



PO Box 220
169 St. David Street
Mitchell ON N0K 1N0

June 18th, 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 Clinton Power Corp. EB-2009-0262

Clinton Power Corp. (CPC) 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.

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

Yours

Wally Curry
President & CEO
Clinton 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 Clinton 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 Clinton Power Corporation (Clinton). Clinton is an Ontario corporation with its office in the Town of Mitchell. Clinton carries on the business of distributing electricity within the town/cities of Clinton.

Clinton 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, Clinton 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.

Clinton 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 Clinton'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 Clinton; and
- (iv) other grounds as may be set out in the material accompanying this Application Summary.

Clinton 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. Clinton 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 Clinton is: 169 St. David St., Mitchell, ON, N0K 1N0

DATED at Mitchell Ontario, this 18th, day of June, 2010.

Wally Curry
President
Clinton Power

Electricity Distribution License

Appended at the end of Exhibit 1

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 \$429,905 (Exhibit 6, Tab 1, Schedule 2) Implementation Date of rates is to be determined, but Clinton Power is suggesting one month following the timing of The Board's Decision.
- Approval of Clinton proposed change in capital structure, decreasing Clinton's deemed common equity component from 46.66% to 40% (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 of the proposed loss factor of 6.17% 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

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

MAP OF DISTRIBUTION SYSTEM



LIST OF NEIGHBORING UTILITIES

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

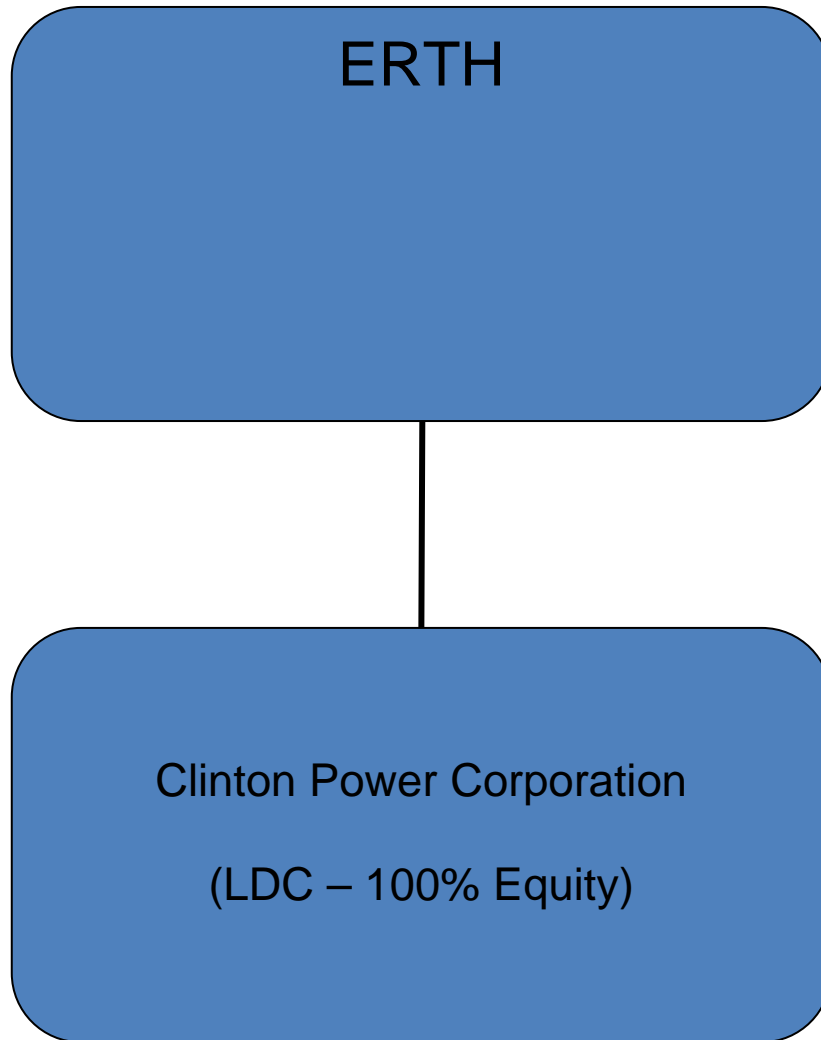
Direct line: 416-345-5000

Website: www.HydroOne.com

EXPLANATION OF HOST AND EMBEDDED UTILITIES

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

UTILITY ORGANIZATIONAL CHART



PLANNED CHANGES IN CORPORATE AND OPERATIONAL STRUCTURE

Clinton has recently completed a MADD application with the OEB, however, as filed this will not change our corporate structure. (ERTH is a Municipal Corporation).

STATUS REPORT ON BOARD DIRECTIVES

Clinton Power has no Board Directives at this time.

CONDITIONS OF SERVICE

Appended at the end of this exhibit

PLANNED CHANGES IN CONDITIONS OF SERVICE AND SERVICE CHARGES

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

Clinton 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

Clinton estimates that its present rates will produce a deficiency in distribution revenue of \$429,905 for the 2009 Test Year. Excluded from this estimate is the impact of energy costs. Clinton 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 Clinton Power sees them, are discussed below.

Through this Application, Clinton 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
- 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 Clinton's forecasted results for its 2010 Test Year. With the rates presently in effect, Clinton estimates that its revenue for 2010 would not be sufficient to provide a reasonable return. Clinton 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 Clinton'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 Clinton as needed to enable it to earn a reasonable return for fiscal 2010.

CUSTOMER IMPACT

The following is a summary of the proposed changes to Clinton Power rates for the 210 test year. The Applicant is forecasting a distribution related delivery deficiency for the 2010 test year of \$429,905 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	\$10.23	\$14.61	42.79%
Distribution Volumetric Rate	\$0.0114	\$0.0192	71.06%

In order to adjust the fixed cost recovery through the monthly fixed charge, Clinton proposing to increase the monthly customer charge by \$3.22 in the 2010 test year.

The impact on a typical residential customer is an increase of 13.09% on total bill. The overall bill impact on a typical Residential customer is shown in detail in Exhibit 8, 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	\$19.13	\$22.35	16.83%
Distribution Volumetric Rate	\$0.0110	\$0.0220	123.3%

In order to adjust the fixed cost recovery through the monthly fixed charge, Clinton Power is proposing to increase the monthly customer charge by \$3.22 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 14.9% on total bill. The overall bill impact on a typical GS<50 kW customer is shown in detail in Exhibit 8, 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	\$32.84	\$205.84	526.8%
Distribution Volumetric Rate	\$4.0198	\$3.4316	65.11%

In order to adjust the fixed cost recovery through the monthly fixed charge, Clinton is proposing to increase the monthly customer charge by \$173.00 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 9.3% on total bill. The overall bill impact on a typical GS>50 to 999 kW customer is shown in detail in Exhibit 8, 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	\$0.12	\$0.52	333%
Distribution Volumetric Rate	\$0.5800	\$32.9601	9,135%

Explanation; In order to adjust the fixed cost recovery through the monthly fixed charge, Clinton is proposing to increase the monthly customer charge by \$0.40 in the 2010 test year.

The impact on a typical Street Lighting connection is an increase of 857.5% on total bill. The overall bill impact on a typical Street Lighting connection is shown in detail in Exhibit 8, 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	\$0.21	\$0.00	-100.0%
Distribution Volumetric Rate	\$1.0939	\$12.3723	3,019%

Explanation; In order to simplify billing the sentinel light class Clinton Power is proposing to remove the monthly fixed charges since it is a minimal and immaterial charge.

The impact on a typical Sentinel Lighting connection is an increase of 489.3% on total bill. The overall bill impact on a typical Sentinel Lighting connection is shown in detail in Exhibit 8, 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 \$3,486 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	\$9.0700	\$0.27	-97%
Distribution Volumetric Rate	\$0.0110	\$4.0922	170%

Explanation; In order to adjust the fixed charge to a level more representative of this type of connection Clinton Power is proposing to reduce the fixed charge to a nominal \$0.27 per connection per month.

The impact on a typical Unmetered Scattered Load customer is an increase of -9.7% on total bill.

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

This low impact is a direct result of the change in cost allocation moving this rate class from a position of over contributing to an amount that fairly represents its contribution.

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

Clinton is requesting a change in its deemed capital structure. Specifically, Clinton is requesting a decrease in the deemed equity ratio from 46.66% 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, Clinton has utilized a return on equity of 9.85% consistent with the OEB Feb 24 2010 communication.

Capital Expenditures

Clinton 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 Clinton in the current proceeding:

a) Capital Structure

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

b) Return on Equity

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

c) Return on Debt

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

d) Interest Rate Applicable to Deferral/Variance Accounts

Clinton 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

Clinton (as discussed later in this application) did not complete a 2006 or updated 2008 cost allocation study. Clinton 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 2010 TEST YEAR

	2006 EDR	2010 Test	Variance
OM&A	\$450,906	\$797,216	\$346,311
Amortization	\$49,370	\$89,522	\$40,152
Return	\$111,698	\$123,693	\$11,995
PILS	\$16,400	\$0	-\$16,400
Revenue Offset	-\$63,372	-\$35,810	\$27,562
Base Revenue Requirement	\$565,001	\$974,622	\$409,621
Transformer Allowance	\$8,344	\$9,655	\$8,344
Revenue Requirement	\$573,345	\$984,277	\$417,965

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.

AUDITED FINANCIAL STATEMENTS AT DECEMBER 31 2008

APPENDED AT THE END OF THIS EXHIBIT

2009 & 2010 PROFORMA FINANCIAL STATEMENTS

CLINTON POWER CORPORATION PROFORMA BALANCE SHEET AS AT DECEMBER 31ST 2009

ASSETS		YEAR ENDED 31-Dec-09
Current		
Bank	\$	292,135
Accounts Receivable		1,132,908
Regulatory Assets		200,913
Inventory		80,277
Unbilled Revenue		201,956
Prepaid Expenses		10,760
		<u>1,918,949</u>
Capital Assets		<u>1,109,570</u>
	\$	<u><u>3,028,519</u></u>

LIABILITIES AND SHAREHOLDER'S EQUITY

Current		
Accounts Payable and Accrued Liabilities	\$	1,419,384
Demand Note payable		921,867
Current Portion of Customer Deposits		18,089
		<u>2,359,340</u>
Long-term Debt		
Customer Deposits		52,490
Regulatory Liability		38,857
		<u>91,347</u>
Shareholders' Equity		
Share Capital		698,786
Retained Earnings		(120,953)
		<u>577,833</u>
	\$	<u><u>3,028,520</u></u>

CLINTON POWER CORPORATION PROFORMA STATEMENT OF INCOME FOR THE TWELVE MONTHS ENDED DECEMBER 31ST 2009

	YEAR ENDED 31-Dec-09
Distribution Revenue	\$ 494,819
Miscellaneous Revenues	<u>38,395</u>
Total Revenues from Operations	533,214
Expenses	
Amortization	62,213
Billing, Data Processing and Collecting	160,975
General Administration	170,517
Operating and Maintenance	148,344
	<u>542,050</u>
Net Income before Interest	(8,836)
Interest Expense	45,464
Net Income from Operations Before Taxes	(54,299)
PILS	<u>-</u>
Net Income (Loss)	<u><u>\$ (54,299)</u></u>

CLINTON POWER CORPORATION
PROFORMA BALANCE SHEET
AS AT DECEMBER 31ST 2010

ASSETS		YEAR ENDED 31-Dec-10
Current		
Bank	\$	342,251
Accounts Receivable		1,132,908
Regulatory Assets		200,913
Inventory		80,277
Unbilled Revenue		201,956
Prepaid Expenses		10,760
		<u>1,969,065</u>
Capital Assets		<u>1,238,898</u>
	\$	<u><u>3,207,963</u></u>

LIABILITIES AND SHAREHOLDER'S EQUITY

Current		
Accounts Payable and Accrued Liabilities	\$	1,519,616
Demand Note payable		921,867
Current Portion of Customer Deposits		18,089
		<u>2,459,572</u>
Long-term Debt		
Customer Deposits		52,490
Regulatory Liability		38,857
		<u>91,347</u>
Shareholders' Equity		
Share Capital		698,786
Retained Earnings		(41,742)
		<u>657,044</u>
	\$	<u><u>3,207,963</u></u>

CLINTON POWER CORPORATION
PROFORMA STATEMENT OF INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31ST 2010

	YEAR ENDED 31-Dec-10
Distribution Revenue	\$ 984,277
Miscellaneous Revenues	<u>38,697</u>
Total Revenues from Operations	1,022,974
Expenses	
Amortization	89,522
Billing, Data Processing and Collecting	215,651
General Administration	348,143
Operating and Maintenance	<u>233,422</u>
	886,739
Net Income before Interest	136,235
Interest Expense	57,024
Net Income from Operations Before Taxes	79,211
PILS	<u>-</u>
Net Income (Loss)	<u>\$ 79,211</u>

PROPOSED ACCOUNTING TREATMENT

Clinton 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.

Ontario Energy
Board
P.O. Box 2319
26th. Floor
2300 Yonge Street
Toronto ON M4P 1E4
Telephone: 416- 481-1967
Facsimile: 416- 440-7656
Toll free: 1-888-632-6273

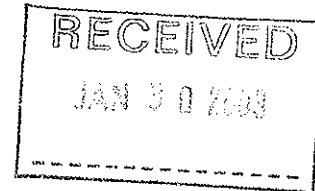
Commission de l'Énergie
de l'Ontario
C.P. 2319
26e étage
2300, rue Yonge
Toronto ON M4P 1E4
Téléphone: 416- 481-1967
Télécopieur: 416- 440-7656
Numéro sans frais: 1-888-632-6273



Ontario

January 29, 2003

Mr. Richard Harding
President
Clinton Power Corporation
23 Albert St.
P.O. Box 520
Clinton, ON
N0M 1L0



LETTER OF DIRECTION

Dear Mr. Harding:

**Re: Application for Renewal of Electricity Distribution Licence
Board File No. RP-2002-0168/EB-2002-0496**

The Board has received the above referenced application to renew a distribution licence and the director of licensing has issued a notice of a proposal to renew this licence.

The Board therefore directs that the enclosed notice of application and notice of proposal to renew the said electricity distribution licence be serviced and published as set out below.

You are directed:

- 1 To immediately have the English version of the Notice published, headed with the Ontario Government logo and the words "Ontario Energy Board", in one issue of an English-language newspaper having the highest paid circulation in the service area, either daily or weekly, according to the best information available.

Please make it clear to each newspaper that the invoice for publication is to be sent to Clinton Power Corporation..

- 2 To immediately serve a copy of the Application (with the exception of the confidential information contained in Section A7 of the Application form) and Notice, upon Hydro One Networks at the following address:

Hydro One Networks, 13C6, 483 Bay St., Toronto, Ontario, M5G 2P5 Attention: Glen MacDonald

- 3 To immediately serve a copy of the Application (with the exception of the confidential information contained in Section A7 of the Application form) and Notice, upon all other adjoining electricity distribution companies. Prior to its service, the Applicant must contact the director of licensing at 416-440-7604 or 1-888-632-6273 to obtain the appropriate licensee contact person of each adjoining electricity distribution company.

- 4 To file with the Board Secretary affidavit evidence proving the above publication immediately upon completion.

The affidavit of publication referred to above must confirm that the English-language newspaper in which the Notice was published is a newspaper having the highest circulation in the service area, according to the best information available.

It is not necessary for the affidavits of publication to have newspaper tearsheets attached.

- 5 To file with the Board Secretary affidavit evidence proving the above service upon completion.

Yours truly,



Peter H. O'Dell
Assistant Board Secretary

Encl.



RP-2002-0168
EB-2002-0496

Clinton Power Corporation

NOTICE OF APPLICATION AND NOTICE OF PROPOSAL TO RENEW ELECTRICITY DISTRIBUTION LICENCE

Particulars of The Application

Under the *Ontario Energy Board Act, 1998 (the "Act")*, any person who owns or operates a distribution system in the Province of Ontario must be licensed by the Ontario Energy Board (the "Board").

An application has been received from **Clinton Power Corporation** (the "Applicant") to renew its Electricity Distribution Licence (the "Application").

The Director of Licensing (the "Director") has considered the Application and, through this Notice is proposing to renew the Applicant's Electricity Distribution Licence.

How To Participate

If you wish to comment on the Application or on the Directors's Notice of Proposal, you must forward three copies of your written submissions to the Board Secretary at the address below. Your letter should clearly state your views and any relevant information. All submissions will become part of the public record. You should also forward a copy of your submissions to the Applicant.

Your submissions must quote File No. **RP/2002-0168/EB-2002-0496**, clearly state your name and address, and be received by the Board Secretary within 14 calendar days of the publication of this notice.

Please note that this is not a proceeding under section 19 of the Act. There will be no cost awards associated with this process.

General information relating to applications for Electricity Distribution Licences is available to be

viewed at the Board's offices, 2300 Yonge Street, Toronto, Ontario or on the Board's Web site at www.oeb.gov.on.ca.

Copies of the Applicant's Application and its proposed Electricity Distribution Licence are available for viewing at the Board's office or at the Applicant's office.

ADDRESSES

Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
Toronto, ON
M4P 1E4
Paul B. Pudge
Board Secretary
1-888-632-6273 (Toll free)
Fax : 416-440-7656

Clinton Power Corporation
P.O. Box 520
Clinton, ON
N0M 1L0
Richard Harding
President
Tel: 519-482-3997
Fax: 519-482-9183

DATED at Toronto, January 29, 2003.

ONTARIO ENERGY BOARD



Mark C. Garner
Director of Licensing



Electricity Distribution Licence

Clinton Power Corporation

DRAFT

Valid Until

March 31, 2023

Mark C. Garner
Director of Licensing
Ontario Energy Board

Date of Issuance: xxxx x, xxxx

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

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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 Clinton Power Corporation;

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

"**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:

- a) To own and operate a distribution system in the service area described in Schedule 1 of this Licence; 25
- 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 , 26
- 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*. 27

4 Obligation to Comply with Legislation, Regulations and Market Rules 28

- 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. 29
- 4.2 The Licensee shall comply with all applicable Market Rules. 30

5 Obligation to Comply with Codes 31

- 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: 32
 - a) the Affiliate Relationships Code for Electricity Distributors and Transmitters; 33
 - b) the Distribution System Code; 34
 - c) the Retail Settlement Code, and; 35
 - d) the Standard Supply Service Code. 36
- 5.2 The Licensee shall: 37
 - 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; 38

- 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.

8 Obligation to Sell Electricity

- 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.

9 Obligation to Maintain System Integrity

- 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.

10 Obligation to Pass Through Rebate

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

11 Distribution Rates

- 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.

12 Separation of Business Activities

- 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.

13 Expansion of Distribution System

- 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.

- 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.

14 Provision of Information to the Board and Director of Licensing

- 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.

- 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.

15 Restrictions on Provision of Information

- 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.

- 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:

- 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.

- 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.

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.

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.

16 Customer Complaint and Dispute Resolution

16.1 The Licensee shall:

- a) have a process for resolving disputes with customers that deals with disputes in a fair, reasonable and timely manner;
- b) publish information which will make its customers aware of and help them to use its dispute resolution process;
- 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;
- d) give or send free of charge a copy of the process to any person who reasonably requests it; and
- 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.

17 Term of Licence

17.1 This Licence shall take effect on xx, xx and terminate on March 31, 2023.

18 Transfer of Licence

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

19 Amendment of Licence

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

20 Fees and Assessments

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

21 Communication

- 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.
- 21.2 All official communication relating to this Licence shall be in writing.
- 21.3 All written communication is to be regarded as having been given by the sender and received by the addressee:
- a) when delivered in person to the addressee by hand, by registered mail or by courier;
 - b) 7 business days after the date of posting if the communication is sent by regular mail; and,
 - c) when received by facsimile transmission by the addressee, according to the sender's transmission report.

99

22 Copies of the Licence

100

22.1 The Licensee shall:

101

- 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;

102

- 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.

Schedule 1

Definition of Distribution Service Area

103

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

104

- 1
- The Town of Clinton (now within the Municipality of Central Huron) as of June 30, 1998.

105

Schedule 2

Provision of Standard Supply Service

106

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.

107

The Licensee is authorised 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.

108

Schedule 3

List of Code Exemptions

109

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

110

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 4 Pass Through of Rebate Conditions

"OPGI" means Ontario Power Generation Inc.

"Prime Rate" means the variable annual rate of interest, calculated on the basis of a calendar year, announced from time to time by the IMO's then principal Canadian banker as the reference rate of interest (commonly known as its prime rate) in effect and used by such bank for determining interest rates on Canadian dollar denominated commercial loans made by it in Canada to customers of varying degrees of credit-worthiness.

Prompt pass throughs, with the normal bill delivered in respect of the month in which the rebate amount was received, of 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, will be required by the Licensee so that its ultimate customers in Ontario benefit *pro rata* on the basis of energy consumed.

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

"ONTARIO POWER GENERATION INC. rebate"

Any rebate amount which cannot be distributed as provided above shall be promptly returned to the IMO, together with interest at the Prime Rate, calculated and accrued daily, on such amount from the date of receipt, for use to offset the IMO uplift.

Nothing shall preclude agreements, that require the purchaser to return the rebate or any portion thereof to the seller or any other party.

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

CONDITIONS OF SERVICE

Clinton Power Corporation

Effective May 1, 2003

Clinton Power Corporation

REVISION DATES : November 23,2004. Section 2.4.3 Deposits

Clinton Power Corporation

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Clinton Power Corporation

SECTION I – INTRODUCTION

1 Introduction

This document provides information regarding the services offered by Clinton Power Corporation and conditions associated with the supply of electrical energy to customers.

The following conditions convey Clinton Power Corp. policy with respect to service of buildings, subdivisions and associated matters.

1.1 Identification of Distributor and Service Territory

Clinton Power Corporation referred to herein as “Clinton Power Corp.” (CPC) is a corporation incorporated under the laws of the Province of Ontario to distribute electricity.

Clinton Power Corp. is licensed by the Ontario Energy Board (OEB) to supply electricity to customers as described in the Transitional Distributor License and thereafter by the distribution license issued by the OEB.

Additionally there are requirements imposed on Clinton Power Corp. by the various codes as referred to in the license and by the Electricity Act and Ontario Energy Board Act.

Clinton Power Corp. is limited to operate distribution facilities within its licensed territory as defined in the distribution license. The defined territory is the former municipal boundary of the Town of Clinton, which is now defined as Ward 3 of the Municipality of Central Huron.

Nothing contained in this document or in any contract for the supply of electricity by Clinton Power Corp., shall prejudice or affect any rights, privileges, or powers vested in Clinton Power Corp., by law under any act of the legislature of Ontario or the Parliament of Canada, or any regulations there under.

Clinton Power Corp. will provide one electrical service to each customer’s location at a nominal service voltage as outlined in Section 2.3.4 of these Conditions of Service.

Electrical energy purchased from Clinton Power Corp. may not be resold at a profit using the utility’s rates by any customer to a third party.

In the case of multi-tenant buildings with bulk metering, the owner must pay the total cost of electrical energy. The owner may then apportion this bill among individual tenants according to their consumption as a percentage of the total consumption.

Clinton Power Corporation

The customer or their authorized representative must make application for new or upgraded electric services and temporary power services.

The customer or their representative shall consult with Clinton Power Corp. concerning the availability of supply, the voltage of supply, service location, metering, and any other details. These requirements are separate from and in addition to those of the Electrical Safety Authority (ESA). Clinton Power Corp. will confirm, in writing, the characteristics of electrical supply available at a specific site.

The customer is required to provide Clinton Power Corp. 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 existing premises.

If special equipment is required, or equipment delivery problems occur, then longer lead times may be necessary. The customer will be notified of any extended lead times.

Customers will be required to pay the cost of repairs or replacement of Clinton Power Corp. equipment that has been damaged through the customer's action or neglect.

The supply of electricity is conditional upon Clinton Power Corp. being permitted and able to provide such a supply, obtaining the necessary apparatus and material and constructing works to provide the service. Should Clinton Power Corp., not be permitted to supply or not be able to do so, it is under no responsibility to the customer whatsoever.

Prior to commencing any service work, the customer must consult with Clinton Power Corp. to ensure compliance with current requirements.

Customers may be required to pay capital contributions for the addition of new electrical services in accordance with calculations on the overall system cost impact.

1.2 Related Codes and Governing Laws

The supply of electricity or related services by Clinton Power Corp. to any Customer shall be subject to various laws, regulations, and codes, including the provisions of the *latest editions* of the following documents:

1. Electricity Act, 1998 } part of the Energy Competition
2. Ontario Energy Board Act, 1998 } Act, 1998
3. Distribution License (DL)
4. Affiliate Relationships Code (ARC)
5. Transmission System Code (TSC)
6. Distribution System Code (DSC)

Clinton Power Corporation

7. Retail Settlement Code (RSC)
8. Standard Service Supply Code (SSSC)

In the event of a conflict between this document and the Distribution License or regulatory codes issued by the OEB, or the Energy Competition Act, 1998 (the “Act”), the provisions of the Act, the Distribution License and associated regulatory codes shall prevail in the order of priority indicated above. If there is a conflict between a Connection Agreement with a Customer and this Conditions of Service, this Conditions of Service shall govern.

When planning and designing for electricity service, Customers and their agents must refer to all applicable provincial and Canadian electrical codes, and all other applicable federal, provincial, and municipal laws, regulations codes and by-laws to also ensure compliance with their requirements. Without limiting to the foregoing, the work shall be conducted in accordance with the latest edition of the Ontario Occupational Health and Safety Act (OHSA), the Regulations for Construction Projects, the harmonized Electric & Utility Safety Association (E&USA) rulebook, and all Electric & Utility Safety Association (E&USA) Safe Practice Guides.

1.3 Interpretations

In these conditions, 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 Conditions of Service and any amendments made from time to time form part of any Contract made between Clinton Power Corp. and any connected Customer, Retailer, or Generator, and this Conditions of Service supercedes all previous conditions of service, oral or written, of Clinton Power Corp. or any of its predecessor municipal electric utilities as of its effective date.

In the event of changes to this Conditions of Service, Clinton Power Corp. will issue a notice with the Customer’s bill. Clinton Power Corp. may also issue a public notice in a local newspaper.

The Customer is responsible for contacting Clinton Power Corp. to ensure that the Customer has, or to obtain the current version of this Conditions of Service. Clinton Power Corp. may charge a reasonable fee for providing the Customer with a copy of this document. The current version of the document will be posted on the Municipality of Central Huron’s website when it is completed.

Clinton Power Corporation

1.5 Contact Information

Clinton Power Corp. and its agents can be contacted at the following:

Address

*Clinton Power Corporation
23 Albert Street
P.O. Box 520
Clinton, ON N0M 1L0*

Normal business hours are from Monday to Friday between the hours of 8:30 a.m. and 4:30 p.m.

For account inquiries, past due accounts, meter readings, and moves during normal business hours please call 482-3997, fax 482-9183 or e-mail at clintonpower@cabletv.on.ca

It is vitally important that a customer is aware of any underground wiring prior to digging or excavating please call 482-3997 during normal business hours or fax 482-9183 for an underground locate.

For emergency, no power calls outside of normal business hours please call 482-9601 and your call will be automatically transferred to the after hours paging system.

1.6 Customer Rights

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

- of Clinton Power Corp. in providing distribution services to the Customer;
- of the Customer in being connected to Clinton Power Corp.'s distribution system; or
- of Clinton Power Corp. or Customer in meeting their respective obligations under this Conditions, their licenses and any other applicable law.

Notwithstanding the above, neither Clinton Power Corp. 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 Clinton Power Corp., its directors, officers, employees and agents from any claims made

Clinton Power Corporation

by any third parties in connection with the construction and installation of a generator by or on behalf of the Customer or the Embedded Generator.

1.1 Clinton Power Corp. Rights

1.7.1 Access to Customer Property

Clinton Power Corp. shall have access to Customer property in accordance with section 40 of the *Electricity Act, 1998*.

1.7.2 Safety of Equipment

The Customer will comply with all aspects of the Ontario Electrical Safety Code, current issue, with respect to ensuring 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, Clinton Power Corp. 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 or landscaping that would or could obstruct the running of distribution lines, endanger the equipment of Clinton Power Corp., interfere with the proper and safe operation of Clinton Power Corp.'s facilities or adversely affect compliance with any applicable legislation in the sole opinion of Clinton Power Corp.

The Customer shall not use or interfere with the facilities of Clinton Power Corp. except in accordance with a written agreement with Clinton Power Corp. The Customer must also grant Clinton Power Corp. the right to seal any point where a connection may be made on the line side of the metering equipment.

1.7.3 Operating Control

The Customer will provide a convenient and safe place, satisfactory to Clinton Power Corp., for installing, maintaining and operating its equipment in, on, or about the Customer's premises. Clinton Power Corp. 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 Clinton Power Corp. has no control.

Unless an employee or an agent of Clinton Power Corp., or other Person lawfully entitled to do so, no Person shall remove, replace, alter, repair, inspect or tamper with Clinton Power Corp.'s equipment.

Clinton Power Corporation

Customers will be required to pay the cost of repairs or replacement of Clinton Power Corp.'s equipment that has been damaged or lost by the direct or indirect act or omission of the Customer or its agents.

The physical location on Customer premises, at which a distributor's responsibility for operation control of distribution equipment ends, is defined by the DSC as the "operational demarcation point".

1.7.4 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 Clinton Power Corp.'s distribution system. If the Customer does not take such action within a reasonable time, Clinton Power Corp. may disconnect the supply of power to the Customer. Clinton Power Corp. policies and procedures with respect to the disconnection process are further described in this document.

1.7.5 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 items as transformer vaults, transformer pads, cable chambers, cable pull vaults and underground conduit, will be the responsibility of the Customer. All civil work on private property must be inspected and accepted by Clinton Power Corp. and the Electrical Safety Authority.

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

1.8 Disputes

A complaint is any expression of Customer, business or other market participant's dissatisfaction with Clinton Power Corp., its policies, products or services regardless of whether or not in Clinton Power Corp.'s opinion the complaint is well founded.

The complaint or referral must be signed by the individual making it and, where it is made by a corporation or other body, the complaint must be signed by an authorized representative of the corporation or body.

Complaints are directed to and dealt with by, staff that have the knowledge and background to deal with them. They are trained to identify all complaints and pass on the details to their manager. This ensures that the correct action is taken and that a record is kept of all complaints.

Clinton Power Corporation

Upon receipt of a written complaint an acknowledgement will be sent by the appropriate staff member within ten business days, stating the position Clinton Power Corp. and/or investigations to take place regarding the complaint and an appropriate time line to complete those investigations.

In the event that the complainant remains dissatisfied, the department manager will forward the complaint to the respective member of the senior management team who will attempt in good faith to resolve the complaint within 30 business days.

Two options listed below:

- (1) Clinton Power Corp. wants to resolve each complaint to everyone's satisfaction. However, if we have not, the complainant can contact the Ontario Energy Board (address provided below). The OEB regulates the activities of Clinton Power Corp.*
- (2) Failing resolution the dispute will be referred to an independent third party complaint resolution agency approved by the Ontario Energy Board. All cost of the complaint resolution agency shall be paid equally by the parties, and each Party shall be responsible for its own expenses unless stipulated differently in the award.*

To resolve disputes, Clinton Power Corp. will follow the terms of Section 23 of the Transitional Distribution License.

Ontario Energy Board

P.O. Box 2319

2300 Yonge St.

26th Floor

Toronto, ON

M4P 1E4

Clinton Power Corporation

SECTION II – DISTRIBUTION ACTIVITIES (General)

1.1 Connections – Process and Timing

Under the terms of the Distribution System Code, Clinton Power Corp. has the obligation to either connect or to make an offer to connect any Customers that lie in its service area. The Customer or its representative shall consult with Clinton Power Corp. concerning 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. Clinton Power Corp. will confirm, in writing, the characteristics of the electric supply.

The Customer or its authorized representative shall apply for new or upgraded electric services and temporary power services in writing. The Customer is required to provide Clinton Power Corp. 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 existing premises.

Clinton Power Corp. shall make every reasonable effort to respond promptly to a Customer's request for connection. Clinton Power Corp. shall respond to a Customer's written request for a Customer connection within 15 calendar days of receipt of the written request. Clinton Power Corp. will make an offer to connect within 60 calendar days of receipt of the written request, unless other necessary information is required from the Customer before the offer can be made.

Clinton Power Corp. shall make every reasonable effort to respond promptly to a generator's request for connection. In any event Clinton Power Corp. shall provide an initial consultation with a generator that wishes to connect to the distribution system regarding the connection process within thirty (30) calendar days of receiving a written request for connection. A final offer to connect a generator to its distribution system shall be made within ninety (90) calendar days of receiving a written request for connection, unless other necessary information outside the distributor's control is required before the offer can be made.

Clinton Power Corp. shall make every reasonable effort to respond promptly to another distributor's request for connection. Clinton Power Corp. shall provide an initial consultation with another distributor regarding the connection process within thirty (30) days of receiving a written request for connection. A final offer to connect the distributor to Clinton Power Corp.'s distribution system shall be made within ninety (90) days of receiving the written request for connection, unless other necessary information outside the distributor's control is required before the offer can be made.

Clinton Power Corporation

Clinton Power Corp., in its discretion, may require a Customer, generator or distributor to enter into a Connection Agreement with Clinton Power Corp. including terms and conditions in addition to those expressed in this Conditions (refer to the sample in the DSC Code – Appendix D).

If special equipment is required or equipment delivery problems occur then longer lead times may be necessary. Clinton Power Corp. will notify the Customer of any extended lead times.

In addition to any other requirements in this document, the supply of electricity is conditional upon Clinton Power Corp., being permitted and able to provide such a supply, obtaining the necessary apparatus and material, and constructing works to provide the service. Should Clinton Power Corp. not be permitted or able to do so, it is under no responsibility to the Customer whatsoever and the Customer releases Clinton Power Corp. from any liability in respect thereto.

2.1.1 Buildings that Lie Along

For the purpose of this Conditions “lies along” means a Customer property or parcel of land that is directly adjacent to or abuts onto the public road allowance where Clinton Power Corp. has distribution facilities of the appropriate voltage and capacity.

Under the terms of the Distribution System Code, Clinton Power Corp. has the Obligation to connect (under Section 28 of the Electricity Act, 1998) a building or facility that “lies along” its distribution line, provided:

- a. the building can be connected to Clinton Power Corp.’s distribution system without an Expansion or Enhancement and,
- b. the service installation meets the conditions listed in the Conditions of Service of the Distributor that owns and operates the distribution line.

The location of the Customer’s service entrance equipment will be subject to the approval of Clinton Power Corp. and the Electrical Safety Authority.

2.1.1.1 Connection Charges

Clinton Power Corp. shall recover costs associated with the installation of “Connection Assets”, by Customer Class, via a Basic Connection Charge and a Variable Connection Charge, as applicable.

- a. For Residential Customers, the Basic Connection Charge is recovered through Clinton Power Corp.’s rates and covers the Standard Allowance to provide a basic connection consistent with the defined ownership demarcation point as outlined in Appendix 2 in this document. This point may differ from the “operational demarcation point”.

Clinton Power Corporation

Note: For the purpose of this document, subdivisions, multi-units or townhouse type developments are considered as Non-Residential Class of Customers.

- b. For Non-Residential Customers, Clinton Power Corp. may recover the Basic Connection Charge either through Clinton Power Corp.'s rates or through a Basic Connection Fee levied from the Customer requesting the connection. The Basic Connection Fee is determined for each Customer Class as indicated in Appendix 2 of this document.
- c. The Variable Connection Charge shall be calculated as the costs associated with the installation of Connection assets **above and beyond** the Standard Allowance for Basic Connection as described in Appendix 1. Clinton Power Corp. may recover this variable connection fee, which shall be based on actual cost.

Note: Basic Connection Fees are reviewed annually and are calculated based on the average costs to provide the Standard Allowance and the Basic Connection for each Customer Class as identified in Appendix 2 of this Conditions. Standard fees are determined using historical data from previous year(s) for all completed projects in each Customer Class.

2.1.2 Expansions/Offer to Connect

Under the terms of the Distribution System Code, Clinton Power Corp., is required to make an "Offer to Connect" if, in order to connect a Customer, Clinton Power Corp. must construct new distribution system facilities or increase the capacity of existing distribution facilities (i.e. an "Expansion" of its system). An "Offer to Connect" may take the form of an Expansion Agreement, Subdivision Servicing Agreement, Site Plan Letter, Application for Electric Service, or similar document. In making an "Offer to Connect", Clinton Power Corp. will include, without limitation, the following components, as applicable:

- a. the basic Connection Fee
- b. the Variable Connection Fee
- c. the Capital Contribution
- d. the Security Deposit

The cost associated with the Expansion is to be fair and reasonable and is in addition to any Basic and/or Variable Connection Charges. Refer to Appendix 1 and Appendix 2 in Section 5 for Basic and Variable Connection fees of each Customer Class and the respective ownership demarcation point. Clinton Power Corp. will perform an economic evaluation to determine whether the future revenue from the Customer

Clinton Power Corporation

will pay for the capital and on-going maintenance costs of the Expansion project (refer to methodology and assumptions in the DSC Code – Appendix B). At the discretion of Clinton Power Corp., the capital costs for the Expansion may include incremental costs associated, with the full use of Clinton Power Corp.'s existing spare facilities or equipment, which may result in an adverse impact to future Customers. The economic evaluation will be based on the Customer's proposed load.

In performing the economic evaluation, should the Net Present Value (NPV) of the costs and revenues associated with the expansion be less than zero, a capital contribution in the amount of the shortfall is required.

Clinton Power Corp. may charge a Customer that chooses to pursue an alternative bid any costs incurred by Clinton Power Corp. 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 or approval of the work performed by the contractor.

2.1.2.1 Offer to Connect

If Clinton Power Corp.'s offer to connect is a firm offer, Clinton Power Corp., will provide one estimate to the Customer for any plans submitted to Clinton Power Corp. for an expansion project, at no expense to the Customer. If the Customer submits revised plans, Clinton Power Corp. may provide a new firm offer for revised plans at the Customer's expense.

If Clinton Power Corp.'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. Clinton Power Corp. will calculate the first estimate and the final payment at no expense to the Customer.

Where the offer to connect meets the conditions identified in the DSC, Clinton Power Corp. will inform the Customer that the Customer may obtain other bids from contractors pre-qualified by Clinton Power Corp. for the work eligible for other bids.

2.1.2.2 Capital Contributions and Connection Fees

The connection fee and/or capital contribution collected from the Customer is to be consistent with the respective Customer Class as outlined below:

Clinton Power Corporation

Class 1 – Residential Single Service: No Transformation required on private property

- Overhead or Underground – *Refer to Appendix 1*

Class 2 – General Service, (Below 50 kW): No Transformation required on private property

- Overhead or Underground: *Refer to Appendix 1*

Class 3 – General Service (50kW – 999 kW):

- Single building, 50kW-250kW (No Transformation on Customer's property): *Refer to Appendix 2*
- Single building, 50kW-999kW (Transformation on Customer's property): *Refer to Appendix 2*
- Subdivisions, multi-unit or townhouse complex/developments (50 kW-999kW): *Refer to Appendix 2*

Class 4 – General Service (1000 kW and above): *Refer to Table 2*

Note: Customers who own high-voltage switchgear and have a demand less than 1000 kW are included in Class 4.

Class 5 – Large User: *Capital contribution collected from Customer.*

2.1.2.3 Settlement of Capital Contribution

The initial demand proposed by the Customer must be reasonable and shall be subject to acceptance by Clinton Power Corp. However, if after two (2) years from the In-Service-Date, the Customer's 12 month rolling average monthly demand is **less than 90%** of the Incremental Demand for the Expansion, the Customer and Clinton Power Corp. agree to:

- Re-do the economic evaluation based on the Customer's actual 12-month average monthly demand.
- Recalculate the amount of capital contribution
- Readjust accordingly the expected Incremental Revenue
- The Customer or Clinton Power Corp. shall reduce the difference in the capital contribution to zero by paying the balance no later than 30 days after the date of Clinton Power Corp.'s notice of capital contribution settlement.

After a period of five (5) years from either the In-Service-Date or the date of issuing the letter of completion (regarding subdivision developments), Clinton Power Corp. will re-calculate the economic evaluation to determine if the customer is eligible for any additional refund.

2.1.2.4 Rebates Related to Expansions

In scenarios where Clinton Power Corp. is required to install new plant solely for the connection of a Customer, the Customer will be required to

Clinton Power Corporation

pay Clinton Power Corp. 100% of the calculated shortfall. If within 5 years from the connection date, non-forecasted Customers are connected to this new plant without any further capital costs, non-forecasted Customers shall contribute their share and the first Customer will be entitled to a rebate as outlined in Clinton Power Corp.'s rebate process.

2.1.2.5 System Expansion Agreements

To keep Clinton Power Corp. harmless, as a result of Clinton Power Corp.'s agreeing to reduce the amount of capital contribution required for the Expansion, the General Service Customers shall enter into a System Expansion Agreement and provide a security deposit to cover for the difference between the actual costs incurred by Clinton Power Corp. and the capital contribution(s) paid by the Customer.

With each subsequent renewal of the security deposit, the Customer's liability shall be reduced by an amount equal to the actual incremental revenue collected since the in-service date. The residual debt, if any, is due 25 years after the in-service date, or upon termination of the System Expansion Agreement. The obligation to pay any outstanding amount shall survive the termination of the System Expansion Agreement. An irrevocable (standby) letter of credit 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 Clinton Power Corp. and is to be provided **prior** to the connection of service.

2.1.3 Connection Denial

The Distribution System Code sets out the conditions for Clinton Power Corp. to deny connections. Clinton Power Corp. is not obligated to connect a building within its service territory if the connection would result in any of the following:

- *Contravention of existing laws of Canada and the Province of Ontario.*
- *Violations of conditions in the Clinton Power Corp. License.*
- *Use of a distribution system line for a purpose that it does not serve, and that Clinton Power Corp. does not intend to serve.*
- *Adverse effect on the reliability and safety of the distribution system.*
- *Imposition of an unsafe work situation beyond normal risks inherent in the operation of the distribution system.*
- *A material decrease in the efficiency of Clinton Power Corp. distribution system.*
- *A material adverse effect on the quality of distribution services received by an existing connection.*
- *Discriminatory access to distribution services.*
- *Potential increases in monetary amounts that already are in arrears with Clinton Power Corp.*
- *Any other conditions documented in the Clinton Power Corp. Conditions of Service document that are consistent with the conditions identified above and with the goals delineated in the Energy Competition Act, 1998.*

Clinton Power Corporation

If Clinton Power Corp. refuses to connect a building in its service territory that lies along one of its distribution lines, Clinton Power Corp. must inform the person requesting the connection of the reasons for not connecting, and where Clinton Power Corp. is able to provide a remedy, make an offer to connect. If Clinton Power Corp. is unable to provide a remedy to resolve the issue it is the responsibility of the customer to do so before a connection can be made.

2.1.4 Inspections before Connections

All customer electrical installations shall be approved by the Electrical Safety Authority (ESA) and must also meet the requirements of Clinton Power Corp. Clinton Power Corp. requires notification from the Electrical Safety Authority of this approval prior to the energization of a customer's supply of electricity. Services that have been disconnected for a period of six months or longer must also be re-inspected and approved by the Electrical Safety Authority prior to reconnection.

Temporary services, typically used for construction purposes, must be approved by the Electrical Safety Authority for a period of twelve months and must be re-inspected should the period of use exceed twelve months.

Duct banks for which Clinton Power Corp. will be responsible, must be inspected prior to encasement by sand or concrete, and again before backfilling. The completed ducts must be rodded by the site contractor and be clear of all debris. If requested by Clinton Power Corp., a mandrel, to the nominal diameter of the duct, will be passed through in the presence of a Clinton Power Corp. inspector for verification purposes. If any blockage in the conduit is discovered, the owner's representative will be responsible for clearing or repairing prior to cable installation.

All work done on existing duct banks must be authorized by Clinton Power Corp. and be carried out in accordance with all applicable safety acts and regulations. No work shall be performed on vaults or manholes that contain energized equipment without the prior knowledge of Clinton Power Corp. and only in the presence of Clinton Power Corp. inspector.

Provision for metering shall be inspected and approved by Clinton Power Corp. prior to energization.

2.1.5 Relocation of Plant

Clinton Power Corp. will relocate any plant, as requested by a customer, that it deems reasonable, as long as it does not adversely affect another customer or Clinton Power Corp.'s distribution system. The customer will be required to pay a deposit prior to construction for the estimated

Clinton Power Corporation

cost of the work to be performed. Upon completion of the work Clinton Power Corp. will invoice the customer for the actual costs incurred.

For relocations for a road authority (i.e. Municipality, Township, County, Region, and Ministry of Transportation) on road allowance, Clinton Power Corp. will follow the provisions of the Public Service Works on Highways Act. Relocations for a road authority within five (5) years of receiving municipal consent for the distribution system work shall be one hundred per cent (100%) payable by the road authority.

2.1.6 Easements

To maintain the reliability, integrity and efficiency of the distribution system, Clinton Power Corp. has the right to have supply facilities on private property and to have easements registered against title to the property. Easements are required where facilities serve property other than property where the facilities are located and/or where Clinton Power Corp. deems it necessary.

The Customer will prepare at its own cost any required reference plan to the satisfaction of Clinton Power Corp. Easement documents are prepared by Clinton Power Corp. Four copies of the deposited reference plan must be supplied to Clinton Power Corp. prior to the preparation of the easement documents. Details will be provided upon application for service.

2.1.7 Contracts

2.1.7.1 Contract for New or Modified Electricity Service

Clinton Power Corp. shall only connect a Building for a new or modified supply of electricity upon receipt by Clinton Power Corp. of a completed and signed contract for service in a form acceptable to Clinton Power Corp., payment to Clinton Power Corp. of any applicable connection charge, and an inspection and approval by the Electrical Safety Authority of the electrical equipment for the new service.

2.1.7.2 Implied Contract

In all cases, notwithstanding, the absence of a written contract, Clinton Power Corp. has an implied contract with any Customer that is connected to Clinton Power Corp.'s distribution system and receives distribution services from Clinton Power Corp. The terms of the implied contract are embedded in Clinton Power Corp.'s Conditions of Service, the Rate Handbook, Clinton Power Corp.'s rate schedules, Clinton Power Corp.'s license and the Distribution System Code, as amended from time to time.

Clinton Power Corporation

Any Person or Persons who take or use electricity from Clinton Power Corp. shall be liable for payment for such electricity. Any implied contract for the supply of electricity by Clinton Power Corp. shall be binding upon the heirs, administrators, executors, successors or assigns of the Person or Persons who took ad/or used electricity supplied by Clinton Power Corp.

2.1.7.3 Special Contracts

Special contracts that are customized in accordance with the service requested by the Customer normally include, but are not necessarily limited to, the following examples:

- construction sites
- mobile facilities
- non-permanent structures
- special occasions, etc.
- generation
- large loads

2.1.7.4 Payment by Building Owner

The owner of a Building is responsible for paying for the supply of electricity by Clinton Power Corp. to the owner's Building except for any supply of electricity to the Building by Clinton Power Corp. in accordance with a written request for electricity by an occupant(s) of the Building.

A Building owner wishing to terminate the supply of electricity to its Building must notify Clinton Power Corp. in writing. Until Clinton Power Corp. receives such written notice from the Building owner, the Building owner or the occupant(s), as applicable, shall be responsible for payment to Clinton Power Corp. for the supply of electricity to such Building. Clinton Power Corp. may refuse to terminate the supply of electricity to an owner's Building when there are occupant(s) in the Building (i.e. during certain periods of the winter).

2.1.7.5 Opening and Closing of Accounts

A Customer who wishes to open an account for the supply of electricity by Clinton Power Corp. shall contact Clinton Power Corp. by telephone, by written request (including facsimile), or other means acceptable to Clinton Power Corp. three business days in advance.

A Customer who wishes to close an account with Clinton Power Corp. must notify Clinton Power Corp. by telephone, by written request (including facsimile) or other means acceptable to Clinton Power Corp. three business days in advance.

Clinton Power Corporation

2.2 Disconnections

Clinton Power Corp. reserves the right to disconnect the supply of electrical energy for causes not limited to:

- Contravention of the laws of Canada of the Province of Ontario.
- Adverse effect on the reliability and safety of the distribution system.
- Imposition of an unsafe worker situation beyond normal risks inherent in the operation of the distribution system.
- A material decrease in the efficiency of the distributor's distribution system.
- A materially adverse effect on the quality of distribution services received by an existing connection.
- Discriminatory access to distribution services
- Inability of Clinton Power Corp. to perform planned inspections and maintenance.
- Failure of the Customer or Customer to comply with a directive of Clinton Power Corp. that Clinton Power Corp. makes for purposes of meeting its license obligations.
- Overdue amounts payable to Clinton Power Corp. for the distribution or retail of electricity.
- Electrical disturbance propagation caused by Customer equipment that are not corrected in a timely fashion.
- Any other conditions identified in this Conditions of Service document.

Clinton Power Corp. may disconnect the supply of electricity to a Customer without notice in accordance with a court order, or for emergency, safety or system reliability reasons.

2.2.1 Disconnection and Reconnection – Process and Charges

Immediately following the due date, steps will be taken to collect the full amount of the bill.

Upon completion of notification requirements to the Customer as stipulated in the Distribution System Code Section 4.2 and Section 31(2) of the Electricity Act, 1998 the service may be disconnected and not restored until satisfactory payments or payment arrangements have been made, including costs of reconnection. Such discontinuance of service does not relieve the Customer of the liability for arrears or minimum bills for the balance for the term of the contract. Clinton Power Corp. will not be liable for any damage to the Customer's premises resulting from such discontinuance of service.

Upon discovery that a hazardous condition or disturbance propagation (feedback) exists, Clinton Power Corp. will immediately notify the Customer in writing, to rectify the condition within seven business days or face disconnection of the service supply. The service may be disconnected and not restored until satisfactory arrangements to remedy the condition have been made. Clinton Power Corp. shall not be liable for any damage to the Customer's premises resulting from such discontinuance of service.

Clinton Power Corporation

Upon receipt of a Disconnect request from a Customer, Clinton Power Corp. will disconnect and/or remove Clinton Power Corp.'s connection assets at the Customer's cost as outlined in Appendix 2 of this Conditions.

NEW: If an owner requests the disconnection of power to their premises that is tenant occupied, ten days notice must be given by the owner to Clinton Power Corp., and Clinton Power Corp. will in turn give seven days notice to all tenants in the building.

2.2.2 Unauthorized Energy Use

Clinton Power Corp. reserves the right to disconnect the supply of electrical energy to a Customer for causes not limited to energy diversion, fraud or abuse on the part of the Customer. Such service may not be reconnected until the Customer rectifies the condition and provides full payment to Clinton Power Corp. including all costs incurred by Clinton Power Corp. arising from unauthorized energy use, including inspections, repair costs, and the cost of disconnection and reconnection.

2.3 Conveyance of Electricity

2.3.1 Guarantee of Supply

Clinton Power Corp. agrees to use reasonable diligence in providing a regular and uninterrupted supply but does not guarantee a constant supply or the maintenance of unvaried frequency or voltage and will not be liable in damages to the customer by reason of any failure in respect thereof.

Clinton Power Corp. is not liable for damages to customer equipment due to Force Majeure or variations in voltage or poor power quality from external forces, such as operating contingencies, exceptionally high loads and low voltage supply from the transmitter or host distributor.

Customers requiring a higher degree of security than that of normal supply are responsible to provide their own back-up or standby facilities.

Clinton Power Corp. will endeavour to maintain voltage variation limits, under normal operating conditions, at the customer's delivery points, as specified by the latest edition of the Canadian Standards Association, C235.

Customers may require special protective equipment on their premises to minimize the effect of momentary power interruptions.

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 Clinton Power Corp.'s supply.

Clinton Power Corporation

Although it is Clinton Power Corp.'s policy to minimize inconvenience to Customers, it is necessary to occasionally interrupt a Customer's supply to maintain or improve the overall system, or to provide new or upgraded services to other Customers. Whenever practical and cost effective, as determined by Clinton Power Corp., arrangements suitable to the Customer and Clinton Power Corp. will be made to minimize any inconvenience. Clinton Power Corp. will endeavour to provide the Customer with reasonable advance notice, except in cases of extreme emergency, involving danger to life and limb, or impending severe equipment damage

Clinton Power Corp. will endeavour to notify Customers prior to interrupting the supply to any individual service. However, if an unsafe or hazardous condition is found to exist, or if the use of electricity by apparatus, appliances, or other equipment is found to be unsafe or damaging to Clinton Power Corp. or the public, service may be discontinued without notice.

Depending on the outage duration and the number of Customers affected, Clinton Power Corp. may issue a news release to advise the general public of the outage.

To allow Clinton Power Corp. to inspect, maintain, alter, and repair equipment located on private property for the provision of regular service we will exercise the right to enter the land on which these facilities are located pursuant to section 40 of the Electricity Act, 1998.

2.3.2 Power Quality

Clinton Power Corp. will follow good utility practices and industry standards where applicable, but cannot guarantee an unvaried voltage or frequency. Customers with power quality complaints are expected to ensure that their own equipment is not the source of the problem. A vast majority of power quality problems are the result of poor grounding, undersized conductors, and non-linear loads connected to the customer's side of the meter.

If the customer had concluded that the source of the power quality problem is the utility grid, they should contact Clinton Power Corp. with the results of their investigation. If warranted, Clinton Power Corp. will hire an independent third party to perform investigative analysis to identify the underlying cause. Depending on the circumstances, this may include review of relevant power interruption data, trend analysis, and/or use of diagnostic measurement tools.

Clinton Power Corporation

Upon determination that the cause resulting in the power quality concern is deemed a system delivery issue, and where industry standards are not met, Clinton Power Corp. will recommend and/or take appropriate mitigation measures. Clinton Power Corp. will endeavour to control harmonics generated by its own system where these are found to be detrimental to the customers. If Clinton Power Corp. is unable to correct the problem due to the impact on other customers, then it is not obligated to make the corrections. Clinton Power Corp. will use appropriate industry standards (such as IEC or IEEE standards) as a guideline.

Upon determination that the cause resulting in the power quality concern is deemed to be on the Customer's side of the system, Clinton Power Corp. may seek reimbursement for the costs associated with investigating the problem. In addition, if the Customer's load is creating a disturbance on the system that may have an adverse affect on other customers, Clinton Power Corp. may exercise its right to disconnect the customer as outlined in Section 1.7.4.

2.3.2.1 Prevention of Voltage Distortion on Distribution

Customers having non-linear load shall not be connected to Clinton Power Corp.'s distribution system unless power quality is maintained by implementing proper corrective measures such as installing proper filters, and/or grounding, and/or any other appropriate electronic equipment. Further, to ensure the distribution system is not adversely affected, power electronics equipment installed must comply with IEEE Standard 519-1992. The limit on individual harmonic distortion is 3% while the limit on total harmonic distortion is 5%.

2.3.2.2 Obligation to Help in the Investigation

If Clinton Power Corp. is conducting an investigation at the Customer's request, the Customer is obligated to help Clinton Power Corp. by providing required equipment information, relevant data and necessary access for monitoring the equipment.

2.3.2.3 Timely Correction of Deficiencies

If an undesirable system disturbance is being caused by Customer's equipment, the Customer will be required to cease operation of the equipment until satisfactory remedial action has been taken by the Customer at the Customer's cost. If the Customer does not take such action within a reasonable time, Clinton Power Corp., may disconnect the supply of power to the Customer.

Clinton Power Corporation

2.3.2.4 Notification for Interruptions

Although it is Clinton Power Corp.'s policy to minimize inconvenience to Customers, it is necessary to occasionally interrupt a Customer's supply to allow work on the electrical system. Clinton Power Corp. will endeavour to provide the Customers with reasonable notice of planned power interruptions. Notice may not be given where work is of an emergency nature involving the possibility of injury to persons or damage to property or equipment.

However, during an emergency, Clinton Power Corp. may interrupt supply to a Customer in response to a shortage of supply or to effect repairs on Clinton Power Corp.'s distribution system or while repairs are being made to Customer-owned equipment.

2.3.2.5 Notification to Customers on Life Support

Customers who require an uninterrupted source of power for life support equipment must provide their own equipment for these purposes. Customers with life support systems are encouraged to inform Clinton Power Corp. of their medical needs and their available backup power. These Customers are responsible for ensuring that the information they provide Clinton Power Corp. is accurate and up-to-date.

With planned interruptions, the same procedure as prescribed in Section 2.3.2.4 will be observed. For those unplanned power interruptions that extend beyond two hours and the time expected to restore power is longer than what was indicated by Customers (registered on life support) as their available backup power, Clinton Power Corp. will endeavour to contact these Customers but will not be liable in any manner to the Customers for failure to do so.

2.3.2.6 Emergency Interruptions for Safety

Clinton Power Corp. will endeavour to notify Customers prior to interrupting the supply to any service. However, if an unsafe or hazardous condition is found to exist, or if the misuse of electricity by apparatus, appliances, or other equipment is found to be unsafe or damaging to Clinton Power Corp. Clinton Power Corp. or the public, service may be interrupted without notice.

2.3.2.7 Emergency Service (Trouble Calls)

Clinton Power Corp. will exercise reasonable diligence and care to deliver a continuous supply of electrical energy to the Customer. However, Clinton Power Corp. cannot guarantee a supply is free from interruption.

Clinton Power Corporation

When power is interrupted, the Customer should first ensure that failure is not due to internal fuses or breakers within the installation. If there is a partial power failure, the Customer should obtain the services of an electrical contractor to carry out necessary repairs. If, on examination, it appears that Clinton Power Corp.'s main source of supply has failed, the Customer should report these conditions at once to Clinton Power Corp. by calling 482-3997 or after hours at 482-9601.

Clinton Power Corp. operates 24 hours a day to provide emergency service to Customers. Clinton Power Corp. will initiate restoration efforts as rapidly as practicable.

2.3.3 Electrical Disturbances

Clinton Power Corp. shall not be held liable for the failure to maintain supply voltages within standard levels due to Force Majeure as defined in Section 2.3.5 of this document.

There are levels of voltage fluctuation and other disturbances that can cause flickering lights and more serious difficulties for Customers connected to the Clinton Power Corp. distribution system.

Customers must ensure that their equipment does not cause any disturbances such as harmonics and spikes that might interfere with the operation of adjacent Customer equipment. Examples of equipment that may cause disturbances include large motors, welders and variable speed drives. In planning the installation of such equipment, the Customer must consult with Clinton Power Corp.

Clinton Power Corp. will assist in attempting to resolve any such difficulties at the Customer's expense.

Customers who may require an uninterrupted source of power supply or a supply completely free from fluctuation and disturbance must provide their own power conditioning equipment for these purposes.

2.3.4 Standard Voltage Offerings

Secondary Voltage:

Depending on the type of distribution plant that "lies along" Clinton Power Corp.'s distribution system, the preferred secondary voltage will be at 120/240 Volt, single phase, three wire, 120/208 Volt, three phase four wire or 600/347 Volt, three phase, four wire.

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The Supply Voltage governs the limit of supply capacity for any Customer. General guidelines for supply from overhead street circuits are as follows:

- i. at 120/240 Volt, single phase, three wire, up to 75 kVA demand load, or
- ii. 120/208 Volt, three phase, four wire up to 150 kVA demand load
- iii. 600/347 Volt, three phase, four wire up to 150 kVA demand load, or

Where street circuits are buried, the Supply Voltage and limits will be determined upon application to the Distributor.

OR

Where the Customer or Developer provides a padmount transformer location on private property:

- i. at 120/240 Volt, single phase, three wire supply is available up to 100 kVA, or
- ii. at 120/208 Volt, three phase, four wire, supply is available for loads up to 500 kVA demand load, or
- iii. at 600/347 Volt, three-phase, four-wire, supply is available for loads up to 500 kVA demand load.

OR

Where a Customer or Developer requests a secondary voltage other than those supplied by Clinton Power Corp., they shall supply transformation with the primary voltage determined by Clinton Power Corp.

Primary Voltage:

The geographic location of the customer may dictate the primary supply voltage available. Clinton Power Corp. will determine the transformation requirements for customer-supplied installations above 500 kVA.

2.3.5 Voltage Guideline

Clinton Power Corp. will maintain service voltage to the customer's service entrance within the guidelines of C.S.A. Standard CAN3-C235-87 (or latest edition), which allows variations from nominal voltages of:

6% for normal operating conditions

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8% for extreme operating conditions

Where voltages lie outside the indicated limits for normal operating conditions but within the indicated limits for extreme operating conditions, improvement or corrective action will be taken on a planned and programmed basis, but not necessarily on an emergency basis. Where voltages lie outside the indicated limits for extreme operating conditions, improvement or corrective action will be taken on an emergency basis. The urgency for such action will depend on many factors such as the location and nature of load or circuit involved the extent to which limits are exceeded with respect to voltage levels and duration, etc.

Clinton Power Corp. shall practice reasonable diligence in maintaining voltage levels, but cannot be held responsible for variations in voltage from external forces such as operating contingencies, exceptionally high loads and low voltage supply from the transmitter or host distributor.

Clinton Power Corp. shall not be liable for any delay or failure in the performance of any of its obligations under this Conditions of Supply due to any events or causes beyond the reasonable control of Clinton Power Corp., including, without limitation, severe weather, flood, fire, lightning, the forces or nature, acts of animals, epidemic, quarantine restriction, war, sabotage, act of a public enemy, earthquake, insurrection, riot, civil disturbance, strike, restraint by court order or public authority, or action or non-action by or inability to obtain authorization or approval from any governmental authority, or any combination of these causes ("Force Majeure").

2.3.6 Back-up Generators

Customers with portable or permanently connected generation capability used for emergency back-up, shall comply with all applicable criteria of the Ontario Electrical Safety Code. In particular the Customer shall ensure that emergency generation does not parallel with Clinton Power Corp.'s system, without proper interface protection and does not adversely affect Clinton Power Corp.'s distribution system.

Customers with permanently connected emergency generation equipment shall notify Clinton Power Corp. regarding the presence of such equipment and nominal capacity.

2.3.7 Metering

In this section, Clinton Power Corp. will specify the options available to Customers for metering equipment. Clinton Power Corp. will also outline the technical requirements including location and associated main switch.

Clinton Power Corporation

Clinton Power Corp. will supply, install, own and maintain all meters, instrument transformers, ancillary devices, and secondary wiring required for revenue metering.

2.3.7.1 General

Generally, metering will be at utilization voltage. Where Clinton Power Corp. provides primary transformation, primary voltage metering will be allowed only in special circumstances following full discussion with Clinton Power Corp. For installations where the customer owns the transformation, metering will be on the secondary side of the transformer provided the transformer losses are in accordance with CAN/CSA Standard C802-94 "Maximum Losses for Distribution, Power, and Dry-Type Transformers", and the secondary voltage and the required current transformers are within Clinton Power Corp.'s standards. Customers planning to own their own transformation must contact Clinton Power Corp. well in advance to determine if the installation will be primary or secondary metered.

The meter shall be located as near as possible to the service entrance box.

The meters shall be grouped where practicable and be accessible from a public area. Either a dual locking arrangement or a key arrangement will be required on the access door. In any case, a copy of the metering layout plan shall be forwarded to Clinton Power Corp. for review.

Where meters are grouped outside, the height to the center of meters from grade shall be 1.68m (5'6"), with a maximum of six (6) sub-services.

All General Service customers will be metered, up to 50 kilowatts, by a watt-hour meter, and over 50 kilowatts by a demand watt-hour meter.

Where applicable, the Customer shall supply CSA approved meter socket bases with the number of jaws indicated for the appropriate service type.

For Non-residential or mixed-use buildings the Customer will dictate by choice bulk metering or, individual metering.

The location for the indoor or outdoor meter shall be readily accessible at all times and acceptable to Clinton Power Corp. The inside meter shall not be in a bathroom, stairway, behind an oil tank, directly under a water or steam pipe or within 460mm (18 in.) of water, gas or steam pipes. A space of 910 mm (36 in.) clear of all obstructions shall be provided in front of the meter and service panel.

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All meters must be in one location at the main service entrance, unless otherwise agreed to by the Clinton Power Corp.

No person, except those authorized by Clinton Power Corp., may remove, disconnect or otherwise interfere with meters, seals, wires or ancillary equipment.

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

In order to preserve the integrity and accuracy of Clinton Power Corp.'s metering systems, no devices other than those required for Clinton Power Corp. purposes shall be permitted to be connected to the metering circuits. Any metering or load control equipment required by the customer must be connected to the customer's own current and voltage transformers, which must be installed on the load side of Clinton Power Corp. metering equipment. The customer's own metering or load control equipment cannot be installed in the same metering cabinet, or metering cell, as those of Clinton Power Corp.

Meter Bases

Whenever a meter base is required it is to be supplied and installed by the Electrical contractor to Clinton Power Corp.'s specifications and approved by ESA and/or CSA.

All meter bases must be fitted with an SX00GM or similar screw-type sealing ring.

Meter bases must be at least 19.05 cm (7-1/2") wide and 22.85 cm (9") high.

Round 100 ampere single-phase meter bases are not permitted.

Bypass meter sockets on polyphase services are not permitted.

For new outside installations all meters must be installed so that the center of the meter is at 1.6m (5'6") above the finished grade.

Normally the service to a house will not be energized until the outside finish in the area of the revenue meter has been completed. If exceptions

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are made to this, then the general contractor constructing the home will be responsible for ensuring that the meter is suitably protected while work is being done on the exterior wall adjacent to the meter. As a minimum, protection shall consist of a wooden box, at least 250 mm (10 in.) deep and constructed to fit around the meter socket base. The general contractor will be entirely responsible for all costs for materials and labour for repairing or replacing a damaged meter.

Customers are responsible to supply 600 volt rated lightning arrester on the line-side of self-contained 600 or 600/347 volt socket meters.

When a disconnect device has been locked in the “*OFF*” position by Clinton Power Corp., under no circumstances shall anyone remove the lock and energize it without first receiving approval from Clinton Power Corp.

Where aluminum conductors are used, service entrance equipment must have CSA approval for aluminum conductors.

All disconnect switches and circuit breakers on the line side of the Distributor metering shall have provisions for padlocking. This includes feeder breakers supplying dry-core transformers, which in turn feed meter centres.

Regardless of any contributed charges for metering installations, all metering equipment shall remain the property of Clinton Power Corp., and maintenance of this equipment shall be the responsibility of Clinton Power Corp.

2.3.7.2 Metering Cabinets

Wherever metering cabinets are required, the Electrical Contractor is required to provide and install the cabinet. Clinton Power Corp. will supply, install and connect any current and potential transformers required.

Problems may arise in using the specified size of cabinet particularly in rewiring older buildings. Approval for size or wiring deviations from the standard must be obtained prior to installation.

Distance from floor to center of cabinet 1.68 m (5'6"). Contractor is responsible for bonding metering cabinet to service ground.

Minimum 1m (36") clearance in front of meter cabinet.

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Metering cabinets must have double doors with the first opening door on the right hand side when facing the cabinet and must be designed to accommodate a padlock or seal. Doors must open to at least 90°.

Cabinets must be equipped with removable steel back panels to facilitate shop work for installation of metering equipment.

Metering cabinets for outdoor mounting must be approved by the Metering Department before installation and must be weatherproof and lockable.

Where current transformers are to be installed in the secondary bus of metal clad switchgear, shop drawings must be submitted to Clinton Power Corp. to ensure that the current transformers (CTs) will fit. In cases where the CTs only meter a portion of the metal clad switchgear (such as public loads), a separate disconnect switch must be installed ahead of the metering compartment so that the service can be de-energized without any interruption to the main service supply. Generally, one public meter only will be allowed. Additional public meters will require authorization from Clinton Power Corp.

Where a metering cabinet is required, its size will depend on the size of the service conductors to be used. The relationship is as follows:

Up to and including 500 MCM or parallel 3/0 inclusive (400 amps), use 914 mm x 914 mm x 254 mm (36 in. x 36 in. x 10 in.) cabinet. CTs and Potential Transformers (PT's) are to be connected by Clinton Power Corp. personnel only.

Line and load wires must be sufficient length inside the cabinet to allow for the meter loops.

Mineral insulated, solid or hard drawn wire conductors are not acceptable for meter loops.

Maximum conductor size to be 500 MCM copper, single conductor. Where two conductors per phase are used, the customer is responsible to ensure that each pair of conductors on each phase is the same length. Parallel conductors should be measured by the Contractor and cut inside the metering cabinet with both the load and line sides long enough to reach the opposite side of the cabinet. Parallel conductors must be looped through the cabinet without cutting.

Installations Involving Switchgear – Above 400 Amperes:

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Whenever switchgear is used in the service entrance, a 762 mm x 762 mm x 254 mm (30"x30"x10") remote metering cabinet can be used. All instrument transformers will be incorporated into the switchgear. Clinton Power Corp. supplied CTs may be sent to manufacturer for installation. It is essential to have sufficient lead-time.

The Contractor will be required to install a 1-1/4" conduit to connect the section containing the instrument transformers to the metering cabinet. The conduit must not pass through any area in the switchgear that contains conductors, which are connected to the line side of the main switch or breaker. The conduit cannot exceed 15.24m (50 ft.) in length without special arrangements being made with the Clinton Power Corp.

Apartment Building Metering:

For all new rental apartment buildings or existing buildings, which have been converted to rental apartment buildings, the metering may be either individual unit or bulk metered, in accordance with the owner's wishes.

For all condominiums and condominium apartment buildings, units must be metered individually.

Shopping Plaza and Industrial Mall Metering:

Each separate store, shop, or industrial unit located in a shopping plaza may be metered individually.

All meters will be located in a single meter room on site: separate meter rooms for separate buildings are not permitted. The meter room will be provided by the customer. The room will have access to the outside via a lockable door and Clinton Power Corp. will be provided a key by the customer.

If mounted outside, meters are to be mounted at a height of 1.68m (5'6") when measured from finished grade to the center of the meter face/glass. If mounted inside, meters are to be mounted at a height of 1.68 m (5'6") when measured from finished floor elevation to the center of the meter face/glass.

Manufactured Metering Centres

Services over 400 amps, or where more than 4 sub-services, customer/contractor to supply and install a CSA approved, manufactured metering centre. All sub-services must be connected cold load and grouped in one location.

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If a metering center is to be used, then the following shall apply:

- The minimum height allowed for the bottom row of meters is 0.61m (2 ft.) from finished floor elevation to the center of the meter face/glass.
- The maximum height allowed for the top row of meters is 1.68m (5'6") from finished floor elevation to the center of the meter face/glass.

Inside Metering Installations:

Inside metering installations shall comply with the following requirements. In all cases, the customer will consult with Clinton Power Corp. to determine the type of meter installation and metering cabinet, if any, required.

- Safe working space:** A clear working space of at least 1m (3'4") is required in front of the installation, from floor to ceiling. A minimum ceiling height of 2.1m (84") for the full width of the installation is to be provided to ensure the safety of Clinton Power Corp. staff. Adequate lighting levels of 65-75 foot-candle shall be maintained.
- Metering Cabinet Mounting Heights:** The acceptable limits for metering cabinet mounting heights are 1.8m \pm 0.1m (71" \pm 4") from the finished floor elevation to the top of metering cabinet.
- Proximity to other equipment:** No water, gas, sewer, or other pipes, communications wire or equipment will be permitted to encroach on the safe working space requirements, of the meter cabinet. Where a meter room is provided, only the water meter and its' directly associated piping is allowed in the meter room.

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2.3.7.3 Single Phase Metering

240/120 Volt

Up to 200 Amperes – Residential

Meters must be located outside within 3 m. (10 ft.) of the front corner of the building. Meters used are 4-jaw, self-contained units. Electrical Contractor must supply and install a rectangular meter base measuring 190mm x 228mm (7-1/2" wide x 9") high minimum.

Meter bases for underground single-phase services must have self-contained lugs and must be large enough to accommodate Clinton Power Corp.'s service conductors. The following meter bases (or equivalent) are acceptable:

Micro Electric	BS2-TCV & M02V
Murray Jensen	EK400 RO
Commander	LM2
Westinghouse	WLM2
Stelpro	SC24-EXP

Meter base mounting height will be 1.68 m (5'6") from the finished grade to the center of the meter face/glass.

400 Amperes 240/120 Volt (General Service)

Electrical Contractor must supply and install a 762mm x 762mm x 254mm (30"x30"x10") meter cabinet on the load side of the main switch indoors, to contain a current transformer and test facilities. A self-shorting transformer type meter base must be installed outdoors and connected by means of 1" conduit not exceeding 50 ft. in length to the meter cabinet.

208/120 Volt (Network) – 2 Phase & Neutral

Up to 200 Ampere

Meters used are 5-jaw with the 5th jaw in the 9 o'clock position. Electrical contractor must supply and install a rectangular meter base or a manufactured metering centre where appropriate, complete with the 9 o'clock add on.

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2.3.7.4 Three Phase Metering

600/347 Volt

Up to 200 Ampere

Meters must be located indoors on the load side of the main switch. Where there is no building available (i.e. temporary services, sports fields), an approved weatherproof lockable enclosure is acceptable. Meters used are 7-jaw self-contained units with the 7th jaw in the 6 o'clock position. Electrical Contractor must supply and install a rectangular meter base or manufactured metering centre where appropriate complete with the 6 o'clock add on. A 600 volt rated lightning arrester to be supplied and installed at the load side of the main incoming switch by electrical contractor.

The neutral conductor must be isolated from ground in the meter base (remove the grounding screw from the neutral terminal).

208/120 Volt

Up to 200 Amperes

Meters must be located outside unless a metering center is used. Meters are 7 jaw self-contained with 7th jaw at the 6 o'clock position.

208/120 and 600/347 Volt

400 Amperes

Electrical Contractor must provide a 914mm x 914mm x 254mm (36"x36"x10") meter cabinet to accommodate Clinton Power Corp.'s CTs, PTs, meters and accessories.

If the Electrical Contractor prefers to install secondary switchgear, Clinton Power Corp. will supply CTs and PTs to the switchgear manufacturer for installation. In this case a 762mm x 762mm x 254mm (30"x30"x10") remote metering cabinet is adequate complete with a 1-1/4" conduit from the switchgear to the cabinet.

208/120 and 600/347 Volt - cont'd

Over 400 Ampere – Switchgear

The Electrical Contractor must provide a 1-1/4" conduit from the instrument transformer compartment to a remote metering cabinet measuring 762mm x 762mm x 254mm (30"x30"x10"). Clinton Power

Clinton Power Corporation

Corp. will supply CTs and PTs to the switchgear manufacturer, for factory installation in the bus bar.

2.3.7.5 Interval Metering

Where interval metering is required or requested, Clinton Power Corp. will outline the technical requirements to be followed for such installations. Included with the technical specifications will be the conditions under which interval metering will be supplied.

Existing Customers – Less than 500 K.W. Billed Demand

All customers, having an average peak demand of less than 500 K.W. over a 12-month period, may request interval metering. The customer will provide at their cost a direct dial analogue telephone circuit to the meter location. This phone circuit is to be active 24 hours per day and energized prior to interval meter installation.

The customer shall compensate Clinton Power Corp. for all incremental costs associated with the interval meter. This cost will include the capital cost of the interval meter, installation costs associated with the interval meter, ongoing maintenance (including allowance for meter failure), verification and re-verification (6 years) of the meter, ongoing provision of communication line with the customers meter, and the cost of metering made redundant by the customers requesting interval metering (*as noted in 5.1.5 of the Distribution System Code*).

Clinton Power Corp. will assume ownership and ongoing maintenance responsibility for the new metering installation, excluding the telephone circuit. If the customer no longer requires an interval meter, they shall compensate Clinton Power Corp. for all costs associated with removing the interval metering and any costs associated with the installation of a non-interval meter if required.

Existing Customers – above 1000 K.W. Billed Demand

All existing poly phase customers having an average monthly peak billed demand in excess of 1000 K.W. over a 12-month period will require an interval meter and phone line.

The associated costs of this installation will be the responsibility of Clinton Power Corp. (*as per 5.1.3 of the Distribution System Code*).

New or Upgraded Customers – Above 250 K.W. Billed Demand

All customers installing new or upgraded poly phase services, with a forecast monthly billed peak demand averaging over 12 months exceeding 250 K.W., are required to supply and maintain a direct dial analogue

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telephone circuit to the electric meter location at their cost in accordance with 5.1.3 of the Distribution System Code.

