100	58%
Dec	41,654	91	61%	43,352	95	61%	45,528	100	61%	45,528	100	61%
Annual	415,708	1,139	52%	433,962	1,194	52%	445,029	1,196	52%	445,029	1,196	52%
Number of customers	618			618			618			618		
kWh,kW/customer/month	56	0.15		59	0.16		60	0.16		60	0.16	

7. Sentinel Light

The historical and forecast load for the Sentinel Light is shown in table 12 below.

Table 12 – Sentinel Light Load Forecast

Unadjusted kWh/kW	2007			2008			2009			2010		
	kWh	kW	LF	kWh	kW	LF	kWh	kW	LF	kWh	kW	LF
Jan	1,278	3	64%	1,278	3	64%	1,215	3	64%	1,215	3	64%
Feb	1,278	3	63%	1,278	3	63%	1,215	3	63%	1,215	3	63%
Mar	1,278	3	52%	1,278	3	52%	1,215	3	52%	1,215	3	52%
Apr	1,278	3	52%	1,278	3	52%	1,215	3	52%	1,215	3	52%
May	1,278	4	44%	1,152	3	44%	1,485	5	44%	1,485	5	44%
Jun	1,278	4	41%	1,404	5	41%	1,485	5	41%	1,485	5	41%
Jul	1,278	5	36%	1,278	5	36%	1,377	5	36%	1,377	5	36%
Aug	1,278	4	39%	1,278	4	39%	1,485	5	39%	1,485	5	39%
Sep	1,278	4	44%	1,215	4	44%	1,593	5	44%	1,593	5	44%
Oct	1,278	4	47%	1,215	3	47%	1,485	4	47%	1,485	4	47%
Nov	1,278	3	58%	1,215	3	58%	1,485	3	58%	1,485	3	58%
Dec	1,417	3	61%	1,215	3	61%	1,485	3	61%	1,485	3	61%
Annual	15,475	44	52%	15,084	43	52%	16,740	47	52%	16,740	47	52%
Number of customers	7			7			11			11		
kWh,kW/customer/month	184	0.52		180	0.51		127	0.36		127	0.36	

8. Unmetered Load

The historical and forecast load for the Unmetered Load is shown in table 13 below.

Table 13 – Unmetered Load Forecast

Unadjusted kWh/kW	2007			2008			2009			2010		
	kWh	kW	LF	kWh	kW	LF	kWh	kW	LF	kWh	kW	LF
Jan	1,364	3	64%	1,364	3	64%	1,364	3	64%	1,364	3	64%
Feb	1,364	3	63%	1,364	3	63%	1,364	3	63%	1,364	3	63%
Mar	1,364	4	52%	1,364	4	52%	1,364	4	52%	1,364	4	52%
Apr	1,364	4	52%	1,364	4	52%	1,364	4	52%	1,364	4	52%
May	1,364	4	44%	1,364	4	44%	1,364	4	44%	1,364	4	44%
Jun	1,364	5	41%	1,364	5	41%	1,364	5	41%	1,364	5	41%
Jul	1,364	5	36%	1,364	5	36%	1,364	5	36%	1,364	5	36%
Aug	1,364	5	39%	1,364	5	39%	1,364	5	39%	1,364	5	39%
Sep	1,364	4	44%	1,364	4	44%	1,364	4	44%	1,364	4	44%
Oct	1,364	4	47%	1,364	4	47%	1,364	4	47%	1,364	4	47%
Nov	1,364	3	58%	1,364	3	58%	1,364	3	58%	1,364	3	58%
Dec	1,364	3	61%	1,364	3	61%	1,364	3	61%	1,364	3	61%
Annual	16,368	46	50%	16,368	46	50%	16,368	46	50%	16,368	46	50%

Customer & Normalized Volume Forecast

Customer Forecast

The table below presents historical and forecast customer numbers, by class, for West Perth Power.

CUSTOMER COUNT FORECAST TABLE	2006	2006	Variance from 2006		2007	Variance from 2006		2008	Variance from 2007		2009	Variance from 2008		2010 Test	Variance from 2009	
	Board		Actual	Board		Actual	Actual		Actual	Actual		Actual	Actual		Actual	Actual
Residential	1,705	1,747	42	1,747	1764	17	1764	1769	5	1769	1786	17	1797	11		
GS<50	221	219	-2	219	235	16	235	239	4	239	241	2	243	2		
GS>50 to 4999 kW	17	18	1	18	20	2	20	20	0	20	20	0	20	0		
Unmetered Scattered Load	5	5	0	5	5	0	5	5	0	5	5	0	5	0		
Sentinel Lighting	7	7	0	7	7	0	7	7	0	7	7	0	7	0		
Street Lighting	618	618	0	618	618	0	618	618	0	618	618	0	618	0		
	2,573	2,614	41	2,614	2649	35	2,649	2,658	9	2,658	2,677	19	2,690	13		

Residential – The customer counts in West Perth’s service territory has been relatively stagnant over the 2006 to 2010 period with this minimal annual change in its customer base WPPI has projected an average change in its customer number of 11 for 2010.

GS<50 – As with the residential class above, there has been minimal growth in the GS < 50 kW customer class and with no new business forecast or apparent and the loss of several customers due to a fire in Mitchell’s downtown core resulting in the loss of 2 or 3 customers a projection greater than 2 additional customers than the 2009 customer count would not be prudent.

GS>50 to 4999– No change in this rate class has occurred historical nor would be expected in the future.

Load Forecast

West Perth Power has utilized the services of Lawrence Wu in the development of its weather normalized load forecasting. A detailed explanation of the data and the results of the forecast has been provided above in Tab 2 Schedule 2 of this exhibit.

The following tables provide a simplified view of these results that were utilized in the application.

Normalized Consumption History and Forecast (utilized)

Normalized Average Consumption kWh

	2002	2003	2004	2005	2006	2007	2008	2009	2010
<u>RESIDENTIAL</u>									
Regular	15,620,271	15,409,515	16,509,912	16,791,615	16,701,026	15,400,278	15,597,514	15,500,136	15,569,208
GENERAL SERVICE									
Less than 50 kW	18,518,307	7,596,957	7,642,079	7,842,225	7,472,755	7,490,081	8,160,379	8,193,778	8,245,459
Greater than 50 to 4999 kW	27,896,342	40,274,573	37,512,472	36,200,443	26,929,609	38,353,660	36,261,947	32,104,699	32,482,748
Unmetered Scattered Load	0	16,453	17,287	18,042	18,913	16,368	16,368	16,368	16,368
Sentinel Lighting	18,276	14,880	15,441	15,193	15,193	15,475	15,084	16,740	16,740
Street Lighting	279,244	436,075	441,449	434,710	434,710	415,708	433,962	445,029	445,029
	62,332,440	63,748,453	62,138,640	61,302,228	51,572,206	61,691,570	60,485,254	56,276,750	56,775,551

Normalized Average Consumption kW

	2002	2003	2004	2005	2006	2007	2008	2009	2010
<u>RESIDENTIAL</u>									
Regular									
GENERAL SERVICE									
Less than 50 kW									
Greater than 50 to 4999 kW	53,512	89,938	83,252	81,267	54,993	107,602	102,276	88,591	90,363
Unmetered Scattered Load	0	23	24	25	26	46	46	46	46
Sentinel Lighting	53	39	40	40	40	44	43	47	47
Street Lighting	1,215	1,265	1,213	1,213	1,213	1,139	1,194	1,196	1,196
	54,780	91,264	84,529	82,545	56,273	108,831	103,559	89,880	91,651

Customer Counts (Historical and Projected)

CUSTOMER COUNT	2002	2003	2004	2005	2006	2007	2008	2009	2010
Residential	1,648	1,677	1,705	1,729	1,747	1,764	1,769	1,786	1,797
GS<50	237	221	221	223	219	235	239	241	243
GS>50 to 4999 kW	-	16	17	19	18	20	20	20	20
Unmetered Scattered Load	5	5	5	5	5	5	5	5	5
Sentinel Lighting	8	8	7	7	7	7	7	7	7
Street Lighting	610	610	618	618	618	618	618	618	618

VARIANCE ANALYSIS ON NORMALIZED VOLUME FORECAST

Fiscal 2010 Test Year

Comparison to Fiscal 2009 Bridge Year

Due to weather normalization the 2010 Test Year forecast projects and increase in kWh's of 498,801 and an increase in kW of 1,772 due to the cold weather experienced in 2009.

Note: unmetered, sentinel light and street light classes are based on engineering calculations and are not subject to load changes (with the exception of the addition of new connection points).

2009 Bridge (Actual) Year & 2010 Test Year to Historical Years (2006, 2007 & 2008)

The differences in actual stats are based on economic changes, customer class changes and weather impacts that have affects on consumption and load profiles.

VARIANCE ANALYSIS ON CUSTOMER COUNT FORECAST

Fiscal 2010 Test Year

Comparison to Fiscal 2009 Bridge Year

West Perth has forecasted a net increase of 13 customers within its service territory. The residential class is responsible for an increase of 11 customers, the GS < 50 class is responsible for 2 customers and the GS > 50 class is contributing no additional customers.

2009 Bridge Year

Comparison to Fiscal 2008 Actual

West Perth has experienced an increase of 19 customers in the 2009 counts as well. The residential class is forecast to increase 17 customers, the GS < 50 class is to add 42 customers and the GS > 50 class is contributing no additional customers.

OTHER DISTRIBUTION REVENUE

OTHER DISTRIBUTION REVENUE	2006 Board Approved	2006 Actual	Variance from 2006 Board Approved	2006 Actual	2007 Actual	Variance from 2006 Actual	2007 Actual	2008 Actual	Variance from 2007 Actual	2008 Actual	2009 Bridge	Variance from 2008 Actual	2009 Bridge	2010 Test	Variance from 2009 Bridge
	(\$'s)	(\$'s)	(\$'s)	(\$'s)	(\$'s)										
Other Distribution Revenue															
Retail Services Revenues	\$0	\$304	\$304	\$304	\$6,868	\$6,565	\$6,868	\$5,166	-\$1,702	\$5,166	\$6,162	\$996	\$6,162	\$6,285	\$123
Service Transaction Requests (STR) Revenues	\$0	\$15	\$15	\$15	\$584	\$569	\$584	\$243	-\$341	\$243	\$160	-\$83	\$160	\$300	\$140
Electric Services Incidental to Energy Sales	\$7,198		-\$7,198	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0
Rent from Electric Property	\$172	\$25	-\$147	\$25		-\$25	\$0		\$0	\$0		\$0	\$0		\$0
Other Utility Operating Income	\$0		\$0	\$0	\$7,935	\$7,935	\$7,935	\$2,380	-\$5,555	\$2,380	\$0	-\$2,380	\$0		\$0
Other Electric Revenues	\$0	\$19,525	\$19,525	\$19,525		-\$19,525	\$0		\$0	\$0	\$16,895	\$16,895	\$16,895	\$17,000	\$105
Late Payment Charges	\$11,685	\$11,163	-\$522	\$11,163	\$17,127	\$5,963	\$17,127	\$18,768	\$1,641	\$18,768	\$14,771	-\$3,996	\$14,771	\$15,000	\$229
Sales of Water and Water Power	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0
Miscellaneous Service Revenues	\$2,688	\$44,680	\$41,993	\$44,680	\$48,389	\$3,709	\$48,389	\$46,197	-\$2,193	\$46,197	\$57,906	\$11,709	\$57,906	\$59,064	\$1,158
TOTAL	\$21,742	\$75,713	\$53,970	\$75,713	\$80,903	\$5,190	\$80,903	\$72,753	-\$8,150	\$72,753	\$95,894	\$23,141	\$95,894	\$97,649	\$1,755

MATERIALITY ANALYSIS ON OTHER DISTRIBUTION REVENUE

For any Other Revenue item related variance exceeding the materiality threshold of 1%, a detailed explanation is required. Materiality of 1% of 2006 board approved distribution expenses of \$726,454 is \$7,265.

There are no revenue lines that change above the materiality threshold calculated above when comparing 2010 to 2009.

There have been some historical accounting inconsistencies that saw the same revenue items posted to different accounts in subsequent years with respect to the various other revenue lines provided above. As a result, WPPI is suggesting a broader look at the total other distribution revenue. This value has trended from a 2008 actual of \$72,753 to the projected \$97,649 in 2010 test year.

RATE OF RETURN ON OTHER DISTRIBUTION ACTIVITIES

In this application West Perth Power has applied for the same Specific Service Charges schedule previously approved in the 2008 Tariffs of Rates and Charges from EB-2007-0871 Rate Order, dated March 18, 2008.

Distribution Revenue Data

DISTRIBUTION REVENUE DATA

2006 Board Approved

	Customers (Year-End)	Consumption (kWh / KW)	Distribution Revenues (\$)	Unit Revenues \$/kWh
Residential	1,705	16,266,356	\$382,352	\$0.0235
GS<50	221	10,985,823	\$169,298	\$0.0154
GS>50 to 4999 kW	17	7,169	\$277,934	\$38.7709
Unmetered Scattered Load	5	15	\$32	\$2.0642
Sentinel Lighting	7	40	\$13,255	\$329.9988
Street Lighting	618	1,242	\$3,388	\$2.7285
TOTAL	2,573		\$846,258	

2006 Actual

	Customers (Year-End)	Consumption (kWh / KW)	Distribution Revenues (\$)	Unit Revenues \$/kWh
Residential	1,747	16,701,026	\$425,922.68	\$0.0255
GS<50	219	7,472,755	\$133,368.88	\$0.0178
GS>50 to 4999 kW	18	54,993	\$165,519.25	\$3.0098
Unmetered Scattered Load	5	26	\$54.87	\$2.1180
Sentinel Lighting	7	40	\$67.98	\$1.6994
Street Lighting	618	1,213	\$3,792.12	\$3.1255
TOTAL	2,614		\$728,725.79	

2007 Actual

	Customers (Year-End)	Consumption (kWh / KW)	Distribution Revenues (\$)	Unit Revenues \$/kWh
Residential	1,764	15,400,278	\$429,534.55	\$0.0279
GS<50	235	7,490,081	\$144,418.99	\$0.0193
GS>50 to 4999 kW	20	107,602	\$268,942.13	\$2.4994
Unmetered Scattered Load	5	46	\$72.51	\$1.5763
Sentinel Lighting	7	44	\$85.40	\$1.9409
Street Lighting	618	1,139	\$4,046.48	\$3.5527
TOTAL	2,649		\$847,100.06	

2008 Actual - Normalized

	Customers (Year-End)	Normalized Consumption (kWh / KW)	Normalized Distribution Revenues (\$)	
Residential	1,769	15,597,514	\$416,074.60	\$0.0267
GS<50	239	8,160,379	\$145,691.22	\$0.0179
GS>50 to 4999 kW	20	102,276	\$280,311.19	\$2.7407
Unmetered Scattered Load	5	46	\$85.41	\$1.8568
Sentinel Lighting	7	43	\$73.66	\$1.7130
Street Lighting	618	1,194	\$3,777.19	\$3.1635
TOTAL	2,658		\$846,013.27	

2009 Bridge - Normalized - based on existing rates

	Customers (Year-End)	Consumption (kWh / KW)	Distribution Revenues (\$)	Unit Revenues \$/kWh
Residential	1,786	15,500,136	\$416,720.46	\$0.026885
GS<50	241	8,193,778	\$146,549.87	\$0.017886
GS>50 to 4999 kW	20	88,591	\$248,737.16	\$2.807702
Unmetered Scattered Load	5	46	\$85.41	\$1.856774
Sentinel Lighting	7	47	\$80.51	\$1.713000
Street Lighting	618	1,196	\$3,780.29	\$3.160774
TOTAL	2,677		\$815,953.69	

2010 Test - Normalized - Applied for Rates

	Customers (Year-End)	Consumption (kWh / KW)	Distribution Revenues (\$)	Unit Revenues \$/kWh
Residential	1,797	15,569,208	\$572,128.39	\$0.036747
GS<50	243	8,245,459	\$237,115.54	\$0.028757
GS>50 to 4999 kW	20	90,363	\$331,587.20	\$3.669516
Unmetered Scattered Load	5	46	\$187.23	\$4.110911
Sentinel Lighting	7	47	\$564.50	\$12.019369
Street Lighting	618	1,196	\$42,868.39	\$35.845532
TOTAL	2,690		\$1,184,451.24	

DESCRIPTION OF REVENUE SHARING

West Perth Power does not participate in revenue sharing.

Ex. Tab Schedule Contents of Schedule

4 - Operating Costs

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OVERVIEW OF OPERATING COSTS

Operating Costs

The operating costs presented in this exhibit represent the annual expenditures required to sustain Distribution Operations. The information presented in this exhibit is grouped into two different categories: Operation & Maintenance and Other Costs which include items such as Administration & General, Sales Promotion & Customer Accounting, Depreciation, Amortization and Depletion and Loss Adjustment Factor.

The second category includes Income Tax, Large Corporation Tax and Ontario Capital Taxes. Exhibit 4, Tab 1, Schedule 2 provides a summary of The Applicant's Operating Costs for the historical, bridge and test years.

OM&A Costs

The OM&A costs in this exhibit represents WPPI's integrated set of asset maintenance and customer activity needs to meet public and employee safety objectives; to comply with the Distribution System Code, environmental requirements and Government direction; and to maintain distribution business service quality and reliability at targeted performance levels. These costs also include providing services to customers connected to the Applicant's Distribution system, and to meet the service levels stipulated in the Standard Supply Service Code and the Retailer Settlement Codes.

OM&A expenditures are set out in the following table:

SUMMARY OF OPERATING COSTS TABLE

SUMMARY OF OPERATING COSTS	2006 Board Approved	2006 Actual	2007 Actual	2008 Actual	2009 Bridge	2010 Test
OM&A expenses						
Operation (Working Capital)	\$138,375	\$189,171	\$155,933	\$93,952	\$123,327	\$127,013
Maintenance (Working Capital)	\$132,328	\$105,319	\$199,234	\$137,727	\$102,872	\$73,361
Billing and Collections	\$186,507	\$185,274	\$176,543	\$219,695	\$176,420	\$202,594
Community Relations	\$0	\$5,812	\$0	\$0	\$2,912	\$3,000
Administrative and General Expenses	\$106,724	\$67,116	\$5,935	\$155,210	\$262,330	\$395,236
Amortization Expenses	\$170,591	\$186,551	\$195,751	\$172,729	\$196,060	\$234,992
Cost of Power	\$5,012,016	\$4,573,605	\$4,957,834	\$4,580,499	\$4,076,789	\$4,048,052
Other Operating Costs	\$0	\$0	\$0	\$0	\$0	\$0
LCT,OCT and Income Taxes	\$0	-\$1,377	\$0	-\$15,184	-\$20,206	-\$10,427
Total Operating Costs	\$5,746,542	\$5,311,470	\$5,691,229	\$5,344,628	\$4,920,505	\$5,073,820

OM&A COSTS TABLE

OM&A COSTS	2006 Board Approved	2006 Actual	Variance form 2006 Board Approved	2006 Actual	2007 Actual	Variance form 2006 Actual	2007 Actual	2008 Actual	Variance form 2007 Actual
Operation (Working Capital)									
5005-Operation Supervision and Engineering	\$0.00	\$1,675.95	\$1,675.95	\$1,675.95	\$6,737.42	\$5,061.47	\$6,737.42	\$2,100.08	-\$4,637.34
5010-Load Dispatching	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5012-Station Buildings and Fixtures Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36.03	\$36.03
5014-Transformer Station Equipment - Operation Labour	\$0.00	\$1,026.75	\$1,026.75	\$1,026.75	\$0.00	-\$1,026.75	\$0.00	\$0.00	\$0.00
5015-Transformer Station Equipment - Operation Supplies and Expenses	\$0.00	\$687.80	\$687.80	\$687.80	\$1,812.49	\$1,124.69	\$1,812.49	\$620.24	-\$1,192.25
5016-Distribution Station Equipment - Operation Labour	\$329.29	\$0.00	-\$329.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5017-Distribution Station Equipment - Operation Supplies and Expenses	\$115.03	\$0.00	-\$115.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5020-Overhead Distribution Lines and Feeders - Operation Labour	\$916.87	\$3,074.86	\$2,157.99	\$3,074.86	\$2,788.50	-\$286.36	\$2,788.50	\$5,358.48	\$2,569.98
5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$1,751.54	\$1,751.54	\$1,751.54	\$2,194.49	\$442.95
5030-Overhead Subtransmission Feeders - Operation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5035-Overhead Distribution Transformers- Operation	\$109.15	\$0.00	-\$109.15	\$0.00	\$891.73	\$891.73	\$891.73	\$253.67	-\$638.06
5040-Underground Distribution Lines and Feeders - Operation Labour	\$0.00	\$162.38	\$162.38	\$162.38	\$183.85	\$21.47	\$183.85	\$919.38	\$735.53
5045-Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0.00	\$400.18	\$400.18	\$400.18	\$160.97	-\$239.21	\$160.97	\$501.98	\$341.01
5050-Underground Subtransmission Feeders - Operation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5055-Underground Distribution Transformers - Operation	\$3,813.85	\$41.48	-\$3,772.37	\$41.48	\$0.00	-\$41.48	\$0.00	\$0.00	\$0.00
5060-Street Lighting and Signal System Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$2,700.90	\$2,700.90	\$2,700.90	\$1,204.16	-\$1,496.74
5065-Meter Expense	\$19,627.53	\$18,032.94	-\$1,594.59	\$18,032.94	\$38,702.70	\$20,669.76	\$38,702.70	-\$7,100.28	-\$45,802.98
5070-Customer Premises - Operation Labour	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5075-Customer Premises - Materials and Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$184.09	\$184.09	\$184.09	\$0.00	-\$184.09
5085-Miscellaneous Distribution Expense	\$43,259.53	\$77,563.51	\$34,303.98	\$77,563.51	\$59,643.19	-\$17,920.32	\$59,643.19	\$83,785.45	\$24,142.26
5090-Underground Distribution Lines and Feeders - Rental Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,049.99	\$1,049.99
5095-Overhead Distribution Lines and Feeders - Rental Paid	\$70,204.12	\$0.00	-\$70,204.12	\$0.00	\$0.00	\$0.00	\$0.00	\$3,028.50	\$3,028.50
5096-Other Rent	\$0.00	\$86,504.88	\$86,504.88	\$86,504.88	\$40,375.39	-\$46,129.49	\$40,375.39	\$0.00	-\$40,375.39
Sub-Total	\$138,375.37	\$189,170.73	\$50,795.36	\$189,170.73	\$155,932.77	-\$33,237.96	\$155,932.77	\$93,952.17	-\$61,980.60
Maintenance (Working Capital)									
5105-Maintenance Supervision and Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5110-Maintenance of Buildings and Fixtures - Distribution Stations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5112-Maintenance of Transformer Station Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5114-Maintenance of Distribution Station Equipment	\$27,071.20	\$9,559.65	-\$17,511.55	\$9,559.65	\$55,801.36	\$46,241.71	\$55,801.36	\$8,274.86	-\$47,526.50
5120-Maintenance of Poles, Towers and Fixtures	\$10,753.90	\$4,312.52	-\$6,441.38	\$4,312.52	\$9,833.93	\$5,521.41	\$9,833.93	\$47,970.10	\$38,136.17
5125-Maintenance of Overhead Conductors and Devices	\$10,371.02	\$15,259.82	\$4,888.80	\$15,259.82	\$35,458.89	\$20,199.07	\$35,458.89	\$22,483.18	-\$12,975.71
5130-Maintenance of Overhead Services	\$16,062.58	\$17,532.89	\$1,470.31	\$17,532.89	\$20,775.69	\$3,242.80	\$20,775.69	\$11,376.51	-\$9,399.18
5135-Overhead Distribution Lines and Feeders - Right of Way	\$33,190.52	\$10,435.04	-\$22,755.48	\$10,435.04	\$24,501.96	\$14,066.92	\$24,501.96	\$11,713.68	-\$12,788.28
5145-Maintenance of Underground Conduit	\$2,304.14	\$1,508.64	-\$795.50	\$1,508.64	\$1,806.12	\$297.48	\$1,806.12	\$116.78	-\$1,689.34
5150-Maintenance of Underground Conductors and Devices	\$5,595.82	\$5,491.36	-\$104.46	\$5,491.36	\$3,085.07	-\$2,406.29	\$3,085.07	\$7,306.94	\$4,221.87
5155-Maintenance of Underground Services	\$9,639.84	\$20,725.26	\$11,085.42	\$20,725.26	\$37,698.10	\$16,972.84	\$37,698.10	\$23,834.55	-\$13,863.55
5160-Maintenance of Line Transformers	\$17,211.99	\$13,413.53	-\$3,798.46	\$13,413.53	\$7,605.11	-\$5,808.42	\$7,605.11	\$3,169.79	-\$4,435.32
5165-Maintenance of Street Lighting and Signal Systems	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17.82	\$17.82
5170-Sentinel Lights - Labour	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5172-Sentinel Lights - Materials and Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7.26	\$7.26
5175-Maintenance of Meters	\$126.91	\$2,904.28	\$2,777.37	\$2,904.28	\$2,141.88	-\$762.40	\$2,141.88	\$1,455.50	-\$686.38
5178-Customer Installations Expenses- Leased Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5185-Water Heater Rentals - Labour	\$0.00	\$0.00	\$0.00	\$0.00	\$23.75	\$23.75	\$23.75	\$0.00	-\$23.75
5186-Water Heater Rentals - Materials and Expenses	\$0.00	\$7.50	\$7.50	\$7.50	\$501.66	\$494.16	\$501.66	\$0.00	-\$501.66
5190-Water Heater Controls - Labour	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5192-Water Heater Controls - Materials and Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5195-Maintenance of Other Installations on Customer Premises	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6105-Taxes other than Income Taxes	\$0.00	\$4,168.18	\$4,168.18	\$4,168.18	\$0.00	-\$4,168.18	\$0.00	\$0.00	\$0.00
Sub-Total	\$132,327.92	\$105,318.67	-\$27,009.25	\$105,318.67	\$199,233.52	\$93,914.85	\$199,233.52	\$137,726.97	-\$61,506.55

OM&A COSTS	2006 Board Approved	2006 Actual	Variance form 2006 Board Approved	2006 Actual	2007 Actual	Variance form 2006 Actual	2007 Actual	2008 Actual	Variance form 2007 Actual
Billing and Collections									
5305-Supervision	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310-Meter Reading Expense	\$44,300.28	\$40,965.65	-\$3,334.63	\$40,965.65	\$38,413.80	-\$2,551.85	\$38,413.80	\$37,575.10	-\$838.70
5315-Customer Billing	\$112,054.49	\$111,245.80	-\$808.69	\$111,245.80	\$99,474.91	-\$11,770.89	\$99,474.91	\$119,404.30	\$19,929.39
5320-Collecting	\$33,466.08	\$446.30	-\$33,019.78	\$446.30	\$2,415.05	\$1,968.75	\$2,415.05	\$29,276.14	\$26,861.09
5325-Collecting- Cash Over and Short	\$1.77	-\$545.81	-\$547.58	-\$545.81	\$0.00	\$545.81	\$0.00	\$0.00	\$0.00
5330-Collection Charges	-\$3,840.00	\$0.00	\$3,840.00	\$0.00	-\$2,335.00	-\$2,335.00	-\$2,335.00	-\$5,100.00	-\$2,765.00
5335-Bad Debt Expense	\$0.00	\$23,535.02	\$23,535.02	\$23,535.02	\$20,798.47	-\$2,736.55	\$20,798.47	\$10,940.00	-\$9,858.47
5340-Miscellaneous Customer Accounts Expenses	\$524.50	\$9,627.22	\$9,102.72	\$9,627.22	\$17,775.45	\$8,148.23	\$17,775.45	\$27,599.72	\$9,824.27
Sub-Total	\$186,507.12	\$185,274.18	-\$1,232.94	\$185,274.18	\$176,542.68	-\$8,731.50	\$176,542.68	\$219,695.26	\$43,152.58
Community Relations									
5405-Supervision	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410-Community Relations - Sundry	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5415-Energy Conservation	\$0.00	\$5,276.03	\$5,276.03	\$5,276.03	\$0.00	-\$5,276.03	\$0.00	\$0.00	\$0.00
5420-Community Safety Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5425-Miscellaneous Customer Service and Informational Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5505-Supervision	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510-Demonstrating and Selling Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5515-Advertising Expense	\$0.00	\$535.82	\$535.82	\$535.82	\$0.00	-\$535.82	\$0.00	\$0.00	\$0.00
5520-Miscellaneous Sales Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6205-Charitable Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total	\$0.00	\$5,811.85	\$5,811.85	\$5,811.85	\$0.00	-\$5,811.85	\$0.00	\$0.00	\$0.00
Administrative and General Expenses									
5605-Executive Salaries and Expenses	\$0.00	\$135.84	\$135.84	\$135.84	\$0.00	-\$135.84	\$0.00	\$0.00	\$0.00
5610-Management Salaries and Expenses	\$0.00	-\$2,832.28	-\$2,832.28	-\$2,832.28	\$0.00	\$2,832.28	\$0.00	\$0.00	\$0.00
5615-General Administrative Salaries and Expenses	\$16,990.38	\$404.35	-\$16,586.03	\$404.35	\$0.00	-\$404.35	\$0.00	\$0.00	\$0.00
5620-Office Supplies and Expenses	\$0.00	\$4,563.53	\$4,563.53	\$4,563.53	\$0.00	-\$4,563.53	\$0.00	\$0.00	\$0.00
5625-Administrative Expense Transferred Credit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630-Outside Services Employed	\$0.00	\$268.06	\$268.06	\$268.06	\$0.00	-\$268.06	\$0.00	\$41,635.66	\$41,635.66
5635-Property Insurance	\$1,677.04	-\$0.56	-\$1,677.60	-\$0.56	\$0.00	\$0.56	\$0.00	\$6,369.85	\$6,369.85
5640-Injuries and Damages	\$1,624.32	\$0.00	-\$1,624.32	\$0.00	\$7,054.74	\$7,054.74	\$7,054.74	\$0.00	-\$7,054.74
5645-Employee Pensions and Benefits	\$7,680.07	\$10,830.65	\$3,150.58	\$10,830.65	-\$5,727.71	-\$16,558.36	-\$5,727.71	-\$3,640.95	\$2,086.76
5650-Franchise Requirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5655-Regulatory Expenses	\$7,284.00	\$4,221.84	-\$3,062.16	\$4,221.84	\$0.00	-\$4,221.84	\$0.00	\$0.00	\$0.00
5660-General Advertising Expenses	\$0.00	-\$351.78	-\$351.78	-\$351.78	\$0.00	\$351.78	\$0.00	\$0.00	\$0.00
5665-Miscellaneous General Expenses	\$71,440.65	\$42,167.55	-\$29,273.10	\$42,167.55	\$0.00	-\$42,167.55	\$0.00	\$2,767.21	\$2,767.21
5670-Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,205.88	\$45,205.88
5675-Maintenance of General Plant	\$28.01	\$338.69	\$310.68	\$338.69	\$0.00	-\$338.69	\$0.00	\$54,906.80	\$54,906.80
5680-Electrical Safety Authority Fees	\$0.00	\$2,956.00	\$2,956.00	\$2,956.00	\$0.00	-\$2,956.00	\$0.00	\$0.00	\$0.00
5685-Independent Market Operator Fees and Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6035 - Interest Expense	\$0.00	\$4,413.84	\$4,413.84	\$4,413.84	\$4,607.71	\$193.87	\$4,607.71	\$7,965.69	\$3,357.98
Sub-Total	\$106,724.47	\$67,115.73	-\$39,608.74	\$67,115.73	\$5,934.74	-\$61,180.99	\$5,934.74	\$155,210.14	\$149,275.40
Amortization Expenses									
5705-Amortization Expense - Property, Plant, and Equipment	\$171,623.95	\$186,551.30	\$14,927.35	\$186,551.30	\$196,784.17	\$10,232.87	\$196,784.17	\$172,729.31	-\$24,054.86
5710-Amortization of Limited Term Electric Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5715-Amortization of Intangibles and Other Electric Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5720-Amortization of Electric Plant Acquisition Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5725-Miscellaneous Amortization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5730-Amortization of Unrecovered Plant and Regulatory Study Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5735-Amortization of Deferred Development Costs	-\$1,033.00	\$0.00	\$1,033.00	\$0.00	-\$1,033.00	-\$1,033.00	-\$1,033.00	\$0.00	\$1,033.00
5740-Amortization of Deferred Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total	\$170,590.95	\$186,551.30	\$15,960.35	\$186,551.30	\$195,751.17	\$9,199.87	\$195,751.17	\$172,729.31	-\$23,021.86
Cost of Power									
4705-Power Purchased	\$3,645,517.18	\$3,367,354.39	-\$278,162.79	\$3,367,354.39	\$3,642,132.49	\$274,778.10	\$3,642,132.49	\$3,387,174.22	-\$254,958.27
4708-Charges-WMS	\$367,068.16	\$329,812.05	-\$37,256.11	\$329,812.05	\$360,744.56	\$30,932.51	\$360,744.56	\$314,523.32	-\$46,221.24
4710-Cost of Power Adjustments	\$168,737.25	\$0.00	-\$168,737.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4712-Charges-One-Time	\$224.81	\$0.00	-\$224.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4714-Charges-NW	\$400,342.83	\$343,117.04	-\$57,225.79	\$343,117.04	\$349,181.73	\$6,064.69	\$349,181.73	\$286,400.08	-\$62,781.65
4715-System Control & Load Dispatching	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4716-Charges-CN	\$357,266.14	\$413,638.00	\$56,371.86	\$413,638.00	\$500,945.98	\$87,307.98	\$500,945.98	\$476,182.91	-\$24,763.07
4720-Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4725-Competition Transition Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4730-Rural Rate Assistance Expense	\$72,859.81	\$61,796.45	-\$11,063.36	\$61,796.45	\$44,977.94	-\$16,818.51	\$44,977.94	\$60,485.25	\$15,507.31
4750-LV charges	\$0.00	\$57,886.65	\$57,886.65	\$57,886.65	\$59,850.93	\$1,964.28	\$59,850.93	\$55,732.77	-\$4,118.16
5205-Purchase of Transmission and System Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210-Transmission Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5215-Transmission Charges Recovered	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5685-Independent Market Operator Fees and Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total	\$5,012,016.18	\$4,573,604.58	-\$438,411.60	\$4,573,604.58	\$4,957,833.63	\$384,229.05	\$4,957,833.63	\$4,580,498.56	-\$377,335.07

OM&A COSTS	2008 Actual	2009 Bridge	Variance form 2008 Actual	2009 Bridge	2010Test	Variance form 2009 Bridge
Operation (Working Capital)						
5005-Operation Supervision and Engineering	\$2,100.08	\$9,863.24	\$7,763.16	\$9,863.24	\$6,988.04	-\$2,875.20
5010-Load Dispatching	\$0.00	\$54.84	\$54.84	\$54.84	\$20.49	-\$34.35
5012-Station Buildings and Fixtures Expense	\$36.03	\$0.00	-\$36.03	\$0.00	\$0.00	\$0.00
5014-Transformer Station Equipment - Operation Labour	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5015-Transformer Station Equipment - Operation Supplies and Expenses	\$620.24	\$0.00	-\$620.24	\$0.00	\$909.06	\$909.06
5016-Distribution Station Equipment - Operation Labour	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5017-Distribution Station Equipment - Operation Supplies and Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5020-Overhead Distribution Lines and Feeders - Operation Labour	\$5,358.48	\$4,567.06	-\$791.42	\$4,567.06	\$4,750.95	\$183.89
5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$2,194.49	\$6,713.47	\$4,518.98	\$6,713.47	\$3,983.21	-\$2,730.26
5030-Overhead Subtransmission Feeders - Operation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5035-Overhead Distribution Transformers- Operation	\$253.67	\$555.59	\$301.92	\$555.59	\$635.62	\$80.03
5040-Underground Distribution Lines and Feeders - Operation Labour	\$919.38	\$592.60	-\$326.78	\$592.60	\$633.69	\$41.09
5045-Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$501.98	\$293.57	-\$208.41	\$293.57	\$357.43	\$63.86
5050-Underground Subtransmission Feeders - Operation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5055-Underground Distribution Transformers - Operation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5060-Street Lighting and Signal System Expense	\$1,204.16	\$0.00	-\$1,204.16	\$0.00	\$1,459.23	\$1,459.23
5065-Meter Expense	-\$7,100.28	\$51,040.64	\$58,140.92	\$51,040.64	\$33,535.03	-\$17,505.61
5070-Customer Premises - Operation Labour	\$0.00	\$512.04	\$512.04	\$512.04	\$191.34	-\$320.70
5075-Customer Premises - Materials and Expenses	\$0.00	\$5,960.96	\$5,960.96	\$5,960.96	\$2,296.26	-\$3,664.70
5085-Miscellaneous Distribution Expense	\$83,785.45	\$42,339.73	-\$41,445.72	\$42,339.73	\$69,417.38	\$27,077.65
5090-Underground Distribution Lines and Feeders - Rental Paid	\$1,049.99	\$245.44	-\$804.55	\$245.44	\$484.07	\$238.63
5095-Overhead Distribution Lines and Feeders - Rental Paid	\$3,028.50	\$587.50	-\$2,441.00	\$587.50	\$1,351.22	\$763.72
5096-Other Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total	\$93,952.17	\$123,326.68	\$29,374.51	\$123,326.68	\$127,013.02	\$3,686.34
Maintenance (Working Capital)						
5105-Maintenance Supervision and Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5110-Maintenance of Buildings and Fixtures - Distribution Stations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5112-Maintenance of Transformer Station Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5114-Maintenance of Distribution Station Equipment	\$8,274.86	\$9,625.61	\$1,350.75	\$9,625.61	\$12,567.94	\$2,942.33
5120-Maintenance of Poles, Towers and Fixtures	\$47,970.10	\$9,445.27	-\$38,524.83	\$9,445.27	\$11,430.86	\$1,985.59
5125-Maintenance of Overhead Conductors and Devices	\$22,483.18	\$8,908.74	-\$13,574.44	\$8,908.74	\$11,389.80	\$2,481.06
5130-Maintenance of Overhead Services	\$11,376.51	\$14,330.63	\$2,954.12	\$14,330.63	\$7,467.92	-\$6,862.71
5135-Overhead Distribution Lines and Feeders - Right of Way	\$11,713.68	\$21,411.19	\$9,697.51	\$21,411.19	\$9,055.97	-\$12,355.21
5145-Maintenance of Underground Conduit	\$116.78	\$717.38	\$600.60	\$717.38	\$918.85	\$201.47
5150-Maintenance of Underground Conductors and Devices	\$7,306.94	\$6,512.78	-\$794.16	\$6,512.78	\$2,643.70	-\$3,869.09
5155-Maintenance of Underground Services	\$23,834.55	\$15,069.79	-\$8,764.76	\$15,069.79	\$12,781.37	-\$2,288.42
5160-Maintenance of Line Transformers	\$3,169.79	\$3,281.69	\$111.90	\$3,281.69	\$2,316.72	-\$964.97
5165-Maintenance of Street Lighting and Signal Systems	\$17.82	\$0.00	-\$17.82	\$0.00	\$3.17	\$3.17
5170-Sentinel Lights - Labour	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5172-Sentinel Lights - Materials and Expenses	\$7.26	\$0.00	-\$7.26	\$0.00	\$1.29	\$1.29
5175-Maintenance of Meters	\$1,455.50	\$13,569.41	\$12,113.91	\$13,569.41	\$2,298.54	-\$11,270.86
5178-Customer Installations Expenses- Leased Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5185-Water Heater Rentals - Labour	\$0.00	\$0.00	\$0.00	\$0.00	\$4.22	\$4.22
5186-Water Heater Rentals - Materials and Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$89.18	\$89.18
5190-Water Heater Controls - Labour	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5192-Water Heater Controls - Materials and Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5195-Maintenance of Other Installations on Customer Premises	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6105-Taxes other than Income Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$391.44	\$391.44
Sub-Total	\$137,726.97	\$102,872.49	-\$34,854.48	\$102,872.49	\$73,360.97	-\$29,511.52

	2008 Actual	2009 Bridge	Variance form 2008 Actual	2009 Bridge	2010Test	Variance form 2009 Bridge
OM&A COSTS						
Billing and Collections						
5305-Supervision	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5310-Meter Reading Expense	\$37,575.10	\$23,662.61	-\$13,912.49	\$23,662.61	\$31,391.43	\$7,728.82
5315-Customer Billing	\$119,404.30	\$115,011.01	-\$4,393.29	\$115,011.01	\$125,179.45	\$10,168.44
5320-Collecting	\$29,276.14	\$95.20	-\$29,180.94	\$95.20	\$10,013.10	\$9,917.90
5325-Collecting- Cash Over and Short	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5330-Collection Charges	-\$5,100.00	\$450.00	\$5,550.00	\$450.00	\$0.00	-\$450.00
5335-Bad Debt Expense	\$10,940.00	\$10,940.00	\$0.00	\$10,940.00	\$13,444.23	\$2,504.23
5340-Miscellaneous Customer Accounts Expenses	\$27,599.72	\$26,260.94	-\$1,338.78	\$26,260.94	\$22,566.24	-\$3,694.70
Sub-Total	\$219,695.26	\$176,419.76	-\$43,275.50	\$176,419.76	\$202,594.45	\$26,174.69
Community Relations						
5405-Supervision	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5410-Community Relations - Sundry	\$0.00	\$120.43	\$120.43	\$120.43	\$0.00	-\$120.43
5415-Energy Conservation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5420-Community Safety Program	\$0.00	\$1,321.33	\$1,321.33	\$1,321.33	\$1,500.00	\$178.67
5425-Miscellaneous Customer Service and Informational Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5505-Supervision	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5510-Demonstrating and Selling Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5515-Advertising Expense	\$0.00	\$1,469.95	\$1,469.95	\$1,469.95	\$1,500.00	\$30.05
5520-Miscellaneous Sales Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6205-Charitable Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total	\$0.00	\$2,911.71	\$2,911.71	\$2,911.71	\$3,000.00	\$88.29
Administrative and General Expenses						
5605-Executive Salaries and Expenses	\$0.00	\$88,793.78	\$88,793.78	\$88,793.78	\$90,569.66	\$1,775.88
5610-Management Salaries and Expenses	\$0.00	\$16,754.17	\$16,754.17	\$16,754.17	\$17,089.26	\$335.08
5615-General Administrative Salaries and Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$35,006.40	\$35,006.40
5620-Office Supplies and Expenses	\$0.00	\$29,745.27	\$29,745.27	\$29,745.27	\$30,340.18	\$594.91
5625-Administrative Expense Transferred Credit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5630-Outside Services Employed	\$41,635.66	\$60,520.99	\$18,885.33	\$60,520.99	\$128,520.00	\$67,999.01
5635-Property Insurance	\$6,369.85	\$1,774.25	-\$4,595.60	\$1,774.25	\$2,200.00	\$425.75
5640-Injuries and Damages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5645-Employee Pensions and Benefits	-\$3,640.95	\$2,618.68	\$6,259.63	\$2,618.68	\$10,618.68	\$8,000.00
5650-Franchise Requirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5655-Regulatory Expenses	\$0.00	\$3,897.60	\$3,897.60	\$3,897.60	\$4,500.00	\$602.40
5660-General Advertising Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5665-Miscellaneous General Expenses	\$2,767.21	\$29,175.53	\$26,408.32	\$29,175.53	\$39,151.01	\$9,975.48
5670-Rent	\$45,205.88	\$0.00	-\$45,205.88	\$0.00	\$0.00	\$0.00
5675-Maintenance of General Plant	\$54,906.80	\$25,434.08	-\$29,472.72	\$25,434.08	\$33,000.00	\$7,565.92
5680-Electrical Safety Authority Fees	\$0.00	\$1,706.20	\$1,706.20	\$1,706.20	\$1,740.32	\$34.12
5685-Independent Market Operator Fees and Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6035 - Interest Expense	\$7,965.69	\$1,909.70	-\$6,055.99	\$1,909.70	\$2,500.00	\$590.30
Sub-Total	\$155,210.14	\$262,330.26	\$107,120.12	\$262,330.26	\$395,235.51	\$132,905.25
Amortization Expenses						
5705-Amortization Expense - Property, Plant, and Equipment	\$172,729.31	\$197,093.29	\$24,363.98	\$197,093.29	\$234,991.69	\$37,898.40
5710-Amortization of Limited Term Electric Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5715-Amortization of Intangibles and Other Electric Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5720-Amortization of Electric Plant Acquisition Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5725-Miscellaneous Amortization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5730-Amortization of Unrecovered Plant and Regulatory Study Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5735-Amortization of Deferred Development Costs	\$0.00	-\$1,033.00	-\$1,033.00	-\$1,033.00	\$0.00	\$1,033.00
5740-Amortization of Deferred Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total	\$172,729.31	\$196,060.29	\$23,330.98	\$196,060.29	\$234,991.69	\$38,931.40
Cost of Power						
4705-Power Purchased	\$3,387,174.22	\$3,151,498.00	-\$235,676.22	\$3,151,498.00	\$3,179,430.86	\$27,932.86
4708-Charges-WMS	\$314,523.32	\$292,639.10	-\$21,884.22	\$292,639.10	\$124,312.85	-\$168,326.25
4710-Cost of Power Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4712-Charges-One-Time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4714-Charges-NW	\$286,400.08	\$265,682.18	-\$20,717.91	\$265,682.18	\$270,515.72	\$4,833.54
4715-System Control & Load Dispatching	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4716-Charges-CN	\$476,182.91	\$242,203.41	-\$233,979.50	\$242,203.41	\$442,714.08	\$200,510.67
4720-Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4725-Competition Transition Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4730-Rural Rate Assistance Expense	\$60,485.25	\$73,159.78	\$12,674.52	\$73,159.78	\$31,078.21	-\$42,081.56
4750-LV charges	\$55,732.77	\$51,606.37	-\$4,126.40	\$51,606.37	\$0.00	-\$51,606.37
5205-Purchase of Transmission and System Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210-Transmission Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5215-Transmission Charges Recovered	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5685-Independent Market Operator Fees and Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total	\$4,580,498.56	\$4,076,788.83	-\$503,709.73	\$4,076,788.83	\$4,048,051.72	-\$28,737.11

MANAGERS SUMMARY

DEPARTMENTAL AND CORPORATE OM&A ACTIVITIES:

OPERATIONS & MAINTENANCE:

The expenses for this department include all costs relating to the operation (5000-5095) and maintenance (5105-5195) of the West Perth Power Inc electrical system. This includes both direct labor costs and non-capital material spending to support both scheduled and reactive maintenance events. In addition, costs are allocated from support departments to cover the costs of Labour Burden, Engineering, Stores, Garage, and Service Center. West Perth Power Inc's maintenance strategy is, to the extent possible, to minimize reactive and emergency-type work through an effective planned maintenance program (including predictive and preventative actions). West Perth Power Inc's customer responsiveness and system reliability are monitored continually to ensure that its maintenance strategy is effective. This effort is coordinated with West Perth Power Inc's capital project work, so that where maintenance programs have identified matters the correction of which require capital investments, West Perth Power Inc may adjust its capital spending priorities to address those matters.