This telephone line must be either a dedicated line or by connecting an automatic call processor, called a “*stick*” on their existing fax telephone line.

The associated costs of purchasing and installing an interval meter will be the responsibility of Clinton Power Corp. (*as per 5.1.3 of the Distribution System Code*).

Customer Access to Interval Meters

Where interval metering is installed, Clinton Power Corp. will allow customer access to load profile and energy consumption data via any of the following means.

1. **READ ONLY ACCESS:**

The customer or their broker may access the interval meter directly via a telephone connection and their software equipment (MV-90). This only accesses a limited amount of ability that is referred to as “read only access”.

Upon receiving the signed Read Only Access Agreement back from the customer and their agent, Clinton Power Corp. will issue a password number. This will give the customer direct access for “read only” functions to the interval meter.

2. **KYZ PULSE OUTPUT:**

The customer or their agent may install equipment in the interval meter cabinet in order to connect directly to a pulse output cable (KYZ) from the interval meter. Clinton Power Corp. will supply an interval meter c/w a KYZ pulse output cable. The customer will be responsible to supply and install the necessary equipment in order to connect the KYZ output cable to the appropriate equipment that will facilitate constant monitoring of the customer’s load profile and energy consumption.

3. **MV-90 ANALYSIS REPORTS:**

Clinton Power Corp. will supply (via e-mail) load profile/energy reports from previous months of interval meter interrogations with MV-90 to the customer or their agent.

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If this service is requested as a permanent and ongoing monthly request, there will be a charge for the time required to prepare and send these reports.

2.3.7.6 Meter Reading

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

2.3.7.7 Final Meter Reading

When a service is no longer required, or if the Customer is switching energy providers, the Customer shall provide Clinton Power Corp. sufficient notice of the date so that a final meter reading can be obtained. The Customer shall provide access to Clinton Power Corp. 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.

2.3.7.8 Faulty Registration of Meters

Metering electricity usage for the purpose of billing is governed by the Federal Electricity and Gas Inspection Act and associated regulations, under the jurisdiction of Measurement Canada. Clinton Power Corp.'s revenue meters are required to comply with the accuracy specifications established by the regulations under the above Act.

In the event of incorrect electricity usage registrations, Clinton Power Corp. 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 Clinton Power Corp., due regard being given to any change in the character of the installation and/or the demand.

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.

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Clinton Power Corp. will correct the bills for that period in accordance with the regulations under the Act.

2.3.7.9. Meter Dispute Testing

Metering inaccuracy is an extremely rare occurrence. Most billing inquiries can be resolved between the Customer and Clinton Power Corp. without resorting to the meter dispute test.

Either Clinton Power Corp. or the Customer may request the service of Measurement Canada to resolve a dispute. If the Customer initiates the dispute, Clinton Power Corp. will charge the Customer a meter dispute fee if the meter is found to be accurate and Measurement Canada rules in favour of Clinton Power Corp.

2.4 Tariffs and Charges

2.4.1 Service Connection

Charges for distribution services are made as set out in the Schedule of Rates available from Clinton Power Corp. Notice of Rate revisions shall be published in the local newspaper. Information about changes will also be mailed to all Customers with the first billing issued at revised rates.

2.4.1.1 Customers Switching to Retailer

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

2.4.1.2 Supply Deposits and Agreements

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

An irrevocable (standby) letter of credit or a letter of guarantee from a chartered bank, trust company, or credit union is acceptable in lieu of a cash deposit.

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2.4.2 Energy Supply

- Provision of Standard Service Supply to the Customer, per the rules and regulations laid out in the Retail Settlement Code and the Standard Service Supply Code.
- Provision of Supply to the Customer through a Retailer, per the rules and regulations laid out in the Retail Settlement Code.
- Wheeling of energy and all associated tariffs.

2.4.2.1 Standard **Service Supply (SSS)**

All existing Clinton Power Corp. Customers are Standard Service Supply (SSS) Customers until Clinton Power Corp. is informed of their switch to a competitive electricity supplier. The “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 files and transmitted through Clinton Power Corp.’s hub provider for electronic business transactions. Service Transfer Request (STR) shall contain information as set out in section 10.3 of the Retail Settlement Code.

If the information is incomplete, Clinton Power Corp. shall notify the retailer about the specific deficiencies and await a reply before proceeding to process the transfer.

2.4.2.3 **Wheeling of Energy**

All Customers considering delivery of electricity through the Clinton Power Corp. Distribution System are required to contact Clinton Power Corp. for technical requirements and applicable tariffs.

2.4.3 **Deposits**

All *new* Residential, <50KW General Service and >50KW General Service customers will be required to pay a security deposit or provide a guarantee to Clinton Power Corp. when applying for service. Exceptions would have to meet the deposit waiver conditions listed below. Security deposits must be in the form of (i) cheque (ii) irrevocable (standby) letter of credit, a bond or a letter of guarantee from a chartered bank, trust company or credit union.

Customers are allowed to pay their initial deposit over four equal monthly installments.

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Any *existing* customer receiving service from Clinton Power Corp., who accumulates a poor credit history, will also be required to pay a security deposit. A poor credit history can include any customer who negotiates more than one NSF cheque or has their service limited or disconnected for non-payment, or requires a trip to their door to collect arrears.

Accounts will be reviewed to determine if a deposit needs to be augmented by an additional deposit if the original deposit is insufficient based on the customer's actual usage.

All normal collection procedures will apply to the collection of security deposits.

Federal, Provincial, and Municipal Governments shall be exempt from the security deposit requirement.

Amount of Deposit:

Deposits for bi-monthly residential, <50KW General Service customers under Standard Supply Service or Distributor Consolidated billing will be based on 2.5 months average billing for non-competitive and competitive electricity costs. Where the account / location is new and does not have previous consumption history, consumption from similar installations will be used to determine deposit amount.

Deposits section 2.4.12 of the Distribution System Code, where a non-residential customer in any rate class other than a <50 kW demand rate class has a credit rating from a recognized credit rating agency, the maximum amount of a security deposit which the distributor may require the non- residential customer to pay shall be reduced in accordance with the following table:

Credit Rating (<i>Using Standard and Poor's Rating Terminology</i>)	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%

If a customer is billed under Retailer consolidated billing Clinton Power Corp. does not require a deposit.

Waiver Policy:

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Security deposits or guarantees may be waived for **Residential** Customers if the following conditions are met:

New Residential customers who have previously (within the past 24 months) established a satisfactory payment record of one year with Clinton Power Corp. or provides a favorable credit reference from another distributor or gas distributor in Canada confirming a recent good payment history with that distributor will be exempt from the security deposit requirement. All new residential customers who provide a favorable credit check at their expense or pay by *pre-authorized payment* will also be exempt from making a deposit.

Security deposits or guarantees may be waived for **General Service <50 kW** customers if the customer has 5 years good credit history and **General Service >50 kW** customers if the customer has 7 years good credit history under it's current name with Clinton Power or provides a favorable credit reference from another distributor or gas distributor in Canada confirming a recent good payment history with that distributor, will be exempt from the security deposit requirement. All General Service customers who provide a favorable credit check at their expense will also be exempt from paying a deposit. In all General Service cases, a Clinton Power application for service must be completed or a security deposit or guarantee will be required.

Residential deposits are refunded after one year if an acceptable credit history has been accumulated. If a final bill occurs the deposit will be credited towards the final bill. If any account remains active with Clinton Power Corp., and it does not achieve one year of acceptable credit history the deposit will be kept on file.

General Service <50kW customer deposits are refunded after a period of 5 years if an acceptable credit history has been maintained and for General Service >50kW customer deposits will be refunded after a period of 7 years if an acceptable credit history has been maintained. Non-cash security will be applied to a final billed account if the account has not been paid in full by the due date.

Where the distributor determines in conducting a review under section 2.4.22 or 2.4.23 of the DSC, that some or all of the security deposit is to be returned to the customer, the distributor shall promptly return this amount to the customer crediting the customer's account or otherwise. Despite section 2.4.20, where the distributor determines in conducting a review under section 2.4.22 or 2.4.23 that the maximum amount of the security deposit is to be adjusted upward, the distributor may require the

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customer to pay this additional amount at the same time as that customer's next regular bill comes due.

Interest will be accrued monthly on all cash deposits held by Clinton Power Corp. The interest rate shall be at the Prime Business Rate as published on the Bank of Canada website less 2 percent updated quarterly. The accrued interest shall be paid out at least once every 12 months or closure of the account.

2.4.4 Billing & Collection

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

The Customer may dispute charges shown on the Customer's bill or other matters by contacting and advising Clinton Power Corp. of the reason for the dispute. Clinton Power Corp. will promptly investigate all disputes and advise the Customer of the results.

2.4.5 Payment of Overdue Account Interest Charges

Bills are rendered for energy services provided to the Customer. Bills are payable in full by the due date; otherwise, overdue interest charge will apply. Where a partial payment has been made by the Customer, on or before the due date, the interest charge will apply only to the amount of the bill outstanding at the due date, including arrears from previous billings. In the event of partial payment by a Customer, payments shall be allocated by the portions of the bill covering competitive and non-competitive electricity costs based on the ratios of the amount billed for competitive and non-competitive costs.

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

Clinton Power Corp. 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.

The Customer will be required to pay additional charges for the processing of non-sufficient fund (N.S.F.) cheques.

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Customers will pay special charges such as:

Collection Charge: It is sometimes necessary, for a Clinton Power Corp. employee to visit a Customer's premises to collect payment for an account. There will be a charge for this service.

2.5 Customer Information

A third party who is not a retailer may request historical usage information with the written authorization of the Customer to provide their historical usage information.

Clinton Power Corp. will not disclose Customer information to a third party without the consent of the Customer in writing, except where Customer information is required for the following purposes:

- (a) for billing or market operation purposes;
- (b) for law enforcement purposes;
- (c) for the purpose of complying with a legal requirement; or,
- (d) for the collection of past due accounts.

Clinton Power Corp. will provide information appropriate for operational purposes that has been aggregated sufficiently, such that an individual's Customer information cannot reasonably be identified, at no charge to another distributor, a transmitter, the IMO or the OEB. Clinton Power Corp. may charge a fee that has been approved by the OEB for all other requests for aggregated information.

At the request of a Customer, Clinton Power Corp. will provide a list of retailers who have Service Agreements in effect within its distribution service area. The list will inform the Customer that an alternative retailer does not have to be chosen in order to ensure that the Customer receives electricity and the terms of service that are available under Standard Supply Service.

Upon receiving an inquiry from a Customer connected to its distribution system, Clinton Power Corp. will either respond to the inquiry if it deals with its own distribution services or provide the Customer with contact information for the entity responsible for the item on inquiry, in accordance with chapter 7 of the Retail Settlement Code.

An embedded distributor that receives electricity from Clinton Power Corp. shall provide load forecasts or any other information related to the embedded distributor's system load to Clinton Power Corp., as determined and required by Clinton Power Corp. A Distributor shall not require any information from another Distributor unless it is required for the safe and reliable operation of either Distributor's distribution system or to meet a Distributor's license obligations.

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SECTION 3 – CUSTOMER CLASS SPECIFIC

3.1 Residential

A customer is classed as residential when all the following conditions are met:

- (a) the property is zoned strictly residential by the local municipality
- (b) the account is created and maintained in the customer's name
- (c) the building is used for dwelling purposes

Exceptions may be made for properties zoned for farming use, under the following conditions: the principal use of the service is for the residence, the service size is 200 amperes or less, and the service is 120/240 volt single phase.

All other services will be classed as General Service. New residential Subdivisions or multi-unit developments involving the construction of new municipal streets and roadways are also treated as General Service, and are covered in Section 3.3.1.

Customers who are classed as General Service but consider themselves to be residential, must provide Clinton Power Corp. with a copy of their tax assessment, which clearly demonstrates the zoning is for residential use only.

Refer to Appendix 1 and Appendix 2 for Point of Demarcation, Standard Allowance and Connections Fees for Residential Services.

3.1.1 Overhead Services

3.1.1.1 Minimum Requirements

In addition to the requirements of the Ontario Electrical Safety Code (latest edition), the following conditions shall apply:

- (i) A clevis type insulator is to be supplied by the customer, and located within 914mm (3 ft.) of the face of the building.
- (ii) This point of attachment device must be located:
 - (a) Not less than 4.5 metres (15 feet) nor greater than 5.5 metres (18) feet above grade (to facilitate proper ladder handling techniques). Buildings must have a minimum offset from property line of 1.2 metres (4 feet).
 - (b) Between 150 millimetres and 300 millimetres (6-12 inches) below the service head

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- (iii) A large, 4-jaw meter socket of an approved manufacturer shall be provided. Certain areas will require a 5-jaw socket as determined by Clinton Power Corp. The Customer should contact Clinton Power Corp. to confirm details.
- (i) Clear unobstructed access must be maintained to and in front of the meter location.
- (ii) Service locations requiring access to adjacent properties (mutual drives, narrow side set-backs, etc.) will require the completion of an easement or written consent from the property owner(s) involved.
- (iii) The approved meter base shall be mounted directly below the service mast such that the midpoint of the meter is 1.73 m (± 100 mm) above finished grade within 914 mm of the face of the building (in front of any existing or proposed fence), unless otherwise approved by Clinton Power Corp.

3.1.1.2 Services Over Swimming Pools

Although the Ontario Electrical Safety Code allows electrical conductors to be located at adequate height, Clinton Power Corp. will **not** allow electrical conductors to be located above swimming pools.

Where a new swimming pool is to be installed it will be necessary to relocate, at the property owner's expense, any electrical conductors located directly over the proposed pool location.

Where overhead service conductors are in place over an existing swimming pool, Clinton Power Corp. will provide up to 30 metres of overhead service conductors, at no charge, to allow rerouting of the service. The property owner will pay any other costs.

3.1.2 Underground Services for Individual Residences

Customers requesting an underground service in an overhead area will be required to pay the connection costs for the underground service less the Standard Allowance for an overhead service. This will be set as an average fee.

The owner shall pay for any necessary road crossings.

The trench route must be approved by Clinton Power Corp. and is to follow the route indicated on the underground drawing supplied by

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Clinton Power Corp. Any deviation from this route must be approved by Clinton Power Corp. The Customer will be responsible for Clinton Power Corp. costs associated with re-design and inspection services due to changes or deviations initiated by the Customer or its agents.

The owner will assure the provision for the service entrance and meter meets Clinton Power Corp. approval.

Where there are other services to be installed (i.e. gas, telephone, and cable) these shall be coordinated to avoid conflict with Clinton Power Corp.'s underground cables.

It is the responsibility of the owner or his/her contractor to obtain clearances from all of the Utility companies (including Hydro) before digging.

It is the responsibility of the owner to contact Clinton Power Corp. to inspect each trench prior to the installation and supply by the owner/contractor of the service duct, which includes a pull wire.

The owner shall provide unimpeded access for Clinton Power Corp. to install the service wire in the service duct.

The owner shall ensure that any intended tree planting has appropriate clearance from underground electrical plant.

3.2 General Service

This section refers to all customers not covered in Section 3.1. Refer to Section 4 "*Glossary of Terms*" for specific definition.

- a. The Customer shall supply the following to Clinton Power Corp. well in advance of installation commencement:
 - Required in-service date
 - Proposed Service Entrance equipment's Rated Capacity (Amperes) and Voltage rating and metering requirements.
 - Proposed Total Load details in kVA and/or kW (Winter and Summer)
 - Locations of other services, gas, telephone, water and cable TV.
 - Details respecting heating equipment, air-conditioners, motor starting current limitation and any appliances, which demand a high consumption of electrical energy.
 - Survey plan and site plan indicating the proposed location of the service entrance equipment with respect to public rights-of-way and lot lines.
 - For General Service (above 50kw) Class Customers, electrical, architectural and/or mechanical drawings as required by Clinton Power Corp. must be received prior to ordering service entrance switchgear.

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- b. For high voltage (above 750 Volts) supply, the Customer shall construct or install all civil infrastructure (including but not limited to poles, U/G conduits, cable chambers, cable pull pits, transformer vault/pad) on private property, that is deemed required by Clinton Power Corp. as part of its Connection Assets. All civil infra-structure are to be in accordance with Clinton Power Corp.'s current standards, practices, specifications and this Conditions of Service are subject to Clinton Power Corp. Inspection and acceptance.

Should the Customer complete the civil infrastructure related to connection assets, Clinton Power Corp. would not include the associated civil component in its calculation of Basic and Variable Connection Fees.

- c. Alternatively, the Customer may have Clinton Power Corp. complete the civil infrastructure that forms part of Clinton Power Corp.'s Connection Assets on private property and the Customer will therefore be responsible for all costs via Basic Connection and Variable connection Fees (as applicable).
- d. Clinton Power Corp. 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.
- e. When effecting changes the Customer shall maintain sufficient clearances between electrical equipment and buildings and other permanent structures to meet the requirements of the Ontario Electrical Safety Code and the Occupational Health and Safety Act and Regulations.
- f. It is the responsibility of the owner or his/her contractor to obtain clearances from all of the utility companies (including Hydro) before digging.
- g. Clinton Power Corp. will undertake the necessary programs to maintain and enhance its distribution plant at its expense. In the event that services or facilities to a Customer need to be restored as a result of these construction or maintenance activities by Clinton Power Corp. they will be restored to an equivalent condition.

In addition Clinton Power Corp. will carry out the necessary construction and electrical work to maintain existing supplies by providing standard overhead or underground supply services to Customers affected by Clinton Power Corp.'s construction activities. If a customer requests special construction beyond the normal Clinton Power Corp. standard installation in accordance with the program, the

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Customer shall pay the additional cost, including engineering and administration fees.

Refer to Appendix 1 and Appendix 2 for Point of Demarcation, Standard Allowance and Connection Fees for General Service.

3.2.1 Electrical Requirements (as applicable)

For low voltage supply, the Customer's service entrance equipment shall be suitable to accept conductors installed by Clinton Power Corp. The Customer's cables shall be brought to a point determined by Clinton Power Corp. for connection to Clinton Power Corp.'s supply.

The owner is required to supply and maintain an electrical room of sufficient size to accommodate the service entrance and meter requirements of the tenants and provide clear working space in accordance with the Ontario Electrical Code.

Access doors, panels, slabs and vents shall be kept free from obstructing objects. The Customer will provide unimpeded and safe access to Clinton Power Corp. at all times for the purpose of installing, removing, maintaining, operating or changing transformers and associated equipment.

The electrical room must be located to provide safe access from the outside or main hallway, and not from an adjoining room, so that it is readily accessible to Clinton Power Corp. employees and agents at all times to permit meter reading and to maintain electric supply. This room must be locked. The electrical room shall not be used for storage or contain equipment foreign to the electrical installation within the area designated as safe working space. All stairways leading to electrical rooms above or below grade shall have a handrail on at least one side as per the Ontario Building Code and shall be located indoors

The electrical room shall have a minimum ceiling height of 2.2m clear, be provided with adequate lighting at the working level, in accordance with Illuminating Engineering Society (I.E.S.) standards, and a 120 Volt convenience outlet. The lights and convenience outlet noted above and any required vault circuit shall be supplied from a panel located and clearly identified in the electrical room.

3.2.2 Underground Service Requirements

The Customer shall construct or install all civil infrastructure (including but not limited to poles, U/G conduits, cable chambers, cable pull pits,

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transformer vault/pad) on private property, that is deemed required by Clinton Power Corp. as part of its Connection Assets. All civil infrastructure are to be in accordance with Clinton Power Corp.'s current standards, practices, specifications and this Conditions of Service and are subject to Clinton Power Corp.'s inspection/acceptance.

The Customer is responsible to maintain all its structural and mechanical facilities on private property in a safe condition satisfactory to Clinton Power Corp.

The trench route must be approved by Clinton Power Corp. Any deviation from this route must all be approved by Clinton Power Corp. The Customer will be responsible for Clinton Power Corp.'s costs associated with re-design and inspection services due to changes or deviations initiated by the Customer or its agents or any other body having jurisdiction.

It is the responsibility of the owner or his/her contractor to obtain clearances from all of the utility companies (including the local Distribution Company) before digging.

It is the responsibility of the owner to contact Clinton Power Corp. to inspect each trench prior to the installation and supply by the owner/contractor of the Clinton Power Corp.'s ducts, which includes pull wires in each duct.

3.2.3 Temporary Services (other than residential)

A temporary service is a metered service provided for construction purposes or special events. Temporary services can be supplied overhead or underground. The Customer will be responsible for all associated costs for **the installation and removal** of equipment required for a temporary service to Clinton Power Corp.'s point of supply. Temporary services may be provided for a period of no more than 12 months. Temporary services must be renewed thereafter if an extension is required and the equipment of such temporary service must be re-inspected by ESA at the end of the 12-month period.

Subject to the requirements of Clinton Power Corp., supply will be connected after receipt of a 'Connection Authorization' from the Electrical Safety Authority, a signed contract and a deposit from the Customer.

Where meter bases are required, they must be approved by Clinton Power Corp. and shall be securely mounted on minimum 152 mm diameter poles (or alternative if approved by Clinton Power Corp.) so that the midpoint of the meter is 1.73 m (± 100 mm) from finished grade.

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In the case of temporary overhead services, the Customer shall leave 760 mm of cable at the masthead for connection purposes.

In the case of temporary underground services, the Customer shall extend to Clinton Power Corp.'s point of supply.

3.3 General Service (Above 50 kW)

All Customers with an average peak demand above 50 kW in eight of the past twelve months, or with a peak demand above 100 kW in any month, are to be classified as General Services above 50 kW. For new Customers without prior billing history, the peak demand will be estimated by Clinton Power Corp.

3.3.1 New Residential Subdivisions or Multi-Unit Developments

New Residential Subdivisions or Multi-unit Developments involving the construction of new municipal streets and roadways are treated as Non-Residential Class Customers and involve capital contribution for "Expansion" work, in addition to any applicable Connection Charges. Should the Economic Evaluation identify a shortfall for the Expansion, the Developer has a choice of either completing the portion of plan not yet connected to Clinton Power Corp.'s system or have Clinton Power Corp. complete this work in accordance with Section 3.3 of the DSC Code, titled "Alternate Bids". The Customer will not be allowed to complete construction work on Clinton Power Corp.'s existing distribution system.

New Residential Subdivisions or Multi-unit complexes not involving new Municipal streets and roadways, but only private property, will follow the general terms and conditions for Connection Charges and Capital Contribution for the appropriate General Class Customers.

In all cases, all of the electrical service must be constructed to Clinton Power Corp.'s standards and in compliance with the Ontario Electrical Safety Code, applicable laws, regulations and codes.

The Developer is required to enter into a Supply Agreement with Clinton Power Corp. and pay Clinton Power Corp. the deposit(s) for ordering of equipment and associated design and construction work for the installation of the proposed underground electrical distribution system. This amount will be paid concurrently with the signing of the Supply Agreement.

In case of conflict between the Supply Agreement and the terms herein, the Supply Agreement shall be binding. All design work including service locations and trench routes must be approved by Clinton Power Corp.

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3.3.2 Electrical Requirements

Where the size of the Customer's electrical service warrants, the Customer will be required to provide facilities on its property and an easement as required (i.e. on the premises to be served), acceptable to Clinton Power Corp., to house the necessary transformer(s) and/or switching equipment. Clinton Power Corp. will provide planning details upon application for service.

Clinton Power Corp. will supply, install and maintain the electrical transformation equipment within the transformer pad. Clinton Power Corp. has the right to have this equipment connected to its distribution system. The owner is required to supply and maintain an electrical room of sufficient size to accommodate the service entrance and meter requirements of the tenants and provide clear working space in accordance with the Ontario Electrical Safety Code.

The electrical room must be separate from, but adjacent to, the transformer. It must be located to provide safe access from the outside or main hallway, and not from an adjoining room, so that it is readily accessible to Clinton Power Corp. employees and agents at all hours to permit meter reading and to maintain electric supply. This room must be locked.

The electrical room shall not be used for storage or contain equipment foreign to the electrical installation within the area designated as safe working space. All stairways leading to electrical rooms above or below grade shall have a handrail on at least one side as per the Ontario Building Code, and shall be located indoors.

The electrical room shall have a minimum ceiling height of 2.2 m clear, be provided with adequate lighting at the working level, in accordance with Illuminating Engineering Society (I.E.S.) standards, and 1-120 V convenience outlet. The lights and convenience outlet noted above and any required vault circuit shall be supplied from a panel located and clearly identified in the electrical room.

The owner shall identify each Customer's metered service by address and/or unit number in a permanent and legible manner (lamaroid plates). The electrical room shall be visibly identified from the outside.

3.3.3 Technical Information

Where project drawings are required for Clinton Power Corp.'s approval, for items under Clinton Power Corp.'s jurisdiction, the Customer or its authorized representative must ensure that proposal drawings are fully in compliance with Clinton Power Corp.'s standards. Approval of project

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drawings by Clinton Power Corp. shall not relieve the Customer of its responsibility in respect of full compliance with Clinton Power Corp.'s standards. In all cases, one copy of all relevant drawings must be submitted to Clinton Power Corp. for approval, prior to ordering service entrance switchgear. Where the Customer requires an approved copy to be returned, two copies of all plans must be submitted.

Prior to the preparation of a design for a service, the Customer will provide the following information to Clinton Power Corp. including the approximate date that the Customer requires the electrical service and the due date that Clinton Power Corp. civil construction drawings are required to co-ordinate with site construction.

3.3.3.1 Site & Grading Plans

Indicate the lot number, plan numbers and, when available, the municipal street number. The site plan shall show the location of the Building on the property relative to the property lines, any driveways and parking areas and the distance to the nearest intersection. All elevations shall be shown for all structures and proposed installations.

3.3.3.2 Mechanical Servicing Plan

Show the location on the property of all services proposed and/or existing such as water, gas, storm and sanitary sewers, telephone, et cetera.

3.3.3.3 Floor Plan

Show the service location, other services location, driveway, and parking and indicate the total gross floor area of the building.

3.3.3.4 Duct Bank Location

Show the preferred routing of the underground duct bank on the property. This is subject to approval by Clinton Power Corp.

3.3.3.5 Transformer Location

Indicate the preferred location on the property for the high voltage transformation. This is subject to approval by Clinton Power Corp.

Transformation will be pad-mounted or pole-mounted depending on the project load requirements.

3.3.3.6 Electrical Meter Room

Indicate preferred location in the building of the meter room and the main switchboard.

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3.3.3.7 Single Line Diagram

Show the main service entrance switch capacity, the required supply voltage, and the number and capacity of all sub-services showing provision for metering facilities, as well as the connected load breakdown for lighting, heating, ventilation, air conditioning et cetera. Also, indicate the estimated initial kilowatt demand and ultimate maximum demands. Provide protection equipment information where coordination is required between Clinton Power Corp. and Customer owned equipment. Fusing will be determined later by Clinton Power Corp. to co-ordinate with the transformer size selected.

3.3.3.8 Switchgear (Services above 400 Amps.)

Submit two copies of any service entrance switchgear to be installed for Clinton Power Corp.'s approval, including interlocking arrangement if required.

3.3.3.9 Substation Information

Where a Customer owned substation is to be provided the owner will be required to provide the following in addition to the site information outlined above.

- All details of the transformer, including kVA capacity, short circuit rating (in accordance with 3.3.4.1), winding configuration, primary and secondary voltages, impedance, losses (design losses and actual losses certified by a Professional Engineer), and cooling details.
- A Site plan of the transformer station showing the equipment layout, proposed primary connections, grounding and fence details, where applicable.
- A coordination study for protection review.

3.3.4 Technical Considerations

3.3.4.1 Short Circuit Ratings

27600/16000 V Supply: The Customer's protective equipment shall have a three phase, short circuit rating of 800 MVA symmetrical. The asymmetrical current is 26,000 A (91.6 factor used).

4160/2400 V Supply: The Customer's protective equipment shall have a three phase, short circuit rating of 250 MVA symmetrical or 40,000 A asymmetrical (1.6 factor used).

600/347 V Supply: The Customer's protective equipment shall have a minimum short circuit rating of 50,000 A.

208/120 V Supply: Available short circuit current may be obtained upon request to Clinton Power Corp.

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3.3.4.2 Primary Fusing

All equipment connected to the Clinton Power Corp. distribution system shall satisfy the short circuit ratings specified in clause 3.3.4.1

The Customer and/or the Customer's consultant shall specify the fuse link rating and demonstrate coordination with Clinton Power Corp.'s upstream protection including station breakers and/or distribution fuses. The Customer shall submit a coordination study to Clinton Power Corp. for verification to ensure coordination with upstream protection including station breakers and/or distribution fuses. The Customer shall maintain an adequate supply of spare fuses to ensure availability for replacement in the event of a fuse blowing.

3.3.4.3 Ground Fault Interrupting

Where ground fault protection is required to comply with the Ontario Electrical Safety Code, the method and equipment used shall be compatible with Clinton Power Corp.'s practice of grounding transformer neutral terminals in vaults. Zero sequence sensing will normally apply. Where ground strap sensing is used, the ground sensing devices shall be set to operate at 600 amp. if transformer and switchboard buses are not bonded and 400 amp. if buses are bonded. Ground fault protection proposals for dual secondary supply arrangements shall be submitted to Clinton Power Corp. for approval, before construction of the switchboard.

3.3.4.4 Lightning Arresters

Customer installations that are directly supplied from Clinton Power Corp.'s primary underground system are not protected with lightning arresters. If the Customer wishes to install lightning arresters they shall be located on the load side of the first protective devices. For Customer installations that are supplied from Clinton Power Corp.'s overhead system, Clinton Power Corp. will install lightning arresters at the poles and the Customer may install lightning arresters in the switchgear on the load side of the incoming disconnect device. The schematic diagram shall indicate the presence of such devices in the switchgear.

3.3.4.5 Basic Impulse Level (B.I.L.)

The Customer's apparatus shall have a minimum Basic Impulse Level in accordance with the following:

- i) 4160 / 2400 supply voltage – 60 kV B.I.L.
- ii) 27600 / 16000 supply voltage – Delta primary 150 kV B.I.L.
- iii) 27600 / 16000 supply voltage – Grounded Wye primary 125 kV B.I.L.

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3.3.4.6 Unbalanced Loads

On three-phase service, the unbalance due to single-phase loads shall not exceed 20% of the Customer's balanced phase loading expressed in kilowatts.

3.4 GENERAL SERVICE (Above 1000 kW)

All Customers with an average peak demand of 1000 kW or higher over the past twelve months are to be classified as Customers over 1000 kW. For new Customers without prior billing history, the peak demand will be based on 90% of the installed transformer.

3.4.1 Electrical Requirements

Where a primary service is provided to a Customer-owned substation, the Customer shall install and maintain such equipment in accordance with all applicable laws, codes, regulations, and Clinton Power Corp.'s requirements for high voltage installations. Clinton Power Corp. will provide planning details upon application for service.

Customer owned substations are a collection of transformers and switchgear located in a suitable room or enclosure owned and maintained by the Customer, and supplied at primary voltage: i.e. the Supply Voltage is greater than 750 volts.

All high voltage distribution services are three-phase, four-wire. The Customer is required to bring out a neutral conductor for connection to the system neutral. If not required for Customer's use, this neutral shall be terminated to the Customer's station ground system.

It is recommended that Customer transformers have voltage taps in their primary windings as shown in Appendix 4 appended to this document. Transformers other than listed in Appendix 4 may be suitable but shall not be connected without the specific written approval of Clinton Power Corp.

Customer owned substations must be inspected by both the Electrical Safety Authority and Clinton Power Corp. The owner will provide a pre-service inspection report to Clinton Power Corp. A contractor acceptable to Clinton Power Corp. will prepare the certified report to Clinton Power Corp.

To facilitate and encourage the maintenance of this equipment, Clinton Power Corp. will provide one power interruption annually, at no charge, in lieu of or coincident to interruptions arranged for the installation, maintenance, and testing of vault fire alarm detectors. This no-charge

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service would be scheduled during Clinton Power Corp.'s normal business hours. Monday to Friday, and are not necessarily guaranteed. Clinton Power Corp. will charge Customers for power interruptions arranged at times other than as outlined above.

3.4.2 Technical Information and Considerations

The same information and considerations apply as for other General Service Customers. Refer to Subsection 3.3.3 and 3.3.4 for applicable requirements.

3.5 EMBEDDED 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 Clinton Power Corp., or the security, reliability, efficiency and the quality of electrical supply to other Customers connected to Clinton Power Corp.'s distribution system. If damage or increased operating costs result from a connection with a generator, Clinton Power Corp. shall be reimbursed for these costs by the generator.

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

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

The Customers shall disconnect the embedded Generator from Clinton Power Corp.'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 Clinton Power Corp. and the Customer.

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".

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

3.7 Embedded Distributor

All embedded distributors within the service jurisdiction of Clinton Power Corp. are required to inform Clinton Power Corp. of their status in writing 30 days prior to the supply of energy from Clinton Power Corp. The terms and conditions applicable to the connection of an embedded distributor shall be included in the Connection Agreement with Clinton Power Corp.

3.8 Un-Metered Connections

3.8.1 Street Lighting

All services supplied to street lighting equipment owned by or operated for a municipality or the Province of Ontario shall be classified as Street Lighting Service. For rate structure details refer to Clinton Power Corp.'s Schedule of Rates.

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

3.8.2 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 X-Walk/Beacon location is reviewed individually and is connected to Clinton Power Corp.'s low voltage distribution system. Electrical Safety Authority (ESA) "Authorization to Connect" is required prior to connecting the service. All new services for above will require a service layout which will determine the metering requirements.

The Ownership Demarcation point is as follows:

- & For Overhead – the top of the Customer's service stack/mast.
- & For Underground – the line side of the fuse in the first hand-well, tap box, junction box (as applicable) beyond Clinton Power Corp.'s plant.

Connection assets above and beyond the Standard allowance (e.g. one span of O/H service lines or U/G 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 cost to the Customer. The Customer is responsible for maintaining and repairing its equipment and/or facilities.

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3.8.3 Bus Shelters, Telephone booths, Signs (< 5kW) 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 3.8.2 above titled “Traffic Signals and Pedestrian cross-walk signal/beacons”.

3.8.4 Decorative Lighting and Tree Lighting Services

1. Decorative or Tree Lighting if connected to the municipal or the Province of Ontario Street Lighting system will be treated as a Street Lighting Class of service. Please refer to Section 3.8.1 titled “Street Lighting” for applicable Terms and Conditions and rate structure.
1. Decorative or Tree Lighting connected to Clinton Power Corp.’s distribution System shall have a rate structure as General Service (<50 kW) Class Customers. Refer to the Schedule of Rates. For unmetered service installations, refer to Section 3.8.2 titled “Traffic signals and Pedestrian cross-walk Signals/Beacons” for applicable Terms and Conditions. Electrical Safety Authority (ESA) “Authorization to Connect” is required prior to connecting service. All new services for above will require a service layout which will determine the metering requirements.
2. **If the service is metered**, the following outlines the Ownership Demarcation point:
 - & For Overhead – the top of the Customer’s service stack/mast.
 - & For Underground – the line side of the Customer’s main disconnect switch.

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

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

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SECTION 4 – GLOSSARY OF TERMS

4. Glossary of Terms

Sources for definitions:

A	Electricity Act, 1998 Schedule A, Section 2, Definitions
MR	Market Rules for the Ontario Electricity Market, Chapter 11, Definitions
TDL	Transitional Distribution License, Part I, Definitions
TTL	Transitional Transmission License, Part I, Definitions
DSC	Distribution System Code Definitions
RSC	Retail Settlement Code Definitions

“Accounting Procedures Handbook” means the handbook approved by the Board and in effect at the relevant time, which specifies the accounting records, accounting principles and accounting separation standards to be followed by the distributor; (TDL, DSC).

“Affiliate Relationships Code” means the code, approved by the Board and in effect at the relevant time, which among other things, establishes the standards and conditions for the interaction between electricity, distributors or transmitters and their respective affiliated companies; (TDL, DSC)

“ancillary services” means services necessary to maintain the reliability of the IMO-controlled grid; including frequency control, voltage control, reactive power and operating reserve services; (MR, TDL, DSC).

“apartment building” means a structure containing four or more dwelling units having access from an interior corridor system or common entrance;

“apparent power” means the total power measured in kilovolt Amperes (kVA);

“application for service” means the agreement or contract with Clinton Power Corp. under which electrical service is requested;

“bandwidth” means a distributor’s defined tolerance used to flag data for further scrutiny at the stage in the VEE (validating, estimating and editing) process where a current reading is compared to a reading from an equivalent historical billing period. For example, a 30 percent bandwidth means a current readings that is either 30 percent lower or 30 percent higher than the measurement from an equivalent historical billing period will be identified by the VEE process as requiring further scrutiny and verification; (DSC)

“billing demand” means the metered demand or connected load after necessary adjustments have been made for power factor, intermittent rating, transformer losses and minimum billing. A measurement in kilowatts (kW) of the maximum rate at which electricity is consumed during a billing period;

“Board” or “OEB” means the Ontario Energy Board; (A, TDL, DSC)

“building” means a building, portion of a building, structure or facility;

“complex metering installation” means a metering installation where instrument transformers, test blocks, recorders, pulse duplicators and multiple meters may be employed; (DSC)

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“Conditions of Service” means the document developed by a distributor in accordance with subsection 2.4 of the Code that described the operating practices and connection rules for the distributor; (DSC)

“connection” means the process of installing and activating connection assets in order to distribute electricity to a Customer; (DSC)

“Connection Agreement” means an agreement entered into between a distributor and a person connected to its distribution system that delineates the conditions of the connection and delivery of electricity to that connection; (DSC)

“connection assets” means that portion of the distribution system used to connect a Customer to 1

“distribution loss factor” means a factor or factors by which metered loads must be multiplied such that when summed equal the total measured load at the supply point(s) to the distribution system; (RSC)

“distribution services” means services related to the distribution of electricity and the services the Board has required distributors to carry out, for which a charge or rate has been approved by the Board under Section 78 of the Ontario Energy Board Act; (RSC, DSC)

“distribution system” means a system for distributing electricity, and includes any structures, equipment or other things used for that purpose. A distribution system is comprised of the main system capable of distributing electricity to many Customers and the connection assets used to connect a Customer to the main distribution system; (A, MR, TDL, DSC)

“Distribution System Code” means the code, approved by the Board, and in effect at the relevant time, 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; (TDL, DSC)

“distributor” means a person who owns or operates a distribution system; (A, MR., TDL, DSC)

“duct bank” means two or more ducts that may be encased in concrete used for the purpose of containing and protecting underground electric cables;

“Electricity Act” means the Electricity Act, 1998, S.O. 1998, c.15, Schedule A; (MR, TDL, DSC)

“Electrical Safety Authority” or “ESA” means the person or body designated under the Electricity Act regulations as the Electrical Safety Authority; (A)

“electric service” means the Customer’s conductors and equipment for energy from Clinton Power Corp.

“embedded distributor” means a distributor who is not a wholesale market participant and that is provided electricity by a host distributor; (RSC, DSC)

“embedded generator” or “embedded generation facility” means a generator whose generation facility is not directly connected to the IMO-controlled grid but instead is connected to a distribution system; (DSC)

“embedded retail generator” means an embedded generator that settles through a distributor’s retail settlements system and is not a wholesale market participant; (DSC)

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“embedded wholesale Customer” means a Customer who is a wholesale market participant whose facility is not directly connected to the IMO-controlled grid but is connected to a distribution system; (DSC)

“embedded wholesale generator” means an embedded generator that is a wholesale market participant; (DSC)

“emergency” means any abnormal system condition that requires remedial action to prevent or limit loss of distribution system or supply of electricity that could adversely affect the reliability of the electricity system; (DSC)

“emergency backup” means a generation facility that has a transfer switch that isolates it from a distribution system; (DSC)

“energy” means the product of power multiplied by time, usually expressed in kilowatt-hours (kWh);

“Energy Competition Act” means the Energy Competition Act, 1998 S.O. 1998, c. 15; (MR)

“energy diversion” means the electricity consumption unaccounted for but that can be quantified through various measures upon review of the meter mechanism, such as unbilled meter readings, tap off load(s) before revenue meter or meter tampering;

“enhancement” means a modification to an existing distribution system that is made for purposes of improving system operating characteristics such as reliability or power quality or for relieving system capacity constraints resulting, for example, from general load growth; (DSC)

“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; (DSC)

“extreme operating conditions” means extreme operating conditions as defined in the Canadian Standards Association (“CSA”) Standard CAN3-C235-87 (latest edition);

“four-quadrant interval meter” means an interval meter that records power injected into a distribution system and the amount of electricity consumed by the Customer; (DSC)

“general service” means any service supplied to premises other than those designated as Residential and less than 50kW, Large user, or Municipal Street Lighting. This includes multi-unit residential establishments such as apartment buildings supplied through one service;

“generate”, with respect to electricity, means to produce electricity or provide ancillary services, other than ancillary services provided by a transmitter or distributor through the operation of a transmission or distribution system; (A, TDL, DSC)

“generation facility” means a facility for generating electricity or providing ancillary services, other than ancillary services provided by a transmitter or distributor through the operation of a transmission or distribution system, and includes any structures, equipment or other things used for that purpose; (A, MR, TDL, DSC)

“generator” means a person who owns or operates a generation facility; (A, MR, TDL, DSC)

“geographic distributor,” with respect to a load transfer, means the distributor that is licensed to service a load transfer Customer and is responsible for connecting and billing the load transfer Customer; (DSC)

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“good utility practice” means any of the practices, methods and acts engaged in or approved by a significant portion of the electric utility industry in North America during the relevant time period, or any of the practices, methods and acts which, in the exercise of reasonable judgment in light of the facts known at the time the decision was made, could have been expected to accomplish the desired result at a reasonable cost consistent with good practices, reliability, safety and expedition. Good utility practice is not intended to be limited to the optimum practice, method, or act to the exclusion of all others, but rather to be acceptable practices, methods, or acts generally accepted in North America; (MR, DSC)

“host distributor” means the registered wholesale market participant distributor who provides electricity to an embedded distributor; (RSC, DSC)

“house service” means that portion of the electrical service in a multiple occupancy facility which is common to all occupants, (i.e. parking lot lighting, sign service, corridor and walkway lighting, et cetera);

“IEC” means International Electro technical Commission;

“IEEE” means Institute of Electrical and Electronics Engineers;

“IMO” means the Independent Electricity Market Operator established under the Electricity Act” (A, TDL, DSC)

“IMO-controlled grid” means the transmission systems with respect to which, pursuant to agreements, the IMO has authority to direct operation; (A, TDL, DSC)

“interval meter” means a meter that measures and records electricity use on an hourly or sub-hourly basis; (RSC, DSC)

“large user” means a Customer with a monthly peak demand of 5000 kW or greater, regardless the demand occurs in the peak or off-peak periods, averaged over 12 months;

“load factor” means the ratio of average demand for a designated time period (usually one month) to the maximum demand occurring in that period;

“load transfer” means a network supply point of one distributor that is supplied through the distribution network of another distributor and where this supply point is not considered a wholesale supply or bulk sale point; (DSC)

“load transfer Customer” means a customer that is provided distribution services through a load transfer; (DSC)

“main service” refers to Clinton Power Corp.’s incoming cables, bus duct, disconnecting and protective equipment for a Building or from which all other metered sub-services are taken;

“Market Rules” means the rules made under Section 32 of the Electricity Act; (MR, TDL, DSC)

“Measurement Canada” means the Special Operating Agency established in August 1996 by the Electricity and Gas Inspection Act, 1980-81-82-83, c.87, and Electricity and Gas Inspection Regulations (SOR/86-131; (DSC)

“meter service provider” means any entity that performs metering services on behalf of a distributor; (DSC)

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“meter installation” means the meter and, if so equipped, the instrument transformers, wiring, test links, fuses, lamps, loss of potential alarms, meters, data recorders, telecommunication equipment and spin-off data facilities installed to measure power past a meter point, provide remote access to the metered data and monitor the condition of the installed equipment; (RSC, DSC)

“meter socket” means the mounting device for accommodating a socket type revenue meter;

“metering services” means installation, testing, reading and maintenance of meters; (DSC)

“MIST meter” means an interval meter from which data is obtained and validated within a designated settlement timeframe. MIST refers to “Metering inside the Settlement Timeframe;” (RSC, DSC)

“Most meter” means an interval meter from which data is only available outside of the designated settlement timeframe. MOST refers to “Metering Outside the Settlement Timeframe;” (RSC, DSC)

“multiple dwelling” means a Building which contains more than one self-contained dwelling unit;

“municipal street lighting: means all services supplied to street lighting equipment owned and operated for a municipal corporation;

“non-competitive electricity costs” means costs for services from the IMO that are not deemed by the Board to be competitive electricity services plus costs for distribution services, other than Standard Supply Service (SSS; (RSC)

“normal operating conditions” means the operating conditions comply with the standards set by the Canadian standards Association (“CSA”) Standard CAN3-C235-87 (latest edition);

“Ontario Energy Board Act” means the Ontario Energy Board Act, 1998, S.O. 1998, c.15, Schedule B; (MR, DSC)

“operational demarcation point” means the physical location at which a distributor’s responsibility for operational control of distribution equipment including connection assets ends at the Customer; (DSC)

“ownership demarcation point” means the physical location at which a distributor’s ownership of distribution equipment including connection assets ends at the Customer; (DSC)

“performance standards” means the performance targets for the distribution and connection activities of the distributor as established by the Board pursuant to the Ontario Energy Board Act and in the Rate Handbook; (DSC)

“person” includes an individual, a corporation, sole proprietorship, partnership, unincorporated organization, unincorporated association, body corporate, and any other legal entity;

“physical distributor” with respect to a load transfer, means the distributor that provides physical delivery of electricity to a load transfer Customer, but is not responsible for connecting and billing the load transfer Customer directly (DSC)

“plaza” means any Building containing two or more commercial business tenants;

“point of supply”, with respect to an embedded generator, means the connection point where electricity produced by the generator is injected into a distribution system; (DSC)

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“power factor” means the ratio between Real Power and Apparent Power (i.e. kW/kVA);

“primary service” means any service which is supplied with a nominal voltage greater than 750 volts;

“private property” means the property beyond the existing public street allowances;

“rate” means any rate, charge or other consideration, and includes a penalty for late payment; (TDL, DSC)

“Rate Handbook” means the document approved by the Board that outlines the regulatory mechanisms that will be applied in the setting of distributor rates; (RSC, DSC)

“reactive power” means the power component which does not produce work but is necessary to allow some equipment to operate, and is measured in kilovolt Amperes Reactive (kVAR);

“real power” means the power component required to do real work, which is measured in kilowatts (kW);

“Regulations” means the regulations made under the Ontario Energy Board Act or the Electricity Act; (TDL, DSC)

“residential service” means a service which is less than 50kW supplied to single family dwelling units that is for domestic or household purposes, including seasonal occupancy. At Clinton Power Corp.’s discretion residential rates may be applied to apartment buildings with 20 or less units by simple application of the residential rate or by blocking the residential rate by the number of units;

“retail”, with respect to electricity means,

- (a) to sell or offer to sell electricity to a Customer
- (b) to act as agent or broker for a retailer with respect to the sale or offering for sale of electricity, or
- (c) to act or offer to act as an agent or broker for a Customer with respect to the sale or offering for sale of electricity; (A, MR, TDL, DSC)

“Retail Settlement Code” means the code approved by the Board and in effect at the relevant time, which, among other things, establishes a distributors obligations and responsibilities associated with financial settlement among retailers and Customers and provides for tracking and facilitating Customers transfers among competitive retailers; (TDL, DSC)

“retailer” means a person who retails electricity; (A, MR, TDL, DSC)

“secondary service” means any service which is supplied with a nominal voltage less than 750 Volts;

“service agreement” means the agreement that sets out the relationship between a licensed retailer and a distributor, in accordance with the provisions of Chapter 12 of the Retail Settlement Code; (RSC)

“service area” with respect to a distributor, means the area in which the distributor is authorized by its license to distribute electricity; (A, TDL, DSC)

“service date” means the date that the Customer and Clinton Power Corp. mutually agree upon to begin the supply of electricity by Clinton Power Corp.;

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“Standard Supply Service Code” means the code approved by the Board and in effect at the relevant time, 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; (TDL)

“sub-service” means a separately metered service that is taken from the main Building service;

“supply voltage” means the voltage measured at the Customer’s main service entrance equipment (typically below 750 volts). Operating conditions are defined in the Canadian Standards Association (“CSA”) Standard CAN3-C235 (latest editions).

“temporary service” means an electrical service granted temporarily for such purposes as construction, real estate sales, trailers, et cetera;

“terminal pole” refers to the Clinton Power Corp.’s distribution pole on which the service supply cables are terminated.

“total losses” means the sum of distribution losses and unaccounted for energy; (DSC)

“transformer room” means an isolated enclosure built to applicable codes to house transformers and associated electrical equipment;

“transmission system” means a system for transmitting electricity, and includes any structures, equipment or other things used for that purpose; (A, MR, TDL, DSC)

“Transmission System Code” means the code, approved by the Board, which is in force at the relevant time, which regulates the financial and information obligations of the Transmitter with respect to its relationship with Customers, as well as establishing the standards for connection of Customers to, and expansion of a transmission system; (DSC)

“transmit”, with respect to electricity, means to convey electricity at voltages of more than 50 kilovolts; (A, TDL, DSC)

“transmitter” means a person who owns or operates a transmission system; (A, MR, TDL, DSC)

“unaccounted for energy” means all energy losses that can not be attributed to distribution losses. These include measurement error, errors in estimates of distribution losses and unmetered loads, energy theft and non-attributable billing errors; (DSC)

“unmetered loads” means electricity consumption that is not metered and is billed based on estimated usage; (DSC)

“validating, estimating and editing (“VEE”) means the process used to validate, estimate and edit raw metering data to produce final metering data or to replicate missing metering data for settlement purposes; (MR; DSC)

“wholesale buyer” means a person that purchases electricity or ancillary services in the IMO-administered markets or directly from a generator; (TDL, DSC)

“wholesale market participant” means a person that sells or purchases electricity or ancillary services through the IMO-administered markets; (RSC, DSC)

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“wholesale settlement cost” means costs for both competitive and non-competitive electricity services billed to a distributor by the IMO or a host distributor, or provided by an embedded retail generator or by a neighbouring distributor; (RSC, DSC)

“wholesale supplier” means a person who sells electricity or ancillary services through the IMO-administered markets or directly to another person, other than a Customer; (TDL, DSC)

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Section 5 - Appendices

Appendix 1 Demarcation Points & Charges for Connection Assets and Disconnection

Rate / Customer Class	Ownership Demarcation Point	Standard Allowance (Basic Connection)	Basic Connection Fee (for Std. Allowance)	Variable Connection Fee	Additional Services charged to Customer (as part of Var. Connections)	Service Disconnection Fee (Initiated by customer request)
Class 1 Residential - Single Service						
Overhead	Top of Customer's Service Mast	Up to 30m O/H service lines from Distributor's "feed" pole or lines. Include connections at feed pole or lines at customer's service mast and equivalent credit (on average) for transformation equipment.	Recovered through Distributor's rates	Customer charged Actual costs for connection assets beyond standard allowance.	Customers requesting an U/G service in O/H area will be required to pay 100% connection costs less the Standard Allowance for an O/H service.	Recovered through Distributor's Tariffs or rates See Appendix 2
Underground (Not requiring Transformation Facilities on customer's property)	Line side of customer's Meter base	Up to 10m U/G conduit and service cables from the closest connection point on the Distributor's system that lies along building (e.g., Closest pit, transformer vault, tap box, U/G conduit or pole.) Does not include street crossing. Includes connections on distributor's system & customer's main switch, initial design and electrical inspection and an equivalent credit (on average) for transformation equipment.	Recovered through Distributor's rates	Customer charged actual costs for connection assets beyond standard allowance, including street crossing. If customer's load requires transformation facilities on customer's property, refer to "General Service" Rate class category for Underground service with transformation.		Recovered through Distributor's Tariffs or rates See Appendix 2
Class 2 General Service < 50 KW						
Overhead - Single Service	Top of Customer's Service Mast	Up to 30m O/H service lines from Distributor's "feed" pole or lines. Include connections at feed pole or lines at customer's service mast and equivalent credit (on average) for transformation equipment.	Recovered through Distributor's rates	Customer charged Actual costs for connection assets beyond standard allowance.	Additional or redesign due to change in customer initial proposal; electrical inspections more than standard allowance.	Recovered through Distributor's Tariffs or rates See Appendix 2

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Underground - Single Service	Line side of customer's Main disconnect switch	Up to 10m U/G conduit and service cables from the closest connection point on the Distributor's system that lies along building (e.g., Closest pit, transformer vault, tap box, U/G conduit or pole.) Does not include street crossing. Includes connections on distributor's system & customer's main switch, initial design and electrical inspection and an equivalent credit (on average) for transformation equipment.	Recovered through Distributor's rates	Customer charged Actual costs for connection assets beyond standard allowance.	Additional or redesign due to change in customer initial proposal: electrical inspections more than standard allowance and all civil work inspections.	Recovered through Distributor's Tariffs or rates See Appendix 2
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Appendix 1 Demarcation Points & Charges for Connection Assets and Disconnection

Rate / Customer Class	Ownership Demarcation Point	Standard Allowance (Basic Connection)	Basic Connection Fee (for Std. Allowance)	Variable Connection Fee	Additional Services charged to Customer (as part of Var. Connections)	Service Disconnection Fee (Initiated by customer request)
Class 3A General Service 50KW - 999 KW						
Overhead - Single Building (Not requiring Transformation Facilities on private property)	Top of Customer's Service Mast	Up to 30m O/H service lines from Distributor's "feed" pole or lines. Include connections at feed pole or lines at customer's service mast and equivalent credit (on average) for transformation equipment.	See Appendix 2	Customer charged Actual costs for connection assets beyond standard allowance.	Additional or redesign due to change in customer initial proposal: electrical inspections more than standard allowance.	Customer charged fixed average costs associated with disconnection and/or removal of connection assets up to the demarcation point. See Appendix 2
Underground - Single Building (Not Requiring Transformation Facilities on Private property)	Line side of customer's Main disconnect switch	Up to 10m U/G conduit and service cables from the closest connection point on the Distributor's system that lies along building (e.g., Closest pit, transformer vault, tap box, U/G conduit or pole.) Does not include street crossing. Includes connections on distributor's system & customer's main switch, initial design and electrical inspection and an equivalent credit (on average) for transformation equipment.	See Appendix 2	Customer charged Actual costs for connection assets beyond standard allowance including cable chambers and U/G conduits as applicable.	Additional or redesign due to change in customer initial proposal: electrical inspections more than standard allowance and all civil work inspections.	Customer charged fixed average costs associated with disconnection and/or removal of connection assets up to the demarcation point. See Appendix 2

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Overhead - Single Building (Requiring Transformation Facilities on Private property)	Line side of customer's Main disconnect switch (secondary U/G) OR top of Customer's service mast (secondary O/H)	Up to 30 m O/H primary lines from the Distributor's closest feed pole or lines. Includes connections on distribution system and at customer's main switch OR top of service mast; design based on initial proposal & one electrical inspection.	See Appendix 2	Customer charged Actual costs for connection assets beyond standard allowance including transformer(s), Tx. Connections, associated switching equipment, transformer pole, cable chambers and U/G conduits as applicable.	Additional or redesign due to change in customer initial proposal; electrical inspections more than standard allowance and all civil work inspections and related feeder switching/scheduling.	Customer charged with actual costs associated with disconnection and/or removal of connection assets including cables, transformers and related vault equipment up to the demarcation point and related feeder switching and scheduling.
Underground - Single Building (Requiring Transformation Facilities on Private property).	Line side of customer's Main disconnect switch or customer's bus.	Up to 10m U/G conduit and service cables from the closest connection point on the Distributor's system that lies along building (e.g., Closest pit, transformer vault, tap box, U/G conduit or pole.) Does not include street crossing. Includes connections on distributor's system & customer's main switch, initial design and electrical inspection.	See Appendix 2	Customer charged Actual costs for connection assets beyond standard allowance including transformer(s), Tx. Connections, associated switching equipment, transformer pole, cable chambers, cabling, road crossing and U/G conduits as applicable.	Additional or redesign due to change in customer initial proposal; electrical inspections more than standard allowance and all civil work inspections and related feeder switching/scheduling.	Customer charged with actual costs associated with disconnection and/or removal of connection assets including cables, transformers and related vault equipment up to the demarcation point and related feeder switching and scheduling.

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Appendix 1 Demarcation Points & Charges for Connection Assets and Disconnection

Rate / Customer Class	Ownership Demarcation Point	Standard Allowance (Basic Connection)	Basic Connection Fee (for Std. Allowance)	Variable Connection Fee	Additional Services charged to Customer (as part of Var. Connections)	Service Disconnection Fee (Initiated by customer request)
Class 3B General Service 50KW - 999 KW						
Underground (Multi units or Townhouse Complex with Transformation Facilities on private property and not involving newly constructed streets, (i.e. all on private property)	First point of connection past transformers on private property as applicable i.e. a)Tx. Secondary Spade b) Meter base/center c) Cable Chamber d) Tap Box	Up to 10m U/G conduit and service cables from the closest connection point on the Distributor's system that lies along building (e.g., Closest pit, transformer vault, tap box, U/G conduit or pole.) Does not include street crossing. Includes connections on distributor's system & customer's main switch, initial design and electrical inspection.	See Appendix 2	Customer charged Actual costs for connection assets beyond standard allowance including transformer(s), Tx. Connections, associated switching equipment, transformer pad, transformer vaults, cable chambers, connections in cable chamber(s), tap boxes excess U/G conduit & cabling.	Additional or redesign due to change in customer initial proposal; electrical inspections more than standard allowance and all civil work inspections and related feeder switching/scheduling.	Customer charged with actual costs associated with disconnection and/or removal of connection assets including cables, transformers and related vault equipment up to the demarcation point and related feeder switching and scheduling. See Appendix 2
Underground (Multi units or Townhouse Complex with NO Transformation Facilities on private property and not involving newly constructed streets, (i.e. all on private property)	First point of connection past transformers on private property as applicable i.e. a)Tap Box b) Meter base/center c) Cable Chamber	Up to 10m U/G conduit and service cables from the closest connection point on the Distributor's system that lies along building (e.g., Closest pit, transformer vault, tap box, U/G conduit or pole.) Does not include street crossing. Includes connections on distributor's system & customer's main switch, initial design and electrical inspection.	See Appendix 2	Customer charged Actual costs for connection assets beyond standard allowance including cable chambers, connections in cable chamber(s) excess U/G conduit & cabling.	Additional or redesign due to change in customer initial proposal; electrical inspections more than standard allowance and all civil work inspections.	Customer charged fixed average costs associated with disconnection and/or removal of connection assets up to the demarcation point. See Appendix 2

- Conditions of Service -

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Sub - Division (Developments with more than 5 lots)	Line side of customer's meter base (U/G) Top of customer's service mast (O/H)	Not Applicable	See Appendix 2	Not Applicable		
Class 4 General Service 1000KW and UP						
Underground (Customer owned Substation)	Switches at primary feeder pole or padmount sectionalizer.	Up to 10m U/G conduit and primary cables from the closest termination point on the Distributor's system that lies along building (e.g., Closest pit, transformer vault, tap box, U/G conduit or pole.) Does not include street crossing. Includes connections on distributor's system & terminations, design and electrical inspection, one switchgear inspection Hi-pot and commissioning of switchgear.	See Appendix 2	Customer charged Actual costs for connection assets beyond standard allowance including cable chambers, connections in cable chamber(s) excess U/G conduit & cabling and street crossing.	Additional or redesign due to changes in customer initial proposal: electrical and switchgear inspections more than Std. Allowance; all civil work inspection and related feeder switching/scheduling; additional Hi-pot testing, protection & control relay, wiring and relay settings associated with pilot wiring protection Or other extra reliability systems.	Customer charged with actual costs associated with disconnection and/or removal of connection assets including related feeder switching and scheduling. See Appendix 2
Overhead (Customer owned substation)	Line side of Customer's Primary structure.	Up to 30m O/H primary lines from Distributor's "feed" pole or lines. Include connections at feed pole or lines at customer's structure.	See Appendix 2	Customer charged Actual costs for connection assets beyond standard allowance.E24	Additional or redesign due to changes in customer initial proposal: electrical and switchgear inspections more than Std. Allowance related feeder switching/scheduling; protection & control relay, wiring and relay settings associated with pilot wiring protection Or other extra reliability systems.	Customer charged with actual costs associated with disconnection and/or removal of connection assets including related feeder switching and scheduling. See Appendix 2

Appendix 2 Basic Connection Fee and Disconnection Fee

Rate / Customer Class	Ownership Demarcation Point	Basic Connection Fee (for Standard Allowance) Subject to annual review	Service Disconnection Fee (Initiated by customer request)	*Service Reconnection Fee (Initiated by customer request)
Class 1 Residential - Single Service				
Overhead	Top of Customer's Service Mast	(No charge - Recovered through Distributor's rates)	(No charge - Recovered through Distributor's rates)	Contact Service & Inquiry for current reconnection fees approved by the O.E.B.
Underground (Not requiring Transformation Facilities on customer's property)	Line side of customer's Meter base	(No charge - Recovered through Distributor's rates)	(No charge - Recovered through Distributor's rates)	Contact Service & Inquiry for current reconnection fees approved by the O.E.B.
Class 2 General Service < 50 KW				
Overhead - Single Service	Top of Customer's Service Mast	(No charge - Recovered through Distributor's rates)	(No charge - Recovered through Distributor's rates)	Contact Service & Inquiry for current reconnection fees approved by the O.E.B.

Clinton Power Corporation

Underground - Single Service	Line side of customer's Main disconnect switch	(No charge - Recovered through Distributor's rates)	(No charge - Recovered through Distributor's rates)	Contact Service & Inquiry for current reconnection fees approved by the O.E.B.
Class 3A General Service 50KW - 999 KW				
Overhead - Single Services (Not requiring Transformation Facilities on private property)	Top of Customer's Service Mast	No charge - upgrades will be installed underground. After hours connection will be assessed actual costs.	No - charge during regular working hours. After hours disconnection - actual costs will be assessed.	No - charge once per calendar year during regular working hours. After hours reconnection - actual costs will be assessed. Contact Utility at least 2 weeks in advance to make arrangements.
Underground - Single Building (Not Requiring Transformation Facilities on Private property)	Line side of customer's Main disconnect switch	Contact Utility for Current Fees	No - charge during regular working hours. After hours disconnection - actual costs will be assessed.	No - charge once per calendar year during regular working hours. After hours reconnection - actual costs will be assessed. Contact Utility at least 2 weeks in advance to make arrangements.
(Requiring Transformation Facilities on Private property)	Line side of customer's Main disconnect switch or customer's bus.	Contact Utility for Current Fees	Customer charged with actual costs associated either disconnection and/or removal of connection assists including cables, transformers and related vault equipment up to the demarcation point and related feeder switching and scheduling.	No - charge once per calendar year during regular working hours. After hours reconnection - actual costs will be assessed. Contact Utility at least 2 weeks in advance to make arrangements.

** Reconnection of existing services may be subject to Electrical Safety Authority Inspection Requirements*

Appendix 2 Basic Connection Fee and Disconnection Fee

Rate / Customer Class	Ownership Demarcation Point	Basic Connection Fee (for Standard Allowance) Subject to annual review	Service Disconnection Fee (Initiated by customer request)	*Service Reconnection Fee (Initiated by customer request)
Class 3B General Service 50KW - 999 KW				
Underground (Multi - units or Townhouse Complex with transformation facilities on private property but not involving newly constructed streets, i.e. All on private property)	First point of connection past transformers on private property as applicable i.e. a) Tx. Secondary Spade b) Meter Base/Center c) Tap Box	Developer responsible for installation costs necessary to service development. Actual costs will be invoiced to owner.	No - charge during regular working hours. After hours disconnection - actual costs will be assessed.	Contact Service & Inquiry for current reconnection fees approved by the O.E.B.

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Appendix 3 – Customer Owned Transformers (Article 3.4.1)

Transformer Voltage		Recommended Primary Tap Voltage				
Primary	Secondary	+5%	+2 ½ %	0	-2 ½ %	-5%
27600 grd. Y/16000	less than 750	28980	28290	27600	26910	26220
13860 13860 grd.Y/8000	less than 750	14553	14206	13860	13513	13167
4160 grd.Y/2400	less than 750	4368	4264	4160	4056	3952
8000 grd.Y/4800	less than 750	8400	8200	8000	7800	7600

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Appendix 4 – Meter Sockets (Article 2.3.7.1.2)

SELF-CONTAINED SOCKET METERING			
Voltage	Phase	Wire	Maximum Service Switch Size Rating Amperes
120/240	1	3	200
208/120	2	3	200
208/120	3	4	200
600/347	3	4	200
600 **	3	3	200

** Used only where grounded supply is not available.

- NOTES:
1. A list of approved meter sockets is available upon request.
 1. Meter sockets shall be mounted so that the midpoint of the meter is set at 1700 mm \pm 100mm.
 2. Where the supply is grounded, 600 V. metering shall be 4 wire. Where the Customer does not require a neutral, a full size neutral conductor sized in accordance with Table 17 of the Ontario Electrical Safety Code must be provided. The neutral conductor is to be terminated in the main switch on an insulated block in accordance with the Ontario Electrical Safety Code.

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Appendix 5 – Meter Cabinets (Article 2.3.7.1.2)

METER CABINETS				
Voltage	Phase	Wire	Main Switch Size in Amperes	Meter Cabinets (see description below)
120/240	1	3	Over 200	B
208/120 600/347	3	4	Over 200	A
			Over 400	B
600*	3	3	Over 200	A
			Over 400	B

- Use only where grounded supply not available.

Meter Cabinet Descriptions

A – 914mmx 914mmx 305mm (36" x 36" x 12") complete with removable 32 x 32 backplate.

B – 762mmx 762mmx 254mm (30" x 30" x 10") connected to switchgear instrument transformer compartment.

- NOTES:
1. Meter cabinets shall be fabricated of minimum #16 gauge steel.
 2. Cabinets shall have side-hinged doors opening at the center and be equipped with three-point latching and provision for padlocking.
 3. The maximum distance from the floor to the top of the cabinet shall be 2000mm

Clinton Power Corporation

Appendix 6 – Instrument Transformers and Enclosures (Article 2.3.7.2)

INSTRUMENT TRANSFORMERS AND CHAMBERS						
Voltage	Phase	Wire	Service Size (amperes)	Compartment Size	Number of Instrument Transformers	
					Current	Voltage
120/240	1	3	Up to 400	A	1 or 2	0
120/208	3	4	Up to 800	B	3	0
208/480			Over 800	D	3	3
600/347						
600	3	3	Up to 800	A	2	2
			Over 800	C	2	
Over 600	Details provided after consultation with Clinton Power Corp.					

COMPARTMNT SIZES (width x height x depth)

All of the following to be CSA approved “Service Entrance Switchgear” complete with facilities for Utility C.T.’s and P.T.’s

- A - 762mm x 762mm x 305 mm (30”x30”x12”)**
- B - 762mmx 762mm x 381 mm (30”x30”x15”)**
- C - 762mm x 914mm x 457mm (30”x36”x18”)**
- D - 914mm x 914mm x 457mm (36”x36”x18”)**
- Or 762mm x 1067mm x 457mm (30”x42”x18”)**

- Notes: 1. Instrument transformers will be provided by Clinton Power Corp. and shall be installed in the switchgear by the manufacturer. The manufacturer shall not disassemble and/or change in any manner the Clinton Power Corp. equipment sent to the manufacturer.
2. Voltage transformer connections shall be connected on the line side of the current transformers. Current transformers shall be installed with their polarity marks towards the incoming Clinton Power Corp. supply.

Clinton Power Corporation

Appendix 7 – Manufactured Meter Centres (Article 2.3.7.1.2)

- a) Meter centers may be used for 750 V applications or less, as far as they meet the following specifications.
- b) Required for more than four sub-services
 - 1. Side-hinged doors or panels shall be installed over all sections of the switchboard where Clinton Power Corp. may be required to work, such as unmetered sections and those sections containing breakers, switches and meter mounting devices. Hinged doors of panels shall have provision for sealing in the closed position. Where bolts are used, they shall be of the captive knurled type. The hinged covers over breakers or switches shall be so constructed that the covers cannot be opened when sealed or padlocked,
 - 2. Breakers or switch handles shall have provision for positive sealing and padlocking in the “off” position.
 - 3. Meter mounting devices shall be wired so as to be on the “load” side of the breakers or switches.
 - 4. Each combination meter socket and breaker panel shall have adequate space for permanent Customer identification with respect to street address and/or unit number.
 - 5. The centre of the bottom row of meter sockets shall be not less than 600mm (24”) from the finished floor. The centre of the top row of meter sockets shall be not more than 1800mm (72”) from the finished floor.
 - 6. The meter mounting socket and sealing ring shall be acceptable to Clinton Power Corp.
 - 1. Where a neutral is required, the meter-mounting device shall have a pre-wired ungrounded neutral connection to the 5th or 7th terminal. The connection, if not made directly to the neutral bus, shall be not less than #12 AWG copper or equivalent.

CLINTON POWER CORPORATION
FINANCIAL STATEMENTS
DECEMBER 31, 2007

VODDEN, BENDER & SEEBACH LLP
Chartered Accountants

Vodden, Bender & Seebach LLP

Chartered Accountants

P.O. Box 758
41 Ontario Street
CLINTON, ONTARIO N0M 1L0
Tel: (519) 482-7979
Fax: (519) 482-5761
vbs@vbsca.ca

AUDITOR'S REPORT

To the Shareholder:

We have examined the balance sheet for Clinton Power Corporation as at December 31, 2007 and the statements of operations and retained earnings and of cash flow for the year then ended. These financial statements are the responsibility of the corporation'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 Clinton Power Corporation as at December 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.



Chartered Accountants

Licensed Public Accountants

Clinton, Ontario

September 30, 2008

CLINTON POWER CORPORATION

BALANCE SHEET

see accompanying notes to financial statements

As at December 31		2007	2006
ASSETS			
Current assets			
Cash		272,571	-
Accounts receivable		653,288	491,909
Accrued unbilled revenue		181,237	558,300
Due from Municipality of Central Huron		215,730	81,756
Inventories		55,642	41,418
Prepaid expenses		-	4,200
Deferred charges		21,520	32,280
		<u>1,399,988</u>	<u>1,209,863</u>
Regulatory assets	note 3	257,922	467,134
Property, plant and equipment	note 4	<u>1,052,285</u>	<u>1,025,480</u>
		<u><u>\$ 2,710,195</u></u>	<u><u>\$ 2,702,477</u></u>
LIABILITIES AND SHAREHOLDER'S EQUITY			
Current liabilities			
Bank overdraft		-	120,734
Accounts payable and accrued liabilities		497,358	302,431
Due to Municipality of Central Huron		392,097	226,524
Due to Clinton Hydro Electric Retail Affiliate Inc.		27,530	32,290
Hydro One regulatory assets payable		186,469	334,081
Note payable - Erie Thames Services	note 5	40,668	53,800
Notes payable - Municipality of Central Huron	note 6	770,958	770,958
Customer deposits		41,940	50,094
		<u>1,957,020</u>	<u>1,890,912</u>
Shareholder's equity			
Common shares		698,786	698,786
Retained earnings		54,389	112,779
		<u>753,175</u>	<u>811,565</u>
		<u><u>\$ 2,710,195</u></u>	<u><u>\$ 2,702,477</u></u>

On behalf of the Board:

director

director

CLINTON POWER CORPORATION**STATEMENT OF OPERATIONS AND RETAINED EARNINGS**

see accompanying notes to financial statements

For the year ended December 31	2007	2006
Service revenue	2,810,243	2,767,041
Energy cost	2,291,937	2,227,755
Distribution revenue	518,306	539,286
Other revenue		
Interest and late payment charges	44,546	30,786
Other rentals, materials and charges	17,684	16,913
	580,536	586,985
Expenditure		
Distribution system	123,165	159,782
Billing and collecting	108,369	94,080
Bad debt expense	31,286	24,696
Community relations	5,796	3,646
Administration	76,786	108,313
Regulatory and professional	145,314	67,684
Building operation	34,078	20,016
Amortization of capital assets	56,026	49,806
Interest on long-term debt	47,061	44,812
Other interest	11,045	5,125
	638,926	577,960
Net earnings (loss) for year	(58,390)	9,025
Retained earnings beginning of year	\$ 112,779	\$ 103,754
Retained earnings end of year	\$ 54,389	\$ 112,779

CLINTON POWER CORPORATION**STATEMENT OF CASH FLOW**

see accompanying notes to financial statements

For the year ended December 31	2007	2006
Operating activities		
Net earnings (loss) for year	(58,390)	9,025
Add: Amortization of capital assets	56,026	49,806
Working capital provided by (used for) operations	(2,364)	58,831
Cash provided by (used for) changes in working capital		
Accounts receivable	(295,353)	(499,076)
Unbilled revenue	377,063	(162,180)
Inventories	(14,224)	(8,208)
Prepaid expenses	4,200	(4,200)
Deferred charges	10,760	(32,280)
Regulatory amounts recoverable	209,212	(467,332)
Hydro One regulatory assets payable	(147,612)	334,081
Accounts payable	360,500	114,543
Consumer deposits	(8,154)	3,015
Due to Clinton Hydro Electric Retail Affiliate Inc.	(4,760)	1,959
Cash provided by (used for) operations	489,268	(660,847)
Investment activities		
Additions to capital assets	(82,831)	(75,260)
Cash used for investments	(82,831)	(75,260)
Financing activities		
Change in notes payable	(13,132)	53,800
Cash provided by financing	(13,132)	53,800
Increase (decrease) in cash	393,305	(682,307)
Net cash (bank overdraft) beginning of year	(120,734)	561,573
Net cash (bank overdraft) end of year	\$ 272,571	(\$ 120,734)
Supplementary cash flow information		
Interest paid	40,600	22,086
Payments in lieu of corporate taxes	-	-

CLINTON POWER CORPORATION

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2007

1. Business operations

The Clinton Power Corporation is a wholly owned subsidiary company of the Municipality of Central Huron providing electrical distribution services to inhabitants of the Town of Clinton as regulated by the Ontario Energy Board.

2. Significant accounting policies

The financial statements of the corporation are the representation of management prepared in accordance with Canadian generally accepted accounting principles including accounting principles prescribed by the Ontario Energy Board ("OEB") in the handbook "Accounting Procedures Handbook for Electric Distribution Utilities".

Inventories

Inventories are stated at lower of cost and net realizable value.

Regulatory assets

Costs incurred, but expected to be recovered from future revenues, are, by OEB regulatory authority, recorded as regulatory assets. Costs deferred are those relating to the transition to a competitive electricity market as mandated by the Electricity Act, 1998, and variances between the cost of energy purchased and energy sales. Disposition of these deferred charges will be determined by the OEB.

Capital assets

Capital assets are stated at cost less accumulated amortization. The cost is amortized on the straight line basis over the estimated useful lives of the assets as follows:

Distribution system	25-30 years
Trucks and equipment	10 years

Contributions to capital assets are included as a reduction to the cost of the related asset.

Revenue recognition

Service revenue is recorded on the basis of regular meter readings and estimates of customer usage since the last meter reading date to the end of the year.

Income taxes

As a wholly owned subsidiary company of the Municipality of Central Huron, the company is exempt from income taxes under the Income Tax Act (Canada). Under the Electricity Act (1998) (Ontario), the company is required to make payments in lieu of taxes to the Ontario Electricity Financial Corporation equivalent to taxes that would be payable if the company was a taxable corporation under the Income Tax Act (Canada).

The corporation provides for payments in lieu of taxes using the taxes payable method as permitted by the OEB and CICA. Under the taxes payable method, no provisions are made for future income taxes as a result of temporary differences between the tax basis of assets and liabilities and their carrying amounts for accounting purposes. When unrecorded future income taxes become payable, it is expected that they will be included in the rates approved by the OEB and recovered from the customers of the regulated business at that time.

Measurement of uncertainty

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and disclosure of contingent assets and liabilities at the date of the financial statements. Due to these uncertainties, actual results might differ from those estimates. The impact will be reported in the period that the results become known.

3. Regulatory assets

In compliance with OEB regulations, transition costs required to prepare for the competitive electricity market and the retail service and settlement variances are deferred until their recovery through rates is authorized by OEB. In the period in which an OEB order is made, deferred costs not authorized for inclusion in future rates will be included in operating expenses.