Predictive Maintenance:

Predictive maintenance activities involve the testing of elements of the West Perth Power Inc distribution system. These activities include, but not limited to, transformer oil analysis, and planned visual inspections. These analysis and inspections are all administered using a planned schedule. Any identified deficiencies found are prioritized and addressed within a suitable time frame. In establishing the predictive maintenance requirements, WPPI considers the distribution system code requirements, ESA regulation 22/04 and good utility practices.

Preventative Maintenance:

Preventative maintenance activities include inspection, servicing and repair of network components. This includes overhead and pad-mounted load break switch maintenance, and cleaning/inspection of underground vaults. Also included are regular inspection and repair of substation components, relays, and ancillary equipment. The work is performed using a combination of time and condition based methodologies. In establishing the preventative maintenance requirements, WPPI considers the distribution system code requirements, ESA regulation 22/04 and good utility practices.

Emergency Maintenance:

This item includes unexpected system repairs to the electrical system that must be addressed immediately. The costs include those related to repairs caused by storm damage, emergency tree trimming and on-call premiums. West Perth Power Inc constantly evaluates its maintenance data to adjust predictive and preventative actions. The objective is to keep this emergency maintenance to a minimum.

Service Work:

The majority of costs related to this work pertain to service upgrades requested by customers, and requests to provide safety coverage for work (overhead line cover ups). This includes service disconnections and reconnections by West Perth Power Inc for all service classes; assisting pre-approved contractors; the making of final connections after Electrical Safety Authority ("ESA") inspection for service upgrades; and changes of service locations.

Metering:

The Metering function is a combination of in-house and third party personnel. They are responsible for the installation, testing, and commissioning of new and existing simple and complex metering installations. Testing of complex metering installations ensures the accuracy of the installation and verifies meter multipliers for billing purposes. Revenue Protection is another key activity performed by Metering, by proactively investigating potential diversion and theft of power.

Substation Services:

Substation services activities address the maintenance of all equipment at West Perth Power Inc's substation. This includes both labor costs and non-capital material spending to support both scheduled and emergency maintenance events. As with the maintenance activities, West Perth Power Inc's substation maintenance strategy focuses on minimizing, to the extent possible, emergency-type work by improving the effectiveness of West Perth Power Inc's planned maintenance program (including predictive and preventative actions) for its substation. West Perth Power Inc has been actively converting its 4kV system to 27kV. This will ultimately allow West Perth Power Inc to decommission its one remaining municipal substation which in return will reduce distribution losses and operating costs.

Engineering Department:

Engineering is responsible for delivering underground utility locating services for excavating contractors and for design and construction activities including new capital projects and customer connections. Engineering also provides distribution system asset information to many departments within West Perth Power Inc. Engineering costs are allocated to operations, maintenance, capital, and Third Party receivable accounts based on direct labor costs. A standard overhead percentage is set at the beginning of the year and adjusted throughout the year as necessary. Due to WPPI's size some engineering functions are outsourced helping to reduce ongoing O & M costs.

Stores/Warehouse:

Stores staff are accountable for control, and movement of materials within West Perth Power Inc's service centre. This includes monitoring inventory levels, issuing material receipts, material issues, and material returns as required. The cost of the stores department is allocated to all departmental, capital, intercompany receivables, and Third Party receivable accounts as an

overhead cost based on direct material costs. A standard overhead percentage is set at the beginning of the year and adjusted throughout the year as necessary.

Garage/Fleet:

Management is responsible for the maintenance and control of all vehicles. Its objectives include maintenance of vehicle reliability and safety, and the minimization of vehicle down time. Vehicle costs are allocated to operations, maintenance, capital, intercompany receivables, and Third Party receivable accounts based on number of hours used. A standard hourly cost/hr is set for all vehicles within the fleet.

Service Center:

Management collects the cost of operating and maintaining the service center. Costs include items such as repairs to the service center, heat & hydro, grass cutting and snow removal, and property taxes. Costs are allocated out based on a square footage.

Labour Burden:

Management collects the cost of all employee benefits and payroll taxes such as EI, CPP, EHT, WSIB, and group insurances. Costs are allocated to all departments, capital projects, intercompany receivable and Third Party receivable amounts based on direct labour. An overhead rate is set at the beginning of each year and adjusted throughout the year as necessary.

Safety & Health:

Costs include Health & Safety program supplies, the costs of third party training facilitators, as well internal labour costs associated with safety training and meetings. West Perth Power Inc is committed to maximizing productivity and reducing risk of injury by initiating safety and health measures that focus on preventative actions. The commitment to safety and health is significant, and involves documenting unsafe behaviors, monitoring conformance to established standards and policies, determining the effectiveness of safety training and monitoring the resolution of safety recommendations/audits; commitment to continuous improvement in training; and identifying and correcting root causes for system deficiencies. The costs of Safety and Health for lineman are allocated to capital and O & M expenses based on standard overhead set at the beginning of the year, and adjusted throughout the year as necessary. Health and Safety costs for employees other than lineman are charged directly to each general ledger account for a given department.

Customer Service:

Customer Service is responsible for the customer care activities for the customers in West Perth Power Inc's service area. These activities include meter reading, billing, call centre, collections, and other back office functions. West Perth Power aspires to achieve customer service excellence in its processes and customer programs. The costs associated with the Customer Service department are collected in accounts 5305 to 5515.

Meter Reading:

Meter reading services are contracted out to a non-affiliated third party under a service contract agreement.

Billing:

West Perth Power Inc customers are on monthly billing. An annual billing schedule is created based on the meter reading schedule to ensure timely billing of services. The billing functions include the VEE processes; account adjustments; processing meter changes; various account related field service orders and mailing services and EBT and retailer settlement functions for retailer accounts. West Perth Power Inc offers customers a number of billing and payment options including an equal payment plan, electronic payments billing, and a preauthorized payment plan.

Collections:

Collections involve a combination of activities, including the collection of overdue active accounts, security deposits and final bills for service termination. In determining the bad debt expenses for the year, West Perth Power Inc refers to its past history of losses by rate class to establish amounts for the year. There are also specific adjustments to the current provision based on other factors such as the economic factors, with special considerations for specific industries facing difficulties. In an effort to minimize credit losses, West Perth Power Inc enforces prudent credit policies in accordance with the Distribution System Code. Customer deposits are required according to the Distribution system Code, and are outlined in West Perth Power Inc's Conditions of Service. Active overdue accounts are collected by in-house staff through notices, letters and direct telephone contact.

Customer Service:

The Customer Service department is responsible for such activities as payment processing; move in and out requests; and call centre activities for West Perth Power Inc's service territory. Call volumes are fairly constant year over year, but may vary due to factors such as storm damages/outages, distribution rate changes, and retailers going door to door in the service territory. West Perth Power Inc's customer service department handles over 1,700 inquires per year. The OEB's SQI tracking requirements as reported in Exhibit 1 Tab 2 Schedule 1 reveals that the SQI results for customer service have been excellent and are continuously met.

Community Relations:

West Perth Power Inc is committed to providing consumer information and responses, in a timely and proactive manner, on electricity distribution and related issues. Since LDCs are the "face-to-the-customer" for the electricity industry, West Perth Power Inc has an important role to play in educating the public about electricity safety and energy conservation, as described below:

Education – Electricity Safety:

West Perth Power Inc supports elementary schools in its service territory by providing Electricity Safety and Conservation sessions for students in grades five. These highly interactive sessions educate children in the dangers of electricity.

Education – Energy Conservation:

Building a conservation culture continues to be an important objective for West Perth Power Inc. WPPI is very active in the community promoting conservation initiatives, attending a number of community events each year, distributing compact florescent light bulbs and energy conservation handbooks. West Perth Power Inc dispersed all of its third tranche funding on various CDM programs. It has since actively participated with the OPA in administering their programs directed at Energy Conservation, which includes Every Kilowatt Counts, Great Refrigerator Round Up, Summer Sweepstakes, Electricity Rebate Incentive Program (ERIP), Power Savings Blitz and PeakSaver Program.

Administration & General Expenses:

Administrative and general expenses include expenses incurred in connection with the general administration of the utility's operations. Within West Perth Power Inc, the following functional areas are considered to be part of general administration and, as such, all expenses incurred within these functional areas are accounted for as administrative and general expenses:

- Executive Management (5605);
- General Administrative Salaries and Expenses (5615);

Executive Salaries and Expenses: 5605

Remuneration and other expenses of the members of the West Perth Power Inc Board of Directors are included in this account. The President is responsible for all aspects of West Perth Power Inc and his salary and benefits are charged to account 5605.

General Administrative Salaries and Expenses: 5615

Financial/Regulatory Services:

Management, third party accountants and Regulatory specialists are responsible for the preparation of statutory, management and Board of Directors financial reporting in accordance with GAAP/IFRS; all daily accounting functions, including accounts payable, accounts receivable, and general accounting; treasury functions including cash management, risk management, accounting systems and internal control processes; preparation of consolidated budgets and forecasts; and supporting tax compliance. Expenses include salaries and all related expenses associated with the Financial and Regulatory Analyst, Senior Accountant, Accounts Payable Clerk, and General Office Clerk. The Finance Department is also responsible for all regulatory reporting and compliance with applicable codes and legislation governing West Perth Power Inc.

Regulatory reporting includes development and preparation of rate filings, performance reporting, and compliance. Expenses include salary and related costs associated with the Financial and Regulatory Analyst.

Information Technology Services:

Management and third party specialists are responsible for the development, operation, maintenance and security of all business system applications utilized by the utility in its operations. These include the customer information, financial management and work management systems. Expenses and all related costs associated with the Manager of Information Systems are charged to an account then re-allocated to other departments.

Outside Service Employed: 5630

Outside Services Employed include, but are not limited to, consulting and professional fees of accountants and auditors, actuaries, legal services, environmental monitoring costs, human resource professionals and tax consultants. Professional and other expenses related to the 2010 Cost of Service Rate Application are included in 5655 Regulatory Expenses.

Employee Post-Retirement Benefits: 5645

Employee Post-Retirement Benefits include annual expenses for post-retirement benefits provided to eligible West Perth Power Inc employees in accordance with company policy and as provided in the collective bargaining agreement between West Perth Power Inc and its union. The annual expense and liability are determined in accordance with Section 3461 of the CICA Handbook and supported by an actuarial valuation that is completed every three years. Also included in this account are actual premiums paid for benefits for existing retirees.

Regulatory Expenses: 5655

Regulatory Expenses include those expenses incurred in connection with Decisions and Orders on Cost Awards for hearings, proceedings, technical sessions, and other matters before the OEB or other regulatory bodies, including annual assessment fees paid to a regulatory body. Annual fees assessed by the OEB are included in this expenditure category. All incremental costs associated with the 2010 Cost of Service Rate Application are included in this account. West Perth Power has increased this account by \$43,000 for 2010 rate year and the following three years to cover the cost of the 2010 Cost of Service rate application and additional increased regulatory cost and workload related amendments to the Distribution System Code, Conditions of Service and other new compliance requirements.

Miscellaneous General Expense: 5665

Miscellaneous General Expense includes EDA membership fees. Also included in this category are health and safety costs (general – not charged to specific departments) and other miscellaneous costs.

Electrical Safety Authority Fees: 5680

Expenses under Electrical Safety Authority (“ESA”) fees include all annual charges from the ESA.

VARIANCE ANALYSIS ON OM&A COSTS

VARIANCE ANALYSIS ON OM&A COSTS:

West Perth Hydro has provided a detailed OM&A cost table covering the periods from 2006 Board Approved, 2006 Actual, 2007 Actual, 2008 Actual, 2009 Bridge Year and 2010 Test Year including the variances year over year in Exhibit 4, Tab 2, Schedule 3, above. Before moving to a variance analysis for each account that exceeds the materiality threshold, a summary of total OM&A expenses (excluding depreciation) is presented below along with an analysis of the total movement from 2006 Actual in the first column through to 2010 Test Year in the final column.

In addition, a table is provided indicating OM&A cost per customer and OM&A cost per FTE for 2006 through 2010 as well as a table that highlights various regulatory costs incurred and expected in the bridge and test years. The following table identifies key cost drivers from 2006 to 2010 Test year:

	2006	2007	2008	2009	2010
Opening Balances	\$ 563,934.88	\$ 552,691.16	\$ 537,643.71	\$ 606,584.54	\$ 719,903.73
Labour	\$ 14,098.37	\$ 13,817.28	\$ 13,441.09	\$ 60,164.61	\$ 51,702.92
Materials	\$ 5,889.79	\$ 7,103.33	\$ 4,633.58	\$ 4,523.98	\$ 4,007.48
Outside Services			\$ 41,635.66	\$ 18,885.33	\$ 67,999.01
Office supplies				\$ 29,745.27	\$ 594.91
Other	\$ (31,231.88)	\$ (35,968.05)	\$ 9,230.49	\$ -	\$ (43,004.10)
Total	\$ 552,691.16	\$ 537,643.71	\$ 606,584.54	\$ 719,903.73	\$ 801,203.95

As part of changes at WPPI, abnormalities in the accounting practices make year to year comparisons difficult. The cost driver table above highlights the trends year over year in various groupings of expenses incurred by WPPI.

Labour:

The variation in labour should be considered consistent due to the changes in operations in 2008. In November 2008 WPPI ceased operations of the Water and Sewer department for the Municipality of West Perth. This initially increased overheads for WPPI in 2009. We have been able to hold the O&M labour cost increase in 2010 to \$51k which we consider excellent given the general increases. The amount of labour charged to OM&A is also dependent on the amount of labour spent on capital projects, third party work and smart Meter installation.

Material:

There has been a reduction in overall material costs of 32% when you compare the 2006 against 2010. During the same time frame overall costs of material on a like for like basis have increased.

Outside Service:

Outside services have again been wrongly allocated since 2006. As most LDC's of our size it is more effective and efficient to use outside services as a method of acquiring specialist in the engineering, regulatory, complex metering, HR, IT, accounting and legal fields. On a go forward basis the regulatory requirements, ESA, government regulations and accounting, to name a few, become more complex outside service costs will continue to increase

Office supplies:

There were no Office supplies posted in 06, 07 or 08 which in effect meant that there were no office supplies purchased for 3 years; this of course was wrong. In 2009 these costs were 29k which would be more reflective on any ongoing LDC operation of this size. The modest increase for 2010 includes such things as postage which has increased consistently year over year.

Other:

The variation in 06 was (-35k) and in 10 (-43k) reflects cost. These variables will continue to exist on a year to year basis. The purchase of new, more fuel efficient vehicles based on West Perth's fleet replacement plan will mitigate the impact of increased cost of fuel. Other expenses include items such as service charges, safety equipment, small tools, and municipal taxes will always impact on the reallocation which will have a direct impact on the other expenses.

EMPLOYEE DESCRIPTION

OVERVIEW:

West Perth Power is facing the same challenges as all other distribution sector LDC's. In the next five years 33% of WPPI's employees will be retired and within 10 years that number increases to 83%.

Recognizing this need West Perth has developed a strategy to hire an apprentice linepersons in 2011. Recognizing the requirement of a four year training program, WPPI is looking to hire an individual who will have completed their first year of Lineperson Apprenticeship; it is likely that this individual will have completed this course at one of the Colleges in Ontario. No apprentices have been included in the of the 2009 Bride Year and 2010 Test Year,

Number of employees (Full-time equivalents (FTE's)):

WPPI has 5 non unionized staff:

- 1- Supervisor
- 1- Administration / Customer Billing
- 3- Outside technical

Executive Management:

- .6 – Executive

In July 2009 E360 took on a management role at Clinton Power Corporation. On January 1st 2010 E360 took over the Executive management of Clinton Power. WPPI and CPC both benefit by having one full time executive managing all aspects of both organizations. This will maximize the use of resources and efficiencies at a lower cost to both organizations on a go forward basis.

Contract

West Perth Power Inc. staff has a formal contract which expires in 2011, the current contracts pay rates is in line with other LDC's in the Southwestern Region.

Benefits

A comprehensive and competitive benefits package exists with include medical insurance, life insurance, vacation and a defined pension plan (see below) which are in line with other LDC's in the Province.

Pension

WPPI and its employees contribute to the Ontario Municipal Employees Retirement Service (OMERS), a defined benefit pension plan.

Employee Incentive

WPPI does not currently have an incentive plan.

Post Retirement Benefits

WPPI has ongoing Post Retirement Benefits for retirees prior to 2006. Current employees do not have and Post Retirement Benefits.

PURCHASE OF PRODUCTS AND SERVICES FROM NON-AFFILIATES

West Perth, like other distributors, purchases many services and products from third parties.

The WPPI purchase policy is as follows:

The purchasing of goods and services fall into one of four categories:

- Tenders – are used for non-stock items or service contracts valued at \$50,000 or more.
- Quotations – above \$5,000
- Routine purchases -
- Local Purchase orders

Tender:

A Tender can only be issued by the President, or the purchasing department.

Tender packages will typically be sent directly to at least three (3) vendors known to specialize in the item or service, however, a Request for Tender may be advertised if there are an insufficient number of known vendors. A period of at least two (2) weeks is required for the vendors to review the tender package and respond. Receipt of tenders must be in sealed envelopes clearly marked as to the contents. Tenders will be opened at the time of closing by the President, or designate. Unless otherwise specified by the Board of Directors, bidders are not permitted to attend the tender opening. The tenders will be evaluated by one or more suitable employees, and a recommendation prepared for approval by the Board of Directors. For specialized goods or services, it is permitted to have the tenders evaluated by an external third party such as an engineering consultant. Following award of the tender by the Board of Directors, the successful bidder will be immediately notified by the appropriate manager, and a purchase order initiated via a material requisition. The remaining bidders will be notified in writing of the name of the successful bidder.

Quotations:

If quotations are used for purchases above \$5,000 they do not fit the tender category. Quotations may be issued by any Manager. The Request for Quotation package will typically be sent to at least three (3) vendors known to specialize in the item or service; however, there are some items and services with fewer than three (3) vendors. A period of two (2) weeks for evaluation and response is recommended for items that are usually made to order, or for service contracts such as line construction. Shorter periods are acceptable for “off the shelf” items or routine services. Quotations are normally accepted in hardcopy, fax, or email format but their contents must be kept confidential until the closing date. Sealed quotations are recommended for purchases above \$25,000. The quotations will be reviewed by the appropriate employee(s) after the closing date, and a recommendation made to the appropriate manager. Approval by the President is required for quotes valued above \$10,000 for stock items, and above \$2,500 for non-stock items or service contracts. The President will approve quotes for service contracts. Approval by the appropriate Manager is required for quotes above \$2,500 for stock items. Once approval has been obtained, the successful bidder will be immediately notified by the appropriate manager, and a purchase order initiated via a material requisition.

Routine Purchases:

For routine purchases of items or services such as office supplies, computer support, low value stock items, safety equipment, cleaning supplies, lawn restoration, vacuum excavation, vehicle supplies and vehicle servicing, it is acceptable to request pricing once, then use the same low bidder(s) for a fixed period of time, generally not exceeding two (2) years. For routine purchases of higher value stock items, formal supplier alliances may be formed with the approval of the President.

Local Purchase:

Local Purchase Orders – are used for purchases under \$250. These may be issued by any employee but require the approval of a Manager.

Recurring Invoices – are monthly fees typically for services that have been awarded via a quotation or a tender. These invoices are to be approved for payment by the appropriate Manager. Signing Authority may be delegated if necessary to avoid delays in the purchasing process. This delegation should be documented in a memo or email to the affected parties.

Exemptions:

- On the recommendation by the President and at the Sole Discretion of the Board of Directors may be renewed or extended, any Tender or Purchasing agreement.
- The Board of Directors, on the recommendation of the President, may Sole Source any product or service that it deems are in the best interest of the Company.

DEPRECIATION, AMORTIZATION AND DEPLETION

DEPRECIATION, AMORTIZATION AND DEPLETION	2006 Board Approved (\$'s)	Depreciation Rate	Depreciation	2006 Actual (\$'s)	Depreciation (\$'s)	2007 Actual (\$'s)	Depreciation (\$'s)	2008 Actual (\$'s)	Depreciation (\$'s)	2009 Bridge (\$'s)	Depreciation (\$'s)	2010 Test (\$'s)	Depreciation (\$'s)
Land and Buildings	\$3,744.71	0.00%	\$0.00	\$10,784.71	\$0.00	\$10,784.71	\$1,408.00	\$10,784.71	\$1,408.00	\$10,784.71	\$1,408.00	\$10,784.71	\$1,491.33
TS Primary Above 50	\$0.00	3.33%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DS	\$73,281.78	3.30%	\$2,418.30	\$73,281.78	\$1,644.00	\$73,281.78	\$1,981.50	\$74,354.87	\$21.46	\$74,354.87	\$42.92	\$74,354.87	\$42.92
Poles and Wires	\$2,355,973.67	4.00%	\$94,238.95	\$2,460,496.59	\$97,829.95	\$2,491,801.27	\$98,226.64	\$2,559,577.31	\$102,803.78	\$2,866,770.17	\$105,908.06	\$2,866,770.17	\$109,145.12
Line Transformers	\$1,014,731.80	4.00%	\$40,589.27	\$1,221,873.12	\$47,420.05	\$1,203,484.17	\$49,279.57	\$1,243,317.93	\$47,826.46	\$1,386,475.50	\$52,282.96	\$1,386,475.50	\$61,109.26
Services and Meters	\$329,073.90	4.00%	\$13,162.96	\$406,700.90	\$12,304.22	\$512,186.78	\$16,620.30	\$557,005.23	\$23,457.55	\$574,428.72	\$28,512.43	\$574,428.72	\$34,656.59
General Plant	\$0.00	4.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
IT Assets	\$74,088.66	20.00%	\$14,817.73	\$137,433.31	\$23,767.19	\$137,393.31	\$28,898.00	\$137,433.31	\$0.00	\$137,433.31	\$0.00	\$137,433.31	\$200.00
Equipment	\$78,551.72	10.00%	\$7,855.17	\$105,758.12	\$4,618.89	\$106,764.89	\$14,769.57	\$166,892.30	\$7,523.76	\$425,644.68	\$20,242.82	\$425,644.68	\$39,650.37
Other Distribution Assets	-\$62,285.59	4.00%	-\$2,491.42	-\$232,979.09	-\$1,033.00	-\$232,979.09	-\$9,319.16	-\$282,597.60	-\$10,311.53	-\$282,597.60	-\$11,303.90	-\$282,597.60	-\$11,303.90
GROSS ASSET TOTAL	\$3,867,160.65		\$170,590.95	\$4,183,349.44	\$186,551.30	\$4,302,717.82	\$201,864.41	\$4,466,768.06	\$172,729.48	\$5,193,294.36	\$197,093.29	\$5,193,294.36	\$234,991.69

LOSS ADJUSTMENT FACTOR CALCULATION

Below is the West Perth loss factor calculation. We have utilized a 4 year average using 2005, 2007, 2008 & 2009 results. 2006 was omitted due to irregular sales quantities resulting in an erroneous 25% loss factor. As this would alter results, West Perth proposes using the 2005, 2007, 2008 & 2009 calculation provided below.

LOSS ADJUSTMENT FACTOR CALCULATION

	2005	2006 - omitted	2007	2008	2009	4 year average 2005, 2007 & 2008
A "Wholesale" kWh (IESO)	64,073,793	64,224,268	67,183,541	63,657,090	59,470,047	254,384,471
B Wholesale kWh for Large Use customer(s) (IESO)	-	-	-	-	-	-
C Net "Wholesale" kWh (A)-(B)	64,073,793	64,224,268	67,183,541	63,657,090	59,470,047	254,384,471
D Retail kWh (Distributor)	61,872,090	50,051,571	65,079,958	62,413,057	58,761,308	248,126,413
E Retail kWh for Large Use Customer(s) (1% loss)	-	-	-	-	-	-
F Net "Retail" kWh (D)-(E)	61,872,090	50,051,571	65,079,958	62,413,057	58,761,308	248,126,413
G Loss Factor [(C)/(F)]	1.0356	1.2832	1.0323	1.0199	1.0121	1.0252
H Distribution Loss Adjustment Factor						

Total Utility Loss Adjustment Factor

LAF

Supply Facility Loss Factor

1.006

Distribution Loss Factors

Secondary Metered Customer

Total Loss Factor - Secondary Metered Customer < 5,000kW 1.0252
Total Loss Factor - Secondary Metered Customer > 5,000kW 1.0100

Primary Metered Customer

Total Loss Factor - Primary Metered Customer < 5,000kW 1.0150
Total Loss Factor - Primary Metered Customer > 5,000kW 1.0000

Total Loss Factor

Secondary Metered Customer

Total Loss Factor - Secondary Metered Customer < 5,000kW 1.0314
Total Loss Factor - Secondary Metered Customer > 5,000kW 1.0161

Primary Metered Customer

Total Loss Factor - Primary Metered Customer < 5,000kW 1.0211
Total Loss Factor - Primary Metered Customer > 5,000kW 1.006

MATERIALITY ANALYSIS ON DISTRIBUTION LOSSES

The calculated loss factor is 2% above the OEB 5% target. West Perth has been and continues to augment our distribution facilities in an effort to update system voltages and to minimize losses.

West Perth believes that due to our small system and vintage of distribution assets, a 6.99% total loss factor (for secondary metered customers) is not unreasonable.

TAX CALCULATIONS

Summary of Income Tax Calculation

	2008 Actual	2009 Bridge	2010 Test
<u>Determination of Taxable Income</u>			
Regulatory Net Income (before tax)	\$39,985	\$107,183	\$112,350
Book to Tax Adjustments			
Additions to Accounting Income:			
Depreciation and amortization	\$172,729	\$197,093	\$234,992
Meals & entertainment / Mileage			
Other Additions			
Total Additions	\$172,729	\$197,093	\$234,992
Deductions from Accounting Income:			
Capital Cost Allowance	\$235,779	\$285,135	\$362,060
Cumulative eligible capital deductions			
Gain on Disposal			
Other Deductions			
Total Deductions	\$235,779	\$285,135	\$362,060
Utilization of Loss Carry Forward	-\$51,069	-\$117,792	-\$36,192
Regulatory Taxable Income	-\$74,134	-\$98,650	-\$50,909
Corporate Income Tax Rate	17.00%	17.00%	17.00%
Ontario Capital Tax Rate			
Subtotal			
Less: R&D ITC (0.3)			
Regulatory Income Tax	-\$12,603	-\$16,771	-\$8,655
<u>Calculation of Utility Income Taxes</u>			
Income Taxes (Line 23)	-\$12,603	-\$16,771	-\$8,655
Ontario Capital Tax	\$0	\$0	\$0
Large Corporation Tax (Line 14, page 2)			
Total Taxes	-\$12,603	-\$16,771	-\$8,655
Gross UP factor (1-tax rate)	83.00%	83.00%	83.00%
Total taxes with Gross up (taxes/gross up factor)	-\$15,184	-\$20,206	-\$10,427
<u>Loss Carry Forward Continuity Schedule</u>			
Opening Balance (2008 from 2007 Financial Statements) \$	205,053	\$ 153,984	\$ 36,192
Used in Current Year	-\$51,069	-\$117,792	-\$36,192
Ending Balance	\$ 153,984	\$ 36,192	\$ -

INTEREST EXPENSE

	2006 Board Approved	2006 Actual	2007 Actual	2008 Actual	2009 Bridge	2010 Test
Actual Interest Expense	\$84,863.96	\$86,004.00	\$86,004.00	\$86,004.00	\$86,004.00	\$86,004.00
Capitalized Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Actual Interest	\$84,863.96	\$86,004.00	\$86,004.00	\$86,004.00	\$86,004.00	
Interest forecast Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Interest	\$84,863.96	\$86,004.00	\$86,004.00	\$86,004.00	\$86,004.00	\$86,004.00
Deemed Interest	\$84,863.96	\$84,863.96	\$79,496.47	\$97,087.93	\$97,087.93	\$96,096.71
Excess Interest	\$0.00	\$1,140.04	\$6,507.53	-\$11,083.93	-\$11,083.93	-\$10,092.71

CAPITAL COST ALLOWANCE

2006 Board Approved

Class	Class Description	UCC 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	\$3,740,879			\$3,740,879	\$0	\$3,740,879	4%	\$149,635	\$3,591,244
2	Distribution System - pre 1988	\$0			\$0	\$0	\$0	6%	\$0	\$0
8	General Office/Stores Equip	\$306,228			\$306,228	\$0	\$306,228	20%	\$61,246	\$244,982
10	Computer Hardware/ Vehicles	\$296			\$296	\$0	\$296	30%	\$89	\$207
10.1	Certain Automobiles				\$0	\$0	\$0	30%	\$0	\$0
12	Computer Software	\$0			\$0	\$0	\$0	100%	\$0	\$0
13 1	Lease # 1	\$0			\$0	\$0	\$0		\$0	\$0
13 2	Lease #2	\$0			\$0	\$0	\$0		\$0	\$0
13 3	Lease # 3	\$0			\$0	\$0	\$0		\$0	\$0
13 4	Lease # 4	\$0			\$0	\$0	\$0		\$0	\$0
14	Franchise	\$0			\$0	\$0	\$0		\$0	\$0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$0			\$0	\$0	\$0	8%	\$0	\$0
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$0			\$0	\$0	\$0		\$0	\$0
45	Computers & Systems Software acq'd post Mar 22/04	\$0			\$0	\$0	\$0		\$0	\$0
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$0			\$0	\$0	\$0		\$0	\$0
47	Distribution System - post 22-Feb-2005	\$0			\$0	\$0	\$0	8%	\$0	\$0
98	No CCA	\$0			\$0	\$0	\$0		\$0	\$0
TOTAL		\$4,047,403	\$0	\$0	\$4,047,403	\$0	\$4,047,403		\$210,970	\$3,836,433

2006 Actual

Class	Class Description	UCC 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	\$3,618,978	\$0		\$3,618,978	\$0	\$3,618,978	4%	\$0	\$3,618,978
2	Distribution System - pre 1988	\$0			\$0	\$0	\$0	6%	\$0	\$0
8	General Office/Stores Equip	\$261,841	\$1,786		\$263,627	\$893	\$262,734	20%	\$0	\$263,627
10	Computer Hardware/ Vehicles	\$207	\$0		\$207	\$0	\$207	30%	\$0	\$207
10.1	Certain Automobiles	\$0			\$0	\$0	\$0	30%	\$0	\$0
12	Computer Software	\$0			\$0	\$0	\$0	100%	\$0	\$0
13 1	Lease # 1	\$0	\$7,040		\$7,040	\$3,520	\$3,520		\$0	\$7,040
13 2	Lease #2	\$0			\$0	\$0	\$0		\$0	\$0
13 3	Lease # 3	\$0			\$0	\$0	\$0		\$0	\$0
13 4	Lease # 4	\$0			\$0	\$0	\$0		\$0	\$0
14	Franchise	\$0			\$0	\$0	\$0		\$0	\$0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$0			\$0	\$0	\$0	8%	\$0	\$0
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$0			\$0	\$0	\$0		\$0	\$0
45	Computers & Systems Software acq'd post Mar 22/04	\$5,693	\$54,770		\$60,463	\$27,385	\$33,078		\$0	\$60,463
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$0			\$0	\$0	\$0		\$0	\$0
47	Distribution System - post 22-Feb-2005	\$0	\$150,461		\$150,461	\$75,231	\$75,231	8%	\$6,018	\$144,443
98	No CCA	\$0			\$0	\$0	\$0		\$0	\$0
TOTAL		\$3,886,719	\$214,057	\$0	\$4,100,776	\$107,029	\$3,993,748		\$6,018	\$4,094,758

2007 Actual

Class	Class Description	UCC Opening Balance	Additions	Dispositions	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Adjustments	Reduced UCC	Rate %	CCA	UCC Ending Balance
1	Distribution System - 1988 to 22-Feb-2005	\$3,618,978			\$3,618,978	\$0	\$150,461	\$3,769,439	4%	\$150,778	\$3,468,200
2	Distribution System - pre 1988	\$0			\$0	\$0		\$0	6%	\$0	\$0
8	General Office/Stores Equip	\$263,627	\$1,007		\$264,634	\$504		\$264,131	20%	\$52,826	\$211,808
	Computer Hardware/										
10	Vehicles	\$207			\$207	\$0		\$207	30%	\$62	\$145
10.1	Certain Automobiles	\$0			\$0	\$0		\$0	30%	\$0	\$0
12	Computer Software	\$0			\$0	\$0		\$0	100%	\$0	\$0
13.1	Lease # 1	\$7,040			\$7,040	\$0		\$7,040	20%	\$1,408	\$5,632
13.2	Lease #2	\$0			\$0	\$0		\$0		\$0	\$0
13.3	Lease # 3	\$0			\$0	\$0		\$0		\$0	\$0
13.4	Lease # 4	\$0			\$0	\$0		\$0		\$0	\$0
14	Franchise	\$0			\$0	\$0		\$0		\$0	\$0
	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$0			\$0	\$0	-\$150,461	-\$150,461	8%	-\$12,037	\$12,037
	Certain Energy-Efficient Electrical Generating Equipment	\$0			\$0	\$0		\$0		\$0	\$0
43.1	Computers & Systems Software acq'd post Mar 22/04	\$60,463			\$60,463	\$0		\$60,463	45%	\$27,208	\$33,255
	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$0			\$0	\$0		\$0		\$0	\$0
46	Distribution System - post 22-Feb-2005	\$144,443	\$118,362		\$262,805	\$59,181		\$203,624	8%	\$16,290	\$246,515
98	No CCA	\$0			\$0	\$0		\$0		\$0	\$0
	TOTAL	\$4,094,758	\$119,369	\$0	\$4,214,127	\$59,685		\$4,154,442		\$236,535	\$3,977,591

2008 Bridge

Class	Class Description	UCC 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	\$3,468,200	\$153,501		\$3,621,702	\$76,751	\$3,544,951	4%	\$141,798	\$3,479,904
2	Distribution System - pre 1988	\$0			\$0	\$0	\$0	6%	\$0	\$0
8	General Office/Stores Equip	\$211,808	\$7,342		\$219,150	\$3,671	\$215,479	20%	\$43,096	\$176,054
	Computer Hardware/									
10	Vehicles	\$145			\$145	\$0	\$145	30%	\$43	\$101
10.1	Certain Automobiles	\$0	\$52,785		\$52,785	\$26,393	\$26,393	30%	\$7,918	\$44,867
12	Computer Software	\$0			\$0	\$0	\$0	100%	\$0	\$0
13.1	Lease # 1	\$5,632			\$5,632	\$0	\$5,632	20%	\$1,126	\$4,506
13.2	Lease #2	\$0			\$0	\$0	\$0		\$0	\$0
13.3	Lease # 3	\$0			\$0	\$0	\$0		\$0	\$0
13.4	Lease # 4	\$0			\$0	\$0	\$0		\$0	\$0
14	Franchise	\$0			\$0	\$0	\$0		\$0	\$0
	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$12,037			\$12,037	\$0	\$12,037	8%	\$963	\$11,074
	Certain Energy-Efficient Electrical Generating Equipment	\$0			\$0	\$0	\$0		\$0	\$0
43.1	Computers & Systems Software acq'd post Mar 22/04	\$33,255	\$40		\$33,295	\$20	\$33,275	45%	\$14,974	\$18,321
	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$0			\$0	\$0	\$0		\$0	\$0
46	Distribution System - post 22-Feb-2005	\$246,515	\$153,501		\$400,016	\$76,751	\$323,265	8%	\$25,861	\$374,155
98	No CCA	\$0			\$0	\$0	\$0		\$0	\$0
	TOTAL	\$3,977,591	\$367,170	\$0	\$4,344,762	\$183,585	\$4,161,176		\$235,779	\$4,108,982

2009 Bridge

Class	Class Description	UCC 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	\$3,479,904			\$3,479,904	\$0	\$3,479,904	4%	\$139,196	\$3,340,708
2	Distribution System - pre 1988	\$0			\$0	\$0	\$0	6%	\$0	\$0
8	General Office/Stores Equip	\$176,054			\$176,054	\$0	\$176,054	20%	\$35,211	\$140,843
10	Computer Hardware/ Vehicles	\$101			\$101	\$0	\$101	30%	\$30	\$71
10.1	Certain Automobiles	\$44,867	\$257,082		\$301,949	\$128,541	\$173,408	30%	\$52,023	\$249,927
12	Computer Software	\$0			\$0	\$0	\$0	100%	\$0	\$0
13.1	Lease # 1	\$4,506			\$4,506	\$0	\$4,506	20%	\$901	\$3,604
13.2	Lease #2	\$0			\$0	\$0	\$0		\$0	\$0
13.3	Lease # 3	\$0			\$0	\$0	\$0		\$0	\$0
13.4	Lease # 4	\$0			\$0	\$0	\$0		\$0	\$0
14	Franchise	\$0			\$0	\$0	\$0		\$0	\$0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$11,074			\$11,074	\$0	\$11,074	8%	\$886	\$10,188
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$0			\$0	\$0	\$0		\$0	\$0
45	Computers & Systems Software acq'd post Mar 22/04	\$18,321			\$18,321	\$0	\$18,321	45%	\$8,244	\$10,077
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$0			\$0	\$0	\$0		\$0	\$0
47	Distribution System - post 22-Feb-2005	\$374,155	\$467,774		\$841,929	\$233,887	\$608,042	8%	\$48,643	\$793,285
98	No CCA	\$0			\$0	\$0	\$0		\$0	\$0
TOTAL		\$4,108,982	\$724,856	\$0	\$4,833,838	\$362,428	\$4,471,410		\$285,135	\$4,548,703

2010 Test

Class	Class Description	UCC 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	\$3,340,708			\$3,340,708	\$0	\$3,340,708	4%	\$133,628	\$3,207,079
2	Distribution System - pre 1988	\$0			\$0	\$0	\$0	6%	\$0	\$0
8	General Office/Stores Equip	\$140,843	\$8,000		\$148,843	\$4,000	\$144,843	20%	\$28,969	\$119,875
10	Computer Hardware/ Vehicles	\$71			\$71	\$0	\$71	30%	\$21	\$50
10.1	Certain Automobiles	\$249,927	\$280,000		\$529,927	\$140,000	\$389,927	30%	\$116,978	\$412,949
12	Computer Software	\$0			\$0	\$0	\$0	100%	\$0	\$0
13.1	Lease # 1	\$3,604			\$3,604	\$0	\$3,604	20%	\$721	\$2,884
13.2	Lease #2	\$0			\$0	\$0	\$0		\$0	\$0
13.3	Lease # 3	\$0			\$0	\$0	\$0		\$0	\$0
13.4	Lease # 4	\$0			\$0	\$0	\$0		\$0	\$0
14	Franchise	\$0			\$0	\$0	\$0		\$0	\$0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$10,188			\$10,188	\$0	\$10,188	8%	\$815	\$9,373
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$0			\$0	\$0	\$0		\$0	\$0
45	Computers & Systems Software acq'd post Mar 22/04	\$10,077	\$2,000		\$12,077	\$1,000	\$11,077	45%	\$4,984	\$7,092
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$0			\$0	\$0	\$0		\$0	\$0
47	Distribution System - post 22-Feb-2005	\$793,285	\$312,000		\$1,105,285	\$156,000	\$949,285	8%	\$75,943	\$1,029,343
98	No CCA	\$0			\$0	\$0	\$0		\$0	\$0
TOTAL		\$4,548,703	\$602,000	\$0	\$5,150,703	\$301,000	\$4,849,703		\$362,060	\$4,788,644

<u>Ex.</u>	<u>Tab</u>	<u>Schedule</u>	<u>Contents of Schedule</u>
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5 – Cost of Capital and Rate of Return

	1	1	Overview
		2	Capital Structure
		3	Cost of Debt

OVERVIEW

The purpose of this evidence is to summarize the method and cost of financing the Applicant's capital requirements for the 2009 test year.

Capital Structure

West Perth Power has a deemed current capital structure of 46.67% debt, 53.33% equity, as approved by the Ontario Energy Board and a return on equity of 9.00%. West Perth Power is requesting Board approval of a deemed capital structure of 60% debt, 40% equity including an equity return of 9.85%.

This change in deemed capital structure complies with Ontario Energy Board's report on 2010 cost of Capital for Ontario's Electricity Distributors dated February 24, 2010

Return on Equity

West Perth Power is requesting an equity return of 9.85% for its 2010 Rates.

Cost of Debt

West Perth Power's debt is held by related 3rd parties and is therefore subject to the deemed return rates as summarized below.

	Debt Structure	Return %
Long Term Debt	56%	5.87%
Short Term Debt	4%	2.07%
Weighted Average	60%	5.62%

West Perth Power is aware that the deemed debt structure it is proposing in this application is significantly different than its actual debt equity structure of 40/60. West Perth Power notes that the deemed structure benefits the rate payer in terms of the lower rate of return, and that West Perth is undergoing an analysis of its debt structure in order to determine a plan to change its actual debt equity structure to more closely match its deemed for rate making purposes.

CAPITAL STRUCTURE

CAPITAL STRUCTURE

2006 Board Approved

Elements	\$ Million	Ratio (%)	Cost Rate (%)	Return (%)
Long-term debt	\$1,183,391.00	37.68%	7.17%	6.25%
Unfunded short-term debt	\$0.00	0.00%		
Preference shares	\$0.00	0.00%		
Common equity	\$1,957,351.00	62.32%		9.00%
Total	\$3,140,742.00			

2007 Actual

Elements	\$ Million	Ratio (%)	Cost Rate (%)	Return (%)
Long-term debt	\$1,183,391.00	38.57%	7.27%	6.25%
Unfunded short-term debt		0.00%		
Preference shares		0.00%		
Common equity	\$1,884,793.00	61.43%		9.00%
Total	\$3,068,184.00			

2008 Actual

Elements	\$ Million	Ratio (%)	Cost Rate (%)	Return (%)
Long-term debt	\$1,183,391.00	38.57%	7.27%	6.25%
Unfunded short-term debt		0.00%		
Preference shares		0.00%		
Common equity	\$1,884,561.79	61.43%		9.00%
Total	\$3,067,952.79			

2009 Bridge

Elements	\$ Million	Ratio (%)	Cost Rate (%)	Return (%)
Long-term debt	\$1,183,391.00	39.19%	7.27%	7.18%
Unfunded short-term debt		0.00%		
Preference shares		0.00%		
Common equity	\$1,836,441.78	60.81%		8.01%

Total \$3,019,832.78

2010 Test

Elements	\$ Million	Ratio (%)	Cost Rate (%)	Return (%)
Long-term debt	\$1,183,391.00	39.19%	7.27%	5.60%
Unfunded short-term debt		0.00%		
Preference shares		0.00%		
Common equity	\$1,836,441.78	60.81%		9.85%
Total	\$3,019,832.78			

COST OF DEBT

	2006 Board Approved			2006 Actual			2007 Actual			2008 Actual			2009 Bridge			2010 Test		
	Principle	Carrying Costs	Calculated Cost Rate	Principle	Carrying Costs	Calculated Cost Rate	Principle	Carrying Costs	Calculated Cost Rate	Principle	Carrying Costs	Calculated Cost Rate	Principle	Carrying Costs	Calculated Cost Rate	Principle	Carrying Costs	Calculated Cost Rate
Long-Term Debt																		
Promissory Note	\$1,183,391	\$84,864	7.17%	\$1,183,391	\$86,004	7.27%	\$1,183,391	\$86,004	7.27%	\$1,183,391	\$86,004	7.27%	\$1,183,391	\$86,004	7.27%	\$1,183,391	\$86,004	7.27%
			0.00%			0.00%			0.00%			0.00%			0.00%			0.00%
			0.00%			0.00%			0.00%			0.00%			0.00%			0.00%
Total	\$1,183,391	\$84,864	7.17%	\$1,183,391	\$86,004	7.27%	\$1,183,391	\$86,004	7.27%	\$1,183,391	\$86,004	7.27%	\$1,183,391	\$86,004	7.27%	\$1,183,391	\$86,004	7.27%

Ex. Tab Schedule Contents of Schedule

6 - Calculation of Revenue Deficiency or Surplus

1	1	Overview of Revenue Deficiency or Surplus
	2.	Determination of Net Utility Income and Calculation of Revenue Deficiency or Surplus

OVERVIEW OF CALCULATION OF REVENUE DEFICIENCY OR SURPLUS

The information in this Exhibit supports West Perth Power request in this Application for an increase in its 2010 Revenue Requirement. West Perth Power requires a distribution revenue requirement of \$1,184,451 (proposed revenue of \$1,244,649 less other revenue of \$97,649 and add transformer allowance of \$35,703) to continue to provide its customers safe reliable supply of electricity, service its debt and pay its deemed PILS (\$0 due to loss carry forwards).

West Perth Powers target return on Rate Base is calculated using 40% of Rate Base with a target Return on Rate base of \$112,350.45 (based on Equity return of 9.85%). Utilizing current rates and 2010 forecasted customer data West Perth would expect \$913,603 in distribution revenue which creates a revenue deficiency of \$331,046 (no gross up for tax purposes due to loss carry forwards).

West Perth Power's 2010 revenue deficiency is outlined in detail below in the Determination of Net Utility Income Table.

DETERMINATION OF NET UTILITY INCOME

	Existing Rates	Proposed Rates	Revenue (Surplus) or Deficiency
Revenue Deficiency		\$331,046	
Distribution Revenue	\$815,954	\$815,954	\$0
Other Operating Revenue (Net)	\$97,649	\$97,649	\$0
Total Revenue	<u>\$913,603</u>	<u>\$1,244,649</u>	<u>\$331,046</u>
Costs and Expenses			\$0
Distribution Costs	\$658,077	\$658,077	\$0
Operation & Maintenance	\$143,133	\$143,133	\$0
Depreciation & Amortization	\$234,992	\$234,992	\$0
Property & Capital Taxes	\$0	\$0	\$0
Interest	\$96,097	\$96,097	\$0
Total Costs and Expenses	<u>\$1,132,298</u>	<u>\$1,132,298</u>	<u>\$0</u>
Utility Income Before Income Taxes	-\$218,696	\$112,350	\$331,046
Income Taxes	\$0	\$0	\$0
Utility Income	<u>-\$218,696</u>	<u>\$112,350</u>	<u>\$331,046</u>
Rate Base	\$2,851,535	\$2,851,535	
Equity Portion	40.00%	40.00%	
Equity Component of Rate Base	\$1,140,614	\$1,140,614	
Target Return on Equity	9.85%	9.85%	
Return on Rate Base	\$112,350.49	\$112,350.49	
Revenue Deficiency	-\$331,046.00	\$0.00	

Ex. Tab Schedule
7 – Cost Allocation

Contents of Schedule

1	1	Cost Allocation – 2008 Rebasing Overview
	2	Summary of Results and Proposed Changes

COST ALLOCATION OVERVIEW

Introduction:

In a staff discussion paper released on November 28, 2007, Board Staff provided some guidelines on both the allocation of costs and on general fixed-variable rate design.

These guidelines provide for target band-widths for individual customer class revenue-to-cost ratios as well as some guidance on fixed pricing.

Board staff suggested the following generic guidelines starting on page 8 of the Nov. 28 document, note any value below 100% is a subsidization received and anything above 100% is subsidization towards other classes:

- Residential Class
 - Revenue to cost ratios between 85% and 115%
- General Service < 50 kW
 - Revenue to cost ratios between 80% and 120%
- Unmetered Scattered Load
 - Revenue to cost ratios between 80% and 120%
- General Service > 50 to 4,999 kW
 - Revenue to cost ratios between 80% and 180%
- Street Light
 - Revenue to cost ratios between 70% to 120%

Background:

West Perth had not been able to complete a specific 2006 Cost Allocation Informational filing nor an update to the 2006 filing.

The 2006 informational filing required some specific load work to be done for individual classes and to allow for proper weather normalization. West Perth contracted with Hydro One (as did the majority of the distributors in the province) to perform both the load work and the weather normalization. Part of this process required LDCs (West Perth) to complete a filing schedule allowing Hydro One to perform the required calculations.

During the process of filling in the required Hydro One model it came to the attention of West Perth management that some of the historical billing details were not readily available. West Perth has invested much time and energy into mining this data out of two separate billing systems with no success. The issue has arisen from a change in billing service providers and some apparent holes in the data transferred from one provider to the other.

West Perth has had discussions with Hydro One staff and a work around could not be determined. The result is a cost allocation model that can not allocate the majority of costs due to the load data not being available.

After further deliberation West Perth determined that it would contact like sized utilities to assess the possibility of utilizing their load data as a starting point for its own cost

allocation process. West Perth received the load data from Atikokan Hydro and Cooperative Hydro Embrun. West Perth then enlisted the expertise of Bruce Bacon from BLG to assess the data and assist in converting the data from the utility whose customer mix best fit that of West Perth Power. Through the analysis it was determined that Atikokan Hydro was the best fit with West Perth in terms of customer mix as detailed in the table below.

	Atikokan	Embrun	West Perth
Residential	1,475	1,522	1,547
GS <50	248	151	219
GS>50-Regular	21	12	18
GS >50-Intermediate	1	1	
Street Light	618	398	618
Sentinel	16		7
Unmetered Scattered Load	7	22	5

As detailed in the above table all three utilities are similar sized, however it was determined that given the similarities of the GS<50, GS>50, Streetlight and USL classes between Atikokan and West Perth and the fact that Embrun did not have Sentinel Lighting data that Atikokan's data was the best fit and would be utilized to develop the load data required for Cost Allocation.

Once the data was chosen Bruce Bacon was able to modify the hourly load shape data by class utilizing the weather normalized load forecast the West Perth had developed to file its cost of service application. An adjustment fact was created and applied to all of Atikokan's hourly data in order to ensure that the data would be compatible with West Perth's customer and load mix. The following table outlines the calculation factor.

		Residential	GS>50kW	Street Lighting	GS<50kW	USL	Intermediate	Sentinel Lighting
Atikokan	2004	12,135,846	7663601.91	531698.208	6149327.7	6367.51	13930957.57	13458.736
WPPI	2010	15,596,581	32,168,909	445,029	8,261,776	16,369	0	16,740
Adjustment Factor		1.28516641	4.19762265	0.836995486	1.3435251	2.5707066	0	1.243801795

These factors were then applied to all of Atikokan's hourly data. The following table details a representative day of Atikokan's hourly load data in GWh's.

Atikokan Data

ALL UNITS IN GWh

Year	Month	Day	Hour (EST)	Residential	GS>50kW	Street Lighting	GS<50kW	USL	Intermediate	Sentinel Lighting
2004	1	1	1	0.001570	0.000751	0.000132	0.000706	0.000001	0.000249	0.000003
2004	1	1	2	0.001476	0.000744	0.000132	0.000652	0.000001	0.000249	0.000003
2004	1	1	3	0.001328	0.000782	0.000132	0.000709	0.000001	0.000251	0.000003
2004	1	1	4	0.001324	0.000766	0.000132	0.000650	0.000001	0.000251	0.000003
2004	1	1	5	0.001324	0.000744	0.000132	0.000654	0.000001	0.000249	0.000003
2004	1	1	6	0.001404	0.000751	0.000132	0.000621	0.000001	0.000255	0.000003
2004	1	1	7	0.001455	0.000752	0.000132	0.000732	0.000001	0.000249	0.000003
2004	1	1	8	0.001568	0.000768	0.000132	0.000814	0.000001	0.000240	0.000003
2004	1	1	9	0.001864	0.000727	0.000000	0.000940	0.000001	0.000275	0.000000
2004	1	1	10	0.002138	0.000626	0.000000	0.000848	0.000001	0.000238	0.000000
2004	1	1	11	0.002084	0.000670	0.000000	0.001041	0.000001	0.000238	0.000000
2004	1	1	12	0.002137	0.000684	0.000000	0.001063	0.000001	0.000234	0.000000
2004	1	1	13	0.001983	0.000706	0.000000	0.001165	0.000001	0.000236	0.000000
2004	1	1	14	0.001972	0.000725	0.000000	0.001134	0.000001	0.000234	0.000000
2004	1	1	15	0.002016	0.000690	0.000000	0.001015	0.000001	0.000234	0.000000
2004	1	1	16	0.002064	0.000677	0.000000	0.001019	0.000001	0.000234	0.000000
2004	1	1	17	0.002145	0.000681	0.000000	0.001101	0.000001	0.000229	0.000000
2004	1	1	18	0.002320	0.000759	0.000068	0.001086	0.000001	0.000236	0.000002
2004	1	1	19	0.002472	0.000797	0.000132	0.000898	0.000001	0.000234	0.000003
2004	1	1	20	0.002529	0.000811	0.000132	0.000701	0.000001	0.000231	0.000003
2004	1	1	21	0.002382	0.000798	0.000132	0.000787	0.000001	0.000229	0.000003
2004	1	1	22	0.002266	0.000797	0.000132	0.000795	0.000001	0.000234	0.000003
2004	1	1	23	0.002088	0.000766	0.000132	0.000692	0.000001	0.000240	0.000003
2004	1	1	24	0.001810	0.000774	0.000132	0.000684	0.000001	0.000242	0.000003

The factor for each class was then applied to all of the hourly data and converted to kWh data specific to West Perth's load profile as detailed in the following table for the same time frame.

West Perth Adjusted Data

ALL UNITS IN kWh

ALL UNITS IN kWh

Year	Month	Day	Hour (EST)	Residential	GS>50kW	Street Lighting	GS<50kW	USL	Intermediate	Sentinel Lighting
2004	1	1	1	2,018	3,151	111	948	2	0	4
2004	1	1	2	1,897	3,121	111	875	2	0	4
2004	1	1	3	1,707	3,284	111	953	2	0	4
2004	1	1	4	1,701	3,217	111	873	2	0	4
2004	1	1	5	1,701	3,122	111	878	2	0	4
2004	1	1	6	1,804	3,151	111	834	2	0	4
2004	1	1	7	1,870	3,157	111	983	2	0	4
2004	1	1	8	2,015	3,225	111	1,093	2	0	4
2004	1	1	9	2,395	3,053	0	1,263	2	0	0
2004	1	1	10	2,747	2,628	0	1,140	2	0	0
2004	1	1	11	2,679	2,813	0	1,399	2	0	0
2004	1	1	12	2,746	2,869	0	1,429	2	0	0
2004	1	1	13	2,549	2,965	0	1,565	2	0	0
2004	1	1	14	2,534	3,044	0	1,524	2	0	0
2004	1	1	15	2,591	2,897	0	1,364	2	0	0
2004	1	1	16	2,652	2,842	0	1,369	2	0	0
2004	1	1	17	2,757	2,859	0	1,479	2	0	0
2004	1	1	18	2,982	3,185	57	1,459	2	0	2
2004	1	1	19	3,177	3,344	111	1,206	2	0	4
2004	1	1	20	3,251	3,406	111	941	2	0	4
2004	1	1	21	3,062	3,349	111	1,058	2	0	4
2004	1	1	22	2,912	3,347	111	1,068	2	0	4
2004	1	1	23	2,683	3,217	111	930	2	0	4
2004	1	1	24	2,326	3,251	111	919	2	0	4

Now that the data has been adjusted to meet the needs of West Perth it needed to be sorted and calculated into a usable format to be input into the Cost Allocation filing model. The following table details the results of the analysis to extract Non Coincident Peak and Coincident Peak data for use in the Cost Allocation filing Model.

	Residential	GS>50kW	Street Lighting	GS<50kW	USL	Intermediate	Sentinel Lighting		
Jan	3,534	4,461	111	2,007	2	0	4	8,996	
Feb	3,112	4,698	111	1,900	2	0	4	8,721	
Mar	2,574	4,929	111	1,577	2	0	4	8,497	
Apr	2,705	5,100	111	1,732	2	0	4	8,565	
May	2,240	7,360	111	1,631	2	0	4	9,611	
Jun	1,830	7,573	111	1,406	2	0	4	9,575	
Jul	2,790	6,300	111	1,603	2	0	4	9,406	
Aug	2,157	5,462	111	1,548	2	0	4	7,939	
Sep	2,502	4,197	111	1,223	2	0	4	6,766	
Oct	2,980	5,107	111	1,397	2	0	4	8,221	
Nov	2,972	6,250	111	1,411	2	0	4	9,276	
Dec	3,610	4,726	111	1,864	2	0	4	9,065	
	Residential	GS>50kW	Street Lighting	GS<50kW	USL	Intermediate	Sentinel Lighting		
Input to Model	1NCP	3,610	7,573	111	2,007	2	0	4	9,611
Input to Model	4NCP	13,235	27,482	442	7,503	7	0	17	35,279
Input to Model	12NCP	33,006	66,161	1,327	19,301	22	0	50	104,638
	Residential	GS>50kW	Street Lighting	GS<50kW	USL	Intermediate	Sentinel Lighting		
Jan	2,982	4,441	0	1,572	2	0	0	8,996	
Feb	2,451	4,648	0	1,621	2	0	0	8,721	
Mar	2,165	4,929	0	1,402	2	0	0	8,497	
Apr	2,381	5,100	0	1,082	2	0	0	8,565	
May	1,284	7,322	0	1,003	2	0	0	9,611	
Jun	1,147	7,573	0	853	2	0	0	9,575	
Jul	1,901	6,300	0	1,203	2	0	0	9,406	
Aug	1,385	5,462	0	1,091	2	0	0	7,939	
Sep	1,745	3,925	0	1,094	2	0	0	6,766	
Oct	1,986	5,032	0	1,201	2	0	0	8,221	
Nov	2,085	6,007	0	1,182	2	0	0	9,276	
Dec	3,045	4,615	0	1,403	2	0	0	9,065	
	Residential	GS>50kW	Street Lighting	GS<50kW	USL	Intermediate	Sentinel Lighting		
Input to Model	1CP	1,147	7,573	0	853	2	0	0	
Input to Model	4CP	6,418	27,202	0	4,242	8	0	0	
Input to Model	12CP	24,558	65,352	0	14,706	22	0	0	

The green highlighted data from the above table was then utilized in tab I8 Demand Data in the Cost Allocation Model and the entire Cost Allocation Filing Model process was completed to determine revenue to cost ratios and in turn develop proposed Revenue Allocation Percentages that result in revenue to cost ratios that meet the target bandwidths for each rate class.

Specific Approval Requests:

West Perth is requesting the following revenue allocations based on allocations from its Cost Allocation Filing with adjustments for the Street Light and Sentinel Light classes:

- Residential Class
 - Revenue Allocation = 49.80%
- General Service < 50 kW
 - Revenue Allocation = 20.64%
- General Service 50 to 4,999 kW
 - Revenue Allocation = 25.76%
- Street Light
 - Revenue Allocation = 3.73%
- Sentinel Light
 - Revenue Allocation = 0.05%
- Unmetered Scattered Load
 - Revenue Allocation = 0.02%

West Perth Power
 Rate Design - Revenue to Cost Ratios
 June, 2010
 Version 1

	Residential	GS < 50	GS 50 - 4,999	Street Light	Sentinel	Unmetered
2007 CA Revenue to Cost %	86.35%	92.34%	116.75%	7.56%	12.47%	23.53%
Board Staff Min RC%	85.00%	80.00%	80.00%	70.00%	80.00%	80.00%
Board Staff Max RC%	115.00%	120.00%	180.00%	120.00%	120.00%	120.00%
2006 DRR	386,475	172,190	277,692	3,449	54	34
2006 Misc. Revenue	28,569	12,729	20,527	255	1	1
2006 Total Revenue	415,044	184,918	298,219	3,704	55	35
Minimum Adjustment						
Current RC%	86.35%	92.34%	116.75%	7.56%	12.47%	23.53%
Min RC%	85.00%	80.00%	80.00%	70.00%	80.00%	80.00%
Max RC%	115.00%	120.00%	180.00%	120.00%	120.00%	120.00%
2006 Total Revenue	415,044	184,918	298,219	3,704	55	35
Min Adjustment	-	-	-	30,591	475	142
2006 Min Adjusted Total Revenue	415,044	184,918	298,219	34,295	530	177
Allocation of Balance	(14,421)	(6,425)	(10,362)	-	-	-
2006 Adjusted Total Revenue	400,623	178,493	287,857	34,295	530	177
2006 Total Revenue %	44.42%	19.79%	31.91%	3.80%	0.06%	0.02%
2009 Total Revenue	568,683	253,371	408,612	48,682	753	251
less: 2009 Misc. Rev. Projection incl trans allowance)	44,936	20,021	32,288	401	2	2
2009 Min Adjustment BRR	523,747	233,350	376,325	48,281	751	249
New BRR%	44.28%	19.73%	31.82%	4.08%	0.06%	0.02%
100% DRR Adjustment						
2006 Total Revenue	415,043.88	184,918.30	298,219.12	3,704.06	55.11	34.67
2006 Total Revenue @ 100% RC	480,652.76	200,263.31	255,436.67	48,993.33	441.82	147.34
2006 Total Revenue %	48.75%	20.31%	25.91%	4.97%	0.04%	0.01%
2009 Total Revenue	624,184	260,065	331,714	63,624	574	191
less: 2009 Misc. Rev. Projection incl trans allowance)	44,936	20,021	32,288	401	2	2
2009 100% RC BRR	579,247	240,044	299,426	63,223	572	190
New BRR %	48.75%	20.31%	25.91%	4.97%	0.04%	0.01%
Applied for Rate Design (Street Light @ 70% RC, everyone else @ 100% RC plus subsidization)						
Class Specific DRR %	100%	100%	100%	70%	100%	100%
2006 Total Revenue @ 100% RC	480,653	200,263	255,437	48,993	442	147
Subsidization	-	-	-	(14,698)	-	-
Allocation of Subsidization	7,540	3,142	4,007	-	7	2
2006 Adjusted total Revenue	488,193	203,405	259,444	34,295	449	150
2006 Adjusted Total Revenue %	49.52%	20.63%	26.31%	3.48%	0.05%	0.02%
2009 Total Revenue	633,975	264,145	336,918	44,536	583	194
less: 2009 Misc. Rev. Projection incl trans allowance)	44,936	20,021	32,288	401	2	2
2009 100% RC BRR	589,039	244,124	304,630	44,135	581	193
New BRR %	49.80%	20.64%	25.76%	3.73%	0.05%	0.02%
Actual Applied for RC	101.57%	101.57%	101.57%	70.00%	101.57%	101.57%

As detailed in the above table West Perth utilized its revenue to cost ratios from its cost allocation model (included with the application) to determine the minimum adjustment required to ensure that each rate classes applied for revenue allocations falls within the bandwidth provided by The Board.

West Perth is proposing to bring its street lighting class up to the minimum threshold of 70% or its required revenue to cost ratio level and to offset this difference equally based on proportionate share across the remaining classes. The Sentinel Lighting and Unmetered classes have been moved to 100% given that the absolute change is manageable when considering the minimal change is dollar value.

Summary of Results and Proposed Changes

Class	Consumption kWh	Consumption kW	May 2009 Bill	May 2010 Bill	Difference \$	Bill Impact %	Max	Min
Residential	100		\$ 22.98	\$ 24.56	\$ 1.58	6.88%	6.9%	3.9%
	250		\$ 37.39	\$ 39.48	\$ 2.09	5.60%		
	500		\$ 61.41	\$ 64.36	\$ 2.95	4.81%		
Average Customer	723		\$ 82.83	\$ 86.55	\$ 3.72	4.49%		
	1,000		\$ 109.45	\$ 114.11	\$ 4.66	4.26%		
	1,500		\$ 157.48	\$ 163.86	\$ 6.38	4.05%		
	2,000		\$ 205.52	\$ 213.61	\$ 8.09	3.94%		
General Service Less Than 50 kW	1,000		\$ 110.01	\$ 124.62	\$ 14.61	13.3%	13.3%	5.2%
	2,000		\$ 208.16	\$ 226.90	\$ 18.74	9.0%		
Average Customer	2,833		\$ 289.92	\$ 312.09	\$ 22.17	7.6%		
	5,000		\$ 502.62	\$ 533.72	\$ 31.11	6.2%		
	10,000		\$ 993.37	\$ 1,045.10	\$ 51.72	5.2%		
GS>50 to 4999 kW	15,000	55	\$ 1,668.90	\$ 1,643.60	\$ (25.29)	-1.5%	-1.5%	-2.8%
	20,000	125	\$ 2,531.13	\$ 2,466.53	\$ (64.60)	-2.6%		
	50,000	250	\$ 5,601.42	\$ 5,441.83	\$ (159.60)	-2.8%		
Average Customer	133,770	376	\$ 12,584.56	\$ 12,266.22	\$ (318.34)	-2.5%		
	250,000	450	\$ 21,554.79	\$ 21,064.34	\$ (490.45)	-2.3%		
Unmetered Scattered Load - Avg Customer	600	1	\$ 958.82	\$ 2,298.29	\$ 1,339.47	139.7%		
Street Lighting - Avg Customer	25	1	\$ 5.93	\$ 28.57	\$ 22.64	381.7%		
Sentinel	25	1	\$ 5.88	\$ 12.97	\$ 7.09	120.6%		

<u>Ex.</u>	<u>Tab</u>	<u>Schedule</u>	<u>Contents of Schedule</u>
8 - Rate Design			
	1	1	Rate Design Overview
		2	Existing Rate Classes
		3	Existing Rate Schedule
		4	Proposed Rate Classes if different than existing
		5	Proposed Rate Schedule
		6	Summary of Proposed Rate Schedule
		7	Reconciliation of Rate Class Revenue to total Revenue Requirement
		8	Rate Impacts
		9	Proposed Changes to Terms and Conditions of Service
		10	Proposed Changes to Retail Transmission Rates
		11	Proposed Changes to Retail Low Voltage Rates

RATE DESIGN OVERVIEW - 2010 Rebasing Application

In the November 28, 2007 Staff discussion paper section 4 recommends a range of the floor value equal to the class specific avoided costs and a ceiling value equal to 120% of the minimum system with PLCC adjustment outlined in the 2006 CA informational filing.

Below is a summary of the current and proposed fixed and variable charges for West Perth Power. Note, these values include all applicable rate riders (e.g. Smart Meter Adder, Low Voltage Adder)

Customer Class	Current Service Charge	Current Volumetric Rate	Proposed Service Charge	Proposed Volumetric Rate
Residential	\$ 13.37	\$ 0.0101 per kWh	\$ 14.61	\$ 0.0192 per kWh
GS < 50 kW	\$ 11.86	\$ 0.0142 per kWh	\$ 22.35	\$ 0.0220 per kWh
GS 50 to 4,999 kW	\$ 187.22	\$ 2.3256 per kW	\$ 205.84	\$ 3.4316 per kW
Street Light	\$ 0.26	\$ 1.5609 per kW	\$ 0.52	\$ 32.9601 per kW
Sentinel Light	\$ 0.00	\$ 1.7266 per kW	\$ 0.00	\$ 12.3723 per kW
Unmetered Load	\$ 0.27	\$ 1.5166 per kW	\$ 0.27	\$ 4.0922 per kW

West Perth Power is proposing minimal increases to its three metered classes fixed charges in order to move its fixed variable splits back towards the level they were at in its 2006 EDR application. During the interim years its distribution rates have slowly become heavily weighted on the variable portion of the bill. The changes proposed ensure that the fixed charges all remain below the ceiling for fixed charges as calculated in the Cost Allocation filing model (included in this application).

Also included in the metered customers rate classes fixed charge is \$1.00 for smart metering to allow West Perth to continue with its plan to have smart meters installed by the end of 2010.

The volumetric charges have been adjusted to account for the remaining changes to the allocated distribution revenue and applied for changes to the LV retail rates.

EXISTING RATE CLASSES

SERVICE CLASSIFICATIONS

Residential

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

General Service Less Than 50 kW

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

General Service 50 to 4,999 kW

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW.

Unmetered Scattered Load

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone boots, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer Information/documentation with regard to electrical demand/consumption of the proposed unmetered load.

Sentinel Lighting

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

Street Lighting

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

EXISTING RATE SCHEDULE

West Perth Power Inc.
Tariff of Rates and Charges
Effective November 1st, 2009

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

	UOM	Rate
Residential		
Service Charge	\$	\$12.3700
Distribution Volumetric Rate	\$/kWh	\$0.0101
Retail Transmission Rate – Network Service Rate	\$/kWh	\$0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	\$0.0080
Wholesale Market Service Rate	\$/kWh	\$0.0052
Rural Rate Protection Charge	\$/kWh	\$0.0013
Regulated Price Plan – Administration Charge	\$	\$0.2500
GS<50 kW		
Service Charge	\$	\$10.8600
Distribution Volumetric Rate	\$/kWh	\$0.0142
Retail Transmission Rate – Network Service Rate	\$/kWh	\$0.0042
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	\$0.0071
Wholesale Market Service Rate	\$/kWh	\$0.0052
Rural Rate Protection Charge	\$/kWh	\$0.0013
Regulated Price Plan – Administration Charge	\$	\$0.2500
GS>50 to 4999 kW		
Service Charge	\$	\$186.2200
Distribution Volumetric Rate	\$/kW	\$2.3256
Retail Transmission Rate – Network Service Rate	\$/kW	\$1.7320
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	\$2.8421
Wholesale Market Service Rate	\$/kWh	\$0.0052
Rural Rate Protection Charge	\$/kWh	\$0.0013
Regulated Price Plan – Administration Charge	\$	\$0.2500
Street Lighting		
Service Charge	\$	\$0.2600
Distribution Volumetric Rate	\$/kW	\$1.5609
Retail Transmission Rate – Network Service Rate	\$/kW	\$1.3062
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	\$2.1971
Wholesale Market Service Rate	\$/kWh	\$0.0052
Rural Rate Protection Charge	\$/kWh	\$0.0013
Regulated Price Plan – Administration Charge	\$	\$0.2500
Sentinel Lighting		
Service Charge	\$	\$0.0000
Distribution Volumetric Rate	\$/kW	\$1.7266
Retail Transmission Rate – Network Service Rate	\$/kW	\$1.3129
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	\$2.2431
Wholesale Market Service Rate	\$/kWh	\$0.0052
Rural Rate Protection Charge	\$/kWh	\$0.0013
Regulated Price Plan – Administration Charge	\$	\$0.2500

Unmetered Scattered Load	\$	\$0.2700
Distribution Volumetric Rate	\$/kW	\$1.5166
Retail Transmission Rate – Network Service Rate	\$/kW	\$1.3062
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	\$1.4282
Wholesale Market Service Rate	\$/kWh	\$0.0052
Rural Rate Protection Charge	\$/kWh	\$0.0013
Regulated Price Plan – Administration Charge	\$	\$0.2500

Specific Service Charges

Customer Administration

Arrears Certificate	\$	15.00
Returned Cheque Charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00

Non-Payment of Account

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

Service call - customer owned equipment	\$	30.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35

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)

Retail Service Charges (if applicable)

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

Once 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's)		
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

Total Loss Factor -- Secondary Metered Customer < 5,000 kW		1.0502
Total Loss Factor -- Secondary Metered Customer > 5,000 kW		N/A
Total Loss Factor -- Primary Metered Customer < 5,000 kW		1.0397
Total Loss Factor -- Primary Metered Customer >5,000 kW		N/A

PROPOSED RATE CLASSES IF DIFFERENT THAN EXISTING

West Perth Power does not propose any changes to the rate classes or descriptions.

Proposed Rate Schedule

**West Perth Power Inc.
 Tariff of Rates and Charges
 Effective May 1st, 2010
 Implementation 30 Days from time of decision**

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

Residential	UOM	2010
Service Charge	\$	\$13.6070
Smart Meter Fixed Charge	\$	\$1.0000
Distribution Volumetric Rate	\$/kWh	\$0.0179
Low Voltage Rate	\$/kWh	\$0.0012
Regulatory Asset Recovery two years- Expires May 1st, 2012	\$/kWh	-\$0.0008
Retail Transmission Rate – Network Service Rate	\$/kWh	\$0.0045
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	\$0.0041
Wholesale Market Service Rate	\$/kWh	\$0.0052
Rural Rate Protection Charge	\$/kWh	\$0.0013
Regulated Price Plan – Administration Charge	\$	\$0.2500
GS<50 kW		
Service Charge	\$	\$21.3500
Smart Meter Fixed Charge	\$	\$1.0000
Distribution Volumetric Rate	\$/kWh	\$0.0212
Low Voltage Rate	\$/kWh	\$0.0008
Regulatory Asset Recovery two years- Expires May 1st, 2012	\$/kWh	-\$0.0003
Retail Transmission Rate – Network Service Rate	\$/kWh	\$0.0040
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	\$0.0037
Wholesale Market Service Rate	\$/kWh	\$0.0052
Rural Rate Protection Charge	\$/kWh	\$0.0013
Regulated Price Plan – Administration Charge	\$	\$0.2500
GS>50 to 4999 kW		
Service Charge	\$	\$204.8420
Smart Meter Fixed Charge	\$	\$1.0000
Distribution Volumetric Rate	\$/kW	\$3.1255
Low Voltage Rate	\$/kW	\$0.3062
Regulatory Asset Recovery two years- Expires May 1st, 2012	\$/kW	-\$1.5086
Retail Transmission Rate – Network Service Rate	\$/kW	\$1.6601
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	\$1.4621
Wholesale Market Service Rate	\$/kWh	\$0.0052
Rural Rate Protection Charge	\$/kWh	\$0.0013
Regulated Price Plan – Administration Charge	\$	\$0.2500
Street Lighting		
Service Charge	\$	\$0.5200
Distribution Volumetric Rate	\$/kW	\$32.6211
Low Voltage Rate	\$/kW	\$0.3391
Regulatory Asset Recovery two years- Expires May 1st, 2012	\$/kW	\$0.0860
Retail Transmission Rate – Network Service Rate	\$/kW	\$1.2520
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	\$0.7347
Wholesale Market Service Rate	\$/kWh	\$0.0052
Rural Rate Protection Charge	\$/kWh	\$0.0013
Regulated Price Plan – Administration Charge	\$	\$0.2500
Sentinel Lighting		
Service Charge	\$	\$0.0000
Distribution Volumetric Rate	\$/kW	\$12.0194
Low Voltage Rate	\$/kW	\$0.3529
Regulatory Asset Recovery two years- Expires May 1st, 2012	\$/kW	\$0.0824
Retail Transmission Rate – Network Service Rate	\$/kW	\$1.2584
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	\$1.1539
Wholesale Market Service Rate	\$/kWh	\$0.0052
Rural Rate Protection Charge	\$/kWh	\$0.0013
Regulated Price Plan – Administration Charge	\$	\$0.2500

Unmetered Scattered Load

Service Charge	\$	\$0.2700
Distribution Volumetric Rate	\$/kW	\$3.7552
Low Voltage Rate	\$/kW	\$0.3370
Regulatory Asset Recovery two years- Expires May 1st, 2012	\$/kW	\$0.0831
Retail Transmission Rate – Network Service Rate	\$/kWh	\$1.2520
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	\$1.1302
Wholesale Market Service Rate	\$/kWh	\$0.0052
Rural Rate Protection Charge	\$/kWh	\$0.0013
Regulated Price Plan – Administration Charge	\$	\$0.2500

Specific Service Charges

Customer Administration

Arrears Certificate	\$	15.00
Returned Cheque Charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if any)	\$	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
Disconnect/Reconnect at meter-during regular hours	\$	65.00
Disconnect/Reconnect at meter-after regular hours	\$	185.00

Service call - customer owned equipment	\$	30.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35

Allowances

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

Retail Service Charges (if applicable)

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

Once 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's)		
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

Total Loss Factor -- Secondary Metered Customer < 5,000 kW		1.0314
Total Loss Factor -- Secondary Metered Customer > 5,000 kW		N/A
Total Loss Factor -- Primary Metered Customer < 5,000 kW		1.0211
Total Loss Factor -- Primary Metered Customer >5,000 kW		N/A

SUMMARY OF PROPOSED RATE SCHEDULE

The following is a summary of the proposed changes to West Perth Power rates for the 210 test year. The Applicant is forecasting a distribution related delivery deficiency for the 2010 test year of \$331,046 including tax implications using existing rates.

The impact on each rate class is described below.

Residential:

The proposed changes to Residential are summarized below.

	2009 Board Approved	2010 Proposed	% change
Service Charge	\$13.37	\$14.27	9.25%
Distribution Volumetric Rate	\$0.0101	\$0.0192	89.61%

In order to adjust the fixed cost recovery through the monthly fixed charge, West Perth proposing to increase the monthly customer charge by \$1.2370 in the 2010 test year.

The impact on a typical residential customer is an increase of 4.3% on total bill. The overall bill impact on a typical Residential customer is shown in detail in Exhibit 9, Tab 1, Schedule 8.

The low impact on total bill, compared to the change in the variable charge, is based on the reduction of retail transmission rates (details later in this exhibit). Note, smart meter rate adder is included and remains at \$1.00 per metered customer and LV retail rates have been adjusted on explained later in this exhibit.

GS<50 kW:

The proposed changes to GS<50 kW are summarized below.

	2009 Board Approved	2010 Proposed	% change
Service Charge	\$11.86	\$22.35	88.5%
Distribution Volumetric Rate	\$0.0142	\$0.0220	55.2%

In order to adjust the fixed cost recovery through the monthly fixed charge, West Perth Power is proposing to increase the monthly customer charge by \$10.50 in the 2010 test year. This proposed fixed charge remains well below the ceiling price detailed in the Cost Allocation Filing included in this application.

The impact on a typical GS<50 kW customer is a increase of 7.1% on total bill. The overall bill impact on a typical GS<50 kW customer is shown in detail in Exhibit 9, Tab 1, Schedule 8.

The low impact on total bill, compared to the change in the variable charge, is based on the reduction of retail transmission rates (details later in this exhibit). Note, smart meter rate adder is included and remains at \$1.00 per metered customer and LV retail rates have been adjusted on explained later in this exhibit.

GS>50 to 4, 999 kW:

The proposed changes to GS>50 to 4,999 kW are summarized below.

	2009 Board Approved	2010 Proposed	% change
Service Charge	\$187.22	\$205.84	9.9%
Distribution Volumetric Rate	\$2.3256	\$3.4316	47.6%

In order to adjust the fixed cost recovery through the monthly fixed charge, West Perth is proposing to increase the monthly customer charge by \$18.62 in the 2010 test year, which is a value well within the floor and ceiling rates calculated in Cost Allocation filing included in this application..

The impact on a typical GS>50 to 999 kW customer is a decrease of 2.6% on total bill. The overall bill impact on a typical GS>50 to 999 kW customer is shown in detail in Exhibit 9, Tab 1, Schedule 8.

The low impact on total bill, compared to the change in the variable charge, is based on the reduction of retail transmission rates (details later in this exhibit). Note, smart meter rate adder is included and remains at \$1.00 per metered customer and LV retail rates have been adjusted on explained later in this exhibit.

Street Lighting:

The proposed changes to Street Lighting are summarized below.

	2009 Board Approved	2010 Proposed	% change
Service Charge	\$0.26	\$0.52	100.0%
Distribution Volumetric Rate	\$1.5609	\$32.9601	2012%

Explanation; In order to adjust the fixed cost recovery through the monthly fixed charge, West Perth is proposing to increase the monthly customer charge by \$0.26 in the 2009 test year (doubling of fixed charge).

The impact on a typical Street Lighting connection is an increase of 79.2% on total bill. The overall bill impact on a typical Street Lighting connection is shown in detail in Exhibit 9, Tab 1, Schedule 8.

The high impact on total bill, is based on the change in cost allocation moving this class from a position of minimal contribution to distribution revenue to the minimum 70% threshold. Note LV retail rates have been adjusted on explained later in this exhibit.

Sentinel Lighting:

The proposed changes to Sentinel Lighting are summarized below.

	2009 Board Approved	2010 Proposed	% change
Service Charge	\$0.00	\$0.00	0.0%
Distribution Volumetric Rate	\$1.7266	\$12.3723	617%

Explanation; In order to adjust the fixed cost recovery through the monthly fixed charge, West Perth is proposing to leave the fixed charge (currently \$0.00) unchanged.

The impact on a typical Street Lighting connection is an increase of 54.7% on total bill. The overall bill impact on a typical Street Lighting connection is shown in detail in Exhibit 9, Tab 1, Schedule 8.

The high impact on total bill, is based on the change in cost allocation moving this class from a position of minimal contribution to distribution revenue to 100% contribution. While the % increase seems significant it only represents a \$528 total impact annually to the class. Note LV retail rates have been adjusted on explained later in this exhibit.

Unmetered Scattered Load:

The proposed changes to Unmetered Scattered Load are summarized below.

	2009 Board Approved	2010 Proposed	% change
Service Charge	\$0.27	\$0.27	0.0%
Distribution Volumetric Rate	\$1.5166	\$4.0922	170%

Explanation; In order to adjust the fixed cost recovery through the monthly fixed charge, West Perth is proposing to leave the fixed charge unchanged.

The impact on a typical Unmetered Scattered Load customer is an increase of 58.3% on total bill.

The overall bill impact on a typical Unmetered Scattered Load customer is shown in detail in Exhibit 9, Tab 1, Schedule 8.

The high impact on total bill, is based on the change in cost allocation moving this class from a position of minimal contribution to distribution revenue to 100% contribution. While the % increase seems significant it only represents a \$160 total impact annually to the class. Note LV retail rates have been adjusted on explained later in this exhibit.