Settlement variances included in regulatory assets comprise variances between amounts charged by the Independent Market Operator for the operation of the wholesale electricity market and the supply and transmission of energy commodities and the amounts billed to customers by the company based on the OEB approved rates.

4. Property, plant and equipment	Cost	Accumulated Amortization	Net Book Value	2006
Distribution stations	197,858	41,068	156,790	163,385
Overhead distribution lines	390,934	87,067	303,867	289,556
Underground distribution system	529,359	132,915	396,444	397,200
Distribution transformers	133,214	35,278	97,936	97,784
Distribution meters	93,263	25,026	68,237	70,374
Transportation equipment	28,565	4,774	23,791	-
Tools and equipment	<u>29,832</u>	<u>24,612</u>	<u>5,220</u>	<u>7,181</u>
	<u>1,403,025</u>	<u>350,740</u>	<u>1,052,285</u>	<u>1,025,480</u>

5. Note payable to Erie Thames Services Corporation

Under a contract in effect until December 2009, the Clinton Power Corporation has incurred costs for conversion to and operation of a software application system. Unless terminated, the balance as at December 31, 2007 will be payable in monthly payments of \$1,709 including interest at 5% maturing December 2009. The corporation also pays certain software operation costs of approximately \$8,500 per month. Of the conversion and operating costs 40% is recovered from other users.

6. Payments in lieu of taxes

Certain amounts reported on the balance sheet which relate to regulatory assets have been deducted from income for purposes of calculating payments in lieu of taxes. These amounts are expected to be recovered in future rates and the recoveries may be subject to payment in lieu of taxes. The liability for future payments in lieu of taxes related to temporary differences in reporting these amounts in financial statements and for taxation purposes is approximately \$9,400. No amount is included in the financial statements for this future liability.

7. Notes payable to Municipality of Central Huron

- 698,786 issued November 2000 with no specified maturity date, bearing interest at the municipality's prime borrowing rate.
- 72,172 demand note issued February 2006, bearing interest at the annually averaged prime rate, as consideration for contributions in 2003 for distribution system line construction.

8. Related party transactions

The Municipality of Central Huron supplies management, labour and office facilities for the operation of Clinton Power Corporation power distribution business on a cost recovery basis.

9. Financial instruments and Credit risk**Financial instruments**

Management estimates that the fair values of all financial assets and liabilities are not materially different from their carrying values.

Credit risk

Credit risk is the risk that a counter party will fail to discharge its obligation to the company reducing the expected cash inflow from the company assets recorded at the balance sheet date. The company has assessed that there are no significant concentrations of credit risk other than the present uncertainty relating to collection of regulatory amounts recoverable which are subject to regulatory approval and disposition.

10. Credit arrangement

The Clinton Power Corporation has approved a \$189,900 line of credit through its banker in favour of the Independent Electricity System Operator.

11. Subsequent events

The shareholder of the corporation has signed a letter of intent to sell its shares the consideration for which would be shares of the purchasing corporation.

12. Comparative amounts

The prior year's comparative amounts have been restated to conform to the current year's presentation.

CLINTON POWER CORPORATION
FINANCIAL STATEMENTS
DECEMBER 31, 2008

VODDEN, BENDER & SEEBACH LLP
Chartered Accountants

Vodden, Bender & Seebach LLP

Chartered Accountants

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CLINTON, ONTARIO N0M 1L0
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vbs@vbsca.ca

AUDITOR'S REPORT

To the Shareholder:

We have examined the balance sheet for Clinton Power Corporation as at December 31, 2008 and the statements of operations and retained earnings and of cash flow for the year then ended. These financial statements are the responsibility of the corporation'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 Clinton Power Corporation as at December 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.



Chartered Accountants
Licensed Public Accountants

Clinton, Ontario

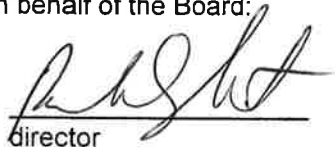
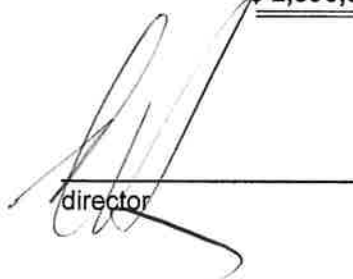
July 10, 2009

CLINTON POWER CORPORATION**BALANCE SHEET**

see accompanying notes to financial statements

As at December 31		2008	2007
ASSETS			
Current assets			
Cash		292,135	272,571
Accounts receivable		650,119	653,288
Accrued unbilled revenue		201,956	181,237
Due from Municipality of Central Huron		277,546	215,730
Inventories		80,277	55,642
Deferred charges		10,760	21,520
		<u>1,512,793</u>	<u>1,399,988</u>
Regulatory assets	note 3	200,913	257,922
Property, plant and equipment	note 4	1,183,125	1,052,285
		<u>\$ 2,896,831</u>	<u>\$ 2,710,195</u>
LIABILITIES AND SHAREHOLDER'S EQUITY			
Current liabilities			
Accounts payable and accrued liabilities		714,452	497,358
Due to Municipality of Central Huron		634,356	392,097
Due to Clinton Hydro Electric Retail Affiliate Inc.		31,719	27,530
Hydro One regulatory assets payable		38,857	186,469
Note payable - Erie Thames Services	note 5	21,867	40,668
Notes payable - Municipality of Central Huron	note 6	770,958	770,958
Customer deposits		52,490	41,940
		<u>2,264,699</u>	<u>1,957,020</u>
Shareholder's equity			
Common shares		698,786	698,786
Retained earnings (deficit)		(66,654)	54,389
		<u>632,132</u>	<u>753,175</u>
		<u>\$ 2,896,831</u>	<u>\$ 2,710,195</u>

On behalf of the Board:


director
director

CLINTON POWER CORPORATION**STATEMENT OF OPERATIONS AND RETAINED EARNINGS (DEFICIT)**

see accompanying notes to financial statements

For the year ended December 31	2008	2007
Service revenue	2,608,519	2,810,243
Energy cost	2,184,360	2,291,937
Distribution revenue	424,159	518,306
Other revenue		
Interest and late payment charges	41,009	44,546
Other rentals, materials and charges	19,781	17,684
	484,949	580,536
Expenditure		
Distribution system	147,758	123,165
Billing and collecting	118,521	108,369
Bad debt expense	42,455	31,286
Administration	62,822	82,582
Regulatory and professional	107,866	145,314
Building operation	5,235	34,078
Amortization of capital assets	59,186	56,026
Interest on long-term debt	42,920	47,061
Other interest	19,229	11,045
	605,992	638,926
Net earnings (loss) for year	(121,043)	(58,390)
Retained earnings beginning of year	\$ 54,389	\$ 112,779
Retained earnings (deficit) end of year	(\$ 66,654)	\$ 54,389

CLINTON POWER CORPORATION**STATEMENT OF CASH FLOW**

see accompanying notes to financial statements

For the year ended December 31	2008	2007
Operating activities		
Net earnings (loss) for year	(121,043)	(58,390)
Add: Amortization of capital assets	59,186	56,026
Working capital provided by (used for) operations	(61,857)	(2,364)
Cash provided by (used for) changes in working capital		
Accounts receivable	(58,647)	(295,353)
Unbilled revenue	(20,719)	377,063
Inventories	(24,635)	(14,224)
Prepaid expenses	-	4,200
Deferred charges	10,760	10,760
Regulatory amounts recoverable	57,009	209,212
Hydro One regulatory assets payable	(147,612)	(147,612)
Accounts payable	459,353	360,500
Consumer deposits	10,550	(8,154)
Due to Clinton Hydro Electric Retail Affiliate Inc.	4,189	(4,760)
Cash provided by (used for) operations	228,391	489,268
Investment activities		
Additions to capital assets	(190,026)	(82,831)
Cash used for investments	(190,026)	(82,831)
Financing activities		
Change in notes payable	(18,801)	(13,132)
Cash provided by financing	(18,801)	(13,132)
Increase (decrease) in cash	19,564	393,305
Net cash (bank overdraft) beginning of year	272,571	(120,734)
Net cash (bank overdraft) end of year	\$ 292,135	\$ 272,571
Supplementary cash flow information		
Interest paid	-	40,600
Payments in lieu of corporate taxes	-	-

CLINTON POWER CORPORATION

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2008

1. Business operations

The Clinton Power Corporation is a wholly owned subsidiary company of the Municipality of Central Huron providing electrical distribution services to inhabitants of the Town of Clinton as regulated by the Ontario Energy Board.

2. Significant accounting policies

The financial statements of the corporation are the representation of management prepared in accordance with Canadian generally accepted accounting principles including accounting principles prescribed by the Ontario Energy Board ("OEB") in the handbook "Accounting Procedures Handbook for Electric Distribution Utilities".

Inventories

Inventories are stated at lower of cost and net realizable value.

Regulatory assets

Costs incurred, but expected to be recovered from future revenues, are, by OEB regulatory authority, recorded as regulatory assets. Costs deferred are mainly those relating to variances between the cost of energy purchased, transmission and connection and energy sales. Disposition of these deferred charges will be determined by the OEB.

Capital assets

Capital assets are stated at cost less accumulated amortization. The cost is amortized on the straight line basis over the estimated useful lives of the assets as follows:

Distribution system	25-30 years
Trucks and equipment	10 years

Contributions to capital assets are included as a reduction to the cost of the related asset.

Revenue recognition

Service revenue is recorded on the basis of regular meter readings and estimates of customer usage since the last meter reading date to the end of the year.

Income taxes

As a wholly owned subsidiary company of the Municipality of Central Huron, the company is exempt from income taxes under the Income Tax Act (Canada). Under the Electricity Act (1998) (Ontario), the company is required to make payments in lieu of taxes to the Ontario Electricity Financial Corporation equivalent to taxes that would be payable if the company was a taxable corporation under the Income Tax Act (Canada). The corporation provides for payments in lieu of taxes using the taxes payable method as permitted by the OEB and CICA. Under the taxes payable method, no provisions are made for future income taxes as a result of temporary differences between the tax basis of assets and liabilities and their carrying amounts for accounting purposes. When unrecorded future income taxes become payable, it is expected that they will be included in the rates approved by the OEB and recovered from the customers of the regulated business at that time.

Measurement of uncertainty

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and disclosure of contingent assets and liabilities at the date of the financial statements. Due to these uncertainties, actual results might differ from those estimates. The impact will be reported in the period that the results become known.

3. Regulatory assets

Regulatory assets consist mainly of settlement variances between amounts charged by the Independent Market Operator for the operation of the wholesale electricity market and the supply and transmission of energy commodities and the amounts billed to customers based on the OEB approved rates.

4. Property, plant and equipment	Cost	Accumulated Amortization	Net Book Value	2007
Distribution stations	197,858	47,663	150,195	156,790
Overhead distribution lines	502,196	104,062	398,134	303,867
Underground distribution system	548,773	154,398	394,375	396,444
Distribution transformers	146,629	38,468	108,161	97,936
Distribution meters	137,720	29,578	108,142	68,237
Transportation equipment	28,565	10,053	18,512	23,791
Tools and equipment	<u>31,308</u>	<u>25,702</u>	<u>5,606</u>	<u>2,220</u>
	<u>1,593,049</u>	<u>409,924</u>	<u>1,183,125</u>	<u>1,052,285</u>

5. Note payable to Erie Thames Services Corporation

Under a contract in effect until December 2009, the Clinton Power Corporation has incurred costs for conversion to and operation of a software application system. Unless terminated, the balance as at December 31, 2008 will be payable in monthly payments of \$1,709 including interest at 5% maturing December 2009. The corporation also pays certain software operation costs of approximately \$8,500 per month. Of the conversion and operating costs 40% is recovered from other users.

6. Payments in lieu of taxes

Amortization of property, plant and equipment reported in the financial statements has exceeded that claimed for taxation purposes. The company incurred a loss for tax purposes which may be carried forward to deduct from taxable income of subsequent years. The net future income tax asset related to temporary differences, which would have been recognized using the liability method rather than the taxes payable method, is approximately \$11,900. No amount is included in the financial statements for future income taxes.

7. Notes payable to Municipality of Central Huron

698,786 issued November 2000 with no specified maturity date, bearing interest at the municipality's prime borrowing rate.

72,172 demand note issued February 2006, bearing interest at the annually averaged prime rate, as consideration for contributions in 2003 for distribution system line construction.

8. Related party transactions

The Municipality of Central Huron supplies management, labour and certain facilities for the operation of Clinton Power Corporation power distribution business on a cost recovery basis.

9. Financial instruments and Credit risk

Financial instruments

Management estimates that the fair values of all financial assets and liabilities are not materially different from their carrying values.

Credit risk

Credit risk is the risk that a counter party will fail to discharge its obligation to the company reducing the expected cash inflow from the company assets recorded at the balance sheet date. The company has assessed that there are no significant concentrations of credit risk other than the present uncertainty relating to collection of regulatory amounts recoverable which are subject to regulatory approval and disposition.

10. Credit arrangement

The Clinton Power Corporation has approved a \$189,900 line of credit through its banker in favour of the Independent Electricity System Operator.

11. Subsequent events

The shareholder of the corporation has signed an agreement to sell its shares the consideration for which would be shares of the purchasing corporation.

12. Adjustments re: prior periods

The current years reported service revenue includes a write down of \$45,993 in regulatory assets to the amount approved for recovery by the Ontario Energy Board. Expenditures include an adjustment for costs of property, plant and equipment previously included in expenditure. The net effect on total assets, shareholder's equity and net income (loss) for the year is not material.



REVENUE REQUIREMENT WORK FORM

Name of LDC: Clinton Power (1)
 File Number: EB-2009-0262
 Rate Year: 2010 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: Clinton Power
File Number: EB-2009-0262
Rate Year: 2010

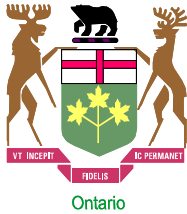
Data Input (1)

	Application	Adjustments	Per Board Decision
1 Rate Base			
Gross Fixed Assets (average)	\$1,773,908	(4)	\$1,773,908
Accumulated Depreciation (average)	(\$518,721)	(5)	(\$518,721)
Allowance for Working Capital:			
Controllable Expenses	\$772,216	(6)	\$772,216
Cost of Power	\$2,140,577		\$2,140,577
Working Capital Rate (%)	15.00%		15.00%
2 Utility Income			
Operating Revenues:			
Distribution Revenue at Current Rates	\$541,830		
Distribution Revenue at Proposed Rates	\$971,735		
Other Revenue:			
Specific Service Charges	\$6,424		
Late Payment Charges	\$11,261		
Other Distribution Revenue	\$21,013		
Other Income and Deductions			
Operating Expenses:			
OM+A Expenses	\$797,216		\$797,216
Depreciation/Amortization	\$89,522		\$89,522
Property taxes			
Capital taxes			
Other expenses			
3 Taxes/PILs			
Taxable Income:			
Adjustments required to arrive at taxable income	\$66,669	(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: Clinton Power
 File Number: EB-2009-0262
 Rate Year: 2010

Rate Base					
Line No.	Particulars		Application	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(3)	\$1,773,908	\$ -	\$1,773,908
2	Accumulated Depreciation (average)	(3)	(\$518,721)	\$ -	(\$518,721)
3	Net Fixed Assets (average)	(3)	\$1,255,187	\$ -	\$1,255,187
4	Allowance for Working Capital	(1)	\$436,919	\$ -	\$436,919
5	Total Rate Base		\$1,692,106	\$ -	\$1,692,106

(1) Allowance for Working Capital - Derivation					
6	Controllable Expenses		\$772,216	\$ -	\$772,216
7	Cost of Power		\$2,140,577	\$ -	\$2,140,577
8	Working Capital Base		\$2,912,793	\$ -	\$2,912,793
9	Working Capital Rate %	(2)	15.00%		15.00%
10	Working Capital Allowance		\$436,919	\$ -	\$436,919

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

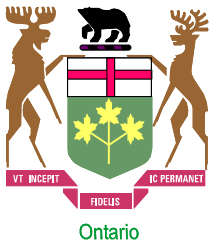
Name of LDC: Clinton Power
 File Number: EB-2009-0262
 Rate Year: 2010

Utility income

Line No.	Particulars	Application	Adjustments	Per Board Decision
<u>Operating Revenues:</u>				
1	Distribution Revenue (at Proposed Rates)	\$971,735	\$ -	\$971,735
2	Other Revenue (1)	\$38,697	\$ -	\$38,697
3	Total Operating Revenues	\$1,010,432	\$ -	\$1,010,432
<u>Operating Expenses:</u>				
4	OM+A Expenses	\$797,216	\$ -	\$797,216
5	Depreciation/Amortization	\$89,522	\$ -	\$89,522
6	Property taxes	\$ -	\$ -	\$ -
7	Capital taxes	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -
9	Subtotal	\$886,739	\$ -	\$886,739
10	Deemed Interest Expense	\$57,024	\$ -	\$57,024
11	Total Expenses (lines 4 to 10)	\$943,763	\$ -	\$943,763
12	Utility income before income taxes	\$66,669	\$ -	\$66,669
13	Income taxes (grossed-up)	\$ -	\$ -	\$ -
14	Utility net income	\$66,669	\$ -	\$66,669

Notes

(1)	<u>Other Revenues / Revenue Offsets</u>		
	Specific Service Charges	\$6,424	\$6,424
	Late Payment Charges	\$11,261	\$11,261
	Other Distribution Revenue	\$21,013	\$21,013
	Other Income and Deductions	\$ -	\$ -
	Total Revenue Offsets	\$38,697	\$38,697



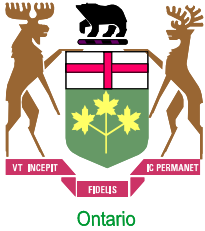
REVENUE REQUIREMENT WORK FORM

Name of LDC: Clinton Power
 File Number: EB-2009-0262
 Rate Year: 2010

Taxes/PILs

Line No.	Particulars	Application	Per Board Decision
<u>Determination of Taxable Income</u>			
1	Utility net income	\$66,669	\$66,669
2	Adjustments required to arrive at taxable utility income	\$66,669	\$66,669
3	Taxable income	<u>\$133,338</u>	<u>\$133,338</u>
<u>Calculation of Utility income Taxes</u>			
4	Income taxes	\$ -	\$ -
5	Capital taxes	\$ -	\$ -
6	Total taxes	<u>\$ -</u>	<u>\$ -</u>
7	Gross-up of Income Taxes	\$ -	\$ -
8	Grossed-up Income Taxes	<u>\$ -</u>	<u>\$ -</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$ -</u>	<u>\$ -</u>
10	Other tax Credits	\$ -	\$ -
<u>Tax Rates</u>			
11	Federal tax (%)	0.00%	0.00%
12	Provincial tax (%)	0.00%	0.00%
13	Total tax rate (%)	<u>0.00%</u>	<u>0.00%</u>

Notes



REVENUE REQUIREMENT WORK FORM

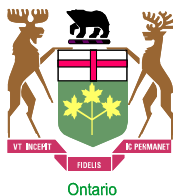
Name of LDC: Clinton Power
 File Number: EB-2009-0262
 Rate Year: 2010

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
Application					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$947,580	5.87%	\$55,623
2	Short-term Debt	4.00%	\$67,684	2.07%	\$1,401
3	Total Debt	60.00%	\$1,015,264	5.62%	\$57,024
	Equity				
4	Common Equity	40.00%	\$676,843	9.85%	\$66,669
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$676,843	9.85%	\$66,669
7	Total	100%	\$1,692,106	7.31%	\$123,693
Per Board Decision					
		(%)	(\$)	(%)	
	Debt				
8	Long-term Debt	56.00%	\$947,580	5.87%	\$55,623
9	Short-term Debt	4.00%	\$67,684	2.07%	\$1,401
10	Total Debt	60.00%	\$1,015,264	5.62%	\$57,024
	Equity				
11	Common Equity	40.0%	\$676,843	9.85%	\$66,669
12	Preferred Shares	0.0%	\$ -	0.00%	\$ -
13	Total Equity	40.0%	\$676,843	9.85%	\$66,669
14	Total	100%	\$1,692,106	7.31%	\$123,693

Notes

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



REVENUE REQUIREMENT WORK FORM

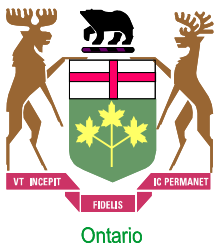
Name of LDC: Clinton Power
File Number: EB-2009-0262
Rate Year: 2010

Revenue Sufficiency/Deficiency

Line No.	Particulars	Per Application		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$429,905		\$429,905
2	Distribution Revenue	\$541,830	\$541,830	\$541,830	\$541,830
3	Other Operating Revenue Offsets - net	\$38,697	\$38,697	\$38,697	\$38,697
4	Total Revenue	\$580,527	\$1,010,432	\$580,527	\$1,010,432
5	Operating Expenses	\$886,739	\$886,739	\$886,739	\$886,739
6	Deemed Interest Expense	\$57,024	\$57,024	\$57,024	\$57,024
	Total Cost and Expenses	\$943,763	\$943,763	\$943,763	\$943,763
7	Utility Income Before Income Taxes	(\$363,236)	\$66,669	(\$363,236)	\$66,669
	Tax Adjustments to Accounting				
8	Income per 2009 PILs	\$66,669	\$66,669	\$66,669	\$66,669
9	Taxable Income	(\$296,567)	\$133,338	(\$296,567)	\$133,338
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	(\$363,236)	\$66,669	(\$363,236)	\$66,669
14	Utility Rate Base	\$1,692,106	\$1,692,106	\$1,692,106	\$1,692,106
	Deemed Equity Portion of Rate Base	\$676,843	\$676,843	\$676,843	\$676,843
15	Income/Equity Rate Base (%)	-53.67%	9.85%	-53.67%	9.85%
16	Target Return - Equity on Rate Base	9.85%	9.85%	9.85%	9.85%
	Sufficiency/Deficiency in Return on Equity	-63.52%	0.00%	-63.52%	0.00%
17	Indicated Rate of Return	-18.10%	7.31%	-18.10%	7.31%
18	Requested Rate of Return on Rate Base	7.31%	7.31%	7.31%	7.31%
19	Sufficiency/Deficiency in Rate of Return	-25.41%	0.00%	-25.41%	0.00%
20	Target Return on Equity	\$66,669	\$66,669	\$66,669	\$66,669
21	Revenue Sufficiency/Deficiency	\$429,905	\$0	\$429,905	\$0
22	Gross Revenue Sufficiency/Deficiency	\$429,905 (1)		\$429,905 (1)	

Notes:

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



REVENUE REQUIREMENT WORK FORM

Name of LDC: Clinton Power
 File Number: EB-2009-0262
 Rate Year: 2010

Revenue Requirement			
Line No.	Particulars	Application	Per Board Decision
1	OM&A Expenses	\$797,216	\$797,216
2	Amortization/Depreciation	\$89,522	\$89,522
3	Property Taxes	\$ -	\$ -
4	Capital Taxes	\$ -	\$ -
5	Income Taxes (Grossed up)	\$ -	\$ -
6	Other Expenses	\$ -	\$ -
7	Return		
	Deemed Interest Expense	\$57,024	\$57,024
	Return on Deemed Equity	\$66,669	\$66,669
8	Distribution Revenue Requirement before Revenues	<u>\$1,010,432</u>	<u>\$1,010,432</u>
9	Distribution revenue	\$971,735	\$971,735
10	Other revenue	<u>\$38,697</u>	<u>\$38,697</u>
11	Total revenue	<u>\$1,010,432</u>	<u>\$1,010,432</u>
12	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$ - (1)</u>	<u>\$ - (1)</u>

Notes

(1)

Line 11 - Line 8



REVENUE REQUIREMENT WORK FORM

Name of LDC: Clinton Power
 File Number: EB-2009-0262
 Rate Year: 2010

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

Notes:

<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 Clinton Power Corp.'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 \$1,691,965. The rate base underlying the test year revenue requirement includes a forecast of net fixed assets in the amount of \$1,225,046 plus a working capital allowance of \$436,919. Details for the utility's working capital allowance are provided at Exhibit 2, Tab 4, Schedule 1. CPC's forecasted test year net fixed assets is actually \$1,530,546 however given to one time addition of a Bucket Truck with a value of \$285,000 CPC 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 \$275,000 over the four years that the rates will be in place. Details of this change to the rate base can be found in CPC'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)
<u>Gross Asset</u>																	
Asset Values at Cost	\$1,166,606	\$1,233,650	\$67,044	\$1,233,650	\$1,349,989	\$116,339	\$1,349,989	\$1,491,417	\$141,428	\$1,491,417	\$1,687,104	\$195,687	\$1,687,104	\$2,058,908	\$371,804	\$1,773,908	-\$285,000
<u>Accumulated Depreciation</u>																	
Depreciation	-\$168,657	-\$269,462	-\$100,805	-\$269,462	-\$322,727	-\$53,265	-\$322,727	-\$381,847	-\$59,120	-\$381,847	-\$448,207	-\$66,360	-\$448,207	-\$528,221	-\$80,015	-\$518,721	\$9,500
Net Fixed Asset	\$997,948	\$964,188	-\$33,761	\$964,188	\$1,027,262	\$63,074	\$1,027,262	\$1,109,570	\$82,308	\$1,109,570	\$1,238,898	\$129,327	\$1,238,898	\$1,530,687	\$291,790	\$1,255,187	-\$275,500
<u>Allowance for Working Capital</u>																	
	\$376,790	\$405,901	\$29,111	\$405,901	\$419,701	\$13,800	\$419,701	\$397,881	-\$21,820	\$397,881	\$412,014	\$14,133	\$412,014	\$436,919	\$24,905	\$436,919	\$0
Utility Rate Base	\$1,374,739	\$1,370,089	-\$4,650	\$1,370,089	\$1,446,963	\$76,875	\$1,446,963	\$1,507,452	\$60,488	\$1,507,452	\$1,650,911	\$143,460	\$1,650,911	\$1,967,606	\$316,695	\$1,692,106	-\$275,500

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 \$1,692,106. Net fixed assets accounts for \$1,255,187 of this total. The allowance for working capital totals \$436,919.

Comparison to 2009 Bridge Year

The total rate base is expected to increase by \$41,195 or 2.5% 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 a \$16,290 increase in net fixed assets due to capital additions and a working capital increase of \$24,905.

2009 Bridge Year

Comparison to 2008 Actual

The total rate base is \$1,650,911 or 9.52% 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 \$129,327 increase in net fixed assets due to capital additions and a \$14,133 increase 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 \$1,507,452 or 4.2% higher in 2008 than the 2007 Actual results. This decrease is shown in Exhibit 2, Tab 1, Schedule 2. The decrease is the result an increase in net fixed assets of \$82,308 and a decrease in working capital of \$21,820.

2007 Actual

Comparison to 2006 Actual

The overall rate base differences between 2007 Actual and 2006 Actual is an increase of \$76,875. This value is a combination of working capital increases of \$13,800 and an increase of \$63,074 in net fixed assets.

2006 Actual

Comparison to 2006 Approved

The overall rate base differences between 2006 Actual and 2006 Approved is a decrease of \$4,650. This value is a combination of working capital increases of \$29,111 and a \$33,761 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
DS									
1820-Distribution Station Equipment Opening Balance	\$160,978	-\$27,434	\$133,544	\$197,858	-\$34,473	\$163,385	\$197,858	-\$41,068	\$156,790
1820-Distribution Station Equipment Additions	\$36,880		\$36,880	\$0		\$0	\$0		\$0
1820-Distribution Station Equipment Depreciation		-\$7,038	-\$7,038		-\$6,595	-\$6,595		-\$6,595	-\$6,595
1820-Distribution Station Equipment Adjustments			\$0	\$0		\$0	\$0		\$0
1820-Distribution Station Equipment Closing Balance	\$197,858	-\$34,473	\$163,385	\$197,858	-\$41,068	\$156,790	\$197,858	-\$47,663	\$150,195
Average	\$179,418	-\$30,953	\$148,464	\$197,858	-\$37,770	\$160,088	\$197,858	-\$44,365	\$153,493
Total	\$197,858	-\$34,473	\$163,385	\$197,858	-\$41,068	\$156,790	\$197,858	-\$47,663	\$150,195
Poles and Wires									
1830-Poles, Towers and Fixtures-Opening Balance	\$304,627	-\$52,251	\$252,376	\$322,100	-\$64,129	\$257,971	\$337,814	-\$77,327	\$260,486
1830-Poles, Towers and Fixtures-Additions	\$17,473		\$17,473	\$15,713		\$15,713	\$55,053		\$55,053
1830-Poles, Towers and Fixtures-Depreciation		-\$11,878	-\$11,878		-\$13,198	-\$13,198		-\$13,762	-\$13,762
1830-Poles, Towers and Fixtures-Adjustments			\$0	\$0		\$0	\$0		\$0
1830-Poles, Towers and Fixtures-Closing Balance	\$322,100	-\$64,129	\$257,971	\$337,814	-\$77,327	\$260,486	\$392,867	-\$91,089	\$301,777
Average	\$313,364	-\$58,190	\$255,173	\$329,957	-\$70,728	\$259,229	\$365,340	-\$84,208	\$281,132
1835-Overhead Conductors and Devices-Opening Balance	\$28,660	-\$5,753	\$22,907	\$24,616	-\$7,133	\$17,483	\$42,066	-\$8,666	\$33,400
1835-Overhead Conductors and Devices-Additions	-\$4,044		-\$4,044	\$17,450		\$17,450	\$27,571		\$27,571
1835-Overhead Conductors and Devices-Depreciation		-\$1,380	-\$1,380		-\$1,533	-\$1,533		-\$2,174	-\$2,174
1835-Overhead Conductors and Devices-Adjustments			\$0	\$0		\$0	\$0		\$0
1835-Overhead Conductors and Devices-Closing Balance	\$24,616	-\$7,133	\$17,483	\$42,066	-\$8,666	\$33,400	\$69,637	-\$10,840	\$58,797
Average	\$26,638	-\$6,443	\$20,195	\$33,341	-\$7,899	\$25,442	\$55,851	-\$9,753	\$46,098
1840-Underground Conduit-Opening Balance	\$424,611	-\$89,158	\$335,453	\$451,272	-\$105,452	\$345,820	\$453,913	-\$123,557	\$330,356
1840-Underground Conduit-Additions	\$26,662		\$26,662	\$2,641		\$2,641	\$2,252		\$2,252
1840-Underground Conduit-Depreciation		-\$16,295	-\$16,295		-\$18,105	-\$18,105		-\$18,218	-\$18,218
1840-Underground Conduit-Adjustments			\$0	\$0		\$0	\$0		\$0
1840-Underground Conduit-Closing Balance	\$451,272	-\$105,452	\$345,820	\$453,913	-\$123,557	\$330,356	\$456,165	-\$141,775	\$314,389
Average	\$437,941	-\$97,305	\$340,636	\$452,593	-\$114,505	\$338,088	\$455,039	-\$132,666	\$322,372
1845-Underground Conductors and Devices-Opening Balance	\$22,520	-\$4,005	\$18,515	\$41,309	-\$5,622	\$35,687	\$48,466	-\$7,418	\$41,049
1845-Underground Conductors and Devices-Additions	\$18,789		\$18,789	\$7,158		\$7,158	\$9,773		\$9,773
1845-Underground Conductors and Devices-Depreciation		-\$1,616	-\$1,616		-\$1,796	-\$1,796		-\$2,055	-\$2,055
1845-Underground Conductors and Devices-Adjustments			\$0	\$0		\$0	\$0		\$0
1845-Underground Conductors and Devices-Closing Balance	\$41,309	-\$5,622	\$35,687	\$48,466	-\$7,418	\$41,049	\$58,239	-\$9,473	\$48,767
Average	\$31,914	-\$4,813	\$27,101	\$44,887	-\$6,520	\$38,368	\$53,353	-\$8,445	\$44,908
Total	\$839,297	-\$182,336	\$656,961	\$882,259	-\$216,968	\$665,290	\$976,907	-\$253,177	\$723,730
Line Transformers									
1850-Line Transformers-Opening Balance	\$124,518	-\$24,962	\$99,556	\$127,633	-\$29,849	\$97,784	\$135,748	-\$35,279	\$100,470
1850-Line Transformers-Additions	\$3,115		\$3,115	\$8,116		\$8,116	\$10,881		\$10,881
1850-Line Transformers-Depreciation		-\$4,887	-\$4,887		-\$5,430	-\$5,430		-\$5,399	-\$5,399
1850-Line Transformers-Adjustments			\$0	\$0		\$0	\$0		\$0
1850-Line Transformers-Closing Balance	\$127,633	-\$29,849	\$97,784	\$135,748	-\$35,279	\$100,470	\$146,629	-\$40,678	\$105,952
Average	\$126,075	-\$27,405	\$98,670	\$131,690	-\$32,564	\$99,127	\$141,189	-\$37,978	\$103,211
Total	\$127,633	-\$29,849	\$97,784	\$135,748	-\$35,279	\$100,470	\$146,629	-\$40,678	\$105,952

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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
Services and Meters									
1855-Services-Opening Balance	\$8,736	-\$1,492	\$7,244	\$24,776	-\$2,599	\$22,177	\$36,774	-\$3,829	\$32,945
1855-Services-Additions	\$16,040		\$16,040	\$11,998		\$11,998	\$40,362		\$40,362
1855-Services-Depreciation		-\$1,107	-\$1,107		-\$1,230	-\$1,230		-\$2,269	-\$2,269
1855-Services-Adjustments			\$0	\$0		\$0	\$0		\$0
1855-Services-Closing Balance	\$24,776	-\$2,599	\$22,177	\$36,774	-\$3,829	\$32,945	\$77,136	-\$6,098	\$71,038
Average	\$16,756	-\$2,045	\$14,710	\$30,775	-\$3,214	\$27,561	\$56,955	-\$4,963	\$51,991
1860-Meters-Opening Balance	\$90,137	-\$18,003	\$72,134	\$91,704	-\$21,330	\$70,374	\$92,159	-\$25,026	\$67,133
1860-Meters-Additions	\$1,567		\$1,567	\$455		\$455	\$45,561		\$45,561
1860-Meters-Depreciation		-\$3,326	-\$3,326		-\$3,696	-\$3,696		-\$4,552	-\$4,552
1860-Meters-Adjustments			\$0	\$0		\$0	\$0		\$0
1860-Meters-Closing Balance	\$91,704	-\$21,330	\$70,374	\$92,159	-\$25,026	\$67,133	\$137,720	-\$29,578	\$108,142
Average	\$90,920	-\$19,666	\$71,254	\$91,931	-\$23,178	\$68,754	\$114,939	-\$27,302	\$87,638
Total	\$116,480	-\$23,929	\$92,551	\$128,933	-\$28,855	\$100,078	\$214,856	-\$35,676	\$179,180
IT Assets									
1920-Computer Equipment - Hardware-Opening Balance	\$11,676	-\$11,580	\$96	\$12,160	-\$11,774	\$386	\$12,160	-\$11,968	\$192
1920-Computer Equipment - Hardware-Additions	\$484		\$484	\$0		\$0	\$0		\$0
1920-Computer Equipment - Hardware-Depreciation		-\$194	-\$194		-\$194	-\$194		-\$192	-\$192
1920-Computer Equipment - Hardware-Adjustments			\$0	\$0		\$0	\$0		\$0
1920-Computer Equipment - Hardware-Closing Balance	\$12,160	-\$11,774	\$386	\$12,160	-\$11,968	\$192	\$12,160	-\$12,160	\$0
Average	\$11,918	-\$11,677	\$241	\$12,160	-\$11,871	\$289	\$12,160	-\$12,064	\$96
1925-Computer Software-Opening Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$3,035	\$0	\$3,035
1925-Computer Software-Additions	\$0		\$0	\$3,035		\$3,035	-\$3,035		-\$3,035
1925-Computer Software-Depreciation		\$0	\$0		\$0	\$0		\$0	\$0
1925-Computer Software-Adjustments			\$0	\$0		\$0	\$0		\$0
1925-Computer Software-Closing Balance	\$0	\$0	\$0	\$3,035	\$0	\$3,035	\$0	\$0	\$0
Average	\$0	\$0	\$0	\$1,518	\$0	\$1,518	\$1,518	\$0	\$1,518
Total	\$12,160	-\$11,774	\$386	\$15,195	-\$11,968	\$3,227	\$12,160	-\$12,160	\$0
Equipment									
1915-Office Furniture and Equipment-Opening Balance	\$8,264	-\$4,352	\$3,912	\$8,264	-\$5,095	\$3,169	\$8,264	-\$5,921	\$2,343
1915-Office Furniture and Equipment-Additions	\$0		\$0	\$0		\$0	\$0		\$0
1915-Office Furniture and Equipment-Depreciation		-\$743	-\$743		-\$826	-\$826		-\$826	-\$826
1915-Office Furniture and Equipment-Adjustments			\$0	\$0		\$0	\$0		\$0
1915-Office Furniture and Equipment-Closing Balance	\$8,264	-\$5,095	\$3,169	\$8,264	-\$5,921	\$2,343	\$8,264	-\$6,747	\$1,517
Average	\$8,264	-\$4,724	\$3,541	\$8,264	-\$5,508	\$2,756	\$8,264	-\$6,334	\$1,930
1930-Transportation Equipment-Opening Balance	\$2,169	-\$867	\$1,303	\$2,169	-\$2,169	\$0	\$15,194	-\$4,774	\$10,420
1930-Transportation Equipment-Additions	\$0		\$0	\$13,025		\$13,025	\$13,371		\$13,371
1930-Transportation Equipment-Depreciation		-\$1,303	-\$1,303		-\$2,605	-\$2,605		-\$5,279	-\$5,279
1930-Transportation Equipment-Adjustments			\$0	\$0		\$0	\$0		\$0
1930-Transportation Equipment-Closing Balance	\$2,169	-\$2,169	\$0	\$15,194	-\$4,774	\$10,420	\$28,565	-\$10,053	\$18,512
Average	\$2,169	-\$1,518	\$651	\$8,682	-\$3,472	\$5,210	\$21,880	-\$7,414	\$14,466

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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
1940-Tools, Shop and Garage Equipment-Opening Balance	\$9,370	-\$4,935	\$4,435	\$9,408	-\$5,782	\$3,626	\$9,408	-\$6,723	\$2,685
1940-Tools, Shop and Garage Equipment-Additions	\$38		\$38	\$0		\$0	\$1,478		\$1,478
1940-Tools, Shop and Garage Equipment-Depreciation		-\$847	-\$847		-\$941	-\$941		-\$1,015	-\$1,015
1940-Tools, Shop and Garage Equipment-Adjustments			\$0	\$0		\$0	\$0		\$0
1940-Tools, Shop and Garage Equipment-Closing Balance	\$9,408	-\$5,782	\$3,626	\$9,408	-\$6,723	\$2,685	\$10,886	-\$7,738	\$3,148
Average	\$9,389	-\$5,359	\$4,031	\$9,408	-\$6,253	\$3,156	\$10,147	-\$7,231	\$2,916
1995-Contributions and Grants - Credit-Opening Balance	-\$39,160	\$581	-\$38,579	-\$3,074	\$692	-\$2,382	-\$3,074	\$815	-\$2,259
1995-Contributions and Grants - Credit-Additions	\$36,086		\$36,086	\$0		\$0	\$0		\$0
1995-Contributions and Grants - Credit-Depreciation		\$111	\$111		\$123	\$123		\$123	\$123
1995-Contributions and Grants - Credit-Adjustments			\$0	\$0		\$0	\$0		\$0
1995-Contributions and Grants - Credit-Closing Balance	-\$3,074	\$692	-\$2,382	-\$3,074	\$815	-\$2,259	-\$3,074	\$938	-\$2,136
Average	-\$21,117	\$637	-\$20,480	-\$3,074	\$754	-\$2,321	-\$3,074	\$877	-\$2,198
Total	-\$3,074	\$692	-\$2,382	-\$3,074	\$815	-\$2,259	-\$3,074	\$938	-\$2,136
Total Opening Balance	\$1,157,106	-\$244,211	\$912,895	\$1,310,194	-\$294,714	\$1,015,480	\$1,389,784	-\$350,740	\$1,039,044
Total Additions	\$153,088	\$0	\$153,088	\$79,590	\$0	\$79,590	\$203,266	\$0	\$203,266
Total Depreciation	\$0	-\$50,504	-\$50,504	\$0	-\$56,026	-\$56,026	\$0	-\$62,213	-\$62,213
Total Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Closing Balance	\$1,310,194	-\$294,714	\$1,015,480	\$1,389,784	-\$350,740	\$1,039,044	\$1,593,050	-\$412,953	\$1,180,097
Average	\$1,233,650	-\$269,462	\$964,188	\$1,349,989	-\$322,727	\$1,027,262	\$1,491,417	-\$381,847	\$1,109,570
Total	\$1,310,194	-\$294,714	\$1,015,480	\$1,389,784	-\$350,740	\$1,039,044	\$1,593,050	-\$412,953	\$1,180,097

CONTINUITY STATEMENTS

	2009 Bridge Gross Asset Value	Accumulated Depreciation	Net Book Value	2010 Test Gross Asset Value	Accumulated Depreciation	Net Book Value
DS						
1820-Distribution Station Equipment Opening Balance	\$197,858	-\$47,663	\$150,195	\$197,858	-\$54,258	\$143,600
1820-Distribution Station Equipment Additions	\$0		\$0	\$0		\$0
1820-Distribution Station Equipment Depreciation		-\$6,595	-\$6,595		-\$6,595	-\$6,595
1820-Distribution Station Equipment Adjustments	\$0		\$0	\$0		\$0
1820-Distribution Station Equipment Closing Balance	\$197,858	-\$54,258	\$143,600	\$197,858	-\$60,853	\$137,005
Average	\$197,858	-\$50,960	\$146,898	\$197,858	-\$57,555	\$140,303
Total	\$197,858	-\$54,258	\$143,600	\$197,858	-\$60,853	\$137,005
Poles and Wires						
1830-Poles, Towers and Fixtures-Opening Balance	\$392,867	-\$91,089	\$301,777	\$454,950	-\$107,194	\$347,755
1830-Poles, Towers and Fixtures-Additions	\$62,083		\$62,083	\$90,000		\$90,000
1830-Poles, Towers and Fixtures-Depreciation		-\$16,105	-\$16,105		-\$19,146	-\$19,146
1830-Poles, Towers and Fixtures-Adjustments	\$0		\$0	\$0		\$0
1830-Poles, Towers and Fixtures-Closing Balance	\$454,950	-\$107,194	\$347,755	\$544,950	-\$126,341	\$418,609
Average	\$423,908	-\$99,142	\$324,766	\$499,950	-\$116,767	\$383,182
1835-Overhead Conductors and Devices-Opening Balance	\$69,637	-\$10,840	\$58,797	\$94,658	-\$14,066	\$80,592
1835-Overhead Conductors and Devices-Additions	\$25,021		\$25,021	\$45,000		\$45,000
1835-Overhead Conductors and Devices-Depreciation		-\$3,226	-\$3,226		-\$4,626	-\$4,626
1835-Overhead Conductors and Devices-Adjustments	\$0		\$0	\$0		\$0
1835-Overhead Conductors and Devices-Closing Balance	\$94,658	-\$14,066	\$80,592	\$139,658	-\$18,692	\$120,966
Average	\$82,147	-\$12,453	\$69,694	\$117,158	-\$16,379	\$100,779
1840-Underground Conduit-Opening Balance	\$456,165	-\$141,775	\$314,389	\$489,468	-\$160,704	\$328,764
1840-Underground Conduit-Additions	\$33,304		\$33,304	\$8,000		\$8,000
1840-Underground Conduit-Depreciation		-\$18,929	-\$18,929		-\$19,755	-\$19,755
1840-Underground Conduit-Adjustments	\$0		\$0	\$0		\$0
1840-Underground Conduit-Closing Balance	\$489,468	-\$160,704	\$328,764	\$497,468	-\$180,460	\$317,009
Average	\$472,816	-\$151,240	\$321,577	\$493,468	-\$170,582	\$322,886
1845-Underground Conductors and Devices-Opening Balance	\$58,239	-\$9,473	\$48,767	\$86,033	-\$12,279	\$73,754
1845-Underground Conductors and Devices-Additions	\$27,794		\$27,794	\$20,000		\$20,000
1845-Underground Conductors and Devices-Depreciation		-\$2,806	-\$2,806		-\$3,762	-\$3,762
1845-Underground Conductors and Devices-Adjustments	\$0		\$0	\$0		\$0
1845-Underground Conductors and Devices-Closing Balance	\$86,033	-\$12,279	\$73,754	\$106,033	-\$16,041	\$89,992
Average	\$72,136	-\$10,876	\$61,260	\$96,033	-\$14,160	\$81,873
Total	\$1,125,108	-\$294,243	\$830,865	\$1,288,108	-\$341,533	\$946,575
Line Transformers						
1850-Line Transformers-Opening Balance	\$146,629	-\$40,678	\$105,952	\$149,740	-\$46,356	\$103,383
1850-Line Transformers-Additions	\$3,110		\$3,110	\$58,500		\$58,500
1850-Line Transformers-Depreciation		-\$5,679	-\$5,679		-\$6,911	-\$6,911
1850-Line Transformers-Adjustments	\$0		\$0	\$0		\$0
1850-Line Transformers-Closing Balance	\$149,740	-\$46,356	\$103,383	\$208,240	-\$53,267	\$154,972
Average	\$148,184	-\$43,517	\$104,668	\$178,990	-\$49,812	\$129,178
Total	\$149,740	-\$46,356	\$103,383	\$208,240	-\$53,267	\$154,972

CONTINUITY STATEMENTS	2009 Bridge Gross Asset Value	Accumulated Depreciation	Net Book Value	2010 Test Gross Asset Value	Accumulated Depreciation	Net Book Value
Services and Meters						
1855-Services-Opening Balance	\$77,136	-\$6,098	\$71,038	\$104,012	-\$9,712	\$94,300
1855-Services-Additions	\$26,876		\$26,876	\$4,000		\$4,000
1855-Services-Depreciation		-\$3,614	-\$3,614		-\$4,231	-\$4,231
1855-Services-Adjustments	\$0		\$0	\$0		\$0
1855-Services-Closing Balance	\$104,012	-\$9,712	\$94,300	\$108,012	-\$13,943	\$94,069
Average	\$90,574	-\$7,905	\$82,669	\$106,012	-\$11,827	\$94,185
1860-Meters-Opening Balance	\$137,720	-\$29,578	\$108,142	\$146,662	-\$35,220	\$111,442
1860-Meters-Additions	\$8,942		\$8,942	\$40,000		\$40,000
1860-Meters-Depreciation		-\$5,642	-\$5,642		-\$6,621	-\$6,621
1860-Meters-Adjustments	\$0		\$0	\$0		\$0
1860-Meters-Closing Balance	\$146,662	-\$35,220	\$111,442	\$186,662	-\$41,841	\$144,821
Average	\$142,191	-\$32,399	\$109,792	\$166,662	-\$38,530	\$128,131
Total	\$250,674	-\$44,931	\$205,742	\$294,674	-\$55,784	\$238,890
IT Assets						
1920-Computer Equipment - Hardware-Opening Balance	\$12,160	-\$12,160	\$0	\$12,160	-\$12,160	\$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	\$12,160	-\$12,160	\$0	\$12,160	-\$12,160	\$0
Average	\$12,160	-\$12,160	\$0	\$12,160	-\$12,160	\$0
1925-Computer Software-Opening Balance	\$0	\$0	\$0	\$0	\$0	\$0
1925-Computer Software-Additions	\$0		\$0	\$0		\$0
1925-Computer Software-Depreciation		\$0	\$0		\$0	\$0
1925-Computer Software-Adjustments	\$0		\$0	\$0		\$0
1925-Computer Software-Closing Balance	\$0	\$0	\$0	\$0	\$0	\$0
Average	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$12,160	-\$12,160	\$0	\$12,160	-\$12,160	\$0
Equipment						
1915-Office Furniture and Equipment-Opening Balance	\$8,264	-\$6,747	\$1,517	\$8,264	-\$7,573	\$691
1915-Office Furniture and Equipment-Additions	\$0		\$0	\$0		\$0
1915-Office Furniture and Equipment-Depreciation		-\$826	-\$826		-\$691	-\$691
1915-Office Furniture and Equipment-Adjustments	\$0		\$0	\$0		\$0
1915-Office Furniture and Equipment-Closing Balance	\$8,264	-\$7,573	\$691	\$8,264	-\$8,264	\$0
Average	\$8,264	-\$7,160	\$1,104	\$8,264	-\$7,919	\$346
1930-Transportation Equipment-Opening Balance	\$28,565	-\$10,053	\$18,512	\$28,565	-\$16,001	\$12,564
1930-Transportation Equipment-Additions	\$0		\$0	\$285,000		\$285,000
1930-Transportation Equipment-Depreciation		-\$5,948	-\$5,948		-\$15,448	-\$15,448
1930-Transportation Equipment-Adjustments	\$0		\$0	\$0		\$0
1930-Transportation Equipment-Closing Balance	\$28,565	-\$16,001	\$12,564	\$313,565	-\$31,448	\$282,117
Average	\$28,565	-\$13,027	\$15,538	\$171,065	-\$23,725	\$147,340

CONTINUITY STATEMENTS

	2009 Bridge Gross Asset Value	Accumulated Depreciation	Net Book Value	2010 Test Gross Asset Value	Accumulated Depreciation	Net Book Value
1940-Tools, Shop and Garage Equipment-Opening Balance	\$10,886	-\$7,738	\$3,148	\$11,864	-\$8,999	\$2,866
1940-Tools, Shop and Garage Equipment-Additions	\$978		\$978	\$5,000		\$5,000
1940-Tools, Shop and Garage Equipment-Depreciation		-\$1,261	-\$1,261		-\$1,858	-\$1,858
1940-Tools, Shop and Garage Equipment-Adjustments	\$0		\$0	\$0		\$0
1940-Tools, Shop and Garage Equipment-Closing Balance	\$11,864	-\$8,999	\$2,866	\$16,864	-\$10,857	\$6,007
Average	\$11,375	-\$8,368	\$3,007	\$14,364	-\$9,928	\$4,436
Total	\$48,694	-\$32,573	\$16,121	\$338,694	-\$50,570	\$288,124
1995-Contributions and Grants - Credit-Opening Balance	-\$3,074	\$938	-\$2,136	-\$3,074	\$1,061	-\$2,013
1995-Contributions and Grants - Credit-Additions	\$0		\$0	\$0		\$0
1995-Contributions and Grants - Credit-Depreciation		\$123	\$123		\$123	\$123
1995-Contributions and Grants - Credit-Adjustments	\$0		\$0	\$0		\$0
1995-Contributions and Grants - Credit-Closing Balance	-\$3,074	\$1,061	-\$2,013	-\$3,074	\$1,184	-\$1,890
Average	-\$3,074	\$1,000	-\$2,075	-\$3,074	\$1,123	-\$1,952
Total	-\$3,074	\$1,061	-\$2,013	-\$3,074	\$1,184	-\$1,890
Total Opening Balance	\$1,593,050	-\$412,953	\$1,180,097	\$1,781,158	-\$483,460	\$1,297,698
Total Additions	\$188,108	\$0	\$188,108	\$555,500	\$0	\$555,500
Total Depreciation	\$0	-\$70,507	-\$70,507	\$0	-\$89,522	-\$89,522
Total Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
Total Closing Balance	\$1,781,158	-\$483,460	\$1,297,698	\$2,336,658	-\$572,982	\$1,763,676
Average	\$1,687,104	-\$448,207	\$1,238,898	\$2,058,908	-\$528,221	\$1,530,687
Total	\$1,781,158	-\$483,460	\$1,297,698	\$2,336,658	-\$572,982	\$1,763,676

GROSS ASSETS TABLE

GROSS ASSET	2006 Board Approved (\$'s)	2006 Actual (\$'s)	Variance form 2006 Board Approved	2006 Actual (\$'s)	2007 Actual (\$'s)	Variance form 2006 Actual	2007 Actual (\$'s)	2008 Actual (\$'s)	Variance form 2007 Actual
DS									
1820-Distribution Station Equipment - Normally Primary below 50 k	\$160,978	\$197,858	\$36,880	\$197,858	\$197,858	\$0	\$197,858	\$197,858	\$0
Sub-Total-DS	\$160,978	\$197,858	\$36,880	\$197,858	\$197,858	\$0	\$197,858	\$197,858	\$0
Poles and Wires									
1830-Poles, Towers and Fixtures	\$304,627	\$322,100	\$17,473	\$322,100	\$337,814	\$15,713	\$337,814	\$392,867	\$55,053
1835-Overhead Conductors and Devices	\$28,660	\$24,616	-\$4,044	\$24,616	\$42,066	\$17,450	\$42,066	\$69,637	\$27,571
1840-Underground Conduit	\$424,611	\$451,272	\$26,662	\$451,272	\$453,913	\$2,641	\$453,913	\$456,165	\$2,252
1845-Underground Conductors and Devices	\$22,520	\$41,309	\$18,789	\$41,309	\$48,466	\$7,158	\$48,466	\$58,239	\$9,773
Sub-Total-Poles and Wires	\$780,418	\$839,297	\$58,880	\$839,297	\$882,259	\$42,961	\$882,259	\$976,907	\$94,648
Line Transformers									
1850-Line Transformers	\$124,518	\$127,633	\$3,115	\$127,633	\$135,748	\$8,116	\$135,748	\$146,629	\$10,881
Sub-Total-Line Transformers	\$124,518	\$127,633	\$3,115	\$127,633	\$135,748	\$8,116	\$135,748	\$146,629	\$10,881
Services and Meters									
1855-Services	\$8,736	\$24,776	\$16,040	\$24,776	\$36,774	\$11,998	\$36,774	\$77,136	\$40,362
1860-Meters	\$90,137	\$91,704	\$1,567	\$91,704	\$92,159	\$455	\$92,159	\$137,720	\$45,561
Sub-Total-Services and Meters	\$98,873	\$116,480	\$17,607	\$116,480	\$128,933	\$12,453	\$128,933	\$214,856	\$85,923
General Plant									
1908-Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910-Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total-General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IT Assets									
1920-Computer Equipment - Hardware	\$11,676	\$12,160	\$484	\$12,160	\$12,160	\$0	\$12,160	\$12,160	\$0
1925-Computer Software	\$0	\$0	\$0	\$0	\$3,035	\$3,035	\$3,035	\$0	-\$3,035
Sub-Total-IT Assets	\$11,676	\$12,160	\$484	\$12,160	\$15,195	\$3,035	\$15,195	\$12,160	-\$3,035
Equipment									
1915-Office Furniture and Equipment	\$8,264	\$8,264	\$0	\$8,264	\$8,264	\$0	\$8,264	\$8,264	\$0
1930-Transportation Equipment	\$2,169	\$2,169	\$0	\$2,169	\$15,194	\$13,025	\$15,194	\$28,565	\$13,371
1935-Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940-Tools, Shop and Garage Equipment	\$9,370	\$9,408	\$38	\$9,408	\$9,408	\$0	\$9,408	\$10,886	\$1,478
1945-Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950-Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955-Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960-Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total-Equipment	\$19,804	\$19,842	\$38	\$19,842	\$32,866	\$13,025	\$32,866	\$47,715	\$14,849
Other Distribution Assets									
1825-Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970-Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975-Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980-System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985-Sentinel Lighting Rental Units	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990-Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995-Contributions and Grants - Credit	-\$39,160	-\$3,074	\$36,086	-\$3,074	-\$3,074	\$0	-\$3,074	-\$3,074	\$0
Sub-Total-Other Distribution Assets	-\$39,160	-\$3,074	\$36,086	-\$3,074	-\$3,074	\$0	-\$3,074	-\$3,074	\$0
GROSS ASSET TOTAL	\$1,157,106	\$1,310,194	\$153,088	\$1,310,194	\$1,389,784	\$79,590	\$1,389,784	\$1,593,050	\$203,266

GROSS ASSET	2008 Actual (\$'s)	2009 Bridge (\$'s)	Variance form 2008 Actual	2009 Brige (\$'s)	2010 Test (\$'s)	Variance form 2009 Bridge
DS						
1820-Distribution Station Equipment - Normally Primary below 50 kV	\$197,858	\$197,858	\$0	\$197,858	\$197,858	\$0
Sub-Total-DS	\$197,858	\$197,858	\$0	\$197,858	\$197,858	\$0
Poles and Wires						
1830-Poles, Towers and Fixtures	\$392,867	\$454,950	\$62,083	\$454,950	\$544,950	\$90,000
1835-Overhead Conductors and Devices	\$69,637	\$94,658	\$25,021	\$94,658	\$139,658	\$45,000
1840-Underground Conduit	\$456,165	\$489,468	\$33,304	\$489,468	\$497,468	\$8,000
1845-Underground Conductors and Devices	\$58,239	\$86,033	\$27,794	\$86,033	\$106,033	\$20,000
Sub-Total-Poles and Wires	\$976,907	\$1,125,108	\$148,202	\$1,125,108	\$1,288,108	\$163,000
Line Transformers						
1850-Line Transformers	\$146,629	\$149,740	\$3,110	\$149,740	\$208,240	\$58,500
Sub-Total-Line Transformers	\$146,629	\$149,740	\$3,110	\$149,740	\$208,240	\$58,500
Services and Meters						
1855-Services	\$77,136	\$104,012	\$26,876	\$104,012	\$108,012	\$4,000
1860-Meters	\$137,720	\$146,662	\$8,942	\$146,662	\$186,662	\$40,000
Sub-Total-Services and Meters	\$214,856	\$250,674	\$35,818	\$250,674	\$294,674	\$44,000
General Plant						
1908-Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0
1910-Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total-General Plant	\$0	\$0	\$0	\$0	\$0	\$0
IT Assets						
1920-Computer Equipment - Hardware	\$12,160	\$12,160	\$0	\$12,160	\$12,160	\$0
1925-Computer Software	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total-IT Assets	\$12,160	\$12,160	\$0	\$12,160	\$12,160	\$0
Equipment						
1915-Office Furniture and Equipment	\$8,264	\$8,264	\$0	\$8,264	\$8,264	\$0
1930-Transportation Equipment	\$28,565	\$28,565	\$0	\$28,565	\$313,565	\$285,000
1935-Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1940-Tools, Shop and Garage Equipment	\$10,886	\$11,864	\$978	\$11,864	\$16,864	\$5,000
1945-Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1950-Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1955-Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1960-Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total-Equipment	\$47,715	\$48,694	\$978	\$48,694	\$338,694	\$290,000
Other Distribution Assets						
1825-Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1970-Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0
1975-Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0
1980-System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1985-Sentinel Lighting Rental Units	\$0	\$0	\$0	\$0	\$0	\$0
1990-Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0
1995-Contributions and Grants - Credit	-\$3,074	-\$3,074	\$0	-\$3,074	-\$3,074	\$0
Sub-Total-Other Distribution Assets	-\$3,074	-\$3,074	\$0	-\$3,074	-\$3,074	\$0
GROSS ASSET TOTAL	\$1,593,050	\$1,781,158	\$188,108	\$1,781,158	\$2,336,658	\$555,500

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	\$1,389,784		\$1,593,050		\$1,781,158		\$2,336,658
Accumulated Amortization	-\$350,740		-\$412,953		-\$483,460		-\$572,982
Net Fixed Assets	\$1,039,044		\$1,180,097		\$1,297,698		\$1,763,676
1% of Net Fixed Assets	\$10,390		\$11,801		\$12,977		\$17,637

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, Meters and Transportation Equipment

1830-Poles, Towers and Fixtures	\$454,950	\$544,950	\$90,000
1835-Overhead Conductors and Devices	\$94,658	\$139,658	\$45,000
1845-Underground Conductors and Devices	\$86,033	\$106,033	\$20,000
1850-Line Transformers	\$149,740	\$208,240	\$58,500
1860-Meters	\$146,662	\$186,662	\$40,000
1930-Transportation Equipment	\$28,565	\$313,565	\$285,000

Clinton Power utilizes an asset management policy to assist in the planning of its capital spend. The following is a detailed description of that plan.

Clinton Power Corporation. (CPC) 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, Clinton 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.

Clinton 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 CPC 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.

Clinton Power Corporation. 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

System Overview:

Clinton currently operates a 4kv electrical distribution system. They have two sub-stations which are in need of replacement, one of the transformers was manufactured in 1929 and has long exceeded its life expectancy with the other one not far behind. From the late 90's till 2006 there was no major capital expenditure in the system, this has added to the imperative need to increase the capital expenditure of what would not normally be required on a well maintained system. CPC long term asset management plan is to move to a 27.6kv distribution system, however we realize that this will take time and money. Having said that we are cognizant of the potential for rate shock this could have on our customers. The estimated \$1,000,000 dollars required to replace one of the substations will be better spent on conversion from a 4kv distribution voltage to 27.6kv over several years plan. In addition to the value conversion brings in the sense of reducing system losses, CPC will also gain from the pole line assets themselves being upgraded which is desperately needed in some areas. In summary investment in conversion will accomplish infrastructure upgrades and the elimination of the municipal substations.

- Project ID # 1 - Ransford St. 13 lot underground development
- Project ID #2 – Gordon St. Primary dip pole and rebuild
- Project ID #3 - Reach Center new primary service
- Project ID #4 – Wellington St. rebuild
- Project ID #5 - Capital New secondary services

Project ID # 1, #5 these are normal ongoing residential development within the Town of Clinton. As part of our asset management plan we look at these developments as an opportunity to replace assets which have passed their useful life cycle and replace them with assets which reflect the future needs of the system as it relates to our system planning.

Project ID # 2, #4 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 added benefit for doing the project was 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 #3 this project is the start of new commercial development within the town of Clinton. The initial stage of this project is to connect a new equestrian arena; there will be continued development in this area for the next couple of years, with a new Fire hall and sewer pumping station.

Project ID #1- Scope

- New infill lot development
- Dig in loop feed for primary, secondary duct bank, and transformer vault
- Pull in 28 kv primary cable and terminate in existing equipment as well as in new transformer vault
- Pull in 250 mcm triplex as well as 3/0 triplex to lot lines and connect existing homes to new transformer
- Set new transformer and make necessary connections to energize
- Run duct work, pull in wire and connect existing streetlights

Project ID # 2 – Scope

- 14 pole replacement providing added heights for new framing standards and material for 28 kv system, installation process used a h-vac because of other utilities
- String 3/0 ACSR primary conductor and 3/0 triplex secondary cable
- Relocate existing single phase and three phase transformers
- Connect existing customers to new triplex
- Re-terminate existing primary cables
- Terminate existing 28kv primary cables
- Relocate existing streetlights to new poles

Project ID # 3 - Scope

- Replace existing pole providing added heights for new framing standards to accommodate 28 kv dip pole
- Frame pole
- Pull in 28kv primary cable and terminate on pole as well as inside transformer vault
- Install new padmount transformer connect and energize
- Install necessary meter equipment

Project ID # 4 – Scope

- Create plans in conjunction with Bell Telephone and Eastlink Cable TV
- Joint use pole line rebuild
- 14 pole replacement providing added heights for new framing using H-vac
- Frame poles to 28kv specs.
- Ongoing project into 2010

Project ID # 5 – Scope

- New homes
- Pull in 3/0 underground triplex
- Connect at meter base and pole
- Install meter to connect service

Clinton Power Corporation (CPC)

2010 Capital Projects Narrative Write-up:

Project ID: #1

Project Name – Beech Street Expansion (New Fire Hall)

Project Scope – New build of approximately 0.75km of 3 phase 27.6kv overhead distribution lines and upgrade/ relocation of wholesale meter point.

The project is driven by a number of factors including the connection of a new Fire Hall as well as the need to update the wholesale meter point. Currently the wholesale meter point is located at the Municipal substation on the 4kv side. In 2010 the seal date, for the wholesale metering equipment is expiring, this will require it to be upgraded to both Measurement Canada's and IESO standards. CPC is also taking this opportunity to relocate the wholesale meter point at the Town boundary and register on the 27.6kv distribution system. Installing the metering equipment on the 27.6kv distribution supply circuit will enable CPC to actively convert load as part of the overall plan for the Community. The 0.75km 27.6kv line build is driven by the need to service a new Fire Hall in a commercial park development. In future the line expansion will allow for additional customers to connect (both distributed generation and load customers) as well as provide the backbone for the Town's distribution system to be converted from 4kv to 27.7kv through the long term plan. The new Fire Hall will be making a financial capital contribution of \$45,000 towards the project.

Project ID: #2

Project Name – Wellington Street Enhancement (North St South to Isaac St)

Project Scope – Reconstruction and improvements, of approximately 0.25km of 3 phase 4kv distribution lines and equipment.

The scope of 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. Within the defined area several poles were identified as requiring immediate replacement. The existing distribution line is comprised of porcelain insulators, old primary & secondary conductor along with substandard framing assemblies not conforming to today's standards. Given all the issues identified it was decided that the entire section of line from North St South to Isaac St needed to be rebuilt. The area defined presented unacceptable risk to both the public and the employees of CPC giving this project high priority.

Project ID: #3

Project Name – Pole Replacement

Project Scope – Replace danger poles as a result of ongoing inspections

Each year Clinton Power conducts annual inspection on its assets. As a result of those inspections CPC anticipates it will be necessary to replace 3 danger poles within its distribution system in 2010.

Project ID: #7

Project Name – New 47' Bucket Truck

Project Scope – Replace existing 1992 International Bucket Truck

Clinton Power has only one bucket truck in its fleet which has reached and surpassed its useful life. The purchase of the new bucket truck is intended to replace a 1992 unit that will be almost 20 years old by the time the new one is received. With the constraint of only having one bucket truck it is imperative and prudent that the integrity of the utilities fleet is maintained in good operational standing, so not to jeopardize worker safety or compromise work that is required to be completed.

Project ID: #8

Project Name – New ¾ Ton, 4X4 Pickup Truck

Project Scope – Replace existing 2001 ½ Ton Pickup Truck

Clinton Power has only one pickup truck in its fleet which has reached and surpassed its useful life. Typically CPC plans for the pickup truck replacement between 5 and 7 years. Given the good maintenance practices of CPC this particular vehicle has had its useful life extended by a couple of years reaching the 10 year mark. With the constraint of only having one pickup truck in the fleet it is imperative that the integrity of the utilities vehicles is maintained in good operational standing, so not to jeopardize worker safety or compromise work that is required to be completed. The need for the vehicle to be a ¾ ton 4X4 has been established because of the licensing requirements that constrain ½ ton vehicles from towing heavy loads. Also the safety risks associated with driving conditions in the area during the winter months as well as the requirement to be able to get around during storm conditions and being limited to one vehicle.

ACCUMULATED DEPRECIATION TABLE

ACCUMULATED DEPRECIATION TABLE	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
DS												
1820-Distribution Station Equipment - Normally Primary below 50 kV-Depreciation	\$34,473	\$41,068	\$6,595	\$41,068	\$47,663	\$6,595	\$47,663	\$54,258	\$6,595	\$54,258	\$60,853	\$6,595
Sub-Total-DS	\$34,473	\$41,068	\$6,595	\$41,068	\$47,663	\$6,595	\$47,663	\$54,258	\$6,595	\$54,258	\$60,853	\$6,595
Poles and Wires												
1830-Poles, Towers and Fixtures-Depreciation	\$64,129	\$77,327	\$13,198	\$77,327	\$91,089	\$13,762	\$91,089	\$107,194	\$16,105	\$107,194	\$126,341	\$19,146
1835-Overhead Conductors and Devices-Depreciation	\$7,133	\$8,666	\$1,533	\$8,666	\$10,840	\$2,174	\$10,840	\$14,066	\$3,226	\$14,066	\$18,692	\$4,626
1840-Underground Conduit-Depreciation	\$105,452	\$123,557	\$18,105	\$123,557	\$141,775	\$18,218	\$141,775	\$160,704	\$18,929	\$160,704	\$180,460	\$19,755
1845-Underground Conductors and Devices-Depreciation	\$5,622	\$7,418	\$1,796	\$7,418	\$9,473	\$2,055	\$9,473	\$12,279	\$2,806	\$12,279	\$16,041	\$3,762
Sub-Total-Poles and Wires	\$182,336	\$216,968	\$34,632	\$216,968	\$253,177	\$36,209	\$253,177	\$294,243	\$41,066	\$294,243	\$341,533	\$47,290
Line Transformers												
1850-Line Transformers-Depreciation	\$29,849	\$35,279	\$5,430	\$35,279	\$40,678	\$5,399	\$40,678	\$46,356	\$5,679	\$46,356	\$53,267	\$6,911
Sub-Total-Line Transformers	\$29,849	\$35,279	\$5,430	\$35,279	\$40,678	\$5,399	\$40,678	\$46,356	\$5,679	\$46,356	\$53,267	\$6,911
Services and Meters												
1855-Services-Depreciation	\$2,599	\$3,829	\$1,230	\$3,829	\$6,098	\$2,269	\$6,098	\$9,712	\$3,614	\$9,712	\$13,943	\$4,231
1860-Meters-Depreciation	\$21,330	\$25,026	\$3,696	\$25,026	\$29,578	\$4,552	\$29,578	\$35,220	\$5,642	\$35,220	\$41,841	\$6,621
Sub-Total-Services and Meters	\$23,929	\$28,855	\$4,926	\$28,855	\$35,676	\$6,821	\$35,676	\$44,931	\$9,256	\$44,931	\$55,784	\$10,852
General Plant												
1908-Buildings and Fixtures-Depreciation	\$0	\$0	\$0	\$0		\$0	\$0		\$0	\$0		\$0
1910-Leasehold Improvements-Depreciation	\$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
IT Assets												
1920-Computer Equipment - Hardware-Depreciation	\$11,774	\$11,968	\$194	\$11,968	\$12,160	\$192	\$12,160	\$12,160	\$0	\$12,160	\$12,160	\$0
1925-Computer Software-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total-IT Assets	\$11,774	\$11,968	\$194	\$11,968	\$12,160	\$192	\$12,160	\$12,160	\$0	\$12,160	\$12,160	\$0

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ACCUMULATED DEPRECIATION TABLE	Variance from			Variance from			Variance from			Variance from		
	2006 Actual (\$'s)	2007 Actual (\$'s)	2006 Actual	2007 Actual (\$'s)	2008 Actual (\$'s)	Actual	2008 Actual (\$'s)	2009 Bridge (\$'s)	Actual	2009 Bridge (\$'s)	2010 Test (\$'s)	Actual
Equipment												
1915-Office Furniture and Equipment-Depreciation	\$5,095	\$5,921	\$826	\$5,921	\$6,747	\$826	\$6,747	\$7,573	\$826	\$7,573	\$8,264	\$691
1930-Transportation Equipment-Depreciation	\$2,169	\$4,774	\$2,605	\$4,774	\$10,053	\$5,279	\$10,053	\$16,001	\$5,948	\$16,001	\$31,448	\$15,448
1935-Stores Equipment-Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940-Tools, Shop and Garage Equipment-Depreciation	\$5,782	\$6,723	\$941	\$6,723	\$7,738	\$1,015	\$7,738	\$8,999	\$1,261	\$8,999	\$10,857	\$1,858
1945-Measurement and Testing Equipment-Depreciation	\$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
1955-Communication Equipment-Depreciation	\$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
Sub-Total-Equipment	\$13,047	\$17,419	\$4,372	\$17,419	\$24,539	\$7,120	\$24,539	\$32,573	\$8,034	\$32,573	\$50,570	\$17,997
Other Distribution Assets												
1825-Storage Battery Equipment-Depreciation	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0
1970-Load Management Controls - Customer Premises-Depreciation	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0
1975-Load Management Controls - Utility Premises-Depreciation	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0
1980-System Supervisory Equipment-Depreciation	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0
1985-Sentinel Lighting Rental Units-Depreciation	\$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
1995-Contributions and Grants - Credit-Depreciation	-\$692	-\$815	-\$123	-\$815	-\$938	-\$123	-\$938	-\$1,061	-\$123	-\$1,061	-\$1,184	-\$123
Sub-Total-Other Distribution Assets	-\$692	-\$815	-\$123	-\$815	-\$938	-\$123	-\$938	-\$1,061	-\$123	-\$1,061	-\$1,184	-\$123
ACCUMULATED DEPRICIATION TOTAL	\$294,714	\$350,740	\$56,026	\$350,740	\$412,953	\$62,213	\$412,953	\$483,460	\$70,507	\$483,460	\$572,982	\$89,522

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.

Capital Budget by Project

(all projects are described in detail in Exhibit 3, Tab 2, Schedule 3)

Project ID	Project Name	Project Description	1860 Metering	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
#1	Beech St Extension for New Fire Hall	New Overhead 3 Phase 27.6 kv supply line complete with new wholesale meter point	\$40,000	\$40,000	\$25,000	\$3,000	\$15,000	\$35,000				Q2	\$ 158,000.00
#2	Wellington St	Overhead Rebuild 4kv to 27.6kv Conversion		\$35,000	\$20,000	\$5,000	\$5,000	\$10,000				Q1	\$ 75,000.00
#3	Pole Replacements	Replace identified danger poles		\$15,000								Q4	\$ 15,000.00
#4	New Customer Connections	Cost of Connecting New Customers						\$3,500	\$4,000			Q2	\$ 7,500.00
#5	Tools and Equipment	Tools and equipment purchases									\$5,000	Q2	\$ 5,000.00
#6	Transformers	Transformer purchases for Inventory						\$10,000				Q3	\$ 10,000.00
#7	New Bucket Truck	Order in 2010 for delivery in 2011 to replace 1992 International Bucket Truck								\$240,000		Q4	\$ 240,000.00
#8	New 4X4 Pickup Truck	Replacement for 2001 1/2 Ton Pickup Truck								\$45,000			\$ 45,000.00
2010 Capital Additions										\$ 555,500.00			

Exhibit: 2
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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	\$8,207.98	15%	\$1,231.20	\$9,531.50	15%	\$1,429.73	\$4,809.12	15%	\$721.37
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	\$0.00	15%	\$0.00
5014-Transformer Station Equipment - Operation Labour	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5015-Transformer Station Equipment - Operation Supplies and Expenses	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
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	\$10,476.77	15%	\$1,571.52	\$12,253.58	15%	\$1,838.04	\$40,466.09	15%	\$6,069.91
5020-Overhead Distribution Lines and Feeders - Operation Labour	\$3,343.73	15%	\$501.56	\$3,449.86	15%	\$517.48	\$1,344.93	15%	\$201.74
5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$2,035.53	15%	\$305.33	\$1,308.87	15%	\$196.33	\$0.00	15%	\$0.00
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	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5040-Underground Distribution Lines and Feeders - Operation Labour	\$3,620.68	15%	\$543.10	\$87.17	15%	\$13.08	\$45.03	15%	\$6.75
5045-Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
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	\$0.00	15%	\$0.00	\$570.22	15%	\$85.53	\$742.11	15%	\$111.32
5060-Street Lighting and Signal System Expense	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5065-Meter Expense	\$3,593.99	15%	\$539.10	\$1,912.67	15%	\$286.90	\$771.68	15%	\$115.75
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	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5085-Miscellaneous Distribution Expense	\$9,996.47	15%	\$1,499.47	\$41,896.53	15%	\$6,284.48	\$43,691.50	15%	\$6,553.73
5090-Underground Distribution Lines and Feeders - Rental Paid	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5095-Overhead Distribution Lines and Feeders - Rental Paid	\$0.00	15%	\$0.00	\$569.20	15%	\$85.38	\$0.00	15%	\$0.00
5096-Other Rent	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
Sub-Total	\$41,275.15		\$6,191.27	\$71,579.60		\$10,736.94	\$91,870.46		\$13,780.57
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	\$20,741.56	15%	\$3,111.23	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5120-Maintenance of Poles, Towers and Fixtures	\$10,008.49	15%	\$1,501.27	\$7,679.88	15%	\$1,151.98	\$2,898.23	15%	\$434.73
5125-Maintenance of Overhead Conductors and Devices	\$12,603.39	15%	\$1,890.51	\$3,295.87	15%	\$494.38	\$6,067.58	15%	\$910.14
5130-Maintenance of Overhead Services	\$10,981.71	15%	\$1,647.26	\$1,634.74	15%	\$245.21	\$6,067.58	15%	\$910.14
5135-Overhead Distribution Lines and Feeders - Right of Way	\$29,543.75	15%	\$4,431.56	\$8,359.27	15%	\$1,253.89	\$18,776.86	15%	\$2,816.53
5145-Maintenance of Underground Conduit	\$5,065.55	15%	\$759.83	\$219.51	15%	\$32.93	\$112.21	15%	\$16.83
5150-Maintenance of Underground Conductors and Devices	\$8,961.96	15%	\$1,344.29	\$2,972.12	15%	\$445.82	\$2,890.45	15%	\$433.57
5155-Maintenance of Underground Services	\$11,774.81	15%	\$1,766.22	\$15,175.15	15%	\$2,276.27	\$11,083.98	15%	\$1,662.60
5160-Maintenance of Line Transformers	\$9,299.19	15%	\$1,394.88	\$23,448.74	15%	\$3,517.31	\$4,207.15	15%	\$631.07
5165-Maintenance of Street Lighting and Signal Systems	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5170-Sentinel Lights - Labour	\$0.00	15%	\$0.00	\$74.02	15%	\$11.10	\$0.00	15%	\$0.00
5172-Sentinel Lights - Materials and Expenses	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5175-Maintenance of Meters	-\$473.34	15%	-\$71.00	\$5,044.00	15%	\$756.60	\$4,369.82	15%	\$655.47
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	-\$666.51	15%	-\$99.98	\$0.00	15%	\$0.00
5186-Water Heater Rentals - Materials and Expenses	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$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	\$118,507.07		\$17,776.06	\$67,236.79		\$10,085.52	\$56,473.86		\$8,471.08

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	\$802.00	15%	\$120.30
5310-Meter Reading Expense	\$17,897.01	15%	\$2,684.55	\$26,724.08	15%	\$4,008.61	\$27,335.90	15%	\$4,100.39
5315-Customer Billing	\$39,458.49	15%	\$5,918.77	\$73,497.25	15%	\$11,024.59	\$43,213.33	15%	\$6,482.00
5320-Collecting	\$38,013.09	15%	\$5,701.96	\$16,119.12	15%	\$2,417.87	\$60,709.38	15%	\$9,106.41
5325-Collecting- Cash Over and Short	-\$1,288.88	15%	-\$193.33	-\$325.00	15%	-\$48.75	\$0.00	15%	\$0.00
5330-Collection Charges	\$0.00	15%	\$0.00	-\$5,206.35	15%	-\$780.95	-\$13,590.00	15%	-\$2,038.50
5335-Bad Debt Expense	\$24,696.27	15%	\$3,704.44	\$0.00	15%	\$0.00	\$42,454.78	15%	\$6,368.22
5340-Miscellaneous Customer Accounts Expenses	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$50.00	15%	\$7.50
Sub-Total	\$118,775.98		\$17,816.40	\$110,809.10		\$16,621.37	\$160,975.39		\$24,146.31
Community Relations									
5405-Supervision	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5410-Community Relations - Sundry	\$529.01	15%	\$79.35	\$1,744.29	15%	\$261.64	\$413.72	15%	\$62.06
5415-Energy Conservation	\$0.00	15%	\$0.00	\$1,918.08	15%	\$287.71	\$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	\$3,117.45	15%	\$467.62	\$471.03	15%	\$70.65	\$324.12	15%	\$48.62
5520-Miscellaneous Sales Expense	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
Sub-Total	\$3,646.46		\$546.97	\$4,133.40		\$620.01	\$737.84		\$110.68
Administrative and General Expenses									
5605-Executive Salaries and Expenses	\$13,452.84	15%	\$2,017.93	\$18,325.00	15%	\$2,748.75	\$2,702.72	15%	\$405.41
5610-Management Salaries and Expenses	\$43,087.64	15%	\$6,463.15	\$31,336.45	15%	\$4,700.47	\$0.00	15%	\$0.00
5615-General Administrative Salaries and Expenses	\$8,603.13	15%	\$1,290.47	\$6,989.71	15%	\$1,048.46	\$1,474.83	15%	\$221.22
5620-Office Supplies and Expenses	\$16,363.67	15%	\$2,454.55	\$7,978.57	15%	\$1,196.79	\$27,341.61	15%	\$4,101.24
5625-Administrative Expense Transferred Credit	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5630-Outside Services Employed	\$63,120.99	15%	\$9,468.15	\$124,291.44	15%	\$18,643.72	\$88,674.87	15%	\$13,301.23
5635-Property Insurance	\$10,854.68	15%	\$1,628.20	\$1,081.00	15%	\$162.15	\$2,976.48	15%	\$446.47
5640-Injuries and Damages	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5645-Employee Pensions and Benefits	\$5,982.06	15%	\$897.31	\$5,330.63	15%	\$799.59	\$6,126.89	15%	\$919.03
5650-Franchise Requirements	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5655-Regulatory Expenses	-\$5,213.17	15%	-\$781.98	\$35,183.18	15%	\$5,277.48	\$16,512.14	15%	\$2,476.82
5660-General Advertising Expenses	\$0.00	15%	\$0.00	\$66.00	15%	\$9.90	\$0.00	15%	\$0.00
5665-Miscellaneous General Expenses	\$15,217.23	15%	\$2,282.58	\$3,095.94	15%	\$464.39	\$4,400.00	15%	\$660.00
5670-Rent	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5675-Maintenance of General Plant	\$20,015.54	15%	\$3,002.33	\$56,989.70	15%	\$8,548.46	\$5,235.11	15%	\$785.27
5680-Electrical Safety Authority Fees	\$4,562.85	15%	\$684.43	\$2,054.38	15%	\$308.16	\$2,678.57	15%	\$401.79
5685-Independent Market Operator Fees and Penalties	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
Sub-Total	\$196,047.46		\$29,407.12	\$292,722.00		\$43,908.30	\$158,123.22		\$23,718.48

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	\$49,806.40	0%	\$0.00	\$56,026.00	0%	\$0.00	\$62,213.00	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	\$0.00	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	\$49,806.40		\$0.00	\$56,026.00		\$0.00	\$62,213.00		\$0.00
Cost of Power									
4705-Power Purchased	\$1,894,427.28	15%	\$284,164.09	\$1,788,156.40	15%	\$268,223.46	\$1,755,443.99	15%	\$263,316.60
4708-Charges-WMS	\$113,090.96	15%	\$16,963.64	\$150,201.58	15%	\$22,530.24	\$176,613.62	15%	\$26,492.04
4710-Cost of Power Adjustments	-\$104,772.10	15%	-\$15,715.82	\$0.00	15%	\$0.00	\$40,717.35	15%	\$6,107.60
4712-Charges-One-Time	\$960.34	15%	\$144.05	\$615.53	15%	\$92.33	\$0.00	15%	\$0.00
4714-Charges-NW	\$275,229.16	15%	\$41,284.37	\$137,002.58	15%	\$20,550.39	\$135,065.41	15%	\$20,259.81
4715-System Control & Load Dispatching	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
4716-Charges-CN	\$48,818.73	15%	\$7,322.81	\$53,358.60	15%	\$8,003.79	\$35,991.06	15%	\$5,398.66
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	\$0.00	15%	\$0.00	\$10,252.04	15%	\$1,537.81	\$0.00	15%	\$0.00
4750-LV charges	\$0.00	15%	\$0.00	\$111,940.58	15%	\$16,791.09	\$40,528.08	15%	\$6,079.21
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	\$2,227,754.37		\$334,163.16	\$2,251,527.31		\$337,729.10	\$2,184,359.51		\$327,653.93
WORKING CAPITAL ALLOWANCE TOTAL			\$405,900.97			\$419,701.23			\$397,881.04

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	\$14,647.92	15%	\$2,197.19	\$14,208.48	15%	\$2,131.27
5010-Load Dispatching	\$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
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	\$0.00	15%	\$0.00
5016-Distribution Station Equipment - Operation Labour	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5017-Distribution Station Equipment - Operation Supplies and Expenses	\$21,832.31	15%	\$3,274.85	\$21,177.34	15%	\$3,176.60
5020-Overhead Distribution Lines and Feeders - Operation Labour	\$1,113.98	15%	\$167.10	\$1,080.56	15%	\$162.08
5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$3,558.70	15%	\$533.81	\$3,451.94	15%	\$517.79
5030-Overhead Sub transmission Feeders - Operation	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5035-Overhead Distribution Transformers- Operation	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5040-Underground Distribution Lines and Feeders - Operation Labour	\$93.99	15%	\$14.10	\$91.17	15%	\$13.68
5045-Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$28.62	15%	\$4.29	\$27.76	15%	\$4.16
5050-Underground Sub transmission Feeders - Operation	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5055-Underground Distribution Transformers - Operation	\$277.76	15%	\$41.66	\$269.43	15%	\$40.41
5060-Street Lighting and Signal System Expense	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5065-Meter Expense	\$472.25	15%	\$70.84	\$458.08	15%	\$68.71
5070-Customer Premises - Operation Labour	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5075-Customer Premises - Materials and Expenses	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5085-Miscellaneous Distribution Expense	\$45,440.13	15%	\$6,816.02	\$44,076.93	15%	\$6,611.54
5090-Underground Distribution Lines and Feeders - Rental Paid	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5095-Overhead Distribution Lines and Feeders - Rental Paid	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5096-Other Rent	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
Sub-Total	\$87,465.66		\$13,119.85	\$84,841.69		\$12,726.25
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	-\$7.99	15%	-\$1.20	-\$7.75	15%	-\$1.16
5114-Maintenance of Distribution Station Equipment	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
5120-Maintenance of Poles, Towers and Fixtures	\$52,078.83	15%	\$7,811.82	\$50,516.47	15%	\$7,577.47
5125-Maintenance of Overhead Conductors and Devices	\$13,884.04	15%	\$2,082.61	\$13,467.52	15%	\$2,020.13
5130-Maintenance of Overhead Services	\$8,778.73	15%	\$1,316.81	\$8,515.37	15%	\$1,277.31
5135-Overhead Distribution Lines and Feeders - Right of Way	\$18,013.95	15%	\$2,702.09	\$17,473.53	15%	\$2,621.03
5145-Maintenance of Underground Conduit	\$82.99	15%	\$12.45	\$80.50	15%	\$12.08
5150-Maintenance of Underground Conductors and Devices	\$17,788.77	15%	\$2,668.32	\$17,255.11	15%	\$2,588.27
5155-Maintenance of Underground Services	\$18,218.45	15%	\$2,732.77	\$17,671.90	15%	\$2,650.78
5160-Maintenance of Line Transformers	\$23,168.25	15%	\$3,475.24	\$22,473.20	15%	\$3,370.98
5165-Maintenance of Street Lighting and Signal Systems	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
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	\$0.00	15%	\$0.00
5175-Maintenance of Meters	\$1,170.06	15%	\$175.51	\$1,134.96	15%	\$170.24
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	\$0.00	15%	\$0.00
5186-Water Heater Rentals - Materials and Expenses	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
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	\$153,176.08		\$22,976.41	\$148,580.80		\$22,287.12

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	\$70,506.82	0%	\$0.00	\$89,522.27	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	\$0.00	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	\$70,506.82		\$0.00	\$89,522.27		\$0.00
Cost of Power						
4705-Power Purchased	\$1,629,303.62	15%	\$244,395.54	\$1,653,678.10	15%	\$248,051.72
4708-Charges-WMS	\$151,292.48	15%	\$22,693.87	\$89,671.29	15%	\$13,450.69
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	\$139,174.41	15%	\$20,876.16	\$141,303.18	15%	\$21,195.48
4715-System Control & Load Dispatching	\$0.00	15%	\$0.00	\$0.00	15%	\$0.00
4716-Charges-CN	\$127,522.51	15%	\$19,128.38	\$233,506.30	15%	\$35,025.94
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	\$37,823.12	15%	\$5,673.47	\$22,417.82	15%	\$3,362.67
4750-LV charges	\$28,574.72	15%	\$4,286.21	\$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	\$2,113,690.85		\$317,053.63	\$2,140,576.69		\$321,086.50
WORKING CAPITAL ALLOWANCE TOTAL			\$412,013.79			\$436,918.97

<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
	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 Clinton Powers operating revenue for 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-2008-0167, dated March 11th, 2009. 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

Clinton 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)
<u>Distribution Revenues</u>															
Residential	\$270,568	\$257,489	-\$13,078	\$257,489	\$297,031	\$39,541	\$297,031	\$271,067	-\$25,964	\$271,067	\$289,296	\$18,229	\$289,296	\$461,349	\$172,052
GS<50	\$121,478	\$103,048	-\$18,430	\$103,048	\$114,072	\$11,024	\$114,072	\$104,856	-\$9,216	\$104,856	\$106,704	\$1,848	\$106,704	\$189,012	\$82,309
GS>50 to 4999	\$106,611	\$111,228	\$4,617	\$111,228	\$158,167	\$46,939	\$158,167	\$115,209	-\$42,958	\$115,209	\$142,222	\$27,013	\$142,222	\$270,623	\$128,401
Unmetered Scattered Load	\$1,179	\$2,103	\$924	\$2,103	\$1,205	-\$898	\$1,205	\$1,910	\$706	\$1,910	\$1,866	-\$45	\$1,866	\$1,160	-\$706
Sentinel Lighting	\$118	\$321	\$203	\$321	\$217	-\$105	\$217	\$181	-\$36	\$181	\$137	-\$44	\$137	\$3,715	\$3,578
Street Light	\$1,189	\$2,069	\$880	\$2,069	\$1,594	-\$475	\$1,594	\$1,596	\$2	\$1,596	\$1,606	\$10	\$1,606	\$58,418	\$56,813
	\$501,143	\$476,259	-\$24,884	\$476,259	\$572,285	\$96,026	\$572,285	\$494,819	-\$77,466	\$494,819	\$541,830	\$47,011	\$541,830	\$984,277	\$442,447
<u>Other Distribution Revenue</u>															
Late Payment Charges	\$13,171	\$13,715	\$544	\$13,715	\$15,691	\$1,977	\$15,691	\$11,416	-\$4,275	\$11,416	\$10,724	-\$692	\$10,724	\$11,261	\$536
Specific Service Charges	\$21,353	\$7,136	-\$14,217	\$7,136	\$11,411	\$4,275	\$11,411	\$11,483	\$72	\$11,483	\$8,925	-\$2,558	\$8,925	\$10,205	\$1,280
Other Distribution Revenue	\$0	\$8,338	\$8,338	\$8,338	\$10,586	\$2,248	\$10,586	\$10,293	-\$293	\$10,293	\$10,425	\$132	\$10,425	\$10,808	\$383
RCVA Revenue	\$28,848	\$1,954	-\$26,894	\$1,954	\$4,708	\$2,754	\$4,708	\$5,203	\$495	\$5,203	\$5,736	\$533	\$5,736	\$6,424	\$688
	\$63,372	\$31,143	-\$32,229	\$31,143	\$42,396	\$11,254	\$42,396	\$38,395	-\$4,001	\$38,395	\$35,810	-\$2,585	\$35,810	\$38,697	\$2,887
Total Operating revenue	\$564,515	\$507,402	-\$57,113	\$507,402	\$614,682	\$107,280	\$614,682	\$533,214	-\$81,468	\$533,214	\$577,640	\$44,426	\$577,640	\$1,022,974	\$445,334

VARIANCE ANALYSIS ON OPERATING REVENUE

Clinton 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

Clinton Power's operating revenue is forecast to be \$1,022,974 in Fiscal 2010, as shown in Exhibit 3, Tab 1, and Schedule 2. Distribution revenue totals \$984,277 or 96% of total revenues. Other operating revenue (net) accounts for the remaining revenue of \$38,697.

Comparison to 2009 Bridge Year

As shown in Exhibit 3, Tab 1, Schedule 2, the total operating revenue is expected to be \$445,334 above the bridge year level in fiscal 2010, \$2,887 is related to changes in Misc. Service Revenue and the remaining \$442,447 is the change in distribution revenue charges. 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 \$346,311 and Amortization increase of \$40,152.

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 \$44,426 greater than the 2008 Actual level in fiscal 2009. This is a result from higher consumption profile used in the 2009 projections due to the weather normalized consumption multiplied by current rates.

2008 Actual

Comparison to 2007 Actual

As shown in Exhibit 3, Tab 1, Schedule 2, the total operating revenue was \$81,468 lower in 2008 vs. 2007 Actual. This again is due to differences in 2008 and 2007 consumption profiles as there was a decrease in kWh consumption in 2008 of approximately 4,800,000.

2007 Actual

Comparison to 2006 Actual

As shown in Exhibit 3, Tab 1, Schedule 2, total operating revenue increased \$107,280 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 \$57,113 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.

Clinton Power Corporation
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 Clinton Power Corporation

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	12,523,015	11,477,044	11,682,740	11,826,696
Weather adjusted kWh	12,471,131	11,490,471	11,802,269	11,826,696
change from previous yr		-7.86%	2.71%	0.21%
	2007	2008	2009	2010 Forecast
Actual kW	2,362	2,157	2,231	2,259
Peak Demand kW weather adjusted	2,352	2,160	2,254	2,259
Annual LF	61%	61%	60%	60%
	2007	2008	2009	2010 Forecast
# of Customers	1,402	1,408	1,411	1,414
kWh/customer/month	741	687	697	697

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	Forecast 2010
Jan	1,674,427	1,240,388	1,294,542	1,297,221
Feb	1,568,872	1,200,951	1,103,302	1,105,585
Mar	1,137,623	1,016,903	1,320,351	1,323,084
Apr	961,160	962,253	1,107,341	1,109,633
May	755,915	937,688	817,638	819,330
Jun	857,512	780,716	752,452	754,009
Jul	970,422	880,544	995,830	997,891
Aug	1,043,671	922,021	754,141	755,701
Sep	831,286	853,878	960,543	962,531
Oct	843,266	877,290	721,221	722,714
Nov	938,395	863,618	842,247	843,991
Dec	940,466	940,794	1,013,131	1,015,228
Annual	12,523,015	11,477,044	11,682,740	11,826,696
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)	36,297	33,086	33,826	33,896
% daily kWh/HDD	1.43%	1.43%	1.43%	1.43%
kWh HDD adjustment	(5,063)	(55,809)	(33,883)	-
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	30,352	28,173	28,385	28,444
% daily kWh/CDD	3.50%	3.50%	3.50%	3.50%
kWh CDD adjustment	(46,821)	69,236	153,413	-
Annual (Weather adjusted)	12,471,131	11,490,471	11,802,269	11,826,696
% of actual	99.6%	100.1%	101.0%	

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

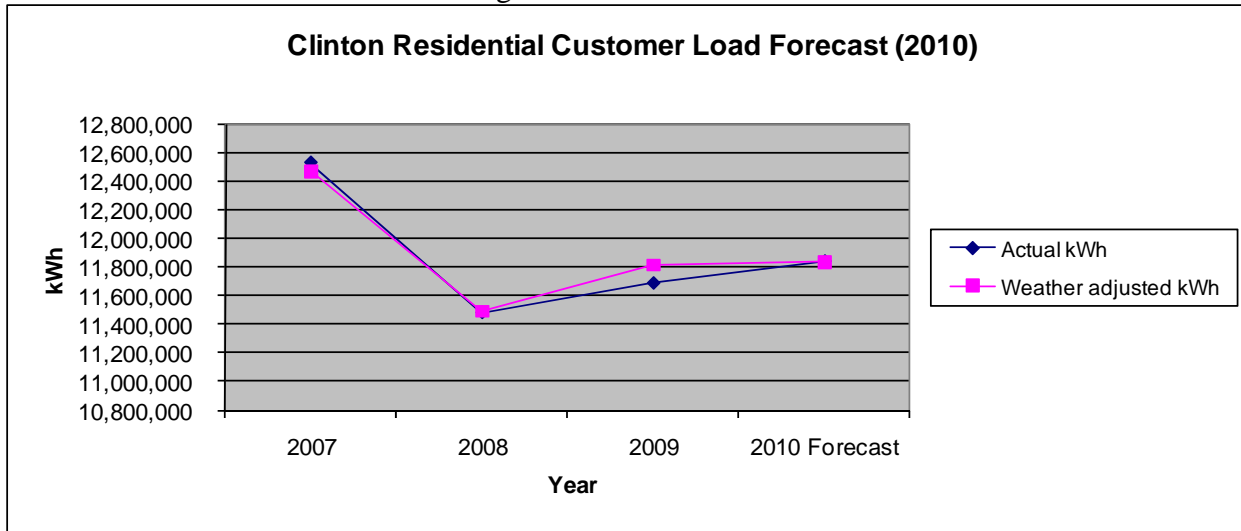


Figure 2 - Residential Annual Peak Demand in kW

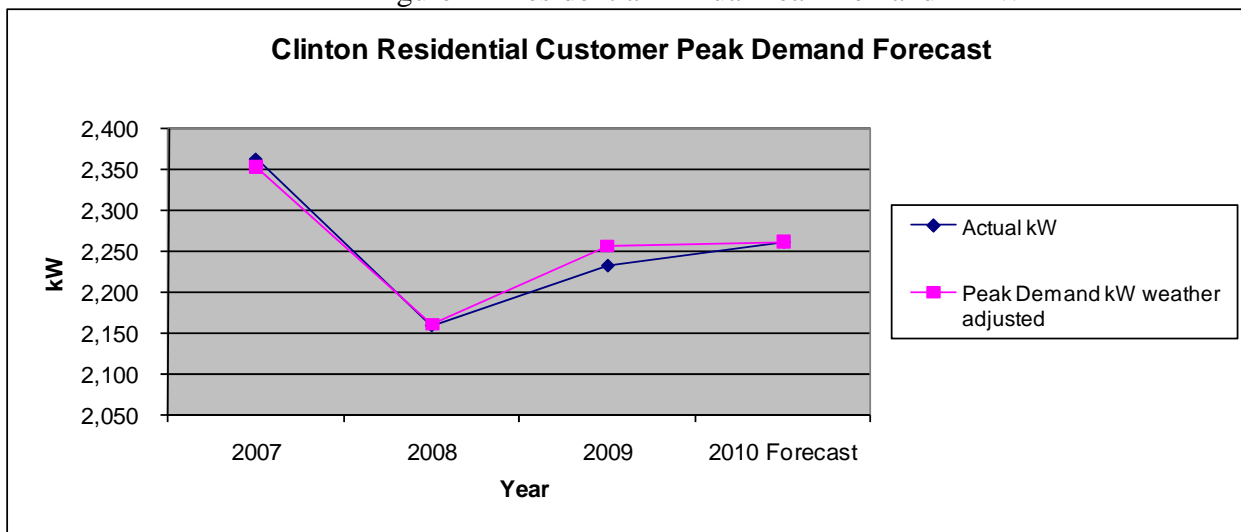


Figure 3 - Residential Customer Counts

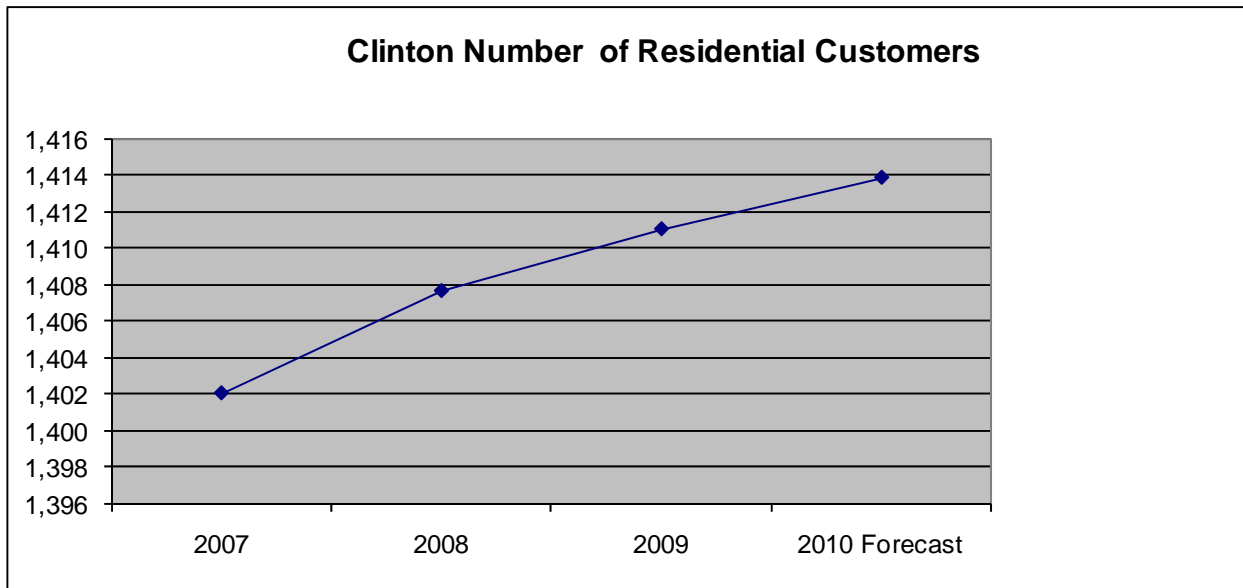


Figure 4 - Linear Regression Model of Residential Customer Counts

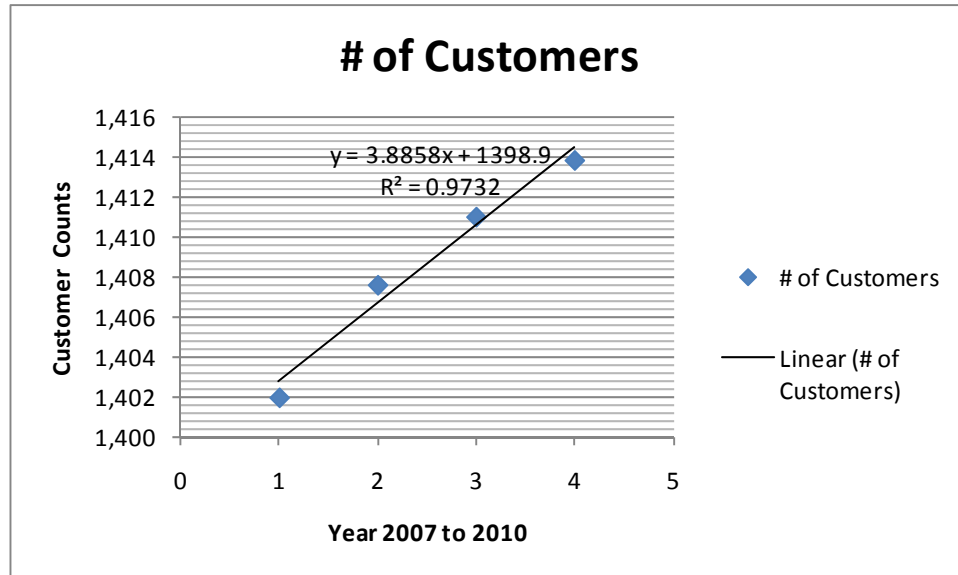
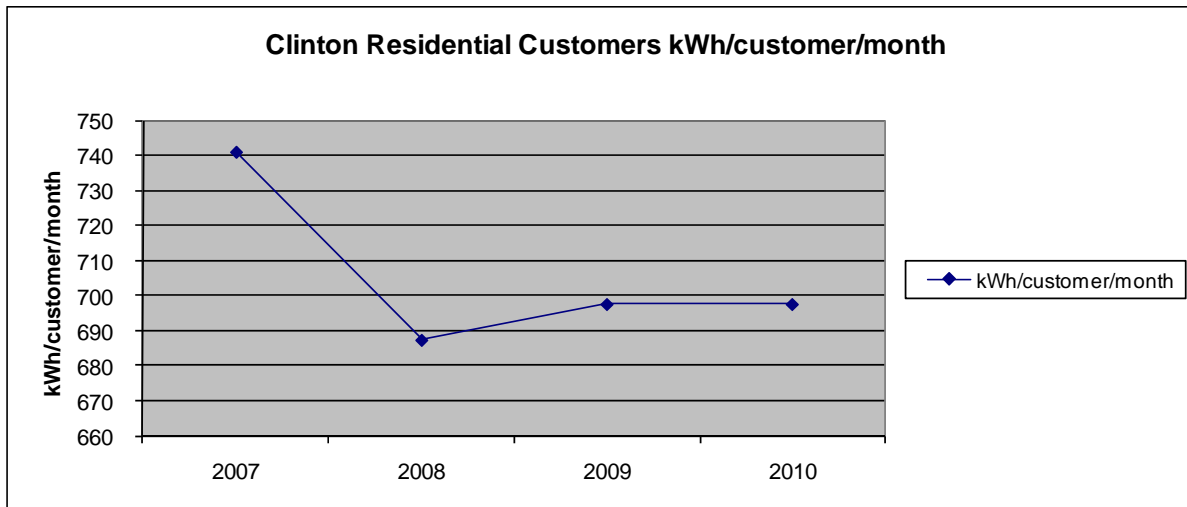


Figure 5 - Average kWh (Weather Adjusted) consumption per month per residential customer



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 forecast
Actual kWh	6,002,124	5,219,160	5,329,361	5,391,828
Weather adjusted kWh	5,977,638	5,228,660	5,391,828	5,391,828
change from previous yr (weather adjusted)		-12.5%	3.1%	0.0%
Actual kW	1,132	981	1,018	1,030
Peak Demand kW weather adjusted	1,128	983	1,030	1,030
Annual LF	61%	61%	60%	60%
# of Customers	227	220	221	221
kWh/customer/month	2,194	1,981	2,033	2,033

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 forecast
Jan	1,014,347	508,795	546,895	553,305
Feb	664,389	406,153	552,074	558,545
Mar	471,442	472,332	473,876	479,431
Apr	376,223	549,308	575,934	582,685
May	397,907	376,537	352,529	356,661
Jun	390,025	377,608	374,138	378,524
Jul	457,552	439,501	469,386	474,888
Aug	526,172	438,551	375,783	380,188
Sep	369,440	432,694	524,387	530,534
Oct	427,193	338,088	301,969	305,508
Nov	474,948	434,114	325,450	329,264
Dec	432,486	445,479	456,939	462,295
Annual	6,002,124	5,219,160	5,329,361	5,391,828
	-	-	-	
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)	17,526	14,530	14,756	14,929
% daily kWh/HDD	1.4%	1.4%	1.4%	1.4%
kWh HDD adjustment	(2,445)	(24,509)	(14,781)	-
	-	-	-	
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	14,288	13,839	14,293	14,460
% daily kWh/CDD	3.5%	3.5%	3.5%	3.5%
kWh CDD adjustment	(22,042)	34,009	77,247	-
Annual (Weather adjusted)	5,977,638	5,228,660	5,391,828	5,391,828
% of actual	99.6%	100.2%	101.2%	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

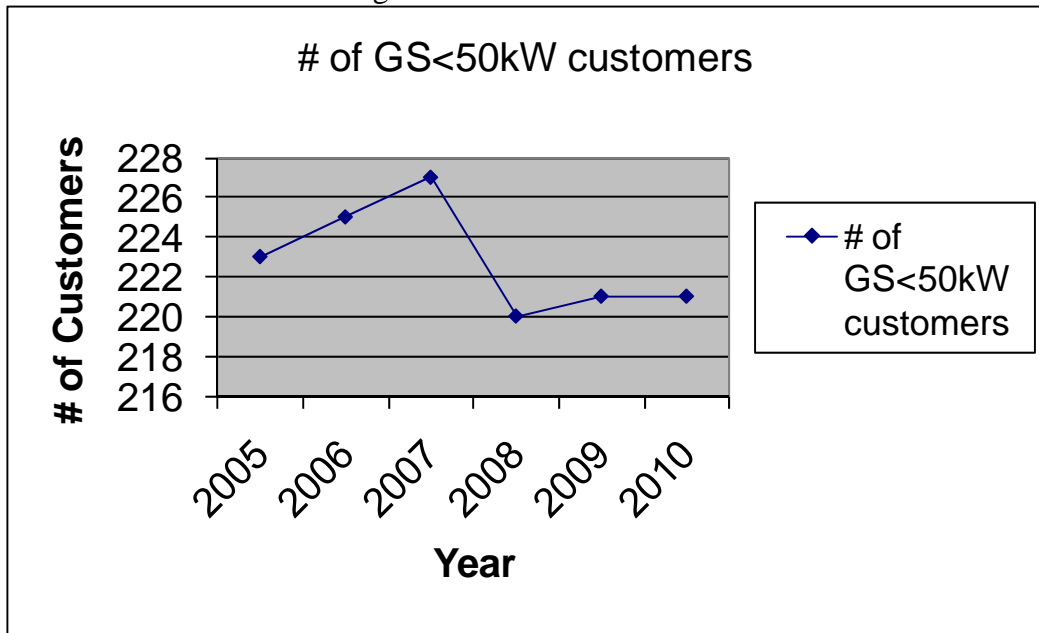
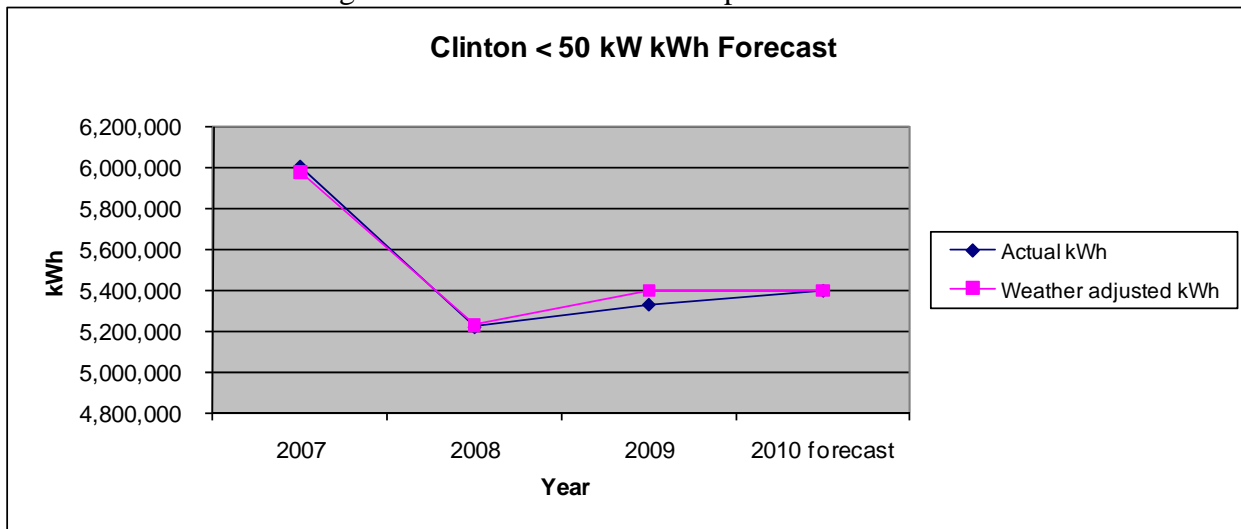


Figure 7 – Annual kWh consumption for GS < 50 kW Class



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 1147.2. The five year average daily kWh for the non-summer months is 80,374. Based on the slope and the five-year average daily kWh, the daily kWh weather adjustment factor is 1.43% 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 33,086 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 1.43% per HDD, 55,809 kWh was subtracted from the unadjusted annual kWh.

Figure 8 - Daily NSLS kWh/HDD

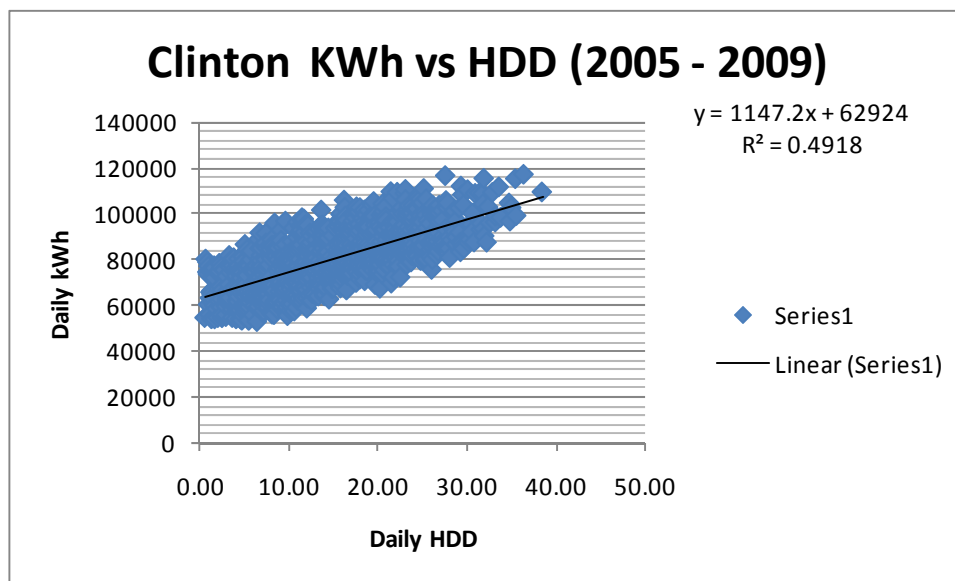
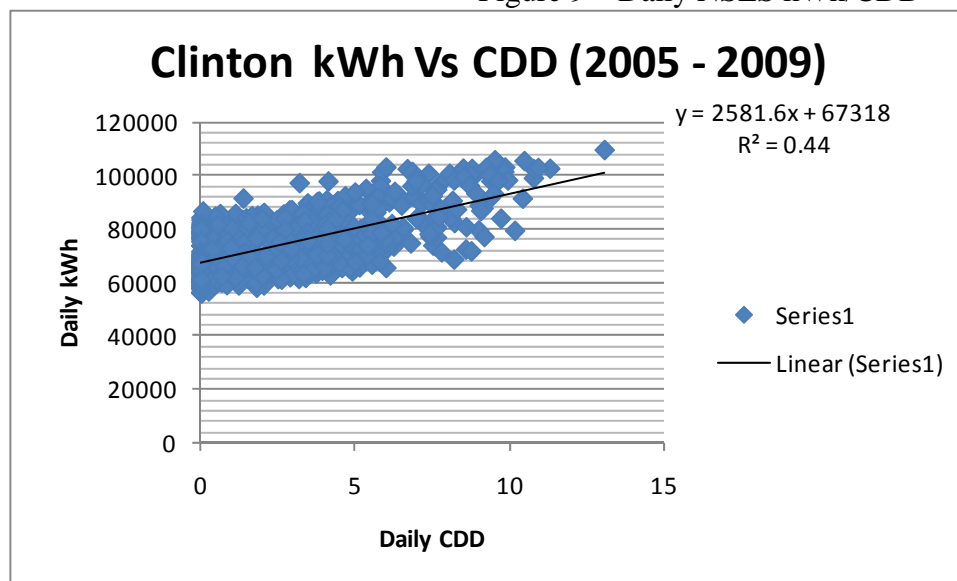


Figure 9 shows the 2005 to 2009 Daily NSLS kWh consumption versus the CDD. The data were selected from summer days only. The slope of the linear equation is 2581.6. The average daily kWh of the Net System Load Shape for the summer months is 74,737. The daily kWh weather adjustment is 3.5 % per cooling 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 28,173 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 3.5 % per CDD, 69,236 kWh was added to the unadjusted annual kWh.

The weather adjusted kWh in 2008 was 11,490,471 kWh. This value was calculated by adding the HDD and CDD adjustments to the unadjusted annual consumption (11,477,044 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 1,414. The weather adjusted kWh/customer/month in 2009 is 697. The forecast annual kWh in 2010 is 11,826,696.

4.2. General Service Greater than 50 kW

The model was developed using the 2005 to 2009 daily kWh data of the Total Grid Delivery 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 shows the 2009 Daily summer interval meter kWh consumption versus the CDD. The average daily kWh for the summer months is 10,273. There were no co-correlation between the kWh and CDD. For non-summer months, there were also no correlation between heating degree days (HDD) and kWh consumption (Figure 11).

Figure 10 2009 Daily Interval Meter kWh/CDD

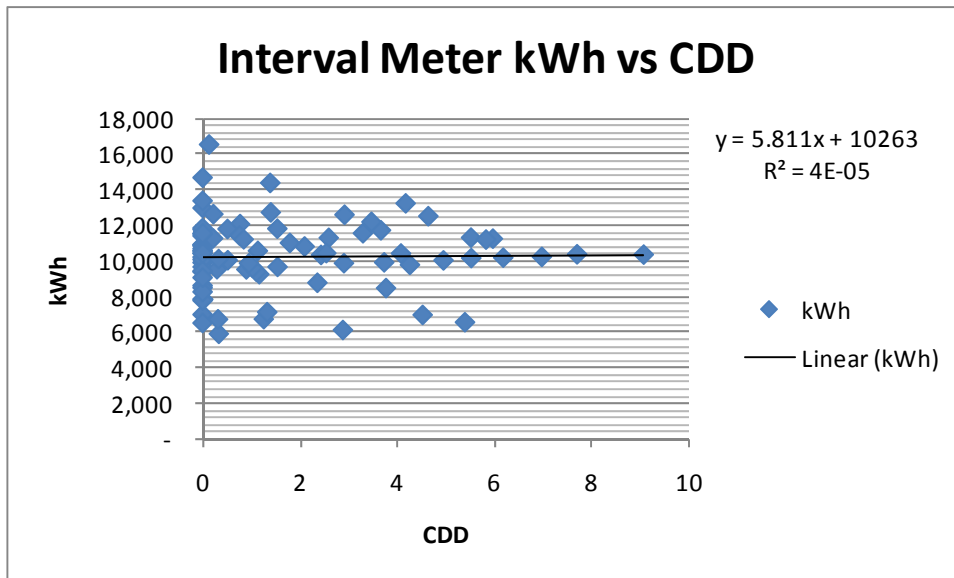
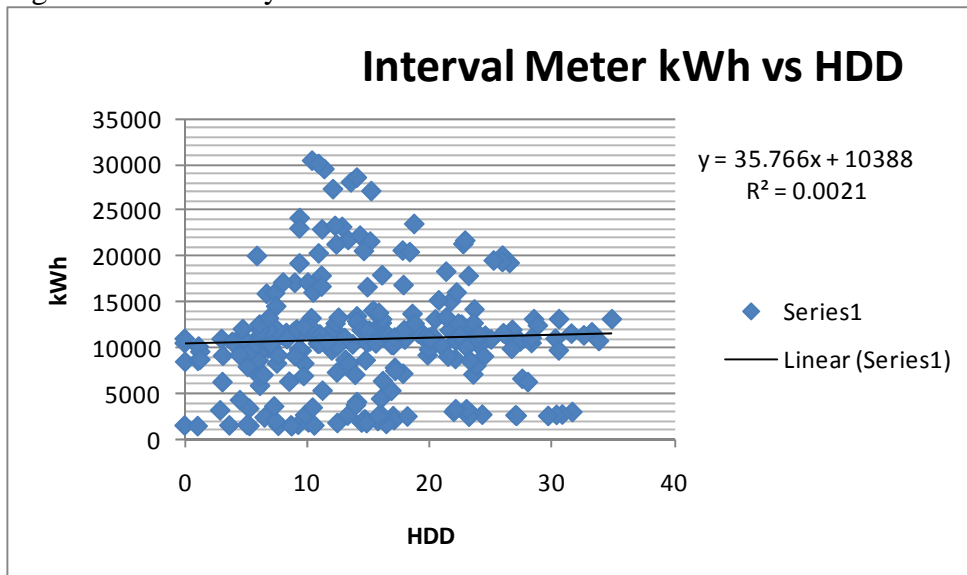
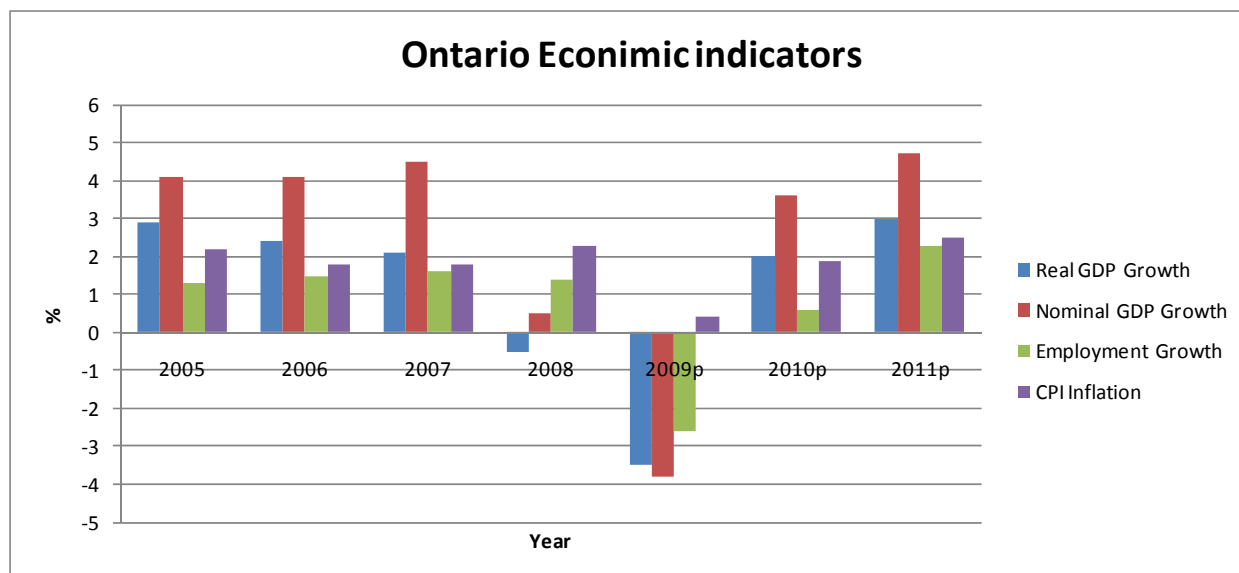


Figure 11 2009 Daily Interval Meter kWh/HDD



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, Sentinel 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. Both actual and weather adjusted values are shown. For comparison purpose, the real GDP growth rate of Ontario and the IESO 18 month outlook forecast for 2010 energy growth are also shown. There is a downward trend from 2007 to 2009 due to the economic recession.

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	14,299,976	10,564,172	8,430,164	8,598,767
Actual kWh	14,299,976	10,564,172	8,430,164	8,598,767
# of GS>50kW customers	16	16	16	16
kWh/customer/month	74,479	55,022	43,907	44,785
kWh/customer/month growth		-26.1%	-20.2%	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 and the annual weather adjusted consumption.
Table 6 – Weather Adjusted Annual G >50 kW Consumption

kWh (G > 50 kW)	2007	2008	2009	2010 forecast
Jan	1,034,060	873,751	880,412	898,021
Feb	2,164,940	495,126	719,204	733,588
Mar	1,214,160	1,314,081	718,917	733,295
Apr	509,340	1,210,289	843,125	859,988
May	1,045,880	832,110	588,781	600,556
Jun	1,791,789	870,099	662,494	675,743
Jul	852,479	956,459	694,120	708,002
Aug	1,055,220	914,416	500,423	510,432
Sep	876,902	896,946	875,285	892,790
Oct	1,349,327	727,660	529,199	539,783
Nov	1,252,078	830,437	708,169	722,333
Dec	1,153,801	642,800	710,036	724,236
Annual	14,299,976	10,564,172	8,430,164	8,598,767
		-	-	
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	37,511	29,819	22,396	22,844
% daily kWh/CDD	0%	0%	0%	0%
kWh adjustment	-	-	-	0
Annual (Weather adjusted)	14,299,976	10,564,172	8,430,164	8,598,767
% of actual	100.0%	100.0%	100.0%	100%
		-	-	
Number of customers	16	16	16	16
kWh/customer/month	74,479	55,022	43,907	44,785
Weather adjusted kWh, kW/customer/month	74,479	55,022	43,907	44,785
Change from Previous yr		-26.1%	-20.2%	2.0%

Table 7 shows the monthly G > 50 kW peak demand and the annual weather adjusted consumption.

Table 7 – Weather Adjusted Annual G >50 kW Peak Demand

kW (G > 50 kW)	2007	2008	2009	2010
Jan	2,177	1,840	1,854	1,891
Feb	5,658	1,294	1,880	1,917
Mar	3,174	3,435	1,879	1,917
Apr	1,104	2,622	1,827	1,863
May	3,130	2,490	1,762	1,797
Jun	4,838	2,349	1,789	1,824
Jul	1,770	1,986	1,441	1,470
Aug	3,026	2,622	1,435	1,464
Sep	2,174	2,223	2,170	2,213
Oct	4,236	2,284	1,661	1,694
Nov	3,983	2,641	2,253	2,298
Dec	3,158	1,759	1,943	1,982
Annual	38,426	27,547	21,894	22,331
Annual (Weather adjusted)	38,426	27,547	21,894	22,331
% of actual	100.0%	100.0%	100.0%	100.0%
	-	-	-	-
Number of customers	16	16	16	16
kW/customer/month	200.1	143.5	114.0	116.3
Weather adjusted kW/customer/month	200.1	143.5	114.0	116.3
Change from Previous yr		-28.3%	-20.5%	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

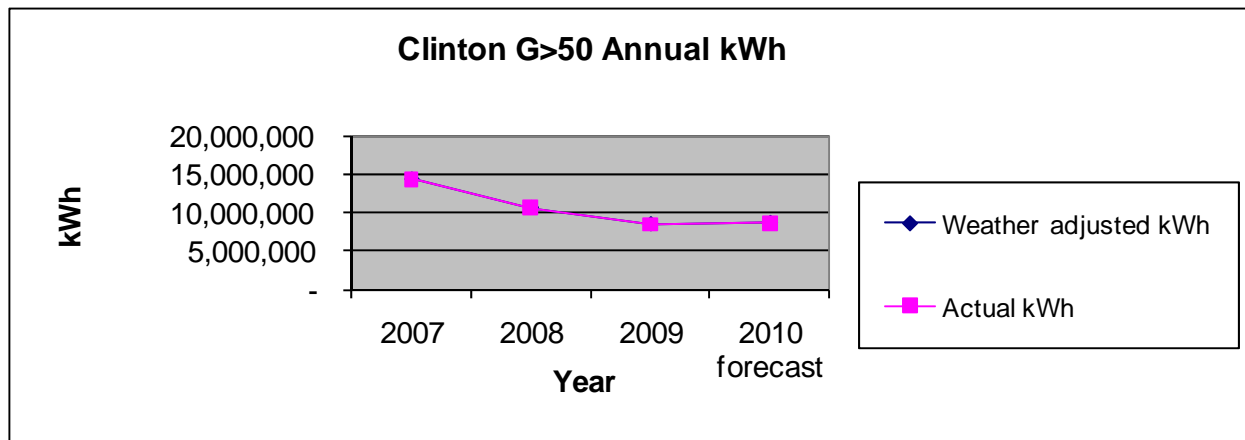
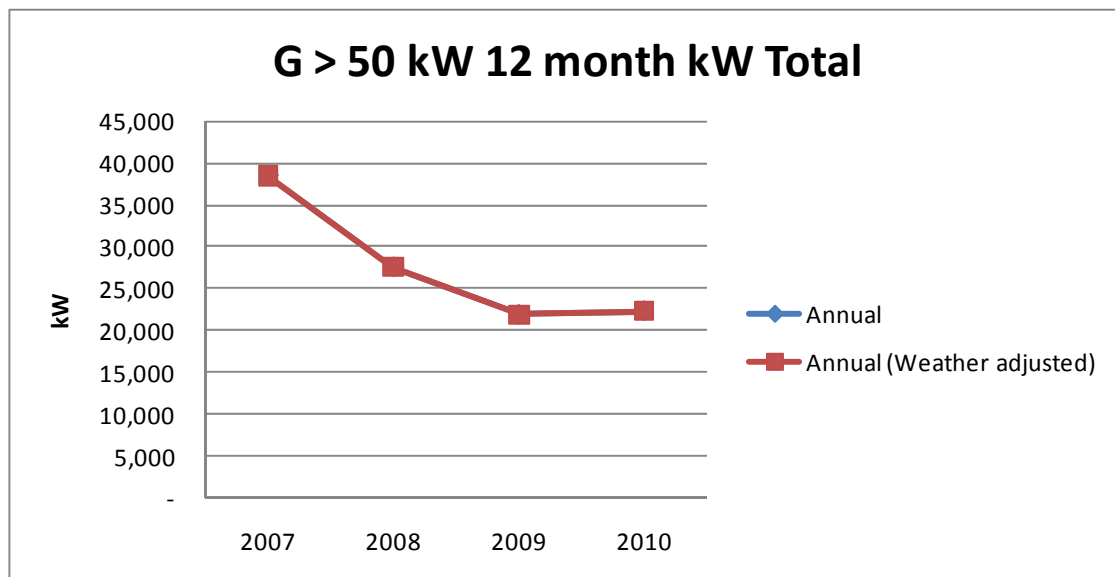


Figure 11 - 12 month billing kW total for G > 50 kW



5.2. GI > 50 kW

The historical load for General Service greater than 50 kW with interval meters in 2009 is shown in Table 8 below. The 2010 values are the forecast figures. Both actual and weather adjusted values are shown. For comparison purpose, the real GDP growth rate of Ontario and the IESO 18 month outlook forecast for 2010 energy growth are also shown.

Table 8 - Annual GI > 50 kW Load in kWh

	2009	2010 forecast
Weather adjusted kWh	3,203,237	3,267,302
Actual kWh	3,203,237	3,267,302
# of GI>50kW customers	1	1
kWh/customer/month	266,936	272,275
kWh/customer/month growth		2.0%
Real GDP Growth %	-3.1%	2.7%
IESO forecast Ontario Energy growth		1.30%

Table 9 shows the monthly GI > 50 kW consumption and the annual weather adjusted consumption.

GI > 50 kWh	2009	2010 forecast
Jan	268,190	268,726
Feb	276,017	276,569
Mar	220,901	221,343
Apr	243,642	244,129
May	220,756	221,198
Jun	208,271	208,687
Jul	215,073	215,503
Aug	213,541	213,968
Sep	246,358	246,851
Oct	232,854	233,320
Nov	276,854	277,407
Dec	580,780	581,942
Annual (billing)	3,203,237	3,267,302
	-	-
Summer Cooling Degree Days	145	246
Five Year Average CDD (Summer Wkday)	246	246
Average minus Actual CDD	101	-
Average Summer Daily kWh	7,240	7,254
% daily kWh/CDD	0%	0%
kWh adjustment	-	-
Annual (Weather adjusted)	3,203,237	3,267,302
% of actual	100%	100%
	-	-
Number of customers	1	1
kWh/customer/month	266,936	272,275
Weather adjusted kWh/customer/month	266,936	272,275
Change from Previous yr	0.0%	2.0%

Table 10 shows the monthly GI > 50 kW peak demand and the annual weather adjusted consumption.

Table 10 – Weather Adjusted Annual GI >50 kW Peak Demand.

GI > 50 kW	2009	2010
Jan	1,143	1,145
Feb	1,114	1,236
Mar	878	880
Apr	1,048	1,085
May	752	754
Jun	787	814
Jul	729	730
Aug	747	748
Sep	1,040	1,077
Oct	1,082	1,084
Nov	1,091	1,129
Dec	1,460	1,463
Annual (billing)	11,871	12,147
Summer Cooling Degree Days	145	246
Five Year Average CDD (Summer Wkday)	246	246
Average minus Actual CDD	101	-
Average Summer Daily kWh	7,240	7,254
% daily kWh/CDD	0%	0%
kWh adjustment	-	-
Annual (Weather adjusted)	11,871	12,108
% of actual	100.0%	100.0%
	-	-
Number of customers	1	1
kW/customer/month	11,871	12,147
Weather adjusted kW/customer/month	11,871	12,108
Change from Previous yr		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

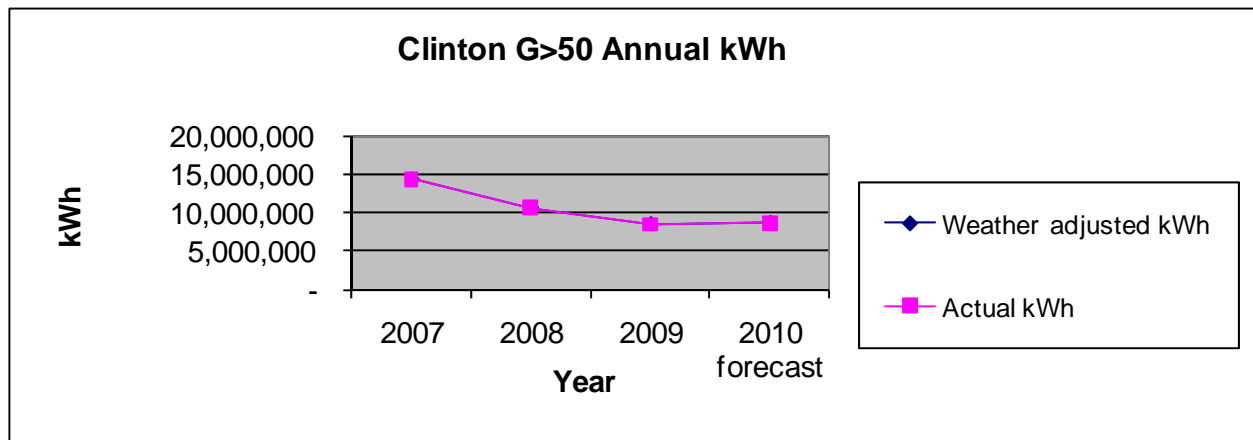
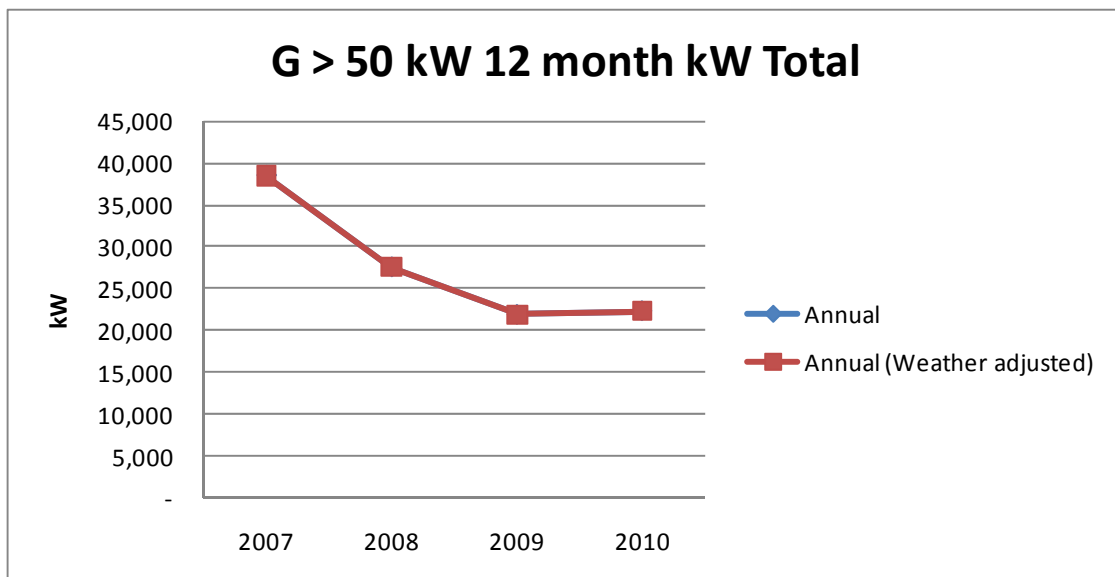


Figure 13 – 12 month kW total for GI > 50 kW



6. Street Light

The historical and forecast load for the Street Lighting is shown in table 11 below.

Table 11 – Street Light Load Forecast

	kWh	kW	LF	kWh	kW	LF	kWh	kW	LF	kWh	kW	LF
Jan	37,932	82	62%	38,020	83	62%	38,695	84	62%	38,695	84	62%
Feb	36,724	92	60%	36,808	92	60%	37,293	84	60%	37,293	84	60%
Mar	31,771	85	50%	31,844	85	50%	31,305	84	50%	31,305	84	50%
Apr	30,413	85	50%	30,408	85	50%	31,170	84	50%	31,170	84	50%
May	26,045	82	43%	25,725	81	43%	26,626	84	43%	26,626	84	43%
Jun	23,267	85	38%	23,580	86	38%	23,812	84	38%	23,812	84	38%
Jul	20,697	80	35%	21,096	82	35%	21,651	84	35%	21,651	84	35%
Aug	22,209	82	37%	22,515	83	37%	22,841	84	37%	22,841	84	37%
Sep	25,446	85	41%	24,958	84	41%	25,857	84	41%	25,857	84	41%
Oct	27,537	81	45%	28,016	83	45%	28,399	84	45%	28,399	84	45%
Nov	32,512	84	54%	32,388	83	54%	33,793	84	54%	33,793	84	54%
Dec	34,900	83	57%	34,900	83	57%	35,521	84	57%	35,521	84	57%
Annual	349,453	1,006	49%	350,256	1,009	49%	356,960	1,008	49%	356,960	1,008	49%
Number of customers	1	-	-	1	-	-	1	-	-	-	-	-
kWh,kW/customer/month	29,121	84	-	29,188	84	-	29,747	84	-	-	-	-

7. Sentinel Light

The historical and forecast load for the Sentinel Light is shown in table 12 below.

Table 12 – Sentinel Light Load Forecast

	kWh	kW	LF	kWh	kW	LF	kWh	kW	LF	kWh	kW	LF
Jan	37,932	82	62%	38,020	83	62%	38,695	84	62%	38,695	84	62%
Feb	36,724	92	60%	36,808	92	60%	37,293	84	60%	37,293	84	60%
Mar	31,771	85	50%	31,844	85	50%	31,305	84	50%	31,305	84	50%
Apr	30,413	85	50%	30,408	85	50%	31,170	84	50%	31,170	84	50%
May	26,045	82	43%	25,725	81	43%	26,626	84	43%	26,626	84	43%
Jun	23,267	85	38%	23,580	86	38%	23,812	84	38%	23,812	84	38%
Jul	20,697	80	35%	21,096	82	35%	21,651	84	35%	21,651	84	35%
Aug	22,209	82	37%	22,515	83	37%	22,841	84	37%	22,841	84	37%
Sep	25,446	85	41%	24,958	84	41%	25,857	84	41%	25,857	84	41%
Oct	27,537	81	45%	28,016	83	45%	28,399	84	45%	28,399	84	45%
Nov	32,512	84	54%	32,388	83	54%	33,793	84	54%	33,793	84	54%
Dec	34,900	83	57%	34,900	83	57%	35,521	84	57%	35,521	84	57%
Annual	349,453	1,006	49%	350,256	1,009	49%	356,960	1,008	49%	356,960	1,008	49%
Number of customers	1	-	-	1	-	-	1	-	-	-	-	-
kWh,kW/customer/month	29,121	84	-	29,188	84	-	29,747	84	-	-	-	-

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	4,700	10	64%	4,700	10	64%	9,578	20	64%	9,578	20	64%
Feb	4,670	11	63%	4,670	11	63%	3,287	7	63%	3,287	7	63%
Mar	4,670	12	52%	4,670	12	52%	6,291	16	52%	6,291	16	52%
Apr	4,670	12	52%	4,670	12	52%	3,287	8	52%	3,287	8	52%
May	4,670	14	44%	4,670	14	44%	4,789	15	44%	4,789	15	44%
Jun	4,670	16	41%	4,670	16	41%	4,789	16	41%	4,789	16	41%
Jul	4,640	17	36%	4,670	17	36%	4,789	18	36%	4,789	18	36%
Aug	4,700	16	39%	4,670	16	39%	4,789	17	39%	4,789	17	39%
Sep	4,670	15	44%	4,670	15	44%	4,789	15	44%	4,789	15	44%
Oct	4,670	13	47%	4,670	13	47%	3,287	9	47%	3,287	9	47%
Nov	4,670	11	58%	4,670	11	58%	6,291	15	58%	6,291	15	58%
Dec	4,640	10	61%	4,398	10	61%	4,789	10	61%	4,789	10	61%
Annual	56,040	159	51%	55,798	158	51%	60,756	166	51%	60,756	166	51%

Customer & Normalized Volume Forecast

Customer Forecast

The table below presents historical and forecast customer numbers, by class, for Clinton Power.

CUSTOMER COUNT FORECAST TABLE	2006		Variance			Variance			Variance			Variance		Variance
	Board	2006	from 2006	Board	2006	from 2006	2007	2008	from 2007	2008	2009	from 2008	2010 Test	Variance
	Approved	Actual	Board	Approved	Actual	Actual	Actual	Actual	Actual	Actual	Bridge	Actual	Actual	from 2009
Residential	1,377	1,391	14	1,391	1402	11	1402	1393	-9	1393	1411	18	1414	3
GS<50	252	225	-27	225	227	2	227	220	-7	220	221	1	221	0
GS>50 to 4999 kW	14	17	3	17	17	0	17	17	0	17	17	0	17	0
Unmetered Scattered Load	9	11	2	11	11	0	11	11	0	11	11	0	11	0
Sentinel Lighting	38	38	0	38	38	0	38	38	0	38	38	0	38	0
Street Lighting	709	709	0	709	709	0	709	709	0	709	709	0	709	0
	2,399	2,391	-8	2,391	2404	13	2,404	2,388	-16	2,388	2,407	19	2,410	3

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 3 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 during 2008 forecasting any customer count increase would not be prudent and as such no additions have been made.

GS>50 to 4999– No change in this rate class has occurred historical nor would be expected in the future.

Load Forecast

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Clinton 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 have 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	12,306,142	12,304,678	12,318,263	12,774,851	12,656,005	12,523,015	11,477,044	11,682,740	11,819,820
GENERAL SERVICE									
Less than 50 kW	6,875,449	6,654,929	6,330,384	6,540,058	5,883,572	6,002,124	5,219,160	5,329,361	5,388,897
Greater than 50 to 4999 kW	11,382,281	11,405,214	12,242,156	12,695,923	14,299,976	14,299,976	11,380,242	11,633,401	11,866,069
Unmetered Scattered Load	0	0	59,340	61,540	65,350	65,350	51,400	60,756	60,756
Sentinel Lighting	8,652	8,541	47,893	47,961	42,709	42,709	38,824	31,489	37,464
Street Lighting	346,108	366,108	363,169	368,062	384,347	384,347	350,256	356,960	356,960
	30,918,632	30,739,470	31,361,206	32,488,395	33,331,959	33,317,521	28,516,926	29,094,707	29,529,966
							4,800,595		

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	29,091	28,991	31,214	32,371	26,354	38,426	27,547	33,765	34,478
Unmetered Scattered Load				0	158	159	158	166	166
Sentinel Lighting	24	23	106	97	206	115	116	109	109
Street Lighting	1,008	998	990	1,001	1,017	1,006	1,009	1,008	1,008
	30,123	30,012	32,310	33,469	27,735	39,706	28,830	35,047	35,761

Customer Counts (Historical and Projected)

[illegible]

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 an increase in kWh's of 435,259 and an increase in kW of 714 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

Clinton Power has forecasted a net increase of 3 customers within its service territory. The residential class is responsible for the entire increase of 3 customers, while the GS < 50 class and the GS > 50 class are contributing no additional customers.

2009 Bridge Year

Comparison to Fiscal 2008 Actual

Clinton Power has experienced an increase of 19 customers in the 2009 counts. The residential class increased by 18 customers, the GS < 50 class added 1 customer and the GS > 50 class contributed no additional customers. The majority of this difference is attributable to the apparent decrease of 9 customers in the residential class when comparing 2008 to 2007. This change is more likely the timing of move in and move outs completed around year end and not an actual customer change.

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	\$28,848	\$1,954	-\$26,894	\$1,954	\$4,708	\$2,754	\$4,708	\$5,203	\$495	\$5,203	\$5,736	\$533	\$5,736	\$6,424	\$688
Service Transaction Requests (STR) Revenues	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0
Electric Services Incidental to Energy Sales			\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0
Rent from Electric Property		\$8,338	\$8,338	\$8,338	\$10,586	\$2,248	\$10,586	\$10,293	-\$293	\$10,293	\$10,425	\$132	\$10,425	\$10,808	\$383
Other Utility Operating Income	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0
Other Electric Revenues	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0
Late Payment Charges	\$13,171	\$13,715	\$544	\$13,715	\$15,691	\$1,977	\$15,691	\$11,416	-\$4,275	\$11,416	\$10,724	-\$692	\$10,724	\$11,261	\$536
Sales of Water and Water Power	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0
Miscellaneous Service Revenues	\$21,353	\$7,136	-\$14,217	\$7,136	\$11,411	\$4,275	\$11,411	\$11,483	\$72	\$11,483	\$8,925	-\$2,558	\$8,925	\$10,205	\$1,280
TOTAL	\$63,372	\$31,143	-\$32,229	\$31,143	\$42,396	\$11,254	\$42,396	\$38,395	-\$4,001	\$38,395	\$35,810	-\$2,585	\$35,810	\$38,697	\$2,887

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 \$496,275 is \$5,833.

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, CPC is suggesting a broader look at the total other distribution revenue. This value has trended from a 2008 actual of \$38,395 to the projected \$38,697 in 2010 test year which is an immaterial change.

RATE OF RETURN ON OTHER DISTRIBUTION ACTIVITIES

In this application Clinton Power has applied for the same Specific Service Charges schedule previously approved in the 2008 Tariffs of Rates and Charges from EB-2008-0167 Rate Order, dated March 11th 2009.

Distribution Revenue Data

DISTRIBUTION REVENUE DATA

2006 Board Approved

	Customers (Year-End)	Consumption (kWh / KW)	Distribution Revenues (\$)	Unit Revenues \$/kWh
Residential	1,377	12,372,731	\$270,567.76	\$0.0219
GS<50	252	7,019,835	\$121,477.71	\$0.0173
GS>50 to 4999 kW	14	29,765	\$106,611.04	\$3.5817
Unmetered Scattered Load	9	19,780	\$1,179.00	\$0.0596
Sentinel Lighting	38	63	\$118.00	\$1.8709
Street Lighting	709	993	\$1,189.33	\$1.1981
TOTAL	2,399		\$501,142.85	

2006 Actual

	Customers (Year-End)	Consumption (kWh / KW)	Distribution Revenues (\$)	Unit Revenues \$/kWh
Residential	1,391	12,656,005	\$257,489.38	\$0.0203
GS<50	225	5,883,572	\$103,047.94	\$0.0175
GS>50 to 4999 kW	17	26,354	\$111,228.48	\$4.2206
Unmetered Scattered Load	11	65,350	\$2,102.65	\$0.0322
Sentinel Lighting	38	206	\$321.48	\$1.5606
Street Lighting	709	2,174	\$2,068.91	\$0.9517
TOTAL	2,391		\$476,258.84	

2007 Actual

	Customers (Year-End)	Consumption (kWh / KW)	Distribution Revenues (\$)	Unit Revenues \$/kWh
Residential	1,402	12,523,015	\$297,030.67	\$0.0237
GS<50	227	6,002,124	\$114,071.89	\$0.0190
GS>50 to 4999 kW	17	38,426	\$158,167.41	\$4.1161
Unmetered Scattered Load	11	159	\$1,204.85	\$7.5894
Sentinel Lighting	38	115	\$216.85	\$1.8913
Street Lighting	709	1,006	\$1,593.58	\$1.5845
TOTAL	2,404		\$572,285.26	

2008 Actual - Normalized

	Customers (Year-End)	Normalized Consumption (kWh / KW)	Normalized Distribution Revenues (\$)	
Residential	1,393	11,477,044	\$271,066.84	\$0.0236
GS<50	220	5,219,160	\$104,856.04	\$0.0201
GS>50 to 4999 kW	17	27,547	\$115,209.06	\$4.1822
Unmetered Scattered Load	11	51,400	\$1,910.40	\$0.0372
Sentinel Lighting	7	116	\$181.04	\$1.5645
Street Lighting	709	1,009	\$1,595.66	\$1.5821
TOTAL	2,357		\$494,819.04	

2009 Bridge - Normalized - based on existing rates

	Customers (Year-End)	Consumption (kWh / KW)	Distribution Revenues (\$)	Unit Revenues \$/kWh
Residential	1,411	11,682,740	\$289,296.27	\$0.024763
GS<50	221	5,329,361	\$106,703.74	\$0.020022
GS>50 to 4999 kW	17	33,765	\$142,222.06	\$4.212172
Unmetered Scattered Load	11	60,756	\$1,865.56	\$0.030706
Sentinel Lighting	7	109	\$136.73	\$1.255932
Street Lighting	709	1,008	\$1,605.60	\$1.592857
TOTAL	2,376		\$541,829.95	

2010 Test - Normalized - Applied for Rates

	Customers (Year-End)	Consumption (kWh / KW)	Distribution Revenues (\$)	Unit Revenues \$/kWh
Residential	1,414	11,819,820	\$461,348.66	\$0.039032
GS<50	221	5,388,897	\$189,012.48	\$0.035074
GS>50 to 4999 kW	17	34,478	\$270,622.90	\$7.849099
Unmetered Scattered Load	11	60,756	\$1,159.77	\$0.019089
Sentinel Lighting	38	109	\$3,714.56	\$34.119969
Street Lighting	709	1,008	\$58,418.45	\$57.954808
TOTAL	2,410		\$984,276.82	

DESCRIPTION OF REVENUE SHARING

Clinton Power does not participate in revenue sharing.