RECONCILIATION OF RATE CLASS REVENUE TO TOTAL REVENUE
REQUIREMENT

Rate Design

		A	B	A+B
		\$ 1,148,748.55	Transformer Allowance Recovery	
Residential	49.80%	\$ 572,128.39		\$ 572,128.39
GS < 50 kW	20.64%	\$ 237,115.54		\$ 237,115.54
GS>50 to 4999 kW	25.76%	\$ 295,884.51	\$ 35,702.70	\$ 331,587.20
Sentinel Lighting	0.05%	\$ 564.50		\$ 564.50
Street Lights	3.73%	\$ 42,868.39		\$ 42,868.39
Unmetered	0.02%	\$ 187.23		\$ 187.23
Total	100.00%	\$ 1,148,748.55	\$ 35,702.70	\$ 1,184,451.24

RATE IMPACTS

This exhibit presents the results of the assessment of customer total bill impacts by level of consumption by customer per rate class and per the total customer class.

Impacts are derived using the applicable November 1, 2009 rates and the proposed 2010 distribution rates.

The total bill impacts are calculated for a range of consumption profiles including the average customer per customer class. The total bill impacts are premised on the distribution rates arising from the new revenue requirements

RATE IMPACTS

Residential
100

kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				13.37			14.61	1.24	9.3%	5.1%
Distribution	kWh	100	0.0101	1.01	100	0.0192	1.92	0.91	89.6%	3.7%
Sub-Total				14.38			16.52	2.14	14.9%	8.8%
Regulatory Asset Recovery	kWh	100		0.00	100	-0.0008	(0.08)	(0.08)		-0.3%
Retail Transmission - Network	kWh	105	0.0047	0.49	103	0.0045	0.46	(0.03)	-5.9%	-0.1%
Retail Transmission - Line and Transformation	kWh	105	0.0080	0.84	103	0.0041	0.42	(0.42)	-49.5%	-1.7%
Wholesale Market Service	kWh	105	0.0052	0.55	103	0.0052	0.54	(0.01)	-1.8%	0.0%
Rural Rate Protection Charge	kWh	105	0.0013	0.14	103	0.0013	0.13	(0.00)	-1.8%	0.0%
Debt Retirement Charge	kWh	100	0.0070	0.70	100	0.0070	0.70	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	105	0.0560	5.88	103	0.0560	5.78	(0.11)	-1.8%	-0.4%
Total Bill				22.98			24.48	1.50	6.5%	6.1%

Residential
250

kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				13.37			14.61	1.24	9.3%	3.1%
Distribution	kWh	250	0.0101	2.53	250	0.0192	4.79	2.26	89.6%	5.7%
Sub-Total				15.90			19.39	3.50	22.0%	8.9%
Regulatory Asset Recovery	kWh	250		0.00	100	-0.0008	(0.08)	(0.08)		-0.2%
Retail Transmission - Network	kWh	263	0.0047	1.23	258	0.0045	1.16	(0.07)	-5.9%	-0.2%
Retail Transmission - Line and Transformation	kWh	263	0.0080	2.10	258	0.0041	1.06	(1.04)	-49.5%	-2.6%
Wholesale Market Service	kWh	263	0.0052	1.37	258	0.0052	1.34	(0.02)	-1.8%	-0.1%
Rural Rate Protection Charge	kWh	263	0.0013	0.34	258	0.0013	0.34	(0.01)	-1.8%	0.0%
Debt Retirement Charge	kWh	250	0.0070	1.75	250	0.0070	1.75	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	263	0.0560	14.70	258	0.0560	14.44	(0.26)	-1.8%	-0.7%
Total Bill				37.39			39.41	2.02	5.4%	5.1%

Residential
500

kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				13.37			14.61	1.24	9.3%	1.9%
Distribution	kWh	500	0.0101	5.05	500	0.0192	9.58	4.53	89.6%	7.1%
Sub-Total				18.42			24.18	5.76	31.3%	9.0%
Regulatory Asset Recovery	kWh	500		0.00	500	-0.0008	(0.38)	(0.38)		-0.6%
Retail Transmission - Network	kWh	525	0.0047	2.47	516	0.0045	2.32	(0.14)	-5.9%	-0.2%
Retail Transmission - Line and Transformation	kWh	525	0.0080	4.20	516	0.0041	2.12	(2.08)	-49.5%	-3.2%
Wholesale Market Service	kWh	525	0.0052	2.73	516	0.0052	2.68	(0.05)	-1.8%	-0.1%
Rural Rate Protection Charge	kWh	525	0.0013	0.68	516	0.0013	0.67	(0.01)	-1.8%	0.0%
Debt Retirement Charge	kWh	500	0.0070	3.50	500	0.0070	3.50	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	525	0.0560	29.41	516	0.0560	28.88	(0.53)	-1.8%	-0.8%
Total Bill				61.41			63.98	2.57	4.2%	4.0%

Residential
723

kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				13.37			14.61	1.24	9.3%	1.4%
Distribution	kWh	723	0.0101	7.30	723	0.0192	13.85	6.54	89.6%	7.6%
Sub-Total				20.67			28.45	7.78	37.6%	9.0%
Regulatory Asset Recovery	kWh	723		0.00	723	-0.0008	(0.55)	(0.55)		-0.6%
Retail Transmission - Network	kWh	759	0.0047	3.57	746	0.0045	3.36	(0.21)	-5.9%	-0.2%
Retail Transmission - Line and Transformation	kWh	759	0.0080	6.07	746	0.0041	3.07	(3.01)	-49.5%	-3.5%
Wholesale Market Service	kWh	759	0.0052	3.95	746	0.0052	3.88	(0.07)	-1.8%	-0.1%
Rural Rate Protection Charge	kWh	759	0.0013	0.99	746	0.0013	0.97	(0.02)	-1.8%	0.0%
Debt Retirement Charge	kWh	723	0.0070	5.06	723	0.0070	5.06	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	759	0.0560	42.52	746	0.0560	41.76	(0.76)	-1.8%	-0.9%
Total Bill				82.83			86.00	3.16	3.8%	3.7%

Residential
 1,000 kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				13.37			14.61	1.24	9.3%	1.1%
Distribution	kWh	1,000	0.0101	10.10	1,000	0.0192	19.15	9.05	89.6%	8.0%
Sub-Total				23.47			33.76	10.29	43.8%	9.1%
Regulatory Asset Recovery	kWh	1,000		0.00	1,000	-0.0008	(0.76)	(0.76)		-0.7%
Retail Transmission - Network	kWh	1,050	0.0047	4.94	1,031	0.0045	4.65	(0.29)	-5.9%	-0.3%
Retail Transmission - Line and Transformation	kWh	1,050	0.0080	8.40	1,031	0.0041	4.24	(4.16)	-49.5%	-3.7%
Wholesale Market Service	kWh	1,050	0.0052	5.46	1,031	0.0052	5.36	(0.10)	-1.8%	-0.1%
Rural Rate Protection Charge	kWh	1,050	0.0013	1.37	1,031	0.0013	1.34	(0.02)	-1.8%	0.0%
Debt Retirement Charge	kWh	1,000	0.0070	7.00	1,000	0.0070	7.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	1,050	0.0560	58.81	1,031	0.0560	57.76	(1.05)	-1.8%	-0.9%
Total Bill				109.45			113.35	3.90	3.6%	3.4%

Residential
 1,500 kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				13.37			14.61	1.24	9.3%	0.8%
Distribution	kWh	1,500	0.0101	15.15	1,500	0.0192	28.73	13.58	89.6%	8.3%
Sub-Total				28.52			43.33	14.81	51.9%	9.1%
Regulatory Asset Recovery	kWh	1,500		0.00	1,500	-0.0008	(1.14)	(1.14)		-0.7%
Retail Transmission - Network	kWh	1,575	0.0047	7.40	1,547	0.0045	6.97	(0.43)	-5.9%	-0.3%
Retail Transmission - Line and Transformation	kWh	1,575	0.0080	12.60	1,547	0.0041	6.37	(6.24)	-49.5%	-3.8%
Wholesale Market Service	kWh	1,575	0.0052	8.19	1,547	0.0052	8.04	(0.15)	-1.8%	-0.1%
Rural Rate Protection Charge	kWh	1,575	0.0013	2.05	1,547	0.0013	2.01	(0.04)	-1.8%	0.0%
Debt Retirement Charge	kWh	1,500	0.0070	10.50	1,500	0.0070	10.50	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	1,575	0.0560	88.22	1,547	0.0560	86.64	(1.58)	-1.8%	-1.0%
Total Bill				157.48			162.72	5.23	3.3%	3.2%

Residential
 2,000 kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				13.37			14.61	1.24	9.3%	0.6%
Distribution	kWh	2,000	0.0101	20.20	2,000	0.0192	38.30	18.10	89.6%	8.5%
Sub-Total				33.57			52.91	19.34	57.6%	9.1%
Regulatory Asset Recovery	kWh	2,000		0.00	2,000	-0.0008	(1.53)	(1.53)		-0.7%
Retail Transmission - Network	kWh	2,100	0.0047	9.87	2,063	0.0045	9.29	(0.58)	-5.9%	-0.3%
Retail Transmission - Line and Transformation	kWh	2,100	0.0080	16.80	2,063	0.0041	8.49	(8.31)	-49.5%	-3.9%
Wholesale Market Service	kWh	2,100	0.0052	10.92	2,063	0.0052	10.73	(0.20)	-1.8%	-0.1%
Rural Rate Protection Charge	kWh	2,100	0.0013	2.73	2,063	0.0013	2.68	(0.05)	-1.8%	0.0%
Debt Retirement Charge	kWh	2,000	0.0070	14.00	2,000	0.0070	14.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	2,100	0.0560	117.62	2,063	0.0560	115.51	(2.11)	-1.8%	-1.0%
Total Bill				205.52			212.09	6.57	3.2%	3.1%

GS <50
 1,000 kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				11.86			22.35	10.49	88.4%	8.4%
Distribution	kWh	1,000	0.0142	14.20	1,000	0.0220	22.04	7.84	55.2%	6.3%
Sub-Total				26.06			44.39	18.33	70.3%	14.7%
Regulatory Asset Recovery	kWh	1,000		0.00	1,000	-0.0003	(0.27)	(0.27)		-0.2%
Retail Transmission - Network	kWh	1,043	0.0042	4.38	1,044	0.0040	4.20	(0.18)	-4.1%	-0.1%
Retail Transmission - Line and Transformation	kWh	1,043	0.0071	7.40	1,044	0.0037	3.81	(3.59)	-48.5%	-2.9%
Wholesale Market Service	kWh	1,043	0.0052	5.42	1,044	0.0052	5.43	0.00	0.1%	0.0%
Rural Rate Protection Charge	kWh	1,043	0.0013	1.36	1,044	0.0013	1.36	0.00	0.1%	0.0%
Debt Retirement Charge	kWh	1,000	0.0070	7.00	1,000	0.0070	7.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	1,043	0.0560	58.39	1,044	0.0560	58.44	0.05	0.1%	0.0%
Total Bill				110.01			124.36	14.35	13.0%	11.5%

GS <50
 2,000

kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				11.86			22.35	10.49	88.4%	4.6%
Distribution	kWh	2,000	0.0142	28.40	2,000	0.0220	44.08	15.68	55.2%	6.9%
Sub-Total				40.26			66.43	26.17	65.0%	11.6%
Regulatory Asset Recovery	kWh	2,000		0.00	2,000	-0.0003	(0.53)	(0.53)		-0.2%
Retail Transmission - Network	kWh	2,085	0.0042	8.76	2,087	0.0040	8.40	(0.36)	-4.1%	-0.2%
Retail Transmission - Line and Transformation	kWh	2,085	0.0071	14.81	2,087	0.0037	7.62	(7.18)	-48.5%	-3.2%
Wholesale Market Service	kWh	2,085	0.0052	10.84	2,087	0.0052	10.85	0.01	0.1%	0.0%
Rural Rate Protection Charge	kWh	2,085	0.0013	2.71	2,087	0.0013	2.71	0.00	0.1%	0.0%
Debt Retirement Charge	kWh	2,000	0.0070	14.00	2,000	0.0070	14.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	2,085	0.0560	116.78	2,087	0.0560	116.88	0.10	0.1%	0.0%
Total Bill				208.16			226.37	18.21	8.7%	8.0%

GS <50
 2,833

kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				11.86			22.35	10.49	88.4%	3.4%
Distribution	kWh	2,833	0.0142	40.23	2,833	0.0220	62.44	22.21	55.2%	7.1%
Sub-Total				52.09			84.79	32.70	62.8%	10.5%
Regulatory Asset Recovery	kWh	2,833		0.00	2,833	-0.0003	(0.75)	(0.75)		-0.2%
Retail Transmission - Network	kWh	2,954	0.0042	12.41	2,956	0.0040	11.90	(0.50)	-4.1%	-0.2%
Retail Transmission - Line and Transformation	kWh	2,954	0.0071	20.97	2,956	0.0037	10.80	(10.18)	-48.5%	-3.3%
Wholesale Market Service	kWh	2,954	0.0052	15.36	2,956	0.0052	15.37	0.01	0.1%	0.0%
Rural Rate Protection Charge	kWh	2,954	0.0013	3.84	2,956	0.0013	3.84	0.00	0.1%	0.0%
Debt Retirement Charge	kWh	2,833	0.0070	19.83	2,833	0.0070	19.83	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	2,954	0.0560	165.42	2,956	0.0560	165.56	0.14	0.1%	0.0%
Total Bill				289.92			311.34	21.42	7.4%	6.9%

GS <50
 5,000

kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				11.86			22.35	10.49	88.4%	2.0%
Distribution	kWh	5,000	0.0142	71.00	5,000	0.0220	110.20	39.20	55.2%	7.4%
Sub-Total				82.86			132.55	49.69	60.0%	9.3%
Regulatory Asset Recovery	kWh	5,000		0.00	5,000	-0.0003	(1.33)	(1.33)		-0.2%
Retail Transmission - Network	kWh	5,214	0.0042	21.90	5,218	0.0040	21.01	(0.89)	-4.1%	-0.2%
Retail Transmission - Line and Transformation	kWh	5,214	0.0071	37.02	5,218	0.0037	19.06	(17.96)	-48.5%	-3.4%
Wholesale Market Service	kWh	5,214	0.0052	27.11	5,218	0.0052	27.13	0.02	0.1%	0.0%
Rural Rate Protection Charge	kWh	5,214	0.0013	6.78	5,218	0.0013	6.78	0.01	0.1%	0.0%
Debt Retirement Charge	kWh	5,000	0.0070	35.00	5,000	0.0070	35.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	5,214	0.0560	291.96	5,218	0.0560	292.20	0.24	0.1%	0.0%
Total Bill				502.62			532.40	29.78	5.9%	5.6%

GS <50
 10,000

kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				11.86			22.35	10.49	88.4%	1.0%
Distribution	kWh	10,000	0.0142	142.00	10,000	0.0220	220.40	78.40	55.2%	7.5%
Sub-Total				153.86			242.75	88.89	57.8%	8.5%
Regulatory Asset Recovery	kWh	10,000		0.00	10,000	-0.0003	(2.65)	(2.65)		-0.3%
Retail Transmission - Network	kWh	10,427	0.0042	43.79	10,436	0.0040	42.01	(1.78)	-4.1%	-0.2%
Retail Transmission - Line and Transformation	kWh	10,427	0.0071	74.03	10,436	0.0037	38.12	(35.92)	-48.5%	-3.4%
Wholesale Market Service	kWh	10,427	0.0052	54.22	10,436	0.0052	54.26	0.04	0.1%	0.0%
Rural Rate Protection Charge	kWh	10,427	0.0013	13.56	10,436	0.0013	13.57	0.01	0.1%	0.0%
Debt Retirement Charge	kWh	10,000	0.0070	70.00	10,000	0.0070	70.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	10,427	0.0560	583.91	10,436	0.0560	584.39	0.48	0.1%	0.0%
Total Bill				993.37			1,042.44	49.07	4.9%	4.7%

GS>50 to 4999 kW

55 kW Consumption
 15,000 kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				187.22			205.84	18.62	9.9%	1.2%
Distribution	kW	55	2.3256	127.91	55	3.4316	188.74	60.83	47.6%	3.9%
Sub-Total				315.13			394.58	79.45	25.2%	5.1%
Regulatory Asset Recovery	kW	55		0.00	55	-1.5086	(82.97)	(82.97)		-5.3%
Retail Transmission - Network	kW	58	1.7320	100.04	57	1.6601	94.17	(5.87)	-5.9%	-0.4%
Retail Transmission - Line and Transformation	kW	58	2.8421	164.16	57	1.4621	82.94	(81.23)	-49.5%	-5.2%
Wholesale Market Service	kWh	15,753	0.0052	81.92	15,471	0.0052	80.45	(1.47)	-1.8%	-0.1%
Rural Rate Protection Charge	kWh	15,753	0.0013	20.48	15,471	0.0013	20.11	(0.37)	-1.8%	0.0%
Debt Retirement Charge	kWh	15,000	0.0070	105.00	15,000	0.0070	105.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	15,753	0.0560	882.17	15,471	0.0560	866.35	(15.82)	-1.8%	-1.0%
Total Bill				1,668.90			1,560.63	(108.27)	-6.5%	-6.9%

GS>50 to 4999 kW

125 kW Consumption
 20,000 kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				187.22			205.84	18.62	9.9%	0.8%
Distribution	kW	125	2.3256	290.70	125	3.4316	428.96	138.26	47.6%	6.1%
Sub-Total				477.92			634.80	156.88	32.8%	6.9%
Regulatory Asset Recovery	kW	125		0.00	125	-1.5086	(188.58)	(188.58)		-8.3%
Retail Transmission - Network	kW	131	1.7320	227.37	129	1.6601	214.03	(13.34)	-5.9%	-0.6%
Retail Transmission - Line and Transformation	kW	131	2.8421	373.10	129	1.4621	188.49	(184.61)	-49.5%	-8.1%
Wholesale Market Service	kWh	21,004	0.0052	109.22	20,627	0.0052	107.26	(1.96)	-1.8%	-0.1%
Rural Rate Protection Charge	kWh	21,004	0.0013	27.31	20,627	0.0013	26.82	(0.49)	-1.8%	0.0%
Debt Retirement Charge	kWh	20,000	0.0070	140.00	20,000	0.0070	140.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	21,004	0.0560	1,176.22	20,627	0.0560	1,155.14	(21.09)	-1.8%	-0.9%
Total Bill				2,531.13			2,277.96	(253.18)	-10.0%	-11.1%

GS>50 to 4999 kW

250 kW Consumption
 50,000 kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				187.22			205.84	18.62	9.9%	0.4%
Distribution	kW	250	2.3256	581.40	250	3.4316	857.91	276.51	47.6%	5.5%
Sub-Total				768.62			1,063.75	295.13	38.4%	5.8%
Regulatory Asset Recovery	kW	250		0.00	250	-1.5086	(377.15)	(377.15)		-7.4%
Retail Transmission - Network	kW	263	1.7320	454.74	258	1.6601	428.06	(26.68)	-5.9%	-0.5%
Retail Transmission - Line and Transformation	kW	263	2.8421	746.19	258	1.4621	376.98	(369.21)	-49.5%	-7.3%
Wholesale Market Service	kWh	52,510	0.0052	273.05	51,569	0.0052	268.16	(4.90)	-1.8%	-0.1%
Rural Rate Protection Charge	kWh	52,510	0.0013	68.26	51,569	0.0013	67.04	(1.22)	-1.8%	0.0%
Debt Retirement Charge	kWh	50,000	0.0070	350.00	50,000	0.0070	350.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	52,510	0.0560	2,940.56	51,569	0.0560	2,887.84	(52.72)	-1.8%	-1.0%
Total Bill				5,601.42			5,064.68	(536.75)	-9.6%	-10.6%

GS>50 to 4999 kW

376 kW Consumption
 133,770 kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				187.22			205.84	18.62	9.9%	0.2%
Distribution	kW	376	2.3256	874.43	376	3.4316	1,290.30	415.87	47.6%	3.6%
Sub-Total				1,061.65			1,496.14	434.49	40.9%	3.7%
Regulatory Asset Recovery	kW	376		0.00	376	-1.5086	(567.23)	(567.23)		-4.8%
Retail Transmission - Network	kW	395	1.7320	683.92	388	1.6601	643.80	(40.13)	-5.9%	-0.3%
Retail Transmission - Line and Transformation	kW	395	2.8421	1,122.27	388	1.4621	566.98	(555.30)	-49.5%	-4.7%
Wholesale Market Service	kWh	140,485	0.0052	730.52	137,967	0.0052	717.43	(13.10)	-1.8%	-0.1%
Rural Rate Protection Charge	kWh	140,485	0.0013	182.63	137,967	0.0013	179.36	(3.27)	-1.8%	0.0%
Debt Retirement Charge	kWh	133,770	0.0070	936.39	133,770	0.0070	936.39	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	140,485	0.0560	7,867.17	137,967	0.0560	7,726.14	(141.04)	-1.8%	-1.2%
Total Bill				12,584.56			11,698.99	(885.57)	-7.0%	-7.6%

GS>50 to 4999 kW

450 kW Consumption
 250,000 kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				187.22			205.84	18.62	9.9%	0.1%
Distribution	kW	450	2.3256	1,046.52	450	3.4316	1,544.24	497.72	47.6%	2.4%
Sub-Total				1,233.74			1,750.08	516.34	41.9%	2.5%
Regulatory Asset Recovery	kW	450		0.00	450	-1.5086	(678.87)	(678.87)		-3.3%
Retail Transmission - Network	kW	473	1.7320	818.53	464	1.6601	770.50	(48.03)	-5.9%	-0.2%
Retail Transmission - Line and Transformation	kW	473	2.8421	1,343.15	464	1.4621	678.57	(664.58)	-49.5%	-3.3%
Wholesale Market Service	kWh	262,550	0.0052	1,365.26	257,843	0.0052	1,340.78	(24.48)	-1.8%	-0.1%
Rural Rate Protection Charge	kWh	262,550	0.0013	341.32	257,843	0.0013	335.20	(6.12)	-1.8%	0.0%
Debt Retirement Charge	kWh	250,000	0.0070	1,750.00	250,000	0.0070	1,750.00	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	262,550	0.0560	14,702.80	257,843	0.0560	14,439.22	(263.58)	-1.8%	-1.3%
Total Bill				21,554.79			20,385.47	(1,169.32)	-5.4%	-5.7%

Street Light

1 kW Consumption
 25 kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				0.26		0.52	0.26	100.0%	0.9%	
Distribution	kW	1	1.5609	1.17	1	32.9603	24.72	23.55	2011.6%	82.2%
Sub-Total				1.43		25.24	23.81	1664.2%	83.2%	
Regulatory Asset Recovery	kW	1		0.00	1	0.0860	0.06	0.06		0.2%
Retail Transmission - Network	kW	1	1.3062	1.01	1	1.2520	0.97	(0.04)	-4.1%	-0.1%
Retail Transmission - Line and Transformation	kW	1	2.1971	1.70	1	0.7347	0.57	(1.13)	-66.5%	-4.0%
Wholesale Market Service	kWh	26	0.0052	0.13	26	0.0052	0.13	0.00	0.1%	0.0%
Rural Rate Protection Charge	kWh	26	0.0013	0.03	26	0.0013	0.03	0.00	0.1%	0.0%
Debt Retirement Charge	kWh	25	0.0070	0.18	25	0.0070	0.18	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	26	0.0560	1.45	26	0.0560	1.45	0.00	0.1%	0.0%
Total Bill				5.93		28.63	22.70	382.8%	79.3%	

Sentinel

0.75 kW Consumption
 25 kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				0.00		0.00	0.00		0.0%	
Distribution	kW	1	1.7266	1.29	1	12.3723	9.28	7.98	616.6%	61.3%
Sub-Total				1.29		9.28	7.98	616.6%	61.3%	
Regulatory Asset Recovery	kW	1		0.00	1	0.0824	0.06	0.06		0.5%
Retail Transmission - Network	kW	1	1.3129	1.03	1	1.2584	0.98	(0.04)	-4.1%	-0.3%
Retail Transmission - Line and Transformation	kW	1	2.2431	1.75	1	1.1539	0.90	(0.85)	-48.5%	-6.5%
Wholesale Market Service	kWh	26	0.0052	0.14	26	0.0052	0.14	0.00	0.1%	0.0%
Rural Rate Protection Charge	kWh	26	0.0013	0.03	26	0.0013	0.03	0.00	0.1%	0.0%
Debt Retirement Charge	kWh	25	0.0070	0.18	25	0.0070	0.18	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	26	0.0560	1.46	26	0.0560	1.46	0.00	0.1%	0.0%
Total Bill				5.88		13.03	7.15	121.7%	54.9%	

Sentinel

0.75 kW Consumption
 50 kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				0.00		0.00	0.00		0.0%	
Distribution	kW	1	1.7266	1.29	1	12.3723	9.28	7.98	616.6%	53.9%
Sub-Total				1.29		9.28	7.98	616.6%	53.9%	
Regulatory Asset Recovery	kW	1		0.00	1	0.0824	0.06	0.06		0.4%
Retail Transmission - Network	kW	1	1.3129	1.03	1	1.1896	0.93	(0.10)	-9.3%	-0.6%
Retail Transmission - Line and Transformation	kW	1	2.2431	1.75	1	1.2911	1.01	(0.74)	-42.4%	-5.0%
Wholesale Market Service	kWh	52	0.0052	0.27	52	0.0052	0.27	0.00	0.1%	0.0%
Rural Rate Protection Charge	kWh	52	0.0013	0.07	52	0.0013	0.07	0.00	0.1%	0.0%
Debt Retirement Charge	kWh	50	0.0070	0.35	50	0.0070	0.35	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	52	0.0560	2.92	52	0.0545	2.84	(0.08)	-2.6%	-0.5%
Total Bill				7.68		14.82	7.13	92.8%	48.1%	

Unmetered Scattered Load

1 kW Consumption
 600 kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				0.27		0.27	0.00	0.0%	0.0%	
Distribution	kWh	1	1.5166	909.96	1	3.7552	2,253.14	1,343.18	147.6%	58.4%
Sub-Total				910.23		2,253.41	1,343.18	147.6%	58.4%	
Regulatory Asset Recovery	kW	1		0.00	1	0.0831	0.08	0.08		0.0%
Retail Transmission - Network	kW	1	1.3062	1.36	1	1.2520	1.31	(0.06)	-4.1%	0.0%
Retail Transmission - Line and Transformation	kW	1	1.4282	1.49	1	1.1302	1.18	(0.31)	-20.8%	0.0%
Wholesale Market Service	kWh	626	0.0052	3.25	626	0.0052	3.26	0.00	0.1%	0.0%
Rural Rate Protection Charge	kWh	626	0.0052	3.25	626	0.0013	0.81	(2.44)	-75.0%	-0.1%
Debt Retirement Charge	kWh	600	0.0070	4.20	600	0.0070	4.20	0.00	0.0%	0.0%
Cost of Power Commodity	kWh	626	0.0560	35.03	626	0.0545	34.12	(0.91)	-2.6%	0.0%
Total Bill				958.82		2,298.37	1,339.55	139.7%	58.3%	

PROPOSED CHANGES TO TERMS AND CONDITIONS OF SERVICES

West Perth Power is not proposing any changes to our Conditions of Service.

PROPOSED CHANGES TO RETAIL TRANSMISSION RATES

Part of the rebasing application is to provide an updated to the retail transmission rates for two factors:

1. Increase to Wholesale Transmission Rates
2. West Perth Power has performed a trend analysis to the 1584 / 1586 variance accounts

See detailed calculations below.

**West Perth Power
 Retail Transmission Rates Adjustment Model**

Network

	2008	2009	% Change
Wholesale Rate	1.88	1.99	5.85%
Retail Rates			

	Current Rate	Adjustment Factors			Proposed 2010 Rate
		Wholesale	Retail Trend	Net	
Residential	0.0047	5.85%	-10.00%	-4.15%	0.0045
GS < 50 kW	0.0042	5.85%	-10.00%	-4.15%	0.0040
GS > 50 kW	1.732	5.85%	-10.00%	-4.15%	1.6601
Unmetered Load	1.3062	5.85%	-10.00%	-4.15%	1.2520
Sentinel Lights	1.3129	5.85%	-10.00%	-4.15%	1.2584
Street Light	1.3062	5.85%	-10.00%	-4.15%	1.2520

Connection

	2008	2009	% Change
Wholesale Total	2.01	2.24	11.44%
Retail Rates			

	Current Rate	Adjustment Factors			Proposed 2010 Rate
		Wholesale	Retail Trend	Net	
Residential	0.0080	11.44%	-60.00%	-48.56%	0.0041
GS < 50 kW	0.0071	11.44%	-60.00%	-48.56%	0.0037
GS > 50 kW	2.8421	11.44%	-60.00%	-48.56%	1.4621
Unmetered Load	1.4282	11.44%	-60.00%	-48.56%	0.7347
Sentinel Lights	2.2431	11.44%	-60.00%	-48.56%	1.1539
Street Light	2.1971	11.44%	-60.00%	-48.56%	1.1302

1584 / 1586 Trend Analysis

Network

	2007	2008	2009	Total
Expenses	317,519	261,945	251,314	830,778
Revenues	345,768	312,188	265,220	923,176
\$ Differenc	(28,249)	(50,243)	(13,906)	(92,398)
% Differen	-8.9%	-19.2%	-5.5%	-11.1%

Connection

	2007	2008	2009	Total
Expenses	312,914	282,468	232,660	595,382
Revenues	484,244	465,528	443,301	949,772
\$ Differenc	(171,330)	(183,060)	(210,640)	(354,391)
% Differen	-54.8%	-64.8%	-90.5%	-59.5%

PROPOSED CHANGES TO LOW VOLTAGE RETAIL RATES

Much like the Retail Transmission Rates above, West Perth is proposing to adjust approved Low Voltage retail rates (as approved in 2006 EDR) to account for Wholesale rate changes and West Perth Trend Analysis.

Please see detailed Calculations below.

Delivery Point 1

Month	Year	Units	Variable Rate	Variable Charge	Fixed Charge	Total Charge
Jan	2009	624.00	\$ 2.660	\$ 1,659.84	\$ 188.00	\$ 1,847.84
Feb	2009	659.60	\$ 2.660	\$ 1,754.54	\$ 188.00	\$ 1,942.54
Mar	2009	644.40	\$ 2.660	\$ 1,714.11	\$ 188.00	\$ 1,902.11
Apr	2009	621.20	\$ 2.660	\$ 1,652.39	\$ 188.00	\$ 1,840.39
May	2009	564.40	\$ 2.660	\$ 1,501.31	\$ 188.00	\$ 1,689.31
June	2009	608.80	\$ 2.660	\$ 1,619.41	\$ 188.00	\$ 1,807.41
July	2009	589.20	\$ 2.660	\$ 1,567.26	\$ 188.00	\$ 1,755.26
Aug	2009	616.80	\$ 2.660	\$ 1,640.69	\$ 188.00	\$ 1,828.69
Sept	2009	623.20	\$ 2.660	\$ 1,657.71	\$ 188.00	\$ 1,845.71
Oct	2009	583.20	\$ 2.660	\$ 1,551.31	\$ 188.00	\$ 1,739.31
Nov	2009	780.03	\$ 2.660	\$ 2,074.89	\$ 188.00	\$ 2,262.89
Dec	2009	747.03	\$ 2.660	\$ 1,987.10	\$ 188.00	\$ 2,175.10
12 Month Total						\$ 22,636.56

Delivery Point 2

Month	Year	Units	Variable Rate	Variable Charge	Fixed Charge	Total Charge
Jan	2009	9,858.17	\$ 0.633	\$ 6,240.22	\$ 188.00	\$ 6,428.22
Feb	2009	9,666.64	\$ 0.633	\$ 6,118.98	\$ 188.00	\$ 6,306.98
Mar	2009	9,802.02	\$ 0.633	\$ 6,204.68	\$ 188.00	\$ 6,392.68
Apr	2009	9,152.84	\$ 0.633	\$ 5,793.75	\$ 188.00	\$ 5,981.75
May	2009	8,719.94	\$ 0.633	\$ 5,519.72	\$ 188.00	\$ 5,707.72
June	2009	10,004.01	\$ 0.633	\$ 6,332.54	\$ 188.00	\$ 6,520.54
July	2009	8,972.09	\$ 0.633	\$ 5,679.33	\$ 188.00	\$ 5,867.33
Aug	2009	10,175.06	\$ 0.633	\$ 6,440.81	\$ 188.00	\$ 6,628.81
Sept	2009	9,295.88	\$ 0.633	\$ 5,884.29	\$ 188.00	\$ 6,072.29
Oct	2009	8,498.86	\$ 0.633	\$ 5,379.78	\$ 188.00	\$ 5,567.78
Nov	2009	8,691.88	\$ 0.633	\$ 5,501.96	\$ 188.00	\$ 5,689.96
Dec	2009	8,955.17	\$ 0.633	\$ 5,668.62	\$ 188.00	\$ 5,856.62
12 Month Total						\$ 73,020.68

	2008	2009 Wholesale Adjustment
Total Cost	91,857.79	\$ 95,657.24 4.14%

Trend Analysis

Low Voltage

	2007	2008	2009	Total
Expenses	96,829	91,858	47,129	235,816
Revenues	58,016	54,785	48,078	160,879
\$ Difference	38,813	37,073	(949)	74,936
% Difference	40.1%	40.4%	-2.0%	31.8%

Increase to Retail Rates

No change required for trend analysis as 2009 variance account differences are negligible.

Retail Rates

	Current Rate	Adjustment Factors			Proposed 2009 Rate
		Wholesale	Retail Trend	Net	
Residential	0.0012	4.14%	0.00%	4.14%	0.0012
GS < 50 kW	0.0008	4.14%	0.00%	4.14%	0.0008
GS > 50 kW	0.2940	4.14%	0.00%	4.14%	0.3062
Unmetered Load	0.3236	4.14%	0.00%	4.14%	0.3370
Sentinel Lights	0.3389	4.14%	0.00%	4.14%	0.3529
Street Light	0.3257	4.14%	0.00%	4.14%	0.3391

Ex. Tab Schedule Contents of Schedule

9 – Deferral and Variance Accounts

1	1	Description of Deferral and variance accounts
	2	Clearance of Deferral/Variance Accounts by way of a Deferral and Variance Account Rate Rider
	3	Proposed Rates and Bill Impacts
	4	Smart Meters

DESCRIPTION OF DEFERRAL AND VARIANCE ACCOUNTS

DEFERRAL AND VARIANCE ACCOUNTS & BALANCES:

This Schedule contains descriptions of Deferral and Variance Accounts (“DVAs”) currently used by West Perth Power and the status of these accounts as at December 31, 2008.

RSVA/RCVA ACCOUNTS

1588 Retail Settlement Variance Account – Power

Description: This account is used to recover the net difference between the energy amount billed to customers and the energy charge to West Perth Power using the settlement invoice from the Independent Electricity System Operator (“IESO”). This account will continue on a go forward basis.

1588 Retail Settlement Variance Account - Power, Sub-account Global Adjustments

Description: This is a sub account to the RSVA Power account which is used to recover the net difference between the provincial benefit amount billed to non RPP customers and the global adjustment charge to West Perth Power for non RPP using the settlement invoice from the IESO. This account will continue on a go forward basis. The main driver of this variance account balance is the difference in the monthly rates between the global adjustment charged by the IESO and the provincial benefit rate charged to the customer. In the month of December 2008, the global adjustment charged on the IESO bill was \$13.37 per MWh. The rate charged to non-RPP consumers was \$3.90 per MWh. This created a large difference on account at the end of December 31, 2008. As part of the account disposition, West Perth Power has determined the amount owing to each rate class, based on historical data of customer kWh sales to non-RPP customers (i.e. customers with retailers or on spot pricing).

1580 Retail Settlement Variance Account - Wholesale Market Service Charges

Description: This account is used to record the net of the amount charged by the IESO based on the settlement invoice for the operation of the IESO-administered markets and the operation of the IESO-controlled grid, and the amount billed to customers using the OEB-approved Wholesale Market Service Rate. This account will continue on a go forward basis.

1582 Retail Settlement Variance Account - One-time Wholesale Market Service

Description: This account is used to record the net of non-recurring amounts not included in the Wholesale Market Service Rate charged by the IESO based on the settlement invoice and the amount charged to customers for the same services using the OEB approved rate. This account will continue on a go forward basis.

1584 Retail Settlement Variance Account - Retail Transmission Network Charges

Description: This account is used to record the net of the amount charged by the IESO, based on the settlement invoice for transmission network services, and the amount billed to customers using the OEB-approved Transmission Network Charge. This account will continue on a go forward basis.

1586 Retail Settlement Variance Account - Retail Transmission Connection Charges

Description: This account is used to record the net of the amount charged by the IESO, based on the settlement invoice for transmission connection services, and the amount billed to customers using the OEB-approved Transmission Connection Charge. This account will continue on a go forward basis.

Non RSVA/RCVA Accounts

1508 Other Regulatory Assets

Description: This account includes amounts of regulatory-created assets, not included in other accounts, resulting from the ratemaking actions of the OEB.

1508 Other Regulatory Assets - Sub-account OEB Cost Assessments

Description: This account includes amounts paid for OEB Cost Assessment for the period January 1, 2004 to April 30, 2006 in excess of amounts previously included in rates (1999 OEB costs). This account will come to an end with its proposed disposition.

1508 Other Regulatory Assets - Sub-account Pension Contributions

Description: This account includes amounts paid for OMERS pension expense for the period January 1, 2004 to April 30, 2006 not included in rates. This account will come to an end with its proposed disposition.

1518 RSVA Retail

Description: This account is used to record the net of the revenues derived from certain retailer services, and the incremental costs incurred to provide these services. This account will continue on a go forward basis.

1525 Miscellaneous Deferred Debits

Description: This account includes all debits not elsewhere provided for which will benefit future periods are carried forward and charged to expense over the term of the benefit. At December 31, 2008, there was a balance of \$1,145 in this account, representing incremental costs incurred related to the 2010 Cost of Service Rate Application. Within the Cost of Service Rate application, West Perth Power has requested an increase of \$40,000 per year for the next 4 years in our Regulatory Expense account (USOA #5655) to cover the costs of the 2010 Cost of Service Rate Application. The plan is to charge this amount of \$1,145 in 2010 to the #5655 account.

1548 RSVA STR

Description: This account is used to record the net of the revenues derived from Service Transaction Request services, and the incremental costs incurred to provide these services. This account will continue on a go forward basis.

1550 Low Voltage (LV) Variance Account

Description: This account is used to record the net of the amount charged by Hydro One for low voltage services, and the amount billed to customers based on West Perth Power's approved LV rates. This account will continue on a go forward basis.

1555 Smart Meter Capital and Recovery Offset Variance

Description: This account records the net of the amounts paid for capitalized direct costs¹ related to the smart meter program and the amounts charged to customers using the OEB approved smart meter rate rider. This account will continue on a go forward basis.

1556 Smart Meter OM&A Variance

Description: This account records the incremental operating, maintenance, amortization and administrative expenses directly related to smart meters. This account will continue on a go forward basis. There were no costs charged to this account to December 31, 2008.

1562 Deferred Payments in Lieu of Taxes

Description: This account records the amount resulting from the OEB-approved PILs methodology for determining the 2001 deferral account allowance and the PILs proxy amount determined for 2002 and subsequent periods ending April 30, 2006. This account will come to an end based the outcome of the Deferred PILs combined proceedings.

1563 Contra Account -Deferred Payments in Lieu of Taxes

Description: This account was used as a result of West Perth Power using the third accounting method approved for recording entries in account # 1562. This account will come to an end based the outcome of the Deferred PILs combined proceedings.

1565 CDM Expenditures and Recoveries

Description: This account records the amount spent on Board approved CDM programs and the revenue proxy equivalent to West Perth Power's third tranche of MARR. West Perth Power never calculated any carrying charges on this account, even prior to February 28, 2005. This account came to an end at December 31, 2007.

1566 CDM Expenditures and Recoveries Contra

Description: This account is the contra account to Acct 1565. West Perth Power never calculated any carrying charges on this account, even prior to February 28, 2005. This account came to an end at December 31, 2007.

1590 Recovery of Regulatory Asset Balances

Description: This account records the net of amounts collected from customers from the 2006 EDR Regulatory Asset filing. This Regulatory Asset rate rider was removed from West Perth Power's Distribution Rates effective May 1, 2008. Separate sub-accounts are maintained for expenses, interest, and recovery amounts. A residual balance of \$42,229 remained as at December 31, 2008. This account will continue on a go forward basis. West Perth Power will not request disposition of this account at this time, rather as part of the generic review process.

2405 Other Regulatory Liabilities

Description: Accrued low voltage charges from Hydro One for periods prior to May 1, 2006. The liabilities owing to Hydro One were set up when determined

and are billed monthly as a standard charge by Hydro One on their monthly low voltage bills. This balance is owed to Hydro One; not our customers. This account will come to an end when Hydro One has been fully paid in February 2010. A residual will remain at that time requiring disposition.

New Accounts Being Requested:

Use of the following approved account is being requested as part of the 2010 rate application:

1574 Deferred Rate Impact Amounts

Description: As authorized by the OEB in its decision in EB-2008-0663 (PILs), this account shall be used to record the difference between the revised Distribution Rates and actual Distribution Rates charged to customers for the period May 1, 2009 to the date in which final 2010 distribution rates are approved and enacted. West Perth Power request that this account can be used by West Perth Power to record the difference between the revised Distribution Rates and actual Distribution Rates charged to customers for the period May 1, 2010 to the date in which final 2010 distribution rates are approved and enacted. This account will continue on a go forward basis.

Calculation of Carrying Charges:

Carrying charges have been applied to all variance accounts, except the CDM accounts (#1565 & #1566). Nor are there any carrying charges on #Acct 1525 Miscellaneous deferred debits, which is a small balance of \$1,145 recorded in December 2008. For all other variance accounts, previous to April 30, 2006, West Perth Power applied a rate of interest equal to its deemed interest rate for debt of 7.25%, as per Chapter 3 of the 2000 Electricity Distribution Handbook. Effective May 1, 2006, the rate of interest being applied is the rate prescribed by the Board for approved deferred and variance accounts. Carrying charges are calculated using simple interest applied to the monthly opening balance in the account (excluding accumulated interest). Another exception to the calculations noted above was for account # 1508 OEB Cost assessment and Pension contributions, which were subject to an annual rate of 3.88% up to April 30, 2006, and the Board prescribed rate thereafter.