<u>Ex.</u>	<u>Tab</u>	<u>Schedule</u>	<u>Contents of Schedule</u>
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4 - Operating Costs

1	Overview
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1	Overview of Operating Costs
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2	Summary of Operating Costs Table
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2	OM&A Costs
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1	OM&A Costs Table
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2	Variance Analysis on OM&A Costs Table
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3	Materiality Analysis on OM&A Costs
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4	Employee Description
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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 CPC'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)		\$93,042	\$41,275	\$71,580	\$91,870	\$87,466	\$84,842
Maintenance (Working Capital)		\$35,111	\$118,507	\$67,237	\$56,474	\$153,176	\$148,581
Billing and Collections		\$86,198	\$118,776	\$110,809	\$160,975	\$178,653	\$215,651
Community Relations		\$7,379	\$3,646	\$4,133	\$738	\$13,398	\$7,500
Administrative and General Expenses		\$229,176	\$201,172	\$311,157	\$169,779	\$220,359	\$340,643
Amortization Expenses		\$49,370	\$49,806	\$56,026	\$62,213	\$70,507	\$89,522
Cost of Power		\$2,061,029	\$2,227,754	\$2,251,527	\$2,184,360	\$2,113,691	\$2,140,577
Other Operating Costs		\$0	\$0	\$0	\$0	\$0	\$0
LCT,OCT and Income Taxes		\$0					
Total Operating Costs		\$2,561,305	\$2,760,937	\$2,872,469	\$2,726,409	\$2,837,249	\$3,027,315

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	\$12,976.25	\$8,207.98	-\$4,768.27	\$8,207.98	\$9,531.50	\$1,323.52	\$9,531.50	\$4,809.12	-\$4,722.38
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	\$0.00	\$0.00
5014-Transformer Station Equipment - Operation Labour	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5015-Transformer Station Equipment - Operation Supplies and Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5016-Distribution Station Equipment - Operation Labour	\$4,983.37	\$0.00	-\$4,983.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5017-Distribution Station Equipment - Operation Supplies and Expenses	\$0.00	\$10,476.77	\$10,476.77	\$10,476.77	\$12,253.58	\$1,776.81	\$12,253.58	\$40,466.09	\$28,212.51
5020-Overhead Distribution Lines and Feeders - Operation Labour	\$2,741.26	\$3,343.73	\$602.47	\$3,343.73	\$3,449.86	\$106.13	\$3,449.86	\$1,344.93	-\$2,104.93
5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$6,387.05	\$2,035.53	-\$4,351.52	\$2,035.53	\$1,308.87	-\$726.66	\$1,308.87	\$0.00	-\$1,308.87
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	\$7,936.03	\$0.00	-\$7,936.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5040-Underground Distribution Lines and Feeders - Operation Labour	\$749.38	\$3,620.68	\$2,871.30	\$3,620.68	\$87.17	-\$3,533.51	\$87.17	\$45.03	-\$42.14
5045-Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$1,004.43	\$0.00	-\$1,004.43	\$0.00	\$570.22	\$570.22	\$570.22	\$742.11	\$171.89
5060-Street Lighting and Signal System Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5065-Meter Expense	\$5,442.53	\$3,593.99	-\$1,848.54	\$3,593.99	\$1,912.67	-\$1,681.32	\$1,912.67	\$771.68	-\$1,140.99
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5085-Miscellaneous Distribution Expense	\$50,821.21	\$9,996.47	-\$40,824.74	\$9,996.47	\$41,896.53	\$31,900.06	\$41,896.53	\$43,691.50	\$1,794.97
5090-Underground Distribution Lines and Feeders - Rental Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5095-Overhead Distribution Lines and Feeders - Rental Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$569.20	\$569.20	\$569.20	\$0.00	-\$569.20
5096-Other Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total	\$93,041.51	\$41,275.15	-\$51,766.36	\$41,275.15	\$71,579.60	\$30,304.45	\$71,579.60	\$91,870.46	\$20,290.86
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	\$0.00	\$20,741.56	\$20,741.56	\$20,741.56	\$0.00	-\$20,741.56	\$0.00	\$0.00	\$0.00
5120-Maintenance of Poles, Towers and Fixtures	\$9,031.09	\$10,008.49	\$977.40	\$10,008.49	\$7,679.88	-\$2,328.61	\$7,679.88	\$2,898.23	-\$4,781.65
5125-Maintenance of Overhead Conductors and Devices	\$2,853.18	\$12,603.39	\$9,750.21	\$12,603.39	\$3,295.87	-\$9,307.52	\$3,295.87	\$6,067.58	\$2,771.71
5130-Maintenance of Overhead Services	\$5,968.17	\$10,981.71	\$5,013.54	\$10,981.71	\$1,634.74	-\$9,346.97	\$1,634.74	\$6,067.58	\$4,432.84
5135-Overhead Distribution Lines and Feeders - Right of Way	\$6,320.15	\$29,543.75	\$23,223.60	\$29,543.75	\$8,359.27	-\$21,184.48	\$8,359.27	\$18,776.86	\$10,417.59
5145-Maintenance of Underground Conduit	\$0.00	\$5,065.55	\$5,065.55	\$5,065.55	\$219.51	-\$4,846.04	\$219.51	\$112.21	-\$107.30
5150-Maintenance of Underground Conductors and Devices	\$5,496.23	\$8,961.96	\$3,465.73	\$8,961.96	\$2,972.12	-\$5,989.84	\$2,972.12	\$2,890.45	-\$81.67
5155-Maintenance of Underground Services	\$3,922.64	\$11,774.81	\$7,852.17	\$11,774.81	\$15,175.15	\$3,400.34	\$15,175.15	\$11,083.98	-\$4,091.17
5160-Maintenance of Line Transformers	\$1,519.30	\$9,299.19	\$7,779.89	\$9,299.19	\$23,448.74	\$14,149.55	\$23,448.74	\$4,207.15	-\$19,241.59
5165-Maintenance of Street Lighting and Signal Systems	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5170-Sentinel Lights - Labour	\$0.00	\$0.00	\$0.00	\$0.00	\$74.02	\$74.02	\$74.02	\$0.00	-\$74.02
5172-Sentinel Lights - Materials and Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5175-Maintenance of Meters	\$0.00	-\$473.34	-\$473.34	-\$473.34	\$5,044.00	\$5,517.34	\$5,044.00	\$4,369.82	-\$674.18
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	-\$666.51	-\$666.51	-\$666.51	\$0.00	\$666.51
5186-Water Heater Rentals - Materials and Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total	\$35,110.76	\$118,507.07	\$83,396.31	\$118,507.07	\$67,236.79	-\$51,270.28	\$67,236.79	\$56,473.86	-\$10,762.93

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	\$802.00	\$802.00
5310-Meter Reading Expense	\$16,011.02	\$17,897.01	\$1,885.99	\$17,897.01	\$26,724.08	\$8,827.07	\$26,724.08	\$27,335.90	\$611.82
5315-Customer Billing	\$30,616.32	\$39,458.49	\$8,842.17	\$39,458.49	\$73,497.25	\$34,038.76	\$73,497.25	\$43,213.33	-\$30,283.92
5320-Collecting	\$28,911.88	\$38,013.09	\$9,101.21	\$38,013.09	\$16,119.12	-\$21,893.97	\$16,119.12	\$60,709.38	\$44,590.26
5325-Collecting- Cash Over and Short	\$755.83	-\$1,288.88	-\$2,044.71	-\$1,288.88	-\$325.00	\$963.88	-\$325.00	\$0.00	\$325.00
5330-Collection Charges	\$0.00	\$0.00	\$0.00	\$0.00	-\$5,206.35	-\$5,206.35	-\$5,206.35	-\$13,590.00	-\$8,383.65
5335-Bad Debt Expense	\$9,902.97	\$24,696.27	\$14,793.30	\$24,696.27	\$0.00	-\$24,696.27	\$0.00	\$42,454.78	\$42,454.78
5340-Miscellaneous Customer Accounts Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
Sub-Total	\$86,198.02	\$118,775.98	\$32,577.96	\$118,775.98	\$110,809.10	-\$7,966.88	\$110,809.10	\$160,975.39	\$50,166.29
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	\$3,175.80	\$529.01	-\$2,646.79	\$529.01	\$1,744.29	\$1,215.28	\$1,744.29	\$413.72	-\$1,330.57
5415-Energy Conservation	\$4,000.00	\$0.00	-\$4,000.00	\$0.00	\$1,918.08	\$1,918.08	\$1,918.08	\$0.00	-\$1,918.08
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	\$203.53	\$3,117.45	\$2,913.92	\$3,117.45	\$471.03	-\$2,646.42	\$471.03	\$324.12	-\$146.91
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	\$7,379.33	\$3,646.46	-\$3,732.87	\$3,646.46	\$4,133.40	\$486.94	\$4,133.40	\$737.84	-\$3,395.56
Administrative and General Expenses									
5605-Executive Salaries and Expenses	\$26,065.56	\$13,452.84	-\$12,612.72	\$13,452.84	\$18,325.00	\$4,872.16	\$18,325.00	\$2,702.72	-\$15,622.28
5610-Management Salaries and Expenses	\$35,887.79	\$43,087.64	\$7,199.85	\$43,087.64	\$31,336.45	-\$11,751.19	\$31,336.45	\$0.00	-\$31,336.45
5615-General Administrative Salaries and Expenses	\$10,546.01	\$8,603.13	-\$1,942.88	\$8,603.13	\$6,989.71	-\$1,613.42	\$6,989.71	\$1,474.83	-\$5,514.88
5620-Office Supplies and Expenses	\$15,603.96	\$16,363.67	\$759.71	\$16,363.67	\$7,978.57	-\$8,385.10	\$7,978.57	\$27,341.61	\$19,363.04
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	\$57,837.50	\$63,120.99	\$5,283.49	\$63,120.99	\$124,291.44	\$61,170.45	\$124,291.44	\$88,674.87	-\$35,616.57
5635-Property Insurance	\$5,656.00	\$10,854.68	\$5,198.68	\$10,854.68	\$1,081.00	-\$9,773.68	\$1,081.00	\$2,976.48	-\$1,895.48
5640-Injuries and Damages	\$2,599.56	\$0.00	-\$2,599.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5645-Employee Pensions and Benefits	\$3,537.14	\$5,982.06	\$2,444.92	\$5,982.06	\$5,330.63	-\$651.43	\$5,330.63	\$6,126.89	\$796.26
5650-Franchise Requirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5655-Regulatory Expenses	\$6,064.00	-\$5,213.17	-\$11,277.17	-\$5,213.17	\$35,183.18	\$40,396.35	\$35,183.18	\$16,512.14	-\$18,671.04
5660-General Advertising Expenses	\$1,281.00	\$0.00	-\$1,281.00	\$0.00	\$66.00	\$66.00	\$66.00	\$0.00	-\$66.00
5665-Miscellaneous General Expenses	\$49,528.72	\$15,217.23	-\$34,311.49	\$15,217.23	\$3,095.94	-\$12,121.29	\$3,095.94	\$4,400.00	\$1,304.06
5670-Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5675-Maintenance of General Plant	\$13,848.53	\$20,015.54	\$6,167.01	\$20,015.54	\$56,989.70	\$36,974.16	\$56,989.70	\$5,235.11	-\$51,754.59
5680-Electrical Safety Authority Fees	\$720.23	\$4,562.85	\$3,842.62	\$4,562.85	\$2,054.38	-\$2,508.47	\$2,054.38	\$2,678.57	\$624.19
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	\$5,124.58	\$5,124.58	\$5,124.58	\$18,435.22	\$13,310.64	\$18,435.22	\$11,655.93	-\$6,779.29
Sub-Total	\$229,176.00	\$201,172.04	-\$28,003.96	\$201,172.04	\$311,157.22	\$109,985.18	\$311,157.22	\$169,779.15	-\$141,378.07
Amortization Expenses									
5705-Amortization Expense - Property, Plant, and Equipment	\$49,369.86	\$49,806.40	\$436.54	\$49,806.40	\$56,026.00	\$6,219.60	\$56,026.00	\$62,213.00	\$6,187.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$49,369.86	\$49,806.40	\$436.54	\$49,806.40	\$56,026.00	\$6,219.60	\$56,026.00	\$62,213.00	\$6,187.00
Cost of Power									
4705-Power Purchased	\$1,687,373.83	\$1,894,427.28	\$207,053.45	\$1,894,427.28	\$1,788,156.40	-\$106,270.88	\$1,788,156.40	\$1,755,443.99	-\$32,712.41
4708-Charges-WMS	\$128,810.38	\$113,090.96	-\$15,719.42	\$113,090.96	\$150,201.58	\$37,110.62	\$150,201.58	\$176,613.62	\$26,412.04
4710-Cost of Power Adjustments	\$5,383.09	-\$104,772.10	-\$110,155.19	-\$104,772.10	\$0.00	\$104,772.10	\$0.00	\$40,717.35	\$40,717.35
4712-Charges-One-Time	\$0.00	\$960.34	\$960.34	\$960.34	\$615.53	-\$344.81	\$615.53	\$0.00	-\$615.53
4714-Charges-NW	\$183,365.67	\$275,229.16	\$91,863.49	\$275,229.16	\$137,002.58	-\$138,226.58	\$137,002.58	\$135,065.41	-\$1,937.17
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	\$54,798.38	\$48,818.73	-\$5,979.65	\$48,818.73	\$53,358.60	\$4,539.87	\$53,358.60	\$35,991.06	-\$17,367.54
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	\$1,297.99	\$0.00	-\$1,297.99	\$0.00	\$10,252.04	\$10,252.04	\$10,252.04	\$0.00	-\$10,252.04
4750-LV charges	\$0.00	\$0.00	\$0.00	\$0.00	\$111,940.58	\$111,940.58	\$111,940.58	\$40,528.08	-\$71,412.50
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	\$2,061,029.34	\$2,227,754.37	\$166,725.03	\$2,227,754.37	\$2,251,527.31	\$23,772.94	\$2,251,527.31	\$2,184,359.51	-\$67,167.80

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OM&A COSTS	2008 Actual	2009 Bridge	Variance form 2008 Actual
Operation (Working Capital)			
5005-Operation Supervision and Engineering	\$4,809.12	\$14,647.92	\$9,838.80
5010-Load Dispatching	\$0.00	\$0.00	\$0.00
5012-Station Buildings and Fixtures Expense	\$0.00	\$0.00	\$0.00
5014-Transformer Station Equipment - Operation Labour	\$0.00	\$0.00	\$0.00
5015-Transformer Station Equipment - Operation Supplies and Expenses	\$0.00	\$0.00	\$0.00
5016-Distribution Station Equipment - Operation Labour	\$0.00	\$0.00	\$0.00
5017-Distribution Station Equipment - Operation Supplies and Expenses	\$40,466.09	\$21,832.31	-\$18,633.78
5020-Overhead Distribution Lines and Feeders - Operation Labour	\$1,344.93	\$1,113.98	-\$230.95
5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0.00	\$3,558.70	\$3,558.70
5030-Overhead Subtransmission Feeders - Operation	\$0.00	\$0.00	\$0.00
5035-Overhead Distribution Transformers- Operation	\$0.00	\$0.00	\$0.00
5040-Underground Distribution Lines and Feeders - Operation Labour	\$45.03	\$93.99	\$48.96
5045-Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0.00	\$28.62	\$28.62
5050-Underground Subtransmission Feeders - Operation	\$0.00	\$0.00	\$0.00
5055-Underground Distribution Transformers - Operation	\$742.11	\$277.76	-\$464.35
5060-Street Lighting and Signal System Expense	\$0.00	\$0.00	\$0.00
5065-Meter Expense	\$771.68	\$472.25	-\$299.43
5070-Customer Premises - Operation Labour	\$0.00	\$0.00	\$0.00
5075-Customer Premises - Materials and Expenses	\$0.00	\$0.00	\$0.00
5085-Miscellaneous Distribution Expense	\$43,691.50	\$45,440.13	\$1,748.63
5090-Underground Distribution Lines and Feeders - Rental Paid	\$0.00	\$0.00	\$0.00
5095-Overhead Distribution Lines and Feeders - Rental Paid	\$0.00	\$0.00	\$0.00
5096-Other Rent	\$0.00	\$0.00	\$0.00
Sub-Total	\$91,870.46	\$87,465.66	-\$4,404.80
Maintenance (Working Capital)			
5105-Maintenance Supervision and Engineering	\$0.00	\$0.00	\$0.00
5110-Maintenance of Buildings and Fixtures - Distribution Stations	\$0.00	\$0.00	\$0.00
5112-Maintenance of Transformer Station Equipment	\$0.00	-\$7.99	-\$7.99
5114-Maintenance of Distribution Station Equipment	\$0.00	\$0.00	\$0.00
5120-Maintenance of Poles, Towers and Fixtures	\$2,898.23	\$52,078.83	\$49,180.60
5125-Maintenance of Overhead Conductors and Devices	\$6,067.58	\$13,884.04	\$7,816.46
5130-Maintenance of Overhead Services	\$6,067.58	\$8,778.73	\$2,711.15
5135-Overhead Distribution Lines and Feeders - Right of Way	\$18,776.86	\$18,013.95	-\$762.91
5145-Maintenance of Underground Conduit	\$112.21	\$82.99	-\$29.22
5150-Maintenance of Underground Conductors and Devices	\$2,890.45	\$17,788.77	\$14,898.32
5155-Maintenance of Underground Services	\$11,083.98	\$18,218.45	\$7,134.47
5160-Maintenance of Line Transformers	\$4,207.15	\$23,168.25	\$18,961.10
5165-Maintenance of Street Lighting and Signal Systems	\$0.00	\$0.00	\$0.00
5170-Sentinel Lights - Labour	\$0.00	\$0.00	\$0.00
5172-Sentinel Lights - Materials and Expenses	\$0.00	\$0.00	\$0.00
5175-Maintenance of Meters	\$4,369.82	\$1,170.06	-\$3,199.76
5178-Customer Installations Expenses- Leased Property	\$0.00	\$0.00	\$0.00
5185-Water Heater Rentals - Labour	\$0.00	\$0.00	\$0.00
5186-Water Heater Rentals - Materials and Expenses	\$0.00	\$0.00	\$0.00
5190-Water Heater Controls - Labour	\$0.00	\$0.00	\$0.00
5192-Water Heater Controls - Materials and Expenses	\$0.00	\$0.00	\$0.00
5195-Maintenance of Other Installations on Customer Premises	\$0.00	\$0.00	\$0.00
6105-Taxes other than Income Taxes	\$0.00	\$0.00	\$0.00
Sub-Total	\$56,473.86	\$153,176.08	\$96,702.22

2009 Bridge	2010Test	Variance form 2009 Bridge
\$14,647.92	\$14,208.48	-\$439.44
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$21,832.31	\$21,177.34	-\$654.97
\$1,113.98	\$1,080.56	-\$33.42
\$3,558.70	\$3,451.94	-\$106.76
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$93.99	\$91.17	-\$2.82
\$28.62	\$27.76	-\$0.86
\$0.00	\$0.00	\$0.00
\$277.76	\$269.43	-\$8.33
\$0.00	\$0.00	\$0.00
\$472.25	\$458.08	-\$14.17
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$45,440.13	\$44,076.93	-\$1,363.20
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$87,465.66	\$84,841.69	-\$2,623.97
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
-\$7.99	-\$7.75	\$0.24
\$0.00	\$0.00	\$0.00
\$52,078.83	\$50,516.47	-\$1,562.36
\$13,884.04	\$13,467.52	-\$416.52
\$8,778.73	\$8,515.37	-\$263.36
\$18,013.95	\$17,473.53	-\$540.42
\$82.99	\$80.50	-\$2.49
\$17,788.77	\$17,255.11	-\$533.66
\$18,218.45	\$17,671.90	-\$546.55
\$23,168.25	\$22,473.20	-\$695.05
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$1,170.06	\$1,134.96	-\$35.10
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$153,176.08	\$148,580.80	-\$4,595.28

OM&A COSTS	2008 Actual	2009 Bridge	Variance form 2008 Actual
Billing and Collections			
5305-Supervision	\$802.00	\$0.00	-\$802.00
5310-Meter Reading Expense	\$27,335.90	\$26,049.40	-\$1,286.50
5315-Customer Billing	\$43,213.33	\$54,832.34	\$11,619.01
5320-Collecting	\$60,709.38	\$48,094.11	-\$12,615.27
5325-Collecting- Cash Over and Short	\$0.00	\$0.00	\$0.00
5330-Collection Charges	-\$13,590.00	-\$9,750.73	\$3,839.27
5335-Bad Debt Expense	\$42,454.78	\$59,436.69	\$16,981.91
5340-Miscellaneous Customer Accounts Expenses	\$50.00	-\$9.02	-\$59.02
Sub-Total	\$160,975.39	\$178,652.79	\$17,677.40
Community Relations			
5405-Supervision	\$0.00	\$0.00	\$0.00
5410-Community Relations - Sundry	\$413.72	\$11,383.99	\$10,970.27
5415-Energy Conservation	\$0.00	\$0.00	\$0.00
5420-Community Safety Program	\$0.00	\$0.00	\$0.00
5425-Miscellaneous Customer Service and Informational Expenses	\$0.00	\$0.00	\$0.00
5505-Supervision	\$0.00	\$0.00	\$0.00
5510-Demonstrating and Selling Expense	\$0.00	\$0.00	\$0.00
5515-Advertising Expense	\$324.12	\$2,013.61	\$1,689.49
5520-Miscellaneous Sales Expense	\$0.00	\$0.00	\$0.00
6205-Charitable Donations	\$0.00	\$0.00	\$0.00
Sub-Total	\$737.84	\$13,397.60	\$12,659.76
Administrative and General Expenses			
5605-Executive Salaries and Expenses	\$2,702.72	\$9,900.00	\$7,197.28
5610-Management Salaries and Expenses	\$0.00	\$20,362.59	\$20,362.59
5615-General Administrative Salaries and Expenses	\$1,474.83	\$331.09	-\$1,143.74
5620-Office Supplies and Expenses	\$27,341.61	\$19,371.55	-\$7,970.06
5625-Administrative Expense Transferred Credit	\$0.00	\$0.00	\$0.00
5630-Outside Services Employed	\$88,674.87	\$30,576.83	-\$58,098.04
5635-Property Insurance	\$2,976.48	\$2,691.23	-\$285.25
5640-Injuries and Damages	\$0.00	\$0.00	\$0.00
5645-Employee Pensions and Benefits	\$6,126.89	\$21,843.90	\$15,717.01
5650-Franchise Requirements	\$0.00	\$0.00	\$0.00
5655-Regulatory Expenses	\$16,512.14	\$21,093.57	\$4,581.43
5660-General Advertising Expenses	\$0.00	\$0.00	\$0.00
5665-Miscellaneous General Expenses	\$4,400.00	\$65,670.03	\$61,270.03
5670-Rent	\$0.00	\$0.00	\$0.00
5675-Maintenance of General Plant	\$5,235.11	\$8,039.64	\$2,804.53
5680-Electrical Safety Authority Fees	\$2,678.57	\$495.18	-\$2,183.39
5685-Independent Market Operator Fees and Penalties	\$0.00	\$0.00	\$0.00
6035 - Interest Expense	\$11,655.93	\$19,983.62	\$8,327.69
Sub-Total	\$169,779.15	\$220,359.23	\$50,580.08
Amortization Expenses			
5705-Amortization Expense - Property, Plant, and Equipment	\$62,213.00	\$70,506.82	\$8,293.82
5710-Amortization of Limited Term Electric Plant	\$0.00	\$0.00	\$0.00
5715-Amortization of Intangibles and Other Electric Plant	\$0.00	\$0.00	\$0.00
5720-Amortization of Electric Plant Acquisition Adjustments	\$0.00	\$0.00	\$0.00
5725-Miscellaneous Amortization	\$0.00	\$0.00	\$0.00
5730-Amortization of Unrecovered Plant and Regulatory Study Costs	\$0.00	\$0.00	\$0.00
5735-Amortization of Deferred Development Costs	\$0.00	\$0.00	\$0.00
5740-Amortization of Deferred Charges	\$0.00	\$0.00	\$0.00
Sub-Total	\$62,213.00	\$70,506.82	\$8,293.82
Cost of Power			
4705-Power Purchased	\$1,755,443.99	\$1,629,303.62	-\$126,140.37
4708-Charges-WMS	\$176,613.62	\$151,292.48	-\$25,321.14
4710-Cost of Power Adjustments	\$40,717.35	\$0.00	-\$40,717.35
4712-Charges-One-Time	\$0.00	\$0.00	\$0.00
4714-Charges-NW	\$135,065.41	\$139,174.41	\$4,109.00
4715-System Control & Load Dispatching	\$0.00	\$0.00	\$0.00
4716-Charges-CN	\$35,991.06	\$127,522.51	\$91,531.45
4720-Other Expenses	\$0.00	\$0.00	\$0.00
4725-Competition Transition Expense	\$0.00	\$0.00	\$0.00
4730-Rural Rate Assistance Expense	\$0.00	\$37,823.12	\$37,823.12
4750-LV charges	\$40,528.08	\$28,574.72	-\$11,953.36
5205-Purchase of Transmission and System Services	\$0.00	\$0.00	\$0.00
5210-Transmission Charges	\$0.00	\$0.00	\$0.00
5215-Transmission Charges Recovered	\$0.00	\$0.00	\$0.00
5685-Independent Market Operator Fees and Penalties	\$0.00	\$0.00	\$0.00
Sub-Total	\$2,184,359.51	\$2,113,690.85	-\$70,668.66

2009 Bridge	2010Test	Variance form 2009 Bridge
\$0.00	\$0.00	\$0.00
\$26,049.40	\$71,049.40	\$45,000.00
\$54,832.34	\$58,122.28	\$3,289.94
\$48,094.11	\$50,979.76	\$2,885.65
\$0.00	\$0.00	\$0.00
-\$9,750.73	-\$9,500.00	\$250.73
\$59,436.69	\$45,000.00	-\$14,436.69
-\$9.02	\$0.00	\$9.02
\$178,652.79	\$215,651.44	\$36,998.65
\$0.00	\$0.00	\$0.00
\$11,383.99	\$5,000.00	-\$6,383.99
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$2,013.61	\$2,500.00	\$486.39
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$13,397.60	\$7,500.00	-\$5,897.60
\$9,900.00	\$85,900.00	\$76,000.00
\$20,362.59	\$41,362.59	\$21,000.00
\$331.09	\$27,331.09	\$27,000.00
\$19,371.55	\$20,000.00	\$628.45
\$0.00	\$0.00	\$0.00
\$30,576.83	\$65,576.83	\$35,000.00
\$2,691.23	\$7,691.23	\$5,000.00
\$0.00	\$0.00	\$0.00
\$21,843.90	\$22,280.78	\$436.88
\$0.00	\$0.00	\$0.00
\$21,093.57	\$35,000.00	\$13,906.43
\$0.00	\$0.00	\$0.00
\$65,670.03	\$0.00	-\$65,670.03
\$0.00	\$8,000.00	\$8,000.00
\$8,039.64	\$0.00	-\$8,039.64
\$495.18	\$2,500.00	\$2,004.82
\$0.00	\$0.00	\$0.00
\$19,983.62	\$25,000.00	\$5,016.38
\$220,359.23	\$340,642.52	\$120,283.29
\$70,506.82	\$89,522.27	\$19,015.45
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$70,506.82	\$89,522.27	\$19,015.45
\$1,629,303.62	\$1,653,678.10	\$24,374.49
\$151,292.48	\$89,671.29	-\$61,621.19
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$139,174.41	\$141,303.18	\$2,128.78
\$0.00	\$0.00	\$0.00
\$127,522.51	\$233,506.30	\$105,983.79
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$37,823.12	\$22,417.82	-\$15,405.30
\$28,574.72	\$0.00	-\$28,574.72
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$2,113,690.85	\$2,140,576.69	\$26,885.84

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 Clinton Power Corp 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. Clinton Power Corp'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). Clinton Power Corp's customer responsiveness and system reliability are monitored continually to ensure that its maintenance strategy is effective. This effort is coordinated with Clinton Power Corp's capital project work, so that where maintenance programs have identified matters the correction of which require capital investments, Clinton Power Corp may adjust its capital spending priorities to address those matters.

Predictive Maintenance:

Predictive maintenance activities involve the testing of elements of the Clinton Power Corp 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, CPC 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 tree trimming, 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, CPC 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. Clinton Power Corp 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 Clinton Power Corp 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 Clinton Power Corp's substations. This includes both labor costs and non-capital material spending to support both scheduled and emergency maintenance events. As with the maintenance activities, Clinton Power Corp's substation maintenance strategy focuses on minimizing, to the extent possible, emergency-type work by improving the effectiveness of Clinton Power Corp planned maintenance program (including predictive and preventative actions) for its substations. Clinton Power Corp is primarily an old 4kV system which has just started to convert to a modern 27kV system. This will ultimately allow Clinton Power Corp to decommission its two old municipal substations, which in return will reduce distribution losses and ongoing operating costs. Clinton Power used both internal and external third party personnel to maintain our two substations, this is the most efficient and cost effective method for us.

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 too many departments within Clinton Power Corp. 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 CPC'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 Clinton Power Corp'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. Clinton Power is part of a purchasing group and Purchases are administrated by Eire Thames Power Line on our behalf.

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.

Work Centers:

Management collects the cost of operating and maintaining the work centers. 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. Clinton Power Corp 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 Clinton Power Corp's service area. These activities include meter reading, billing, call centre, collections, and other back office functions. Clinton 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. This function is outsourced to Ecaliber Inc.

Meter Reading:

Meter reading services are contracted out to Olameter under a service contract agreement.

Billing:

Clinton Power Corp 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. Clinton Power Corp offers customers a number of billing and payment options including an equal payment plan, electronic payments billing, and a preauthorized payment plan. This service is outsourced to Ecaliber Inc.

Collections:

Collections are outsourced to Ecaliber Inc. who is responsible for 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, Clinton Power Corp 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, Clinton Power Corp 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 Clinton Power Corp'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 function is outsourced to Ecaliber Inc. who are responsible for such activities as payment processing; move in and out requests; and call centre activities for Clinton Power Corp'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. Clinton Power Corp's customer service department handles over 5,000 inquiries per year.

Community Relations:

Clinton Power Corp 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, Clinton Power Corp has an important role to play in educating the public about electricity safety and energy conservation, as described below:

Education – Electricity Safety:

Clinton Power Corp 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 Clinton Power Corp. CPC 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. Clinton Power Corp 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 Clinton Power Corp, 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 Clinton Power Corp Board of Directors are included in this account. The President is responsible for all aspects of Clinton Power Corp 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 Clinton Power Corp. 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 is included in 5655 Regulatory Expenses.

Employee Post-Retirement Benefits: 5645

Employee Post-Retirement Benefits include annual expenses for post-retirement benefits provided to eligible Clinton Power Corp employees in accordance with company policy and as provided in the collective bargaining agreement between Clinton Power Corp 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. Clinton Power has increased this account by \$35,000 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:

Clinton Power Corp 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) are 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	\$ 450,905.62	\$ 483,376.70	\$ 564,916.11	\$ 479,836.70	\$ 653,051.36
Labour	\$ 18,977.97	\$ 13,977.97	\$ 13,431.54	\$ 104,358.02	\$ 72,000.00
Materials	\$ 12,651.98	\$ 10,151.98	\$ 8,954.36	\$ 69,572.02	\$ 13,411.10
Outside Services	\$ 5,283.49	\$ 61,170.45	\$ (35,616.57)	\$ (58,098.04)	\$ 35,000.00
Office supplies	\$ 759.71	\$ (8,385.10)	\$ 19,363.04	\$ (7,970.06)	\$ 628.45
Other	\$ (5,202.07)	\$ 4,624.11	\$ (91,211.78)	\$ 65,352.72	\$ 23,125.53
Total	\$ 483,376.70	\$ 564,916.11	\$ 479,836.70	\$ 653,051.36	\$ 797,216.44

As the above table indicates there has been a significant swing in all areas from one year to the next which reflects the uncertainty in the handling of various LDC accepted accounting practices. This is further complicated when linemen were used by the Municipality in their Water and Sewer business. Notwithstanding, these issues, the overall O&M costs only increased on average 62k per annum.

Labour:

The variation in labour should not be viewed as being inconsistent. Since the late 90's there was very little work carried out on the Electrical System due to the Municipalities focus on their Water and Sewer operations. The linemen were also employed to carry out these types of duties thus reducing the time available to work on the electric system putting CPC, its employees and the public at risk. This has not only impacted the O&M but on the capital spending as well. In July 09 a more realistic approach was used in maintaining the Electric System, where line staff were dedicated to the maintaining the assets of the LDC's. 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. The employee description in schedule 3 page 1 of this exhibit shows an accountant and .4 of an executive, these staff are new and not included in previous years costing.

Material:

As in the amplification of the expenses in labour the increase in 2009 was as a direct result of staff being able to spend the required amount of time in maintaining the system in the second half of 09. The projected increase in 10 is consistent with 06-08 and well within normal accepted practices.

Outside Service/Office Supplies/Other:

For the purpose of this rate application we have combined these three different grouping from 2006 to 2010, the table shows a swing from \$(91,221) to \$65,352, but when the totals for all groups are added from 06 to 10 there is only a total increase of \$8,823.88. It must also be noted that in 2010 the Outside services show an increase of \$35,000 this amount is for this Cost of Service Rate application which when removed shows an actual decrease over these three areas of \$(26,176).

EMPLOYEE DESCRIPTION

OVERVIEW:

Clinton Power is facing the same challenges as all other distribution sector LDC's. In the next five years 33% of CPC's employees will be retired and within 10 years that number increases to 100%.

Recognizing this need Clinton Power has developed a strategy to hire an apprentice linepersons in 2012. Recognizing the requirement of a four year training program, CPC is looking to hire an individual how 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 Collages 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)):

CPC 2 unionized staff:

- 1- Lead Hand
- 1- Outside technical

Executive/Management:

- .4 – Executive
- 1 - Accountant

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. CPC and WPPI 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

Clinton Power Corp. staff has a formal contract which expires on December 31st 2013, 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

CPC and its employees contribute to the Ontario Municipal Employees Retirement Service (OMERS), a defined benefit pension plan.

Employee Incentive

CPC does not currently have an incentive plan.

Post Retirement Benefits

CPC 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

Clinton Power, like other distributors, purchases many services and products from third parties.

The CPC 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	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$160,978.00	3.30%	\$5,312.27	\$197,857.50	\$7,038.30	\$197,857.50	\$6,595.00	\$197,857.50	\$6,595.00	\$197,857.50	\$6,595.00	\$197,857.50	\$6,595.00
Poles and Wires	\$780,417.51	4.00%	\$31,216.70	\$839,297.30	\$31,604.50	\$882,258.73	\$34,632.00	\$976,906.95	\$36,209.00	\$1,125,108.45	\$41,065.99	\$1,125,108.45	\$47,290.02
Line Transformers	\$124,517.82	4.00%	\$4,980.71	\$127,632.51	\$4,887.00	\$135,748.31	\$5,430.00	\$146,629.27	\$5,399.00	\$149,739.59	\$5,678.83	\$149,739.59	\$6,911.03
Services and Meters	\$98,872.86	4.00%	\$3,954.91	\$116,479.63	\$4,433.40	\$128,932.55	\$4,926.00	\$214,855.50	\$6,821.00	\$250,673.54	\$9,255.82	\$250,673.54	\$10,852.18
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	\$11,675.77	20.00%	\$2,335.15	\$12,159.61	\$194.00	\$15,194.75	\$194.00	\$12,159.61	\$192.00	\$12,159.61	\$0.00	\$12,159.61	\$0.00
Equipment	\$19,803.77	10.00%	\$1,980.38	\$19,841.57	\$2,457.10	\$32,866.37	\$4,372.00	\$47,715.20	\$7,120.00	\$48,693.68	\$8,034.18	\$48,693.68	\$17,997.03
Other Distribution Assets	-\$39,159.85	4.00%	-\$410.27	-\$3,074.00	-\$110.70	-\$3,074.00	-\$123.00	-\$3,074.00	-\$123.00	-\$3,074.00	-\$123.00	-\$3,074.00	-\$123.00
GROSS ASSET TOTAL	\$1,157,105.88		\$49,369.86	\$1,310,194.12	\$50,503.60	\$1,389,784.21	\$56,026.00	\$1,593,050.03	\$62,213.00	\$1,781,158.37	\$70,506.82	\$1,781,158.37	\$89,522.27

LOSS ADJUSTMENT FACTOR CALCULATION

Below is the Clinton Power's loss factor calculation. We have utilized a 4 year average using 2005, 2007, 2008 & 2009 results. 2005 & 2006 were omitted due to irregular sales quantities resulting in an erroneous 18 & 21% loss factor. As this would alter results, Clinton proposes using the 2007, 2008 & 2009 calculation provided below.

LOSS ADJUSTMENT FACTOR CALCULATION

	2005 - omitted	2006 - omitted	2007	2008	2009	3 year average 2007, 2008, & 2009
A "Wholesale" kWh (IESO)	32,359,788	31,399,827	31,751,549	31,227,607	31,302,830	94,281,986
B Wholesale kWh for Large Use customer(s) (IESO)	-	-	-	-	-	-
C Net "Wholesale" kWh (A)-(B)	32,359,788	31,399,827	31,751,549	31,227,607	31,302,830	94,281,986
D Retail kWh (Distributor)	27,406,226	25,906,039	30,288,314	29,367,253	29,677,090	89,332,657
E Retail kWh for Large Use Customer(s) (1% loss)	-	-	-	-	-	-
F Net "Retail" kWh (D)-(E)	27,406,226	25,906,039	30,288,314	29,367,253	29,677,090	89,332,657
G Loss Factor [(C)/(F)]	1.1807	1.2121	1.0483	1.0633	1.0548	1.0554
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 1.0554

Total Loss Factor - Secondary Metered Customer > 5,000kW 1.0100

Primary Metered Customer

Total Loss Factor - Primary Metered Customer < 5,000kW 1.0448

Total Loss Factor - Primary Metered Customer > 5,000kW 1.0000

Total Loss Factor

Secondary Metered Customer

Total Loss Factor - Secondary Metered Customer < 5,000kW 1.0617

Total Loss Factor - Secondary Metered Customer > 5,000kW 1.0161

Primary Metered Customer

Total Loss Factor - Primary Metered Customer < 5,000kW 1.0511

Total Loss Factor - Primary Metered Customer > 5,000kW 1.006

MATERIALITY ANALYSIS ON DISTRIBUTION LOSSES

The calculated loss factor is 1.2% above the OEB 5% target. Clinton Power is beginning to augment its distribution facilities in an effort to update system voltages and to minimize losses. Clinton Power believes that due to our small system and vintage of distribution assets, a 6.2% 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)	-\$66,654	\$66,863	\$66,669
Book to Tax Adjustments			
Additions to Accounting Income:			
Depreciation and amortization	\$62,213	\$70,507	\$89,522
Meals & entertainment / Mileage			
Other Additions			
Total Additions	\$62,213	\$70,507	\$89,522
Deductions from Accounting Income:			
Capital Cost Allowance	\$83,767	\$91,039	\$142,869
Cumulative eligible capital deductions			
Gain on Disposal			
Other Deductions			
Total Deductions	\$83,767	\$91,039	\$142,869
Utilization of Loss Carry Forward	\$0	-\$46,332	-\$13,322
Regulatory Taxable Income	-\$88,208	\$0	\$0
Corporate Income Tax Rate	17.00%	17.00%	17.00%
Ontario Capital Tax Rate			
Subtotal			
Less: R&D ITC (0.3)			
Regulatory Income Tax	-\$14,995	\$0	\$0
<u>Calculation of Utility Income Taxes</u>			
Income Taxes (Line 23)	-\$14,995	\$0	\$0
Ontario Capital Tax	\$0	\$0	\$0
Large Corporation Tax (Line 14, page 2)			
Total Taxes	-\$14,995	\$0	\$0
Gross UP factor (1-tax rate)	83.00%	83.00%	83.00%
Total taxes with Gross up (taxes/gross up factor)	-\$18,067	\$0	\$0
<u>Loss Carry Forward Continuity Schedule</u>			
Opening Balance (2008 from 2007 Financial Statements)	\$ 99,457	\$ 99,457	\$ 53,125
Used in Current Year	\$0	-\$46,332	-\$13,322
Ending Balance	\$ 99,457	\$ 53,125	\$ 39,803

INTEREST EXPENSE

Interest Expense

	2006 Board Approved	2006 Actual	2007 Actual	2008 Actual	2009 Bridge	2010 Test
Actual Interest Expense	\$25,215.44	\$44,812.00	\$47,061.00	\$42,920.00	\$49,906.00	\$63,440.00
Capitalized Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Actual Interest	\$25,215.44	\$44,812.00	\$47,061.00	\$42,920.00	\$49,906.00	
Interest forecast Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Interest	\$25,215.44	\$44,812.00	\$47,061.00	\$42,920.00	\$49,906.00	\$63,440.00
Deemed Interest	\$25,215.44	\$25,215.44	\$45,217.60	\$45,463.57	\$45,463.57	\$57,023.98
Excess Interest	\$0.00	\$19,596.56	\$1,843.40	-\$2,543.57	\$4,442.43	\$6,416.02

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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	\$1,304,935			\$1,304,935	\$0	\$1,304,935	4%	\$52,197	\$1,252,738
2	Distribution System - pre 1988				\$0	\$0	\$0	6%	\$0	\$0
8	General Office/Stores Equip	\$12,908			\$12,908	\$0	\$12,908	20%	\$2,582	\$10,326
10	Computer Hardware/ Vehicles				\$0	\$0	\$0	30%	\$0	\$0
10.1	Certain Automobiles	\$66,097			\$66,097	\$0	\$66,097	30%	\$19,829	\$46,268
12	Computer Software				\$0	\$0	\$0	100%	\$0	\$0
13 1	Lease # 1				\$0	\$0	\$0		\$0	\$0
13 2	Lease #2				\$0	\$0	\$0		\$0	\$0
13 3	Lease # 3				\$0	\$0	\$0		\$0	\$0
13 4	Lease # 4				\$0	\$0	\$0		\$0	\$0
14	Franchise				\$0	\$0	\$0		\$0	\$0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs				\$0	\$0	\$0	8%	\$0	\$0
43.1	Certain Energy-Efficient Electrical Generating Equipment				\$0	\$0	\$0		\$0	\$0
45	Computers & Systems Software acq'd post Mar 22/04				\$0	\$0	\$0		\$0	\$0
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)				\$0	\$0	\$0		\$0	\$0
47	Distribution System - post 22-Feb-2005				\$0	\$0	\$0	8%	\$0	\$0
98	No CCA				\$0	\$0	\$0		\$0	\$0
TOTAL		\$1,383,940	\$0	\$0	\$1,383,940	\$0	\$1,383,940		\$74,608	\$1,309,332

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	\$1,252,738			\$1,252,738	\$0	\$1,252,738	4%	\$0	\$1,252,738
2	Distribution System - pre 1988	\$0			\$0	\$0	\$0	6%	\$0	\$0
8	General Office/Stores Equip	\$10,326	\$38		\$10,364	\$19	\$10,345	20%	\$0	\$10,364
10	Computer Hardware/ Vehicles	\$0	\$484		\$484	\$242	\$242	30%	\$0	\$484
10.1	Certain Automobiles	\$46,268			\$46,268	\$0	\$46,268	30%	\$13,880	\$32,388
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	\$116,481		\$116,481	\$58,240	\$58,240	8%	\$4,659	\$111,822
98	No CCA	\$0			\$0	\$0	\$0		\$0	\$0
TOTAL		\$1,309,332	\$117,002	\$0	\$1,426,334	\$58,501	\$1,367,833		\$18,540	\$1,407,795

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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	\$1,252,738			\$1,252,738	\$0	\$0	\$1,252,738	4%	\$50,110	\$1,202,628
2	Distribution System - pre 1988	\$0			\$0	\$0		\$0	6%	\$0	\$0
8	General Office/Stores Equip	\$10,364	\$0		\$10,364	\$0		\$10,364	20%	\$2,073	\$8,291
	Computer Hardware/										
10	Vehicles	\$484			\$484	\$0		\$484	30%	\$145	\$339
10.1	Certain Automobiles	\$32,388	\$26,396		\$58,783	\$13,198		\$45,585	30%	\$13,676	\$45,108
12	Computer Software	\$0			\$0	\$0		\$0	100%	\$0	\$0
13.1	Lease # 1	\$0			\$0	\$0		\$0	20%	\$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	\$0	8%	\$0	\$0
	Certain Energy-Efficient										
43.1	Electrical Generating Equipment	\$0			\$0	\$0		\$0		\$0	\$0
	Computers & Systems										
45	Software acq'd post Mar 22/04	\$0			\$0	\$0		\$0	45%	\$0	\$0
	Data Network Infrastructure										
46	Equipment (acq'd post Mar 22/04)	\$0			\$0	\$0		\$0		\$0	\$0
	Distribution System - post										
47	22-Feb-2005	\$111,822	\$56,435		\$168,257	\$28,218		\$140,039	8%	\$11,203	\$157,054
98	No CCA	\$0			\$0	\$0		\$0		\$0	\$0
	TOTAL	\$1,407,795	\$82,831	\$0	\$1,490,626	\$41,416		\$1,449,210		\$77,206	\$1,413,419

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	\$1,202,628			\$1,202,628	\$0	\$1,202,628	4%	\$48,105	\$1,154,523
2	Distribution System - pre 1988	\$0			\$0	\$0	\$0	6%	\$0	\$0
8	General Office/Stores Equip	\$8,291	\$1,478		\$9,769	\$739	\$9,030	20%	\$1,806	\$7,963
	Computer Hardware/									
10	Vehicles	\$339			\$339	\$0	\$339	30%	\$102	\$237
10.1	Certain Automobiles	\$45,108			\$45,108	\$0	\$45,108	30%	\$13,532	\$31,575
12	Computer Software	\$0			\$0	\$0	\$0	100%	\$0	\$0
13.1	Lease # 1	\$0			\$0	\$0	\$0	20%	\$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
	Certain Energy-Efficient									
43.1	Electrical Generating Equipment	\$0			\$0	\$0	\$0		\$0	\$0
	Computers & Systems									
45	Software acq'd post Mar 22/04	\$0			\$0	\$0	\$0	45%	\$0	\$0
	Data Network Infrastructure									
46	Equipment (acq'd post Mar 22/04)	\$0			\$0	\$0	\$0		\$0	\$0
	Distribution System - post									
47	22-Feb-2005	\$157,054	\$191,452		\$348,506	\$95,726	\$252,780	8%	\$20,222	\$328,283
98	No CCA	\$0			\$0	\$0	\$0		\$0	\$0
	TOTAL	\$1,413,419	\$192,930	\$0	\$1,606,349	\$96,465	\$1,509,884		\$83,767	\$1,522,582

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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	\$1,154,523			\$1,154,523	\$0	\$1,154,523	4%	\$46,181	\$1,108,342
2	Distribution System - pre 1988	\$0			\$0	\$0	\$0	6%	\$0	\$0
8	General Office/Stores Equip	\$7,963	\$978		\$8,942	\$489	\$8,452	20%	\$1,690	\$7,251
10	Computer Hardware/ Vehicles	\$237			\$237	\$0	\$237	30%	\$71	\$166
10.1	Certain Automobiles	\$31,575	\$0		\$31,575	\$0	\$31,575	30%	\$9,473	\$22,103
12	Computer Software	\$0			\$0	\$0	\$0	100%	\$0	\$0
13.1	Lease # 1	\$0			\$0	\$0	\$0	20%	\$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	45%	\$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	\$328,283	\$184,020		\$512,303	\$92,010	\$420,293	8%	\$33,623	\$478,679
98	No CCA	\$0			\$0	\$0	\$0		\$0	\$0
TOTAL		\$1,522,582	\$184,998	\$0	\$1,707,580	\$92,499	\$1,615,081		\$91,039	\$1,616,541

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	\$1,108,342			\$1,108,342	\$0	\$1,108,342	4%	\$44,334	\$1,064,008
2	Distribution System - pre 1988	\$0			\$0	\$0	\$0	6%	\$0	\$0
8	General Office/Stores Equip	\$7,251	\$5,000		\$12,251	\$2,500	\$9,751	20%	\$1,950	\$10,301
10	Computer Hardware/ Vehicles	\$166	\$0		\$166	\$0	\$166	30%	\$50	\$116
10.1	Certain Automobiles	\$22,103	\$285,000		\$307,103	\$142,500	\$164,603	30%	\$49,381	\$257,722
12	Computer Software	\$0			\$0	\$0	\$0	100%	\$0	\$0
13.1	Lease # 1	\$0			\$0	\$0	\$0	20%	\$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	45%	\$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	\$478,679	\$221,500		\$700,179	\$110,750	\$589,429	8%	\$47,154	\$653,025
98	No CCA	\$0			\$0	\$0	\$0		\$0	\$0
TOTAL		\$1,616,541	\$511,500	\$0	\$2,128,041	\$255,750	\$1,872,291		\$142,869	\$1,985,173



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 *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. 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 the T2 Corporation – Income Tax Guide (T4012).

055 Do not use this area

COPY

Identification

Business number (BN) 001 86985 8779 RC 0001
Corporation's name
002 Clinton Power Corporation

Address of head office

Has this address changed since the last time you filed your T2 return? 010 ☐ Yes ☒ No

(If yes, complete lines 011 to 018)

011 23 Albert Street

012 PO Box 520

City Province, territory, or state

015 Clinton

016 ON

Country (other than Canada) Postal code/Zip code

017 018 NOM 1LO

Mailing address (if different from head office address)

Has this address changed since the last time you filed your T2 return? 020 ☐ Yes ☒ No

(If yes, complete lines 021 to 028)

021 c/o

022 23 Albert Street

023 PO Box 520

City Province, territory, or state

025 Clinton

026 ON

Country (other than Canada) Postal code/Zip code

027 028 NOM 1LO

Location of books and records

Has the location of books and records changed since the last time you filed your T2 return? 030 ☐ Yes ☒ No

(If yes, complete lines 031 to 038)

031 23 Albert Street

032 PO Box 520

City Province, territory, or state

035 Clinton

036 ON

Country (other than Canada) Postal code/Zip code

037 038 NOM 1LO

040 Type of corporation at the end of the tax year

1 ☒ 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

To which tax year does this return apply?

From 060 2008-01-01 to 061 2008-12-31

Has there been an acquisition of control to which subsection 249(4) applies since the previous tax year? 063 ☐ Yes ☒ No

If yes, provide the date control was acquired 065

Is the date on line 061 a deemed tax year-end in accordance with subsection 249(3.1)?

066 ☐ Yes ☒ No

Is the corporation a professional corporation that is a member of a partnership? 067 ☐ Yes ☒ No

Is this the first year of filing after:

Incorporation? 070 ☐ Yes ☒ No

Amalgamation? 071 ☐ Yes ☒ No

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 ☐ Yes ☒ No

If yes, complete and attach Schedule 24.

Is this the final tax year before amalgamation? 076 ☐ Yes ☒ No

Is this the final return up to dissolution? 078 ☐ Yes ☒ No

Is the corporation a resident of Canada? 080 ☒ Yes ☐ 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 ☐ Yes ☒ No

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
100					

Attachments**Financial statement information:** Use GIFI 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?	150 <input checked="" type="checkbox"/>	9
Is the corporation an associated CCPC?	160 <input checked="" type="checkbox"/>	23
Is the corporation an associated CCPC that is claiming the expenditure limit?	161 <input type="checkbox"/>	49
Does the corporation have any non-resident shareholders?	151 <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	162 <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?	163 <input type="checkbox"/>	44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	164 <input type="checkbox"/>	14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	165 <input type="checkbox"/>	15
Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989?	166 <input type="checkbox"/>	T5004
Is the corporation a member of a partnership for which a partnership identification number has been assigned?	167 <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?	168 <input type="checkbox"/>	22
Did the corporation have any foreign affiliates during the year?	169 <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> ?	170 <input type="checkbox"/>	29
Has the corporation had any non-arm's length transactions with a non-resident?	171 <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?	173 <input checked="" type="checkbox"/>	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	172 <input type="checkbox"/>	----
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	201 <input checked="" type="checkbox"/>	1
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?	202 <input type="checkbox"/>	2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	203 <input type="checkbox"/>	3
Is the corporation claiming any type of losses?	204 <input checked="" type="checkbox"/>	4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	205 <input type="checkbox"/>	5
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	206 <input type="checkbox"/>	6
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?	207 <input type="checkbox"/>	7
Does the corporation have any property that is eligible for capital cost allowance?	208 <input checked="" type="checkbox"/>	8
Does the corporation have any property that is eligible capital property?	210 <input type="checkbox"/>	10
Does the corporation have any resource-related deductions?	212 <input type="checkbox"/>	12
Is the corporation claiming reserves of any kind?	213 <input type="checkbox"/>	13
Is the corporation claiming a patronage dividend deduction?	216 <input type="checkbox"/>	16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	217 <input type="checkbox"/>	17
Is the corporation an investment corporation or a mutual fund corporation?	218 <input type="checkbox"/>	18
Is the corporation carrying on business in Canada as a non-resident corporation?	220 <input type="checkbox"/>	20
Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits?	221 <input type="checkbox"/>	21
Does the corporation have any Canadian manufacturing and processing profits?	227 <input type="checkbox"/>	27
Is the corporation claiming an investment tax credit?	231 <input type="checkbox"/>	31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	232 <input type="checkbox"/>	T661
Is the total taxable capital employed in Canada of the corporation and its related corporations over \$10,000,000?	233 <input type="checkbox"/>	----
Is the total taxable capital employed in Canada of the corporation and its associated corporations over \$10,000,000?	234 <input type="checkbox"/>	----
Is the corporation claiming a surtax credit?	237 <input type="checkbox"/>	37
Is the corporation subject to gross Part VI tax on capital of financial institutions?	238 <input type="checkbox"/>	38
Is the corporation claiming a Part I tax credit?	242 <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?	243 <input type="checkbox"/>	43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	244 <input type="checkbox"/>	45
Is the corporation subject to Part II - Tobacco Manufacturers' surtax?	249 <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?	250 <input type="checkbox"/>	39
Is the corporation claiming a Canadian film or video production tax credit refund?	253 <input type="checkbox"/>	T1131
Is the corporation claiming a film or video production services tax credit refund?	254 <input type="checkbox"/>	T1177
Is the corporation subject to Part XIII.1 tax?	255 <input type="checkbox"/>	92 *

* We do not print this schedule.

Attachments - Continued from page 2

	Yes	Schedule
Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	256 <input type="checkbox"/>	T1134-A
Did the corporation have any controlled foreign affiliates?	258 <input type="checkbox"/>	T1134-B
Did the corporation own specified foreign property in the year with a cost amount over \$100,000?	259 <input type="checkbox"/>	T1135
Did the corporation transfer or loan property to a non-resident trust?	260 <input type="checkbox"/>	T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261 <input type="checkbox"/>	T1142
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262 <input type="checkbox"/>	T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263 <input type="checkbox"/>	T1146
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264 <input type="checkbox"/>	T1174
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	265 <input type="checkbox"/>	55
Has the corporation made an election under subsection 89(11) not to be a CCPC?	266 <input type="checkbox"/>	T2002
Has the corporation revoked any previous election made under subsection 89(11)?	267 <input type="checkbox"/>	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?	268 <input type="checkbox"/>	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?	269 <input type="checkbox"/>	54

Additional information

Is the corporation inactive?	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)	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.)	282		
If the major business activity involves the resale of goods, show whether it is wholesale or retail	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.	284	electricity sales	285 100.000 %
	286		287 %
	288		289 %
Did the corporation immigrate to Canada during the tax year?	291	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Did the corporation emigrate from Canada during the tax year?	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?	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	294		
If the corporation's major business activity is construction, did you have any sub-contractors during the tax year?	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 GIFI	300	(11,249) A
Deduct:		
Charitable donations from Schedule 2	311	
Gifts to Canada, a province, or a territory from Schedule 2	312	
Cultural gifts from Schedule 2	313	
Ecological gifts from Schedule 2	314	
Gifts of medicine from Schedule 2	315	
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	320	
Part VI.1 tax deduction *	325	
Non-capital losses of previous tax years from Schedule 4	331	
Net capital losses of previous tax years from Schedule 4	332	
Restricted farm losses of previous tax years from Schedule 4	333	
Farm losses of previous tax years from Schedule 4	334	
Limited partnership losses of previous tax years from Schedule 4	335	
Taxable capital gains or taxable dividends allocated from a central credit union	340	
Prospector's and grubstaker's shares	350	
Subtotal		B
Subtotal (amount A minus amount B) (if negative, enter "0")		C
Add: Section 110.5 additions or subparagraph 115(1)(a)(vii) additions	355	D
Taxable income (amount C plus amount D)	360	0
Income exempt under paragraph 149(1)(t)	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 on page 8.

Small business deduction**Canadian-controlled private corporations (CCPCs) throughout the tax year**

Income from active business carried on in Canada from Schedule 7	400	A
Taxable income from line 360 on page 3, minus 10/3 of the amount on line 632 on page 7, minus 3 times the amount on line 636 on page 7, 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.

\$300,000 x	Number of days in the tax year in 2006		=	1
	Number of days in the tax year	366		
\$400,000 x	Number of days in the tax year after 2006 and before January 1, 2009	366	=	400,000 2
	Number of days in the tax year	366		
\$500,000 x	Number of days in the tax year after 2008		=	3
	Number of days in the tax year	366		
Add amounts at lines 1, 2 and 3				400,000 4

Business limit (see notes 1 and 2 below)	410	390,000 C
--	-----	-----------

Notes: 1. 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.

2. For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

Business limit reduction:

Amount C	<u>390,000</u>	X	<u>415</u>	D	=	<u> </u>	E
				11,250			
Reduced business limit (amount C minus amount E) (if negative, enter "0")							425
							390,000
							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 Dec. 31, 2007	366	x 17% =	6
		Number of days in the tax year	366		
Total of amounts 5 and 6 - enter on line 9 of page 7430					0 G

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 of page 7.

General tax reduction for Canadian-controlled private corporations

Canadian-controlled private corporations throughout the tax year

Taxable income from line 360 on page 3		A
Lesser of amounts V and Y from Part 9 of Schedule 27	B	
Amount QQ from Part 13 of Schedule 27	C	
Taxable resource income from line 435 on page 4	D	
Amount used to calculate the credit union deduction (from Schedule 17)	E	
Amount on line 400, 405, 410, or 425 on page 4, whichever is the least	F	
Aggregate investment income from line 440 of page 6	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	366	x 7% =	J
Amount I _____ x	Number of days in the tax year after Dec. 31, 2007 and before Jan. 1, 2009	366	x 8.5% =	K
Amount I _____ x	Number of days in the tax year after Dec. 31, 2008 and before January 1, 2010	366	x 9% =	L

General tax reduction for Canadian-controlled private corporations - total of amounts J, K, and L		M
--	--	---

Enter amount M on line 638 of page 7.

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 on page 3 (for tax years starting after May 1, 2006, Amount Z on page 3)			N
Lesser of amounts V and Y from Part 9 of Schedule 27		O	
Amount QQ from Part 13 of Schedule 27		P	
Taxable resource income from line 435 on page 4		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
Amount T _____ x	Number of days in the tax year after Dec. 31, 2007 and before Jan. 1, 2009		x 8.5% =	V
Amount T _____ x	Number of days in the tax year after Dec. 31, 2008 and before Jan. 1, 2010		x 9% =	W

General tax reduction - total of amounts U, V and W		X
--	--	---

Enter amount X on line 639 of page 7.

Refundable portion of Part I tax**Canadian-controlled private corporations throughout the tax year**Aggregate investment income 440 X 26 2/3 % = **A**
(from Schedule 7)Foreign non-business income tax credit from line 632 on page 7 **Deduct:**Foreign investment income 445 X 9 1/3 % = **B**
(from Schedule 7) (if negative, enter "0") Amount A minus amount B (if negative, enter "0") **C**Taxable income from line 360 on page 3 **Deduct:**Amount on line 400, 405, 410, or 425 on page 4,
whichever is the least Foreign non-business income tax credit
from line 632 of page 7 x 25/9 = Foreign business income tax credit from
line 636 of page 7 x 3 = X 26 2/3 % = **D**Part I tax payable minus investment tax credit refund
(line 700 minus line 780 from page 8) **Deduct:** Corporate surtax from line 600 of page 7 Net amount **E****Refundable portion of Part I tax** – Amount C, D, or E, whichever is the least 450 **0 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 **G****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 **H****Refundable dividend tax on hand at the end of the tax year** - Amount G plus amount H 485 **0****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 on page 2 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 of page 8) 0

Part I tax**Base amount of Part I tax**

taxable income from page 3 (line 360 or amount Z, whichever applies) multiplied by 38%

550 _____ 0 A

Corporate surtax calculation

Base amount from line A above _____

1

Deduct:

10% of taxable income (line 360 or amount Z, whichever applies) from page 3 _____

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% of taxable income from line 360 on page 3 _____

a

28% of taxed capital gains _____

b

6

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

Number of days in the tax year

366

x 4% =

600

B

*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 on page 6 _____

i

Taxable income from line 360 on page 3 _____

Deduct:Amount on line 400, 405, 410, or 425 of page 4,
whichever is the least _____

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 on page 4 _____

9

Federal tax abatement _____

608

Manufacturing and processing profits deduction from Schedule 27 _____

616

Investment corporation deduction _____

620

(taxed capital gains 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 on page 4 _____

10

General tax reduction for CCPCs from amount M on page 5 _____

638

General tax reduction from amount X on page 5 _____

639

Federal logging tax credit from Schedule 21 _____

640

Federal political contribution tax credit _____

644

Federal political contributions _____

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 _____

0

G

Enter amount G on line 700 of page 8.

Summary of tax and credits**Federal tax**

Part I tax payable from page 7	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	0

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** **0 A**

Deduct other credits:

Investment tax credit refund from Schedule 31	780
Dividend refund from page 6	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) **0 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 ☒ NA ☐

Certification

I, **950** **Harding** Last name **951** **Richard** First name **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 **2009-10-06** Date

956 **(519) 482-3997** 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 Name

959 () - Telephone number

Language of correspondence - Langue de correspondance

990 Language of choice/Langue de choix **1** English / Anglais ☒ **2** Français / French ☐

Canada Revenue
Agency Agence du revenu
du Canada**NET INCOME (LOSS) FOR INCOME TAX PURPOSES****Schedule 1**

- 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			A	<u>(121,043)</u>
Add:				
Amortization of tangible assets	104	<u>59,186</u>		
Deferred and prepaid expenses	116	<u>50,608</u>		
	Total of fields 101 to 199 500	109,794	▶	<u>109,794</u>
Net income (loss) for income tax purposes - enter on line 300 on page 3 of the T2 return				<u><u>(11,249)</u></u>

CORPORATION LOSS CONTINUITY AND APPLICATION

- 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	(11,249)
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)	
Subtotal (if positive, enter "0")	(11,249)
Deduct: (increase a loss)	
Section 110.5 and/or subparagraph 115(1)(a)(vii) - Addition for foreign tax deductions	
Subtotal	(11,249)
Add: (decrease a loss)	
Current-year farm loss	
Current-year non-capital loss (if positive, enter "0")	(11,249)

Continuity of non-capital losses and request for a carryback

Non-capital loss at the end of the previous tax year			
Deduct: Non-capital loss expired *	100		
Non-capital losses at the beginning of the tax year	102		
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	11,249	11,249
Deduct:			
Other adjustments (includes adjustments for an acquisition of control)	150		
Section 80 - Adjustments for forgiven amounts	140		
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		
Subtotal			11,249
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		11,249

* 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.

CAPITAL COST ALLOWANCE

Schedule 8

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	2 UCC at start of year	3 Cost of additions in the year	4 Net adjustments	5 Proceeds of dispositions in the year	7 Adjustment for additions (1/2 x (col 3 - 5))	8 Base amount for CCA	9 Rate %	10 Recapture of CCA	11 Terminal loss	12 CCA for the year (col 8 x 9 or a lower amount)	13 UCC at the end of the year
200	201	203	205	207	211		212	213	215	217	220
1	1,020,628	130,676			65,338	1,085,966	4				1,151,304
8	10,596	59,350			29,675	40,271	20				69,946
10	22,671					22,671	30				22,671
Totals	1,053,895	190,026			95,013	1,148,908					1,243,921

This form is to be completed by a corporation having one or more of the following:

- related corporation(s)
- associated corporation(s)

Name	Country (if not Canada)	Business # (Canadian corporation only)	Code note 1	Common shares		Preferred shares		Book value of capital stock
				# owned	% owned	# owned	% owned	
100	200	300	400	500	550	600	650	700
Clinton Hydro Electric Retail Affiliate Inc		86551 3998 RC 0001	3					60,115
Note 1 : Enter the code number of the relationship that applies: 1- Parent 2 - Subsidiary 3 - Associated 4 - Related, but not associated								

AGREEMENT AMONG ASSOCIATED CANADIAN-CONTROLLED PRIVATE CORPORATIONS TO ALLOCATE THE BUSINESS LIMIT

- For use by a Canadian-controlled private corporation (CCPC) to identify all associated corporations and to assign a percentage for each associated corporation. This percentage will be used to allocate the business limit for purposes of the small business deduction. Information from this schedule will also be used to determine the date the balance of tax is due and to calculate the reduction to the business limit.
- An associated CCPC that has more than one tax year ending in a calendar year, is required to file an agreement for each tax year ending in that calendar year.

- Column 1:** Enter the legal name of each of the corporations in the associated group, including non-CCPCs and CCPCs that have filed an election under subsection 256(2) of the *Income Tax Act* not to be associated for purposes of the small business deduction.
- Column 2:** Provide the Business Number for each corporation (if a corporation is not registered, enter "NR").
- Column 3:** Enter the association code that applies to each corporation:
 1 - Associated for purposes of allocating the business limit (unless code 5 applies)
 2 - CCPC that is a "third corporation" that has elected under subsection 256(2) not to be associated for purposes of the small business deduction.
 3 - Non-CCPC that is a "third corporation" as defined in subsection 256(2)
 4 - Associated non-CCPC
 5 - Associated CCPC to which code 1 does not apply because of a subsection 256(2) election made by a "third corporation"
- Column 4:** Enter the business limit for the year of each corporation in the associated group. The business limit is computed at line 4 on page 4 of each respective corporation's T2 return.
- Column 5:** Assign a percentage to allocate the business limit to each corporation that has an association code 1 in column 3. The total of all percentages in column 5 cannot exceed 100%.
- Column 6:** Enter the business limit allocated to each corporation by multiplying the amount in column 4 by the percentage in column 5. Add all business limits allocated in column 6 and enter the total at line A. Ensure that the total at line A falls within the range for the calendar year to which the agreement applies:

Calendar year	Acceptable range
2004	\$225,001 to \$250,000
2005	\$250,001 to \$300,000
2006	maximum \$300,000
2007	\$300,001 to \$400,000

If the calendar year to which this agreement applies is after 2007, ensure that the total at line A does not exceed \$400,000.

Allocating the business limit

Date filed (do not use this area) **025** _____

Enter the calendar year to which the agreement applies **050** _____ **2008**

Is this an amended agreement for the above-noted calendar year that is intended to replace an agreement previously filed by any of the associated corporations listed below? **075** ☐ 1 Yes ☒ 2 No

1 Names of associated corporations	2 Business Number of associated corporations	3 Association code
100	200	300
1 Clinton Power Corporation	86985 8779 RC 0001	1
2 Clinton Hydro Electric Retail Affiliate Inc	86551 3998 RC 0001	1

Allocate business limit using: ☐ % ☒ \$

	Taxation year		4 Business limit for the year (before allocation) \$	Allocating business limit		
				5 Percentage of the business limit (%)	6 Business limit allocated \$	7 Gross Part 1.3 tax for business limit reduction
	Start	End		350	400	
1	2008-01-01	2008-12-31	400,000	97.500	390,000	
2	2008-01-01	2008-12-31	400,000	2.500	10,000	
TOTALS				100.000	A 400,000	

If the taxation year of the corporation filing this form is less than 51 weeks, enter the prorated business limit in this box.

\$ 390,000

Canada Revenue
AgencyAgence du revenu
du Canada**SHAREHOLDER INFORMATION****Schedule 50**

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)	Business Number (If a corporation is not registered, enter "NR") *	Social Insurance Number *	Trust Number (If a trust number is not available, enter "NA") *	Percentage common shares	Percentage preferred shares
100	200	300	350	400	500
Municipality of Central Huron	NR			100.000	
	RC				

* For a taxation year commencing before January 1, 2004, if the shareholder is a trust, enter NR at field 200 or NA at field 300. Do not enter a trust number in field 350.

**BALANCE SHEET INFORMATION****Schedule 100**

Assets	Code	Current year	Prior year
Cash and deposits	1000	292,135	272,571
Accounts Receivable	1060	852,075	834,525
Inventories	1120	80,277	55,642
Machinery, equipment, furniture and fixtures	1740	1,183,125	1,052,285
Due from corporate shareholder(s)	2182	277,546	215,730
Other deferred items / charges	2424	211,673	279,442
Total assets	2599	2,896,831	2,710,195

Liabilities	Code	Current year	Prior year
Bank overdraft	2600		
Amounts payable and accrued liabilities	2620	714,452	497,358
Due to shareholder(s) / director(s)	2780	634,356	392,097
Due to related parties	2860	31,719	27,530
Other current liabilities	2960	21,867	40,668
Deposits received	2961	52,490	41,940
Due to shareholder(s) / director(s)	3260	770,958	770,958
Other long term liabilities	3320	38,857	186,469
Total liabilities	3499	2,264,699	1,957,020

Equity	Code	Current year	Prior year
Common shares	3500	698,786	698,786
Retained earnings / deficit	3600	(66,654)	54,389
Total equity	3620	632,132	753,175
Total liabilities and equity	3640	2,896,831	2,710,195

Retained earnings	Code	Current year	Prior year
Retained earnings/deficit-start	3660	54,389	112,779
Net income / loss	3680	(121,043)	(58,390)
Total retained earnings	3849	(66,654)	54,389

On the basis of information provided by the owners, we have compiled the balance sheet and the statement of income for the year. We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon. Readers are cautioned that these statements may not be appropriate for their purposes.

**Details**

Operating name, if different from the corporations' legal name

0001

Description of operation, if filing multiple Schedules 125

0002

Revenue	Code	Current year	Prior year
Trade sales of goods and services	8000	424,159	518,306
Total sales of goods and services	8089	424,159	518,306
Other revenue	8230	60,790	62,230
Total revenue	8299	484,949	580,536

Cost of sales	Code	Current year	Prior year
Opening inventory	8300		
Cost of sales	8518		
Gross profit / loss (item 8089 - item 8518)	8519	424,159	518,306

Operating expenses	Code	Current year	Prior year
Advertising	8521		5,796
Bad debt expense	8590	42,455	31,286
Amortization of tangible assets	8670	59,186	56,026
Insurance	8690	5,953	6,497
Interest and bank charges	8710	62,148	58,106
Office expenses	8810	146,306	84,083
Professional fees	8860	107,866	145,314
Repairs and maintenance	8960	55,693	44,252
Salaries and wages	9060	126,385	207,566
Total operating expenses	9367	605,992	638,926
Total expenses	9368	605,992	638,926
Net non-farming income	9369	(121,043)	(58,390)

Farming revenue	Code	Current year	Prior year
Grains and oilseeds	9370		
Total farm revenue	9659		

Farming expenses	Code	Current year	Prior year
Crop expenses	9660		
Total farm expenses	9898		
Net farm income	9899		
Net income / loss before taxes and extraordinary items	9970	(121,043)	(58,390)

Summary

Complete this section if only one Schedule 125 is filed, Schedule 140 is used to summarize the information from multiple Schedules 125.

Extraordinary items	9975 -	-
Legal settlements	9976 -	-
Unrealized gains / losses	9980 +	+
Unusual items	9985 -	-
Current income taxes	9990 -	-
Future income tax provision	9995 -	-
Net income / loss after taxes and extraordinary items	9999 =	(121,043) = (58,390)

On the basis of information provided by the owners, we have compiled the balance sheet and the statement of income for the year. We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon. Readers are cautioned that these statements may not be appropriate for their purposes.



Ministry of Finance
Ministry of Revenue
Corporations Tax
33 King Street West
PO Box 620
Oshawa ON L1H 8E9

2007

CT23 Corporations Tax and Annual Return

For taxation years commencing after December 31, 2004

Corporations Tax Act - Ministry of Finance (MOF)

Corporations Information Act - Ministry of Government Services (MGS)

This form is a combination of the Ministry of Revenue (MOR) 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

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Ministry Use

Corporation's Legal Name (including punctuation) Clinton Power Corporation				Ontario Corporations Tax Account No. (MOF) 1800243	
Mailing address 23 Albert Street PO Box 520 City Clinton Province ON Country CA Postal code N0M 1L0				This Return covers the Taxation Year Start 2008-01-01 End 2008-12-31	
Has the mailing address changed since last filed CT23 Return? <input type="checkbox"/> Yes		Date of Change		year month day	
Registered/Head Office Address 23 Albert Street PO Box 520 City Clinton Province ON Country CA Postal code N0M 1L0				Date of Incorporation or Amalgamation 2000-01-21	
Location of Books and Records 23 Albert Street PO Box 520 City Clinton Province ON Country CA Postal code N0M 1L0				Ontario Corporation No. (MGS) 1397749	
Name of person to contact regarding this CT23 Return Richard Harding				Telephone No. (519) 482-3997	Fax No. (519) 482-9183
Address of Principal Office in Ontario (Extra-Provincial Corporations only) (MGS) City Province Country Postal code				Canada Revenue Agency Business No. 869858779RC0001	
Former Corporation Name (Extra-Provincial Corporations only) <input type="checkbox"/> Not Applicable (MGS)				Jurisdiction Incorporated Ontario	
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). If there is no change to the Directors'/Officers'/Administrators' information previously submitted to MGS, please check <input checked="" type="checkbox"/> this box. Schedule(s) A and K are not required (MGS). <input checked="" type="checkbox"/> No Change				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
Richard Harding

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.

Taxation Year End

**Exempt From Filing (EFF)
Corporations Tax Return Declaration**

Page 2 of 20

Corporation's Legal Name

Ontario
Corporations Tax
Account No. (MOF)**This EFF Declaration must be filed for each taxation year that the corporation is exempt from filing and must be filed within 6 months after the corporation's taxation year end.****Criteria for exempt from filing status:**

- a) has filed a federal Income Tax Return (T2) with Canada Revenue Agency for the taxation year;
- b) had no Ontario taxable income for the taxation year (subject to the provisions in Note 2 below);
- c) had no Ontario Corporations Tax payable for the taxation year;
- d) was a Canadian-controlled private corporation throughout the taxation year (i.e. generally a private corporation with 50% or more shares owned by Canadian residents as defined by the *Income Tax Act* (Canada));
- e) has provided its Canada Revenue Agency business number to the Ministry of Revenue; and
- f) is **not** subject to the Corporate Minimum Tax (i.e. alone or as part of an associated group whose total assets exceed \$5 million or whose total revenue exceeds \$10 million for the taxation year).

Note 1: Filing of this declaration and the Annual Return does not constitute the filing of a Corporations Tax Return under section 75 of the *Corporations Tax Act*.**Note 2:** The following loss situations will require otherwise EFF corporations to file a CT23 tax return complete with all related schedules and financial statements:

- If a corporation has a loss in the current taxation year that is to be carried back and applied to a previous taxation year(s), regardless of whether the loss is the same as for federal purposes or not, a CT23 tax return is required for the current taxation year. The corporation must also provide information indicating that the loss is to be carried back and specify the year and the amount of loss to be carried back to each taxation year.

- If a corporation has a prior year loss, that is not the same for both federal and Ontario purposes and the corporation is applying a loss carryforward from the prior year to the current year, a CT23 tax return is required for the current taxation year, and if not previously filed, a CT23 tax return for the prior taxation year in which the loss was incurred is also required. Although a tax return for the loss year is not required where the loss is not being applied, the ministry will accept the filing of a tax return for a loss year at the time the loss is incurred.

- If a corporation has a prior year loss, that is the same for both federal and Ontario purposes, but in the current taxation year the corporation is applying a different amount of loss for Ontario than the loss amount being applied for federal income tax purposes, the corporation is required to file a CT23 tax return for the current taxation year only.

The following 3 items **MUST** be completed for EFF declarations only. In cases where the Annual Return, which includes page 1, is also being filed, completion of these fields is **not** required.**1. Corporation's Mailing Address**

City	Province	Country	Postal code
------	----------	---------	-------------

2. Ontario Corporation No. (MGS)

3. Canada Revenue Agency Business No.
 RC

I, _____ declare that:

The above corporation meets **all** of the exempt from filing criteria (a) through (f) above for the taxation year and therefore qualifies under the *Corporations Tax Act* as exempt from filing an Ontario Corporations Tax Return.

Signature	Title/Relationship to Corporation	Telephone number () -	Date
-----------	-----------------------------------	---------------------------	------

Please note that making a false statement to avoid compliance with the *Corporations Tax Act* is an offence which can result in a penalty and/or fine.**If you check "Yes" to ALL of the following criteria, you are eligible to file the CT23 Short-Form Corporations Tax Return. To obtain a copy, contact the Ministry Information Centre at the numbers listed on page 2 of the Guide.**

Yes	No		Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	(a) The corporation is a Canadian-controlled private corporation (CCPC) throughout the taxation year. (nearest whole percentage) Indicate Share Capital with full voting rights owned by Canadian Residents <u>100</u> %	<input checked="" type="checkbox"/>	<input type="checkbox"/>	(d) The corporation's taxation year ends on or after January 1, 2001, and its gross revenue and total assets are each \$1,500,000 or less and the corporation is not a financial institution; or The corporation's taxation year commences after September 30, 2001, and its gross revenue and total assets are each \$3,000,000 or less and the corporation is not a financial institution.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	(b) The corporation's taxable income for the taxation year is \$200,000 or less. For a taxation year with less than 51 weeks, taxable income must be grossed-up. (Refer to Guide.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	(e) The corporation is not claiming a tax credit other than the Incentive Deduction for Small Business Corporations (IDSBC), Co-operative Education Tax Credit (CETC), Graduate Transitions Tax Credit (GTTC) or Apprenticeship Training Tax Credit (ATTC).
<input checked="" type="checkbox"/>	<input type="checkbox"/>	(c) The corporation is not a member of a partnership/joint venture or a member of an associated group of corporations during the taxation year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	(f) The corporation's Ontario allocation factor is 100%.

Note: Family Farm or Fishing corporations that have a taxation year ending on or after January 1, 2000 and are not subject to the Corporate Minimum Tax, may also use the CT23 Short-Form Corporations Tax Return if the corporation checks "Yes" to a), b), c), e) and f) above.

CT23 Corporations Tax Return

CT23 Page 3 of 20

Identification continued (for CT23 filers only)

Please check applicable (✓) box(es) and complete required information.

Type of Corporation

1 ☒ 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))

2 ☐ Other Private

3 ☐ Public

4 ☐ Non-share Capital

5 ☐ Other (specify)

Share Capital with full voting rights (nearest percent)
owned by Canadian Residents 100 %

- 2** ☐ 1 Family Farm corporation s.1(2)
- ☐ 2 Family Fishing corporation s.1(2)
- ☐ 3 Mortgage Investment corporation s.47
- ☐ 4 Credit Union s.51
- ☐ 5 Bank Mortgage subsidiary s.61(4)
- ☐ 6 Bank s.1(2)
- ☐ 7 Loan and Trust corporation s.61(4)
- ☐ 8 Non-resident corporation s.2(2)(a) or (b)
- ☐ 9 Non-resident corporation s.2(2)(c)
- ☐ 10 Mutual Fund corporation s.48
- ☐ 11 Non-resident owned investment corporation s.49
- ☐ 12 Non-resident ship or aircraft under reciprocal agreement with Canada s.28(b)
- ☐ 14 Bare Trustee corporation
- ☐ 15 Branch of Non-resident s.63(1)
- ☐ 16 Financial institution prescribed by Regulation only
- ☐ 17 Investment Dealer
- ☐ 18 Generator of electrical energy for sale or producer of steam for use in the generation of electrical energy for sale
- ☒ 19 Hydro successor, municipal electrical utility or subsidiary of either
- ☐ 20 Producer and seller of steam for uses other than for the generation of electricity
- ☐ 21 Insurance Exchange s.74.4
- ☐ 22 Farm Feeder Finance Co-operative corporation
- ☐ 23 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 _____
- ☐ 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

Income Tax

CT23 Page 4 of 20

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).

Net income (loss) for Ontario purposes (per reconciliation schedule, page 15)	From 690 ±	(11,249)
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	
	From 715	inclusion
Net capital losses (page 16)	X rate	50.000000 % = 714
Farm losses	From 724	
Restricted farm losses	From 734	
Limited partnership losses	From 754	
Taxable income (Non-capital loss)	10 =	(11,249)
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	Number of days in Taxation Year
	Days after Dec. 31, 2002 and before Jan. 1, 2004 Total Days
From 10 (or 20) X30 100.0000 % X 12.5% X 33 ÷ 73 366 = 29 +	
Ontario Allocation	Days after Dec. 31, 2003 Total Days
From 10 (or 20) X30 100.0000 % X 14.0% X 34 366 ÷ 73 366 = 32 +	
Ontario Allocation	
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? (✓) ☐ 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

Days after Dec. 31, 2002 and before Jan. 1, 2004	
320,000 X 31 ÷ ** 366 =+ 46	
Days after Dec. 31, 2003	
400,000 X 34 366 ÷ ** 366 =+ 47 500,000	
Business limit	Percentage of Federal Business limit (from T2 Schedule 23). Enter 100% if not associated.
for Ontario purposes 46 + 47 = 44 500,000 X 48 100.0000 % = 45 500,000	

Income eligible for the IDSBC	From 30 100.0000 % X 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)).

continued on Page 5

Continuity of Losses Carried Forward

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	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)	710 (2)	720 (2)	730	740	750
Add:	701	711	721	731	741	751
Current year's losses (7)	11,249					
Losses from predecessor corporations (3)	702	712	722	732		752
	703	713	723	733	743	753
Subtotal	11,249					
Subtract:	704 (2)	715 (2)(4)	724 (2)	734 (2)(4)	744 (4)	754 (4)
Utilized during the year to reduce taxable income	705		725	735	745	
Expired during the year						
Carried back to prior years to reduce taxable income (5)	706 (2) To Pg 17	716 (2) To Pg 17	726 (2) To Pg 17	736 (2) To Pg 17	746	
Subtotal	707	717	727	737	747	757
Balance at End of Year	709 (8)	719	729	739	749	759
	11,249					

Analysis of Balance at End of Year by Year of Origin

Year of Origin (oldest year first)	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	818 (9)	861 (9)		851	871
2000-12-31					
802 7th preceding taxation year	819 (9)	862 (9)		852	872
2001-12-31					
803 6th preceding taxation year	820	830	840	853	873
2002-12-31					
804 5th preceding taxation year	821	831	841	854	874
2003-12-31					
805 4th preceding taxation year	822	832	842	855	875
2004-12-31					
806 3rd preceding taxation year	823	833	843	856	876
2005-12-31					
807 2nd preceding taxation year	824	834	844	857	877
2006-12-31					
808 1st preceding taxation year	825	835	845	858	878
2007-12-31					
809 Current taxation year	826	836	846	859	879
2008-12-31	11,249				
Total	829	839	849	869	889
	11,249				

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.

Request for Loss Carry-Back (s.80(16))

CT23 Page 17 of 20

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 11,249	920	930	940
Deduct: Loss to be carried back to preceding taxation years and applied to reduce taxable income.				
Predecessor Corporation's Tax Account No. (MOF)	Taxation Year Ending			
i) 3rd preceding	901 2005-12-31	911	921	931
ii) 2nd preceding	902 2006-12-31	912	922	932
iii) 1st preceding	903 2007-12-31	913	923	933
Total loss to be carried back	From 706	From 716	From 726	From 736
Balance of loss available for carry-forward	919 11,249	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	
Balance		970 =	
If payment due	Enclosed *	990	
If overpayment: Refund (Refer to Guide)		975 =	
Apply to		980	
(Includes credit interest)			

* 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.)

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		
Richard Harding		
Title		
President		
Full Residence Address		
40 Gordon St		
City		
Clinton		
Province	Country	Postal Code
ON		NOM 1L0
Signature		Date
		2009-10-06

Note: Section 76 of the *Corporations Tax Act* provides penalties for making false or misleading statements or omissions.

OS4
Schedule 4

Ontario loss continuity

Part 1 - Non-capital loss

Determination of current-year non-capital loss

Net income (loss) for Ontario tax purposes		(11,249)
Deduct: (increase a loss)		
Net capital losses deducted in the year (enter a positive amount)		
Taxable dividends deductible under ITA sections 112, 113 or subsection 138(6)		
Amount of Part VI.1 tax deductible		
	Subtotal - if positive, enter "0"	(11,249)
Deduct: (increase a loss)		
ITA Section 110.5 and/or subparagraph 115(1)(a)(vii) - Addition for foreign tax deductions		
	Subtotal	(11,249)
Add: (decrease a loss) Current-year farm loss		
Current-year non-capital loss (if positive, enter "0")		(11,249)

Continuity of non-capital losses and request for a carryback

Non-capital loss at end of preceding taxation year		
Deduct: Non-capital loss expired	-	
Non-capital losses at beginning of taxation year	=	
Add: Non-capital losses transferred on an amalgamation or the wind-up of a subsidiary corporation	+	
Current-year non-capital loss (from calculation above)	11,249	11,249
Deduct:		
Amount applied against taxable income (enter on line 704 of the CT23)		
Section 80 - adjustments for forgiven amounts		
Other adjustments		
	Subtotal	11,249
Deduct - Request to carry back non-capital loss to:		
First preceding taxation year to reduce taxable income		
Second preceding taxation year to reduce taxable income		
Third preceding taxation year to reduce taxable income		
Non-capital losses - Closing balance	=	11,249

Part 2 - Capital losses

Continuity of capital losses and request for a carryback

Capital losses at end of preceding taxation year				Gross amount
Capital losses transferred on an amalgamation or the windup of a subsidiary corporation				
Deduct:				
Other adjustments				
Section 80 adjustments for forgiven amounts				
		Subtotal	=	
Add:				
Current-year capital loss			+	
Allowable business investment loss expired as a non-capital loss	/		+	
		Subtotal	=	
Deduct:				
Amount applied against current year capital gain			-	
		Subtotal	=	
Deduct - Request to carry back capital loss to:				
	Loss applied	Inclusion rate	Total	
First preceding taxation year	+	50.0000 %	=	
Second preceding taxation year	+	50.0000 %	=	
Third preceding taxation year	+	50.0000 %	=	
		Subtotal		-
Capital losses - Closing balance				=



Ministry of Finance
Corporations Tax
PO Box 620
33 King Street West
Oshawa ON L1H 8E9

Ontario Capital Cost Allowance Schedule 8

ONTARIO CAPITAL COST ALLOWANCE

Corporation's Legal Name Clinton Power Corporation		Ontario Corporations Tax Account No. (MOF) 1800243		Taxation Year End 2008-12-31	
---	--	---	--	---------------------------------	--

Is the corporation electing under regulation 1101(5q)? 101 1 ☐ Yes 2 ☒ No

1 Class number	2 Ontario undepreciated capital cost at the beginning of the year	3 Cost of acquisitions during the year See note 1 below	4 Net adjustments	5 Proceeds of dispositions during the year	6 Ontario undepreciated capital cost (col 2 + 3 or col 2 - 4 - 5)	7 50% rule See note 2 below	8 Reduced undepreciated capital cost (col 6 - 7)	9 CCA rate %	10 Recapture of capital cost allowance	11 Terminal loss	12 Ontario capital cost allowance (col 8 x 9 or a lower amount)	13 Ontario undepreciated capital cost at the end of the year (col 6 - 12)
1	1,020,628	130,676			1,151,304	65,338	1,085,966	4				1,151,304
8	10,596	59,350			69,946	29,675	40,271	20				69,946
10	22,671				22,671		22,671	30				22,671
Totals										Enter in box 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>
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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

Clinton Power has a deemed current capital structure of 50% debt, 50% equity, as approved by the Ontario Energy Board and a return on equity of 9.00%. Clinton 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

Clinton Power is requesting an equity return of 9.85% for its 2010 Rates.

Cost of Debt

Clinton 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%

Clinton Power is aware that the deemed debt structure it is proposing in this application is slightly different than its actual debt equity structure of 64/36 and is working to ensure that its actual and deemed structure are aligned in the future.

CAPITAL STRUCTURE

CAPITAL STRUCTURE

2006 Board Approved

Elements	\$ Million	Ratio (%)	Cost Rate (%)	Return (%)
Long-term debt	\$771,000.00	49.77%	3.11%	6.25%
Unfunded short-term debt	\$0.00	0.00%		
Preference shares	\$0.00	0.00%		
Common equity	\$778,000.00	50.23%		9.00%
Total	\$1,549,000.00			

2007 Actual

Elements	\$ Million	Ratio (%)	Cost Rate (%)	Return (%)
Long-term debt	\$811,626.00	51.87%	5.80%	6.25%
Unfunded short-term debt		0.00%		
Preference shares		0.00%		
Common equity	\$753,175.00	48.13%		9.00%
Total	\$1,564,801.00			

2008 Actual

Elements	\$ Million	Ratio (%)	Cost Rate (%)	Return (%)
Long-term debt	\$792,825.00	55.64%	5.41%	6.25%
Unfunded short-term debt		0.00%		
Preference shares		0.00%		
Common equity	\$632,132.00	44.36%		9.00%
Total	\$1,424,957.00			

2009 Bridge

Elements	\$ Million	Ratio (%)	Cost Rate (%)	Return (%)
Long-term debt	\$921,867.00	61.22%	5.41%	7.18%
Unfunded short-term debt		0.00%		
Preference shares		0.00%		
Common equity	\$584,011.99	38.78%		8.01%
Total	\$1,505,878.99			

2010 Test

Elements	\$ Million	Ratio (%)	Cost Rate (%)	Return (%)
Long-term debt	\$1,171,867.00	77.82%	5.41%	5.60%
Unfunded short-term debt		0.00%		
Preference shares		0.00%		
Common equity	\$663,223.25	44.04%		9.85%
Total	\$1,835,090.25			

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	\$811,626	\$25,215	3.11%	\$811,626	\$44,812	5.52%	\$811,626	\$47,061	5.80%	\$792,825	\$42,920	5.41%	\$921,867	\$49,906	5.41%	\$1,171,867	\$63,440	5.41%
			0.00%			0.00%			0.00%			0.00%			0.00%			0.00%
			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	\$811,626	\$25,215	3.11%	\$811,626	\$44,812	5.52%	\$811,626	\$47,061	5.80%	\$792,825	\$42,920	5.41%	\$921,867	\$49,906	5.41%	\$1,171,867	\$63,440	5.41%

<u>Ex.</u>	<u>Tab</u>	<u>Schedule</u>	<u>Contents of Schedule</u>
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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 Clinton Power's request in this Application for an increase in its 2010 Revenue Requirement. Clinton Power requires a distribution revenue requirement of \$984,277 (proposed revenue of \$1,010,432 less other revenue of \$38,697 and add transformer allowance of \$9,655) to continue to provide its customers a safe reliable supply of electricity, service its debt and pay its deemed PILS (\$0 due to loss carry forwards).

Clinton Powers target return on Rate Base is calculated using 40% of Rate Base with a target Return on Rate base of \$66,669 (based on Equity return of 9.85%). Utilizing current rates and 2010 forecasted customer data Clinton would expect \$580,527 in distribution revenue which creates a revenue deficiency of \$429,905 (no gross up for tax purposes due to loss carry forwards).

Clinton 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		\$429,905	
Distribution Revenue	\$541,830	\$541,830	\$0
Other Operating Revenue (Net)	\$38,697	\$38,697	\$0
Total Revenue	\$580,527	\$1,010,432	\$429,905
Costs and Expenses			\$0
Distribution Costs	\$563,794	\$563,794	\$0
Operation & Maintenance	\$233,422	\$233,422	\$0
Depreciation & Amortization	\$89,522	\$89,522	\$0
Property & Capital Taxes	\$0	\$0	\$0
Interest	\$57,024	\$57,024	\$0
Total Costs and Expenses	\$943,763	\$943,763	\$0
Utility Income Before Income Taxes	-\$363,236	\$66,669	\$429,905
Income Taxes	\$0	\$0	\$0
Utility Income	-\$363,236	\$66,669	\$429,905

Rate Base	\$1,692,106	\$1,692,106
Equity Portion	40.00%	40.00%
Equity Component of Rate Base	\$676,843	\$676,843
Target Return on Equity	9.85%	9.85%
Return on Rate Base	\$66,668.99	\$66,668.99
Revenue Deficiency	-\$429,904.72	\$0.00

<u>Ex.</u>	<u>Tab</u>	<u>Schedule</u>
7		– Cost Allocation

<u>Contents of Schedule</u>

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:

Clinton Power 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. Clinton Power 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 (Clinton Power) 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 Clinton Power management that some of the historical billing details were not readily available. Clinton Power 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.

Clinton Power has had discussions with Hydro One staff and a work around could not be determined. The result is a cost allocation model that cannot allocate the majority of costs due to the load data not being available.

After further deliberation Clinton Power 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. Clinton Power received the load data from Atikokan Hydro and Cooperative Hydro Embrun. Clinton Power 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 Clinton Power. Through the analysis it was determined that Atikokan Hydro was the best fit with Clinton Power in terms of customer mix as detailed in the table below.

	Atikokan	Embrun	Clinton Power
Residential	1,475	1,522	1414
GS <50	248	151	221
GS>50-Regular	21	12	17
GS >50-Intermediate	1	1	
Street Light	618	398	709
Sentinel	16		38
Unmetered Scattered Load	7	22	11

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 Clinton Power 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 Clinton Power 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 Clinton Power'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
CPC	2010	11,819,820	11,866,069	356,960	5,388,897	60,756	0	37,464
Adjustment Factor		0.973959322	1.54836706	0.671358949	0.8763393	9.5415869	0	2.783583567

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 Clinton Power's load profile as detailed in the following table for the same time frame.

Clinton Power Adjusted Data

ALL UNITS IN MWh

Year	Month	Day	Hour (EST)	Residential	GS>50kW	Street Lighting	GS<50kW	USL	Intermediate	Sentinel Lighting	TOTAL LDC sales
2004	1	1	1	1,529	1,162	89	619	6	0	9	3,414
2004	1	1	2	1,438	1,151	89	571	6	0	9	3,264
2004	1	1	3	1,294	1,211	89	621	6	0	9	3,230
2004	1	1	4	1,289	1,187	89	569	6	0	9	3,149
2004	1	1	5	1,289	1,152	89	573	6	0	9	3,117
2004	1	1	6	1,367	1,162	89	544	6	0	9	3,178
2004	1	1	7	1,417	1,165	89	641	6	0	9	3,328
2004	1	1	8	1,527	1,190	89	713	6	0	9	3,533
2004	1	1	9	1,815	1,126	0	824	6	0	0	3,771
2004	1	1	10	2,082	969	0	744	6	0	0	3,801
2004	1	1	11	2,030	1,038	0	912	6	0	0	3,986
2004	1	1	12	2,081	1,058	0	932	6	0	0	4,078
2004	1	1	13	1,931	1,094	0	1,021	6	0	0	4,052
2004	1	1	14	1,920	1,123	0	994	6	0	0	4,043
2004	1	1	15	1,964	1,069	0	890	6	0	0	3,928
2004	1	1	16	2,010	1,048	0	893	6	0	0	3,957
2004	1	1	17	2,089	1,055	0	965	6	0	0	4,115
2004	1	1	18	2,260	1,175	46	951	6	0	5	4,443
2004	1	1	19	2,407	1,234	89	787	6	0	9	4,531
2004	1	1	20	2,464	1,256	89	614	6	0	9	4,438
2004	1	1	21	2,320	1,235	89	690	6	0	9	4,349
2004	1	1	22	2,207	1,235	89	697	6	0	9	4,242
2004	1	1	23	2,033	1,187	89	607	6	0	9	3,931
2004	1	1	24	1,762	1,199	89	599	6	0	9	3,665

Now that the data has been adjusted to meet the needs of Clinton Power 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	2,678	1,646	89	1,309	6	0	9	5,030
	Feb	2,358	1,733	89	1,239	6	0	9	4,775
	Mar	1,951	1,818	89	1,029	6	0	9	4,379
	Apr	2,050	1,881	89	1,129	7	0	9	4,399
	May	1,698	2,715	89	1,064	7	0	9	4,345
	Jun	1,387	2,793	89	917	7	0	9	4,226
	Jul	2,114	2,324	89	1,046	7	0	9	4,556
	Aug	1,635	2,015	89	1,010	7	0	9	3,783
	Sep	1,896	1,548	89	798	7	0	9	3,636
	Oct	2,258	1,884	89	911	7	0	9	4,356
	Nov	2,252	2,305	89	920	7	0	9	4,618
	Dec	2,736	1,743	89	1,216	7	0	9	4,932
		Residential	GS>50kW	Street Lighting	GS<50kW	USL	Intermediate	Sentinel Lighting	
Input to Model	1NCP	2,736	2,793	89	1,309	7	0	9	5,030
Input to Model	4NCP	10,030	10,137	355	4,894	26	0	37	19,117
Input to Model	12NCP	25,013	24,405	1,064	12,589	83	0	112	53,036
		Residential	GS>50kW	Street Lighting	GS<50kW	USL	Intermediate	Sentinel Lighting	
	Jan	2,604	1,363	89	959	6	0	9	5,030
	Feb	2,290	1,448	89	933	6	0	9	4,775
	Mar	1,641	1,818	0	914	6	0	0	4,379
	Apr	1,805	1,881	0	706	7	0	0	4,399
	May	1,004	2,653	0	680	7	0	0	4,345
	Jun	869	2,793	0	557	7	0	0	4,226
	Jul	1,441	2,324	0	785	7	0	0	4,556
	Aug	1,050	2,015	0	711	7	0	0	3,783
	Sep	1,755	1,169	0	705	7	0	0	3,636
	Oct	2,148	1,357	46	794	7	0	5	4,356
	Nov	2,139	1,519	89	854	7	0	9	4,618
	Dec	2,308	1,702	0	915	7	0	0	4,932
		Residential	GS>50kW	Street Lighting	GS<50kW	USL	Intermediate	Sentinel Lighting	
Input to Model	1CP	2,604	1,363	89	959	6	0	9	
Input to Model	4CP	9,341	6,032	266	3,661	27	0	28	
Input to Model	12CP	21,053	22,042	312	9,514	83	0	33	

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:

Clinton Power 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 = 47.34%
- General Service < 50 kW
 - Revenue Allocation = 19.39%
- General Service 50 to 4,999 kW
 - Revenue Allocation = 26.78%
- Street Light
 - Revenue Allocation = 5.99%
- Sentinel Light
 - Revenue Allocation = 0.38%
- Unmetered Scattered Load
 - Revenue Allocation = 0.12%

Clinton 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 %	72.53%	79.92%	53.94%	1.95%	3.73%	118.27%
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	270,568	121,478	106,611	1,189	118	1,179
2006 Misc. Revenue	28,569	14,019	20,527	255	1	1
2006 Total Revenue	299,137	135,496	127,138	1,444	119	1,180
Minimum Adjustment						
Current RC%	72.53%	79.92%	53.94%	1.95%	3.73%	118.27%
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	299,137	135,496	127,138	1,444	119	1,180
Min Adjustment	51,438	136	61,433	50,282	3,714	17
2006 Min Adjusted Total Revenue	350,574	135,632	188,572	51,727	3,833	1,197
Allocation of Balance	(86,774)	(33,572)	(46,675)	-	-	-
2006 Adjusted Total Revenue	263,800	102,061	141,896	51,727	3,833	1,197
2006 Total Revenue %	46.73%	18.08%	25.14%	9.16%	0.68%	0.21%
2009 Total Revenue	459,957	177,951	247,408	90,189	6,683	2,087
less: 2009 Misc. Rev. Projection incl trans allowance)	17,808	7,934	12,795	159	1	1
2009 Min Adjustment BRR	442,150	170,017	234,613	90,030	6,683	2,087
New BRR%	46.76%	17.98%	24.81%	9.52%	0.71%	0.22%
100% DRR Adjustment						
2006 Total Revenue	299,136.57	135,496.24	127,138.42	1,444.29	119.00	1,180.00
2006 Total Revenue @ 100% RC	412,440.15	169,540.52	235,714.41	73,895.03	3,194.26	997.70
2006 Total Revenue %	46.04%	18.93%	26.31%	8.25%	0.36%	0.11%
2009 Total Revenue	453,185	186,290	259,001	81,195	3,510	1,096
less: 2009 Misc. Rev. Projection incl trans allowance)	17,808	7,934	12,795	159	1	1
2009 100% RC BRR	435,378	178,356	246,206	81,036	3,509	1,096
New BRR %	46.04%	18.93%	26.31%	8.25%	0.36%	0.11%
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	412,440	169,541	235,714	73,895	3,194	998
Subsidization				(22,169)		
Allocation of Subsidization	11,125	4,573	6,358	-	86	27
2006 Adjusted total Revenue	423,565	174,113	242,072	51,727	3,280	1,025
2006 Adjusted Total Revenue %	47.28%	19.44%	27.02%	5.77%	0.37%	0.11%
2009 Total Revenue	465,409	191,314	265,987	56,837	3,604	1,126
less: 2009 Misc. Rev. Projection incl trans allowance)	17,808	7,934	12,795	159	1	1
2009 100% RC BRR	447,601	183,380	253,191	56,678	3,604	1,125
New BRR %	47.34%	19.39%	26.78%	5.99%	0.38%	0.12%

As detailed in the above table Clinton Power 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 class's applied for revenue allocations falls within the bandwidth provided by The Board.

Clinton Power 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		\$ 19.53	\$ 25.10	\$ 5.58	28.55%	28.6%	14.4%
	250		\$ 33.47	\$ 40.49	\$ 7.02	20.97%		
	500		\$ 56.71	\$ 67.08	\$ 10.37	18.28%		
Average Customer	723		\$ 77.44	\$ 90.48	\$ 13.04	16.84%		
	1,000		\$ 103.18	\$ 119.54	\$ 16.36	15.85%		
	1,500		\$ 149.66	\$ 172.01	\$ 22.35	14.93%		
	2,000		\$ 196.14	\$ 224.48	\$ 28.34	14.45%		
General Service Less Than 50 kW	1,000		\$ 111.89	\$ 129.67	\$ 17.77	15.9%	15.9%	15.7%
	2,000		\$ 204.65	\$ 236.98	\$ 32.33	15.8%		
Average Customer	2,833		\$ 281.92	\$ 326.37	\$ 44.45	15.8%		
	5,000		\$ 482.94	\$ 558.93	\$ 75.99	15.7%		
	10,000		\$ 946.75	\$ 1,095.50	\$ 148.75	15.7%		
GS>50 to 4999 kW	15,000	55	\$ 1,529.88	\$ 1,889.22	\$ 359.34	23.5%	23.5%	9.3%
	20,000	125	\$ 2,433.43	\$ 2,998.01	\$ 564.58	23.2%		
	50,000	250	\$ 5,544.96	\$ 6,523.77	\$ 978.81	17.7%		
Average Customer	133,770	376	\$ 12,487.03	\$ 14,004.61	\$ 1,517.58	12.2%		
	250,000	450	\$ 21,329.66	\$ 23,315.47	\$ 1,985.81	9.3%		
Unmetered Scattered Load - Avg Customer	600	1	\$ 62.37	\$ 55.96	\$ (6.41)	-10.3%		
Street Lighting - Avg Customer	25	1	\$ 4.54	\$ 44.07	\$ 39.53	871.1%		
Sentinel	25	1	\$ 5.08	\$ 31.52	\$ 26.44	520.4%		

<u>Ex.</u>	<u>Tab</u>	<u>Schedule</u>	<u>Contents of Schedule</u>
<u>8 - Rate Design</u>			
	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 Clinton 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	\$ 10.23	\$ 0.0114 per kWh	\$ 14.61	\$ 0.0195 per kWh
GS < 50 kW	\$ 19.13	\$ 0.0110 per kWh	\$ 22.35	\$ 0.0246 per kWh
GS 50 to 4,999 kW	\$ 32.84	\$ 4.0198 per kW	\$ 205.84	\$ 6.6371 per kW
Street Light	\$ 0.12	\$ 0.5800 per kW	\$ 0.52	\$ 53.5658 per kW
Sentinel Light	\$ 0.21	\$ 1.0939 per kW	\$ 0.00	\$ 34.1200 per kW
Unmetered Load	\$ 9.07	\$ 0.0110 per kWh	\$ 0.27	\$ 0.0185 per kWh

Clinton Power is proposing increases to all of its classes fixed charges in order to move its fixed charges in line with that of West Perth Power with which its rates will be harmonized within the next 5 years. This adjustment also brings the 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 Clinton 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

Clinton Power Corp.
Tariff of Rates and Charges
Effective May 1st, 2009

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

Residential	UOM	Rate
Service Charge	\$	\$10.2300
Distribution Volumetric Rate	\$/kWh	\$0.0114
Retail Transmission Rate – Network Service Rate	\$/kWh	\$0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	\$0.0050
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	\$	\$19.1300
Distribution Volumetric Rate	\$/kWh	\$0.0110
Retail Transmission Rate – Network Service Rate	\$/kWh	\$0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	\$0.0045
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	\$	\$32.8400
Distribution Volumetric Rate	\$/kW	\$4.0198
Retail Transmission Rate – Network Service Rate	\$/kW	\$1.9269
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	\$1.7883
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	\$	\$0.1200
Distribution Volumetric Rate	\$/kW	\$0.5800
Retail Transmission Rate – Network Service Rate	\$/kW	\$1.4532
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	\$1.3824
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	\$	\$0.2100
Distribution Volumetric Rate	\$/kW	\$1.0939
Retail Transmission Rate – Network Service Rate	\$/kW	\$1.4607
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	\$1.4113
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	\$	\$9.0700
Distribution Volumetric Rate	\$/kWh	\$0.0110
Retail Transmission Rate – Network Service Rate	\$/kWh	\$0.4700
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	\$0.4500
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
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late Payment - Per month	%	1.50
Late Payment - Per annum	%	19.56
Collection of account charge-no disconnection	\$	30.00
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
Service call - after regular hours	\$	165.00
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		1.0255
Total Loss Factor -- Secondary Metered Customer > 5,000 kW	N/A	
Total Loss Factor -- Primary Metered Customer < 5,000 kW		1.0152
Total Loss Factor -- Primary Metered Customer >5,000 kW	N/A	

PROPOSED RATE CLASSES IF DIFFERENT THAN EXISTING

Clinton Power does not propose any changes to the rate classes or descriptions.

Proposed Rate Schedule

Clinton Power Corp.
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	\$	\$13.61
Smart Meter Fixed Charge	\$	\$1.0000
Distribution Volumetric Rate	\$/kWh	\$0.0195
Low Voltage Rate	\$/kWh	\$0.0017
Regulatory Asset Recovery two years- Expires May 1st, 2012	\$/kWh	\$0.0024
Retail Transmission Rate – Network Service Rate	\$/kWh	\$0.0045
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	\$0.0031
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	\$	\$21.35
Smart Meter Fixed Charge	\$	\$1.0000
Distribution Volumetric Rate	\$/kWh	\$0.0246
Low Voltage Rate	\$/kWh	\$0.0014
Regulatory Asset Recovery two years- Expires May 1st, 2012	\$/kWh	\$0.0020
Retail Transmission Rate – Network Service Rate	\$/kWh	\$0.0040
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	\$0.0028
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	\$	\$204.84
Smart Meter Fixed Charge	\$	\$1.0000
Distribution Volumetric Rate	\$/kW	\$6.6371
Low Voltage Rate	\$/kW	\$0.6425
Regulatory Asset Recovery two years- Expires May 1st, 2012	\$/kW	\$0.3974
Retail Transmission Rate – Network Service Rate	\$/kW	\$1.6543
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	\$1.0988
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	\$	\$0.52
Distribution Volumetric Rate	\$/kW	\$53.5658
Low Voltage Rate	\$/kW	\$0.4725
Regulatory Asset Recovery two years- Expires May 1st, 2012	\$/kW	\$0.9357
Retail Transmission Rate – Network Service Rate	\$/kW	\$0.4035
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	\$0.2765
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	\$	\$0.00
Distribution Volumetric Rate	\$/kW	\$34.1200
Low Voltage Rate	\$/kW	\$0.8137
Regulatory Asset Recovery two years- Expires May 1st, 2012	\$/kW	\$2.4732
Retail Transmission Rate – Network Service Rate	\$/kW	\$1.2540
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	\$0.8671
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	\$	\$0.27
Distribution Volumetric Rate	\$/kWh	\$0.0185
Low Voltage Rate	\$/kWh	\$0.0046
Regulatory Asset Recovery two years- Expires May 1st, 2012	\$/kWh	\$0.0031
Retail Transmission Rate – Network Service Rate	\$/kWh	\$1.2476
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	\$0.8494
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		1.0617
Total Loss Factor -- Secondary Metered Customer > 5,000 kW	N/A	
Total Loss Factor -- Primary Metered Customer < 5,000 kW		1.0511
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 Clinton Power rates for the 210 test year. The Applicant is forecasting a distribution related delivery deficiency for the 2010 test year of \$429,905 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	\$10.23	\$14.61	42.79%
Distribution Volumetric Rate	\$0.0114	\$0.0192	71.06%

In order to adjust the fixed cost recovery through the monthly fixed charge, Clinton proposing to increase the monthly customer charge by \$3.22 in the 2010 test year.

The impact on a typical residential customer is an increase of 13.09% on total bill. The overall bill impact on a typical Residential customer is shown in detail in Exhibit 8, 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	\$19.13	\$22.35	16.83%
Distribution Volumetric Rate	\$0.0110	\$0.0220	123.3%

In order to adjust the fixed cost recovery through the monthly fixed charge, Clinton Power is proposing to increase the monthly customer charge by \$3.22 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 14.9% on total bill. The overall bill impact on a typical GS<50 kW customer is shown in detail in Exhibit 8, 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	\$32.84	\$205.84	526.8%
Distribution Volumetric Rate	\$4.0198	\$3.4316	65.11%

In order to adjust the fixed cost recovery through the monthly fixed charge, Clinton is proposing to increase the monthly customer charge by \$173.00 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 9.3% on total bill. The overall bill impact on a typical GS>50 to 999 kW customer is shown in detail in Exhibit 8, 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	\$0.12	\$0.52	333%
Distribution Volumetric Rate	\$0.5800	\$32.9601	9,135%

Explanation; In order to adjust the fixed cost recovery through the monthly fixed charge, Clinton is proposing to increase the monthly customer charge by \$0.40 in the 2010 test year.

The impact on a typical Street Lighting connection is an increase of 857.5% on total bill. The overall bill impact on a typical Street Lighting connection is shown in detail in Exhibit 8, 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	\$0.21	\$0.00	-100.0%
Distribution Volumetric Rate	\$1.0939	\$12.3723	3,019%

Explanation; In order to simplify billing the sentinel light class Clinton Power is proposing to remove the monthly fixed charges since it is a minimal and immaterial charge.

The impact on a typical Sentinel Lighting connection is an increase of 489.3% on total bill. The overall bill impact on a typical Sentinel Lighting connection is shown in detail in Exhibit 8, 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 \$3,486 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	\$9.0700	\$0.27	-97%
Distribution Volumetric Rate	\$0.0110	\$4.0922	170%

Explanation; In order to adjust the fixed charge to a level more representative of this type of connection Clinton Power is proposing to reduce the fixed charge to a nominal \$0.27 per connection per month.

The impact on a typical Unmetered Scattered Load customer is an increase of -9.7% on total bill.

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

This low impact is a direct result of the change in cost allocation moving this rate class from a position of over contributing to an amount that fairly represents its contribution.

RECONCILIATION OF RATE CLASS REVENUE TO TOTAL REVENUE
REQUIREMENT

		A	B	A+B
		\$ 974,621.77	Transformer Allowance Recovery	
Residential	47.34%	\$ 461,348.66		\$ 461,348.66
GS < 50 kW	19.39%	\$ 189,012.48		\$ 189,012.48
GS>50 to 4999 kW	26.78%	\$ 260,967.85	\$ 9,655.05	\$ 270,622.90
Sentinel Lighting	0.38%	\$ 3,714.56		\$ 3,714.56
Street Lights	5.99%	\$ 58,418.45		\$ 58,418.45
Unmetered	0.12%	\$ 1,159.77		\$ 1,159.77
Total	100.00%	\$ 974,621.77	\$ 9,655.05	\$ 984,276.82

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				10.23			14.61	4.38	42.8%	17.4%
Distribution	kWh	100	0.0114	1.14	100	0.0212	2.12	0.98	86.0%	3.9%
Sub-Total				11.37			16.73	5.36	47.1%	21.3%
Regulatory Asset Recovery	kWh	100		0.00	100	0.0024	0.24	0.24		0.9%
Retail Transmission - Network	kWh	103	0.0052	0.53	106	0.0045	0.47	(0.06)	-11.1%	-0.2%
Retail Transmission - Line and Transformation	kWh	103	0.0050	0.51	106	0.0031	0.33	(0.19)	-36.4%	-0.7%
Wholesale Market Service	kWh	103	0.0052	0.53	106	0.0052	0.55	0.02	3.5%	0.1%
Rural Rate Protection Charge	kWh	103	0.0013	0.13	106	0.0013	0.14	0.00	3.5%	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	103	0.0560	5.74	106	0.0560	5.95	0.20	3.5%	0.8%
Total Bill				19.53			25.10	5.58	28.6%	22.2%

Residential

250

kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				10.23			14.61	4.38	42.8%	10.8%
Distribution	kWh	250	0.0114	2.85	250	0.0212	5.30	2.45	86.0%	6.1%
Sub-Total				13.08			19.91	6.83	52.2%	16.9%
Regulatory Asset Recovery	kWh	250		0.00	100	0.0024	0.24	0.24		0.6%
Retail Transmission - Network	kWh	256	0.0052	1.33	265	0.0045	1.18	(0.15)	-11.1%	-0.4%
Retail Transmission - Line and Transformation	kWh	256	0.0050	1.28	265	0.0031	0.82	(0.47)	-36.4%	-1.2%
Wholesale Market Service	kWh	256	0.0052	1.33	265	0.0052	1.38	0.05	3.5%	0.1%
Rural Rate Protection Charge	kWh	256	0.0013	0.33	265	0.0013	0.35	0.01	3.5%	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	256	0.0560	14.36	265	0.0560	14.86	0.51	3.5%	1.3%
Total Bill				33.47			40.49	7.02	21.0%	17.3%

Residential

500

kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				10.23			14.61	4.38	42.8%	6.5%
Distribution	kWh	500	0.0114	5.70	500	0.0212	10.60	4.90	86.0%	7.3%
Sub-Total				15.93			25.21	9.28	58.3%	13.8%
Regulatory Asset Recovery	kWh	500		0.00	500	0.0024	1.18	1.18		1.8%
Retail Transmission - Network	kWh	513	0.0052	2.67	531	0.0045	2.37	(0.30)	-11.1%	-0.4%
Retail Transmission - Line and Transformation	kWh	513	0.0050	2.56	531	0.0031	1.63	(0.93)	-36.4%	-1.4%
Wholesale Market Service	kWh	513	0.0052	2.67	531	0.0052	2.76	0.09	3.5%	0.1%
Rural Rate Protection Charge	kWh	513	0.0013	0.67	531	0.0013	0.69	0.02	3.5%	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	513	0.0560	28.71	531	0.0560	29.73	1.01	3.5%	1.5%
Total Bill				56.71			67.08	10.37	18.3%	15.5%

Residential

723

kWh Consumption

	Metric	2009 Bill			2010 Bill			IMPACT		
		Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %	% of Total Bill
Monthly Service Charge				10.23			14.61	4.38	42.8%	4.8%
Distribution	kWh	723	0.0114	8.24	723	0.0212	15.33	7.09	86.0%	7.8%
Sub-Total				18.47			29.94	11.47	62.1%	12.7%
Regulatory Asset Recovery	kWh	723		0.00	723	0.0024	1.71	1.71		1.9%
Retail Transmission - Network	kWh	741	0.0052	3.86	768	0.0045	3.43	(0.43)	-11.1%	-0.5%
Retail Transmission - Line and Transformation	kWh	741	0.0050	3.71	768	0.0031	2.36	(1.35)	-36.4%	-1.5%
Wholesale Market Service	kWh	741	0.0052	3.86	768	0.0052	3.99	0.14	3.5%	0.2%
Rural Rate Protection Charge	kWh	741	0.0013	0.96	768	0.0013	1.00	0.03	3.5%	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	741	0.0560	41.52	768	0.0560	42.99	1.47	3.5%	1.6%
Total Bill				77.44			90.48	13.04	16.8%	14.4%

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				10.23			14.61	4.38	42.8%	3.7%
Distribution	kWh	1,000	0.0114	11.40	1,000	0.0212	21.21	9.81	86.0%	8.2%
Sub-Total				21.63			35.81	14.18	65.6%	11.9%
Regulatory Asset Recovery	kWh	1,000		0.00	1,000	0.0024	2.37	2.37		2.0%
Retail Transmission - Network	kWh	1,026	0.0052	5.33	1,062	0.0045	4.74	(0.59)	-11.1%	-0.5%
Retail Transmission - Line and Transformation	kWh	1,026	0.0050	5.13	1,062	0.0031	3.26	(1.87)	-36.4%	-1.6%
Wholesale Market Service	kWh	1,026	0.0052	5.33	1,062	0.0052	5.52	0.19	3.5%	0.2%
Rural Rate Protection Charge	kWh	1,026	0.0013	1.33	1,062	0.0013	1.38	0.05	3.5%	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	1,026	0.0560	57.43	1,062	0.0560	59.46	2.03	3.5%	1.7%
Total Bill				103.18			119.54	16.36	15.9%	13.7%

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				10.23			14.61	4.38	42.8%	2.5%
Distribution	kWh	1,500	0.0114	17.10	1,500	0.0212	31.81	14.71	86.0%	8.6%
Sub-Total				27.33			46.42	19.09	69.8%	11.1%
Regulatory Asset Recovery	kWh	1,500		0.00	1,500	0.0024	3.55	3.55		2.1%
Retail Transmission - Network	kWh	1,538	0.0052	8.00	1,593	0.0045	7.11	(0.89)	-11.1%	-0.5%
Retail Transmission - Line and Transformation	kWh	1,538	0.0050	7.69	1,593	0.0031	4.89	(2.80)	-36.4%	-1.6%
Wholesale Market Service	kWh	1,538	0.0052	8.00	1,593	0.0052	8.28	0.28	3.5%	0.2%
Rural Rate Protection Charge	kWh	1,538	0.0013	2.00	1,593	0.0013	2.07	0.07	3.5%	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	1,538	0.0560	86.14	1,593	0.0560	89.19	3.04	3.5%	1.8%
Total Bill				149.66			172.01	22.35	14.9%	13.0%

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				10.23			14.61	4.38	42.8%	1.9%
Distribution	kWh	2,000	0.0114	22.80	2,000	0.0212	42.41	19.61	86.0%	8.7%
Sub-Total				33.03			57.02	23.99	72.6%	10.7%
Regulatory Asset Recovery	kWh	2,000		0.00	2,000	0.0024	4.74	4.74		2.1%
Retail Transmission - Network	kWh	2,051	0.0052	10.67	2,123	0.0045	9.48	(1.19)	-11.1%	-0.5%
Retail Transmission - Line and Transformation	kWh	2,051	0.0050	10.26	2,123	0.0031	6.52	(3.73)	-36.4%	-1.7%
Wholesale Market Service	kWh	2,051	0.0052	10.67	2,123	0.0052	11.04	0.38	3.5%	0.2%
Rural Rate Protection Charge	kWh	2,051	0.0013	2.67	2,123	0.0013	2.76	0.09	3.5%	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	2,051	0.0560	114.86	2,123	0.0560	118.91	4.06	3.5%	1.8%
Total Bill				196.14			224.48	28.34	14.4%	12.6%

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				19.13			22.35	3.22	16.8%	2.5%
Distribution	kWh	1,000	0.0110	11.00	1,000	0.0260	25.96	14.96	136.0%	11.5%
Sub-Total				30.13			48.31	18.18	60.3%	14.0%
Regulatory Asset Recovery	kWh	1,000		0.00	1,000	0.0020	2.04	2.04		1.6%
Retail Transmission - Network	kWh	1,043	0.0047	4.90	1,044	0.0040	4.21	(0.69)	-14.1%	-0.5%
Retail Transmission - Line and Transformation	kWh	1,043	0.0045	4.69	1,044	0.0028	2.89	(1.81)	-38.5%	-1.4%
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				111.89			129.67	17.77	15.9%	13.7%

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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				19.13			22.35	3.22	16.8%	1.4%
Distribution	kWh	2,000	0.0110	22.00	2,000	0.0260	51.92	29.92	136.0%	12.6%
Sub-Total				41.13			74.27	33.14	80.6%	14.0%
Regulatory Asset Recovery	kWh	2,000		0.00	2,000	0.0020	4.08	4.08		1.7%
Retail Transmission - Network	kWh	2,085	0.0047	9.80	2,087	0.0040	8.42	(1.38)	-14.1%	-0.6%
Retail Transmission - Line and Transformation	kWh	2,085	0.0045	9.38	2,087	0.0028	5.77	(3.61)	-38.5%	-1.5%
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				204.65			236.98	32.33	15.8%	13.6%

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				19.13			22.35	3.22	16.8%	1.0%
Distribution	kWh	2,833	0.0110	31.16	2,833	0.0260	73.54	42.38	136.0%	13.0%
Sub-Total				50.29			95.89	45.60	90.7%	14.0%
Regulatory Asset Recovery	kWh	2,833		0.00	2,833	0.0020	5.78	5.78		1.8%
Retail Transmission - Network	kWh	2,954	0.0047	13.88	2,956	0.0040	11.93	(1.95)	-14.1%	-0.6%
Retail Transmission - Line and Transformation	kWh	2,954	0.0045	13.29	2,956	0.0028	8.17	(5.12)	-38.5%	-1.6%
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				281.92			326.37	44.45	15.8%	13.6%

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				19.13			22.35	3.22	16.8%	0.6%
Distribution	kWh	5,000	0.0110	55.00	5,000	0.0260	129.79	74.79	136.0%	13.4%
Sub-Total				74.13			152.14	78.01	105.2%	14.0%
Regulatory Asset Recovery	kWh	5,000		0.00	5,000	0.0020	10.19	10.19		1.8%
Retail Transmission - Network	kWh	5,214	0.0047	24.50	5,218	0.0040	21.05	(3.45)	-14.1%	-0.6%
Retail Transmission - Line and Transformation	kWh	5,214	0.0045	23.46	5,218	0.0028	14.43	(9.03)	-38.5%	-1.6%
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				482.94			558.93	75.99	15.7%	13.6%

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				19.13			22.35	3.22	16.8%	0.3%
Distribution	kWh	10,000	0.0110	110.00	10,000	0.0260	259.58	149.58	136.0%	13.7%
Sub-Total				129.13			281.93	152.80	118.3%	13.9%
Regulatory Asset Recovery	kWh	10,000		0.00	10,000	0.0020	20.39	20.39		1.9%
Retail Transmission - Network	kWh	10,427	0.0047	49.01	10,436	0.0040	42.11	(6.90)	-14.1%	-0.6%
Retail Transmission - Line and Transformation	kWh	10,427	0.0045	46.92	10,436	0.0028	28.85	(18.07)	-38.5%	-1.6%
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				946.75			1,095.50	148.75	15.7%	13.6%

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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				32.84			205.84	173.00	526.8%	9.2%
Distribution	kW	55	4.0198	221.09	55	7.2796	400.38	179.29	81.1%	9.5%
Sub-Total				253.93			606.22	352.29	138.7%	18.6%
Regulatory Asset Recovery	kW	55		0.00	55	0.3974	21.86	21.86		1.2%
Retail Transmission - Network	kW	56	1.9269	108.68	58	1.6543	96.60	(12.08)	-11.1%	-0.6%
Retail Transmission - Line and Transformation	kW	56	1.7883	100.86	58	1.0988	64.16	(36.70)	-36.4%	-1.9%
Wholesale Market Service	kWh	15,383	0.0052	79.99	15,926	0.0052	82.82	2.83	3.5%	0.1%
Rural Rate Protection Charge	kWh	15,383	0.0013	20.00	15,926	0.0013	20.70	0.71	3.5%	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	15,383	0.0560	861.42	15,926	0.0560	891.86	30.44	3.5%	1.6%
Total Bill				1,529.88			1,889.22	359.34	23.5%	19.0%

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				32.84			205.84	173.00	526.8%	5.8%
Distribution	kW	125	4.0198	502.48	125	7.2796	909.95	407.47	81.1%	13.6%
Sub-Total				535.32			1,115.79	580.47	108.4%	19.4%
Regulatory Asset Recovery	kW	125		0.00	125	0.3974	49.68	49.68		1.7%
Retail Transmission - Network	kW	128	1.9269	247.00	133	1.6543	219.55	(27.46)	-11.1%	-0.9%
Retail Transmission - Line and Transformation	kW	128	1.7883	229.24	133	1.0988	145.83	(83.41)	-36.4%	-2.8%
Wholesale Market Service	kWh	20,510	0.0052	106.65	21,235	0.0052	110.42	3.77	3.5%	0.1%
Rural Rate Protection Charge	kWh	20,510	0.0013	26.66	21,235	0.0013	27.61	0.94	3.5%	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	20,510	0.0560	1,148.56	21,235	0.0560	1,189.14	40.58	3.5%	1.4%
Total Bill				2,433.43			2,998.01	564.58	23.2%	18.8%

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				32.84			205.84	173.00	526.8%	2.7%
Distribution	kW	250	4.0198	1,004.95	250	7.2796	1,819.89	814.94	81.1%	12.5%
Sub-Total				1,037.79			2,025.73	987.94	95.2%	15.1%
Regulatory Asset Recovery	kW	250		0.00	250	0.3974	99.36	99.36		1.5%
Retail Transmission - Network	kW	256	1.9269	494.01	265	1.6543	439.10	(54.91)	-11.1%	-0.8%
Retail Transmission - Line and Transformation	kW	256	1.7883	458.48	265	1.0988	291.65	(166.82)	-36.4%	-2.6%
Wholesale Market Service	kWh	51,275	0.0052	266.63	53,087	0.0052	276.05	9.42	3.5%	0.1%
Rural Rate Protection Charge	kWh	51,275	0.0013	66.66	53,087	0.0013	69.01	2.36	3.5%	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	51,275	0.0560	2,871.40	53,087	0.0560	2,972.86	101.46	3.5%	1.6%
Total Bill				5,544.96			6,523.77	978.81	17.7%	15.0%

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				32.84			205.84	173.00	526.8%	1.2%
Distribution	kW	376	4.0198	1,511.44	376	7.2796	2,737.12	1,225.67	81.1%	8.8%
Sub-Total				1,544.28			2,942.96	1,398.67	90.6%	10.0%
Regulatory Asset Recovery	kW	376		0.00	376	0.3974	149.44	149.44		1.1%
Retail Transmission - Network	kW	386	1.9269	742.99	399	1.6543	660.40	(82.59)	-11.1%	-0.6%
Retail Transmission - Line and Transformation	kW	386	1.7883	689.55	399	1.0988	438.65	(250.90)	-36.4%	-1.8%
Wholesale Market Service	kWh	137,181	0.0052	713.34	142,028	0.0052	738.55	25.21	3.5%	0.2%
Rural Rate Protection Charge	kWh	137,181	0.0013	178.34	142,028	0.0013	184.64	6.30	3.5%	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	137,181	0.0560	7,682.14	142,028	0.0560	7,953.59	271.45	3.5%	1.9%
Total Bill				12,487.03			14,004.61	1,517.58	12.2%	10.8%

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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				32.84			205.84	173.00	526.8%	0.7%
Distribution	kW	450	4.0198	1,808.91	450	7.2796	3,275.81	1,466.90	81.1%	6.3%
Sub-Total				1,841.75			3,481.65	1,639.90	89.0%	7.0%
Regulatory Asset Recovery	kW	450		0.00	450	0.3974	178.85	178.85		0.8%
Retail Transmission - Network	kW	461	1.9269	889.22	478	1.6543	790.38	(98.84)	-11.1%	-0.4%
Retail Transmission - Line and Transformation	kW	461	1.7883	825.26	478	1.0988	524.98	(300.28)	-36.4%	-1.3%
Wholesale Market Service	kWh	256,375	0.0052	1,333.15	265,434	0.0052	1,380.26	47.11	3.5%	0.2%
Rural Rate Protection Charge	kWh	256,375	0.0013	333.29	265,434	0.0013	345.06	11.78	3.5%	0.1%
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	256,375	0.0560	14,357.00	265,434	0.0560	14,864.30	507.30	3.5%	2.2%
Total Bill				21,329.66			23,315.47	1,985.81	9.3%	8.5%

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				0.12			0.52	0.40	333.3%	0.9%
Distribution	kW	1	0.5800	0.44	1	54.0383	40.53	40.09	9216.9%	91.0%
Sub-Total				0.56			41.05	40.49	7296.2%	91.9%
Regulatory Asset Recovery	kW	1		0.00	1	0.9357	0.70	0.70		1.6%
Retail Transmission - Network	kW	1	1.4532	1.12	1	0.4035	0.31	(0.81)	-72.2%	-1.8%
Retail Transmission - Line and Transformation	kW	1	1.3824	1.07	1	0.2765	0.21	(0.86)	-80.0%	-1.9%
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				4.54			44.07	39.53	871.1%	89.7%

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				0.21			0.00	(0.21)	-100.0%	-0.7%
Distribution	kW	1	1.0939	0.82	1	34.9337	26.20	25.38	3093.5%	80.5%
Sub-Total				1.03			26.20	25.17	2442.7%	79.9%
Regulatory Asset Recovery	kW	1		0.00	1	2.4732	1.85	1.85		5.9%
Retail Transmission - Network	kW	1	1.4607	1.14	1	1.2540	0.98	(0.16)	-14.1%	-0.5%
Retail Transmission - Line and Transformation	kW	1	1.4113	1.10	1	0.8671	0.68	(0.42)	-38.5%	-1.3%
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				5.08			31.52	26.44	520.4%	83.9%

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				0.21			0.00	(0.21)	-100.0%	-0.6%
Distribution	kW	1	1.0939	0.82	1	34.9337	26.20	25.38	3093.5%	75.7%
Sub-Total				1.03			26.20	25.17	2442.7%	75.1%
Regulatory Asset Recovery	kW	1		0.00	1	2.4732	1.85	1.85		5.5%
Retail Transmission - Network	kW	1	1.4607	1.14	1	1.1896	0.93	(0.21)	-18.5%	-0.6%
Retail Transmission - Line and Transformation	kW	1	1.4113	1.10	1	1.2911	1.01	(0.09)	-8.4%	-0.3%
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%	-0.2%
Total Bill				6.88			33.53	26.64	387.0%	79.5%

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				9.07			0.27	(8.80)	-97.0%	-15.7%
Distribution	kWh	1	0.0110	6.60	1	0.0185	11.10	4.50	68.2%	8.0%
Sub-Total				15.67			11.37	(4.30)	-27.4%	-7.7%
Regulatory Asset Recovery	kW	1		0.00	1	0.0031	0.00	0.00		0.0%
Retail Transmission - Network	kW	1	0.4700	0.49	1	1.2476	1.30	0.81	165.7%	1.5%
Retail Transmission - Line and Transformation	kW	1	0.4500	0.47	1	0.8494	0.89	0.42	88.9%	0.7%
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%	-4.4%
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%	-1.6%
Total Bill				62.37			55.96	(6.41)	-10.3%	-11.5%

PROPOSED CHANGES TO TERMS AND CONDITIONS OF SERVICES

Clinton 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. Clinton Power has performed a trend analysis to the 1584 / 1586 variance accounts

See detailed calculations below.

Clinton 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	0.0052	5.85%	-20.00%	-14.15%	0.0045
GS < 50 kW	0.0047	5.85%	-20.00%	-14.15%	0.0040
GS > 50 kW	1.9269	5.85%	-20.00%	-14.15%	1.6543
Unmetered Load	0.4700	5.85%	-20.00%	-14.15%	0.4035
Sentinel Lights	1.4607	5.85%	-20.00%	-14.15%	1.2540
Street Light	1.4532	5.85%	-20.00%	-14.15%	1.2476

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	0.0050	11.44%	-50.00%	-38.56%	0.0031
GS < 50 kW	0.0045	11.44%	-50.00%	-38.56%	0.0028
GS > 50 kW	1.7883	11.44%	-50.00%	-38.56%	1.0988
Unmetered Load	0.4500	11.44%	-50.00%	-38.56%	0.2765
Sentinel Lights	1.4113	11.44%	-50.00%	-38.56%	0.8671
Street Light	1.3824	11.44%	-50.00%	-38.56%	0.8494

1584 / 1586 Trend Analysis

Network

	2007	2008	2009	Total
Expenses	157,024	157,024	131,934	445,983
Revenues	196,596	196,596	145,487	538,680
\$ Differenc	(39,572)	(39,572)	(13,553)	(92,697)
% Differen	-25.2%	-25.2%	-10.3%	-20.8%

Connection

	2007	2008	2009	Total
Expenses	194,304	183,774	36,912	414,990
Revenues	169,548	138,981	137,757	446,286
\$ Differenc	24,756	44,793	(100,844)	(31,296)
% Differen	12.7%	24.4%	-273.2%	-7.5%

PROPOSED CHANGES TO LOW VOLTAGE RETAIL RATES

Much like the Retail Transmission Rates above, Clinton Power is proposing to adjust approved Low Voltage retail rates (as approved in 2006 EDR) to account for Wholesale rate changes and Clinton 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	164,356.50	\$ 95,657.24 -41.80%

Trend Analysis

Low Voltage

	2007	2008	2009	Total
Expenses	164,357	164,357	88,396	417,109
Revenues	38,415	48,408	41,312	128,135
\$ Difference	125,942	115,948	47,084	288,973
% Difference	76.6%	70.5%	53.3%	69.3%

Increase to Retail Rates

Retail Rates

	Current Rate	Adjustment Factors			Proposed 2009 Rate
		Wholesale	Retail Trend	Net	
Residential	0.0014	-41.80%	60.00%	18.20%	0.0017
GS < 50 kW	0.0012	-41.80%	60.00%	18.20%	0.0014
GS > 50 kW	0.5435	-41.80%	60.00%	18.20%	0.6425
Unmetered Load	0.0039	-41.80%	60.00%	18.20%	0.0046
Sentinel Lights	0.6884	-41.80%	60.00%	18.20%	0.8137
Street Light	0.3997	-41.80%	60.00%	18.20%	0.4725

<u>Ex.</u>	<u>Tab</u>	<u>Schedule</u>	<u>Contents of Schedule</u>
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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 Clinton 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 Clinton 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 Clinton 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, Clinton 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, Clinton 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 Clinton 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 Clinton 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 Clinton Power's third tranche of MARR. Clinton 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. Clinton 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 Clinton 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. Clinton 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. Clinton Power requests that this account can be used by 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, Clinton 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”. Clinton 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 Clinton 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.
- Clinton 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, Clinton 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 \$(93,084) and interest owing to April 30, 2010 of \$(8,788) 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 \$1,086 and interest receivable to April 30, 2010 of \$1,633.96 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 \$(28,875) and interest owing to April 30, 2010 of \$9,091.31 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 \$(458,676) and interest owing to April 30, 2010 of \$(21,289) 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

Clinton Power has segregated the RSVA Power account into two segments for purposes of disposition – sub account global adjustment and remainder of 1588. Clinton Power is requesting disposal of sub account global adjustment principal balance as at December 31, 2008 of \$(19,125) and interest owing to April 30, 2010 of \$(2,596) 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

Clinton Power has segregated the RSVA Power account into two segments for purposes of disposition – sub account global adjustment and remainder of 1588. Clinton 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 \$402,432 and interest owing to April 30, 2010 of \$37,925

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 \$349,878 and interest receivable to April 30, 2010 of \$12,764 over a two year period is requested. Method of recovery: Allocation to rate classes on basis of 2010 kWh sales.

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	\$ 349,878.31	\$ 9,568.77	\$ 2,751.49	\$ 443.46	\$ 362,642.04
RSVA - Wholesale Market Service Charge	1580	-\$ 93,084.60	-\$ 7,651.72	-\$ 978.74	-\$ 157.75	-\$ 101,872.80
RSVA - One-time Wholesale Market Service	1582	\$ 1,806.50	\$ 1,616.29	\$ 15.22	\$ 2.45	\$ 3,440.46
RSVA - Retail Transmission Network Charge	1584	-\$ 29,875.65	\$ 9,489.44	-\$ 342.87	-\$ 55.26	-\$ 20,784.34
RSVA - Retail Transmission Connection Charge	1586	-\$ 458,676.24	-\$ 15,712.46	-\$ 4,802.34	-\$ 774.00	-\$ 479,965.05
RSVA - Power	1588	\$ 402,431.70	\$ 33,937.00	\$ 3,434.21	\$ 553.50	\$ 440,356.41
RSVA - Power Global Adjustment	1588 GA	-\$ 19,125.58	-\$ 2,323.00	-\$ 235.07	-\$ 37.89	-\$ 21,721.54
Total to be Recovered		\$ 153,354.44	\$ 28,924.31	-\$ 158.09	-\$ 25.48	\$ 182,095.18

Method of Disposition

The following table details the calculations used to determine the proposed regulatory asset rate rider by customer class.

Account Description	Account #	Allocator	Residential	GS<50 kW	GS>50 to 4,999 kW	USL	Sentinel	Street	Total
RSVA - Low Voltage Variance Account	1550	kWh	\$ 145,153.01	\$ 66,178.23	\$ 145,720.97	\$ 746.11	\$ 460.07	\$ 4,383.64	\$ 362,642.04
RSVA - Wholesale Market Service Charge	1580	kWh	\$ (40,776.15)	\$ (18,590.68)	\$ (40,935.70)	\$ (209.60)	\$ (129.24)	\$ (1,231.45)	\$ (101,872.80)
RSVA - One-time Wholesale Market Service	1582	kWh	\$ 1,377.10	\$ 627.85	\$ 1,382.49	\$ 7.08	\$ 4.36	\$ 41.59	\$ 3,440.46
RSVA - Retail Transmission Network Charge	1584	kWh	\$ (8,319.25)	\$ (3,792.92)	\$ (8,351.80)	\$ (42.76)	\$ (26.37)	\$ (251.24)	\$ (20,784.34)
RSVA - Retail Transmission Connection Charge	1586	kWh	\$ (192,113.34)	\$ (87,588.40)	\$ (192,865.04)	\$ (987.50)	\$ (608.91)	\$ (5,801.85)	\$ (479,965.05)
RSVA - Power	1588	kWh	\$ 176,259.38	\$ 80,360.25	\$ 176,949.05	\$ 906.01	\$ 558.66	\$ 5,323.06	\$ 440,356.41
RSVA - Power Global Adjustment	1588 GA	non RPP kWh	\$ (7,783.84)	\$ (3,571.41)	\$ (10,071.16)	\$ (43.06)	\$ (26.26)	\$ (225.81)	\$ (21,721.54)
Total to be Recovered			\$ 73,796.92	\$ 33,622.93	\$ 71,828.80	\$ 376.28	\$ 232.31	\$ 2,237.94	\$ 182,095.18

kWh	11,819,820	5,388,897	11,866,069	60,756	37,464	356,960	29,529,966
Allocator	40.03%	18.25%	40.18%	0.21%	0.13%	1.21%	100.00%
non RPP kWh	8,606,322	3,948,783	11,135,336	47,609	29,036	249,668	24,016,755
Allocator	35.83%	16.44%	46.36%	0.20%	0.12%	1.04%	100.00%

Number of Years for Recovery	2	\$ 36,898.46	\$ 16,811.46	\$ 35,914.40	\$ 188.14	\$ 116.16	\$ 1,118.97	\$ 91,049.59
Variable Billing								
Determinant		15,569,208	8,245,459	90,363	60,756	47	1,196	
Final Rate		\$ 0.0024	\$ 0.0020	\$ 0.3974	\$ 0.0031	\$ 2.4732	\$ 0.9357	

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	\$ 0.0024	1.8939%
GS < 50 kW	\$ 0.0020	1.7698%
GS>50 to 4999 kW	\$ 0.3974	1.0671%
Sentinel Lighting	\$ 2.4732	5.8847%
Street Lights	\$ 0.9357	1.5925%
Unmetered	\$ 0.0031	0.0055%

Deferral and Variance Account Continuity Schedule

The following pages contain the continuity schedule for the deferral and variance account of Clinton 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	Clinton Power Corp	LICENCE NUMBER	ED-2002-0496
NAME OF CONTACT	Wally Curry	DOCID NUMBER	EB-2009-0262
E-mail Address	wcurry@cpeo.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 ³	Adjustments during 2005 - instructed by Board ⁴	Adjustments during 2005 - other ⁵	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec31-05	Closing Interest Amounts as of Dec-31-05
RSVA - Wholesale Market Service Charge	1580	\$ (14,167)	\$ 7,041				\$ (7,126)	\$ 3,804	\$ (2,017)	\$ 1,787
RSVA - One-time Wholesale Market Service	1582	\$ 4,644	\$ 378				\$ 5,022	\$ 378	\$ 337	\$ 715
RSVA - Retail Transmission Network Charge	1584	\$ 33,933	\$ 11,631				\$ 45,564	\$ 3,551	\$ 3,163	\$ 6,714
RSVA - Retail Transmission Connection Charge	1586	\$ (102,602)	\$ (96,914)				\$ (199,516)	\$ (8,992)	\$ (8,808)	\$ (17,790)
Sub-Totals		\$ (78,192)	\$ (77,864)		\$ -	\$ -	\$ (156,056)	\$ (1,249)	\$ (7,325)	\$ (8,574)
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						\$ -			\$ -
Retail Cost Variance Account - STR	1548						\$ -			\$ -
Misc. Deferred Debits	1525						\$ -			\$ -
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	\$ 106,134	n/a	n/a			\$ 106,134	\$ 13,139	\$ 21,100	\$ 34,239
Pre-Market Opening Energy Variances Total ⁵	1571	\$ 11,067	n/a	n/a			\$ 11,067	\$ 2,073	\$ 2,874	\$ 4,947
Extra-Ordinary Event Costs	1572						\$ -			\$ -
Deferred Rate Impact Amounts	1574						\$ -			\$ -
Other Deferred Credits	2425						\$ -			\$ -
Sub-Totals		\$ 117,201	\$ -	\$ -	\$ -	\$ -	\$ 117,201	\$ 15,212	\$ 23,974	\$ 39,186
Deferred Payments in Lieu of Taxes	1562									
2006 PILs & Taxes Variance	1592									
Sub-Totals										
Total		\$ 39,009	\$ (77,864)	\$ -	\$ -	\$ -	\$ (38,855)	\$ 13,963	\$ 16,649	\$ 30,612

The following is not included in the total claim but is included on a memo basis:

Deferred PILs Contra Account ⁴	1563									
RSVA - Power (including Global Adjustment)	1588	\$ 145,965	\$ 339,665				\$ 485,630	\$ 22,143	\$ 12,913	\$ 35,056
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588						\$ -			\$ -
Recovery of Regulatory Asset Balances	1590						\$ -			\$ -

C:\Documents and Settings\gragmy\My Documents\WPPRI & CPC COS Application\WPPRI Application\WPPRI - Rate Design June 10 2010.xls\Impacts

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
NAME OF CONTACT
E-mail Address
VERSION NUMBER
Date

Clinton Power Corp
Wally Curry
wcurry@cpcl.com
v3.0
Date

2006												
Account Description	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 ¹	Adjustments during 2006 - instructed by Board ²	Adjustments during 2006 - other ³	Transfer of Board-approved amounts to 1590 as per 2006 EDR	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 EDR	Closing Interest Amounts as of Dec-31-06
RSVA - Wholesale Market Service Charge	1580	\$ (7,126)	\$ (33,833)				\$ 11,732	\$ (29,227)	1,787	\$ (1,348)	\$ -	\$ 439
RSVA - One-time Wholesale Market Service	1582	\$ 5,022	\$ 960				\$ (5,471)	\$ 511	715	\$ 464	\$ -	\$ 1,179
RSVA - Retail Transmission Network Charge	1584	\$ 45,564	\$ 3,990				\$ (22,695)	\$ 26,855	6,714	\$ 2,512	\$ -	\$ 9,226
RSVA - Retail Transmission Connection Charge	1586	\$ (199,516)	\$ 19,164				\$ (396,819)	\$ (577,170)	(17,790)	\$ (34,549)	\$ -	\$ (52,339)
Sub-Totals		\$ (156,056)	\$ (9,718)		\$ -	\$ -	\$ (413,256)	\$ (579,030)	(8,574)	(32,921)	\$ -	\$ (41,495)
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	\$ -						\$ -	\$ -			\$ -
Retail Cost Variance Account - STR	1548	\$ -						\$ -	\$ -			\$ -
Misc. Deferred Debits	1525	\$ -						\$ -	\$ -			\$ -
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 (1555	\$ -						\$ -	\$ -			\$ -
Smart Meter O&M&A Variance	1556	\$ -						\$ -	\$ -			\$ -
Conservation and Demand Management Expenditures and Recoveries	1565	\$ -						\$ -	\$ -			\$ -
CDM Contra	1566	\$ -						\$ -	\$ -			\$ -
Qualifying Transition Costs ⁵	1570	\$ 106,134	n/a	n/a			\$ (98,580)	7,554	34,239	\$ 5,109		\$ 39,398
Pre-Market Opening Energy Variances Total ⁵	1571	\$ 11,067	n/a	n/a			\$ (14,210)	(3,143)	4,947	\$ 606		\$ 5,552
Extra-Ordinary Event Costs	1572	\$ -						\$ -	\$ -			\$ -
Deferred Rate Impact Amounts	1574	\$ -						\$ -	\$ -			\$ -
Other Deferred Credits	2425	\$ -						\$ -	\$ -			\$ -
Sub-Totals		\$ 117,201	\$ -	\$ -	\$ -	\$ -	\$ (112,790)	4,411	39,186	5,764	\$ -	\$ 44,950
Deferred Payments in Lieu of Taxes	1562						see PILs reconciliation requested					
2006 PILs & Taxes Variance	1592						see PILs reconciliation requested					
Sub-Totals							see PILs reconciliation requested					
Total		\$ (38,855)	\$ (9,718)	\$ -	\$ -	\$ -	\$ (526,045)	(574,619)	30,612	(27,157)	\$ -	\$ 3,455

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	\$ 485,630	\$ 4,780			\$ (182,218)	308,192	35,056	\$ 39,637	\$ -	\$ 74,693
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588	\$ -					\$ -	\$ -			\$ -
Recovery of Regulatory Asset Balances	1590	\$ -					\$ -	\$ -			\$ -

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY
NAME OF CONTACT
E-mail Address
VERSION NUMBER
Date

Clinton Power Corp
Wally Curry
wcurry@cpcl.com
v3.0
Date

2007										
Account Description	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 ¹	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	\$ (29,227)	\$ (51,842)				\$ (81,069)	\$ 439	\$ (3,848)	\$ (3,409)
RSVA - One-time Wholesale Market Service	1582		\$ 511				\$ 511	\$ 1,179	\$ 237	\$ 1,416
RSVA - Retail Transmission Network Charge	1584		\$ 26,855	\$ (36,845)			\$ (9,990)	\$ 9,226	\$ 585	\$ 9,811
RSVA - Retail Transmission Connection Charge	1586	\$ (577,170)	\$ 27,143				\$ (550,027)	\$ (52,339)	\$ 19,049	\$ (33,290)
Sub-Totals		\$ (579,030)	\$ (61,545)		\$ -	\$ -	\$ (640,575)	\$ (41,495)	\$ 16,024	\$ (25,471)
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	\$ -					\$ -	\$ -		\$ -
Retail Cost Variance Account - STR	1548	\$ -					\$ -	\$ -		\$ -
Misc. Deferred Debits	1525	\$ -					\$ -	\$ -		\$ -
LV Variance Account	1550	\$ -	\$ 125,942				\$ 125,942	\$ -	\$ 2,548	\$ 2,548
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ -	\$ (2,581)				\$ (2,581)	\$ -	\$ (40)	\$ (40)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	\$ -					\$ -	\$ -		\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter (1555	\$ -					\$ -	\$ -		\$ -
Smart Meter O&M&A Variance	1556	\$ -					\$ -	\$ -		\$ -
Conservation and Demand Management Expenditures and Recoveries	1565	\$ -					\$ -	\$ -		\$ -
CDM Contra	1566	\$ -					\$ -	\$ -		\$ -
Qualifying Transition Costs ⁵	1570	\$ 7,554	n/a	n/a			\$ 7,554	\$ 39,398	\$ -	\$ 39,398
Pre-Market Opening Energy Variances Total ⁵	1571	\$ (3,143)	n/a	n/a			\$ (3,143)	\$ 5,552	\$ -	\$ 5,552
Extra-Ordinary Event Costs	1572	\$ -					\$ -	\$ -		\$ -
Deferred Rate Impact Amounts	1574	\$ -					\$ -	\$ -		\$ -
Other Deferred Credits	2425	\$ -					\$ -	\$ -		\$ -
Sub-Totals		\$ 4,411	\$ 123,360	\$ -	\$ -	\$ -	\$ 127,772	\$ 44,950	\$ 2,508	\$ 47,458
Deferred Payments in Lieu of Taxes	1562					see PILs reconciliation requested				
2006 PILs & Taxes Variance	1592					see PILs reconciliation requested				
Sub-Totals						see PILs reconciliation requested				
Total		\$ (574,619)	\$ 61,815	\$ -	\$ -	\$ -	\$ (512,804)	\$ 3,455	\$ 18,532	\$ 21,987

The following is not included in the total claim but is included on a memo basis:

Deferred PILs Contra Account ⁸	1563																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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Exhibit: 9
Tab: 1
Schedule: 3
Page: 4

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY Clinton Power Corp
NAME OF CONTACT Wally Curry
E-mail Address wcurry@cpco.com
VERSION NUMBER v3.0
Date

2008										
Account Description	Account Number	Opening Principal Amounts as of Jan-1-08	Transactions (additions) during 2008, excluding interest and adjustments ⁴	Transactions (reductions) during 2008, excluding interest and adjustments ⁴	Adjustments during 2008 - instructed by Board ²	Adjustments during 2008 - other ³	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec-31-08	Closing Interest Amounts as of Dec-31-08
RSVA - Wholesale Market Service Charge	1580	\$ (81,069)	\$ (5,130)				\$ (86,199)	\$ (3,409)	\$ (4,243)	\$ (7,652)
RSVA - One-time Wholesale Market Service	1582	\$ 511	\$ -				\$ 511	\$ 1,416	\$ 200	\$ 1,616
RSVA - Retail Transmission Network Charge	1584	\$ (9,990)	\$ (16,104)				\$ (26,095)	\$ 9,811	\$ (322)	\$ 9,489
RSVA - Retail Transmission Connection Charge	1586	\$ (550,027)	\$ 44,793				\$ (505,235)	\$ (33,290)	\$ 17,578	\$ (15,712)
Sub-Totals		\$ (640,575)	\$ 23,559		\$ -	\$ -	\$ (617,016)	\$ (25,471)	\$ 13,213	\$ (12,258)
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	\$ -					\$ -	\$ -		\$ -
Retail Cost Variance Account - STR	1548	\$ -					\$ -	\$ -		\$ -
Misc. Deferred Debits	1525	\$ -					\$ -	\$ -		\$ -
LV Variance Account	1550	\$ 125,942	\$ 121,708				\$ 247,649	\$ 2,548	\$ 7,021	\$ 9,569
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ (2,581)	\$ (4,977)				\$ (7,558)	\$ (40)	\$ (185)	\$ (224)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	\$ -					\$ -	\$ -		\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter (1555	\$ -					\$ -	\$ -		\$ -
Smart Meter O&M&A Variance	1556	\$ -					\$ -	\$ -		\$ -
Conservation and Demand Management Expenditures and Recoveries	1565	\$ -					\$ -	\$ -		\$ -
CDM Contra	1566	\$ -					\$ -	\$ -		\$ -
Qualifying Transition Costs ⁵	1570	\$ 7,554	n/a	n/a			\$ 7,554	\$ 39,398	\$ -	\$ 39,398
Pre-Market Opening Energy Variances Total ⁵	1571	\$ (3,143)	n/a	n/a			\$ (3,143)	\$ 5,552	\$ -	\$ 5,552
Extra-Ordinary Event Costs	1572	\$ -					\$ -	\$ -		\$ -
Deferred Rate Impact Amounts	1574	\$ -					\$ -	\$ -		\$ -
Other Deferred Credits	2425	\$ -					\$ -	\$ -		\$ -
Sub-Totals		\$ 127,772	\$ 116,731	\$ -	\$ -	\$ -	\$ 244,503	\$ 47,458	\$ 6,836	\$ 54,294
Deferred Payments in Lieu of Taxes	1562									
2006 PILs & Taxes Variance	1592									
Sub-Totals										
Total		\$ (512,804)	\$ 140,290	\$ -	\$ -	\$ -	\$ (372,513)	\$ 21,987	\$ 20,049	\$ 42,036
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	\$ 517,778	\$ 88,274				\$ 606,052	\$ 82,065	\$ 15,187	\$ 97,253
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588	\$ -					\$ -	\$ -		\$ -
Recovery of Regulatory Asset Balances	1590	\$ -					\$ -	\$ -		\$ -

SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY Clinton Power Corp
NAME OF CONTACT Wally Curry
E-mail Address wcurry@cpco.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 ⁴	Projected Interest on Dec 31 -08 balance from Jan 1, 2010 to April 30, 2010 ⁵	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 Transx (Excl Interest) from Jan 1, 2009 to December 31, 2009	Projected Interest from Jan 1, 2010 to April 30, 2010 on Forecasted Transx (Excl Interest) from Jan 1, 2010 to April 30, 2010	Total Claim
RSVA - Wholesale Market Service Charge	1580	\$ (979)	\$ (158)	\$ (94,987)	\$ 4,538				\$ (90,048)
RSVA - One-time Wholesale Market Service	1582	\$ 15	\$ 2	\$ 2,145	\$ 2				\$ 2,145
RSVA - Retail Transmission Network Charge	1584	\$ (343)	\$ (50)	\$ (17,003)	\$ (13,553)				\$ (30,556)
RSVA - Retail Transmission Connection Charge	1586	\$ (4,802)	\$ (774)	\$ (526,523)	\$ (100,844)				\$ (627,368)
Sub-Totals		\$ (6,109)	\$ (985)	\$ (636,368)	\$ (109,459)	\$ -	\$ -	\$ -	\$ (745,827)
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		\$ -	\$ -					\$ -
Retail Cost Variance Account - STR	1548		\$ -	\$ -					\$ -
Misc. Deferred Debits	1525		\$ -	\$ -					\$ -
LV Variance Account	1550	\$ 2,751	\$ 443	\$ 260,413	\$ 47,084				\$ 307,497
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ (29)	\$ (5)	\$ (7,817)	\$ (13,803)				\$ (21,619)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555		\$ -	\$ -					\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter (1555		\$ -	\$ -					\$ -
Smart Meter O&M&A Variance	1556		\$ -	\$ -					\$ -
Conservation and Demand Management Expenditures and Recoveries	1565		\$ -	\$ -					\$ -
CDM Contra	1566		\$ -	\$ -					\$ -
Qualifying Transition Costs ⁵	1570		\$ 46,952	\$ 46,952					\$ 46,952
Pre-Market Opening Energy Variances Total ⁵	1571		\$ 2,409	\$ 2,409					\$ 2,409
Extra-Ordinary Event Costs	1572		\$ -	\$ -					\$ -
Deferred Rate Impact Amounts	1574		\$ -	\$ -					\$ -
Other Deferred Credits	2425		\$ -	\$ -					\$ -
Sub-Totals		\$ 2,722	\$ 439	\$ 301,958	\$ 33,281	\$ -	\$ -	\$ -	\$ 335,239
Deferred Payments in Lieu of Taxes	1562								
2006 PILs & Taxes Variance	1592								
Sub-Totals				\$ -					\$ -
Total		\$ (3,387)	\$ (546)	\$ (334,410)	\$ (76,178)	\$ -	\$ -	\$ -	\$ (410,588)
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	\$ 3,199	\$ 516	\$ 707,020	\$ 292,886				\$ 999,906
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588			\$ -	\$ (124,121)				\$ (124,121)
Recovery of Regulatory Asset Balances	1590			\$ -					\$ -

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.