TABLE OF INTEREST RATES USED FOR VARIANCE ACCOUNTS

May 2002 to April 30, 2006	7.25%
Q2 2006	4.14%
Q3 2006 to Q3 2007	4.59%
Q4 2007 to Q1 2008	5.14%
Q2 2008	4.08%
Q3 2008 to Q4 2008	3.35%
Q1 2009	2.45%
Q2 2009	1.00%
Q3 2009 to Q2 2010	0.55%

CLEARANCE OF DEFFERAL and VARIANCE ACCOUNTS - REQUEST FOR DISPOSITION BY WAY OF A DEFERRAL AND VARIANCE ACCOUNT RATE RIDER

The OEB earlier in 2009 initiated a process to determine how the Board can effectively clear distributors various deferral accounts and on July 31, 2009 issued EB-2008-0046 *Report of the Board on Electricity Distributors Deferral and Variance Account Review* (EDDVAR). As noted under the Executive Summary “the Board has decided that at the time of rebasing all account balances should be reviewed and disposed of unless otherwise justified by the distributor or as required by a specific Board decision or guideline”. West Perth Power supports the disposition of all RSVA and most RCVA accounts as part of the 2010 Cost of Service Rate application for the following reasons.

- The balances in the RSVA accounts for West Perth Power are very large at the end of December 31, 2008. They represent a four year accumulation of balances since our last rebasing took place in 2006, which was based on December 31, 2004 deferral and variance account balances. Balances subsequent to December 31, 2008 would then be cleared based on the EDDVAR guidelines.
- West Perth Power would prefer to have the rate rider spread over the two year period, rather than the one year recommended in EDDVAR. As noted above, these balances represent 4 years of accumulated balances, so we would prefer to return to customers over a two year period at minimum. The RSVA balances in particular are very large and in the interest of mitigating rate impact we recommend returning to the customers over a four year period.
- With the deferral and variance account rate rider being part of the Cost of Service Rate application, West Perth Power knows exactly how this rate rider, in conjunction with other rate changes, will impact the overall bill. We prefer the comprehensive approach via the Cost of Service application. We would recommend, however, that the following accounts not be part of the request for disposition at this time.
- Accounts 1562 and 1563 - PILs and PILs contra, which are subject to a separate review by the OEB.
- Account 2405 Miscellaneous Liabilities is not being dispersed as this is an amount owing directly to Hydro One and will be reduced monthly as it is paid. It is not included on either Group 1 or Group 2 of the account listing in the EDDVAR document.

1580 RSVA – Wholesale Market Charge

Disposal of principal balance as at December 31, 2008 of \$106,627 and interest owing to April 30, 2010 of \$18,203 over a two year period is requested. Method of recovery: Allocation to rate classes on basis of 2010 kWh sales.

1582 RSVA – Wholesale Market – One time charges

Disposal of principal balance as at December 31, 2008 of \$6,471 and interest receivable to April 30, 2010 of \$919 over a two year period is requested. Method of recovery: Allocation to rate classes on basis of 2010 kWh sales.

1584 RSVA – Retail Transmission Network Charge

Disposal of principal balance as at December 31, 2008 of \$(71,015) and interest owing to April 30, 2010 of \$(3,067) over a two year period is requested. Method of recovery: Allocation to rate classes on basis of 2010 kWh sales.

1586 RSVA – Retail Transmission Connection Charge

Disposal of principal balance as at December 31, 2008 of \$(769,453) and interest owing to April 30, 2010 of \$(45,814) over a two year period is requested. Method of recovery: Allocation to rate classes on basis of 2010 kWh sales.

1588 RSVA – Power – Sub account Global Adjustment

West Perth Power has segregated the RSVA Power account into two segments for purposes of disposition – sub account global adjustment and remainder of 1588. West Perth Power is requesting disposal of sub account global adjustment principal balance as at December 31, 2008 of \$(295,565) and interest owing to April 30, 2010 of \$(37,477) over a two year period. Method of recovery: Allocation to rate classes on basis of 2010 kWh sales to non –RPP customers. Historical data of kWh sales to non-RPP customers has been used to determine the portion of 2010 forecasted kWh sales which would be sold to each class of non-RPP customers.

1588 RSVA – Power – Remainder after Sub account Global Adjustment

West Perth Power has segregated the RSVA Power account into two segments for purposes of disposition – sub account global adjustment and remainder of

1588. West Perth Power is requesting disposal of the remainder, after removal of the sub account global adjustment. Disposal of the remaining principal balance as at December 31, 2008 of \$608,839 and interest owing to April 30, 2010 of \$64,343 over a two year period is requested. Method of recovery: Allocation to rate classes on basis of 2010 kWh sales.

1550 Low Voltage (LV) Variance Account

Disposal of principal balance as at December 31, 2008 of \$103,958 and interest receivable to April 30, 2010 of \$6,245 over a two year period is requested. Method of recovery: Allocation to rate classes on basis of 2010 kWh sales.

SMART METERS

On October 28, the Ontario Energy Board issued Guideline G-2008-0002 Smart Meter Funding and Cost Recovery. The guideline sets out the Board's filing instructions in relation to the funding of, and the recovery of costs associated with smart meter activities conducted by electricity distributors.

West Perth Power has been authorized to conduct smart meter activities by virtue of paragraph 8 of Section 1(1) of O. Reg. 427/06, conditional on our meters being acquired pursuant to and in compliance with a Request for Proposal issued by London Hydro Inc. A letter was received from PRP International Fairness Advisory Services regarding the Attestation of the Fairness Commissioner for the London Hydro & Consortium Smart Meter Project as it relates specifically to the two highest ranked proponents for West Perth Power. Refer to Appendix B to see a copy of this letter. West Perth Power plans have all smart meters fully deployed by December 31, 2010 with a total capital outlay of \$2.5 million. Appendix 2-S below details the installations, capital expenditures, operating expenses and funding adder revenues to be collected over the forthcoming years. A continuity of the smart meter accounts are provided above as part of the Deferral and Variance Account Continuity Schedule.

As West Perth Power intends to install smart meters in the 2010 rate test year, **West Perth Power is requesting the continuation of the standard \$1.00 smart meter funding adder be approved by the Board as part of the 2010 Cost of Service rate application.** West Perth Power is proposing no changes to its current Board-approved smart meter funding adder of \$1.00, which was approved as part of West Perth Power's 2009 IRM Application. The rater rider will continue to be applicable to Residential, Residential Hensall, G.S. < 50 kW, G.S. > 50 kW and Large Use.

No disposition of accounts 1555 and 1556 is requested at this time.

Accounts Requested for Disposition

Account Description	Account #	Principal Amount	Interest To	Interest for	Interest Jan 2010	Total
		as of Dec - 31 2008	Dec - 31 2008	2009	to April 2010	Claim
RSVA - Low Voltage Variance Account	1550	\$ 103,958.00	\$ 5,300.11	\$ 760.82	\$ 183.93	\$ 110,202.86
RSVA - Wholesale Market Service Charge	1580	\$ 106,627.00	\$ 16,965.67	\$ 996.09	\$ 240.81	\$ 124,829.57
RSVA - One-time Wholesale Market Service	1582	\$ 6,471.00	\$ 889.69	\$ 23.74	\$ 5.74	\$ 7,390.18
RSVA - Retail Transmission Network Charge	1584	-\$ 71,015.00	-\$ 2,724.41	-\$ 275.63	-\$ 66.64	-\$ 74,081.68
RSVA - Retail Transmission Connection Charge	4586	-\$ 769,453.00	-\$ 37,942.58	-\$ 6,338.55	-\$ 1,532.40	-\$ 815,266.52
RSVA - Power	1588	\$ 608,839.00	\$ 56,034.94	\$ 6,690.64	\$ 1,617.52	\$ 673,182.10
RSVA - Power Global Adjustment	1588 GA	-\$ 295,565.00	-\$ 27,202.54	-\$ 3,248.02	-\$ 785.23	-\$ 326,800.79
Sub-Total		-\$ 414,096.00	\$ 6,020.78	-\$ 2,151.72	-\$ 520.20	-\$ 410,747.14

Method of Disposition

The following table details the calculations used to determine the proposed regulatory asset rate rider by customer class.

	Allocator	Residential	GS<50 kW	GS>50 to 4,999 kW	USL	Sentinel	Street	Total
Account Description								
RSVA - Low Voltage Variance Account	kWh	\$ 30,220.25	\$ 16,004.66	\$ 63,049.88	\$ 31.77	\$ 32.49	\$ 863.81	\$ 110,202.86
RSVA - Wholesale Market Service Charge	kWh	\$ 34,231.24	\$ 18,128.88	\$ 71,418.20	\$ 35.99	\$ 36.81	\$ 978.46	\$ 124,829.57
RSVA - One-time Wholesale Market Service	kWh	\$ 2,026.56	\$ 1,073.27	\$ 4,228.11	\$ 2.13	\$ 2.18	\$ 57.93	\$ 7,390.18
RSVA - Retail Transmission Network Charge	kWh	\$ (20,314.96)	\$ (10,758.81)	\$ (42,384.03)	\$ (21.36)	\$ (21.84)	\$ (580.68)	\$ (74,081.68)
RSVA - Retail Transmission Connection Charge	kWh	\$ (223,565.49)	\$ (118,400.37)	\$ (466,434.87)	\$ (235.04)	\$ (240.38)	\$ (6,390.38)	\$ (815,266.52)
RSVA - Power	kWh	\$ 184,602.56	\$ 97,765.59	\$ 385,144.73	\$ 194.07	\$ 198.48	\$ 5,276.66	\$ 673,182.10
RSVA - Power Global Adjustment	non RPP kWh	\$ (30,948.34)	\$ (8,188.01)	\$ (287,664.44)	\$ -	\$ -	\$ -	\$ (326,800.79)
Total to be Recovered		\$ (23,748.18)	\$ (4,374.80)	\$ (272,642.42)	\$ 7.57	\$ 7.74	\$ 205.81	\$ (300,544.28)
	kWh	15,569,208	8,245,459	32,482,748	16,368	16,740	445,029	56,775,551
	Allocator	27.42%	14.52%	57.21%	0.03%	0.03%	0.78%	100.00%
	non RPP kWh	3,749,648	992,045	34,852,926	0	0	0	39,594,619
	Allocator	9.47%	2.51%	88.02%	0.00%	0.00%	0.00%	100.00%
Number of Years for Recovery	2	\$ (11,874.09)	\$ (2,187.40)	\$ (136,321.21)	\$ 3.78	\$ 3.87	\$ 102.90	\$ (150,270.14)
Variable Billing								
Determinant		15,569,208	8,245,459	90,363	46	47	1,196	
Final Rate		-\$ 0.0008	-\$ 0.0003	-\$ 1.5086	\$ 0.0831	\$ 0.0824	\$ 0.0860	

Proposed Rates and Bill Impacts

The following table summarizes the proposed Regulatory Asset Recovery rates by class and the impact of those rates. For the rate classes which have been allocated a portion of the non RPP kWh and in turn the credit balance of the Global Adjustment account the impact is a reduction in their rates. For the remaining classes the total annual amount is an immaterial number and will be a minimum cost impact to the customer class.

	Proposed Rate	Bill Impact
Residential	\$ (0.0008)	-0.6412%
GS < 50 kW	\$ (0.0003)	-0.2414%
GS>50 to 4999 kW	\$ (1.5086)	-4.8486%
Sentinel Lighting	\$ 0.0824	0.4742%
Street Lights	\$ 0.0860	0.2254%
Unmetered	\$ 0.0831	0.0036%

Deferral and Variance Account Continuity Schedule

The following pages contain the continuity schedule for the deferral and variance account of West Perth Power. The balances being claimed for recovery or refund are as at the year ending balances of December 31st, 2008 plus calculated interest on these balances to April 30th, 2010.

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	West Perth Power Inc.	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	Wally Curry	DOCID NUMBER	EB-200X-XXXX
E-mail Address	wcurry@wppco.com		
VERSION NUMBER	v3.0	PHONE NUMBER	
Date		(extension)	

Enter appropriate data in cells which are highlighted in yellow only.
 Enter the total applied for Regulatory Asset amounts for each account in the appropriate cells below:
 Debits should be recorded as positive numbers and credits should be recorded as negative numbers.
 Repeat cells going across as necessary for each year in application

2005										
Account Description	Account Number	Opening Principal Amounts as of Jan-1-05 ¹	Transactions (additions) during 2005, excluding interest and adjustments ²	Transactions (reductions) during 2005, excluding interest and adjustments ²	Adjustments during 2005 - instructed by Board ²	Adjustments during 2005 - other ²	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec-31-05	Closing Interest Amounts as of Dec-31-05
RSVA - Wholesale Market Service Charge	1580	\$ 47,491	\$ 74,356				\$ 121,848	\$ 21,163	\$ 3,443	\$ 24,606
RSVA - One-time Wholesale Market Service	1582	\$ 24,698	\$ 3,585				\$ 28,283	\$ 2,052	\$ 1,791	\$ 3,843
RSVA - Retail Transmission Network Charge	1584	\$ (47,278)	\$ 24,973				\$ (22,305)	\$ (2,718)	\$ (3,428)	\$ (6,146)
RSVA - Retail Transmission Connection Charge	1586	\$ 16	\$ 27,249				\$ 27,265	\$ 1,696	\$ 1	\$ 1,697
Sub-Totals		\$ 24,928	\$ 130,164		\$ -	\$ -	\$ 155,091	\$ 22,193	\$ 1,807	\$ 24,000
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508						\$ -			\$ -
Other Regulatory Assets - Sub-Account - Pension Contributions	1508						\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508						\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508						\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508						\$ -			\$ -
Retail Cost Variance Account - Retail	1518	\$ 89					\$ 89	\$ -	\$ 6	\$ 6
Retail Cost Variance Account - STR	1548						\$ -			\$ -
Misc. Deferred Debits	1525	\$ 1,960					\$ 1,960	\$ -	\$ 142	\$ 142
LV Variance Account	1550						\$ -			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555						\$ -			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555						\$ -			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter ⁸	1555						\$ -			\$ -
Smart Meter OM&A Variance	1556						\$ -			\$ -
Conservation and Demand Management Expenditures and Recoveries	1565						\$ -			\$ -
CDM Contra	1566						\$ -			\$ -
Qualifying Transition Costs ⁵	1570		n/a	n/a			\$ -			\$ -
Pre-Market Opening Energy Variances Total ⁵	1571	\$ 78,203	n/a	n/a			\$ 78,203	\$ -	\$ 5,670	\$ 5,670
Extra-Ordinary Event Costs	1572						\$ -			\$ -
Deferred Rate Impact Amounts	1574						\$ -			\$ -
Other Deferred Credits	2425						\$ -			\$ -
Sub-Totals		\$ 80,251	\$ -	\$ -	\$ -	\$ -	\$ 80,251	\$ -	\$ 5,818	\$ 5,818
Deferred Payments in Lieu of Taxes	1562									
2006 PILs & Taxes Variance	1592									
Sub-Totals										
Total		\$ 105,179	\$ 130,164	\$ -	\$ -	\$ -	\$ 235,342	\$ 22,193	\$ 7,625	\$ 29,818
The following is not included in the total claim but is included on a memo basis:										
Deferred PILs Contra Account ⁸	1563									
RSVA - Power (including Global Adjustment)	1588	\$ 253,466	\$ 34,845				\$ 288,311	\$ 54,346	\$ 18,376	\$ 72,723
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588						\$ -			\$ -
Recovery of Regulatory Asset Balances	1590						\$ -			\$ -

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¹ As per general ledger, if does not agree to Dec-31-04 balance filed in 2006 EDR then provide supplementary analysis
² Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, and etc.
³ Provide supporting statement indicating nature of this adjustments and periods they relate to
⁴ Not included in sub-total
⁵ Closed April 30, 2002
⁶ For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.
⁷ Please describe "other" components of 1508 and add more component lines if necessary.
⁸ 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.
⁹ Interest projected on December 31, 2008 closing principal balance.

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY West Perth Power Inc.
 NAME OF CONTACT Wally Curry
 E-mail Address wcurry@cp360.com
 VERSION NUMBER v3.0
 Date

2006											
Account Number	Opening Principal Amounts as of Jan-1-06	Transactions (additions) during 2006, excluding interest and adjustments ¹	Transactions (reductions) during 2006, excluding interest and adjustments ²	Adjustments during 2006 - instructed by Board ²	Adjustments during 2006 - other ³	Transfer of Board-approved amounts to 1590 as per 2006 EDN	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec31-06	Transfer of Board-approved amounts to 1590 as per 2006 EDN	Closing Interest Amounts as of Dec-31-06
RSVA - Wholesale Market Service Charge	1580	\$ 121,848	\$ 137,792			\$ (47,491)	\$ 212,148	\$ 24,606	\$ 1,349	\$ (25,754)	\$ 201
RSVA - One-time Wholesale Market Service	1582	\$ 28,283	\$ 2,842			\$ (24,698)	\$ 6,527	\$ 3,843	\$ 928	\$ (4,440)	\$ 326
RSVA - Retail Transmission Network Charge	1594	\$ (22,395)	\$ (12,329)			\$ (80,952)	\$ 45,922	\$ (6,140)	\$ (1,898)	\$ 8,338	\$ 294
RSVA - Retail Transmission Connection Charge	1586	\$ 27,265	\$ (74,888)			\$ (148,015)	\$ (195,640)	\$ 1,697	\$ (172)	\$ (7,205)	\$ (5,680)
Sub-Totals		\$ 155,091	\$ 53,519	\$ -	\$ -	\$ (139,653)	\$ 68,958	\$ 24,000	\$ 201	\$ (29,060)	\$ (4,859)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -					\$ -	\$ -			\$ -
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ -					\$ -	\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -					\$ -	\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -					\$ -	\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -					\$ -	\$ -			\$ -
Retail Cost Variance Account - Retail	1518	\$ 89				\$ (97)	\$ (9)	\$ 6			\$ 6
Retail Cost Variance Account - STR	1548	\$ -					\$ -	\$ -			\$ -
Misc. Deferred Debits	1525	\$ 1,960				\$ (5,658)	\$ (3,699)	\$ 142			\$ 142
LV Variance Account	1550	\$ -	\$ 28,072				\$ 28,072	\$ -			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ -	\$ (10,836)				\$ (10,836)	\$ -	\$ (51)		\$ (51)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	\$ -					\$ -	\$ -			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter C	1555	\$ -					\$ -	\$ -			\$ -
Smart Meter O&M Variance	1556	\$ -					\$ -	\$ -			\$ -
Smart Meter O&M Variance	1556	\$ -					\$ -	\$ -			\$ -
Conservation and Demand Management Expenditures and Recoveries	1565	\$ -					\$ -	\$ -			\$ -
CDM Contra	1566	\$ -					\$ -	\$ -			\$ -
Qualifying Transition Costs ⁵	1570	\$ -	n/a	n/a		\$ (53)	\$ (53)	\$ -			\$ -
Pre-Market Opening Energy Variances Total ⁵	1571	\$ 78,203	n/a	n/a		\$ (86,763)	\$ (7,560)	\$ 5,670			\$ 5,670
Extra-Ordinary Event Costs	1572	\$ -					\$ -	\$ -			\$ -
Deferred Rate Impact Amounts	1574	\$ -					\$ -	\$ -			\$ -
Other Deferred Credits	2425	\$ -					\$ -	\$ -			\$ -
Sub-Totals		\$ 80,251	\$ 17,236	\$ -	\$ -	\$ (91,571)	\$ 5,916	\$ 5,818	\$ (51)	\$ -	\$ 5,767
Deferred Payments in Lieu of Taxes	1562										
2006 PILs & Taxes Variance	1592										
Sub-Totals											
Total		\$ 235,342	\$ 70,756	\$ -	\$ -	\$ (231,224)	\$ 74,874	\$ 29,818	\$ 151	\$ (29,060)	\$ 909

The following is not included in the total claim but is included on a memo basis:

Deferred PILs Contra Account ⁸	1563										
RSVA - Power (including Global Adjustment)	1588	\$ 288,310	\$ 256,485			\$ (253,466)	\$ 291,330	\$ 72,723	\$ 9,303	\$ (78,848)	\$ 3,177
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588	\$ -					\$ -	\$ -			\$ -
Recovery of Regulatory Asset Balances	1590	\$ -					\$ -	\$ -			\$ -

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SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY West Perth Power Inc.
 NAME OF CONTACT Wally Curry
 E-mail Address wcurry@cp360.com
 VERSION NUMBER v3.0
 Date

2007										
Account Number	Opening Principal Amounts as of Jan-1-07	Transactions (additions) during 2007, excluding interest and adjustments ¹	Transactions (reductions) during 2007, excluding interest and adjustments ²	Adjustments during 2007 - instructed by Board ²	Adjustments during 2007 - other ³	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec31-07	Closing Interest Amounts as of Dec-31-07	
RSVA - Wholesale Market Service Charge	1580	\$ 212,148	\$ (70,861)			\$ 141,287	\$ 201	\$ 8,766	\$ 8,967	
RSVA - One-time Wholesale Market Service	1582	\$ 6,527				\$ 6,527	\$ 326	\$ 306	\$ 632	
RSVA - Retail Transmission Network Charge	1594	\$ 45,922	\$ (29,249)			\$ 17,673	\$ 294	\$ (1,486)	\$ (1,193)	
RSVA - Retail Transmission Connection Charge	1586	\$ (195,640)	\$ (171,330)			\$ (366,970)	\$ (5,680)	\$ (17,375)	\$ (23,055)	
Sub-Totals		\$ 68,958	\$ (270,440)	\$ -	\$ -	\$ (201,482)	\$ (4,859)	\$ (9,790)	\$ (14,649)	
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -				\$ -	\$ -		\$ -	
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ -				\$ -	\$ -		\$ -	
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -				\$ -	\$ -		\$ -	
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -				\$ -	\$ -		\$ -	
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -				\$ -	\$ -		\$ -	
Retail Cost Variance Account - Retail	1518	\$ (9)				\$ (9)	\$ 6		\$ 6	
Retail Cost Variance Account - STR	1548	\$ -				\$ -	\$ -		\$ -	
Misc. Deferred Debits	1525	\$ (3,699)				\$ (3,699)	\$ 142		\$ 142	
LV Variance Account	1550	\$ 28,072	\$ 38,813			\$ 66,885	\$ -	\$ 2,147	\$ 2,147	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ (10,836)	\$ (6,877)			\$ (17,713)	\$ (51)	\$ (688)	\$ (718)	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	\$ -				\$ -	\$ -		\$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter I	1555	\$ -				\$ -	\$ -		\$ -	
Smart Meter O&M Variance	1556	\$ -				\$ -	\$ -		\$ -	
Smart Meter O&M Variance	1556	\$ -				\$ -	\$ -		\$ -	
Conservation and Demand Management Expenditures and Recoveries	1565	\$ -				\$ -	\$ -		\$ -	
CDM Contra	1566	\$ -				\$ -	\$ -		\$ -	
Qualifying Transition Costs ⁵	1570	\$ (53)	n/a	n/a		\$ (53)	\$ -		\$ -	
Pre-Market Opening Energy Variances Total ⁵	1571	\$ (7,560)	n/a	n/a		\$ (7,560)	\$ 5,670	\$ -	\$ 5,670	
Extra-Ordinary Event Costs	1572	\$ -				\$ -	\$ -		\$ -	
Deferred Rate Impact Amounts	1574	\$ -				\$ -	\$ -		\$ -	
Other Deferred Credits	2425	\$ -				\$ -	\$ -		\$ -	
Sub-Totals		\$ 5,916	\$ 31,936	\$ -	\$ -	\$ 37,852	\$ 5,767	\$ 1,480	\$ 7,247	
Deferred Payments in Lieu of Taxes	1562									
2006 PILs & Taxes Variance	1592									
Sub-Totals										
Total		\$ 74,874	\$ (238,505)	\$ -	\$ -	\$ (163,630)	\$ 909	\$ (8,310)	\$ (7,402)	

The following is not included in the total claim but is included on a memo basis:

Deferred PILs Contra Account ⁸	1563								
RSVA - Power (including Global Adjustment)	1588	\$ 291,330	\$ 140,345			\$ 440,675	\$ 3,177	\$ 16,706	\$ 19,883
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588	\$ -				\$ -	\$ -		\$ -
Recovery of Regulatory Asset Balances	1590	\$ -				\$ -	\$ -		\$ -

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SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY West Perth Power Inc.
 NAME OF CONTACT Wally Curry
 E-mail Address wcurry@a350.com
 VERSION NUMBER v3.0
 Date _____

Account Description	Account Number	2008								
		Opening Principal Amounts as of Jan-1-08	Transactions (additions) during 2008, excluding interest and adjustments ⁶	Transactions (reductions) during 2008, excluding interest and adjustments ⁶	Adjustments during 2008 - instructed by Board ⁷	Adjustments during 2008 - other ⁷	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec31-08	Closing Interest Amounts as of Dec-31-08
RSVA - Wholesale Market Service Charge	1580	\$ 141,287	\$ (27,966)				\$ 113,322	\$ 8,967	\$ 7,999	\$ 16,966
RSVA - One-time Wholesale Market Service	1582	\$ 6,527					\$ 6,527	\$ 632	\$ 298	\$ 890
RSVA - Retail Transmission Network Charge	1584	\$ 17,673	\$ (50,243)				\$ (32,570)	\$ (1,193)	\$ (1,532)	\$ (2,724)
RSVA - Retail Transmission Connection Charge	1586	\$ (366,970)	\$ (183,060)				\$ (550,030)	\$ (23,055)	\$ (14,887)	\$ (37,943)
Sub-Totals		\$ (201,482)	\$ (261,269)		\$ -	\$ -	\$ (462,751)	\$ (14,649)	\$ (8,163)	\$ (22,812)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -					\$ -			\$ -
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ -					\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -					\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -					\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -					\$ -			\$ -
Retail Cost Variance Account - Retail	1518	\$ (9)					\$ (9)	\$ 6		\$ 6
Retail Cost Variance Account - STR	1548	\$ -					\$ -			\$ -
Misc. Deferred Debits	1525	\$ (3,699)	\$ -				\$ (3,699)	\$ 142		\$ 142
LV Variance Account	1550	\$ 66,885	\$ 37,073				\$ 103,958	\$ 2,147	\$ 3,153	\$ 5,300
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ (17,713)	\$ (6,314)				\$ (24,027)	\$ (718)	\$ (541)	\$ (1,260)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	\$ -					\$ -			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter (Smart Meter O&M&A Variance	1556	\$ -					\$ -			\$ -
Conservation and Demand Management Expenditures and Recoveries	1565	\$ -					\$ -			\$ -
CDM Contra	1566	\$ -					\$ -			\$ -
Qualifying Transition Costs ⁵	1570	\$ (53)	n/a	n/a			\$ (53)			\$ -
Pre-Market Opening Energy Variances Total ⁵	1571	\$ (7,560)	n/a	n/a			\$ (7,560)	\$ 5,670		\$ 5,670
Extra-Ordinary Event Costs	1572	\$ -					\$ -			\$ -
Deferred Rate Impact Amounts	1574	\$ -					\$ -			\$ -
Other Deferred Credits	2425	\$ -					\$ -			\$ -
Sub-Totals		\$ 37,852	\$ 30,759	\$ -	\$ -	\$ -	\$ 68,611	\$ 7,247	\$ 2,611	\$ 9,858
Deferred Payments in Lieu of Taxes	1562									
2006 PILs & Taxes Variance	1592									
Sub-Totals										
Total		\$ (163,630)	\$ (230,510)	\$ -	\$ -	\$ -	\$ (394,140)	\$ (7,402)	\$ (5,551)	\$ (12,953)

The following is not included in the total claim but is included on a memo basis:

Deferred PILs Contra Account ⁸	1563									
RSVA - Power (including Global Adjustment)	1588	\$ 440,675	\$ (59,179)				\$ 381,496	\$ 19,883	\$ 8,950	\$ 28,832
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588	\$ -					\$ -			\$ -
Recovery of Regulatory Asset Balances	1590	\$ -					\$ -			\$ -

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SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY West Perth Power Inc.
 NAME OF CONTACT Wally Curry
 E-mail Address wcurry@a350.com
 VERSION NUMBER v3.0
 Date _____

Account Description	Account Number	Projected Interest on Dec 31 -08 balance from Jan 1, 2009 to Dec 31, 2009 ⁹	Projected Interest on Dec 31 -08 balance from Jan 1, 2010 to April 30, 2010 ⁹	Claim before Forecasted Transactions	Forecasted Transactions, Excluding Interest from Jan 1, 2009 to Dec 31, 2009		Forecasted Transactions, Excluding Interest from Jan 1, 2010 to April 30, 2010		Projected Interest from Jan 1, 2009 to April 30, 2010 on Forecasted Trans (Excl Interest) from Jan 1, 2010 to April 30, 2010	Projected Interest from Jan 1, 2010 to April 30, 2010 on Forecasted Trans (Excl Interest) from Jan 1, 2010 to April 30, 2010	Total Claim
					Forecasted	Forecasted	Forecasted	Forecasted			
RSVA - Wholesale Market Service Charge	1580	\$ 996	\$ 241	\$ 131,524	\$ (233)	\$ (7,014)	\$ (29)	\$ (19)	\$ 124,229		
RSVA - One-time Wholesale Market Service	1582	\$ 24	\$ 6	\$ 7,447	\$ -	\$ 499	\$ -	\$ 1	\$ 7,947		
RSVA - Retail Transmission Network Charge	1584	\$ (276)	\$ (87)	\$ (35,630)	\$ (13,906)	\$ (18,688)	\$ (114)	\$ (81)	\$ (88,394)		
RSVA - Retail Transmission Connection Charge	1586	\$ (6,339)	\$ (1,532)	\$ (996,844)	\$ (210,640)	\$ (66,413)	\$ (770)	\$ (189)	\$ (873,849)		
Sub-Totals		\$ (5,594)	\$ (1,352)	\$ (492,509)	\$ (224,780)	\$ (91,614)	\$ (913)	\$ (252)	\$ (810,068)		
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508			\$ -					\$ -		
Other Regulatory Assets - Sub-Account - Pension Contributions	1508			\$ -					\$ -		
Other Regulatory Assets - Sub-Account - Other ⁷	1508			\$ -					\$ -		
Other Regulatory Assets - Sub-Account - Other ⁷	1508			\$ -					\$ -		
Other Regulatory Assets - Sub-Account - Other ⁷	1508			\$ -					\$ -		
Retail Cost Variance Account - Retail	1518			\$ (2)					\$ (2)		
Retail Cost Variance Account - STR	1548			\$ -					\$ -		
Misc. Deferred Debits	1525			\$ (3,557)					\$ (3,557)		
LV Variance Account	1550	\$ 761	\$ 184	\$ 110,203	\$ (949)	\$ 8,837	\$ (128)	\$ 24	\$ 117,887		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ (201)	\$ (49)	\$ (20,537)	\$ 30,201	\$ (6,878)	\$ 211	\$ (19)	\$ (2,023)		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555			\$ -					\$ -		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter (Smart Meter O&M&A Variance	1556			\$ -					\$ -		
Conservation and Demand Management Expenditures and Recoveries	1565			\$ -					\$ -		
CDM Contra	1566			\$ -					\$ -		
Qualifying Transition Costs ⁵	1570			\$ (53)					\$ (53)		
Pre-Market Opening Energy Variances Total ⁵	1571			\$ (1,890)					\$ (1,890)		
Extra-Ordinary Event Costs	1572			\$ -					\$ -		
Deferred Rate Impact Amounts	1574			\$ -					\$ -		
Other Deferred Credits	2425			\$ -					\$ -		
Sub-Totals		\$ 559	\$ 135	\$ 79,163	\$ 29,252	\$ 1,959	\$ 83	\$ 5	\$ 110,402		
Deferred Payments in Lieu of Taxes	1562										
2006 PILs & Taxes Variance	1592										
Sub-Totals											
Total		\$ (5,035)	\$ (1,217)	\$ (413,346)	\$ (195,528)	\$ (89,655)	\$ (830)	\$ (247)	\$ (899,606)		

The following is not included in the total claim but is included on a memo basis:

Deferred PILs Contra Account ⁸	1563								
RSVA - Power (including Global Adjustment)	1588	\$ 3,443	\$ 832	\$ 414,003	\$ 364,410	\$ (495,468)	\$ 122	\$ (1,025)	\$ 282,543
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588	\$ -		\$ -	\$ (86,657)	\$ 122,792	\$ 231		\$ 24,367
Recovery of Regulatory Asset Balances	1590	\$ -							\$ -

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\$ (392,596)

SMART METERS

On October 28, the Ontario Energy Board issued Guideline G-2008-0002 Smart Meter Funding and Cost Recovery. The guideline sets out the Board's filing instructions in relation to the funding of, and the recovery of costs associated with smart meter activities conducted by electricity distributors.

West Perth Power has been authorized to conduct smart meter activities by virtue of paragraph 8 of Section 1(1) of O. Reg. 427/06, conditional on our meters being acquired pursuant to and in compliance with a Request for Proposal issued by London Hydro Inc. A letter was received from PRP International Fairness Advisory Services regarding the Attestation of the Fairness Commissioner for the London Hydro & Consortium Smart Meter Project as it relates specifically to the two highest ranked proponents for West Perth Power. West Perth Power plans have all smart meters fully deployed by May 1, 2011 with a total capital outlay of \$462,500. A continuity of the smart meter accounts are provided above as part of the Deferral and Variance Account Continuity Schedule.

As West Perth Power intends to install smart meters in the 2010 rate test year, **West Perth Power is requesting a continuation of the standard \$1.00 smart meter funding adder be approved by the Board as part of the 2010 Cost of Service rate application.** West Perth Power is proposing no changes to its current Board-approved smart meter funding adder of \$1.00, which was approved as part of West Perth Power's 2009 IRM Application. The rater rider will continue to be applicable to Residential, G.S. < 50 kW, and G.S. > 50 kW to 4,999 kW.

No disposition of accounts 1555 and 1556 is requested at this time.

Ex. Tab Schedule Contents of Schedule

10 – Cost Allocation Filing

1 1

Overview

WPPI is including the complete Hydro One Data analysis in excel format in this application as Appendix 10-1. This data in turn feeds the cost allocation filing spreadsheet as the demand data required in tab I8 Demand Data.

Once the load data was available WPPI was able to complete a Cost Allocation filing, that is included as Appendix 10-2 in this application, which includes 2010 Test year costs and customer data broken out as per the instructions required for the original Cost Allocation filing in 2007. WPPI has completed no direct allocation of costs in this filing.

West Perth has included in its filing an electronic copy of its Cost Allocation Filing spreadsheet and associated load data for review.

Ontario Energy Board
2010 COST ALLOCATION INFORMATION FILING
Sheet I1 Utility Information Sheet

Name of LDC: West Perth Power Inc

License Number: ED-2002-0508

EDR 2006 EB Number: EB-2005-0433

Cost Allocation EB Number:

drop-down menu

Date of Submission:

Version: 1.2

Contact Information

Name: Wally Curry

Title: President

Phone Number: 519-348-8458

E-Mail Address: wcurry@e360inc.com

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****Please Note: Colour Coding Legend ****

- Input Cells
- Output Cells
- Exhibition
- Brought Forward Brought Forward
- Calculation Calculation
- Default Numbers
- Diagnostic

Brief Description of Each Worksheet's Function

INPUTS	I1	Intro	Brief explanation of what the pages do.
	I2	LDC data and Classes	Enter LDC specific information and number of classes etc
	I3	TB Data	Balance from approved 2006 EDR Trial Balance
	I4	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	I5	Misc Data	Input for miscellaneous data where necessary - TBD
	I6	Customer Data	Input customer related data for generating customer allocators
	I7.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	I7.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
	I8	Demand Data	Input demand allocators using load data and making LDC specific adjustments
I9	Direct Allocation		
OUTPUTS	O1	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
	O2	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	O2.1	Line Transformer PLCC Adjustment	
	O2.2	Primary Cost PLCC Adjustment	
	O2.3	Secondary Cost PLCC Adjustment	
	O3.1	Line Tran Unit Cost	
	O3.2	Substat Tran Unit Cost	
	O3.3	Primary Cost Pool	
	O3.4	Secondary Cost Pool	
	O3.5	USL Metering Credit	
O4	Summary by Class	Output showing summary of all allocation by class and by US of A	
O5	Detail by Class	Output showing details of individual allocation by class and by USofA	
O6	Source Data for E2		
O7	Amortization		
EXHIBITS	E1	Categorization	Exhibit showing how costs are categorized
	E2	Allocation Factors	Exhibit summarizing all allocation factors created in I5 to I8 and present the findings in percentages
	E3	PLCC	Backup documentation for calculating Peak Load Carrying Capability.
	E4	Trial Balance Index	Exhibit showing 1. how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated
	E5	Reconciliation	Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance

2010 COST ALLOCATION INFORMATION FILING

West Perth Power Inc

EB-2005-0433

Saturday, January 00, 1900

Sheet I2 Class Selection - Second Run

Click for Drop-Down Menu

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

Second Run	
------------	--

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

** Space available for additional information about this run

2006 COST ALLOCATION INFORMATION FILING
West Perth Power Inc
EB-2005-0433
Saturday, January 00, 1900
Sheet I3 Trial Balance Data - Second Run

Proposed Target Net Income (\$)	\$112,350		
Proposed PILs (\$)	\$0		
Proposed Interest (\$)	\$96,097		
Proposed Specific Service Charges (\$)	\$95,894		
Proposed Transformer Ownership Allowance (\$)	\$35,703		
Proposed Low Voltage Wheeling Adjustment (\$)			
Proposed Revenue Requirement (\$)	\$1,238,460	From this Sheet	Differences?
Revenue Requirement to be Used in this model (\$)	\$1,274,163	\$1,274,820	Rev Req does not match
Proposed Rate Base (\$)	\$3,112,207		
Rate Base to be Used in this model (\$)	\$3,117,562	\$3,117,563	Rate Base Matches

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	2010 Test Year Information	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
1005	Cash	\$0				\$0
1010	Cash Advances and Working Funds	\$0				\$0
1020	Interest Special Deposits	\$0				\$0
1030	Dividend Special Deposits	\$0				\$0
1040	Other Special Deposits	\$0				\$0
1060	Term Deposits	\$0				\$0
1070	Current Investments	\$0				\$0
1100	Customer Accounts Receivable	\$0				\$0
1102	Accounts Receivable - Services	\$0				\$0
1104	Accounts Receivable - Recoverable Work	\$0				\$0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	\$0				\$0
1110	Other Accounts Receivable	\$0				\$0
1120	Accrued Utility Revenues	\$0				\$0
1130	Accumulated Provision for Uncollectible Accounts-- Credit	\$0				\$0
1140	Interest and Dividends Receivable	\$0				\$0
1150	Rents Receivable	\$0				\$0
1170	Notes Receivable	\$0				\$0
1180	Prepayments	\$0				\$0
1190	Miscellaneous Current and Accrued Assets	\$0				\$0
1200	Accounts Receivable from Associated Companies	\$0				\$0
1210	Notes Receivable from Associated Companies	\$0				\$0
1305	Fuel Stock	\$0				\$0
1330	Plant Materials and Operating Supplies	\$0				\$0
1340	Merchandise	\$0				\$0
1350	Other Materials and Supplies	\$0				\$0
1405	Long Term Investments in Non-Associated Companies	\$0				\$0
1408	Long Term Receivable - Street Lighting Transfer	\$0				\$0
1410	Other Special or Collateral Funds	\$0				\$0
1415	Sinking Funds	\$0				\$0
1425	Unamortized Debt Expense	\$0				\$0
1445	Unamortized Discount on Long-Term Debt--Debit	\$0				\$0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	\$0				\$0
1460	Other Non-Current Assets	\$0				\$0
1465	O.M.E.R.S. Past Service Costs	\$0				\$0
1470	Past Service Costs - Employee Future Benefits	\$0				\$0
1475	Past Service Costs - Other Pension Plans	\$0				\$0
1480	Portfolio Investments - Associated Companies	\$0				\$0
1485	Investment in Associated Companies - Significant Influence	\$0				\$0
1490	Investment in Subsidiary Companies	\$0				\$0
1505	Unrecovered Plant and Regulatory Study Costs	\$0				\$0
1508	Other Regulatory Assets	\$0				\$0
1510	Preliminary Survey and Investigation Charges	\$0				\$0
1515	Emission Allowance Inventory	\$0				\$0
1516	Emission Allowances Withheld	\$0				\$0
1518	RCVARetail	\$0				\$0
1520	Power Purchase Variance Account	\$0				\$0

1525	Miscellaneous Deferred Debits	\$0	\$0
1530	Deferred Losses from Disposition of Utility Plant	\$0	\$0
1540	Unamortized Loss on Reacquired Debt	\$0	\$0
1545	Development Charge Deposits/ Receivables	\$0	\$0
1548	RCVASTR	\$0	\$0
1560	Deferred Development Costs	\$0	\$0
1562	Deferred Payments in Lieu of Taxes	\$0	\$0
1563	Account 1563 - Deferred PILs Contra Account	\$0	\$0
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0
1570	Qualifying Transition Costs	\$0	\$0
1571	Pre-market Opening Energy Variance	\$0	\$0
1572	Extraordinary Event Costs	\$0	\$0
1574	Deferred Rate Impact Amounts	\$0	\$0
1580	RSVAWMS	\$0	\$0
1582	RSVAONE-TIME	\$0	\$0
1584	RSVANW	\$0	\$0
1586	RSVACN	\$0	\$0
1588	RSVAPOWER	\$0	\$0
1590	Recovery of Regulatory Asset Balances	\$0	\$0
1605	Electric Plant in Service - Control Account	\$0	\$0
1606	Organization	\$0	\$0
1608	Franchises and Consents	\$0	\$0
1610	Miscellaneous Intangible Plant	\$0	\$0
1615	Land	\$0	\$0
1616	Land Rights	\$0	\$0
1620	Buildings and Fixtures	\$0	\$0
1630	Leasehold Improvements	\$0	\$0
1635	Boiler Plant Equipment	\$0	\$0
1640	Engines and Engine-Driven Generators	\$0	\$0
1645	Turbogenerator Units	\$0	\$0
1650	Reservoirs, Dams and Waterways	\$0	\$0
1655	Water Wheels, Turbines and Generators	\$0	\$0
1660	Roads, Railroads and Bridges	\$0	\$0
1665	Fuel Holders, Producers and Accessories	\$0	\$0
1670	Prime Movers	\$0	\$0
1675	Generators	\$0	\$0
1680	Accessory Electric Equipment	\$0	\$0
1685	Miscellaneous Power Plant Equipment	\$0	\$0
1705	Land	\$0	\$0
1706	Land Rights	\$0	\$0
1708	Buildings and Fixtures	\$0	\$0
1710	Leasehold Improvements	\$0	\$0
1715	Station Equipment	\$0	\$0
1720	Towers and Fixtures	\$0	\$0
1725	Poles and Fixtures	\$0	\$0
1730	Overhead Conductors and Devices	\$0	\$0
1735	Underground Conduit	\$0	\$0
1740	Underground Conductors and Devices	\$0	\$0
1745	Roads and Trails	\$0	\$0
1805	Land	\$1,000	\$1,000
1806	Land Rights	\$2,745	\$2,745
1808	Buildings and Fixtures	\$2,500	\$2,500
1810	Leasehold Improvements	\$7,040	\$7,040
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$74,355	\$74,355
1825	Storage Battery Equipment	\$0	\$0
1830	Poles, Towers and Fixtures	\$1,796,029	\$1,796,029
1835	Overhead Conductors and Devices	\$312,226	\$312,226
1840	Underground Conduit	\$770,129	\$770,129
1845	Underground Conductors and Devices	\$64,366	\$64,366
1850	Line Transformers	\$1,463,976	\$1,463,976
1855	Services	\$150,803	\$150,803
1860	Meters	\$426,125	\$426,125
1865	Other Installations on Customer's Premises	\$0	\$0
1870	Leased Property on Customer Premises	\$0	\$0
1875	Street Lighting and Signal Systems	\$0	\$0
1905	Land	\$0	\$0
1906	Land Rights	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0
1910	Leasehold Improvements	\$0	\$0
1915	Office Furniture and Equipment	\$38,144	\$38,144
1920	Computer Equipment - Hardware	\$43,773	\$43,773
1925	Computer Software	\$94,660	\$94,660
1930	Transportation Equipment	\$449,867	\$449,867
1935	Stores Equipment	\$458	\$458
1940	Tools, Shop and Garage Equipment	\$81,011	\$81,011
1945	Measurement and Testing Equipment	\$0	\$0
1950	Power Operated Equipment	\$0	\$0
1955	Communication Equipment	\$164	\$164
1960	Miscellaneous Equipment	\$0	\$0
1965	Water Heater Rental Units	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0
1980	System Supervisory Equipment	\$0	\$0
1985	Sentinel Lighting Rental Units	\$0	\$0
1990	Other Tangible Property	\$0	\$0
1995	Contributions and Grants - Credit	(\$282,598)	(\$282,598)
2005	Property Under Capital Leases	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0
2020	Experimental Electric Plant Unclassified	\$0	\$0
2030	Electric Plant and Equipment Leased to Others	\$0	\$0
2040	Electric Plant Held for Future Use	\$0	\$0
2050	Completed Construction Not Classified--Electric	\$0	\$0
2055	Construction Work in Progress--Electric	\$0	\$0
2060	Electric Plant Acquisition Adjustment	\$0	\$0
2065	Other Electric Plant Adjustment	\$0	\$0
2070	Other Utility Plant	\$0	\$0
2075	Non-Utility Property Owned or Under Capital Leases	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$3,111,048)	(\$3,111,048)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	\$0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	\$0	\$0
2160	Accumulated Amortization of Other Utility Plant	\$0	\$0
2180	Accumulated Amortization of Non-Utility Property	\$0	\$0
2205	Accounts Payable	\$0	\$0
2208	Customer Credit Balances	\$0	\$0
2210	Current Portion of Customer Deposits	\$0	\$0