Clinton 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 Clinton Power. Clinton Power plans have all smart meters fully deployed by May 1, 2011 with a total approximate capital outlay of \$325,500. A continuity of the smart meter accounts are provided above as part of the Deferral and Variance Account Continuity Schedule.

As Clinton Power intends to install smart meters in the 2010 rate test year, **Clinton 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.** Clinton Power is proposing no changes to its current Board-approved smart meter funding adder of \$1.00, which was approved as part of Clinton 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.

<u>Ex.</u>	<u>Tab</u>	<u>Schedule</u>	<u>Contents of Schedule</u>
<u>10 – Cost Allocation Filing</u>			
	1	1	Overview

OVERVIEW

Clinton Power had previously not filed any cost allocation information (originally due in late 2006 or early 2007). Clinton has included cost allocation data and a cost allocation filing as part of this application. The trial balance data utilized in the cost allocation filing is the same 2010 Test Year data utilized in the application. The load data, as previously mentioned in exhibit 8 of this application, was produced from the load data from Atikokan Hydro. Due to the structure of its customer billing relationship with Enwin Utilities CPC did not possess the required hourly load data from 2002 to 2006 necessary for Hydro One to complete its analysis of the hourly load shape to determine the input in the Cost Allocation Models.

CPC is providing in this exhibit the Hourly Load Shape data modified to meet CPC's customer mix and load characteristics. This analysis was completed utilizing Atikokan's actual data from 2004 with an adjustment factor to bridge the difference to CPC's 2010 load forecasted data. CPC utilized the expertise of Bruce Bacon from BLG to develop this methodology in order to overcome the data issues and facilitate the adjustment required to develop the process to produce usable data. The following table is an excerpt of the spreadsheet that details the analysis that was undertaken.

		Residential	GS>50kW	Street Lighting	GS<50kW	USL	Intermediate	Sentinel Lighting	
	Jan	2,678	1,646	89	1,309	6	0	9	5,030
	Feb	2,358	1,733	89	1,239	6	0	9	4,775
	Mar	1,951	1,818	89	1,029	6	0	9	4,379
	Apr	2,050	1,881	89	1,129	7	0	9	4,399
	May	1,698	2,715	89	1,064	7	0	9	4,345
	Jun	1,387	2,793	89	917	7	0	9	4,226
	Jul	2,114	2,324	89	1,046	7	0	9	4,556
	Aug	1,635	2,015	89	1,010	7	0	9	3,783
	Sep	1,896	1,548	89	798	7	0	9	3,636
	Oct	2,258	1,884	89	911	7	0	9	4,356
	Nov	2,252	2,305	89	920	7	0	9	4,618
	Dec	2,736	1,743	89	1,216	7	0	9	4,932
		Residential	GS>50kW	Street Lighting	GS<50kW	USL	Intermediate	Sentinel Lighting	
Input to Model	1NCP	2,736	2,793	89	1,309	7	0	9	5,030
Input to Model	4NCP	10,030	10,137	355	4,894	26	0	37	19,117
Input to Model	12NCP	25,013	24,405	1,064	12,589	83	0	112	53,036
		Residential	GS>50kW	Street Lighting	GS<50kW	USL	Intermediate	Sentinel Lighting	
	Jan	2,604	1,363	89	959	6	0	9	5,030
	Feb	2,290	1,448	89	933	6	0	9	4,775
	Mar	1,641	1,818	0	914	6	0	0	4,379
	Apr	1,805	1,881	0	706	7	0	0	4,399
	May	1,004	2,653	0	680	7	0	0	4,345
	Jun	869	2,793	0	557	7	0	0	4,226
	Jul	1,441	2,324	0	785	7	0	0	4,556
	Aug	1,050	2,015	0	711	7	0	0	3,783
	Sep	1,755	1,169	0	705	7	0	0	3,636
	Oct	2,148	1,357	46	794	7	0	5	4,356
	Nov	2,139	1,519	89	854	7	0	9	4,618
	Dec	2,308	1,702	0	915	7	0	0	4,932
Input to Model	1CP	2,604	1,363	89	959	6	0	9	
Input to Model	4CP	9,341	6,032	266	3,661	27	0	28	
Input to Model	12CP	21,053	22,042	312	9,514	83	0	33	

CPC 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 CPC 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. CPC has completed no direct allocation of costs in this filing.

Clinton 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 11 Utility Information Sheet

Name of LDC: Clinton Power Corporation

License Number:

EDR 2006 EB Number:

**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
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
OUTPUTS	I9	Direct Allocation	
	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
Clinton Power Corporation

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		NO
6	Large Use >5MW		NO
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		NO
12	Rate Class 1		NO
13	Rate class 2		NO
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO

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

2006 COST ALLOCATION INFORMATION FILING
Clinton Power Corporation

Saturday, January 00, 1900

Sheet I3 Trial Balance Data - Second Run

Proposed Target Net Income (\$)	\$66,669		
Proposed PILs (\$)	\$0		
Proposed Interest (\$)	\$57,024		
Proposed Specific Service Charges (\$)	\$38,697		
Proposed Transformer Ownership Allowance (\$)	\$9,655		
Proposed Low Voltage Wheeling Adjustment (\$)			
Proposed Revenue Requirement (\$)	\$985,432	From this Sheet	Differences?
Revenue Requirement to be Used in this model (\$)	\$995,087	\$995,087	Rev Req Matches
Proposed Rate Base (\$)	\$1,692,106		
Rate Base to be Used in this model (\$)	\$1,693,555	\$1,693,555	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
1010	Cash Advances and Working Funds					\$0
1020	Interest Special Deposits					\$0
1030	Dividend Special Deposits					\$0
1040	Other Special Deposits					\$0
1060	Term Deposits					\$0
1070	Current Investments					\$0
1100	Customer Accounts Receivable					\$0
1102	Accounts Receivable - Services					\$0
1104	Accounts Receivable - Recoverable Work					\$0
1105	Accounts Receivable - Merchandise, Jobbing, etc.					\$0
1110	Other Accounts Receivable					\$0
1120	Accrued Utility Revenues					\$0
1130	Accumulated Provision for Uncollectible Accounts--Credit					\$0
1140	Interest and Dividends Receivable					\$0
1150	Rents Receivable					\$0
1170	Notes Receivable					\$0
1180	Prepayments					\$0
1190	Miscellaneous Current and Accrued Assets					\$0
1200	Accounts Receivable from Associated Companies					\$0
1210	Notes Receivable from Associated Companies					\$0
1305	Fuel Stock					\$0
1330	Plant Materials and Operating Supplies					\$0
1340	Merchandise					\$0
1350	Other Materials and Supplies					\$0
1405	Long Term Investments in Non-Associated Companies					\$0
1408	Long Term Receivable - Street Lighting Transfer					\$0
1410	Other Special or Collateral Funds					\$0
1415	Sinking Funds					\$0
1425	Unamortized Debt Expense					\$0
1445	Unamortized Discount on Long-Term Debt--Debit					\$0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses					\$0
1460	Other Non-Current Assets					\$0
1465	O.M.E.R.S. Past Service Costs					\$0
1470	Past Service Costs - Employee Future Benefits					\$0
1475	Past Service Costs - Other Pension Plans					\$0
1480	Portfolio Investments - Associated Companies					\$0
1485	Investment in Associated Companies - Significant Influence					\$0
1490	Investment in Subsidiary Companies					\$0
1505	Unrecovered Plant and Regulatory Study Costs					\$0
1508	Other Regulatory Assets					\$0
1510	Preliminary Survey and Investigation Charges					\$0
1515	Emission Allowance Inventory					\$0
1516	Emission Allowances Withheld					\$0
1518	RCVARetail					\$0
1520	Power Purchase Variance Account					\$0

1525	Miscellaneous Deferred Debits				\$0
1530	Deferred Losses from Disposition of Utility Plant				\$0
1540	Unamortized Loss on Reacquired Debt				\$0
1545	Development Charge Deposits/ Receivables				\$0
1548	RCVASTR				\$0
1560	Deferred Development Costs				\$0
1562	Deferred Payments in Lieu of Taxes				\$0
1563	Account 1563 - Deferred PILs Contra Account				\$0
1565	Conservation and Demand Management Expenditures and Recoveries				\$0
1570	Qualifying Transition Costs				\$0
1571	Pre-market Opening Energy Variance				\$0
1572	Extraordinary Event Costs				\$0
1574	Deferred Rate Impact Amounts				\$0
1580	RSVAWMS				\$0
1582	RSVAONE-TIME				\$0
1584	RSVANW				\$0
1586	RSVACN				\$0
1588	RSVAPOWER				\$0
1590	Recovery of Regulatory Asset Balances				\$0
1605	Electric Plant in Service - Control Account				\$0
1606	Organization				\$0
1608	Franchises and Consents				\$0
1610	Miscellaneous Intangible Plant				\$0
1615	Land				\$0
1616	Land Rights				\$0
1620	Buildings and Fixtures				\$0
1630	Leasehold Improvements				\$0
1635	Boiler Plant Equipment				\$0
1640	Engines and Engine-Driven Generators				\$0
1645	Turbogenerator Units				\$0
1650	Reservoirs, Dams and Waterways				\$0
1655	Water Wheels, Turbines and Generators				\$0
1660	Roads, Railroads and Bridges				\$0
1665	Fuel Holders, Producers and Accessories				\$0
1670	Prime Movers				\$0
1675	Generators				\$0
1680	Accessory Electric Equipment				\$0
1685	Miscellaneous Power Plant Equipment				\$0
1705	Land				\$0
1706	Land Rights				\$0
1708	Buildings and Fixtures				\$0
1710	Leasehold Improvements				\$0
1715	Station Equipment				\$0
1720	Towers and Fixtures				\$0
1725	Poles and Fixtures				\$0
1730	Overhead Conductors and Devices				\$0
1735	Underground Conduit				\$0
1740	Underground Conductors and Devices				\$0
1745	Roads and Trails				\$0
1805	Land				\$0
1806	Land Rights				\$0
1808	Buildings and Fixtures				\$0
1810	Leasehold Improvements				\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV				\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$197,858			\$197,858
1825	Storage Battery Equipment				\$0
1830	Poles, Towers and Fixtures	\$499,950			\$499,950
1835	Overhead Conductors and Devices	\$117,158			\$117,158
1840	Underground Conduit	\$493,468			\$493,468
1845	Underground Conductors and Devices	\$96,033			\$96,033
1850	Line Transformers	\$178,990			\$178,990
1855	Services	\$106,012			\$106,012
1860	Meters	\$166,662			\$166,662
1865	Other Installations on Customer's Premises				\$0
1870	Leased Property on Customer Premises				\$0
1875	Street Lighting and Signal Systems				\$0
1905	Land				\$0
1906	Land Rights				\$0
1908	Buildings and Fixtures				\$0
1910	Leasehold Improvements				\$0
1915	Office Furniture and Equipment	\$8,264			\$8,264
1920	Computer Equipment - Hardware	\$12,160			\$12,160
1925	Computer Software				\$0
1930	Transportation Equipment	(\$104,435)			(\$104,435)
1935	Stores Equipment				\$0
1940	Tools, Shop and Garage Equipment	\$14,364			\$14,364
1945	Measurement and Testing Equipment				\$0
1950	Power Operated Equipment				\$0
1955	Communication Equipment				\$0
1960	Miscellaneous Equipment				\$0
1965	Water Heater Rental Units				\$0
1970	Load Management Controls - Customer Premises				\$0
1975	Load Management Controls - Utility Premises				\$0
1980	System Supervisory Equipment				\$0
1985	Sentinel Lighting Rental Units				\$0
1990	Other Tangible Property				\$0
1995	Contributions and Grants - Credit	(\$3,074)			(\$3,074)
2005	Property Under Capital Leases				\$0
2010	Electric Plant Purchased or Sold				\$0
2020	Experimental Electric Plant Unclassified				\$0
2030	Electric Plant and Equipment Leased to Others				\$0
2040	Electric Plant Held for Future Use				\$0
2050	Completed Construction Not Classified--Electric				\$0
2055	Construction Work in Progress--Electric				\$0
2060	Electric Plant Acquisition Adjustment				\$0
2065	Other Electric Plant Adjustment				\$0
2070	Other Utility Plant				\$0
2075	Non-Utility Property Owned or Under Capital Leases				\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$528,221)			(\$528,221)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles				\$0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment				\$0
2160	Accumulated Amortization of Other Utility Plant				\$0
2180	Accumulated Amortization of Non-Utility Property				\$0
2205	Accounts Payable				\$0
2208	Customer Credit Balances				\$0
2210	Current Portion of Customer Deposits				\$0

2215	Dividends Declared				\$0
2220	Miscellaneous Current and Accrued Liabilities				\$0
2225	Notes and Loans Payable				\$0
2240	Accounts Payable to Associated Companies				\$0
2242	Notes Payable to Associated Companies				\$0
2250	Debt Retirement Charges(DRC) Payable				\$0
2252	Transmission Charges Payable				\$0
2254	Electrical Safety Authority Fees Payable				\$0
2256	Independent Market Operator Fees and Penalties Payable				\$0
2260	Current Portion of Long Term Debt				\$0
2262	Ontario Hydro Debt - Current Portion				\$0
2264	Pensions and Employee Benefits - Current Portion				\$0
2268	Accrued Interest on Long Term Debt				\$0
2270	Matured Long Term Debt				\$0
2272	Matured Interest on Long Term Debt				\$0
2285	Obligations Under Capital Leases--Current				\$0
2290	Commodity Taxes				\$0
2292	Payroll Deductions / Expenses Payable				\$0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.				\$0
2296	Future Income Taxes - Current				\$0
2305	Accumulated Provision for Injuries and Damages				\$0
2306	Employee Future Benefits				\$0
2308	Other Pensions - Past Service Liability				\$0
2310	Vested Sick Leave Liability				\$0
2315	Accumulated Provision for Rate Refunds				\$0
2320	Other Miscellaneous Non-Current Liabilities				\$0
2325	Obligations Under Capital Lease--Non-Current				\$0
2330	Development Charge Fund				\$0
2335	Long Term Customer Deposits				\$0
2340	Collateral Funds Liability				\$0
2345	Unamortized Premium on Long Term Debt				\$0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion				\$0
2350	Future Income Tax - Non-Current				\$0
2405	Other Regulatory Liabilities				\$0
2410	Deferred Gains from Disposition of Utility Plant				\$0
2415	Unamortized Gain on Reacquired Debt				\$0
2425	Other Deferred Credits				\$0
2435	Accrued Rate-Payer Benefit				\$0
2505	Debentures Outstanding - Long Term Portion				\$0
2510	Debenture Advances				\$0
2515	Reacquired Bonds				\$0
2520	Other Long Term Debt				\$0
2525	Term Bank Loans - Long Term Portion				\$0
2530	Ontario Hydro Debt Outstanding - Long Term Portion				\$0
2550	Advances from Associated Companies				\$0
3005	Common Shares Issued				\$0
3008	Preference Shares Issued				\$0
3010	Contributed Surplus				\$0
3020	Donations Received				\$0
3022	Development Charges Transferred to Equity				\$0
3026	Capital Stock Held in Treasury				\$0
3030	Miscellaneous Paid-In Capital				\$0
3035	Installments Received on Capital Stock				\$0
3040	Appropriated Retained Earnings				\$0
3045	Unappropriated Retained Earnings				\$0
3046	Balance Transferred From Income	\$0	\$0	(\$66,669)	
3047	Appropriations of Retained Earnings - Current Period				\$0
3048	Dividends Payable-Preference Shares				\$0
3049	Dividends Payable-Common Shares				\$0
3055	Adjustment to Retained Earnings				\$0
3065	Unappropriated Undistributed Subsidiary Earnings				\$0
4006	Residential Energy Sales				\$0
4010	Commercial Energy Sales				\$0
4015	Industrial Energy Sales				\$0
4020	Energy Sales to Large Users				\$0
4025	Street Lighting Energy Sales				\$0
4030	Sentinel Lighting Energy Sales				\$0
4035	General Energy Sales				\$0
4040	Other Energy Sales to Public Authorities				\$0
4045	Energy Sales to Railroads and Railways				\$0
4050	Revenue Adjustment				\$0
4055	Energy Sales for Resale				\$0
4060	Interdepartmental Energy Sales				\$0
4062	Billed WMS				\$0
4064	Billed-One-Time				\$0
4066	Billed NW				\$0
4068	Billed CN				\$0
4080	Distribution Services Revenue	\$530,539		(\$530,539)	
4082	Retail Services Revenues				\$0
4084	Service Transaction Requests (STR) Revenues				\$0
4090	Electric Services Incidental to Energy Sales				\$0
4105	Transmission Charges Revenue				\$0
4110	Transmission Services Revenue				\$0
4205	Interdepartmental Rents				\$0
4210	Rent from Electric Property				\$0
4215	Other Utility Operating Income				\$0
4220	Other Electric Revenues				\$0
4225	Late Payment Charges				\$0
4230	Sales of Water and Water Power				\$0
4235	Miscellaneous Service Revenues	\$0		(\$38,697)	
4240	Provision for Rate Refunds				\$0
4245	Government Assistance Directly Credited to Income				\$0
4305	Regulatory Debits				\$0
4310	Regulatory Credits				\$0
4315	Revenues from Electric Plant Leased to Others				\$0
4320	Expenses of Electric Plant Leased to Others				\$0
4325	Revenues from Merchandise, Jobbing, Etc.				\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.				\$0
4335	Profits and Losses from Financial Instrument Hedges				\$0
4340	Profits and Losses from Financial Instrument Investments				\$0
4345	Gains from Disposition of Future Use Utility Plant				\$0
4350	Losses from Disposition of Future Use Utility Plant				\$0
4355	Gain on Disposition of Utility and Other Property				\$0
4360	Loss on Disposition of Utility and Other Property				\$0
4365	Gains from Disposition of Allowances for Emission				\$0
4370	Losses from Disposition of Allowances for Emission				\$0
4375	Revenues from Non-Utility Operations				\$0
4380	Expenses of Non-Utility Operations				\$0
4385	Non-Utility Rental Income				\$0

4390	Miscellaneous Non-Operating Income				\$0
4395	Rate-Payer Benefit Including Interest				\$0
4398	Foreign Exchange Gains and Losses, Including Amortization				\$0
4405	Interest and Dividend Income				\$0
4415	Equity in Earnings of Subsidiary Companies				\$0
4505	Operation Supervision and Engineering				\$0
4510	Fuel				\$0
4515	Steam Expense				\$0
4520	Steam From Other Sources				\$0
4525	Steam Transferred--Credit				\$0
4530	Electric Expense				\$0
4535	Water For Power				\$0
4540	Water Power Taxes				\$0
4545	Hydraulic Expenses				\$0
4550	Generation Expense				\$0
4555	Miscellaneous Power Generation Expenses				\$0
4560	Rents				\$0
4565	Allowances for Emissions				\$0
4605	Maintenance Supervision and Engineering				\$0
4610	Maintenance of Structures				\$0
4615	Maintenance of Boiler Plant				\$0
4620	Maintenance of Electric Plant				\$0
4625	Maintenance of Reservoirs, Dams and Waterways				\$0
4630	Maintenance of Water Wheels, Turbines and Generators				\$0
4635	Maintenance of Generating and Electric Plant				\$0
4640	Maintenance of Miscellaneous Power Generation Plant				\$0
4705	Power Purchased	\$1,653,678			\$1,653,678
4708	Charges-WMS	\$89,671			\$89,671
4710	Cost of Power Adjustments	\$0			\$0
4712	Charges-One-Time	\$0			\$0
4714	Charges-NW	\$141,303			\$141,303
4715	System Control and Load Dispatching	\$0			\$0
4716	Charges-CN	\$233,506			\$233,506
4720	Other Expenses	\$0			\$0
4725	Competition Transition Expense	\$0			\$0
4730	Rural Rate Assistance Expense	\$22,418			\$22,418
4805	Operation Supervision and Engineering				\$0
4810	Load Dispatching				\$0
4815	Station Buildings and Fixtures Expenses				\$0
4820	Transformer Station Equipment - Operating Labour				\$0
4825	Transformer Station Equipment - Operating Supplies and Expense				\$0
4830	Overhead Line Expenses				\$0
4835	Underground Line Expenses				\$0
4840	Transmission of Electricity by Others				\$0
4845	Miscellaneous Transmission Expense				\$0
4850	Rents				\$0
4905	Maintenance Supervision and Engineering				\$0
4910	Maintenance of Transformer Station Buildings and Fixtures				\$0
4916	Maintenance of Transformer Station Equipment				\$0
4930	Maintenance of Towers, Poles and Fixtures				\$0
4935	Maintenance of Overhead Conductors and Devices				\$0
4940	Maintenance of Overhead Lines - Right of Way				\$0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs				\$0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails				\$0
4960	Maintenance of Underground Lines				\$0
4965	Maintenance of Miscellaneous Transmission Plant				\$0
5005	Operation Supervision and Engineering	\$14,208			\$14,208
5010	Load Dispatching	\$0			\$0
5012	Station Buildings and Fixtures Expense	\$0			\$0
5014	Transformer Station Equipment - Operation Labour	\$0			\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0			\$0
5016	Distribution Station Equipment - Operation Labour	\$0			\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$21,177			\$21,177
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$1,081			\$1,081
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$3,452			\$3,452
5030	Overhead Subtransmission Feeders - Operation	\$0			\$0
5035	Overhead Distribution Transformers- Operation	\$0	\$0		\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$91			\$91
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$28			\$28
5050	Underground Subtransmission Feeders - Operation	\$0			\$0
5055	Underground Distribution Transformers - Operation	\$269	\$114		\$384
5060	Street Lighting and Signal System Expense	\$0			\$0
5065	Meter Expense	\$458			\$458
5070	Customer Premises - Operation Labour	\$0			\$0
5075	Customer Premises - Materials and Expenses	\$0			\$0
5085	Miscellaneous Distribution Expense	\$44,077			\$44,077
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0			\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0			\$0
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	(\$8)			(\$8)
5114	Maintenance of Distribution Station Equipment	\$0			\$0
5120	Maintenance of Poles, Towers and Fixtures	\$50,516			\$50,516
5125	Maintenance of Overhead Conductors and Devices	\$13,468			\$13,468
5130	Maintenance of Overhead Services	\$8,515			\$8,515
5135	Overhead Distribution Lines and Feeders - Right of Way	\$17,474			\$17,474
5145	Maintenance of Underground Conduit	\$81			\$81
5150	Maintenance of Underground Conductors and Devices	\$17,255			\$17,255
5155	Maintenance of Underground Services	\$17,672			\$17,672
5160	Maintenance of Line Transformers	\$22,473	\$9,541		\$32,014
5165	Maintenance of Street Lighting and Signal Systems				\$0
5170	Sentinel Lights - Labour				\$0
5172	Sentinel Lights - Materials and Expenses				\$0

5175	Maintenance of Meters	\$1,135			\$1,135
5178	Customer Installations Expenses- Leased Property				\$0
5185	Water Heater Rentals - Labour				\$0
5186	Water Heater Rentals - Materials and Expenses				\$0
5190	Water Heater Controls - Labour				\$0
5192	Water Heater Controls - Materials and Expenses				\$0
5195	Maintenance of Other Installations on Customer Premises				\$0
5205	Purchase of Transmission and System Services				\$0
5210	Transmission Charges				\$0
5215	Transmission Charges Recovered				\$0
5305	Supervision	\$0			\$0
5310	Meter Reading Expense	\$71,049			\$71,049
5315	Customer Billing	\$58,122			\$58,122
5320	Collecting	\$50,980			\$50,980
5325	Collecting- Cash Over and Short	\$0			\$0
5330	Collection Charges	(\$9,500)			(\$9,500)
5335	Bad Debt Expense	\$45,000			\$45,000
5340	Miscellaneous Customer Accounts Expenses	\$0			\$0
5405	Supervision	\$0			\$0
5410	Community Relations - Sundry	\$5,000			\$5,000
5415	Energy Conservation	\$0			\$0
5420	Community Safety Program	\$0			\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0			\$0
5505	Supervision	\$0			\$0
5510	Demonstrating and Selling Expense	\$0			\$0
5515	Advertising Expense	\$2,500			\$2,500
5520	Miscellaneous Sales Expense	\$0			\$0
5605	Executive Salaries and Expenses	\$85,900			\$85,900
5610	Management Salaries and Expenses	\$41,363			\$41,363
5615	General Administrative Salaries and Expenses	\$27,331			\$27,331
5620	Office Supplies and Expenses	\$20,000			\$20,000
5625	Administrative Expense Transferred Credit	\$0			\$0
5630	Outside Services Employed	\$65,577			\$65,577
5635	Property Insurance	\$7,691			\$7,691
5640	Injuries and Damages	\$0			\$0
5645	Employee Pensions and Benefits	\$22,281			\$22,281
5650	Franchise Requirements	\$0			\$0
5655	Regulatory Expenses	\$35,000			\$35,000
5660	General Advertising Expenses	\$0			\$0
5665	Miscellaneous General Expenses	\$0	\$0		\$0
5670	Rent	\$8,000			\$8,000
5675	Maintenance of General Plant	\$0			\$0
5680	Electrical Safety Authority Fees	\$2,500			\$2,500
5685	Independent Market Operator Fees and Penalties				\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$89,522			\$89,522
5710	Amortization of Limited Term Electric Plant				\$0
5715	Amortization of Intangibles and Other Electric Plant				\$0
5720	Amortization of Electric Plant Acquisition Adjustments				\$0
5725	Miscellaneous Amortization				\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs				\$0
5735	Amortization of Deferred Development Costs				\$0
5740	Amortization of Deferred Charges				\$0
6005	Interest on Long Term Debt		\$0	\$0	\$57,024
6010	Amortization of Debt Discount and Expense				\$0
6015	Amortization of Premium on Debt Credit				\$0
6020	Amortization of Loss on Reacquired Debt				\$0
6025	Amortization of Gain on Reacquired Debt--Credit				\$0
6030	Interest on Debt to Associated Companies				\$0
6035	Other Interest Expense	\$25,000			\$25,000
6040	Allowance for Borrowed Funds Used During Construction--Credit				\$0
6042	Allowance For Other Funds Used During Construction				\$0
6045	Interest Expense on Capital Lease Obligations				\$0
6105	Taxes Other Than Income Taxes	\$0			\$0
6110	Income Taxes		\$0	\$0	\$0
6115	Provision for Future Income Taxes				\$0
6205	Donations				\$0
6210	Life Insurance				\$0
6215	Penalties				\$0
6225	Other Deductions				\$0
6305	Extraordinary Income				\$0
6310	Extraordinary Deductions				\$0
6315	Income Taxes, Extraordinary Items				\$0
6405	Discontinues Operations - Income/ Gains				\$0
6410	Discontinued Operations - Deductions/ Losses				\$0
6415	Income Taxes, Discontinued Operations				\$0

\$0

Reclassification Equals to Zero.
O.K. to Proceed.

Asset Accounts Directly Allocated

\$0

2006 COST ALLOCATION INFORMATION FILING
Clinton Power Corporation

Saturday, January 00, 1900

Sheet L4 Break Out Worksheet - Second Run

Enter Proposed Net Fixed Assets	\$1,255,187
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RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS				
											5705	5710	5715	5720	
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	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments	
1565	Conservation and Demand Management	\$0		-	-					-					
1805	Land	\$0		\$0	-					-					
1805-1	Land Station >50 kV			\$0	-					-					
1805-2	Land Station <50 kV		100.00%	\$0	-	\$0	\$0			-					
1806	Land Rights	\$0		\$0	-					-					
1806-1	Land Rights Station >50 kV			\$0	-		\$0			-					
1806-2	Land Rights Station <50 kV		100.00%	\$0	-	\$0	\$0			-					
1808	Buildings and Fixtures	\$0		\$0	-		\$0			-					
1808-1	Buildings and Fixtures > 50 kV			\$0	-		\$0			-					
1808-2	Buildings and Fixtures < 50 KV		100.00%	\$0	-		\$0	\$ -		-	\$0				
1810	Leasehold Improvements	\$0		\$0	-		\$0			-					
1810-1	Leasehold Improvements >50 kV			\$0	-		\$0			-					
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-	\$0	\$0	\$ -		-	\$0				
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-		\$0			-					
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$197,858		(\$197,858)	-		\$0			-					
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		0.00%	\$0	-		\$0			-					
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		100.00%	\$197,858	197,858	(\$328)		\$ (57,555)		139,975	\$6,595				
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.00%	\$0	-		\$0			-					
1825	Storage Battery Equipment	\$0		\$0	-		\$0			-					
1825-1	Storage Battery Equipment > 50 kV			\$0	-		\$0			-					
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-		\$0			-					
1830	Poles, Towers and Fixtures	\$499,950		(\$499,950)	-		\$0			-					
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-		\$0			-					
1830-4	Poles, Towers and Fixtures - Primary		10.00%	\$49,995	49,995	(\$83)		\$ (11,677)		38,235	\$1,915				
1830-5	Poles, Towers and Fixtures - Secondary		90.00%	\$449,955	449,955	(\$745)		\$ (105,091)		344,119	\$17,232				
1835	Overhead Conductors and Devices	\$117,158		(\$117,158)	-		\$0			-					
1835-3	Overhead Conductors and Devices Subtransmission Bulk Delivery			\$0	-		\$0			-					
1835-4	Overhead Conductors and Devices Primary			\$0	-		\$0			-					
1835-5	Overhead Conductors and Devices Secondary		100.00%	\$117,158	117,158	(\$194)		\$ (16,379)		100,585	\$4,626				
1840	Underground Conduit	\$493,468		(\$493,468)	-		\$0			-					
1840-3	Underground Conduit - Bulk Delivery			\$0	-		\$0			-					
1840-4	Underground Conduit - Primary		0.00%	\$0	-		\$0			-					
1840-5	Underground Conduit - Secondary		100.00%	\$493,468	493,468	(\$817)	\$1,123	\$ (170,582)		323,192	\$19,755				
1845	Underground Conductors and Devices	\$96,033		(\$96,033)	-		\$0			-					
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-		\$0			-					
1845-4	Underground Conductors and Devices - Primary			\$0	-		\$0			-					
1845-5	Underground Conductors and Devices - Secondary		100.00%	\$96,033	96,033	(\$159)		\$ (14,160)		81,714	\$3,762				
1850	Line Transformers	\$178,990		\$0	178,990	(\$296)		\$ (49,812)		128,881	\$6,911				
1855	Services	\$106,012		\$0	106,012	(\$176)		\$ (11,827)		94,009	\$4,231				
1860	Meters	\$166,662		\$0	166,662	(\$276)		\$ (38,530)		127,855	\$6,621				
	Total	\$1,856,129		\$0	\$1,856,129	(\$3,074)	\$1,123	(\$475,613)	\$0	1,378,565	\$71,648	\$0	\$0	\$0	
	SUB TOTAL from I3	\$1,856,129													

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
Clinton Power Corporation

Saturday, January 00, 1900

Sheet L4 Break Out Worksheet - Second Run

Enter Proposed Net Fixed Assets	\$1,255,187
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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
1910	Leasehold Improvements	\$0			-					\$ -				
1915	Office Furniture and Equipment	\$8,264			8,264			\$ (7,919)		\$ 345	691			
1920	Computer Equipment - Hardware	\$12,160			12,160			\$ (12,160)		\$ -				
1925	Computer Software	\$0						\$ -		\$ -				
1930	Transportation Equipment	(\$104,435)			104,435			\$ (23,725)		\$ 128,160	15,448			
1935	Stores Equipment	\$0						\$ -		\$ -				
1940	Tools and Equipment	\$14,364			14,364			\$ (9,928)		\$ 4,436	1,858			
1945	Measurement and Testing Equipment	\$0						\$ -		\$ -				
1950	Power Operated Equipment	\$0						\$ -		\$ -				
1955	Communication Equipment	\$0						\$ -		\$ -				
1960	Miscellaneous Equipment	\$0						\$ -		\$ -				
1970	Load Management Controls - Customer Premises	\$0								\$ -				
1975	Load Management Controls - Utility Premises	\$0								\$ -				
1980	System Supervisory Equipment	\$0								\$ -				
1990	Other Tangible Property	\$0						\$ -		\$ -	123			
2005	Property Under Capital Leases	\$0								\$ -				
2010	Electric Plant Purchased or Sold	\$0								\$ -				
Total (\$69,647) \$0 (\$69,647) \$0 \$0 (\$53,731) \$0 (\$123,378) \$17,874 \$0 \$0 \$0														
SUB TOTAL from I3 (\$69,647)														
I3 Directly Allocated \$0														
Grand Total \$1,796,482 \$0 \$1,786,482 (\$3,074) \$1,123 (\$529,344) \$0 \$1,255,187 \$89,522 \$0 \$0 \$0														
To be Prorated														
1995 Contributed Capital - 1995 (\$3,074)														
2105 Accumulated Depreciation - 2105 (\$528,221)														
2120 Accumulated Depreciation - 2120 \$0														
Total (\$531,295)														
Net Assets \$1,255,187 Net Fixed Assets Match EDR														
Amortization Expenses														
5705 Amortization Expense - Property, Plant, and Equipment \$89,522														
5710 Amortization of Limited Term Electric Plant \$0														
5715 Amortization of Intangibles and Other Electric Plant \$0														
5720 Amortization of Electric Plant Acquisition Adjustments \$0														
Total Amortization Expense \$89,522														
5705 Amortization Expense - Property, Plant, and Equipment (\$89,522) \$0 \$0 \$0 \$0 \$0														
5710 Amortization of Limited Term Electric Plant \$0 \$0 \$0 \$0 \$0 \$0														
5715 Amortization of Intangibles and Other Electric Plant \$0 \$0 \$0 \$0 \$0 \$0														
5720 Amortization of Electric Plant Acquisition Adjustments \$0 \$0 \$0 \$0 \$0 \$0														
Total Amortization Expense \$89,522														

Net Fixed Assets
Match EDR

2006 COST ALLOCATION INFORMATION FILING
Clinton Power Corporation

Saturday, January 00, 1900

Sheet 15 Miscellaneous Data Worksheet - Second Run

kMs of Roads in Service Area Where
Distribution Lines Exist

21

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
9.42	18.26	31.87		0.12	0.21	9.01

2006 COST ALLOCATION INFORMATION FILING

Clinton Power Corporation

Saturday, January 06, 1900

Sheet 16 Customer Data Worksheet - Second Run

Total kWhs	31,471,303
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Total kW's	30,821
------------	--------

Total Approved Distribution Revenue (\$)	\$530,539
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			1	2	3	5	7	8	9
	ID	Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
Billing Data									
KWh from approved EDR model, Sheet 7-1, Col M	CEN	31,471,303	12,372,731	7,019,835	11,676,550		356,310	26,098	19,780
kW from approved EDR model, Sheet 7-1, Col S	CDEM	30,821	-		29,765		993	63	
kWh, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P		13,907			13,907				
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	29,529,966	11,819,820	5,388,897	11,866,069	-	356,960	37,464	60,756
kWh - 30 year weather normalized amount		29,529,966	11,819,820	5,388,897	11,866,069	-	356,960	37,464	60,756
Approved Distribution Rev from approved EDR, Sheet 7-1, Col AK + Sheet 7-3 Col H	CREV	\$530,539	\$286,439	\$128,603	\$112,865		\$1,259	\$125	\$1,248
Bad Debt 3 Year Historical Average from Approved EDR Model	BDHA	\$21,556	\$8,553	\$4,511	\$8,492	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$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	53,340	16,524	3,024	168	-	12	456	108
Number of Connections (Unmetered)	CCON	756					709	38	9
Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections	CCA	1,691	1,377	252	14		1	38	9
Bulk Customer Base	CCB	1,643	1,377	252	14				
Primary Customer Base	CCP	1,643	1,377	252	14				
Line Transformer Customer Base	CCLT	1,643	1,377	252	14				
Secondary Customer Base	CCS	1,643	1,377	252	14				
Weighted - Services	CWCS	2,777	1,377	504	140		709	38	9
Weighted Meter -Capital	CWMC	563,550	492,150	66,300	5,100	-	-	-	-
Weighted Meter Reading	CWMR	2,226	1,515	657	54	-	-	-	-
Weighted Bills	CWNB	387,442	16,524	6,048	1,176		12	46	108
Data Mismatch Analysis									
Revenue with 30 year weather normalized kWh		492,334	273,638	98,725	114,696	-	1,261	179	3,834

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	29,529,966	11,819,820	5,388,897	11,866,069		356,960	37,464	60,756
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	41,415	16,433	6,666	16,316				
Sheet ADJ5 rows 26 - 32, column F	13,365	5,303	2,797	5,265				
Sheet ADJ5 rows 26 - 32, column G	9,887	3,923	2,069	3,895				
Three-year average	21,556	8,553	4,511	8,492	-	-	-	-

Sheet I7.1 Meter Capital Worksheet - Second Run

[illegible]

[illegible]



5105	Maintenance Supervision and Engineering	\$0	Yes							
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	Yes							
5112	Maintenance of Transformer Station Equipment	\$0	Yes							
5114	Maintenance of Distribution Station Equipment	\$0	Yes							
5120	Maintenance of Poles, Towers and Fixtures	\$0	Yes							
5125	Maintenance of Overhead Conductors and Devices	\$0	Yes							
5130	Maintenance of Overhead Services	\$0	Yes							
5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	Yes							
5145	Maintenance of Underground Conduit	\$0	Yes							
5150	Maintenance of Underground Conductors and Devices	\$0	Yes							
5155	Maintenance of Underground Services	\$0	Yes							
5160	Maintenance of Line Transformers	\$0	Yes							
5175	Maintenance of Meters	\$0	Yes							
5305	Supervision	\$0	Yes							
5310	Meter Reading Expense	\$0	Yes							
5315	Customer Billing	\$0	Yes							
5320	Collecting	\$0	Yes							
5325	Collecting- Cash Over and Short	\$0	Yes							
5330	Collection Charges	\$0	Yes							
5335	Bad Debt Expense	\$0	Yes							
5340	Miscellaneous Customer Accounts Expenses	\$0	Yes							
5405	Supervision	\$0	Yes							
5410	Community Relations - Sundry	\$0	Yes							
5415	Energy Conservation	\$0	Yes							
5420	Community Safety Program	\$0	Yes							
5425	Miscellaneous Customer Service and Informational Expenses	\$0	Yes							
5505	Supervision	\$0	Yes							
5510	Demonstrating and Selling Expense	\$0	Yes							
5515	Advertising Expense	\$0	Yes							
5520	Miscellaneous Sales Expense	\$0	Yes							
5605	Executive Salaries and Expenses	\$0	Yes							
5610	Management Salaries and Expenses	\$0	Yes							
5615	General Administrative Salaries and Expenses	\$0	Yes							
5620	Office Supplies and Expenses	\$0	Yes							
5625	Administrative Expense Transferred Credit	\$0	Yes							
5630	Outside Services Employed	\$0	Yes							
5635	Property Insurance	\$0	Yes							
5640	Injuries and Damages	\$0	Yes							
5645	Employee Pensions and Benefits	\$0	Yes							
5650	Franchise Requirements	\$0	Yes							
5655	Regulatory Expenses	\$0	Yes							
5660	General Advertising Expenses	\$0	Yes							
5665	Miscellaneous General Expenses	\$0	Yes							
5670	Rent	\$0	Yes							
5675	Maintenance of General Plant	\$0	Yes							
5680	Electrical Safety Authority Fees	\$0	Yes							
5705	Amortization Expense - Property, Plant, and Equipment	\$0	Yes							
5710	Amortization of Limited Term Electric Plant	\$0	Yes							
5715	Amortization of Intangibles and Other Electric Plant	\$0	Yes							
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	Yes							
6105	Taxes Other Than Income Taxes	\$0	Yes							
6205	Donations	\$0	Yes							
6210	Life Insurance	\$0	Yes							
6215	Penalties	\$0	Yes							
6225	Other Deductions	\$0	Yes							
Total Expenses				\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation Expense				\$0	\$0	\$0	\$0	\$0	\$0	\$0

Total Net Fixed Assets Excluding Gen Plant	\$1,856,129	Allocated	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	metered Scattered Load
Approved Total PILs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Approved Total Return on Debt	\$57,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Approved Total Return on Equity	\$66,669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0

2006 COST ALLOCATION INFORMATION FILING
Clinton Power Corporation

Saturday, January 00, 1900

Sheet O1 Revenue to Cost Summary Worksheet - Second Run

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50-Regular	5 GS >50-Intermediate	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
crev mi	Distribution Revenue (sale)	\$530,539	\$286,439	\$128,603	\$112,865	\$0	\$1,259	\$125	\$1,248
	Miscellaneous Revenue (mi)	\$38,697	\$1,650	\$604	\$117	\$0	\$1	\$5	\$11
	Total Revenue	\$569,236	\$288,089	\$129,207	\$112,982	\$0	\$1,260	\$129	\$1,259
Expenses									
di	Distribution Costs (di)	\$241,485	\$102,712	\$41,812	\$69,013	\$0	\$26,138	\$1,401	\$410
cu	Customer Related Costs (cu)	\$217,244	\$71,847	\$32,132	\$19,769	\$0	\$3	\$12	\$28
ad	General and Administration (ad)	\$323,143	\$123,613	\$52,133	\$63,125	\$0	\$18,686	\$1,009	\$312
dep	Depreciation and Amortization (dep)	\$89,522	\$41,580	\$14,928	\$24,207	\$0	\$8,235	\$441	\$132
INPUT	PILs (INPUT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INT	Interest	\$57,024	\$26,488	\$9,528	\$15,377	\$0	\$5,264	\$282	\$84
Total Expenses		\$928,418	\$366,240	\$150,532	\$191,490	\$0	\$58,326	\$3,146	\$966
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$66,669	\$30,968	\$11,139	\$17,978	\$0	\$6,155	\$330	\$99
Revenue Requirement (includes NI)		\$995,087	\$397,208	\$161,672	\$209,468	\$0	\$64,481	\$3,475	\$1,064
Revenue Requirement Input equals Output									
Rate Base Calculation									
Net Assets									
dp	Distribution Plant - Gross	\$1,856,129	\$857,538	\$310,432	\$508,714	\$0	\$167,746	\$8,991	\$2,708
gp	General Plant - Gross	(\$69,647)	(\$32,351)	(\$11,637)	(\$18,782)	\$0	(\$6,429)	(\$345)	(\$103)
accum dep	Accumulated Depreciation	(\$528,221)	(\$240,720)	(\$88,562)	(\$150,611)	\$0	(\$45,162)	(\$2,421)	(\$746)
co	Capital Contribution	(\$3,074)	(\$1,420)	(\$514)	(\$842)	\$0	(\$278)	(\$15)	(\$4)
Total Net Plant		\$1,255,187	\$583,047	\$209,719	\$338,479	\$0	\$115,877	\$6,211	\$1,855
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$2,140,577	\$854,129	\$405,836	\$848,603	\$0	\$25,588	\$2,551	\$3,869
	OM&A Expenses	\$781,872	\$298,172	\$126,077	\$151,906	\$0	\$44,827	\$2,422	\$750
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$2,922,449	\$1,152,301	\$531,914	\$1,000,509	\$0	\$70,415	\$4,973	\$4,618
Working Capital		\$438,367	\$172,845	\$79,787	\$150,076	\$0	\$10,562	\$746	\$693
Total Rate Base		\$1,693,555	\$755,892	\$289,506	\$488,555	\$0	\$126,439	\$6,957	\$2,548
Rate Base Input Does Not Equal Output									

Equity Component of Rate Base	\$677,422	\$302,357	\$115,803	\$195,422	\$0	\$50,576	\$2,783	\$1,019
Net Income on Allocated Assets	(\$359,183)	(\$78,151)	(\$21,325)	(\$78,508)	\$0	(\$57,066)	(\$3,016)	\$293
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	(\$359,183)	(\$78,151)	(\$21,325)	(\$78,508)	\$0	(\$57,066)	(\$3,016)	\$293
RATIOS ANALYSIS								
REVENUE TO EXPENSES %	57.20%	72.53%	79.92%	53.94%	0.00%	1.95%	3.73%	118.27%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$425,852)	(\$109,119)	(\$32,464)	(\$96,486)	\$0	(\$63,221)	(\$3,346)	\$194
RETURN ON EQUITY COMPONENT OF RATE BASE	-53.02%	-25.85%	-18.41%	-40.17%	0.00%	-112.83%	-108.39%	28.75%

2006 COST ALLOCATION INFORMATION FILING
Clinton Power Corporation

Saturday, January 00, 1900

Sheet 01 Revenue to Cost Summary Worksheet - Second Run

Rate Base Assets	Total	1	2	3	5	7	8	9
		Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
crev Distribution Revenue (sale)	\$530,539	\$286,439	\$128,603	\$112,865	\$0	\$1,259	\$125	\$1,248
mi Miscellaneous Revenue (mi)	\$38,697	\$1,650	\$604	\$117	\$0	\$1	\$5	\$11
Total Revenue	\$569,236	\$288,089	\$129,207	\$112,982	\$0	\$1,260	\$129	\$1,259
Expenses								
di Distribution Costs (di)	\$241,485	\$102,712	\$41,812	\$69,013	\$0	\$26,138	\$1,401	\$410
cu Customer Related Costs (cu)	\$217,244	\$71,847	\$32,132	\$19,769	\$0	\$3	\$12	\$28
ad General and Administration (ad)	\$323,143	\$123,613	\$52,133	\$63,125	\$0	\$18,686	\$1,009	\$312
dep Depreciation and Amortization (dep)	\$89,522	\$41,580	\$14,928	\$24,207	\$0	\$8,235	\$441	\$132
INPUT PILs (INPUT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INT Interest	\$57,024	\$26,488	\$9,528	\$15,377	\$0	\$5,264	\$282	\$84
Total Expenses	\$928,418	\$366,240	\$150,532	\$191,490	\$0	\$58,326	\$3,146	\$966
Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI Allocated Net Income (NI)	\$66,669	\$30,968	\$11,139	\$17,978	\$0	\$6,155	\$330	\$99
Revenue Requirement (includes NI)	\$995,087	\$397,208	\$161,672	\$209,468	\$0	\$64,481	\$3,475	\$1,064
Revenue Requirement Input equals Output								
Rate Base Calculation								
Net Assets								
dp Distribution Plant - Gross	\$1,856,129	\$857,538	\$310,432	\$508,714	\$0	\$167,746	\$8,991	\$2,708
gp General Plant - Gross	(\$69,647)	(\$32,351)	(\$11,637)	(\$18,782)	\$0	(\$6,429)	(\$345)	(\$103)
accum dep Accumulated Depreciation	(\$528,221)	(\$240,720)	(\$88,562)	(\$150,611)	\$0	(\$45,162)	(\$2,421)	(\$746)
co Capital Contribution	(\$3,074)	(\$1,420)	(\$514)	(\$842)	\$0	(\$278)	(\$15)	(\$4)
Total Net Plant	\$1,255,187	\$583,047	\$209,719	\$338,479	\$0	\$115,877	\$6,211	\$1,855
Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP Cost of Power (COP)	\$2,140,577	\$854,129	\$405,836	\$848,603	\$0	\$25,588	\$2,551	\$3,869
OM&A Expenses	\$781,872	\$298,172	\$126,077	\$151,906	\$0	\$44,827	\$2,422	\$750
Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$2,922,449	\$1,152,301	\$531,914	\$1,000,509	\$0	\$70,415	\$4,973	\$4,618
Working Capital	\$438,367	\$172,845	\$79,787	\$150,076	\$0	\$10,562	\$746	\$693
Total Rate Base	\$1,693,555	\$755,892	\$289,506	\$488,555	\$0	\$126,439	\$6,957	\$2,548
Rate Base Input Does Not Equal Output								
Equity Component of Rate Base	\$677,422	\$302,357	\$115,803	\$195,422	\$0	\$50,576	\$2,783	\$1,019
Net Income on Allocated Assets	(\$359,183)	(\$78,151)	(\$21,325)	(\$78,508)	\$0	(\$57,066)	(\$3,016)	\$293
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	(\$359,183)	(\$78,151)	(\$21,325)	(\$78,508)	\$0	(\$57,066)	(\$3,016)	\$293
RATIOS ANALYSIS								
REVENUE TO EXPENSES %	57.20%	72.53%	79.92%	53.94%	0.00%	1.95%	3.73%	118.27%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$425,852)	(\$109,119)	(\$32,464)	(\$96,486)	\$0	(\$63,221)	(\$3,346)	\$194
RETURN ON EQUITY COMPONENT OF RATE BASE	-53.02%	-25.85%	-18.41%	-40.17%	0.00%	-112.83%	-108.39%	28.75%

2006 COST ALLOCATION INFORMATION FILING
Clinton Power Corporation

Saturday, January 00, 1900

Sheet 02 Monthly Fixed Charge Min. & Max. Works

Summary

	1
	Residential
Customer Unit Cost per month - Avoided Cost	\$4.28
Customer Unit Cost per month - Directly Related	\$6.63
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$14.12
Fixed Charge per approved 2006 EDR	\$9.42

**Information to be Used to Allocate PILs, ROD,
ROE and A&G**

	Total	1 Residential
General Plant - Gross Assets	(\$69,647)	(\$32,351)
General Plant - Accumulated Depreciation	(\$53,731)	(\$24,958)
General Plant - Net Fixed Assets	(\$123,378)	(\$57,309)
General Plant - Depreciation	\$17,874	\$8,303
Total Net Fixed Assets Excluding General Plant	\$1,378,565	\$640,356
Total Administration and General Expense	\$323,143	\$123,613
Total O&M	\$458,737	\$174,566

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

1

USoA Account #	Accounts	Total	Residential
	<u>Distribution Plant</u>		
1860	Meters	\$166,662	\$145,546
	<u>Accumulated Amortization</u>		
	Accum. Amortization of Electric Utility Plant - Meters only	(\$38,806)	(\$33,890)
	Meter Net Fixed Assets	\$127,855	\$111,657
	<u>Misc Revenue</u>		
4082	Retail Services Revenues	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	\$0	\$0
4090	Electric Services Incidental to Energy Sales	\$0	\$0
4220	Other Electric Revenues	\$0	\$0
4225	Late Payment Charges	\$0	\$0
	<i>Sub-total</i>	<i>\$0</i>	<i>\$0</i>
	<u>Operation</u>		
5065	Meter Expense	\$458	\$400
5070	Customer Premises - Operation Labour	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0
	<i>Sub-total</i>	<i>\$458</i>	<i>\$400</i>
	<u>Maintenance</u>		
5175	Maintenance of Meters	\$1,135	\$991
	<u>Billing and Collection</u>		
5310	Meter Reading Expense	\$71,049	\$48,353
5315	Customer Billing	\$58,122	\$2,479
5320	Collecting	\$50,980	\$2,174
5325	Collecting- Cash Over and Short	\$0	\$0
5330	Collection Charges	(\$9,500)	(\$405)
	<i>Sub-total</i>	<i>\$170,651</i>	<i>\$52,601</i>
	<i>Total Operation, Maintenance and Billing</i>	<i>\$172,244</i>	<i>\$53,992</i>
	Amortization Expense - Meters	\$6,621	\$5,782
	Allocated PILs	\$0	\$0
	Allocated Debt Return	\$5,809	\$5,073
	Allocated Equity Return	\$6,791	\$5,931
	Total	\$191,465	\$70,777

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration A

USoA Account #	Accounts	Total	Residential
	<u>Distribution Plant</u>		
1860	Meters	\$166,662	\$145,546
	<u>Accumulated Amortization</u>		
	Accum. Amortization of Electric Utility Plant - Meters only	(\$38,806)	(\$33,890)
	Meter Net Fixed Assets	\$127,855	\$111,657
	Allocated General Plant Net Fixed Assets	(\$11,443)	(\$9,993)
	Meter Net Fixed Assets Including General Plant	\$116,413	\$101,664
	<u>Misc Revenue</u>		
4082	Retail Services Revenues	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	\$0	\$0
4090	Electric Services Incidental to Energy Sales	\$0	\$0
4220	Other Electric Revenues	\$0	\$0
4225	Late Payment Charges	\$0	\$0
	<i>Sub-total</i>	\$0	\$0
	<u>Operation</u>		
5065	Meter Expense	\$458	\$400
5070	Customer Premises - Operation Labour	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0
	<i>Sub-total</i>	\$458	\$400
	<u>Maintenance</u>		
5175	Maintenance of Meters	\$1,135	\$991
	<u>Billing and Collection</u>		
5310	Meter Reading Expense	\$71,049	\$48,353
5315	Customer Billing	\$58,122	\$2,479
5320	Collecting	\$50,980	\$2,174
5325	Collecting- Cash Over and Short	\$0	\$0
5330	Collection Charges	(\$9,500)	(\$405)
	<i>Sub-total</i>	\$170,651	\$52,601
	<i>Total Operation, Maintenance and Billing</i>	\$172,244	\$53,992
	Amortization Expense - Meters	\$6,621	\$5,782
	Amortization Expense - General Plant assigned to Meters	\$1,658	\$1,448
	Admin and General	\$119,993	\$38,233
	Allocated PILs	\$0	\$0
	Allocated Debt Return	\$5,289	\$4,619
	Allocated Equity Return	\$6,183	\$5,400

Total	\$311,988	\$109,473
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Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Ch

			1
USoA Account #	Accounts	Total	Residential
	<u>Distribution Plant</u>		
1565	Conservation and Demand Management		
	Expenditures and Recoveries	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0
	Poles, Towers and Fixtures - Subtransmission Bulk		
1830-3	Delivery	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$17,498	\$10,044
1830-5	Poles, Towers and Fixtures - Secondary	\$157,484	\$90,394
1835	Overhead Conductors and Devices	\$0	\$0
	Overhead Conductors and Devices -		
1835-3	Subtransmission Bulk Delivery	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$0	\$0
1835-5	Overhead Conductors and Devices - Secondary	\$41,005	\$23,537
1840	Underground Conduit	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0
1840-4	Underground Conduit - Primary	\$0	\$0
1840-5	Underground Conduit - Secondary	\$172,714	\$99,136
1845	Underground Conductors and Devices	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$0	\$0
1845-5	Underground Conductors and Devices - Secondary	\$33,612	\$19,293
1850	Line Transformers	\$53,697	\$30,821
1855	Services	\$106,012	\$52,567
1860	Meters	\$166,662	\$145,546

Sub-total	\$748,683	\$471,338
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Accumulated Amortization

Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	(\$177,409)	(\$112,508)
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Customer Related Net Fixed Assets	\$571,274	\$358,829
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Allocated General Plant Net Fixed Assets	(\$51,126)	(\$32,114)
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Customer Related NFA Including General Plant	\$520,148	\$326,715
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Misc Revenue

4082	Retail Services Revenues	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	\$0	\$0
4090	Electric Services Incidental to Energy Sales	\$0	\$0
4220	Other Electric Revenues	\$0	\$0
4225	Late Payment Charges	\$0	\$0

4235	Miscellaneous Service Revenues	(\$38,697)	(\$1,650)
	<i>Sub-total</i>	<i>(\$38,697)</i>	<i>(\$1,650)</i>

Operating and Maintenance

5005	Operation Supervision and Engineering	\$4,973	\$2,784
5010	Load Dispatching	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$378	\$217
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$1,208	\$693
5035	Overhead Distribution Transformers- Operation	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$32	\$18
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$10	\$6
5055	Underground Distribution Transformers - Operation	\$115	\$66
5065	Meter Expense	\$458	\$400
5070	Customer Premises - Operation Labour	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0
5085	Miscellaneous Distribution Expense	\$15,427	\$8,635
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0
5096	Other Rent	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$17,681	\$10,149
5125	Maintenance of Overhead Conductors and Devices	\$4,714	\$2,706
5130	Maintenance of Overhead Services	\$8,515	\$4,222
5135	Overhead Distribution Lines and Feeders - Right of Way	\$6,116	\$3,510
5145	Maintenance of Underground Conduit	\$28	\$16
5150	Maintenance of Underground Conductors and Devices	\$6,039	\$3,466
5155	Maintenance of Underground Services	\$17,672	\$8,763
5160	Maintenance of Line Transformers	\$9,604	\$5,513
5175	Maintenance of Meters	\$1,135	\$991

	<i>Sub-total</i>	<i>\$94,105</i>	<i>\$52,156</i>
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Billing and Collection

5305	Supervision	\$0	\$0
5310	Meter Reading Expense	\$71,049	\$48,353
5315	Customer Billing	\$58,122	\$2,479
5320	Collecting	\$50,980	\$2,174
5325	Collecting- Cash Over and Short	\$0	\$0
5330	Collection Charges	(\$9,500)	(\$405)
5335	Bad Debt Expense	\$45,000	\$17,855
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0

	<i>Sub-total</i>	<i>\$215,651</i>	<i>\$70,456</i>
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<i>Sub Total Operating, Maintenance and Billing</i>	<i>\$309,757</i>	<i>\$122,612</i>
Amortization Expense - Customer Related	\$29,477	\$18,571
Amortization Expense - General Plant assigned to Meters	\$7,407	\$4,652
Admin and General	\$217,544	\$86,824
Allocated PILs	\$0	\$0
Allocated Debt Return	\$23,631	\$14,843
Allocated Equity Return	\$27,627	\$17,353
PLCC Adjustment for Line Transformer	\$6,726	\$5,608
PLCC Adjustment for Primary Costs	\$1,138	\$949
PLCC Adjustment for Secondary Costs	\$27,873	\$23,385
Total	\$541,008	\$233,263

Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential
<u>Distribution Plant</u>		
CWMC	\$ 166,662	\$ 145,546
<u>Accumulated Amortization</u>		
Accum. Amortization of Electric Utility Plant - Meters only	\$ (38,806)	\$ (33,890)
Meter Net Fixed Assets	\$ 127,855	\$ 111,657
<u>Misc Revenue</u>		
CWNB	\$ -	\$ -
NFA	\$ -	\$ -
LPHA	\$ -	\$ -
<i>Sub-total</i>	<i>\$ -</i>	<i>\$ -</i>
<u>Operation</u>		
CWMC	\$ 458	\$ 400
CCA	\$ -	\$ -
<i>Sub-total</i>	<i>\$ 458</i>	<i>\$ 400</i>
<u>Maintenance</u>		
1860	\$ 1,135	\$ 991
<u>Billing and Collection</u>		

CWMR	\$	71,049	\$	48,353
CWNB	\$	99,602	\$	4,248
Sub-total	\$	170,651	\$	52,601
Total Operation, Maintenance and Billing	\$	172,244	\$	53,992
Amortization Expense - Meters	\$	6,621	\$	5,782
Allocated PILs	\$	-	\$	-
Allocated Debt Return	\$	5,809	\$	5,073
Allocated Equity Return	\$	6,791	\$	5,931
Total	\$	191,465	\$	70,777

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration A

Accounts	Total	Residential
<u>Distribution Plant</u>		
CWMC	\$ 166,662	\$ 145,546
<u>Accumulated Amortization</u>		
Accum. Amortization of Electric Utility Plant - Meters only	\$ (38,806)	\$ (33,890)
Meter Net Fixed Assets	\$ 127,855	\$ 111,657
Allocated General Plant Net Fixed Assets	\$ (11,443)	\$ (9,993)
Meter Net Fixed Assets Including General Plant	\$ 116,413	\$ 101,664
<u>Misc Revenue</u>		
CWNB	\$ -	\$ -
NFA	\$ -	\$ -
LPHA	\$ -	\$ -
Sub-total	\$ -	\$ -
<u>Operation</u>		
CWMC	\$ 458	\$ 400
CCA	\$ -	\$ -
Sub-total	\$ 458	\$ 400
<u>Maintenance</u>		
1860	\$ 1,135	\$ 991
<u>Billing and Collection</u>		
CWMR	\$ 71,049	\$ 48,353
CWNB	\$ 99,602	\$ 4,248
Sub-total	\$ 170,651	\$ 52,601
Total Operation, Maintenance and Billing	\$ 172,244	\$ 53,992

Amortization Expense - Meters	\$	6,621	\$	5,782
<i>Amortization Expense -</i>				
<i>General Plant assigned to Meters</i>	\$	1,658	\$	1,448
Admin and General	\$	119,993	\$	38,233
Allocated PILs	\$	-	\$	-
Allocated Debt Return	\$	5,289	\$	4,619
Allocated Equity Return	\$	6,183	\$	5,400
Total	\$	311,988	\$	109,473

Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Ch

USoA Account #	Accounts	Total	Residential
<u>Distribution Plant</u>			
	CDMPP	\$ -	\$ -
	Poles, Towers and Fixtures	\$ -	\$ -
	BCP	\$ -	\$ -
	PNCP	\$ 17,498	\$ 10,044
	SNCP	\$ 404,815	\$ 232,359
	Overhead Conductors and Devices	\$ -	\$ -
	LTNCP	\$ 53,697	\$ 30,821
	CWCS	\$ 106,012	\$ 52,567
	CWMC	\$ 166,662	\$ 145,546
	<i>Sub-total</i>	<i>\$ 748,683</i>	<i>\$ 471,338</i>
<u>Accumulated Amortization</u>			
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (177,409)	\$ (112,508)
	Customer Related Net Fixed Assets	\$ 571,274	\$ 358,829
	Allocated General Plant Net Fixed Assets	\$ (51,126)	\$ (32,114)
	Customer Related NFA Including General Plant	\$ 520,148	\$ 326,715
<u>Misc Revenue</u>			
	CWNB	\$ (38,697)	\$ (1,650)
	NFA	\$ -	\$ -
	LPHA	\$ -	\$ -
	<i>Sub-total</i>	<i>\$ (38,697)</i>	<i>\$ (1,650)</i>
<u>Operating and Maintenance</u>			
	1815-1855	\$ 20,400	\$ 11,419
	1830 & 1835	\$ 7,702	\$ 4,421
	1850	\$ 9,719	\$ 5,579
	1840 & 1845	\$ 42	\$ 24
	CWMC	\$ 458	\$ 400

CCA	\$	-	\$	-
O&M	\$	-	\$	-
1830	\$	17,681	\$	10,149
1835	\$	4,714	\$	2,706
1855	\$	26,187	\$	12,985
1840	\$	28	\$	16
1845	\$	6,039	\$	3,466
1860	\$	1,135	\$	991
<i>Sub-total</i>	\$	<i>94,105</i>	\$	<i>52,156</i>

Billing and Collection

CWNB	\$	99,602	\$	4,248
CWMR	\$	71,049	\$	48,353
BDHA	\$	45,000	\$	17,855
<i>Sub-total</i>	\$	<i>215,651</i>	\$	<i>70,456</i>

<i>Sub Total Operating, Maintenance and Billing</i>	\$	<i>309,757</i>	\$	<i>122,612</i>
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Amortization Expense - Customer Related	\$	29,477	\$	18,571
Amortization Expense - General Plant assigned to Meters	\$	7,407	\$	4,652
Admin and General	\$	217,544	\$	86,824
Allocated PILs	\$	-	\$	-
Allocated Debt Return	\$	23,631	\$	14,843
Allocated Equity Return	\$	27,627	\$	17,353
 PLCC Adjustment for Line Transformer	 \$	 6,726	 \$	 5,608
PLCC Adjustment for Primary Costs	\$	1,138	\$	949
PLCC Adjustment for Secondary Costs	\$	27,873	\$	23,385
Total	\$	541,008	\$	233,263

sheet - Second Run

2	3	5	7	8
GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel
\$8.26	\$13.18	\$0.00	\$0.00	\$0.03
\$13.58	\$21.85	\$0.00	\$0.00	\$0.04
\$26.44	\$225.12	\$0.00	\$7.58	\$7.61
\$18.26	\$31.87	\$0.00	\$0.12	\$0.21

2	3	5	7	8
GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel
(\$11,637)	(\$18,782)	\$0	(\$6,429)	(\$345)
(\$8,977)	(\$14,490)	\$0	(\$4,960)	(\$266)
(\$20,614)	(\$33,272)	\$0	(\$11,389)	(\$610)
\$2,986	\$4,820	\$0	\$1,650	\$88
\$230,333	\$371,750	\$0	\$127,266	\$6,821
\$52,133	\$63,125	\$0	\$18,686	\$1,009
\$73,944	\$88,781	\$0	\$26,141	\$1,413

2	3	5	7	8
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GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel
\$19,607	\$1,508	\$0	\$0	\$0
(\$4,565)	(\$351)	\$0	\$0	\$0
\$15,042	\$1,157	\$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
<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
\$54	\$4	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<i>\$54</i>	<i>\$4</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
\$134	\$10	\$0	\$0	\$0
\$20,973	\$1,724	\$0	\$0	\$0
\$907	\$176	\$0	\$2	\$7
\$796	\$155	\$0	\$2	\$6
\$0	\$0	\$0	\$0	\$0
(\$148)	(\$29)	\$0	(\$0)	(\$1)
\$22,528	\$2,026	\$0	\$3	\$12
\$22,715	\$2,041	\$0	\$3	\$12
\$779	\$60	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$683	\$53	\$0	\$0	\$0
\$799	\$61	\$0	\$0	\$0
\$24,976	\$2,214	\$0	\$3	\$12

Location

2	3	5	7	8
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\$41,054	\$3,670	\$0	\$5	\$20
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arge

2	3	5	7	8
GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$1,838	\$102	\$0	\$5,171	\$277
\$16,543	\$919	\$0	\$46,543	\$2,495
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$4,307	\$239	\$0	\$12,119	\$650
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$18,143	\$1,008	\$0	\$51,044	\$2,736
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$3,531	\$196	\$0	\$9,934	\$532
\$5,641	\$313	\$0	\$15,870	\$851
\$19,240	\$5,344	\$0	\$27,066	\$1,451
\$19,607	\$1,508	\$0	\$0	\$0
\$88,849	\$9,631	\$0	\$167,746	\$8,991

(\$20,042)	(\$1,695)	\$0	(\$40,480)	(\$2,170)
\$68,807	\$7,936	\$0	\$127,266	\$6,821
(\$6,158)	(\$710)	\$0	(\$11,389)	(\$610)
\$62,649	\$7,225	\$0	\$115,877	\$6,211

\$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

[illegible]

\$44,136	\$21,641	\$0	\$26,141	\$1,413
\$3,503	\$382	\$0	\$6,585	\$353
\$892	\$103	\$0	\$1,650	\$88
\$31,117	\$15,387	\$0	\$18,686	\$1,009
\$0	\$0	\$0	\$0	\$0
\$2,846	\$328	\$0	\$5,264	\$282
\$3,328	\$384	\$0	\$6,155	\$330
\$1,025	\$57	\$0	\$0	\$0
\$174	\$10	\$0	\$0	\$0
\$4,078	\$222	\$0	\$0	\$0
\$79,941	\$37,820	\$0	\$64,480	\$3,471

GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel
\$ 19,607	\$ 1,508	\$ -	\$ -	\$ -
\$ (4,565)	\$ (351)	\$ -	\$ -	\$ -
\$ 15,042	\$ 1,157	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 54	\$ 4	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 54	\$ 4	\$ -	\$ -	\$ -
\$ 134	\$ 10	\$ -	\$ -	\$ -

\$	20,973	\$	1,724	\$	-	\$	-	\$	-
\$	1,555	\$	302	\$	-	\$	3	\$	12
\$	22,528	\$	2,026	\$	-	\$	3	\$	12
\$	22,715	\$	2,041	\$	-	\$	3	\$	12
\$	779	\$	60	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	683	\$	53	\$	-	\$	-	\$	-
\$	799	\$	61	\$	-	\$	-	\$	-
\$	24,976	\$	2,214	\$	-	\$	3	\$	12

Allocation

GS <50		GS>50-Regular		GS >50-Intermediate		Street Light		Sentinel	
\$	19,607	\$	1,508	\$	-	\$	-	\$	-
\$	(4,565)	\$	(351)	\$	-	\$	-	\$	-
\$	15,042	\$	1,157	\$	-	\$	-	\$	-
\$	(1,346)	\$	(104)	\$	-	\$	-	\$	-
\$	13,696	\$	1,054	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	54	\$	4	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	54	\$	4	\$	-	\$	-	\$	-
\$	134	\$	10	\$	-	\$	-	\$	-
\$	20,973	\$	1,724	\$	-	\$	-	\$	-
\$	1,555	\$	302	\$	-	\$	3	\$	12
\$	22,528	\$	2,026	\$	-	\$	3	\$	12
\$	22,715	\$	2,041	\$	-	\$	3	\$	12

\$	779	\$	60	\$	-	\$	-	\$	-
\$	195	\$	15	\$	-	\$	-	\$	-
\$	16,015	\$	1,451	\$	-	\$	2	\$	8
\$	-	\$	-	\$	-	\$	-	\$	-
\$	622	\$	48	\$	-	\$	-	\$	-
\$	727	\$	56	\$	-	\$	-	\$	-
\$	41,054	\$	3,670	\$	-	\$	5	\$	20

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GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel
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\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	1,838	\$	102	\$	-	\$	5,171	\$	277
\$	42,523	\$	2,362	\$	-	\$	119,639	\$	6,412
\$	-	\$	-	\$	-	\$	-	\$	-
\$	5,641	\$	313	\$	-	\$	15,870	\$	851
\$	19,240	\$	5,344	\$	-	\$	27,066	\$	1,451
\$	19,607	\$	1,508	\$	-	\$	-	\$	-
\$	88,849	\$	9,631	\$	-	\$	167,746	\$	8,991

\$	(20,042)	\$	(1,695)	\$	-	\$	(40,480)	\$	(2,170)
\$	68,807	\$	7,936	\$	-	\$	127,266	\$	6,821
\$	(6,158)	\$	(710)	\$	-	\$	(11,389)	\$	(610)
\$	62,649	\$	7,225	\$	-	\$	115,877	\$	6,211

\$	(604)	\$	(117)	\$	-	\$	(1)	\$	(5)
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	(604)	\$	(117)	\$	-	\$	(1)	\$	(5)

\$	2,427	\$	285	\$	-	\$	5,880	\$	315
\$	809	\$	45	\$	-	\$	2,276	\$	122
\$	1,021	\$	57	\$	-	\$	2,872	\$	154
\$	4	\$	0	\$	-	\$	12	\$	1
\$	54	\$	4	\$	-	\$	-	\$	-

\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	1,857	\$	103	\$	-	\$	5,225
\$	495	\$	28	\$	-	\$	1,393
\$	4,753	\$	1,320	\$	-	\$	6,686
\$	3	\$	0	\$	-	\$	8
\$	634	\$	35	\$	-	\$	1,785
\$	134	\$	10	\$	-	\$	-
\$	12,191	\$	1,887	\$	-	\$	26,138
						\$	1,401

\$	1,555	\$	302	\$	-	\$	3
\$	20,973	\$	1,724	\$	-	\$	-
\$	9,417	\$	17,728	\$	-	\$	-
\$	31,944	\$	19,754	\$	-	\$	3
						\$	12

\$	44,136	\$	21,641	\$	-	\$	26,141
						\$	1,413

\$	3,503	\$	382	\$	-	\$	6,585
\$	892	\$	103	\$	-	\$	1,650
\$	31,117	\$	15,387	\$	-	\$	18,686
\$	-	\$	-	\$	-	\$	-
\$	2,846	\$	328	\$	-	\$	5,264
\$	3,328	\$	384	\$	-	\$	6,155
\$	1,025	\$	57	\$	-	\$	-
\$	174	\$	10	\$	-	\$	-
\$	4,078	\$	222	\$	-	\$	-
\$	79,941	\$	37,820	\$	-	\$	64,480
						\$	3,471

9
Unmetered Scattered Load

\$0.26

\$0.44

\$5.78

\$9.01

9
Unmetered Scattered Load

(\$103)
(\$79)
(\$182)

\$26

\$2,037

\$312

\$437

9

<p>Unmetered Scattered Load</p>

\$0	CWMC	
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\$0	CWNB	
\$0	CWNB	
\$0	CWNB	
\$0	NFA	
\$0	LPHA	
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\$0		
\$0	CWMC	
\$0	CCA	
\$0	CCA	
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\$0		
\$0	1860	
\$0	CWMR	
\$16	CWNB	
\$14	CWNB	
\$0	CWNB	
(\$3)	CWNB	
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Unmetered
Scattered Load

\$0CWMC

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\$0CWNB
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\$0CWNB
\$0NFA
\$0LPHA

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\$0CWMC
\$0CCA
\$0CCA

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\$0CWMR
\$16CWNB
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\$0CWNB
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Unmetered
Scattered Load

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BCP

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PNCP

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SNCP

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\$0

BCP

\$0

PNCP

\$648

SNCP

\$0

#N/A

BCP

\$0

\$0

PNCP

SNCP

\$126

\$201

LTNCP

\$344

CWCS

\$0

CWMC

\$2,129

(\$514)

\$1,616

(\$145)

\$1,471

\$0

CWNB

\$0

CWNB

\$0

CWNB

\$0

NFA

\$0

LPHA

(\$11)

CWNB

(\$11)

\$18	1815-1855
\$0	1815-1855
	1830 & 1835
\$1	
	1830 & 1835
\$5	
\$0	1850
	1840 & 1845
\$0	
	1840 & 1845
\$0	
\$0	1850
\$0	CWMC
\$0	CCA
\$0	CCA
\$56	1815-1855
	1840 & 1845
\$0	
	1830 & 1835
\$0	
\$0	O&M
\$0	1815-1855
\$66	1830
\$18	1835
\$28	1855
	1830 & 1835
\$23	
\$0	1840
	1845
\$23	
\$57	1855
\$36	1850
\$0	1860

\$332

\$0	CWNB
\$0	CWMR
\$16	CWNB
\$14	CWNB
\$0	CWNB
(\$3)	CWNB
\$0	BDHA
\$0	CWNB

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Unmetered
Scattered Load

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Unmetered Scattered Load

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Unmetered Scattered Load

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\$	-
\$	66
\$	1,519
\$	-
\$	201
\$	344
\$	-
\$	2,129

\$	(514)
\$	1,616
\$	(145)
\$	1,471

\$	(11)
\$	-
\$	-
\$	(11)

\$	75
\$	29
\$	36
\$	0
\$	-

\$	-
\$	-
\$	66
\$	18
\$	85
\$	0
\$	23
\$	-
\$	332

\$	28
\$	-
\$	-
\$	28

\$	360
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\$	84
\$	21
\$	257
\$	-
\$	67
\$	78
\$	37
\$	6
\$	188
\$	624

2006 COST ALLOCATION INFORMATION FILING
Clinton Power Corporation

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	\$4,838	\$1,687	\$968	\$2,180	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Line Transformers	\$1,170	\$408	\$234	\$527	\$0	\$0	\$0	\$0	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$269	\$94	\$54	\$121	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$22,410	\$7,815	\$4,484	\$10,099	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$4,286	\$1,495	\$858	\$1,932	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Line Transformers	\$16,075	\$5,600	\$3,199	\$7,267	\$0	\$0	\$0	\$0	\$0
PLTs on Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Line Transformers	\$3,732	\$1,301	\$747	\$1,682	\$0	\$0	\$0	\$0	\$0
Equity Return on Line Transformers	\$4,363	\$1,522	\$873	\$1,966	\$0	\$0	\$0	\$0	\$0
Total	Error - Please Rev	\$19,922	\$11,416	\$25,774	\$0	\$0	\$0	\$0	\$0
Line Transformer NCP	22,445	7,827	4,491	10,115	0	0	0	0	0
PLCC Amount	3,035	2,203	403	22	0	0	0	355	37
Adjustment to Customer Related Cost for PLCC	\$6,726	\$5,608	\$1,025	\$57	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	(\$69,647)	(\$32,351)	(\$11,637)	(\$18,782)	\$0	\$0	\$0	(\$6,429)	(\$345)
General Plant - Accumulated Depreciation	(\$53,731)	(\$24,958)	(\$8,977)	(\$14,490)	\$0	\$0	\$0	(\$4,960)	(\$266)
General Plant - Net Fixed Assets	(\$123,378)	(\$57,309)	(\$20,614)	(\$33,272)	\$0	\$0	\$0	(\$11,389)	(\$610)
General Plant - Depreciation	\$17,874	\$8,303	\$2,986	\$4,820	\$0	\$0	\$0	\$1,650	\$88
Total Net Fixed Assets Excluding General Plant	\$1,378,565	\$640,356	\$230,333	\$371,750	\$0	\$0	\$0	\$127,266	\$6,821
Total Administration and General Expense	\$323,143	\$123,613	\$52,133	\$63,125	\$20,448	\$0	\$43,816	\$18,686	\$1,009
Total O&M	\$458,737	\$174,566	\$73,944	\$88,781	\$29,735	\$0	\$63,719	\$26,141	\$1,413
Line Transformer Rate Base									
Acct 1850 - Line Transformers - Gross Assets	\$125,293	\$43,693	\$25,069	\$56,465	\$0	\$0	\$0	\$0	\$0
Line Transformers - Accumulated Depreciation	(\$35,076)	(\$12,232)	(\$7,018)	(\$15,807)	\$0	\$0	\$0	\$0	\$0
Line Transformers - Net Fixed Assets	\$90,217	\$31,461	\$18,051	\$40,657	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Line Transformers - NFA	(\$8,074)	(\$2,816)	(\$1,616)	(\$3,639)	\$0	\$0	\$0	\$0	\$0
Line Transformer Net Fixed Assets Including General Plant	\$82,143	\$28,646	\$16,436	\$37,018	\$0	\$0	\$0	\$0	\$0
General Expenses									
Acct 5005 - Operation Supervision and Engineering	\$9,236	\$3,221	\$1,848	\$4,162	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$28,650	\$9,991	\$5,732	\$12,911	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$37,886	\$13,212	\$7,580	\$17,074	\$0	\$0	\$0	\$0	\$0
Acct 1850 - Line Transformers - Gross Assets	\$125,293	\$43,693	\$25,069	\$56,465	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$1,107,446	\$386,201	\$221,583	\$499,083	\$0	\$0	\$0	\$0	\$0

[illegible]

2006 COST ALLOCATION INFORMATION FILING

Clinton Power Corporation

Saturday, January 00, 1900

Sheet 02.2 Primary Cost PLCC Adjustment Worksheet - Second Run

Description	Total	1	2	3	4
		Residential	GS <50	GS>50-Regular	GS> 50-TOU
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$1,245	\$434	\$249	\$561	\$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	\$322	\$112	\$64	\$145	\$0
Primary C&P Operations and Maintenance	\$2,786	\$972	\$557	\$1,256	\$0
Allocation of General Expenses	\$1,112	\$388	\$222	\$501	\$0
Admin and General Assigned to Primary C&P	\$1,975	\$688	\$393	\$893	\$0
PILs on Primary C&P	\$0	\$0	\$0	\$0	\$0
Debt Return on Primary C&P	\$1,028	\$359	\$206	\$463	\$0
Equity Return on Primary C&P	\$1,202	\$419	\$240	\$542	\$0
Total	\$9,669	\$3,371	\$1,933	\$4,360	\$0
Primary NCP	22,445	7,827	4,491	10,115	0
PLCC Amount	3,035	2,203	403	22	0
Adjustment to Customer Related Cost for PLCC	\$1,138	\$949	\$174	\$10	\$0
General Plant - Gross Assets	(\$69,647)	(\$32,351)	(\$11,637)	(\$18,782)	\$0
General Plant - Accumulated Depreciation	(\$53,731)	(\$24,958)	(\$8,977)	(\$14,490)	\$0
General Plant - Net Fixed Assets	(\$123,378)	(\$57,309)	(\$20,614)	(\$33,272)	\$0
General Plant - Depreciation	\$17,874	\$8,303	\$2,986	\$4,820	\$0

Total Net Fixed Assets Excluding General Plant	\$1,378,565	\$640,356	\$230,333	\$371,750	\$0
Total Administration and General Expense	\$323,143	\$123,613	\$52,133	\$63,125	\$20,448
Total O&M	\$458,737	\$174,566	\$73,944	\$88,781	\$29,735
<u>Primary Conductors and Poles Gross Assets</u>					
Acct 1830-4 Primary Poles, Towers & Fixtures	\$32,497	\$11,333	\$6,502	\$14,645	\$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	\$32,497	\$11,333	\$6,502	\$14,645	\$0
<u>Primary Conductors and Poles Accumulated Depreciation</u>					
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$7,644)	(\$2,666)	(\$1,529)	(\$3,445)	\$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	(\$7,644)	(\$2,666)	(\$1,529)	(\$3,445)	\$0
Primary Conductor & Pools - Net Fixed Assets	\$24,853	\$8,667	\$4,973	\$11,200	\$0
General Plant Assigned to Primary C&P - NFA	(\$2,224)	(\$776)	(\$445)	(\$1,002)	\$0
Primary C&P Net Fixed Assets Including General Plant	\$22,629	\$7,891	\$4,528	\$10,198	\$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	\$292,470	\$101,994	\$58,519	\$131,805	\$0
Acct 1835-5 Secondary Overhead Conductors	\$76,153	\$26,557	\$15,237	\$34,319	\$0
Acct 1840-5 Secondary Underground Conduit	\$320,754	\$111,857	\$64,178	\$144,552	\$0
Acct 1845-5 Secondary Underground Conductors	\$62,421	\$21,768	\$12,490	\$28,131	\$0
Subtotal	\$751,799	\$262,176	\$150,423	\$338,807	\$0
<u>Operations and Maintenance</u>					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$702	\$245	\$141	\$317	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$2,244	\$782	\$449	\$1,011	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$59	\$21	\$12	\$27	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$18	\$6	\$4	\$8	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0

Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$32,836	\$11,451	\$6,570	\$14,798	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$8,754	\$3,053	\$1,752	\$3,945	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$11,358	\$3,961	\$2,273	\$5,119	\$0
Acct 5145 Maintenance of Underground Conduit	\$52	\$18	\$10	\$24	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$11,216	\$3,911	\$2,244	\$5,055	\$0
Total	\$67,239	\$23,448	\$13,453	\$30,302	\$0
General Expenses					
Acct 5005 - Operation Supervision and Engineering	\$9,236	\$3,221	\$1,848	\$4,162	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$28,650	\$9,991	\$5,732	\$12,911	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0
Total	\$37,886	\$13,212	\$7,580	\$17,074	\$0
Primary Conductors and Poles Gross Assets	\$32,497	\$11,333	\$6,502	\$14,645	\$0
Acct 1815 - 1855	\$1,107,446	\$386,201	\$221,583	\$499,083	\$0

5	6	7	8	9	10	11	12	13
GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2
\$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
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\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0
0	0	0	0	12	0	0	0	0
0	0	355	37	14	0	0	0	0
\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0
\$0	\$0	(\$6,429)	(\$345)	(\$103)	\$0	\$0	\$0	\$0
\$0	\$0	(\$4,960)	(\$266)	(\$79)	\$0	\$0	\$0	\$0
\$0	\$0	(\$11,389)	(\$610)	(\$182)	\$0	\$0	\$0	\$0
\$0	\$0	\$1,650	\$88	\$26	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$15	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$579	\$0	\$0	\$0	\$0	\$0

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Saturday, January 00, 1900

Saturday, January 00, 1900

Saturday, January 00, 1900

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2006 COST ALLOCATION INFORMATION FILING
Clinton Power Corporation

Saturday, January 00, 1900

Sheet O3.1 Line Transformers Unit Cost Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	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	\$6,911	\$2,877	\$1,186	\$2,192	\$0	\$613	\$33	\$10
Depreciation on General Plant Assigned to Line Transformers	\$1,671	\$696	\$287	\$530	\$0	\$148	\$8	\$2
Acct 5035 - Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$384	\$160	\$66	\$122	\$0	\$34	\$2	\$1
Acct 5160 - Maintenance of Line Transformers	\$32,014	\$13,328	\$5,493	\$10,155	\$0	\$2,838	\$152	\$48
Allocation of General Expenses	\$6,173	\$2,578	\$1,057	\$1,943	\$0	\$556	\$30	\$9
Admin and General Assigned to Line Transformers	\$22,974	\$9,551	\$3,919	\$7,307	\$0	\$2,053	\$110	\$34
PILs on Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Line Transformers	\$5,331	\$2,219	\$915	\$1,691	\$0	\$473	\$25	\$8
Equity Return on Line Transformers	\$6,233	\$2,595	\$1,069	\$1,977	\$0	\$553	\$30	\$9
Less: Transformer Ownership Allowance Credit	(\$9,655)	(\$4,019)	(\$1,657)	(\$3,063)	\$0	(\$856)	(\$46)	(\$14)
Total	\$72,036	\$29,983	\$12,334	\$22,855	\$0	\$6,412	\$344	\$108
Billed kW without Line Transformer Allowance		0	0	15,859	0	993	63	0
Billed kWh without Line Transformer Allowance		12,372,731	7,019,835	11,676,550	0	356,310	26,098	19,780
Line Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$1.4412	\$0.0000	\$6.4592	\$5.4483	\$0.0000
Line Transformation Unit Cost (\$/kWh)		\$0.0024	\$0.0018	\$0.0020	\$0.0000	\$0.0180	\$0.0132	\$0.0054
General Plant - Gross Assets	(\$69,647)	(\$32,351)	(\$11,637)	(\$18,782)	\$0	(\$6,429)	(\$345)	(\$103)
General Plant - Accumulated Depreciation	(\$53,731)	(\$24,958)	(\$8,977)	(\$14,490)	\$0	(\$4,960)	(\$266)	(\$79)
General Plant - Net Fixed Assets	(\$123,378)	(\$57,309)	(\$20,614)	(\$33,272)	\$0	(\$11,389)	(\$610)	(\$182)
General Plant - Depreciation	\$17,874	\$8,303	\$2,986	\$4,820	\$0	\$1,650	\$88	\$26
Total Net Fixed Assets Excluding General Plant	\$1,378,565	\$640,356	\$230,333	\$371,750	\$0	\$127,266	\$6,821	\$2,037
Total Administration and General Expense	\$323,143	\$123,613	\$52,133	\$63,125	\$0	\$18,686	\$1,009	\$312
Total O&M	\$458,737	\$174,566	\$73,944	\$88,781	\$0	\$26,141	\$1,413	\$437
<u>Line Transformer Rate Base</u>								
Acct 1850 - Line Transformers - Gross Assets	\$178,990	\$74,515	\$30,710	\$56,778	\$0	\$15,870	\$851	\$267
Line Transformers - Accumulated Depreciation	(\$50,108)	(\$20,861)	(\$8,597)	(\$15,895)	\$0	(\$4,443)	(\$238)	(\$75)
Line Transformers - Net Fixed Assets	\$128,881	\$53,654	\$22,112	\$40,883	\$0	\$11,427	\$612	\$192
General Plant Assigned to Line Transformers - NFA	(\$11,535)	(\$4,802)	(\$1,979)	(\$3,659)	\$0	(\$1,023)	(\$55)	(\$17)
Line Transformer Net Fixed Assets Including General Plant	\$117,347	\$48,853	\$20,133	\$37,224	\$0	\$10,404	\$558	\$175
<u>General Expenses</u>								
Acct 5005 - Operation Supervision and Engineering	\$14,208	\$6,004	\$2,440	\$4,231	\$0	\$1,433	\$77	\$23
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$44,077	\$18,626	\$7,568	\$13,127	\$0	\$4,446	\$238	\$71
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$58,285	\$24,631	\$10,007	\$17,358	\$0	\$5,880	\$315	\$94

Acct 1850 - Line Transformers - Gross Assets	\$178,990	\$74,515	\$30,710	\$56,778	\$0	\$15,870	\$851	\$267
Acct 1815 - 1855	\$1,689,467	\$711,992	\$290,825	\$507,206	\$0	\$167,746	\$8,991	\$2,708

2006 COST ALLOCATION INFORMATION FILING
Clinton Power Corporation

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	\$6,595	\$2,300	\$1,320	\$2,972	\$0	\$0	\$0	\$3
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Substation Transformers	\$1,815	\$633	\$363	\$818	\$0	\$0	\$0	\$1
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	\$21,177	\$7,385	\$4,237	\$9,544	\$0	\$0	\$0	\$11
Acct 5114 - Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Substation Transformers	\$15,011	\$5,230	\$2,987	\$6,786	\$0	\$0	\$0	\$8
PILs on Substation Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Substation Transformers	\$5,790	\$2,019	\$1,158	\$2,609	\$0	\$0	\$0	\$3
Equity Return on Substation Transformers	\$6,769	\$2,361	\$1,354	\$3,051	\$0	\$0	\$0	\$4
Total	\$57,157	\$19,927	\$11,420	\$25,780	\$0	\$0	\$0	\$30
Billed kW without Substation Transformer Allowance		0	0	29,765	0	993	63	0
Billed kWh without Substation Transformer Allowance		12,372,731	7,019,835	11,676,550	0	356,310	26,098	19,780
Substation Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.8661	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Substation Transformation Unit Cost (\$/kWh)		\$0.0016	\$0.0016	\$0.0022	\$0.0000	\$0.0000	\$0.0000	\$0.0015
General Plant - Gross Assets	(\$69,647)	(\$32,351)	(\$11,637)	(\$18,782)	\$0	(\$6,429)	(\$345)	(\$103)
General Plant - Accumulated Depreciation	(\$53,731)	(\$24,958)	(\$8,977)	(\$14,490)	\$0	(\$4,960)	(\$266)	(\$79)
General Plant - Net Fixed Assets	(\$123,378)	(\$57,309)	(\$20,614)	(\$33,272)	\$0	(\$11,389)	(\$610)	(\$182)
General Plant - Depreciation	\$17,874	\$8,303	\$2,986	\$4,820	\$0	\$1,650	\$88	\$26
Total Net Fixed Assets Excluding General Plant	\$1,378,565	\$640,356	\$230,333	\$371,750	\$0	\$127,266	\$6,821	\$2,037
Total Administration and General Expense	\$323,143	\$123,613	\$52,133	\$63,125	\$0	\$18,686	\$1,009	\$312
Total O&M	\$458,737	\$174,566	\$73,944	\$88,781	\$0	\$26,141	\$1,413	\$437
Substation Transformer Rate Base Gross Plant								
Acct 1820-2 Distribution Station Equipment	\$197,858	\$68,999	\$39,588	\$89,167	\$0	\$0	\$0	\$103
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1806-2 Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$197,858	\$68,999	\$39,588	\$89,167	\$0	\$0	\$0	\$103
Substation Transformers - Accumulated Depreciation								
Acct 1820-2 Distribution Station Equipment	(\$57,883)	(\$20,185)	(\$11,581)	(\$26,085)	\$0	\$0	\$0	(\$30)
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Acct 1806-2 Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$57,883)	(\$20,185)	(\$11,581)	(\$26,085)	\$0	\$0	\$0	(\$30)
Substation Transformers - Net Fixed Assets	\$139,975	\$48,814	\$28,007	\$63,081	\$0	\$0	\$0	\$73
General Plant Assigned to SubstationTransformers - NFA	(\$12,528)	(\$4,369)	(\$2,507)	(\$5,646)	\$0	\$0	\$0	(\$7)
Substation Transformer NFA Including General Plant	\$127,447	\$44,445	\$25,500	\$57,435	\$0	\$0	\$0	\$67
General Expenses								
Acct 5005 - Operation Supervision and Engineering	\$14,208	\$6,004	\$2,440	\$4,231	\$0	\$1,433	\$77	\$23
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$44,077	\$18,626	\$7,568	\$13,127	\$0	\$4,446	\$238	\$71
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$58,285	\$24,631	\$10,007	\$17,358	\$0	\$5,880	\$315	\$94
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	\$1,689,467	\$711,992	\$290,825	\$507,206	\$0	\$167,746	\$8,991	\$2,708

2006 COST ALLOCATION INFORMATION FILING
Clinton Power Corporation

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	\$1,915	\$819	\$319	\$565	\$0	\$198	\$11	\$3
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	\$496	\$212	\$83	\$146	\$0	\$51	\$3	\$1
Primary C&P Operations and Maintenance	\$4,286	\$1,833	\$715	\$1,264	\$0	\$443	\$24	\$7
Allocation of General Expenses	\$1,725	\$740	\$287	\$505	\$0	\$181	\$10	\$3
Admin and General Assigned to Primary C&P	\$3,040	\$1,298	\$504	\$899	\$0	\$317	\$17	\$5
PILs on Primary C&P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Primary C&P	\$1,582	\$676	\$264	\$467	\$0	\$164	\$9	\$3
Equity Return on Primary C&P	\$1,849	\$791	\$308	\$545	\$0	\$191	\$10	\$3
Total	\$14,892	\$6,367	\$2,481	\$4,391	\$0	\$1,546	\$83	\$25
General Plant - Gross Assets	(\$69,647)	(\$32,351)	(\$11,637)	(\$18,782)	\$0	(\$6,429)	(\$345)	(\$103)
General Plant - Accumulated Depreciation	(\$53,731)	(\$24,958)	(\$8,977)	(\$14,490)	\$0	(\$4,960)	(\$266)	(\$79)
General Plant - Net Fixed Assets	(\$123,378)	(\$57,309)	(\$20,614)	(\$33,272)	\$0	(\$11,389)	(\$610)	(\$182)
General Plant - Depreciation	\$17,874	\$8,303	\$2,986	\$4,820	\$0	\$1,650	\$88	\$26
Total Net Fixed Assets Excluding General Plant	\$1,378,565	\$640,356	\$230,333	\$371,750	\$0	\$127,266	\$6,821	\$2,037
Total Administration and General Expense	\$323,143	\$123,613	\$52,133	\$63,125	\$0	\$18,686	\$1,009	\$312
Total O&M	\$458,737	\$174,566	\$73,944	\$88,781	\$0	\$26,141	\$1,413	\$437
Primary Conductors and Poles Gross Assets								
Acct 1830-4 Primary Poles, Towers & Fixtures	\$49,995	\$21,376	\$8,340	\$14,747	\$0	\$5,171	\$277	\$83
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	\$49,995	\$21,376	\$8,340	\$14,747	\$0	\$5,171	\$277	\$83
Primary Conductors and Poles Accumulated Depreciation								
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$11,760)	(\$5,028)	(\$1,962)	(\$3,469)	\$0	(\$1,216)	(\$65)	(\$19)
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	(\$11,760)	(\$5,028)	(\$1,962)	(\$3,469)	\$0	(\$1,216)	(\$65)	(\$19)
Primary Conductor & Pools - Net Fixed Assets	\$38,235	\$16,348	\$6,378	\$11,278	\$0	\$3,955	\$212	\$63
General Plant Assigned to Primary C&P - NFA	(\$3,422)	(\$1,463)	(\$571)	(\$1,009)	\$0	\$354	(\$19)	(\$6)
Primary C&P Net Fixed Assets Including General Plant	\$34,813	\$14,885	\$5,808	\$10,269	\$0	\$3,601	\$193	\$58
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	\$449,955	\$192,388	\$75,062	\$132,724	\$0	\$46,543	\$2,495	\$744
Acct 1835-5 Secondary Overhead Conductors	\$117,158	\$50,093	\$19,544	\$34,558	\$0	\$12,119	\$650	\$194
Acct 1840-5 Secondary Underground Conduit	\$493,468	\$210,993	\$82,321	\$145,560	\$0	\$51,044	\$2,736	\$816
Acct 1845-5 Secondary Underground Conductors	\$96,033	\$41,061	\$16,020	\$28,927	\$0	\$9,934	\$532	\$159
Subtotal	\$1,156,613	\$494,535	\$192,947	\$341,169	\$0	\$119,639	\$6,412	\$1,912
Operations and Maintenance								
Acct 5020 Overhead Distribution Lines & Feeders - Labou	\$1,081	\$462	\$180	\$319	\$0	\$112	\$6	\$2
Acct 5025 Overhead Distribution Lines & Feeders - Othe	\$3,452	\$1,476	\$576	\$1,018	\$0	\$357	\$19	\$6
Acct 5040 Underground Distribution Lines & Feeders - Labou	\$91	\$39	\$15	\$27	\$0	\$9	\$1	\$0
Acct 5045 Underground Distribution Lines & Feeders - Othe	\$28	\$12	\$5	\$8	\$0	\$3	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Pai	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Pai	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixture	\$50,516	\$21,599	\$8,427	\$14,901	\$0	\$5,225	\$280	\$83
Acct 5125 Maintenance of Overhead Conductors & Device	\$13,468	\$5,758	\$2,247	\$3,973	\$0	\$1,393	\$75	\$22
Acct 5135 Overhead Distribution Lines & Feeders - Right of Wa	\$17,474	\$7,471	\$2,915	\$5,154	\$0	\$1,807	\$97	\$29
Acct 5145 Maintenance of Underground Condu	\$81	\$34	\$13	\$24	\$0	\$8	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Device	\$17,255	\$7,378	\$2,879	\$5,090	\$0	\$1,785	\$96	\$29
Total	\$103,445	\$44,230	\$17,257	\$30,513	\$0	\$10,700	\$573	\$171
General Expenses								
Acct 5005 - Operation Supervision and Engineering	\$14,208	\$6,004	\$2,440	\$4,231	\$0	\$1,433	\$77	\$23
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$44,077	\$18,626	\$7,568	\$13,177	\$0	\$4,446	\$238	\$71
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$58,285	\$24,631	\$10,007	\$17,358	\$0	\$5,880	\$315	\$94
Primary Conductors and Poles Gross Assets	\$49,995	\$21,376	\$8,340	\$14,747	\$0	\$5,171	\$277	\$83
Acct 1815 - 1855	\$1,689,467	\$711,992	\$290,825	\$507,206	\$0	\$167,746	\$8,991	\$2,708

Grouping of Operation and Maintenance

	Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Street Light	Sentinel	Unmetered Scattered Load
1830	\$ 50,516	\$ 21,599	\$ 8,427	\$ 14,901	- \$	\$ 5,225	\$ 280	\$ 83
1835	\$ 13,468	\$ 5,758	\$ 2,247	\$ 3,973	- \$	\$ 1,393	\$ 75	\$ 22
1840	\$ 81	\$ 34	\$ 13	\$ 24	- \$	\$ 8	\$ 0	\$ 0
1845	\$ 17,255	\$ 7,378	\$ 2,879	\$ 5,090	- \$	\$ 1,785	\$ 96	\$ 29
1830 & 1835	\$ 22,006	\$ 9,409	\$ 3,671	\$ 6,491	- \$	\$ 2,276	\$ 122	\$ 36
1840 & 1845	\$ 119	\$ 51	\$ 20	\$ 35	- \$	\$ 12	\$ 1	\$ 0
Total	\$ 103,445	\$ 44,230	\$ 17,257	\$ 30,513	- \$	\$ 10,700	\$ 573	\$ 171

2006 COST ALLOCATION INFORMATION FILING
Clinton Power Corporation

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Sheet O3.4 Secondary Cost Pool 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 1830-5 Secondary Poles, Towers & Fixtures	\$17,232	\$7,368	\$2,875	\$5,083	\$0	\$1,782	\$96	\$28
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$4,626	\$1,978	\$772	\$1,365	\$0	\$479	\$26	\$8
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$19,755	\$8,447	\$3,296	\$5,827	\$0	\$2,043	\$110	\$33
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$3,762	\$1,609	\$628	\$1,110	\$0	\$389	\$21	\$6
Depreciation on General Plant Assigned to Secondary C&P	\$11,016	\$4,710	\$1,838	\$3,249	\$0	\$1,139	\$61	\$18
Secondary C&P Operations and Maintenance	\$99,158	\$42,397	\$16,542	\$29,249	\$0	\$10,257	\$550	\$164
Allocation of General Expenses	\$39,908	\$17,108	\$6,639	\$11,676	\$0	\$4,193	\$225	\$67
Admin and General Assigned to Primary C&P	\$70,323	\$30,022	\$11,662	\$20,796	\$0	\$7,332	\$393	\$117
PILs on Secondary C&P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Secondary C&P	\$35,144	\$15,027	\$5,863	\$10,366	\$0	\$3,635	\$195	\$58
Equity Return on Secondary C&P	\$41,088	\$17,568	\$6,854	\$12,120	\$0	\$4,250	\$228	\$68
Total	\$342,012	\$146,233	\$56,968	\$100,842	\$0	\$35,500	\$1,903	\$567
General Plant - Gross Assets	(\$69,647)	(\$32,351)	(\$11,637)	(\$18,782)	\$0	(\$6,429)	(\$345)	(\$103)
General Plant - Accumulated Depreciation	(\$53,731)	(\$24,958)	(\$8,977)	(\$14,490)	\$0	(\$4,960)	(\$266)	(\$79)
General Plant - Net Fixed Assets	(\$123,378)	(\$57,309)	(\$20,614)	(\$33,272)	\$0	(\$11,389)	(\$610)	(\$182)
General Plant - Depreciation	\$17,874	\$8,303	\$2,986	\$4,820	\$0	\$1,650	\$88	\$26
Total Net Fixed Assets Excluding General Plant	\$1,378,565	\$640,356	\$230,333	\$371,750	\$0	\$127,266	\$6,821	\$2,037
Total Administration and General Expense	\$323,143	\$123,613	\$52,133	\$63,125	\$0	\$18,686	\$1,009	\$312
Total O&M	\$458,737	\$174,566	\$73,944	\$88,781	\$0	\$26,141	\$1,413	\$437
Secondary Conductors and Poles Gross Plant								
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$449,955	\$192,388	\$75,062	\$132,724	\$0	\$46,543	\$2,495	\$744
Acct 1835-5 Secondary Overhead Conductors	\$117,158	\$50,093	\$19,544	\$34,558	\$0	\$12,119	\$650	\$194
Acct 1840-5 Secondary Underground Conduit	\$493,468	\$210,993	\$82,321	\$145,560	\$0	\$51,044	\$2,736	\$816
Acct 1845-5 Secondary Underground Conductors	\$96,033	\$41,061	\$16,020	\$28,327	\$0	\$9,934	\$532	\$159
Subtotal	\$1,156,613	\$494,535	\$192,947	\$341,169	\$0	\$119,639	\$6,412	\$1,912
Secondary Conductors and Poles Accumulated Depreciation								
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$105,836)	(\$45,252)	(\$17,656)	(\$31,219)	\$0	(\$10,948)	(\$587)	(\$175)
Acct 1835-5 Secondary Overhead Conductors	(\$16,573)	(\$7,086)	(\$2,765)	(\$4,889)	\$0	(\$1,714)	(\$92)	(\$27)
Acct 1840-5 Secondary Underground Conduit	(\$170,277)	(\$72,805)	(\$28,406)	(\$50,227)	\$0	(\$17,613)	(\$944)	(\$281)
Acct 1845-5 Secondary Underground Conductors	(\$14,319)	(\$6,122)	(\$2,389)	(\$4,224)	\$0	(\$1,481)	(\$79)	(\$24)
Subtotal	(\$307,005)	(\$131,266)	(\$51,215)	(\$90,558)	\$0	(\$31,756)	(\$1,702)	(\$507)
Secondary Conductor & Pools - Net Fixed Assets	\$849,609	\$363,268	\$141,732	\$250,611	\$0	\$87,883	\$4,710	\$1,404
General Plant Assigned to Secondary C&P - NFA	(\$76,038)	(\$32,511)	(\$12,685)	(\$22,430)	\$0	(\$7,865)	(\$422)	(\$126)
Secondary C&P Net Fixed Assets Including General Plant	\$773,571	\$330,757	\$129,047	\$228,181	\$0	\$80,018	\$4,289	\$1,279
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 1830-4 Primary Poles, Towers & Fixtures	\$49,995	\$21,376	\$8,340	\$14,747	\$0	\$5,171	\$277	\$83
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	\$49,995	\$21,376	\$8,340	\$14,747	\$0	\$5,171	\$277	\$83
Operations and Maintenance								
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$1,081	\$462	\$180	\$319	\$0	\$112	\$6	\$2
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$3,452	\$1,476	\$576	\$1,018	\$0	\$357	\$19	\$6
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$91	\$39	\$15	\$27	\$0	\$9	\$1	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$28	\$12	\$5	\$8	\$0	\$3	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$50,516	\$21,599	\$8,427	\$14,901	\$0	\$5,225	\$280	\$83
Acct 5125 Maintenance of Overhead Conductors & Devices	\$13,468	\$5,758	\$2,247	\$3,973	\$0	\$1,393	\$75	\$22
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$17,474	\$7,471	\$2,915	\$5,154	\$0	\$1,807	\$97	\$29
Acct 5145 Maintenance of Underground Conduit	\$81	\$34	\$13	\$24	\$0	\$8	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$17,255	\$7,378	\$2,879	\$5,090	\$0	\$1,785	\$96	\$29
Total	\$103,445	\$44,230	\$17,257	\$30,513	\$0	\$10,700	\$573	\$171
General Expenses								
Acct 5005 - Operation Supervision and Engineering	\$14,208	\$6,004	\$2,440	\$4,231	\$0	\$1,433	\$77	\$23
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$44,077	\$18,626	\$7,568	\$13,127	\$0	\$4,446	\$238	\$71
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$58,285	\$24,631	\$10,007	\$17,358	\$0	\$5,880	\$315	\$94
Secondary Conductors and Poles Gross Assets	\$1,156,613	\$494,535	\$192,947	\$341,169	\$0	\$119,639	\$6,412	\$1,912
Acct 1815 - 1855	\$1,689,467	\$711,992	\$290,825	\$507,206	\$0	\$167,746	\$8,991	\$2,708

Grouping of Operation and Maintenance		Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
1830	\$	50,516	\$ 21,599	\$ 8,427	\$ 14,901	\$ -	\$ 5,225	\$ 280	\$ 83
1835	\$	13,468	\$ 5,758	\$ 2,247	\$ 3,973	\$ -	\$ 1,393	\$ 75	\$ 22
1840	\$	81	\$ 34	\$ 13	\$ 24	\$ -	\$ 8	\$ 0	\$ 0
1845	\$	17,255	\$ 7,378	\$ 2,879	\$ 5,090	\$ -	\$ 1,785	\$ 96	\$ 29
1830 & 1835	\$	22,006	\$ 9,409	\$ 3,671	\$ 6,491	\$ -	\$ 2,276	\$ 122	\$ 36
1840 & 1845	\$	119	\$ 51	\$ 20	\$ 35	\$ -	\$ 12	\$ 1	\$ 0
Total	\$	103,445	\$ 44,230	\$ 17,257	\$ 30,513	\$ -	\$ 10,700	\$ 573	\$ 171

2006 COST ALLOCATION INFORMATION FILING
Clinton Power Corporation

Saturday, January 06, 1900
Sheet 03-g USL Metering Credit Worksheet - Second Run

ALLOCATION BY RATE CLASSIFICATION

Description	GS -50
Depreciation on Acct 1860 Metering	\$779
Depreciation on General Plant Assigned to Metering	\$195
Acct 5050 - Meter expense	\$64
Acct 5070 & 5075 - Customer Premises	\$0
Acct 5175 - Meter Maintenance	\$194
Acct 5210 - Meter Reading	\$20,373
Admin and General Assigned to Metering	\$14,919
PLU on Metering	\$0
Debt Return on Metering	\$622
Equity Return on Metering	\$727
Total	\$38,409
Number of Customers	250
Metering Unit Cost (\$/Customer/Month)	\$12.70
General Plant - Gross Assets	(\$11,637)
General Plant - Accumulated Depreciation	(\$8,977)
General Plant - Net Fixed Assets	(\$20,614)
General Plant - Depreciation	\$2,586
Total Net Fixed Assets Excluding General Plant	\$230,333
Total Administration and General Expense	\$52,133
Total O&M	\$73,044
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$19,507
Metering - Accumulated Depreciation	(\$4,400)
Metering - Net Fixed Assets	\$15,042
General Plant Assigned to Metering - NFA	(\$1,346)
Metering Net Fixed Assets Including General Plant	\$13,696

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		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
111	5016	Distribution Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
112	5017	Distribution Station Equipment - Operation Supplies and Expenses	\$21,177	\$7,385	\$4,237	\$9,544	\$0	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
113	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$702	\$245	\$141	\$317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$259	\$217	\$40	\$2	\$0	\$112	\$6	\$1				
114	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$2,244	\$782	\$449	\$1,011	\$0	\$0	\$0	\$0	\$0	\$1	\$827	\$693	\$127	\$7	\$0	\$0	\$357	\$19	\$5				
115	5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
116	5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
117	5040	Underground Distribution Lines and Feeders - Operation Labour	\$59	\$21	\$12	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22	\$18	\$3	\$0	\$0	\$9	\$1	\$0				
118	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$18	\$6	\$4	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$6	\$1	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
119	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120	5055	Underground Distribution Transformers - Operation	\$269	\$94	\$54	\$121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79	\$66	\$12	\$1	\$0	\$34	\$2	\$0				
121	5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$458	\$400	\$54	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
122	5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123	5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
124	5085	Miscellaneous Distribution Expense	\$28,650	\$9,991	\$5,732	\$12,911	\$0	\$0	\$0	\$0	\$0	\$15	\$10,686	\$8,635	\$1,835	\$215	\$0	\$4,446	\$238	\$56					
125	5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
126	5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
127	5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
128	5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	5110	Maintenance of Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
130	5112	Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
131	5114	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132	5120	Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133	5120	Maintenance of Poles, Towers and Fixtures	\$32,836	\$11,451	\$6,570	\$14,798	\$0	\$0	\$0	\$0	\$0	\$17	\$12,109	\$10,149	\$1,857	\$103	\$0	\$5,225	\$280	\$66					
134	5125	Maintenance of Overhead Conductors and Devices	\$8,754	\$3,053	\$1,752	\$3,945	\$0	\$0	\$0	\$0	\$0	\$5	\$3,228	\$2,706	\$495	\$28	\$0	\$1,393	\$75	\$18					
135	5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,197	\$4,222	\$1,545	\$429	\$0	\$2,174	\$117	\$28				
136	5135	Overhead Distribution Lines and Feeders - Right of Way	\$11,358	\$3,361	\$2,273	\$5,119	\$0	\$0	\$0	\$0	\$0	\$6	\$4,188	\$3,510	\$642	\$36	\$0	\$1,807	\$97	\$23					
137	5145	Maintenance of Underground Conduit	\$52	\$18	\$10	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$19	\$16	\$3	\$0	\$0	\$8	\$0	\$0					
138	5150	Maintenance of Underground Conductors and Devices	\$11,216	\$3,911	\$2,244	\$5,055	\$0	\$0	\$0	\$0	\$0	\$6	\$4,136	\$3,466	\$634	\$35	\$0	\$1,785	\$96	\$23					
139	5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,861	\$8,763	\$3,207	\$991	\$0	\$4,512	\$242	\$57				
140	5160	Maintenance of Line Transformers	\$22,410	\$7,815	\$4,484	\$10,099	\$0	\$0	\$0	\$0	\$0	\$12	\$6,578	\$5,513	\$1,009	\$56	\$0	\$2,838	\$152	\$36					
141	5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142	5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143	5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,049	\$48,353	\$20,973	\$1,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
144	5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,915	\$2,479	\$907	\$176	\$0	\$2	\$7	\$14				
145	5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,344	\$2,174	\$796	\$155	\$0	\$2	\$6	\$14				
146	5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
147	5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,418)	(\$405)	(\$146)	(\$29)	\$0	(\$0)	(\$1)	(\$3)				
148	5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,006	\$17,665	\$9,417	\$117,728	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149	5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
150	O&M DC	Total	\$148,980	\$51,954	\$29,809	\$67,140	\$0	\$0	\$0	\$0	\$0	\$78	\$218,124	\$122,612	\$44,136	\$21,641	\$0	\$26,141	\$1,413	\$360					
151	O&M	Total Demand and Customer	\$458,737	\$174,566	\$73,944	\$88,781	\$0	\$26,141	\$1,413	\$437															
152	Accounts																								
153	4705	Power Purchased	\$1,653,678	\$661,910	\$301,778	\$664,500	\$0	\$19,990	\$2,098	\$3,402	\$1,653,678														
154	4708	Charges-WMS	\$89,671	\$35,892	\$16,364	\$36,033	\$0	\$1,084	\$114	\$184	\$89,671														
155	4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
156	4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
157	4714	Charges-NW	\$141,303	\$55,552	\$31,518	\$52,427	\$0	\$1,600	\$117	\$89	\$141,303														
158	4716	Charges-CN	\$233,506	\$91,801	\$52,085	\$86,636	\$0	\$2,644	\$194	\$147	\$233,506														
159	4730	Rural Rate Assistance Expense	\$22,418	\$8,973	\$4,091	\$9,008	\$0	\$271	\$28	\$46	\$22,418														
160	5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
161	COP	Cost of Power	\$2,140,577	\$854,129	\$405,836	\$848,603	\$0	\$25,588	\$2,551	\$3,869	\$2,140,577														
162	Accounts																								
163	5005	Operation Supervision and Engineering	\$14,208	\$6,004	\$2,440	\$4,231	\$0	\$1,433	\$77	\$23	\$14,208														
164	5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
165	5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
166	5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
167	5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
168	5016	Distribution Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
169	5017	Distribution Station Equipment - Operation Supplies and Expenses	\$21,177	\$7,385	\$4,237	\$9,544	\$0	\$0	\$0	\$11	\$21,177														
170	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$1,081	\$462	\$180	\$319	\$0	\$112	\$6	\$2	\$1,081														
171	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$3,452	\$1,476	\$576	\$1,018	\$0	\$357	\$19	\$6	\$3,452														
172	5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
173	5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
174	5040	Underground Distribution Lines and Feeders - Operation Labour	\$91	\$39	\$15	\$27	\$0	\$9	\$1	\$0	\$91														
175	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$28	\$12	\$5	\$8	\$0	\$3	\$0	\$0	\$28														
176	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
177	5055	Underground Distribution Transformers - Operation	\$384	\$160	\$66	\$122	\$0	\$34	\$2	\$1	\$384														
178	5065	Meter Expense	\$458	\$400	\$54	\$4	\$0	\$0	\$0	\$0	\$458														
179	5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
180	5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
181	5085	Miscellaneous Distribution Expense	\$44,077	\$18,628	\$7,568	\$13,127	\$0	\$4,446	\$238	\$71	\$44,077														
182	5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
183	5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
184	5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0																

	A	B	C	D	E	F	G	H	J	K	L	X	Y	Z	AA	AC	AE	AF	AG	AS	AT	AU	AW	AX
193	5114	Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
194	5120	Maintenance of Poles, Towers and Fixtures	\$50,516	\$21,599	\$8,427	\$14,901	\$0	\$5,225	\$280	\$83	\$50,516													
195	5125	Maintenance of Overhead Conductors and Devices	\$13,468	\$5,758	\$2,247	\$3,973	\$0	\$1,393	\$75	\$22	\$13,468													
196	5130	Maintenance of Overhead Services	\$8,515	\$4,222	\$1,545	\$429	\$0	\$2,174	\$117	\$28	\$8,515													
197	5135	Overhead Distribution Lines and Feeders - Right of Way	\$17,474	\$7,471	\$2,915	\$5,154	\$0	\$1,807	\$97	\$29	\$17,474													
198	5145	Maintenance of Underground Conduit	\$81	\$34	\$13	\$24	\$0	\$8	\$0	\$0	\$81													
199	5150	Maintenance of Underground Conductors and Devices	\$17,255	\$7,378	\$2,879	\$5,090	\$0	\$1,785	\$96	\$29	\$17,255													
200	5155	Maintenance of Underground Services	\$17,672	\$8,763	\$3,207	\$891	\$0	\$4,512	\$242	\$57	\$17,672													
201	5160	Maintenance of Line Transformers	\$32,014	\$13,328	\$5,493	\$10,155	\$0	\$2,838	\$152	\$48	\$32,014													
202	5175	Maintenance of Meters	\$1,135	\$991	\$134	\$10	\$0	\$0	\$0	\$0	\$1,135													
203	5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
204	5310	Meter Reading Expense	\$71,049	\$48,353	\$20,973	\$1,724	\$0	\$0	\$0	\$0	\$71,049													
205	5315	Customer Billing	\$58,122	\$2,479	\$907	\$176	\$0	\$2	\$7	\$16	\$58,122													
206	5320	Collecting	\$50,980	\$2,174	\$796	\$155	\$0	\$2	\$6	\$14	\$50,980													
207	5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
208	5330	Collection Charges	(\$9,500)	(\$405)	(\$148)	(\$29)	\$0	(\$0)	(\$1)	(\$3)	(\$9,500)													
209	5335	Bad Debt Expense	\$45,000	\$17,855	\$9,417	\$17,728	\$0	\$0	\$0	\$0	\$45,000													
210	5340	Miscellaneous Customer Accounts																						
211	5405	Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
212	5410	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
213	5415	Community Relations - Sundry	\$5,000	\$1,903	\$806	\$868	\$0	\$285	\$15	\$5	\$5,000													
214	5420	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
215	5425	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
216	5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
217	5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
218	5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
219	5515	Advertising Expense	\$2,500	\$951	\$484	\$403	\$0	\$142	\$8	\$2	\$2,500													
220	5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
221	5525	Executive Salaries and Expenses	\$85,900	\$32,688	\$13,846	\$16,625	\$0	\$4,895	\$265	\$82	\$85,900													
222	5610	Management Salaries and Expenses	\$41,363	\$15,740	\$6,667	\$8,005	\$0	\$2,357	\$127	\$39	\$41,363													
223	5615	General Administrative Salaries and Expenses	\$27,331	\$10,400	\$4,406	\$5,289	\$0	\$1,557	\$84	\$26	\$27,331													
224	5620	Office Supplies and Expenses	\$20,000	\$7,611	\$3,224	\$3,871	\$0	\$1,140	\$62	\$19	\$20,000													
225	5625	Administrative Expense Transferred																						
226	5625	Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
227	5630	Outside Services Employed	\$65,577	\$24,954	\$10,570	\$12,691	\$0	\$3,737	\$202	\$63	\$65,577													
228	5635	Property Insurance	\$7,691	\$3,573	\$1,285	\$2,074	\$0	\$710	\$38	\$11	\$7,691													
229	5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
230	5645	Employee Pensions and Benefits	\$22,291	\$8,479	\$3,591	\$4,312	\$0	\$1,270	\$69	\$21	\$22,291													
231	5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
232	5655	Regulatory Expenses	\$35,000	\$13,319	\$5,642	\$6,774	\$0	\$1,994	\$108	\$33	\$35,000													
233	5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
234	5665	Miscellaneous General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
235	5670	Rent	\$8,000	\$3,044	\$1,290	\$1,548	\$0	\$456	\$25	\$8	\$8,000													
236	5675	Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
237	5680	Electrical Safety Authority Fees	\$2,500	\$951	\$484	\$403	\$0	\$142	\$8	\$2	\$2,500													
238	6105	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
239	6205	Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
240	6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
241	6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
242	6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
243		OM&A Expenses	\$781,879	\$298,179	\$126,077	\$151,906	\$0	\$44,827	\$2,422	\$750	\$781,879													
244																								
245																								
246																								
247	Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)		Demand Allocators								Customer Allocators								Total					
Demand Total			Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load							
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285	Total		\$ 148,980	\$ 51,954	\$ 29,809	\$ 67,140	\$ -	\$ -	\$ -	\$ 78	\$ 218,124	\$ 122,612	\$ 44,136	\$ 21,641	\$ -	\$ 26,141	\$ 1,413	\$ 360	\$ -					
286																								
287																								
288	Grouping of OM&A (lines 168 - 240)		Demand Allocators								Customer Allocators								Total					
Demand Total			Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load							
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312	CWCS	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
313	CWMC	\$	458 \$	400 \$	54 \$	4 \$	- \$	- \$	- \$	- \$	458 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
314	CWMR	\$	71,049 \$	48,353 \$	20,973 \$	1,724 \$	- \$	- \$	- \$	- \$	71,049 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
315	CWNB	\$	99,602 \$	4,248 \$	1,555 \$	302 \$	- \$	3 \$	12 \$	28 \$	99,602 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
316	DCP	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
317	LPHA	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
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319	NFA	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
320	NFA ECC	\$	7,691 \$	3,573 \$	1,285 \$	2,074 \$	- \$	710 \$	38 \$	11 \$	7,691 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
321	O&M	\$	315,451 \$	120,041 \$	50,848 \$	61,051 \$	- \$	17,976 \$	971 \$	301 \$	315,451 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
322	PNCP	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
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324	TCP	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
325																						
326	Total	\$	781,879 \$	298,179 \$	126,077 \$	151,906 \$	- \$	44,827 \$	2,422 \$	750 \$	781,879 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
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Saturday, January 00, 1900

Sheet 07 Amortization Output Worksheet - Second Run

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Account			B		C		D		E		F		G		H		I		J		K		L		M		N		O		P		Q		R		S		T		U		V		W		X		Y		Z		AA		AB		AC		AD		AE		AF		AG		AH		AI		AJ		AK		AL		AM		AN		AO		AP		AQ		AR		AS		AT		AU		AV		AW		AX		AY		AZ		BA		BB		BC		BD		BE		BF		BG		BH		BI		BJ		BK		BL		BM		BN		BO		BP		BQ		BR		BS		BT		BU		BV		BW		BX		BY		BZ		CA		CB		CC		CD		CE		CF		CG		CH		CI		CJ		CK		CL		CM		CN		CO		CP		CQ		CR		CS		CT		CU		CV		CW		CX		CY		CZ		DA		DB		DC		DD		DE		DF		DG		DH		DI		DJ		DK		DL		DM		DN		DO		DP		DQ		DR		DS		DT		DU		DV		DW		DX		DY		DZ		EA		EB		EC		ED		EE		EF		EG		EH		EI		EJ		EK		EL		EM		EN		EO		EP		EQ		ER		ES		ET		EU		EV		EW		EX		EY		EZ		FA		FB		FC		FD		FE		FF		FG		FH		FI		FJ		FK		FL		FM		FN		FO		FP		FQ		FR		FS		FT		FU		FV		FW		FX		FY		FZ		GA		GB		GC		GD		GE		GF		GG		GH		GI		GJ		GK		GL		GM		GN		GO		GP		GQ		GR		GS		GT		GU		GV		GW		GX		GY		GZ		HA		HB		HC		HD		HE		HF		HG		HH		HI		HJ		HK		HL		HM		HN		HO		HP		HQ		HR		HS		HT		HU		HV		HW		HX		HY		HZ		IA		IB		IC		ID		IE		IF		IG		IH		II		IJ		IK		IL		IM		IN		IO		IP		IQ		IR		IS		IT		IU		IV		IW		IX		IY		IZ		JA		JB		JC		JD		JE		JF		JG		JH		JI		JJ		JK		JL		JM		JN		JO		JP		JQ		JR		JS		JT		JU		JV		JW		JX		JY		JZ		KA		KB		KC		KD		KE		KF		KG		KH		KI		KJ		KL		KM		KN		KO		KP		KQ		KR		KS		KT		KU		KV		KW		KX		KY		KZ		LA		LB		LC		LD		LE		LF		LG		LH		LI		LJ		LK		LM		LN		LO		LP		LQ		LR		LS		LT		LU		LV		LW		LX		LY		LZ		MA		MB		MC		MD		ME		MF		MG		MH		MI		MJ		MK		ML		MM		MN		MO		MP		MQ		MR		MS		MT		MU		MV		MW		MX		MY		MZ		NA		NB		NC		ND		NE		NF		NG		NH		NI		NJ		NK		NL		NM		NN		NO		NP		NQ		NR		NS		NT		NU		NV		NW		NX		NY		NZ		OA		OB		OC		OD		OE		OF		OG		OH		OI		OJ		OK		OL		OM		ON		OO		OP		OQ		OR		OS		OT		OU		OV		OW		OX		OY		OZ		PA		PB		PC		PD		PE		PF		PG		PH		PI		PJ		PK		PL		PM		PN		PO		PP		PQ		PR		PS		PT		PU		PV		PW		PX		PY		PZ		QA		QB		QC		QD		QE		QF		QG		QH		QI		QJ		QK		QL		QM		QN		QO		QP		QQ		QR		QS		QT		QU		QV		QW		QX		QY		QZ		RA		RB		RC		RD		RE		RF		RG		RH		RI		RJ		RK		RL		RM		RN		RO		RP		RQ		RR		RS		RT		RU		RV		RW		RX		RY		RZ		SA		SB		SC		SD		SE		SF		SG		SH		SI		SJ		SK		SL		SM		SN		SO		SP		SQ		SR		SS		ST		SU		SV		SW		SX		SY		SZ		TA		TB		TC		TD		TE		TF		TG		TH		TI		TJ		TK		TL		TM		TN		TO		TP		TQ		TR		TS		TT		TU		TV		TW		TX		TY		TZ		UA		UB		UC		UD		UE		UF		UG		UH		UI		UJ		UK		UL		UM		UN		UO		UP		UQ		UR		US		UT		UU		UV		UW		UX		UY		UZ		VA		VB		VC		VD		VE		VF		VG		VH		VI		VJ		VK		VL		VM		VN		VO		VP		VQ		VR		VS		VT		VU		VV		VW		VX		VY		VZ		WA		WB		WC		WD		WE		WF		WG		WH		WI		WJ		WK		WL		WM		WN		WO		WP		WQ		WR		WS		WT		WU		WV		WW		WX		WY		WZ		XA		XB		XC		XD		XE		XF		XG		XH		XI		XJ		XK		XL		XM		XN		XO		XP		XQ		XR		XS		XT		XU		XV		XW		XX		XY		XZ		YA		YB		YC		YD		YE		YF		YG		YH		YI		YJ		YK		YL		YM		YN		YO		YP		YQ		YR		YS		YT		YU		YV		YW		YX		YY		YZ		ZA		ZB		ZC		ZD		ZE		ZF		ZG		ZH		ZI		ZJ		ZK		ZL		ZM		ZN		ZO		ZP		ZQ		ZR		ZS		ZT		ZU		ZV		ZW		ZX		ZY		ZZ	
Sub - Total			B		C		D		E		F		G		H		I		J		K		L		M		N		O		P		Q		R		S		T		U		V		W		X		Y		Z		AA		AB		AC		AD		AE		AF		AG		AH		AI		AJ		AK		AL		AM		AN		AO		AP		AQ		AR		AS		AT		AU		AV		AW		AX		AY		AZ		BA		BB		BC		BD		BE		BF		BG		BH		BI		BJ		BK		BL		BM		BN		BO		BP		BQ		BR		BS		BT		BU		BV		BW		BX		BY		BZ		CA		CB		CC		CD		CE		CF		CG		CH		CI		CJ		CK		CL		CM		CN		CO		CP		CQ		CR		CS		CT		CU		CV		CW		CX		CY		CZ		DA		DB		DC		DD		DE		DF		DG		DH		DI		DJ		DK		DL		DM		DN		DO		DP		DQ		DR		DS		DT		DU		DV		DW		DX		DY		DZ		EA		EB		EC		ED		EE		EF		EG		EH		EI		EJ		EK		EL		EM		EN		EO		EP		EQ		ER		ES		ET		EU		EV		EW		EX		EY		EZ		FA		FB		FC		FD		FE		FF		FG		FH		FI		FJ		FK		FL		FM		FN		FO		FP		FQ		FR		FS		FT		FU		FV		FW		FX		FY		FZ		GA		GB		GC		GD		GE		GF		GG		GH		GI		GJ		GK		GL		GM		GN		GO		GP		GQ		GR		GS		GT		GU		GV		GW		GX		GY		GZ		HA		HB		HC		HD		HE		HF		HG		HH		HI		HJ		HK		HL		HM		HN		HO		HP		HQ		HR		HS		HT		HU		HV		HW		HX		HY		HZ		IA		IB		IC		ID		IE		IF		IG		IH		II		IJ		IK		IL		IM		IN		IO		IP		IQ		IR		IS		IT		IU		IV		IW		IX		IY		IZ		JA		JB		JC		JD		JE		JF		JG		JH		JI		JJ		JK		JL		JM		JN		JO		JP		JQ		JR		JS		JT		JU		JV		JW		JX		JY		JZ		KA		KB		KC		KD		KE		KF		KG		KH		KI		KJ		KL		KM		KN		KO		KP		KQ		KR		KS		KT		KU		KV		KW		KX		KY		KZ		LA		LB		LC		LD		LE		LF		LG		LH		LI		LJ		LK		LM		LN		LO		LP		LQ		LR		LS		LT		LU		LV		LW		LX		LY		LZ		MA		MB		MC		MD		ME		MF		MG		MH		MI		MJ		MK		ML		MM		MN		MO		MP		MQ		MR		MS		MT		MU		MV		MW		MX		MY		MZ		NA		NB		NC		ND		NE		NF		NG		NH		NI		NJ		NK		NL		NM		NN		NO		NP		NQ		NR		NS		NT		NU		NV		NW		NX		NY		NZ		OA		OB		OC		OD		OE		OF		OG		OH		OI		OJ		OK		OL		OM		ON		OO		OP		OQ		OR		OS		OT		OU		OV		OW		OX		OY		OZ		PA		PB		PC		PD		PE		PF		PG		PH		PI		PJ		PK		PL		PM		PN		PO		PP		PQ		PR		PS		PT		PU		PV		PW		PX		PY		PZ		QA		QB		QC		QD		QE		QF		QG		QH		QI		QJ		QK		QL		QM		QN		QO		QP		QQ		QR		QS		QT		QU		QV		QW		QX		QY		QZ		RA		RB		RC		RD		RE		RF		RG		RH		RI		RJ		RK		RL		RM		RN		RO		RP		RQ		RR		RS		RT		RU		RV		RW		RX		RY		RZ		SA		SB		SC		SD		SE		SF		SG		SH		SI		SJ		SK		SL		SM		SN		SO		SP		SQ		SR		SS		ST		SU		SV		SW		SX		SY		SZ		TA		TB		TC		TD		TE		TF		TG		TH		TI		TJ		TK		TL		TM		TN		TO		TP		TQ		TR		TS		TT		TU		TV		TW		TX		TY		TZ		UA		UB		UC		UD		UE		UF		UG		UH		UI		UJ		UK		UL		UM		UN		UO		UP		UQ		UR		US		UT		UU		UV		UW		UX		UY		UZ		VA		VB		VC		VD		VE		VF		VG		VH		VI		VJ		VK		VL		VM		VN		VO		VP		VQ		VR		VS		VT		VU		VV		VW		VX		VY		VZ		WA		WB		WC		WD		WE		WF		WG		WH		WI		WJ		WK		WL		WM		WN		WO		WP		WQ		WR		WS		WT		WU		WV		WW		WX		WY		WZ		XA		XB		XC		XD		XE		XF		XG		XH		XI		XJ		XK		XL		XM		XN		XO		XP		XQ		XR		XS		XT		XU		XV		XW		XX		XY		XZ		YA		YB		YC		YD																																																																																																	

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	35%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	35%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	35%
1835	Overhead Conductors and Devices	DNCP	CCA	35%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	35%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	35%
1840	Underground Conduit	DNCP	CCA	35%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	35%
1840-5	Underground Conduit - Secondary	SNCP	CCS	35%
1845	Underground Conductors and Devices	DNCP	CCA	35%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	35%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	35%
1850	Line Transformers	LTNCP	CCLT	30%
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	35%
5010	Load Dispatching	1815-1855 D	1815-1855 C	35%
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	35%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	35%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers-Operation	1850 D	1850 C	30%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	35%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	35%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	30%
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	35%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	35%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	35%
	Maintenance			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	35%
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	35%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	35%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	35%
5145	Maintenance of Underground Conduit	1840 D	1840 C	35%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	35%

5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	30%
5175	Maintenance of Meters		1860 C	100%

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	2006 COST ALLOCATION INFORMATION FILING																									
2	Clinton Power Corporation																									
3																										
4	Saturday, January 00, 1900																									
5	Sheet E2 Allocator Worksheet - Second Run																									
6																										
7																										
8																										
9																										
10																										
11																										
12																										
13																										
14				1	2	3	5	7	8	9																
	Explanation	ID and Factors	Total	Residential	GS <50	GS>50- Regular	GS >50- Intermediate	Street Light	Sentinel	Unmetered Scattered Load																
15																										
16																										
17	Demand Allocators																									
18																										
19	1 cp																									
20	Transformation CP	TCP1	100.00%	51.77%	19.06%	27.10%	0.00%	1.76%	0.18%	0.12%																
21	Bulk Delivery (SubTransmission) CP	BCP1	100.00%	51.77%	19.06%	27.10%	0.00%	1.76%	0.18%	0.12%																
22	Distribution CP (Total System)	DCP1	100.00%	51.77%	19.06%	27.10%	0.00%	1.76%	0.18%	0.12%																
23																										
24	4 cp																									
25	Transformation CP	TCP4	100.00%	48.26%	18.92%	31.17%	0.00%	1.37%	0.14%	0.14%																
26	Bulk Delivery (SubTransmission) CP	BCP4	100.00%	48.26%	18.92%	31.17%	0.00%	1.37%	0.14%	0.14%																
27	Distribution CP (Total System)	DCP4	100.00%	48.26%	18.92%	31.17%	0.00%	1.37%	0.14%	0.14%																
28																										
29	12 cp																									
30	Transformation CP	TCP12	100.00%	39.70%	17.94%	41.56%	0.00%	0.59%	0.06%	0.16%																
31	Bulk Delivery (SubTransmission) CP	BCP12	100.00%	39.70%	17.94%	41.56%	0.00%	0.59%	0.06%	0.16%																
32	Distribution CP (Total System)	DCP12	100.00%	39.70%	17.94%	41.56%	0.00%	0.59%	0.06%	0.16%																
33																										
34	NON CO_INCIDENT PEAK																									
35	1 NCP																									
36	Distribution NCP (Total System)	DNCP1	100.00%	35.33%	19.54%	45.08%	0.00%	0.00%	0.00%	0.06%																
37	Primary NCP	PNCP1	100.00%	35.33%	19.54%	45.08%	0.00%	0.00%	0.00%	0.06%																
38	Line Transformer NCP	LTNCP1	100.00%	35.33%	19.54%	45.08%	0.00%	0.00%	0.00%	0.06%																
39	Secondary NCP	SNCP1	100.00%	35.33%	19.54%	45.08%	0.00%	0.00%	0.00%	0.06%																
40																										
41	4 NCP																									
42	Distribution NCP (Total System)	DNCP4	100.00%	34.87%	20.01%	45.07%	0.00%	0.00%	0.00%	0.05%																
43	Primary NCP	PNCP4	100.00%	34.87%	20.01%	45.07%	0.00%	0.00%	0.00%	0.05%																
44	Line Transformer NCP	LTNCP4	100.00%	34.87%	20.01%	45.07%	0.00%	0.00%	0.00%	0.05%																
45	Secondary NCP	SNCP4	100.00%	34.87%	20.01%	45.07%	0.00%	0.00%	0.00%	0.05%																
46																										
47	12 NCP																									
48	Distribution NCP (Total System)	DNCP12	100.00%	33.98%	21.01%	44.94%	0.00%	0.00%	0.00%	0.07%																
49	Primary NCP	PNCP12	100.00%	33.98%	21.01%	44.94%	0.00%	0.00%	0.00%	0.07%																
50	Line Transformer NCP	LTNCP12	100.00%	33.98%	21.01%	44.94%	0.00%	0.00%	0.00%	0.07%																
51	Secondary NCP	SNCP12	100.00%	33.98%	21.01%	44.94%	0.00%	0.00%	0.00%	0.07%																
52																										
53	Demand Allocators - Composite																									
54																										
55	DEMAND 1815-1855	1815-1855 D	100.00%	34.87%	20.01%	45.07%	0.00%	0.00%	0.00%	0.05%																
56	DEMAND 1808	1808 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																
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%	34.87%	20.01%	45.07%	0.00%	0.00%	0.00%	0.05%																
	1815 & 1820																									
59	DEMAND 1815 & 1820	D	100.00%	34.87%	20.01%	45.07%	0.00%	0.00%	0.00%	0.05%																
60	DEMAND 1830	1830 D	100.00%	34.87%	20.01%	45.07%	0.00%	0.00%	0.00%	0.05%																

	A	B	C	D	E	F	H	J	K	L	X	Y	Z
61	DEMAND 1835	1835 D	100.00%	34.87%	20.01%	45.07%	0.00%	0.00%	0.00%	0.05%			
		1830 & 1835											
62	DEMAND 1830 & 1835	D	100.00%	34.87%	20.01%	45.07%	0.00%	0.00%	0.00%	0.05%			
63	DEMAND 1840	1840 D	100.00%	34.87%	20.01%	45.07%	0.00%	0.00%	0.00%	0.05%			
64	DEMAND 1845	1845 D	100.00%	34.87%	20.01%	45.07%	0.00%	0.00%	0.00%	0.05%			
		1840 & 1845											
65	DEMAND 1840 & 1845	D	100.00%	34.87%	20.01%	45.07%	0.00%	0.00%	0.00%	0.05%			
66	DEMAND 1850	1850 D	100.00%	34.87%	20.01%	45.07%	0.00%	0.00%	0.00%	0.05%			
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
68	DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
69													
70	CUSTOMER ALLOCATORS												
71													
72	Billing Data												
73	kWh	CEN	100.00%	39.31%	22.31%	37.10%	0.00%	1.13%	0.08%	0.06%			
74	kW	CDEM	100.00%	0.00%	0.00%	96.57%	0.00%	3.22%	0.20%	0.00%			
75	kWh - Excl WMP	CEN EWMP	100.00%	40.03%	18.25%	40.18%	0.00%	1.21%	0.13%	0.21%			
76													
77	Dollar Billed (per 2006 EDR)	CREV	100.00%	53.99%	24.24%	21.27%	0.00%	0.24%	0.02%	0.24%			
78	Bad Debt 3 Year Historical Average	BDHA	100.00%	39.68%	20.93%	39.40%	0.00%	0.00%	0.00%	0.00%			
	Late Payment 3 Year Historical												
79	Average	LPHA	-										
80													
81	Number of Bills	CNB	100.00%	30.98%	5.67%	0.31%	0.00%	0.02%	0.85%	0.20%			
82	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	0.00%	93.78%	5.03%	1.19%			
83													
85													
86	Total Number of Customer	CCA	100.00%	57.40%	10.50%	0.58%	0.00%	29.55%	1.58%	0.38%			
87	Subtransmission Customer Base	CCB	100.00%	57.40%	10.50%	0.58%	0.00%	29.55%	1.58%	0.38%			
88	Primary Feeder Customer Base	CCP	100.00%	57.40%	10.50%	0.58%	0.00%	29.55%	1.58%	0.38%			
89	Line Transformer Customer Base	CCLT	100.00%	57.40%	10.50%	0.58%	0.00%	29.55%	1.58%	0.38%			
90	Secondary Feeder Customer Base	CCS	100.00%	57.40%	10.50%	0.58%	0.00%	29.55%	1.58%	0.38%			
91													
92	Weighted - Services	CWCS	100.00%	49.59%	18.15%	5.04%	0.00%	25.53%	1.37%	0.32%			
93	Weighted Meter -Capital	CWMC	100.00%	87.33%	11.76%	0.90%	0.00%	0.00%	0.00%	0.00%			
94	Weighted Meter Reading	CWMR	100.00%	68.05%	29.52%	2.43%	0.00%	0.00%	0.00%	0.00%			
95	Weighted Bills	CWNB	100.00%	4.26%	1.56%	0.30%	0.00%	0.00%	0.01%	0.03%			
96													
	CUSTOMER ALLOCATORS -												
97	Composite												
98													
99	CUSTOMER 1815-1855	1815-1855 C	100.00%	55.98%	11.90%	1.40%	0.00%	28.82%	1.54%	0.37%			
100	CUSTOMER 1808	1808 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
101	CUSTOMER 1815	1815 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
102	CUSTOMER 1820	1820 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
		1815 & 1820											
103	CUSTOMER 1815 & 1820	C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
104	CUSTOMER 1830	1830 C	100.00%	57.40%	10.50%	0.58%	0.00%	29.55%	1.58%	0.38%			
105	CUSTOMER 1835	1835 C	100.00%	57.40%	10.50%	0.58%	0.00%	29.55%	1.58%	0.38%			
		1830 & 1835											
106	CUSTOMER 1830 & 1835	C	100.00%	57.40%	10.50%	0.58%	0.00%	29.55%	1.58%	0.38%			
107	CUSTOMER 1840	1840 C	100.00%	57.40%	10.50%	0.58%	0.00%	29.55%	1.58%	0.38%			
108	CUSTOMER 1845	1845 C	100.00%	57.40%	10.50%	0.58%	0.00%	29.55%	1.58%	0.38%			
		1840 & 1845											
109	CUSTOMER 1840 & 1845	C	100.00%	57.40%	10.50%	0.58%	0.00%	29.55%	1.58%	0.38%			
110	CUSTOMER 1850	1850 C	100.00%	57.40%	10.50%	0.58%	0.00%	29.55%	1.58%	0.38%			
111	CUSTOMER 1855	1855 C	100.00%	49.59%	18.15%	5.04%	0.00%	25.53%	1.37%	0.32%			
112	CUSTOMER 1860	1860 C	100.00%	87.33%	11.76%	0.90%	0.00%	0.00%	0.00%	0.00%			
113													
114	Composite Allocators												
115	Net Fixed Assets	NFA	100.00%	46.45%	16.71%	26.97%	0.00%	9.23%	0.49%	0.15%			
	Net Fixed Assets Excluding Capital												
116	Contribution	NFA ECC	100.00%	46.45%	16.71%	26.97%	0.00%	9.23%	0.49%	0.15%			
117	5005-5340	O&M	100.00%	38.05%	16.12%	19.35%	0.00%	5.70%	0.31%	0.10%			
118													

[illegible]

	A	B	C	D	E	F	H	J	K	L	X	Y	Z
185													
186													

WORKSHEET: ALBUQUERQUE									
Clinton Power Corporation									
Saturday, January 04, 1998									
Sheet 76 Demand Adjustment Worksheet - Second Run									

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 D	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 D	1830 & 1835 D	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 D	1830 & 1835 D	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

Clinton Power Corporation

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		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$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		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$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		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$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		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Transformer Station Equipment - Normally										
1815	Primary above 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally										
1820	Primary below 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally										
1820-1	Primary below 50 kV (Bulk)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally										
1820-2	Primary below 50 kV (Primary)		\$197,858	\$197,858		\$0	\$197,858	\$197,858	\$0	\$197,858	\$0
	Distribution Station Equipment - Normally										
1820-3	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
	Poles, Towers and Fixtures -										
1830-3	Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary		\$49,995	\$49,995		\$0	\$49,995	\$49,995	\$0	\$49,995	\$0
1830-5	Poles, Towers and Fixtures - Secondary		\$449,955	\$449,955		\$0	\$449,955	\$449,955	\$0	\$449,955	\$0
1835	Overhead Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices -										
1835-3	Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices - Primary		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices -										
1835-5	Secondary		\$117,158	\$117,158		\$0	\$117,158	\$117,158	\$0	\$117,158	\$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		\$493,468	\$493,468		\$0	\$493,468	\$493,468	\$0	\$493,468	\$0
1845	Underground Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices - Bulk										
1845-3	Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0

4350	Losses from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4390	Miscellaneous Non-Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$1,653,678	\$1,653,678	\$0	\$1,653,678	\$1,653,678	\$0	\$1,653,678	\$0
4708	Charges-WMS	\$89,671	\$89,671	\$0	\$89,671	\$89,671	\$0	\$89,671	\$0
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$141,303	\$141,303	\$0	\$141,303	\$141,303	\$0	\$141,303	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$233,506	\$233,506	\$0	\$233,506	\$233,506	\$0	\$233,506	\$0
4730	Rural Rate Assistance Expense	\$22,418	\$22,418	\$0	\$22,418	\$22,418	\$0	\$22,418	\$0
5005	Operation Supervision and Engineering	\$14,208	\$14,208	\$0	\$14,208	\$14,208	\$0	\$14,208	\$0
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$21,177	\$21,177	\$0	\$21,177	\$21,177	\$0	\$21,177	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$1,081	\$1,081	\$0	\$1,081	\$1,081	\$0	\$1,081	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$3,452	\$3,452	\$0	\$3,452	\$3,452	\$0	\$3,452	\$0
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$91	\$91	\$0	\$91	\$91	\$0	\$91	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$28	\$28	\$0	\$28	\$28	\$0	\$28	\$0
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$384	\$384	\$0	\$384	\$384	\$0	\$384	\$0
5065	Meter Expense	\$458	\$458	\$0	\$458	\$458	\$0	\$458	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$44,077	\$44,077	\$0	\$44,077	\$44,077	\$0	\$44,077	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

5112	Maintenance of Transformer Station Equipment	(\$8)	(\$8)	\$0	(\$8)	(\$8)	\$0	\$0	(\$8)
5114	Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$50,516	\$50,516	\$0	\$50,516	\$50,516	\$0	\$50,516	\$0
5125	Maintenance of Overhead Conductors and Devices	\$13,468	\$13,468	\$0	\$13,468	\$13,468	\$0	\$13,468	\$0
5130	Maintenance of Overhead Services	\$8,515	\$8,515	\$0	\$8,515	\$8,515	\$0	\$8,515	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$17,474	\$17,474	\$0	\$17,474	\$17,474	\$0	\$17,474	\$0
5145	Maintenance of Underground Conduit	\$81	\$81	\$0	\$81	\$81	\$0	\$81	\$0
5150	Maintenance of Underground Conductors and Devices	\$17,255	\$17,255	\$0	\$17,255	\$17,255	\$0	\$17,255	\$0
5155	Maintenance of Underground Services	\$17,672	\$17,672	\$0	\$17,672	\$17,672	\$0	\$17,672	\$0
5160	Maintenance of Line Transformers	\$32,014	\$32,014	\$0	\$32,014	\$32,014	\$0	\$32,014	\$0
5175	Maintenance of Meters	\$1,135	\$1,135	\$0	\$1,135	\$1,135	\$0	\$1,135	\$0
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$71,049	\$71,049	\$0	\$71,049	\$71,049	\$0	\$71,049	\$0
5315	Customer Billing	\$58,122	\$58,122	\$0	\$58,122	\$58,122	\$0	\$58,122	\$0
5320	Collecting	\$50,980	\$50,980	\$0	\$50,980	\$50,980	\$0	\$50,980	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	(\$9,500)	(\$9,500)	\$0	(\$9,500)	(\$9,500)	\$0	(\$9,500)	\$0
5335	Bad Debt Expense	\$45,000	\$45,000	\$0	\$45,000	\$45,000	\$0	\$45,000	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$5,000	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$2,500	\$2,500	\$0	\$2,500	\$2,500	\$0	\$2,500	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$85,900	\$85,900	\$0	\$85,900	\$85,900	\$0	\$85,900	\$0
5610	Management Salaries and Expenses	\$41,363	\$41,363	\$0	\$41,363	\$41,363	\$0	\$41,363	\$0
5615	General Administrative Salaries and Expenses	\$27,331	\$27,331	\$0	\$27,331	\$27,331	\$0	\$27,331	\$0
5620	Office Supplies and Expenses	\$20,000	\$20,000	\$0	\$20,000	\$20,000	\$0	\$20,000	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$65,577	\$65,577	\$0	\$65,577	\$65,577	\$0	\$65,577	\$0
5635	Property Insurance	\$7,691	\$7,691	\$0	\$7,691	\$7,691	\$0	\$7,691	\$0
5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$22,281	\$22,281	\$0	\$22,281	\$22,281	\$0	\$22,281	\$0
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$35,000	\$35,000	\$0	\$35,000	\$35,000	\$0	\$35,000	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5670	Rent	\$8,000	\$8,000	\$0	\$8,000	\$8,000	\$0	\$8,000	\$0
5675	Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5680	Electrical Safety Authority Fees	\$2,500	\$2,500	\$0	\$2,500	\$2,500	\$0	\$2,500	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$89,522	\$89,522	\$0	\$89,522	\$89,522	\$0	\$89,522	\$0
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

5735	Amortization of Deferred Development Costs	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	\$57,024		\$57,024		\$0	\$57,024	\$57,024	\$0	\$57,024	\$0
6105	Taxes Other Than Income Taxes	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
6205	Donations	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$1,901,795	\$1,786,482	\$3,688,277	Control	\$0	\$3,688,277	\$3,688,277	\$0	\$3,688,285	(\$8)



Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ (8)	\$ -	\$ -	\$ (8)	\$ (8)	\$ -	\$ -	\$ (8)
1820	\$ 21,177	\$ -	\$ -	\$ 21,177	\$ 21,177	\$ -	\$ 21,177	\$ -
1830	\$ 50,516	\$ -	\$ -	\$ 50,516	\$ 50,516	\$ -	\$ 50,516	\$ -
1835	\$ 13,468	\$ -	\$ -	\$ 13,468	\$ 13,468	\$ -	\$ 13,468	\$ -
1840	\$ 81	\$ -	\$ -	\$ 81	\$ 81	\$ -	\$ 81	\$ -
1845	\$ 17,255	\$ -	\$ -	\$ 17,255	\$ 17,255	\$ -	\$ 17,255	\$ -
1850	\$ 32,398	\$ -	\$ -	\$ 32,398	\$ 32,398	\$ -	\$ 32,398	\$ -
1855	\$ 26,187	\$ -	\$ -	\$ 26,187	\$ 26,187	\$ -	\$ 26,187	\$ -
1860	\$ 1,135	\$ -	\$ -	\$ 1,135	\$ 1,135	\$ -	\$ 1,135	\$ -
1815-1855	\$ 58,285	\$ -	\$ -	\$ 58,285	\$ 58,285	\$ -	\$ 58,285	\$ -
1830 & 1835	\$ 22,006	\$ -	\$ -	\$ 22,006	\$ 22,006	\$ -	\$ 22,006	\$ -
1840 & 1845	\$ 119	\$ -	\$ -	\$ 119	\$ 119	\$ -	\$ 119	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 45,000	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ -
Break Out	\$ (441,773)	\$ -	\$ -	\$ (441,773)	\$ (441,773)	\$ -	\$ (441,773)	\$ -
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 374,809	\$ -	\$ -	\$ 374,809	\$ 374,809	\$ -	\$ 374,809	\$ -
CEN EWMP	\$ 1,765,767	\$ -	\$ -	\$ 1,765,767	\$ 1,765,767	\$ -	\$ 1,765,767	\$ -
CREV	\$ (530,539)	\$ -	\$ -	\$ (530,539)	\$ (530,539)	\$ -	\$ (530,539)	\$ -
CWCS	\$ 106,012	\$ -	\$ -	\$ 106,012	\$ 106,012	\$ -	\$ 106,012	\$ -
CWMC	\$ 167,120	\$ -	\$ -	\$ 167,120	\$ 167,120	\$ -	\$ 167,120	\$ -
CWMR	\$ 71,049	\$ -	\$ -	\$ 71,049	\$ 71,049	\$ -	\$ 71,049	\$ -
CWNB	\$ 60,905	\$ -	\$ -	\$ 60,905	\$ 60,905	\$ -	\$ 60,905	\$ -
DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LTNCP	\$ 178,990	\$ -	\$ -	\$ 178,990	\$ 178,990	\$ -	\$ 178,990	\$ -
NFA	\$ (9,645)	\$ -	\$ -	\$ (9,645)	\$ (9,645)	\$ -	\$ (9,645)	\$ -
NFA ECC	\$ (61,955)	\$ -	\$ -	\$ (61,955)	\$ (61,955)	\$ -	\$ (61,955)	\$ -
O&M	\$ 315,451	\$ -	\$ -	\$ 315,451	\$ 315,451	\$ -	\$ 315,451	\$ -
PNCP	\$ 247,852	\$ -	\$ -	\$ 247,852	\$ 247,852	\$ -	\$ 247,852	\$ -
SNCP	\$ 1,156,613	\$ -	\$ -	\$ 1,156,613	\$ 1,156,613	\$ -	\$ 1,156,613	\$ -
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,688,277	\$ -	\$ -	\$ 3,688,277	\$ 3,688,277	\$ -	\$ 3,688,285	\$ (8)

2006 COST ALLOCATION Clinton Power Corporation

#####

Sheet E5 Reconciliation Worksheet - Second Run

If you have completed the Cost Allocation filing model and prepare your findings to the Ontario Energy Board, please note that you have two 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

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ed to submit
ive 2 saving