2215	Dividends Declared	\$0			\$0
2220	Miscellaneous Current and Accrued Liabilities	\$0			\$0
2225	Notes and Loans Payable	\$0			\$0
2240	Accounts Payable to Associated Companies	\$0			\$0
2242	Notes Payable to Associated Companies	\$0			\$0
2250	Debt Retirement Charges(DRC) Payable	\$0			\$0
2252	Transmission Charges Payable	\$0			\$0
2254	Electrical Safety Authority Fees Payable	\$0			\$0
2256	Independent Market Operator Fees and Penalties Payable	\$0			\$0
2260	Current Portion of Long Term Debt	\$0			\$0
2262	Ontario Hydro Debt - Current Portion	\$0			\$0
2264	Pensions and Employee Benefits - Current Portion	\$0			\$0
2268	Accrued Interest on Long Term Debt	\$0			\$0
2270	Matured Long Term Debt	\$0			\$0
2272	Matured Interest on Long Term Debt	\$0			\$0
2285	Obligations Under Capital Leases--Current	\$0			\$0
2290	Commodity Taxes	\$0			\$0
2292	Payroll Deductions / Expenses Payable	\$0			\$0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	\$0			\$0
2296	Future Income Taxes - Current	\$0			\$0
2305	Accumulated Provision for Injuries and Damages	\$0			\$0
2306	Employee Future Benefits	\$0			\$0
2308	Other Pensions - Past Service Liability	\$0			\$0
2310	Vested Sick Leave Liability	\$0			\$0
2315	Accumulated Provision for Rate Refunds	\$0			\$0
2320	Other Miscellaneous Non-Current Liabilities	\$0			\$0
2325	Obligations Under Capital Lease--Non-Current	\$0			\$0
2330	Development Charge Fund	\$0			\$0
2335	Long Term Customer Deposits	\$0			\$0
2340	Collateral Funds Liability	\$0			\$0
2345	Unamortized Premium on Long Term Debt	\$0			\$0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	\$0			\$0
2350	Future Income Tax - Non-Current	\$0			\$0
2405	Other Regulatory Liabilities	\$0			\$0
2410	Deferred Gains from Disposition of Utility Plant	\$0			\$0
2415	Unamortized Gain on Reacquired Debt	\$0			\$0
2425	Other Deferred Credits	\$0			\$0
2435	Accrued Rate-Payer Benefit	\$0			\$0
2505	Debentures Outstanding - Long Term Portion	\$0			\$0
2510	Debenture Advances	\$0			\$0
2515	Reacquired Bonds	\$0			\$0
2520	Other Long Term Debt	\$0			\$0
2525	Term Bank Loans - Long Term Portion	\$0			\$0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	\$0			\$0
2550	Advances from Associated Companies	\$0			\$0
3005	Common Shares Issued	\$0			\$0
3008	Preference Shares Issued	\$0			\$0
3010	Contributed Surplus	\$0			\$0
3020	Donations Received	\$0			\$0
3022	Development Charges Transferred to Equity	\$0			\$0
3026	Capital Stock Held in Treasury	\$0			\$0
3030	Miscellaneous Paid-In Capital	\$0			\$0
3035	Installments Received on Capital Stock	\$0			\$0
3040	Appropriated Retained Earnings	\$0			\$0
3045	Unappropriated Retained Earnings	\$0			\$0
3046	Balance Transferred From Income	\$0	\$0		(\$112,350)
3047	Appropriations of Retained Earnings - Current Period	\$0			\$0
3048	Dividends Payable-Preference Shares	\$0			\$0
3049	Dividends Payable-Common Shares	\$0			\$0
3055	Adjustment to Retained Earnings	\$0			\$0
3065	Unappropriated Undistributed Subsidiary Earnings	\$0			\$0
4006	Residential Energy Sales	\$0			\$0
4010	Commercial Energy Sales	\$0			\$0
4015	Industrial Energy Sales	\$0			\$0
4020	Energy Sales to Large Users	\$0			\$0
4025	Street Lighting Energy Sales	\$0			\$0
4030	Sentinel Lighting Energy Sales	\$0			\$0
4035	General Energy Sales	\$0			\$0
4040	Other Energy Sales to Public Authorities	\$0			\$0
4045	Energy Sales to Railroads and Railways	\$0			\$0
4050	Revenue Adjustment	\$0			\$0
4055	Energy Sales for Resale	\$0			\$0
4060	Interdepartmental Energy Sales	\$0			\$0
4062	Billed WMS	\$0			\$0
4064	Billed-One-Time	\$0			\$0
4066	Billed NW	\$0			\$0
4068	Billed CN	\$0			\$0
4080	Distribution Services Revenue	\$0	\$1,003,607		(\$1,003,607)
4082	Retail Services Revenues	(\$6,285)			(\$6,285)
4084	Service Transaction Requests (STR) Revenues	(\$300)			(\$300)
4090	Electric Services Incidental to Energy Sales	\$0			\$0
4105	Transmission Charges Revenue	\$0			\$0
4110	Transmission Services Revenue	\$0			\$0
4205	Interdepartmental Reims	\$0			\$0
4210	Rent from Electric Property	\$0			\$0
4215	Other Utility Operating Income	\$0			\$0
4220	Other Electric Revenues	(\$17,000)			(\$17,000)
4225	Late Payment Charges	(\$15,000)			(\$15,000)
4230	Sales of Water and Water Power	\$0			\$0
4235	Miscellaneous Service Revenues	(\$59,064)	\$59,064		(\$95,894)
4240	Provision for Rate Refunds	\$0			\$0
4245	Government Assistance Directly Credited to Income	\$0			\$0
4305	Regulatory Debits	\$0			\$0
4310	Regulatory Credits	\$0			\$0
4315	Revenues from Electric Plant Leased to Others	\$0			\$0
4320	Expenses of Electric Plant Leased to Others	\$0			\$0
4325	Revenues from Merchandise, Jobbing, Etc.	\$0			\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0			\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0			\$0
4340	Profits and Losses from Financial Instrument Investments	\$0			\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0			\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0			\$0
4355	Gain on Disposition of Utility and Other Property	\$0			\$0
4360	Loss on Disposition of Utility and Other Property	\$0			\$0
4365	Gains from Disposition of Allowances for Emission	\$0			\$0
4370	Losses from Disposition of Allowances for Emission	\$0			\$0
4375	Revenues from Non-Utility Operations	\$0			\$0
4380	Expenses of Non-Utility Operations	\$0			\$0
4385	Non-Utility Rental Income	\$0			\$0

4390	Miscellaneous Non-Operating Income	\$0		\$0
4395	Rate-Payer Benefit Including Interest	\$0		\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0		\$0
4405	Interest and Dividend Income	\$0		\$0
4415	Equity in Earnings of Subsidiary Companies	\$0		\$0
4505	Operation Supervision and Engineering	\$0		\$0
4510	Fuel	\$0		\$0
4515	Steam Expense	\$0		\$0
4520	Steam From Other Sources	\$0		\$0
4525	Steam Transferred--Credit	\$0		\$0
4530	Electric Expense	\$0		\$0
4535	Water For Power	\$0		\$0
4540	Water Power Taxes	\$0		\$0
4545	Hydraulic Expenses	\$0		\$0
4550	Generation Expense	\$0		\$0
4555	Miscellaneous Power Generation Expenses	\$0		\$0
4560	Rents	\$0		\$0
4565	Allowances for Emissions	\$0		\$0
4605	Maintenance Supervision and Engineering	\$0		\$0
4610	Maintenance of Structures	\$0		\$0
4615	Maintenance of Boiler Plant	\$0		\$0
4620	Maintenance of Electric Plant	\$0		\$0
4625	Maintenance of Reservoirs, Dams and Waterways	\$0		\$0
4630	Maintenance of Water Wheels, Turbines and Generators	\$0		\$0
4635	Maintenance of Generating and Electric Plant	\$0		\$0
4640	Maintenance of Miscellaneous Power Generation Plant	\$0		\$0
4705	Power Purchased	\$3,179,431		\$3,179,431
4708	Charges-WMS	\$124,313		\$124,313
4710	Cost of Power Adjustments	\$0		\$0
4712	Charges-One-Time	\$0		\$0
4714	Charges-NW	\$270,516		\$270,516
4715	System Control and Load Dispatching	\$0		\$0
4716	Charges-CN	\$442,714		\$442,714
4720	Other Expenses	\$0		\$0
4725	Competition Transition Expense	\$0		\$0
4730	Rural Rate Assistance Expense	\$31,078		\$31,078
4805	Operation Supervision and Engineering	\$0		\$0
4810	Load Dispatching	\$0		\$0
4815	Station Buildings and Fixtures Expenses	\$0		\$0
4820	Transformer Station Equipment - Operating Labour	\$0		\$0
4825	Transformer Station Equipment - Operating Supplies and Expense	\$0		\$0
4830	Overhead Line Expenses	\$0		\$0
4835	Underground Line Expenses	\$0		\$0
4840	Transmission of Electricity by Others	\$0		\$0
4845	Miscellaneous Transmission Expense	\$0		\$0
4850	Rents	\$0		\$0
4905	Maintenance Supervision and Engineering	\$0		\$0
4910	Maintenance of Transformer Station Buildings and Fixtures	\$0		\$0
4916	Maintenance of Transformer Station Equipment	\$0		\$0
4930	Maintenance of Towers, Poles and Fixtures	\$0		\$0
4935	Maintenance of Overhead Conductors and Devices	\$0		\$0
4940	Maintenance of Overhead Lines - Right of Way	\$0		\$0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	\$0		\$0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	\$0		\$0
4960	Maintenance of Underground Lines	\$0		\$0
4965	Maintenance of Miscellaneous Transmission Plant	\$0		\$0
5005	Operation Supervision and Engineering	\$3,839		\$3,839
5010	Load Dispatching	\$11		\$11
5012	Station Buildings and Fixtures Expense	\$0		\$0
5014	Transformer Station Equipment - Operation Labour	\$0		\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$499		\$499
5016	Distribution Station Equipment - Operation Labour	\$0		\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0		\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$2,610		\$2,610
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$2,188		\$2,188
5030	Overhead Subtransmission Feeders - Operation	\$0		\$0
5035	Overhead Distribution Transformers- Operation	\$349	\$4,676	\$5,025
5040	Underground Distribution Lines and Feeders - Operation Labour	\$348		\$348
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$196		\$196
5050	Underground Subtransmission Feeders - Operation	\$0		\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0
5060	Street Lighting and Signal System Expense	\$802		\$802
5065	Meter Expense	\$18,422		\$18,422
5070	Customer Premises - Operation Labour	\$105		\$105
5075	Customer Premises - Materials and Expenses	\$1,261		\$1,261
5085	Miscellaneous Distribution Expense	\$38,133		\$38,133
5090	Underground Distribution Lines and Feeders - Rental Paid	\$266		\$266
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$742		\$742
5096	Other Rent	\$0		\$0
5105	Maintenance Supervision and Engineering	\$0		\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0		\$0
5112	Maintenance of Transformer Station Equipment	\$0		\$0
5114	Maintenance of Distribution Station Equipment	\$12,568		\$12,568
5120	Maintenance of Poles, Towers and Fixtures	\$11,431		\$11,431
5125	Maintenance of Overhead Conductors and Devices	\$11,390		\$11,390
5130	Maintenance of Overhead Services	\$7,468		\$7,468
5135	Overhead Distribution Lines and Feeders - Right of Way	\$9,056		\$9,056
5145	Maintenance of Underground Conduit	\$919		\$919
5150	Maintenance of Underground Conductors and Devices	\$2,644		\$2,644
5155	Maintenance of Underground Services	\$12,781		\$12,781
5160	Maintenance of Line Transformers	\$2,317	\$31,027	\$33,343
5165	Maintenance of Street Lighting and Signal Systems	\$3		\$3
5170	Sentinel Lights - Labour	\$0		\$0
5172	Sentinel Lights - Materials and Expenses	\$1		\$1

5175	Maintenance of Meters	\$2,299			\$2,299
5178	Customer Installations Expenses- Leased Property	\$0			\$0
5185	Water Heater Rentals - Labour	\$4			\$4
5186	Water Heater Rentals - Materials and Expenses	\$89			\$89
5190	Water Heater Controls - Labour	\$0			\$0
5192	Water Heater Controls - Materials and Expenses	\$0			\$0
5195	Maintenance of Other Installations on Customer Premises	\$0			\$0
5205	Purchase of Transmission and System Services	\$0			\$0
5210	Transmission Charges	\$0			\$0
5215	Transmission Charges Recovered	\$0			\$0
5305	Supervision	\$0			\$0
5310	Meter Reading Expense	\$31,391			\$31,391
5315	Customer Billing	\$125,179			\$125,179
5320	Collecting	\$10,013			\$10,013
5325	Collecting- Cash Over and Short	\$0			\$0
5330	Collection Charges	\$0			\$0
5335	Bad Debt Expense	\$13,444			\$13,444
5340	Miscellaneous Customer Accounts Expenses	\$22,566			\$22,566
5405	Supervision	\$0			\$0
5410	Community Relations - Sundry	\$0			\$0
5415	Energy Conservation	\$0			\$0
5420	Community Safety Program	\$1,500			\$1,500
5425	Miscellaneous Customer Service and Informational Expenses	\$0			\$0
5505	Supervision	\$0			\$0
5510	Demonstrating and Selling Expense	\$0			\$0
5515	Advertising Expense	\$1,500			\$1,500
5520	Miscellaneous Sales Expense	\$0			\$0
5605	Executive Salaries and Expenses	\$90,570			\$90,570
5610	Management Salaries and Expenses	\$17,089			\$17,089
5615	General Administrative Salaries and Expenses	\$35,006			\$35,006
5620	Office Supplies and Expenses	\$30,340			\$30,340
5625	Administrative Expense Transferred Credit	\$0			\$0
5630	Outside Services Employed	\$128,520			\$128,520
5635	Property Insurance	\$2,200			\$2,200
5640	Injuries and Damages	\$0			\$0
5645	Employee Pensions and Benefits	\$10,619			\$10,619
5650	Franchise Requirements	\$0			\$0
5655	Regulatory Expenses	\$4,500			\$4,500
5660	General Advertising Expenses	\$0			\$0
5665	Miscellaneous General Expenses	\$39,151	\$0		\$39,151
5670	Rent	\$57,247			\$57,247
5675	Maintenance of General Plant	\$33,000			\$33,000
5680	Electrical Safety Authority Fees	\$0			\$0
5685	Independent Market Operator Fees and Penalties	\$0			\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$234,992			\$234,992
5710	Amortization of Limited Term Electric Plant	\$0			\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0			\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0			\$0
5725	Miscellaneous Amortization	\$0			\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0			\$0
5735	Amortization of Deferred Development Costs	\$0			\$0
5740	Amortization of Deferred Charges	\$0			\$0
6005	Interest on Long Term Debt	\$0	\$0		\$96,097
6010	Amortization of Debt Discount and Expense	\$0			\$0
6015	Amortization of Premium on Debt Credit	\$0			\$0
6020	Amortization of Loss on Reacquired Debt	\$0			\$0
6025	Amortization of Gain on Reacquired Debt--Credit	\$0			\$0
6030	Interest on Debt to Associated Companies	\$0			\$0
6035	Other Interest Expense	\$2,500			\$2,500
6040	Allowance for Borrowed Funds Used During Construction--Credit	\$0			\$0
6042	Allowance For Other Funds Used During Construction	\$0			\$0
6045	Interest Expense on Capital Lease Obligations	\$0			\$0
6105	Taxes Other Than Income Taxes	\$0			\$0
6110	Income Taxes	\$0	\$0		\$0
6115	Provision for Future Income Taxes	\$0			\$0
6205	Donations	\$0			\$0
6210	Life Insurance	\$0			\$0
6215	Penalties	\$0			\$0
6225	Other Deductions	\$0			\$0
6305	Extraordinary Income	\$0			\$0
6310	Extraordinary Deductions	\$0			\$0
6315	Income Taxes, Extraordinary Items	\$0			\$0
6405	Discontinues Operations - Income/ Gains	\$0			\$0
6410	Discontinued Operations - Deductions/ Losses	\$0			\$0
6415	Income Taxes, Discontinued Operations	\$0			\$0

\$0

Reclassification Equals to Zero.
O.K. to Proceed.

Asset Accounts Directly Allocated \$0

2006 COST ALLOCATION INFORMATION FILING

West Perth Power Inc
 EB-2005-0433
 Saturday, January 00, 1900

Sheet I4 Break Out Worksheet - Second Run

Enter Proposed Net Fixed Assets	\$2,385,746
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RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								EXPENSE ITEMS				
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	5705 Amortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intangibles and Other Electric Plant	5720 Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	\$0		-	-					-				
1805	Land	\$1,000		(\$1,000)	-					-				
1805-1	Land Station >50 kV			\$0										
1805-2	Land Station <50 kV		100.00%	\$1,000	1,000	(\$66)	\$12			956				
1806	Land Rights	\$2,745		(\$2,745)	-					-				
1806-1	Land Rights Station >50 kV			\$0	-					-				
1806-2	Land Rights Station <50 kV		100.00%	\$2,745	2,745	(\$153)	\$32			2,624				
1808	Buildings and Fixtures	\$2,500		(\$2,500)	-					-				
1808-1	Buildings and Fixtures > 50 kV			\$0	-					-				
1808-2	Buildings and Fixtures < 50 kV		100.00%	\$2,500	2,500	\$29	\$ (42)			2,488	\$80			
1810	Leasehold Improvements	\$7,040		(\$7,040)	-					-				
1810-1	Leasehold Improvements >50 kV			\$0	-					-				
1810-2	Leasehold Improvements <50 kV		100.00%	\$7,040	7,040	(\$392)	\$83	\$ (6,336)		394	\$1,343			
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-					-				
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$74,355		(\$74,355)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		0.00%	\$0	-					-				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		100.00%	\$74,355	74,355	(\$4,143)	\$875	\$ (73,366)		2,282	\$41			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.00%	\$0	-					-				
1825	Storage Battery Equipment	\$0		\$0	-					-				
1825-1	Storage Battery Equipment > 50 kV			\$0	-					-				
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-					-				
1830	Poles, Towers and Fixtures	\$1,796,029		(\$1,796,029)	-					-				
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-					-				
1830-4	Poles, Towers and Fixtures - Primary		10.00%	\$179,603	179,603	(\$10,008)	\$2,112	\$ (106,051)		65,656	\$5,848			
1830-5	Poles, Towers and Fixtures - Secondary		90.00%	\$1,616,426	1,616,426	(\$90,075)	\$19,011	\$ (954,460)		590,902	\$52,633			
1835	Overhead Conductors and Devices	\$312,226		(\$312,226)	-					-				
1835-3	Overhead Conductors and Devices Subtransmission Bulk Delivery			\$0	-					-				
1835-4	Overhead Conductors and Devices Primary			\$0	-					-				
1835-5	Overhead Conductors and Devices Secondary		100.00%	\$312,226	312,226	(\$17,399)	\$3,672	\$ (114,310)		184,189	\$16,816			
1840	Underground Conduit	\$770,129		(\$770,129)	-					-				
1840-3	Underground Conduit - Bulk Delivery			\$0	-					-				
1840-4	Underground Conduit - Primary		0.00%	\$0	-					-				
1840-5	Underground Conduit - Secondary		100.00%	\$770,129	770,129	(\$42,915)	\$9,058	\$ (491,566)		244,706	\$19,528			
1845	Underground Conductors and Devices	\$64,386		(\$64,386)	-					-				
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-					-				
1845-4	Underground Conductors and Devices - Primary			\$0	-					-				
1845-5	Underground Conductors and Devices - Secondary		100.00%	\$64,386	64,386	(\$3,588)	\$787	\$ (46,497)		15,059	\$9,311			
1850	Line Transformers	\$1,463,976		\$0	1,463,976	(\$81,719)	\$17,218	\$ (824,353)		575,122	\$58,305			
1855	Services	\$150,803		\$0	150,803	(\$8,403)	\$1,774	\$ (33,642)		110,532	\$4,106			
1860	Meters	\$426,125		\$0	426,125	(\$23,746)	\$5,012	\$ (237,266)		170,125	\$28,960			
	Total	\$5,071,314		\$0	\$5,071,314	(\$282,598)	\$59,646	(\$2,887,891)	\$0	1,960,471	\$196,970	\$0	\$0	\$0
	SUB TOTAL from I3	\$5,071,314												

General Plant	Break out Functions	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	5705 Amortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intangibles and Other Electric Plant	5720 Amortization of Electric Plant Acquisition Adjustments
1905	Land	\$0				\$ -				
1906	Land Rights	\$0				\$ -				
1908	Buildings and Fixtures	\$0				\$ -				

2006 COST ALLOCATION INFORMATION FILING

West Perth Power Inc

EB-2005-0433

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Sheet 15 Miscellaneous Data Worksheet - Second Run

kMs of Roads in Service Area Where
Distribution Lines Exist

45

Deemed Equity Component
of Rate Base (%)

40%

1	2	3	5	7	8	9
Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
12.37	10.86	186.22	0.00	0.26	0.00	0.27

2006 COST ALLOCATION INFORMATION FILING

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Sheet 16 Customer Data Worksheet - Second Run

Total kWhs	56,775,551
Total KWs	91,651
Total Approved Distribution Revenue (\$)	\$1,003,607

	ID	Total	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediate	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Billing Data									
KWh from approved EDR model, Sheet 7-1, Col M	CEN	56,775,551	15,569,208	8,245,459	32,482,748	-	445,029	16,740	16,368
kWh from approved EDR model, Sheet 7-1, Col S	CDEM	91,651			90,363	-	1,196	47	46
kWh, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P		-							
Optional - kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-							
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	56,505,404	15,596,581	8,261,776	32,168,909	-	445,029	16,740	16,369
kWh - 30 year weather normalized amount		56,505,404	15,596,581	8,261,776	32,168,909	-	445,029	16,740	16,369
Approved Distribution Rev from approved EDR, Sheet 7-1, Col AK + Sheet 7-3 Col H	CREV	\$1,003,607	\$481,922	\$174,458	\$342,483	\$0	\$4,591	\$83	\$70
Bad Debt 3 Year Historical Average from Approved EDR Model	BDHA	\$4,659	\$2,137	\$2,131	\$391	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$6,893	\$4,479	\$1,743	\$670	\$0	\$0	\$0	\$0
Weighting Factor - Services			1.0	2.0	10.0		1.0	1.0	1.0
Weighting Factor - Billings			1.0	2.0	7.0		1.0	0.1	1.0
Number of Bills	CNB	21,564	18,564	2,628	216		12	84	60
Number of Connections (Unmetered)	CCON	630					618	7	5
Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections	CCA	1,797	1,547	219	18		1	7	5
Bulk Customer Base	COB	1,784	1,547	219	18				
Primary Customer Base	CCP	1,784	1,547	219	18				
Line Transformer Customer Base	CCLT	1,781	1,547	219	15				
Secondary Customer Base	CCS	1,781	1,547	219	15				
Weighted - Services	CWCS	2,765	1,547	438	150		618	7	5
Weighted Meter -Capital	CWMC	134,610	77,350	21,310	35,950		-	-	-
Weighted Meter Reading	CWMR	2,413	1,702	657	54		-	-	-
Weighted Bills	CWNB	25,412	18,564	5,256	1,512		12	8	60
Data Mismatch Analysis									
Revenue with 30 year weather normalized kWh		1,001,491	482,789	174,804	339,174	-	4,591	83	70

Weather Normalized Data from Hydro

	Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
kWh - 30 year weather normalized amount	56,505,404	15,596,581	8,261,776	32,168,909	-	445,029	16,740	16,369
Adjustment Factor		1.0716	1.0716	1.0716		1.0716	1.0716	1.0716

Bad Debt Data from EDR 2006

Sheet ADJ5 rows 26 - 32, column E	5,014	2,033	1,807	1,174				
Sheet ADJ5 rows 26 - 32, column F	4,164	4,304	140					
Sheet ADJ5 rows 26 - 32, column G	4,799	73	4,726					
Three-year average	4,659	2,137	2,131	391	-	-	-	-

2006 COST ALLOCATION INFORMATION FILING

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Sheet 17.1 Meter Capital Worksheet - Second Run

	Residential			GS -50			GS-50-Regular			GS >50-Intermediate		
	1	2	3	1	2	3	1	2	3	1	2	3
	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage Weighted Factor			57.46%			16%			27%			0%
Cost Relative to Residential Average Cost			1.00			1.95			39.94			-
Total	1547	77350	50	219	21310	97.30593607	18	35950	1997.222222	0	0	-

Meter Types

Single Phase 200 Amp - Urban

Single Phase 200 Amp - Rural Central Meter

Network Meter (Costs to be updated)

Three-phase - No demand Smart Meters

Demand without IT (usually three-phase)

Demand with IT and Interval Capability - Secondary

Demand with IT and Interval Capability - Primary

Demand with IT and Interval Capability -Special (WMP)

LDC Specific 1

LDC Specific 2

LDC Specific 3

Cost per Meter (Installed)

50	1,547	77350	160	8000			0		0			
150	0	0		0			0		0			
250	0	0	23	5750		1	250		0			
225	0	0		0			0		0			
210	0	0	36	7560			0		0			
300	0	0		0			0		0			
500	0	0		0			0		0			
2,100	0	0		0		17	35700		0			
2,300	0	0		0			0		0			
10,000	0	0		0			0		0			
40,000		0		0			0		0			
		0		0			0		0			
		0		0			0		0			
		0		0			0		0			

2006 COST ALLOCATION INFORMATION FILING
West Perth Power Inc
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Sheet 17.2 Meter Reading Worksheet - Second Run

Weighting Factors based on
Contractor Pricing

Description	1			2			3			5			7			8			9			TOTAL		
	Residential			GS <50			GS>50-Regular			GS >50-Intermediate			Street Light			Sentinel			Unmetered Scattered Load					
	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
Allocation Percentage	70.53%			27.23%			2.24%			0.00%			0.00%			0.00%			0.00%			100.00%		
Cost Relative to Residential Average Cost	1.00			2.73			2.73			0.00			0.00			0.00			0.00			6.45		
Total	1,547	1,702	1.10	219	657	3.00	18	54	3.00	-	-	0	-	-	0	-	-	0	-	-	0	1,784	2,413	7
Factor																								
Residential - Urban - Outside	1.00	1,392	1,392	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,392	1,392		
Residential - Urban - Outside with other services	1.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-		
Residential - Urban - Inside	2.00	155	309	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	155	309		
Residential - Urban - Inside with other services	1.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-		
Residential - Rural - Outside	3.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-		
Residential - Rural - Outside with other services	2.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-		
LDC Specific 1		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-		
LDC Specific 2		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-		
GS - Walking	2.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-		
GS - Walking - with other services	3.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-		
GS - Vehicle with other services -- TOU Read	3.00	0	0	219	657	3.00	18	54	3.00	0	0	0	0	0	0	0	0	0	0	0	237	711		
GS - Vehicle with other services	3.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-		
LDC Specific 3		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-		
LDC Specific 4	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-		
Interval	49.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-		
LDC Specific 5		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-		
LDC Specific 6		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-		

View Full Report Executive Summary Monthly Summary - 2024									
Category	Q1	Q2	Q3	Q4	YTD	Target	Variance	Trend	Notes
Revenue	1200	1300	1400	1500	5400	5000	400	↑	Exceeded target by 8%
Expenses	800	850	900	950	3500	3500	0	↔	On track with budget
Profit	400	450	500	550	1900	1500	400	↑	Strong performance
Net Income	350	400	450	500	1700	1500	200	↑	Consistent growth
Operating Costs	750	800	850	900	3300	3300	0	↔	Well managed
Marketing	100	120	140	160	520	500	20	↑	Increased spend
R&D	150	160	170	180	660	650	10	↑	Investing in future
SG&A	200	220	230	240	900	900	0	↔	Stable costs
Interest	100	110	120	130	460	450	10	↑	Higher rates
Income Tax	100	100	100	100	400	400	0	↔	Consistent
Other	50	60	70	80	260	250	10	↑	Minor fluctuations
Total	1200	1300	1400	1500	5400	5000	400	↑	Overall Positive



2006 COST ALLOCATION INFORMATION FILING

West Perth Power Inc

EB-2005-0433

Saturday, January 00, 1900

Sheet O1 Revenue to Cost Summary Worksheet - Second Run

		1	2	3	5	7	8	9	
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
crev	Distribution Revenue (sale)	\$1,003,607	\$481,922	\$174,458	\$342,483	\$0	\$4,591	\$83	\$70
mi	Miscellaneous Revenue (mi)	\$134,479	\$92,021	\$27,429	\$12,966	\$0	\$1,752	\$55	\$256
Total Revenue		\$1,138,087	\$573,943	\$201,888	\$355,449	\$0	\$6,343	\$138	\$326
Expenses									
di	Distribution Costs (di)	\$155,611	\$65,446	\$22,510	\$50,308	\$0	\$17,005	\$204	\$138
cu	Customer Related Costs (cu)	\$224,681	\$156,333	\$50,731	\$16,762	\$0	\$424	\$56	\$375
ad	General and Administration (ad)	\$451,242	\$262,288	\$86,871	\$80,249	\$0	\$20,916	\$311	\$608
dep	Depreciation and Amortization (dep)	\$234,992	\$103,128	\$33,826	\$76,244	\$0	\$21,362	\$257	\$173
INPUT	PILs (INPUT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INT	Interest	\$96,097	\$41,897	\$13,796	\$30,579	\$0	\$9,632	\$116	\$78
Total Expenses		\$1,162,623	\$629,093	\$207,734	\$254,142	\$0	\$69,339	\$944	\$1,372
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$112,350	\$48,983	\$16,129	\$35,751	\$0	\$11,261	\$135	\$91
Revenue Requirement (includes NI)		\$1,274,973	\$678,076	\$223,862	\$289,893	\$0	\$80,600	\$1,079	\$1,463
			Revenue Requirement Input Does Not Equal Output \$153						
Rate Base Calculation									
Net Assets									
dp	Distribution Plant - Gross	\$5,071,314	\$2,175,461	\$726,710	\$1,673,847	\$0	\$485,507	\$5,858	\$3,931
gp	General Plant - Gross	\$708,078	\$308,096	\$101,628	\$226,361	\$0	\$70,575	\$848	\$571
accum dep	Accumulated Depreciation	(\$3,111,048)	(\$1,322,519)	(\$445,361)	(\$1,047,182)	\$0	(\$290,126)	(\$3,512)	(\$2,349)
co	Capital Contribution	(\$282,598)	(\$121,252)	(\$40,496)	(\$93,235)	\$0	(\$27,069)	(\$327)	(\$219)
Total Net Plant		\$2,385,746	\$1,039,785	\$342,481	\$759,791	\$0	\$238,887	\$2,868	\$1,934
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$4,048,052	\$1,116,060	\$591,173	\$2,306,594	\$0	\$31,855	\$1,198	\$1,172
	OM&A Expenses	\$831,534	\$484,067	\$160,112	\$147,319	\$0	\$38,345	\$571	\$1,120
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$4,879,586	\$1,600,127	\$751,285	\$2,453,913	\$0	\$70,200	\$1,769	\$2,292
Working Capital		\$731,938	\$240,019	\$112,693	\$368,087	\$0	\$10,530	\$265	\$344
Total Rate Base		\$3,117,684	\$1,279,804	\$455,174	\$1,127,878	\$0	\$249,417	\$3,133	\$2,278
		Rate Base Input Does Not Equal Output							

Equity Component of Rate Base	\$1,247,074	\$511,922	\$182,070	\$451,151	\$0	\$99,767	\$1,253	\$911
Net Income on Allocated Assets	(\$24,536)	(\$55,149)	(\$5,846)	\$101,307	\$0	(\$62,995)	(\$806)	(\$1,046)
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	(\$24,536)	(\$55,149)	(\$5,846)	\$101,307	\$0	(\$62,995)	(\$806)	(\$1,046)
RATIOS ANALYSIS								
REVENUE TO EXPENSES %	89.26%	84.64%	90.18%	122.61%	0.00%	7.87%	12.77%	22.27%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$136,886)	(\$104,133)	(\$21,975)	\$65,556	\$0	(\$74,256)	(\$941)	(\$1,137)
RETURN ON EQUITY COMPONENT OF RATE BASE	-1.97%	-10.77%	-3.21%	22.46%	0.00%	-63.14%	-64.32%	-114.77%

2006 COST ALLOCATION INFORMATION FILING

West Perth Power Inc

EB-2005-0433

Saturday, January 00, 1900

Sheet 01 Revenue to Cost Summary Worksheet - Second Run

		1	2	3	5	7	8	9	
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
crev	Distribution Revenue (sale)	\$1,003,607	\$481,922	\$174,458	\$342,483	\$0	\$4,591	\$83	\$70
mi	Miscellaneous Revenue (mi)	\$134,479	\$92,021	\$27,429	\$12,966	\$0	\$1,752	\$55	\$256
	Total Revenue	\$1,138,087	\$573,943	\$201,888	\$355,449	\$0	\$6,343	\$138	\$326
Expenses									
di	Distribution Costs (di)	\$155,611	\$65,446	\$22,510	\$50,308	\$0	\$17,005	\$204	\$138
cu	Customer Related Costs (cu)	\$224,938	\$156,590	\$50,731	\$16,762	\$0	\$424	\$56	\$375
ad	General and Administration (ad)	\$451,242	\$262,288	\$86,871	\$80,249	\$0	\$20,916	\$311	\$608
dep	Depreciation and Amortization (dep)	\$234,992	\$103,128	\$33,826	\$76,244	\$0	\$21,362	\$257	\$173
INPUT	PLs (INPUT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INT	Interest	\$96,097	\$41,897	\$13,796	\$30,579	\$0	\$9,632	\$116	\$78
	Total Expenses	\$1,162,880	\$629,350	\$207,734	\$254,142	\$0	\$69,339	\$944	\$1,372
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$112,350	\$48,983	\$16,129	\$35,751	\$0	\$11,261	\$135	\$91
	Revenue Requirement (includes NI)	\$1,275,230	\$678,333	\$223,862	\$289,893	\$0	\$80,600	\$1,079	\$1,463
Revenue Requirement Input Does Not Equal Output									
Rate Base Calculation									
Net Assets									
dp	Distribution Plant - Gross	\$5,071,314	\$2,175,461	\$726,710	\$1,673,847	\$0	\$485,507	\$5,858	\$3,931
gp	General Plant - Gross	\$708,078	\$308,096	\$101,628	\$226,361	\$0	\$70,575	\$848	\$571
accum dep	Accumulated Depreciation	(\$3,111,048)	(\$1,322,519)	(\$445,361)	(\$1,047,182)	\$0	(\$290,126)	(\$3,512)	(\$2,349)
co	Capital Contribution	(\$282,598)	(\$121,252)	(\$40,496)	(\$93,235)	\$0	(\$27,069)	(\$327)	(\$219)
	Total Net Plant	\$2,385,746	\$1,039,785	\$342,481	\$759,791	\$0	\$238,887	\$2,868	\$1,934
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$4,048,052	\$1,116,060	\$591,173	\$2,306,594	\$0	\$31,855	\$1,198	\$1,172
	OM&A Expenses	\$831,791	\$484,324	\$160,112	\$147,319	\$0	\$38,345	\$571	\$1,120
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$4,879,843	\$1,600,384	\$751,285	\$2,453,913	\$0	\$70,200	\$1,769	\$2,292
	Working Capital	\$731,976	\$240,058	\$112,693	\$368,087	\$0	\$10,530	\$265	\$344
	Total Rate Base	\$3,117,723	\$1,279,843	\$455,174	\$1,127,878	\$0	\$249,417	\$3,133	\$2,278
Rate Base Input Does Not Equal Output									
	Equity Component of Rate Base	\$1,247,089	\$511,937	\$182,070	\$451,151	\$0	\$99,767	\$1,253	\$911
	Net Income on Allocated Assets	(\$24,793)	(\$55,406)	(\$5,846)	\$101,307	\$0	(\$62,995)	(\$806)	(\$1,046)
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	(\$24,793)	(\$55,406)	(\$5,846)	\$101,307	\$0	(\$62,995)	(\$806)	(\$1,046)
RATIOS ANALYSIS									
	REVENUE TO EXPENSES %	89.25%	84.61%	90.18%	122.61%	0.00%	7.87%	12.77%	22.27%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$137,143)	(\$104,390)	(\$21,975)	\$65,556	\$0	(\$74,256)	(\$941)	(\$1,137)
	RETURN ON EQUITY COMPONENT OF RATE BASE	-1.99%	-10.82%	-3.21%	22.46%	0.00%	-63.14%	-64.32%	-114.77%

2006 COST ALLOCATION INFORMATION FILING

West Perth Power Inc

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Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - Second Run

Summary

	1	2	3	5	7	8	9
	Residential	GS +50	GS-50-Regular	GS +50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$7.37	\$14.94	\$86.72	\$0.00	-\$0.17	\$0.30	\$4.86
Customer Unit Cost per month - Directly Related	\$16.12	\$33.35	\$173.98	\$0.00	-\$0.11	\$0.99	\$11.24
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$24.43	\$46.29	\$195.40	\$0.00	\$10.63	\$9.09	\$20.11
Fixed Charge per approved 2006 EDR	\$12.37	\$10.86	\$186.22	\$0.00	\$0.26	\$0.00	\$0.27

Information to be Used to Allocate PILs, ROE, ROE and A&G

Total	1	2	3	5	7	8	9	
Total	Residential	GS +50	GS-50-Regular	GS +50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load	
General Plant - Gross Assets	\$708,078	\$308,096	\$101,628	\$226,361	\$0	\$70,575	\$88	\$571
General Plant - Accumulated Depreciation	(\$282,803)	(\$123,052)	(\$40,595)	(\$80,458)	\$0	(\$28,187)	(\$339)	(\$228)
General Plant - Net Fixed Assets	\$425,275	\$185,044	\$61,033	\$145,903	\$0	\$42,388	\$509	\$343
General Plant - Depreciation	\$38,021	\$16,544	\$5,457	\$12,155	\$0	\$3,790	\$46	\$31
Total Net Fixed Assets Excluding General Plant	\$1,960,471	\$854,742	\$281,443	\$623,838	\$0	\$196,459	\$2,359	\$1,591
Total Administration and General Expense	\$451,242	\$262,288	\$86,871	\$80,249	\$0	\$20,916	\$311	\$608
Total O&M	\$379,640	\$221,127	\$73,240	\$67,070	\$0	\$17,429	\$260	\$513

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

US&A Account #	Accounts	Total	1	2	3	5	7	8	9
		Total	Residential	GS +50	GS-50-Regular	GS +50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
1860	Distribution Plant								
	Meters	\$426,125	\$244,861	\$67,460	\$113,804	\$0	\$0	\$0	\$0
	Accumulated Amortization								
	Accum. Amortization of Electric Utility Plant - Meters only	(\$256,000)	(\$147,104)	(\$40,527)	(\$68,369)	\$0	\$0	\$0	\$0
	Meter Net Fixed Assets	\$170,125	\$97,758	\$26,932	\$45,435	\$0	\$0	\$0	\$0
4082	Misc Revenue								
	Retail Services Revenues	(\$6,285)	(\$4,591)	(\$1,300)	(\$374)	\$0	(\$3)	(\$2)	(\$15)
4084	Service Transaction Requests (STR) Revenues	(\$300)	(\$219)	(\$62)	(\$18)	\$0	(\$0)	(\$0)	(\$1)
4086	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	(\$17,000)	(\$7,412)	(\$2,441)	(\$5,410)	\$0	(\$1,704)	(\$20)	(\$14)
4225	Late Payment Charges	(\$15,000)	(\$9,747)	(\$3,793)	(\$1,459)	\$0	\$0	(\$1)	\$0
	Sub-total	(\$38,585)	(\$21,970)	(\$7,596)	(\$7,260)	\$0	(\$1,707)	(\$23)	(\$29)
5065	Operation								
	Meter Expense	\$18,422	\$10,586	\$2,916	\$4,920	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$105	\$67	\$19	\$1	\$0	\$27	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$1,261	\$808	\$114	\$9	\$0	\$323	\$4	\$3
	Sub-total	\$19,788	\$11,461	\$3,040	\$4,930	\$0	\$300	\$4	\$3
5175	Maintenance								
	Maintenance of Meters	\$2,299	\$1,321	\$364	\$614	\$0	\$0	\$0	\$0
5310	Billing and Collection								
	Meter Reading Expense	\$31,391	\$22,141	\$8,548	\$703	\$0	\$0	\$0	\$0
5315	Customer Billing	\$125,179	\$91,445	\$25,891	\$7,448	\$0	\$69	\$41	\$266
5320	Collecting	\$10,013	\$7,315	\$2,071	\$596	\$0	\$5	\$3	\$24
5325	Collecting - Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	\$166,584	\$120,900	\$36,510	\$8,746	\$0	\$64	\$45	\$319
	Total Operation, Maintenance and Billing	\$188,871	\$133,682	\$39,914	\$14,290	\$0	\$414	\$49	\$322
	Amortization Expense - Meters	\$28,960	\$16,641	\$4,555	\$7,734	\$0	\$0	\$0	\$0
	Allocated PILs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Allocated Debt Return	\$6,852	\$3,939	\$1,085	\$1,829	\$0	\$0	\$0	\$0
	Allocated Equity Return	\$8,012	\$4,005	\$1,268	\$2,138	\$0	\$0	\$0	\$0
	Total	\$193,369	\$136,898	\$39,256	\$18,731	\$0	(\$1,293)	\$25	\$299

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

US&A Account #	Accounts	Total	1	2	3	5	7	8	9
		Total	Residential	GS +50	GS-50-Regular	GS +50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
1860	Distribution Plant								
	Meters	\$426,125	\$244,861	\$67,460	\$113,804	\$0	\$0	\$0	\$0
	Accumulated Amortization								
	Accum. Amortization of Electric Utility Plant - Meters only	(\$256,000)	(\$147,104)	(\$40,527)	(\$68,369)	\$0	\$0	\$0	\$0
	Meter Net Fixed Assets	\$170,125	\$97,758	\$26,932	\$45,435	\$0	\$0	\$0	\$0
	Allocated General Plant Net Fixed Assets	\$36,306	\$21,164	\$5,841	\$9,302	\$0	\$0	\$0	\$0
	Meter Net Fixed Assets Including General Plant	\$207,031	\$118,921	\$32,773	\$55,337	\$0	\$0	\$0	\$0
4082	Misc Revenue								
	Retail Services Revenues	(\$6,285)	(\$4,591)	(\$1,300)	(\$374)	\$0	(\$3)	(\$2)	(\$15)
4084	Service Transaction Requests (STR) Revenues	(\$300)	(\$219)	(\$62)	(\$18)	\$0	(\$0)	(\$0)	(\$1)
4086	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	(\$17,000)	(\$7,412)	(\$2,441)	(\$5,410)	\$0	(\$1,704)	(\$20)	(\$14)
4225	Late Payment Charges	(\$15,000)	(\$9,747)	(\$3,793)	(\$1,459)	\$0	\$0	(\$1)	\$0
	Sub-total	(\$38,585)	(\$21,970)	(\$7,596)	(\$7,260)	\$0	(\$1,707)	(\$23)	(\$29)
5065	Operation								
	Meter Expense	\$18,422	\$10,586	\$2,916	\$4,920	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$105	\$67	\$19	\$1	\$0	\$27	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$1,261	\$808	\$114	\$9	\$0	\$323	\$4	\$3

	Sub-total	\$19,788	\$11,461	\$3,040	\$4,930	\$0	\$500	\$4	\$9	
5175	Maintenance	\$2,299	\$1,321	\$364	\$614	\$0	\$0	\$0	\$0	1860
	Maintenance of Meters									
	Billing and Collection									
5310	Meter Reading Expense	\$31,391	\$22,141	\$8,548	\$703	\$0	\$0	\$0	\$0	CWMR
5315	Customer Billing	\$125,179	\$91,445	\$25,891	\$7,448	\$0	\$0	\$41	\$286	CWNB
5320	Collecting	\$10,013	\$7,315	\$2,071	\$596	\$0	\$5	\$3	\$24	CWNB
5325	Collecting - Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
	Sub-total	\$166,584	\$120,900	\$36,510	\$8,746	\$0	\$64	\$45	\$319	
	Total Operation, Maintenance and Billing	\$188,671	\$133,662	\$39,914	\$14,290	\$0	\$414	\$49	\$322	
	Amortization Expense - Meters	\$28,960	\$16,641	\$4,585	\$7,734	\$0	\$0	\$0	\$0	
	Amortization Expense - General Plant assigned to Meters	\$3,300	\$1,892	\$322	\$885	\$0	\$0	\$0	\$0	
	Admin and General	\$223,943	\$158,566	\$47,342	\$17,098	\$0	\$496	\$58	\$381	
	Allocated PICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Allocated Debt Return	\$8,339	\$4,792	\$1,320	\$2,227	\$0	\$0	\$0	\$0	
	Allocated Equity Return	\$9,749	\$5,602	\$1,543	\$2,604	\$0	\$0	\$0	\$0	
	Total	\$444,378	\$299,206	\$87,631	\$37,579	\$0	(\$197)	\$83	\$674	

Scenario 3
Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

USoA Account #	Accounts	Total	1	2	3	5	7	8	9	
			Residential	GS +50	GS-50-Regular	GS +50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load	
	Distribution Plant									
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CDMP
1830	Expeditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	BCP
1830-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1830-4	Poles, Towers and Fixtures - Primary	\$71,841	\$46,039	\$6,517	\$536	\$0	\$18,392	\$208	\$149	PNCP
1835-5	Poles, Towers and Fixtures - Secondary	\$646,570	\$414,967	\$56,730	\$4,023	\$0	\$165,732	\$1,677	\$1,341	SNCP
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	BCP
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	PNCP
1835-5	Overhead Conductors and Devices - Secondary	\$124,890	\$80,136	\$11,344	\$777	\$0	\$32,013	\$83	\$28	SNCP
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	BCP
1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	PNCP
1840-5	Underground Conduit - Secondary	\$308,052	\$197,659	\$27,981	\$1,917	\$0	\$78,961	\$894	\$639	SNCP
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	BCP
1845-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	PNCP
1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SNCP
1845-5	Underground Conductors and Devices - Secondary	\$25,754	\$16,625	\$2,339	\$160	\$0	\$6,601	\$75	\$53	
1850	Line Transformers	\$685,590	\$375,740	\$53,191	\$3,643	\$0	\$150,102	\$1,700	\$1,214	LTNCP
1855	Services	\$150,803	\$84,374	\$23,889	\$8,181	\$0	\$33,706	\$382	\$273	CWCS
1860	Meters	\$456,125	\$244,981	\$67,460	\$113,804	\$0	\$0	\$0	\$0	CWMC
	Sub-total	\$2,399,427	\$1,460,200	\$297,452	\$131,041	\$0	\$485,507	\$5,499	\$3,928	
	Accumulated Amortization									
	Account, Amortization of Electric Utility Plant - Line Transformers, Services and Meters	(\$1,388,717)	(\$870,538)	(\$148,132)	(\$77,407)	\$0	(\$289,098)	(\$3,214)	(\$2,338)	
	Customer Related Net Fixed Assets	\$693,610	\$398,842	\$108,320	\$66,834	\$0	\$186,489	\$2,228	\$1,680	
	Allocated General Plant Net Fixed Assets	\$205,828	\$127,652	\$22,841	\$12,124	\$0	\$42,387	\$480	\$343	
	Customer Related NFA Including General Plant	\$1,166,739	\$717,294	\$128,161	\$67,758	\$0	\$238,887	\$2,706	\$1,933	
	Net Revenue									
4082	Retail Service Revenues	(\$6,285)	(\$4,591)	(\$1,300)	(\$374)	\$0	(\$3)	(\$2)	(\$15)	CWNB
4084	Service Transaction Requests (STR) Revenues	(\$300)	(\$219)	(\$62)	(\$16)	\$0	(\$0)	(\$0)	(\$1)	CWNB
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4220	Other Electric Revenues	(\$17,000)	(\$7,412)	(\$2,441)	(\$5,410)	\$0	(\$1,704)	(\$20)	(\$14)	NFA
4225	Late Payment Charges	(\$15,000)	(\$9,747)	(\$3,793)	(\$1,459)	\$0	\$0	(\$1)	\$0	LPHA
4235	Miscellaneous Service Revenues	(\$85,894)	(\$70,052)	(\$19,834)	(\$5,705)	\$0	(\$45)	(\$32)	(\$220)	CWNB
	Sub-total	(\$194,479)	(\$92,027)	(\$27,429)	(\$14,967)	\$0	(\$1,792)	(\$56)	(\$298)	
	Operating and Maintenance									
5005	Operation Supervision and Engineering	\$1,536	\$975	\$148	\$15	\$0	\$390	\$4	\$3	1815-1855
5010	Load Dispatching	\$5	\$3	\$0	\$0	\$0	\$1	\$0	\$0	1815-1855
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$1,044	\$670	\$95	\$7	\$0	\$268	\$3	\$2	1830 & 1835
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$875	\$562	\$79	\$6	\$0	\$224	\$3	\$2	1850
5035	Overhead Distribution Transformers - Operation	\$2,010	\$1,290	\$183	\$13	\$0	\$515	\$6	\$4	1840 & 1845
5040	Underground Distribution Lines and Feeders - Operation Labour	\$139	\$89	\$13	\$1	\$0	\$36	\$0	\$0	1840 & 1845
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$79	\$50	\$7	\$0	\$0	\$20	\$0	\$0	1850
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWMC
5065	Meter Expense	\$18,422	\$10,588	\$2,916	\$4,500	\$0	\$0	\$0	\$0	CCA
5070	Customer Premises - Operation Labour	\$105	\$67	\$10	\$1	\$0	\$27	\$0	\$0	CCA
5075	Customer Premises - Materials and Expenses	\$1,281	\$608	\$114	\$9	\$0	\$323	\$4	\$3	CCA
5085	Miscellaneous Distribution Expense	\$15,253	\$9,688	\$1,467	\$153	\$0	\$3,870	\$44	\$31	1815-1855
5090	Underground Distribution Lines and Feeders - Rental Paid	\$106	\$68	\$10	\$1	\$0	\$27	\$0	\$0	1840 & 1845
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$297	\$190	\$27	\$2	\$0	\$76	\$1	\$1	1830 & 1835
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O&M
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1815-1855
5120	Maintenance of Poles, Towers and Fixtures	\$4,572	\$2,933	\$414	\$28	\$0	\$1,172	\$13	\$9	1830
5125	Maintenance of Overhead Conductors and Devices	\$4,556	\$2,923	\$414	\$28	\$0	\$1,168	\$13	\$9	1835
5130	Maintenance of Underground Services	\$7,468	\$4,178	\$1,163	\$405	\$0	\$1,669	\$19	\$14	1855
5135	Overhead Distribution Lines and Feeders - Right of Way	\$3,622	\$2,324	\$329	\$23	\$0	\$928	\$11	\$8	1830 & 1835
5145	Maintenance of Underground Conduit	\$368	\$226	\$33	\$4	\$0	\$94	\$1	\$1	1840
5150	Maintenance of Underground Conductors and Devices	\$1,057	\$679	\$96	\$7	\$0	\$271	\$3	\$2	1845
5155	Maintenance of Underground Services	\$12,781	\$7,151	\$2,025	\$693	\$0	\$2,857	\$32	\$23	1855
5160	Maintenance of Line Transformers	\$13,337	\$8,558	\$1,211	\$83	\$0	\$3,419	\$39	\$28	1850
5175	Maintenance of Meters	\$2,299	\$1,321	\$364	\$614	\$0	\$0	\$0	\$0	1860
	Sub-total	\$91,193	\$56,350	\$11,139	\$7,012	\$0	\$17,355	\$197	\$148	
	Billing and Collection									
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5310	Meter Reading Expense	\$31,391	\$22,141	\$8,548	\$703	\$0	\$0	\$0	\$0	CWMR
5315	Customer Billing	\$125,179	\$91,445	\$25,891	\$7,448	\$0	\$0	\$41	\$286	CWNB
5320	Collecting	\$10,013	\$7,315	\$2,071	\$596	\$0	\$5	\$3	\$24	CWNB
5325	Collecting - Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5335	Bad Debt Expense	\$13,444	\$6,166	\$6,149	\$1,129	\$0	\$0	\$0	\$0	BOHA
5340	Miscellaneous Customer Accounts Expenses	\$22,566	\$16,485	\$4,667	\$1,343	\$0	\$11	\$7	\$53	CWNB
	Sub-total	\$200,694	\$143,651	\$47,306	\$11,218	\$0	\$74	\$52	\$372	

Sub Total (Operating) Maintenance and Billing	\$293,787	\$198,901	\$90,465	\$18,230	\$0	\$17,429	\$249	\$518
Amortization Expense - Customer Related	\$98,042	\$60,628	\$11,137	\$8,364	\$0	\$17,572	\$199	\$142
Amortization Expense - General Plant assigned to Meters	\$18,402	\$11,413	\$2,042	\$1,084	\$0	\$3,790	\$43	\$31
Admin and General	\$348,903	\$235,024	\$60,346	\$21,812	\$0	\$20,916	\$297	\$608
Allocated PFLs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocated Debt Return	\$48,811	\$28,903	\$5,162	\$2,727	\$0	\$9,632	\$189	\$78
Allocated Equity Return	\$54,495	\$33,791	\$6,036	\$3,188	\$0	\$11,261	\$128	\$91
PLCC Adjustment for Line Transformer	\$9,595	\$8,301	\$1,175	\$81	\$0	\$0	\$38	\$0
PLCC Adjustment for Primary Costs	\$809	\$699	\$99	\$8	\$0	\$0	\$3	\$0
PLCC Adjustment for Secondary Costs	\$17,206	\$15,064	\$1,832	\$144	\$0	\$0	\$165	\$0
Total	\$998,151	\$453,474	\$121,653	\$42,207	\$0	\$78,847	\$763	\$1,207

Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS -50	GS-50-Regular	GS-50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
Distribution Plant								
CVMC	\$ 426,125	\$ 244,861	\$ 67,460	\$ 113,804	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization								
Accum. Amortization of Electric Utility Plant - Meters only	\$ (256,000)	\$ (147,104)	\$ (40,527)	\$ (68,369)	\$ -	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 170,125	\$ 97,758	\$ 26,932	\$ 45,435	\$ -	\$ -	\$ -	\$ -
Misc Revenue								
CVMC	\$ (8,585)	\$ (4,811)	\$ (1,362)	\$ (392)	\$ -	\$ (3)	\$ (2)	\$ (16)
NFA	\$ (17,000)	\$ (7,412)	\$ (2,441)	\$ (5,410)	\$ -	\$ (1,704)	\$ (20)	\$ (14)
LPHA	\$ (15,000)	\$ (9,747)	\$ (3,793)	\$ (1,459)	\$ -	\$ -	\$ (1)	\$ -
Sub-total	\$ (38,585)	\$ (21,970)	\$ (7,596)	\$ (2,261)	\$ -	\$ (1,707)	\$ (23)	\$ (28)
Operation								
CVMC	\$ 18,422	\$ 10,586	\$ 2,916	\$ 4,920	\$ -	\$ -	\$ -	\$ -
CCA	\$ 1,367	\$ 876	\$ 124	\$ 10	\$ -	\$ 350	\$ 4	\$ 3
Sub-total	\$ 19,789	\$ 11,461	\$ 3,040	\$ 4,930	\$ -	\$ 350	\$ 4	\$ 3
Maintenance								
TBD	\$ 2,299	\$ 1,321	\$ 364	\$ 614	\$ -	\$ -	\$ -	\$ -
Billing and Collection								
CVMC	\$ 31,391	\$ 22,141	\$ 8,548	\$ 703	\$ -	\$ -	\$ -	\$ -
CVMC	\$ 135,193	\$ 98,759	\$ 27,962	\$ 8,044	\$ -	\$ 64	\$ 45	\$ 319
Sub-total	\$ 166,584	\$ 120,900	\$ 36,510	\$ 8,746	\$ -	\$ 64	\$ 45	\$ 319
Total Operation, Maintenance and Billing	\$ 188,671	\$ 133,682	\$ 39,914	\$ 14,290	\$ -	\$ 414	\$ 49	\$ 322
Amortization Expense - Meters	\$ 28,960	\$ 16,641	\$ 4,585	\$ 7,734	\$ -	\$ -	\$ -	\$ -
Allocated PFLs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 6,852	\$ 3,939	\$ 1,085	\$ 1,829	\$ -	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 6,012	\$ 4,005	\$ 1,298	\$ 2,738	\$ -	\$ -	\$ -	\$ -
Total	\$ 193,959	\$ 136,898	\$ 39,256	\$ 18,731	\$ -	\$ (1,293)	\$ 25	\$ 293

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS -50	GS-50-Regular	GS-50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
Distribution Plant								
CVMC	\$ 426,125	\$ 244,861	\$ 67,460	\$ 113,804	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization								
Accum. Amortization of Electric Utility Plant - Meters only	\$ (256,000)	\$ (147,104)	\$ (40,527)	\$ (68,369)	\$ -	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 170,125	\$ 97,758	\$ 26,932	\$ 45,435	\$ -	\$ -	\$ -	\$ -
Allocated General Plant Net Fixed Assets	\$ 36,906	\$ 21,164	\$ 5,841	\$ 9,902	\$ -	\$ -	\$ -	\$ -
Meter Net Fixed Assets Including General Plant	\$ 207,031	\$ 118,921	\$ 32,773	\$ 55,337	\$ -	\$ -	\$ -	\$ -
Misc Revenue								
CVMC	\$ (8,585)	\$ (4,811)	\$ (1,362)	\$ (392)	\$ -	\$ (3)	\$ (2)	\$ (16)
NFA	\$ (17,000)	\$ (7,412)	\$ (2,441)	\$ (5,410)	\$ -	\$ (1,704)	\$ (20)	\$ (14)
LPHA	\$ (15,000)	\$ (9,747)	\$ (3,793)	\$ (1,459)	\$ -	\$ -	\$ (1)	\$ -
Sub-total	\$ (38,585)	\$ (21,970)	\$ (7,596)	\$ (2,261)	\$ -	\$ (1,707)	\$ (23)	\$ (29)
Operation								
CVMC	\$ 18,422	\$ 10,586	\$ 2,916	\$ 4,920	\$ -	\$ -	\$ -	\$ -
CCA	\$ 1,367	\$ 876	\$ 124	\$ 10	\$ -	\$ 350	\$ 4	\$ 3
Sub-total	\$ 19,789	\$ 11,461	\$ 3,040	\$ 4,930	\$ -	\$ 350	\$ 4	\$ 3
Maintenance								
TBD	\$ 2,299	\$ 1,321	\$ 364	\$ 614	\$ -	\$ -	\$ -	\$ -
Billing and Collection								
CVMC	\$ 31,391	\$ 22,141	\$ 8,548	\$ 703	\$ -	\$ -	\$ -	\$ -
CVMC	\$ 135,193	\$ 98,759	\$ 27,962	\$ 8,044	\$ -	\$ 64	\$ 45	\$ 319
Sub-total	\$ 166,584	\$ 120,900	\$ 36,510	\$ 8,746	\$ -	\$ 64	\$ 45	\$ 319
Total Operation, Maintenance and Billing	\$ 188,671	\$ 133,682	\$ 39,914	\$ 14,290	\$ -	\$ 414	\$ 49	\$ 322
Amortization Expense - Meters	\$ 28,960	\$ 16,641	\$ 4,585	\$ 7,734	\$ -	\$ -	\$ -	\$ -
Amortization Expense - General Plant assigned to Meters	\$ 3,300	\$ 1,852	\$ 522	\$ 885	\$ -	\$ -	\$ -	\$ -
Admin and General	\$ 223,943	\$ 158,566	\$ 47,342	\$ 17,096	\$ -	\$ 496	\$ 58	\$ 381
Allocated PFLs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 8,339	\$ 4,792	\$ 1,320	\$ 2,227	\$ -	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 9,749	\$ 6,002	\$ 1,543	\$ 2,804	\$ -	\$ -	\$ -	\$ -
Total	\$ 424,376	\$ 299,206	\$ 87,631	\$ 37,579	\$ -	\$ (797)	\$ 83	\$ 674

Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

USoA Account #	Accounts	Total	Residential	GS -50	GS-50-Regular	GS-50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
	Distribution Plant								
	CVMCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	FNCP	\$ 71,841	\$ 46,039	\$ 6,517	\$ 536	\$ -	\$ 18,392	\$ 208	\$ 149

SNCP	\$ 1,105,267	\$ 709,186	\$ 100,395	\$ 6,876	\$ -	\$ 283,308	\$ 3,209	\$ 2,292
Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LTNCP	\$ 685,590	\$ 375,740	\$ 53,191	\$ 3,643	\$ -	\$ 150,102	\$ 1,700	\$ 1,214
CIWCS	\$ 150,803	\$ 84,374	\$ 23,889	\$ 8,181	\$ -	\$ 33,706	\$ 382	\$ 273
CIWMC	\$ 426,125	\$ 244,801	\$ 67,460	\$ 113,804	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 2,339,627	\$ 1,460,200	\$ 251,452	\$ 133,041	\$ -	\$ 485,507	\$ 5,499	\$ 3,928
Accumulated Amortization								
Accum. Amortization of Electric Utility Plant-Line Transformers, Services and Meters	\$ (1,388,717)	\$ (870,558)	\$ (146,132)	\$ (77,407)	\$ -	\$ (289,008)	\$ (3,274)	\$ (2,338)
Customer Related Net Fixed Assets	\$ 950,910	\$ 589,642	\$ 105,320	\$ 55,634	\$ -	\$ 196,499	\$ 2,226	\$ 1,590
Allocated General Plant Net Fixed Assets	\$ 205,828	\$ 127,652	\$ 22,841	\$ 12,124	\$ -	\$ 42,387	\$ 480	\$ 343
Customer Related NFA Including General Plant	\$ 1,156,739	\$ 717,294	\$ 128,161	\$ 67,758	\$ -	\$ 238,887	\$ 2,706	\$ 1,933
Misc Revenue								
CIWNB	\$ (102,479)	\$ (74,862)	\$ (21,196)	\$ (6,097)	\$ -	\$ (48)	\$ (34)	\$ (242)
NFA	\$ (17,000)	\$ (7,412)	\$ (2,641)	\$ (5,410)	\$ -	\$ (7,704)	\$ (20)	\$ (14)
LPHA	\$ (15,000)	\$ (9,747)	\$ (3,793)	\$ (1,458)	\$ -	\$ -	\$ (1)	\$ -
Sub-total	\$ (134,479)	\$ (92,021)	\$ (27,429)	\$ (12,966)	\$ -	\$ (1,752)	\$ (55)	\$ (266)
Operating and Maintenance								
1810-1825	\$ 16,793	\$ 10,666	\$ 1,615	\$ 169	\$ -	\$ 4,261	\$ 48	\$ 34
1830 & 1835	\$ 5,838	\$ 3,746	\$ 530	\$ 37	\$ -	\$ 1,486	\$ 17	\$ 12
1850	\$ 15,347	\$ 9,848	\$ 1,394	\$ 95	\$ -	\$ 3,934	\$ 45	\$ 32
1840 & 1845	\$ 324	\$ 208	\$ 29	\$ 2	\$ -	\$ 63	\$ 1	\$ 1
CIWMC	\$ 18,422	\$ 10,586	\$ 2,916	\$ 4,920	\$ -	\$ -	\$ -	\$ -
CCA	\$ 1,267	\$ 876	\$ 124	\$ 10	\$ -	\$ 250	\$ 4	\$ 3
O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830	\$ 4,572	\$ 2,833	\$ 415	\$ 29	\$ -	\$ 1,172	\$ 13	\$ 9
1835	\$ 4,556	\$ 2,823	\$ 414	\$ 28	\$ -	\$ 1,168	\$ 13	\$ 9
1855	\$ 20,249	\$ 11,329	\$ 3,208	\$ 1,099	\$ -	\$ 4,526	\$ 51	\$ 37
1840	\$ 368	\$ 236	\$ 33	\$ 2	\$ -	\$ 91	\$ 1	\$ 1
1845	\$ 1,057	\$ 679	\$ 96	\$ 7	\$ -	\$ 271	\$ 3	\$ 2
1860	\$ 2,239	\$ 1,321	\$ 364	\$ 8	\$ -	\$ 364	\$ 5	\$ -
Sub-total	\$ 91,193	\$ 55,390	\$ 11,139	\$ 7,912	\$ -	\$ 17,355	\$ 197	\$ 140
Billing and Collection								
CIWNB	\$ 157,759	\$ 115,244	\$ 32,629	\$ 9,386	\$ -	\$ 74	\$ 52	\$ 372
CIWBR	\$ 31,391	\$ 22,141	\$ 8,548	\$ 703	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 13,444	\$ 6,166	\$ 6,149	\$ 1,129	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 202,594	\$ 143,551	\$ 47,326	\$ 11,218	\$ -	\$ 74	\$ 52	\$ 372
Sub Total Operating, Maintenance and Billing	\$ 293,787	\$ 198,601	\$ 58,465	\$ 18,230	\$ -	\$ 17,429	\$ 249	\$ 513
Amortization Expense - Customer Related								
Amortization Expense - General Plant assigned to Meters	\$ 18,402	\$ 11,413	\$ 2,042	\$ 1,084	\$ -	\$ 3,790	\$ 43	\$ 31
Admin and General	\$ 348,903	\$ 235,924	\$ 69,346	\$ 21,812	\$ -	\$ 20,916	\$ 297	\$ 608
Allocated PILS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 46,611	\$ 28,903	\$ 5,162	\$ 2,727	\$ -	\$ 8,632	\$ 109	\$ 78
Allocated Equity Return	\$ 54,495	\$ 33,791	\$ 6,036	\$ 3,188	\$ -	\$ 11,261	\$ 128	\$ 91
PLCC Adjustment for Line Transformer	\$ 9,595	\$ 8,301	\$ 1,175	\$ 81	\$ -	\$ -	\$ 38	\$ -
PLCC Adjustment for Primary Costs	\$ 609	\$ 699	\$ 99	\$ 8	\$ -	\$ -	\$ 8	\$ -
PLCC Adjustment for Secondary Costs	\$ 17,206	\$ 15,064	\$ 1,832	\$ 144	\$ -	\$ -	\$ 160	\$ -
Total	\$ 698,151	\$ 453,474	\$ 125,653	\$ 42,297	\$ -	\$ 78,847	\$ 763	\$ 1,207

2006 COST ALLOCATION INFORMATION FILING
West Perth Power Inc
EB-2005-0433
Saturday, January 00, 1900
Sheet 02.1 Line Transformer Worksheet - Second Run

Description	Total	1	2	3	4	5	6	7	8
		Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel
Depreciation on Acct 1850 Line Transformers	\$34,983	\$9,227	\$6,133	\$19,618	\$0	\$0	\$0	\$0	\$5
Depreciation on General Plant Assigned to Line Transformers	\$6,706	\$1,762	\$1,173	\$3,770	\$0	\$0	\$0	\$0	\$1
Acct 5035 - Overhead Distribution Transformers- Operation	\$3,015	\$795	\$529	\$1,691	\$0	\$0	\$0	\$0	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$20,006	\$5,277	\$3,508	\$11,219	\$0	\$0	\$0	\$0	\$3
Allocation of General Expenses	\$8,139	\$2,147	\$1,427	\$4,565	\$0	\$0	\$0	\$0	\$1
Admin and General Assigned to Line Transformers	\$27,440	\$7,202	\$4,787	\$15,447	\$0	\$0	\$0	\$0	\$4
PLs on Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Line Transformers	\$18,915	\$4,461	\$2,966	\$9,485	\$0	\$0	\$0	\$0	\$2
Equity Return on Line Transformers	\$19,775	\$5,216	\$3,467	\$11,090	\$0	\$0	\$0	\$0	\$3
Total	\$136,979	\$36,086	\$23,990	\$76,885	\$0	\$0	\$0	\$0	\$18
Line Transformer NCP	40,796	10,760	7,153	22,878	0	0	0	0	5
PLCC Amount	3,310	2,475	350	24	0	0	0	442	11
Adjustment to Customer Related Cost for PLCC	\$9,595	\$8,301	\$1,175	\$81	\$0	\$0	\$0	\$0	\$38
General Plant - Gross Assets	\$708,078	\$308,096	\$101,628	\$226,361	\$0	\$0	\$0	\$70,575	\$848
General Plant - Accumulated Depreciation	(\$282,803)	(\$123,052)	(\$40,590)	(\$90,408)	\$0	\$0	\$0	(\$28,187)	(\$339)
General Plant - Net Fixed Assets	\$425,275	\$185,044	\$61,038	\$135,953	\$0	\$0	\$0	\$42,387	\$509
General Plant - Depreciation	\$38,021	\$16,544	\$5,457	\$12,155	\$0	\$0	\$0	\$3,790	\$46
Total Net Fixed Assets Excluding General Plant	\$1,960,471	\$854,742	\$281,443	\$623,838	\$0	\$0	\$0	\$196,499	\$2,359
Total Administration and General Expense	\$451,242	\$262,288	\$86,871	\$80,249	\$0	\$0	\$0	\$20,916	\$311
Total O&M	\$379,640	\$221,127	\$73,240	\$67,070	\$0	\$0	\$0	\$17,429	\$260
Line Transformer Rate Base									
Acct 1850 - Line Transformers - Gross Assets	\$878,385	\$231,677	\$154,005	\$492,586	\$0	\$0	\$0	\$0	\$117
Line Transformers - Accumulated Depreciation	(\$533,312)	(\$140,663)	(\$93,504)	(\$299,074)	\$0	\$0	\$0	\$0	(\$71)
Line Transformers - Net Fixed Assets	\$345,073	\$91,014	\$60,501	\$193,512	\$0	\$0	\$0	\$0	\$46
General Plant Assigned to Line Transformers - NFA	\$75,007	\$19,704	\$13,121	\$42,172	\$0	\$0	\$0	\$0	\$10
Line Transformer Net Fixed Assets Including General Plant	\$420,080	\$110,718	\$73,622	\$235,685	\$0	\$0	\$0	\$0	\$56
General Expenses									
Acct 5005 - Operation Supervision and Engineering	\$2,303	\$603	\$401	\$1,298	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$7	\$2	\$1	\$4	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$22,880	\$5,994	\$3,984	\$12,899	\$0	\$0	\$0	\$0	\$3
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$25,190	\$6,599	\$4,387	\$14,201	\$0	\$0	\$0	\$0	\$3
Acct 1850 - Line Transformers - Gross Assets	\$878,385	\$231,677	\$154,005	\$492,586	\$0	\$0	\$0	\$0	\$117
Acct 1815 - 1855	\$2,718,402	\$712,143	\$473,391	\$1,532,509	\$0	\$0	\$0	\$0	\$359

2006 COST ALLOCATION INFORMATION FILING

West Perth Power Inc

EB-2005-0433

Saturday, January 00, 1900

Sheet O2.2 Primary Cost PLCC Adjustment Worksheet - Second Run

<u>Description</u>	Total	1	2	3	4
		Residential	GS <50	GS>50-Regular	GS> 50-TOU
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$3,509	\$832	\$553	\$2,123	\$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Primary C&P	\$766	\$181	\$120	\$464	\$0
Primary C&P Operations and Maintenance	\$1,530	\$363	\$241	\$926	\$0
Allocation of General Expenses	\$999	\$237	\$157	\$604	\$0
Admin and General Assigned to Primary C&P	\$1,825	\$431	\$286	\$1,108	\$0
PILs on Primary C&P	\$0	\$0	\$0	\$0	\$0
Debt Return on Primary C&P	\$1,931	\$458	\$304	\$1,168	\$0
Equity Return on Primary C&P	\$2,258	\$535	\$356	\$1,366	\$0
Total	\$12,817	\$3,037	\$2,019	\$7,759	\$0
Primary NCP	45,372	10,760	7,153	27,454	0
PLCC Amount	3,315	2,475	350	29	0
Adjustment to Customer Related Cost for PLCC	\$809	\$699	\$99	\$8	\$0
General Plant - Gross Assets	\$708,078	\$308,096	\$101,628	\$226,361	\$0
General Plant - Accumulated Depreciation	(\$282,803)	(\$123,052)	(\$40,590)	(\$90,408)	\$0
General Plant - Net Fixed Assets	\$425,275	\$185,044	\$61,038	\$135,953	\$0
General Plant - Depreciation	\$38,021	\$16,544	\$5,457	\$12,155	\$0

Total Net Fixed Assets Excluding General Plant	\$1,960,471	\$854,742	\$281,443	\$623,838	\$0
Total Administration and General Expense	\$451,242	\$262,288	\$86,871	\$80,249	\$0
Total O&M	\$379,640	\$221,127	\$73,240	\$67,070	\$0
<u>Primary Conductors and Poles Gross Assets</u>					
Acct 1830-4 Primary Poles, Towers & Fixtures	\$107,762	\$25,556	\$16,988	\$65,204	\$0
Acct 1835-4 Primary Overhead Conductors	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$0	\$0	\$0	\$0	\$0
Subtotal	\$107,762	\$25,556	\$16,988	\$65,204	\$0
<u>Primary Conductors and Poles Accumulated Depreciation</u>					
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$68,368)	(\$16,214)	(\$10,778)	(\$41,368)	\$0
Acct 1835-4 Primary Overhead Conductors	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$68,368)	(\$16,214)	(\$10,778)	(\$41,368)	\$0
Primary Conductor & Pools - Net Fixed Assets	\$39,393	\$9,342	\$6,210	\$23,836	\$0
General Plant Assigned to Primary C&P - NFA	\$8,565	\$2,023	\$1,347	\$5,195	\$0
Primary C&P Net Fixed Assets Including General Plant	\$47,959	\$11,365	\$7,557	\$29,031	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$969,856	\$255,802	\$170,042	\$543,882	\$0
Acct 1835-5 Secondary Overhead Conductors	\$187,336	\$49,410	\$32,845	\$105,055	\$0
Acct 1840-5 Secondary Underground Conduit	\$462,078	\$121,874	\$81,015	\$259,127	\$0
Acct 1845-5 Secondary Underground Conductors	\$38,631	\$10,189	\$6,773	\$21,664	\$0
Subtotal	\$1,657,900	\$437,276	\$290,676	\$929,728	\$0
<u>Operations and Maintenance</u>					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$1,566	\$409	\$272	\$884	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$1,313	\$343	\$228	\$741	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$209	\$55	\$37	\$117	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$118	\$31	\$21	\$66	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$160	\$42	\$28	\$89	\$0

Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$445	\$116	\$77	\$251	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$6,859	\$1,791	\$1,190	\$3,877	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$6,834	\$1,802	\$1,198	\$3,832	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$5,434	\$1,421	\$944	\$3,068	\$0
Acct 5145 Maintenance of Underground Conduit	\$551	\$145	\$97	\$309	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$1,586	\$418	\$278	\$890	\$0
Total	\$25,074	\$6,575	\$4,371	\$14,124	\$0
General Expenses					
Acct 5005 - Operation Supervision and Engineering	\$2,303	\$603	\$401	\$1,298	\$0
Acct 5010 - Load Dispatching	\$7	\$2	\$1	\$4	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$22,880	\$5,994	\$3,984	\$12,899	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0
Total	\$25,190	\$6,599	\$4,387	\$14,201	\$0
Primary Conductors and Poles Gross Assets	\$107,762	\$25,556	\$16,988	\$65,204	\$0
Acct 1815 - 1855	\$2,718,402	\$712,143	\$473,391	\$1,532,509	\$0

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$359	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0

2006 COST ALLOCATION INFORMATION FILING

West Perth Power Inc

EB-2005-0433

Saturday, January 06, 1990

Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet - Second Run

Description

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Total	Residential	GS -50	GS-50-Regular	GS-50-TOU	GS -50-Intermediate	Large Use -XSMV	Street Light	Sentinel	Unmetered (Scattered Load)	Embedded Distributor	Back-up/Standby Power	Rate class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9	
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fittings	\$31,580	\$9,329	\$5,537	\$17,710	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$16,816	\$6,977	\$2,380	\$5,700	\$0	\$0	\$1,724	\$21	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$19,028	\$6,102	\$2,764	\$8,819	\$0	\$0	\$2,652	\$24	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$3,311	\$3,863	\$1,218	\$1,156	\$0	\$0	\$955	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Secondary CAP	\$12,056	\$3,170	\$2,111	\$6,784	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary CAP Operations and Maintenance	\$23,944	\$6,212	\$4,128	\$13,199	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$15,363	\$4,052	\$2,694	\$8,615	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary CAP	\$23,944	\$7,368	\$4,698	\$15,700	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PLA on Secondary CAP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loat Return on Secondary CAP	\$26,420	\$8,027	\$5,236	\$17,988	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Secondary CAP	\$35,963	\$9,385	\$6,239	\$19,955	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$222,289	\$65,487	\$37,405	\$114,598	\$0	\$0	\$4,681	\$80	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary NCP	40,796	10,760	7,153	22,878	0	0	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	3,315	8,475	350	29	0	0	442	11	7	0	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	\$17,266	\$15,064	\$1,832	\$144	\$0	\$0	\$0	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$708,078	\$308,096	\$101,628	\$226,361	\$0	\$0	\$70,675	\$848	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$282,803)	(\$123,052)	(\$40,500)	(\$90,498)	\$0	\$0	(\$28,187)	(\$339)	(\$228)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$425,275	\$185,044	\$61,038	\$135,863	\$0	\$0	\$42,387	\$509	\$343	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$38,021	\$16,544	\$5,457	\$12,155	\$0	\$0	\$3,790	\$46	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$1,960,471	\$854,742	\$281,443	\$623,838	\$0	\$0	\$196,499	\$2,359	\$1,591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$451,242	\$262,288	\$88,871	\$80,249	\$0	\$0	\$20,916	\$311	\$608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$379,640	\$221,127	\$73,240	\$87,070	\$0	\$0	\$17,429	\$260	\$513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Gross Plant	\$989,856	\$255,802	\$170,042	\$543,882	\$0	\$0	\$0	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fittings	\$187,338	\$46,410	\$32,845	\$105,055	\$0	\$0	\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$462,278	\$121,874	\$81,015	\$259,127	\$0	\$0	\$0	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$33,621	\$10,109	\$6,733	\$27,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$1,682,900	\$437,276	\$290,476	\$928,728	\$0	\$0	\$0	\$221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Accumulated Depreciation	(\$615,316)	(\$162,291)	(\$107,882)	(\$345,340)	\$0	\$0	\$0	(\$82)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fittings	(\$78,822)	(\$20,462)	(\$13,469)	(\$43,041)	\$0	\$0	\$0	(\$10)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	(\$315,256)	(\$83,140)	(\$55,273)	(\$176,790)	\$0	\$0	\$0	(\$42)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	(\$20,598)	(\$7,008)	(\$4,980)	(\$16,007)	\$0	\$0	\$0	(\$3)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$1,028,986)	(\$273,508)	(\$181,812)	(\$581,528)	\$0	\$0	\$0	(\$138)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductor & Poles - Net Fixed Assets	\$620,914	\$163,768	\$108,863	\$348,200	\$0	\$0	\$0	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Secondary CAP - NFA	\$134,965	\$36,454	\$23,510	\$78,884	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary CAP Net Fixed Assets Including General Plant	\$755,879	\$199,222	\$132,473	\$424,084	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-3 Bulk Poles, Towers & Fittings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fittings	\$107,762	\$25,556	\$16,988	\$65,204	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$107,762	\$25,556	\$16,988	\$65,204	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance	\$1,566	\$409	\$272	\$884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1920 Overhead Distribution Lines & Feeders - Labor	\$1,313	\$343	\$228	\$741	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1940 Underground Distribution Lines & Feeders - Oth	\$209	\$55	\$37	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1945 Underground Distribution Lines & Feeders - Labor	\$118	\$31	\$21	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1950 Underground Distribution Lines & Feeders - Rental Pa	\$160	\$42	\$28	\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1955 Overhead Distribution Lines & Feeders - Rental Pa	\$445	\$116	\$77	\$221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1970 Maintenance of Poles, Towers & Fittings	\$6,859	\$1,791	\$1,077	\$3,977	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1975 Maintenance of Overhead Conductors & Device	\$6,834	\$1,802	\$1,198	\$3,832	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1978 Overhead Distribution Lines & Feeders - Right of W	\$5,434	\$1,421	\$844	\$3,269	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1945 Maintenance of Underground Condu	\$551	\$145	\$97	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1950 Maintenance of Underground Conductors & Device	\$1,556	\$419	\$278	\$959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$24,874	\$6,575	\$4,371	\$14,124	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses	\$2,303	\$603	\$401	\$1,298																	

2006 COST ALLOCATION INFORMATION FILING

West Perth Power Inc

EB-2005-0433

Saturday, January 00, 1900

Sheet O3.1 Line Transformers Unit Cost Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	5	7	8	9
		Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$58,305	\$24,191	\$8,252	\$19,763	\$0	\$5,978	\$72	\$48
Depreciation on General Plant Assigned to Line Transformers	\$11,155	\$4,619	\$1,578	\$3,798	\$0	\$1,137	\$14	\$9
Acct 5035 - Overhead Distribution Transformers- Operation	\$5,025	\$2,085	\$711	\$1,703	\$0	\$515	\$6	\$4
Acct 5055 - Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$33,343	\$13,834	\$4,719	\$11,302	\$0	\$3,419	\$41	\$28
Allocation of General Expenses	\$13,272	\$5,441	\$1,892	\$4,595	\$0	\$1,317	\$16	\$11
Admin and General Assigned to Line Transformers	\$45,700	\$18,883	\$6,441	\$15,561	\$0	\$4,721	\$57	\$38
PILs on Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Line Transformers	\$28,191	\$11,697	\$3,990	\$9,556	\$0	\$2,890	\$35	\$23
Equity Return on Line Transformers	\$32,959	\$13,675	\$4,665	\$11,172	\$0	\$3,379	\$41	\$27
Less: Transformer Ownership Allowance Credit	(\$35,703)	(\$13,464)	(\$5,355)	(\$14,082)	\$0	(\$2,745)	(\$34)	(\$22)
Total	Error - Please Rev	\$80,960	\$26,893	\$63,368	\$0	\$20,611	\$248	\$166
Billed kW without Line Transformer Allowance		0	0	90,363	0	1,196	47	46
Billed kWh without Line Transformer Allowance		15,569,208	8,245,459	32,482,748	0	445,029	16,740	16,368
Line Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.7013	\$0.0000	\$17.2348	\$5.2845	\$3.6508
Line Transformation Unit Cost (\$/kWh)		\$0.0052	\$0.0033	\$0.0020	\$0.0000	\$0.0463	\$0.0148	\$0.0102
General Plant - Gross Assets	\$708,078	\$308,096	\$101,628	\$226,361	\$0	\$70,575	\$848	\$571
General Plant - Accumulated Depreciation	(\$282,803)	(\$123,052)	(\$40,590)	(\$90,408)	\$0	(\$28,187)	(\$339)	(\$228)
General Plant - Net Fixed Assets	\$425,275	\$185,044	\$61,038	\$135,953	\$0	\$42,387	\$509	\$343
General Plant - Depreciation	\$38,021	\$16,544	\$5,457	\$12,155	\$0	\$3,790	\$46	\$31
Total Net Fixed Assets Excluding General Plant	\$1,960,471	\$854,742	\$281,443	\$623,838	\$0	\$196,499	\$2,359	\$1,591
Total Administration and General Expense	\$451,242	\$262,288	\$86,871	\$80,249	\$0	\$20,916	\$311	\$608
Total O&M	\$379,640	\$221,127	\$73,240	\$67,070	\$0	\$17,429	\$260	\$513
Line Transformer Rate Base								
Acct 1850 - Line Transformers - Gross Assets	\$1,463,976	\$607,416	\$207,196	\$496,230	\$0	\$150,102	\$1,817	\$1,214
Line Transformers - Accumulated Depreciation	(\$888,854)	(\$368,793)	(\$125,799)	(\$301,286)	\$0	(\$91,134)	(\$1,103)	(\$737)
Line Transformers - Net Fixed Assets	\$575,122	\$238,623	\$81,397	\$194,943	\$0	\$58,967	\$714	\$477
General Plant Assigned to Line Transformers - NFA	\$124,774	\$51,660	\$17,653	\$42,484	\$0	\$12,720	\$154	\$103
Line Transformer Net Fixed Assets Including General Plant	\$699,896	\$290,283	\$99,050	\$237,428	\$0	\$71,687	\$868	\$580
General Expenses								
Acct 5005 - Operation Supervision and Engineering	\$3,839	\$1,579	\$549	\$1,314	\$0	\$390	\$5	\$3
Acct 5010 - Load Dispatching	\$11	\$5	\$2	\$4	\$0	\$1	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$38,133	\$15,682	\$5,451	\$13,052	\$0	\$3,870	\$47	\$31
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$41,983	\$17,265	\$6,001	\$14,370	\$0	\$4,261	\$52	\$34

Acct 1850 - Line Transformers - Gross Assets	\$1,463,976	\$607,416	\$207,196	\$496,230	\$0	\$150,102	\$1,817	\$1,214
Acct 1815 - 1855	\$4,631,904	\$1,927,481	\$657,383	\$1,551,746	\$0	\$485,507	\$5,858	\$3,928

2006 COST ALLOCATION INFORMATION FILING

West Perth Power Inc

EB-2005-0433

Saturday, January 00, 1900

Sheet 03.2 Substation Transformers Unit Cost Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	5	7	8	9
		Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1820-2 Distribution Station Equipment	\$41	\$10	\$6	\$25	\$0	\$0	\$0	\$0
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$80	\$19	\$11	\$50	\$0	\$0	\$0	\$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$1,343	\$315	\$189	\$839	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Substation Transformers	\$81	\$19	\$11	\$52	\$0	\$0	(\$0)	\$0
Acct 5012 - Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5016 - Distributon Station Equipment - Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5017 - Distributon Station Equipment - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5114 - Maintenance of Distribution Station Equipment	\$12,568	\$2,981	\$1,981	\$7,605	\$0	\$0	\$2	\$0
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Substation Transformers	\$14,986	\$3,535	\$2,350	\$9,099	\$0	\$0	\$2	\$0
PIs on Substation Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Substation Transformers	\$205	\$48	\$27	\$130	\$0	\$0	(\$0)	\$0
Equity Return on Substation Transformers	\$240	\$56	\$31	\$152	\$0	\$0	(\$0)	\$0
Total	\$29,544	\$6,982	\$4,607	\$17,951	\$0	\$0	\$3	\$0
Billed kW without Substation Transformer Allowance		0	0	90,363	0	1,196	47	46
Billed kWh without Substation Transformer Allowance		15,569,208	8,245,459	32,482,748	0	445,029	16,740	16,368
Substation Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.1987	\$0.0000	\$0.0000	\$0.0697	\$0.0105
Substation Transformation Unit Cost (\$/kWh)		\$0.0004	\$0.0006	\$0.0006	\$0.0000	\$0.0000	\$0.0002	\$0.0000
General Plant - Gross Assets	\$708,078	\$308,096	\$101,628	\$226,361	\$0	\$70,575	\$848	\$571
General Plant - Accumulated Depreciation	(\$282,803)	(\$123,052)	(\$40,590)	(\$90,408)	\$0	(\$28,187)	(\$339)	(\$228)
General Plant - Net Fixed Assets	\$425,275	\$185,044	\$61,038	\$135,953	\$0	\$42,387	\$509	\$343
General Plant - Depreciation	\$38,021	\$16,544	\$5,457	\$12,155	\$0	\$3,790	\$46	\$31
Total Net Fixed Assets Excluding General Plant	\$1,960,471	\$854,742	\$281,443	\$623,838	\$0	\$196,499	\$2,359	\$1,591
Total Administration and General Expense	\$451,242	\$262,288	\$86,871	\$80,249	\$0	\$20,916	\$311	\$608
Total O&M	\$379,640	\$221,127	\$73,240	\$67,070	\$0	\$17,429	\$260	\$513
Substation Transformer Rate Base Gross Plant								
Acct 1820-2 Distribution Station Equipment	\$74,355	\$17,634	\$11,722	\$44,991	\$0	\$0	\$9	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$1,000	\$235	\$141	\$625	\$0	\$0	\$0	\$0
Acct 1806-2 Land Rights Station <50 kV	\$2,745	\$644	\$386	\$1,714	\$0	\$0	\$0	\$1
Acct 1808-2 Buildings and Fixtures < 50 KV	\$2,500	\$587	\$351	\$1,561	\$0	\$0	\$0	\$1
Acct 1810-2 Leasehold Improvements <50 kV	\$7,040	\$1,652	\$989	\$4,397	\$0	\$0	\$0	\$2
Subtotal	\$87,640	\$20,751	\$13,589	\$53,288	\$0	\$0	\$9	\$3
Substation Transformers - Accumulated Depreciation								
Acct 1820-2 Distribution Station Equipment	(\$76,637)	(\$18,175)	(\$12,081)	(\$46,371)	\$0	\$0	(\$9)	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	(\$44)	(\$10)	(\$6)	(\$27)	\$0	\$0	\$0	(\$0)

Acct 1806-2 Land Rights Station <50 kV	(\$121)	(\$28)	(\$17)	(\$75)	\$0	\$0	\$0	(\$0)
Acct 1808-2 Buildings and Fixtures < 50 KV	(\$12)	(\$3)	(\$2)	(\$8)	\$0	\$0	\$0	(\$0)
Acct 1810-2 Leasehold Improvements <50 kV	(\$6,646)	(\$1,560)	(\$934)	(\$4,150)	\$0	\$0	\$0	(\$1)
Subtotal	(\$83,459)	(\$19,776)	(\$13,040)	(\$50,632)	\$0	\$0	(\$9)	(\$1)
Substation Transformers - Net Fixed Assets	\$4,181	\$976	\$549	\$2,655	\$0	\$0	(\$0)	\$1
General Plant Assigned to Substation Transformers - NFA	\$909	\$211	\$119	\$579	\$0	\$0	(\$0)	\$0
Substation Transformer NFA Including General Plant	\$5,090	\$1,187	\$668	\$3,234	\$0	\$0	(\$0)	\$2
General Expenses								
Acct 5005 - Operation Supervision and Engineering	\$3,839	\$1,579	\$549	\$1,314	\$0	\$390	\$5	\$3
Acct 5010 - Load Dispatching	\$11	\$5	\$2	\$4	\$0	\$1	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$38,133	\$15,682	\$5,451	\$13,052	\$0	\$3,870	\$47	\$31
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$41,983	\$17,265	\$6,001	\$14,370	\$0	\$4,261	\$52	\$34
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$4,631,904	\$1,927,481	\$657,383	\$1,551,746	\$0	\$485,507	\$5,858	\$3,928

2006 COST ALLOCATION INFORMATION FILING

West Perth Power Inc

EB-2005-0433

Saturday, January 00, 1900

Sheet 03.3 Primary Conductors and Poles Cost Pool Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediate	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$5,848	\$2,331	\$765	\$2,141	\$0	\$599	\$7	\$5
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Primary C&P	\$1,274	\$507	\$167	\$468	\$0	\$130	\$2	\$1
Primary C&P Operations and Maintenance	\$2,550	\$1,017	\$334	\$933	\$0	\$261	\$3	\$2
Allocation of General Expenses	\$1,629	\$641	\$215	\$609	\$0	\$161	\$2	\$1
Admin and General Assigned to Primary C&P	\$3,039	\$1,206	\$396	\$1,117	\$0	\$313	\$4	\$3
Pills on Primary C&P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Primary C&P	\$3,218	\$1,283	\$421	\$1,178	\$0	\$330	\$4	\$3
Equity Return on Primary C&P	\$3,763	\$1,500	\$492	\$1,377	\$0	\$385	\$5	\$3
Total	\$21,321	\$8,485	\$2,790	\$7,823	\$0	\$2,179	\$26	\$18
General Plant - Gross Assets	\$708,078	\$308,096	\$101,628	\$226,361	\$0	\$70,575	\$948	\$571
General Plant - Accumulated Depreciation	(\$282,803)	(\$123,052)	(\$40,590)	(\$90,408)	\$0	(\$28,187)	(\$339)	(\$228)
General Plant - Net Fixed Assets	\$425,275	\$185,044	\$61,038	\$135,953	\$0	\$42,387	\$509	\$343
General Plant - Depreciation	\$38,021	\$16,544	\$5,457	\$12,155	\$0	\$3,790	\$46	\$31
Total Net Fixed Assets Excluding General Plant	\$1,960,471	\$854,742	\$281,443	\$623,838	\$0	\$196,499	\$2,359	\$1,591
Total Administration and General Expense	\$451,242	\$262,288	\$86,871	\$90,249	\$0	\$20,916	\$311	\$608
Total O&M	\$379,640	\$221,127	\$73,240	\$67,070	\$0	\$17,429	\$260	\$513
Primary Conductors and Poles Gross Assets								
Acct 1830-4 Primary Poles, Towers & Fixtures	\$179,603	\$71,595	\$23,506	\$65,740	\$0	\$18,392	\$221	\$149
Acct 1835-4 Primary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$179,603	\$71,595	\$23,506	\$65,740	\$0	\$18,392	\$221	\$149
Primary Conductors and Poles Accumulated Depreciation								
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$113,947)	(\$45,423)	(\$14,913)	(\$41,708)	\$0	(\$11,668)	(\$140)	(\$94)
Acct 1835-4 Primary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$113,947)	(\$45,423)	(\$14,913)	(\$41,708)	\$0	(\$11,668)	(\$140)	(\$94)
Primary Conductor & Poles - Net Fixed Assets	\$65,656	\$26,172	\$8,593	\$24,032	\$0	\$6,723	\$81	\$54
General Plant Assigned to Primary C&P - NFA	\$14,246	\$5,666	\$1,864	\$5,237	\$0	\$1,450	\$17	\$12
Primary C&P Net Fixed Assets Including General Plant	\$79,902	\$31,839	\$10,456	\$29,269	\$0	\$8,174	\$98	\$66
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,616,426	\$670,669	\$228,773	\$547,904	\$0	\$165,732	\$2,006	\$1,341
Acct 1835-5 Secondary Overhead Conductors	\$312,226	\$129,545	\$44,189	\$105,832	\$0	\$32,013	\$388	\$259
Acct 1840-5 Secondary Underground Conduit	\$770,129	\$319,533	\$108,996	\$261,043	\$0	\$78,961	\$956	\$639
Acct 1845-5 Secondary Underground Conductors	\$64,386	\$26,714	\$9,113	\$21,934	\$0	\$6,601	\$80	\$53
Subtotal	\$2,763,167	\$1,146,463	\$391,071	\$936,604	\$0	\$283,308	\$3,430	\$2,292
Operations and Maintenance								
Acct 5020 Overhead Distribution Lines & Feeders - Labou	\$2,610	\$1,079	\$367	\$891	\$0	\$268	\$3	\$2
Acct 5025 Overhead Distribution Lines & Feeders - Othe	\$2,188	\$905	\$308	\$747	\$0	\$224	\$3	\$2
Acct 5040 Underground Distribution Lines & Feeders - Labou	\$348	\$144	\$49	\$118	\$0	\$36	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Othe	\$196	\$81	\$28	\$67	\$0	\$20	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Pai	\$266	\$110	\$38	\$90	\$0	\$27	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixture	\$742	\$307	\$104	\$253	\$0	\$76	\$1	\$1
Acct 5095 Overhead Distribution Lines & Feeders - Rental Pai	\$11,431	\$4,724	\$1,602	\$3,906	\$0	\$1,172	\$14	\$9
Acct 5125 Maintenance of Overhead Conductors & Device	\$11,390	\$4,726	\$1,612	\$3,861	\$0	\$1,168	\$14	\$9
Acct 5135 Overhead Distribution Lines & Feeders - Right of Wa	\$9,056	\$3,745	\$1,273	\$3,091	\$0	\$928	\$11	\$8
Acct 5145 Maintenance of Underground Condu	\$919	\$381	\$130	\$311	\$0	\$94	\$1	\$1
Acct 5150 Maintenance of Underground Conductors & Device	\$2,644	\$1,097	\$374	\$896	\$0	\$271	\$3	\$2
Total	\$41,790	\$17,300	\$5,889	\$14,230	\$0	\$4,284	\$52	\$35
General Expenses								
Acct 5005 - Operation Supervision and Engineering	\$3,839	\$1,579	\$549	\$1,314	\$0	\$390	\$5	\$3
Acct 5010 - Load Dispatching	\$11	\$5	\$2	\$4	\$0	\$1	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$38,133	\$15,882	\$5,451	\$13,052	\$0	\$3,870	\$47	\$31
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$41,983	\$17,265	\$6,001	\$14,370	\$0	\$4,261	\$52	\$34
Primary Conductors and Poles Gross Assets	\$179,603	\$71,595	\$23,506	\$65,740	\$0	\$18,392	\$221	\$149
Acct 1815 - 1855	\$4,631,904	\$1,927,481	\$657,383	\$1,551,746	\$0	\$485,507	\$5,858	\$3,928

Grouping of Operation and Maintenance	Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
1830	\$ 11,431	\$ 4,724	\$ 1,606	\$ 3,906	\$ -	\$ 1,172	\$ 14	\$ 9
1835	\$ 11,390	\$ 4,726	\$ 1,612	\$ 3,861	\$ -	\$ 1,168	\$ 14	\$ 9
1840	\$ 919	\$ 381	\$ 130	\$ 311	\$ -	\$ 94	\$ 1	\$ 1
1845	\$ 2,644	\$ 1,097	\$ 374	\$ 896	\$ -	\$ 271	\$ 3	\$ 2
1830 & 1835	\$ 14,596	\$ 6,036	\$ 2,053	\$ 4,981	\$ -	\$ 1,496	\$ 18	\$ 12
1840 & 1845	\$ 810	\$ 336	\$ 115	\$ 275	\$ -	\$ 83	\$ 1	\$ 1
Total	\$ 41,790	\$ 17,300	\$ 5,889	\$ 14,230	\$ -	\$ 4,284	\$ 52	\$ 35

Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$179,603	\$71,595	\$23,506	\$65,740	\$0	\$18,392	\$221	\$149	
Acct 1835-4 Primary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$179,603	\$71,595	\$23,506	\$65,740	\$0	\$18,392	\$221	\$149	
Operations and Maintenance									
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$2,610	\$1,079	\$367	\$891	\$0	\$268	\$3	\$2	
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$2,188	\$905	\$308	\$747	\$0	\$224	\$3	\$2	
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$348	\$144	\$49	\$118	\$0	\$36	\$0	\$0	
Acct 5045 Underground Distribution Lines & Feeders - Other	\$196	\$81	\$28	\$67	\$0	\$20	\$0	\$0	
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$266	\$110	\$38	\$90	\$0	\$27	\$0	\$0	
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$742	\$307	\$104	\$253	\$0	\$76	\$1	\$1	
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$11,431	\$4,724	\$1,606	\$3,906	\$0	\$1,172	\$14	\$9	
Acct 5125 Maintenance of Overhead Conductors & Devices	\$11,390	\$4,726	\$1,612	\$3,861	\$0	\$1,168	\$14	\$9	
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$9,056	\$3,745	\$1,273	\$3,091	\$0	\$928	\$11	\$8	
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Total	\$41,790	\$17,300	\$5,889	\$14,230	\$0	\$4,284	\$52	\$35	
General Expenses									
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Acct 5085 - Miscellaneous Distribution Expense	\$38,133	\$15,682	\$5,451	\$13,052	\$0	\$3,870	\$47	\$31	
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total	\$41,983	\$17,265	\$6,001	\$14,370	\$0	\$4,261	\$52	\$34	
Secondary Conductors and Poles Gross Assets	\$2,763,167	\$1,146,463	\$391,071	\$936,604	\$0	\$283,308	\$3,430	\$2,292	
Acct 1815 - 1855	\$4,631,904	\$1,927,481	\$657,383	\$1,551,746	\$0	\$485,507	\$5,858	\$3,928	

Grouping of Operation and Maintenance	Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
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1835	\$ 11,390	\$ 4,726	\$ 1,612	\$ 3,861	\$ -	\$ 1,168	\$ 14	\$ 9
1840	\$ 919	\$ 381	\$ 130	\$ 311	\$ -	\$ 94	\$ 1	\$ 1
1845	\$ 2,644	\$ 1,097	\$ 374	\$ 896	\$ -	\$ 271	\$ 3	\$ 2
1830 & 1835	\$ 14,596	\$ 6,036	\$ 2,053	\$ 4,981	\$ -	\$ 1,496	\$ 18	\$ 12
1840 & 1845	\$ 810	\$ 336	\$ 115	\$ 275	\$ -	\$ 83	\$ 1	\$ 1
Total	\$ 41,790	\$ 17,300	\$ 5,889	\$ 14,230	\$ -	\$ 4,284	\$ 52	\$ 35

2006 COST ALLOCATION INFORMATION FILING

West Perth Power Inc

EB-2005-0433

Saturday, January 06, 1900

Sheet 03-g USL Metering Credit Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	GS -50
Depreciation on Acc 1800 Metering	\$4,285
Depreciation on General Plant Assigned to Metering	\$52
Acc 5060 - Meter expense	\$2,916
Acc 5070 & 5075 - Customer Premises	\$194
Acc 5175 - Meter Maintenance	\$364
Acc 5210 - Meter Reading	\$8,548
Admin and General Assigned to Metering	\$14,177
PLS on Metering	\$0
Debt Return on Metering	\$1,300
Equity Return on Metering	\$1,543
Total	\$34,709
Number of Customers	219
Metering Unit Cost (\$/Customer/Month)	\$12.99
General Plant - Gross Assets	\$101,428
General Plant - Accumulated Depreciation	(\$40,590)
General Plant - Net Fixed Assets	\$60,838
General Plant - Depreciation	\$5,457
Total Net Fixed Assets Excluding General Plant	\$281,443
Total Administration and General Expense	\$86,871
Total O&M	\$73,240
Metering Rate Base	
Acc 1800 - Metering - Gross Assets	\$87,460
Metering - Accumulated Depreciation	(\$40,527)
Metering - Net Fixed Assets	\$26,932
General Plant Assigned to Metering - NFA	\$5,841
Metering Net Fixed Assets Including General Plant	\$32,773

REGISTRATION BY DATE LAST MODIFIED

REGISTRATION BY DATE LAST MODIFIED	REGISTRATION BY DATE LAST MODIFIED	REGISTRATION BY DATE LAST MODIFIED	REGISTRATION BY DATE LAST MODIFIED	REGISTRATION BY DATE LAST MODIFIED	REGISTRATION BY DATE LAST MODIFIED
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1177	1178	1179	1180	1181	1182
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1195	1196	1197	1198	1199	1200
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1363	1364	1365	1366	1367	1368
1369	1370	1371	1372	1373	1374

Account	Account Description	2019 Budget	2020 Budget	2020 Actual
1000	Administrative	1,200,000	1,200,000	1,200,000
1001	Salaries	800,000	800,000	800,000
1002	Benefits	150,000	150,000	150,000
1003	Travel	50,000	50,000	50,000
1004	Supplies	100,000	100,000	100,000
1005	Printing	20,000	20,000	20,000
1006	Telephone	50,000	50,000	50,000
1007	Utilities	100,000	100,000	100,000
1008	Insurance	100,000	100,000	100,000
1009	Professional Fees	100,000	100,000	100,000
1010	Legal	50,000	50,000	50,000
1011	Accounting	50,000	50,000	50,000
1012	Marketing	100,000	100,000	100,000
1013	Information Technology	100,000	100,000	100,000
1014	Security	100,000	100,000	100,000
1015	Other	100,000	100,000	100,000
2000	Production	1,500,000	1,500,000	1,500,000
2001	Salaries	1,000,000	1,000,000	1,000,000
2002	Benefits	150,000	150,000	150,000
2003	Travel	50,000	50,000	50,000
2004	Supplies	100,000	100,000	100,000
2005	Printing	20,000	20,000	20,000
2006	Telephone	50,000	50,000	50,000
2007	Utilities	100,000	100,000	100,000
2008	Insurance	100,000	100,000	100,000
2009	Professional Fees	100,000	100,000	100,000
2010	Legal	50,000	50,000	50,000
2011	Accounting	50,000	50,000	50,000
2012	Marketing	100,000	100,000	100,000
2013	Information Technology	100,000	100,000	100,000
2014	Security	100,000	100,000	100,000
2015	Other	100,000	100,000	100,000
3000	Capital Expenditures	1,000,000	1,000,000	1,000,000
3001	Equipment	500,000	500,000	500,000
3002	Construction	500,000	500,000	500,000
3003	Leases	100,000	100,000	100,000
3004	Other	100,000	100,000	100,000
4000	Reserves	1,000,000	1,000,000	1,000,000
4001	Depreciation	500,000	500,000	500,000
4002	Amortization	500,000	500,000	500,000



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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100

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USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	Distribution Plant			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 kV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	40%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	40%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	40%
1835	Overhead Conductors and Devices	DNCP	CCA	40%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	40%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	40%
1840	Underground Conduit	DNCP	CCA	40%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	40%
1840-5	Underground Conduit - Secondary	SNCP	CCS	40%
1845	Underground Conductors and Devices	DNCP	CCA	40%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	40%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	40%
1850	Line Transformers	LTNCP	CCLT	40%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			

2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets		
	Operation			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	40%
5010	Load Dispatching	1815-1855 D	1815-1855 C	40%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	40%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	40%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers-Operation	1850 D	1850 C	40%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	40%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	40%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	40%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	40%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	40%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	40%
	Maintenance			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	40%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	40%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	40%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	40%
5145	Maintenance of Underground Conduit	1840 D	1840 C	40%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	40%

5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	40%
5175	Maintenance of Meters		1860 C	100%

	A	B	C	D	E	F	H	J	K	L	X	Y	Z
1	2006 COST ALLOCATION INFORMATION FILING												
2	West Perth Power Inc												
3	EB-2005-0433												
4	Saturday, January 00, 1900												
5	Sheet E2 Allocator Worksheet - Second Run												
6													
7													
8													
9													
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11													
12													
13													
14				1	2	3	5	7	8	9			
15	Explanation	ID and Factors	Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load			
16													
17	Demand Allocators												
18													
19	1 cp												
20	Transformation CP	TCP1	100.00%	11.98%	8.91%	79.09%	0.00%	0.00%	0.00%	0.02%			
21	Bulk Delivery (SubTransmission) CP	BCP1	100.00%	11.98%	8.91%	79.09%	0.00%	0.00%	0.00%	0.02%			
22	Distribution CP (Total System)	DCP1	100.00%	11.98%	8.91%	79.09%	0.00%	0.00%	0.00%	0.02%			
23													
24	4 cp												
25	Transformation CP	TCP4	100.00%	16.95%	11.20%	71.83%	0.00%	0.00%	0.00%	0.02%			
26	Bulk Delivery (SubTransmission) CP	BCP4	100.00%	16.95%	11.20%	71.83%	0.00%	0.00%	0.00%	0.02%			
27	Distribution CP (Total System)	DCP4	100.00%	16.95%	11.20%	71.83%	0.00%	0.00%	0.00%	0.02%			
28													
29	12 cp												
30	Transformation CP	TCP12	100.00%	23.47%	14.05%	62.45%	0.00%	0.00%	0.00%	0.02%			
31	Bulk Delivery (SubTransmission) CP	BCP12	100.00%	23.47%	14.05%	62.45%	0.00%	0.00%	0.00%	0.02%			
32	Distribution CP (Total System)	DCP12	100.00%	23.47%	14.05%	62.45%	0.00%	0.00%	0.00%	0.02%			
33													
34	NON CO_INCIDENT PEAK												
35	1 NCP												
36	Distribution NCP (Total System)	DNCP1	100.00%	23.97%	15.38%	60.64%	0.00%	0.00%	0.01%	0.00%			
37	Primary NCP	PNCP1	100.00%	23.97%	15.38%	60.64%	0.00%	0.00%	0.01%	0.00%			
38	Line Transformer NCP	LTNCP1	100.00%	26.67%	17.11%	56.21%	0.00%	0.00%	0.01%	0.00%			
39	Secondary NCP	SNCP1	100.00%	26.67%	17.11%	56.21%	0.00%	0.00%	0.01%	0.00%			
40													
41	4 NCP												
42	Distribution NCP (Total System)	DNCP4	100.00%	23.72%	15.76%	60.51%	0.00%	0.00%	0.01%	0.00%			
43	Primary NCP	PNCP4	100.00%	23.72%	15.76%	60.51%	0.00%	0.00%	0.01%	0.00%			
44	Line Transformer NCP	LTNCP4	100.00%	26.38%	17.53%	56.08%	0.00%	0.00%	0.01%	0.00%			
45	Secondary NCP	SNCP4	100.00%	26.38%	17.53%	56.08%	0.00%	0.00%	0.01%	0.00%			
46													
47	12 NCP												
48	Distribution NCP (Total System)	DNCP12	100.00%	24.37%	12.68%	62.94%	0.00%	0.00%	0.02%	0.00%			
49	Primary NCP	PNCP12	100.00%	24.37%	12.68%	62.94%	0.00%	0.00%	0.02%	0.00%			
50	Line Transformer NCP	LTNCP12	100.00%	27.22%	14.17%	58.59%	0.00%	0.00%	0.02%	0.00%			
51	Secondary NCP	SNCP12	100.00%	27.22%	14.17%	58.59%	0.00%	0.00%	0.02%	0.00%			
52													
53	Demand Allocators - Composite												
54													
55	DEMAND 1815-1855	1815-1855 D	100.00%	26.20%	17.41%	56.38%	0.00%	0.00%	0.01%	0.00%			
56	DEMAND 1808	1808 D	100.00%	23.47%	14.05%	62.45%	0.00%	0.00%	0.00%	0.02%			
57	DEMAND 1815	1815 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
58	DEMAND 1820	1820 D	100.00%	23.72%	15.76%	60.51%	0.00%	0.00%	0.01%	0.00%			
		1815 & 1820											
59	DEMAND 1815 & 1820	D	100.00%	23.72%	15.76%	60.51%	0.00%	0.00%	0.01%	0.00%			
60	DEMAND 1830	1830 D	100.00%	26.11%	17.36%	56.52%	0.00%	0.00%	0.01%	0.00%			

	A	B	C	D	E	F	H	J	K	L	X	Y	Z
185													
186													

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M	
1608	Franchises and Consents	Other Distribution Assets	gp				
1805	Land		dp	DDCP			
1805-1	Land Station >50 kV		dp	TCP	TCP12		
1805-2	Land Station <50 kV		dp	DCP	DCP12		
1806	Land Rights		dp	DDCP			
1806-1	Land Rights Station >50 kV		dp	TCP	TCP12		
1806-2	Land Rights Station <50 kV		dp	DCP	DCP12		
1808	Buildings and Fixtures		dp	DDCP			
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP12		
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP12		
1810	Leasehold Improvements		dp	DDCP			
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP12		
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12		
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP12		
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP12		
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP12		
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4		
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN	
1825	Storage Battery Equipment		dp	DDCP			
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP12		
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP12		

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1830	Poles, Towers and Fixtures		dp	DDNCP			
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP12		
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x
1835	Overhead Conductors and Devices		dp	DDNCP			
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP12		
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x
1840	Underground Conduit		dp	DDNCP			
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP12		
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP			
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP12		
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x
1855	Services	Services and Meters	dp			CWCS	
1860	Meters	Services and Meters	dp			CWMC	
1905	Land	Land and Buildings	gp				
1906	Land Rights	Land and Buildings	gp				
1908	Buildings and Fixtures	General Plant	gp				
1910	Leasehold Improvements	General Plant	gp				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1915	Office Furniture and Equipment	Equipment	gp				
1920	Computer Equipment - Hardware	IT Assets	gp				
1925	Computer Software	IT Assets	gp				
1930	Transportation Equipment	Equipment	gp				
1935	Stores Equipment	Equipment	gp				
1940	Tools, Shop and Garage Equipment	Equipment	gp				
1945	Measurement and Testing Equipment	Equipment	gp				
1950	Power Operated Equipment	Equipment	gp				
1955	Communication Equipment	Equipment	gp				
1960	Miscellaneous Equipmen	Equipment	gp				
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp				
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp				
1980	System Supervisory Equipment	Other Distribution Assets	gp				
1990	Other Tangible Property	Other Distribution Assets	gp				
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout	
2005	Property Under Capital Leases	Other Distribution Assets	gp				
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp				
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout	
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout	
3046	Balance Transferred From Income	Equity	NI				
4080	Distribution Services Revenue	Distribution Services Revenue	CREV				
4082	Retail Services Revenues	Other Distribution Revenue	mi				
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi				
4205	Interdepartmental Rents	Other Distribution Revenue	mi				
4210	Rent from Electric Property	Other Distribution Revenue	mi				
4215	Other Utility Operating Income	Other Distribution Revenue	mi				
4220	Other Electric Revenues	Other Distribution Revenue	mi				
4225	Late Payment Charges	Late Payment Charges	mi				
4235	Miscellaneous Service Revenues	Specific Service Charges	mi				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi				
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi				
4305	Regulatory Debits	Other Income & Deductions	mi				
4310	Regulatory Credits	Other Income & Deductions	mi				
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi				
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi				
4325	Revenues from Merchandise Jobbing, Etc.	Other Income & Deductions	mi				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi				
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi				
4365	Gains from Disposition of Allowances for Emissior	Other Income & Deductions	mi				
4370	Losses from Disposition of Allowances for Emissior	Other Income & Deductions	mi				
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi				
4405	Interest and Dividend Income	Other Income & Deductions	mi				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop				
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop				
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop				
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop				
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop				
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop				
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop				
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop				
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 L	1815-1855 C	x
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 L	1815-1855 C	x
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C	

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C	
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C	
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835	1830 & 1835	1830 & 1835 C	x
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835	1830 & 1835	1830 & 1835 C	x
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835	1830 & 1835	1830 & 1835 C	
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845	1840 & 1845	1840 & 1845 C	x
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845	1840 & 1845	1840 & 1845 C	x
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845	1840 & 1845	1840 & 1845 C	
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
5065	Meter Expense	Operation (Working Capital)	cu			CWMC	
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA	
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA	
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 C	1815-1855 C	x
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845	1840 & 1845	1840 & 1845 C	x

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835	1830 & 1835	1830 & 1835 C	x
5096	Other Rent	Operation (Working Capital)	di				
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C	
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C	
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C	
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835	1830 & 1835	1830 & 1835 C	x
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C	
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB	
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR	
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB	

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB	
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB	
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB	
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA	
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB	
5405	Supervision	Community Relations (Working Capital)	ad				
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad				
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad				
5420	Community Safety Program	Community Relations (Working Capital)	ad				
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad				
5505	Supervision	Other Distribution Expenses	ad				
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad				
5515	Advertising Expense	Advertising Expenses	ad				
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad				
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad				
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad				
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad				
5635	Property Insurance	Insurance Expense (Working Capital)	ad				
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad				
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad				
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad				
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad				
5660	General Advertising Expenses	Advertising Expenses	ad				
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad				
5670	Rent	Administrative and General Expenses (Working Capital)	ad				
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad				
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad				
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop				
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout	

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
					USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep				
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep				
5740	Amortization of Deferred Charges	Amortization of Assets	dep				
6005	Interest on Long Term Debt	Interest Expense - Unclassified	INT				
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad				
6110	Income Taxes	Income Tax Expense - Unclassified	Input				
6205	Donations	Charitable Contributions	ad				
6210	Life Insurance	Insurance Expense (Working Capital)	ad				
6215	Penalties	Other Distribution Expenses	ad				
6225	Other Deductions	Other Distribution Expenses	ad				

2006 COST ALLOCATION INFORMATION FILING

West Perth Power Inc

EB-2005-0433

Saturday, January 00, 1900

Sheet E5 Reconciliation Worksheet - Second Run

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management										
	Expenditures and Recoveries	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805	Land		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV		\$1,000	\$1,000		\$0	\$1,000	\$1,000	\$0	\$1,000	\$0
1806	Land Rights		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV		\$2,745	\$2,745		\$0	\$2,745	\$2,745	\$0	\$2,745	\$0
1808	Buildings and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV		\$2,500	\$2,500		\$0	\$2,500	\$2,500	\$0	\$2,500	\$0
1810	Leasehold Improvements		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV		\$7,040	\$7,040		\$0	\$7,040	\$7,040	\$0	\$7,040	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		\$74,355	\$74,355		\$0	\$74,355	\$74,355	\$0	\$74,355	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary		\$179,603	\$179,603		\$0	\$179,603	\$179,603	\$0	\$179,603	\$0
1830-5	Poles, Towers and Fixtures - Secondary		\$1,616,426	\$1,616,426		\$0	\$1,616,426	\$1,616,426	\$0	\$1,616,426	\$0
1835	Overhead Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-5	Overhead Conductors and Devices - Secondary		\$312,226	\$312,226		\$0	\$312,226	\$312,226	\$0	\$312,226	\$0
1840	Underground Conduit		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1840-5	Underground Conduit - Secondary		\$770,129	\$770,129		\$0	\$770,129	\$770,129	\$0	\$770,129	\$0
1845	Underground Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0

5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$12,568	\$12,568	\$0	\$12,568	\$12,568	\$0	\$12,568
5120	Maintenance of Poles, Towers and Fixtures	\$11,431	\$11,431	\$0	\$11,431	\$11,431	\$0	\$11,431
5125	Maintenance of Overhead Conductors and Devices	\$11,390	\$11,390	\$0	\$11,390	\$11,390	\$0	\$11,390
5130	Maintenance of Overhead Services	\$7,468	\$7,468	\$0	\$7,468	\$7,468	\$0	\$7,468
5135	Overhead Distribution Lines and Feeders - Right of Way	\$9,056	\$9,056	\$0	\$9,056	\$9,056	\$0	\$9,056
5145	Maintenance of Underground Conduit	\$919	\$919	\$0	\$919	\$919	\$0	\$919
5150	Maintenance of Underground Conductors and Devices	\$2,644	\$2,644	\$0	\$2,644	\$2,644	\$0	\$2,644
5155	Maintenance of Underground Services	\$12,781	\$12,781	\$0	\$12,781	\$12,781	\$0	\$12,781
5160	Maintenance of Line Transformers	\$33,343	\$33,343	\$0	\$33,343	\$33,343	\$0	\$33,343
5175	Maintenance of Meters	\$2,299	\$2,299	\$0	\$2,299	\$2,299	\$0	\$2,299
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$31,391	\$31,391	\$0	\$31,391	\$31,391	\$0	\$31,391
5315	Customer Billing	\$125,179	\$125,179	\$0	\$125,179	\$125,179	\$0	\$125,179
5320	Collecting	\$10,013	\$10,013	\$0	\$10,013	\$10,013	\$0	\$10,013
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$13,444	\$13,444	\$0	\$13,444	\$13,444	\$0	\$13,444
5340	Miscellaneous Customer Accounts Expenses	\$22,566	\$22,566	\$0	\$22,566	\$22,566	\$0	\$22,566
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$1,500	\$1,500	\$0	\$1,500	\$1,500	\$0	\$1,500
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$1,500	\$1,500	\$0	\$1,500	\$1,500	\$0	\$1,500
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$90,570	\$90,570	\$0	\$90,570	\$90,570	\$0	\$90,570
5610	Management Salaries and Expenses	\$17,089	\$17,089	\$0	\$17,089	\$17,089	\$0	\$17,089
5615	General Administrative Salaries and Expenses	\$35,006	\$35,006	\$0	\$35,006	\$35,006	\$0	\$35,006
5620	Office Supplies and Expenses	\$30,340	\$30,340	\$0	\$30,340	\$30,340	\$0	\$30,340
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$128,520	\$128,520	\$0	\$128,520	\$128,520	\$0	\$128,520
5635	Property Insurance	\$2,200	\$2,200	\$0	\$2,200	\$2,200	\$0	\$2,200
5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$10,619	\$10,619	\$0	\$10,619	\$10,619	\$0	\$10,619
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$4,500	\$4,500	\$0	\$4,500	\$4,500	\$0	\$4,500
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$39,151	\$39,151	\$0	\$39,151	\$39,151	\$0	\$39,151
5670	Rent	\$57,247	\$57,247	\$0	\$57,247	\$57,247	\$0	\$57,247
5675	Maintenance of General Plant	\$33,000	\$33,000	\$0	\$33,000	\$33,000	\$0	\$33,000
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$234,992	\$234,992	\$0	\$234,992	\$234,992	\$0	\$234,992
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0

5735	Amortization of Deferred Development Costs	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	\$96,097		\$96,097	\$0	\$96,097	\$96,097	\$0	\$96,097	\$0	\$0
6105	Taxes Other Than Income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6205	Donations	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total		\$566,439	\$5,779,392	\$6,345,831	\$0	\$6,345,831	\$6,345,831	\$0	\$6,345,331	\$499	
					Control	\$6,345,831					

Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ 499	\$ -	\$ -	\$ 499	\$ 499	\$ -	\$ -	\$ 499
1820	\$ 12,568	\$ -	\$ -	\$ 12,568	\$ 12,568	\$ -	\$ 12,568	\$ -
1830	\$ 11,431	\$ -	\$ -	\$ 11,431	\$ 11,431	\$ -	\$ 11,431	\$ -
1835	\$ 11,390	\$ -	\$ -	\$ 11,390	\$ 11,390	\$ -	\$ 11,390	\$ -
1840	\$ 919	\$ -	\$ -	\$ 919	\$ 919	\$ -	\$ 919	\$ -
1845	\$ 2,644	\$ -	\$ -	\$ 2,644	\$ 2,644	\$ -	\$ 2,644	\$ -
1850	\$ 38,369	\$ -	\$ -	\$ 38,369	\$ 38,369	\$ -	\$ 38,369	\$ -
1855	\$ 20,249	\$ -	\$ -	\$ 20,249	\$ 20,249	\$ -	\$ 20,249	\$ -
1860	\$ 2,299	\$ -	\$ -	\$ 2,299	\$ 2,299	\$ -	\$ 2,299	\$ -
1815-1855	\$ 41,983	\$ -	\$ -	\$ 41,983	\$ 41,983	\$ -	\$ 41,983	\$ -
1830 & 1835	\$ 14,596	\$ -	\$ -	\$ 14,596	\$ 14,596	\$ -	\$ 14,596	\$ -
1840 & 1845	\$ 810	\$ -	\$ -	\$ 810	\$ 810	\$ -	\$ 810	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 13,444	\$ -	\$ -	\$ 13,444	\$ 13,444	\$ -	\$ 13,444	\$ -
Break Out	\$ (3,158,654)	\$ -	\$ -	\$ (3,158,654)	\$ (3,158,654)	\$ -	\$ (3,158,654)	\$ 0
CCA	\$ 1,367	\$ -	\$ -	\$ 1,367	\$ 1,367	\$ -	\$ 1,367	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 713,230	\$ -	\$ -	\$ 713,230	\$ 713,230	\$ -	\$ 713,230	\$ -
CEN EWMP	\$ 3,334,822	\$ -	\$ -	\$ 3,334,822	\$ 3,334,822	\$ -	\$ 3,334,822	\$ -
CREV	\$ (1,003,607)	\$ -	\$ -	\$ (1,003,607)	\$ (1,003,607)	\$ -	\$ (1,003,607)	\$ -
CWCS	\$ 150,803	\$ -	\$ -	\$ 150,803	\$ 150,803	\$ -	\$ 150,803	\$ -
CWMC	\$ 444,547	\$ -	\$ -	\$ 444,547	\$ 444,547	\$ -	\$ 444,547	\$ -
CWMR	\$ 31,391	\$ -	\$ -	\$ 31,391	\$ 31,391	\$ -	\$ 31,391	\$ -
CWNB	\$ 55,279	\$ -	\$ -	\$ 55,279	\$ 55,279	\$ -	\$ 55,279	\$ -
DCP	\$ 13,285	\$ -	\$ -	\$ 13,285	\$ 13,285	\$ -	\$ 13,285	\$ -
LPHA	\$ (15,000)	\$ -	\$ -	\$ (15,000)	\$ (15,000)	\$ -	\$ (15,000)	\$ -
LTNCP	\$ 1,463,976	\$ -	\$ -	\$ 1,463,976	\$ 1,463,976	\$ -	\$ 1,463,976	\$ -
NFA	\$ (33,254)	\$ -	\$ -	\$ (33,254)	\$ (33,254)	\$ -	\$ (33,254)	\$ -
NFA ECC	\$ 711,778	\$ -	\$ -	\$ 711,778	\$ 711,778	\$ -	\$ 711,778	\$ -
O&M	\$ 447,542	\$ -	\$ -	\$ 447,542	\$ 447,542	\$ -	\$ 447,542	\$ -
PNCP	\$ 253,958	\$ -	\$ -	\$ 253,958	\$ 253,958	\$ -	\$ 253,958	\$ -
SNCP	\$ 2,763,167	\$ -	\$ -	\$ 2,763,167	\$ 2,763,167	\$ -	\$ 2,763,167	\$ -
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 6,345,831	\$ -	\$ -	\$ 6,345,831	\$ 6,345,831	\$ -	\$ 6,345,331	\$ 499

2006 COST ALLOCATION
West Perth Power Inc
EB-2005-0433

Sheet E5 Reconciliation Worksheet - Second Run

If you have completed the Cost Allocation filing model and prepared to submit your findings to the Ontario Energy Board, please note that you have 2 saving options.

OPTION #1 - Detailed

- Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"
- Step 2: Printout sheets I2, I4, and O1

OPTION #2 - Rolled Up

- Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"
- Step 2: Click on the Option 2 Button
- Step 3: Save this file as "LDCname_RolledUp_CA_model_RUN#.xls"
- Step 4: Printout sheets I2, I4, and O1