



December 10, 2010

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

**Re: Middlesex Power Distribution Corporation - Dutton
2011 Incentive Rate 2nd Generation Mechanism Application
OEB Case Number EB-2010-0274**

Dear Ms. Walli:

Please find enclosed Middlesex Power Distribution Corporation's responses to all parties' interrogatories relating to the above mentioned file.

If you have any further questions, please do not hesitate to contact David Ferguson at (519) 352-6300 x558 or email davidferguson@ckenergy.com.

Regards,

[Original Signed By]

Andrya Eagen
Senior Regulatory Specialist
(519) 352-6300 x243
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**CC: David Kenney, President of Chatham-Kent Hydro Inc.
Chris Cowell, Chief Financial & Regulatory Officer
David Ferguson, Director of Regulatory and Risk Management**

Board Staff

Question 1

Ref: Section 3: Smart Meter Funding Adder and Disposition Rider, and Smart Meter Adder Calculation Model

In Section 3, Middlesex Power – Dutton has proposed a smart meter funding adder of \$4.82 per month per metered customer. The derivation is provided in the Smart Meter Adder Calculation model.

- a) Please confirm that this proposed smart meter funding adder is intended to recover revenue requirement costs, both historically and for 2010 and 2011, for smart meters deployed in 2009 for which capital and operating costs have not been reviewed and approved by the Board. In the alternative, please explain the purpose of the smart meter funding adder.
- b) Please explain how new smart meters are being funded for any residential and small general service customers serviced by Middlesex Power – Dutton in 2010 and 2011. Does Middlesex Power – Dutton assume that base distribution rates for residential customers now and on a going forward basis, fully recover capital-related and operating costs of their smart meters, subject to inflation less productivity gains?
- c) The Smart Meter Adder Calculation Model data implies that Middlesex Power - Dutton completed 100% smart meter deployment in 2010.
 - i. Please confirm or, in the alternative, explain when Middlesex Power – Dutton expects to complete its smart meter deployment.
 - ii. Please identify what further process Middlesex Power - Dutton anticipates that it will undertake to complete the regulatory process of having all of its smart meter costs reviewed and, subject to Board approval, included in rate base and revenue requirement like other distribution assets and costs.

Response:

- a) MPDC – Dutton confirms that this proposed smart meter funding adder is intended to recover revenue requirement costs, both historically and for 2010 and 2011, for smart meters deployed in 2009 and 2010 (see response to Board Staff, Question 3b) for which capital and operating costs have not been reviewed and approved by the Board.

- b) MPDC – Dutton commenced smart meter deployment in 2009 and completed deployment in 2010. Costs were funded partially from the existing smart meter adder and partially from internal cash. MPDC - Dutton anticipates seeking Board approval for smart meter recovery at such time as MPDC - Dutton is certain that all smart meter deployment costs are known (including MDM/R costs and stranded meter costs). MPDC - Dutton does not assume that before the next Cost of Service application, base distribution rates for residential customers will fully recover capital-related and operating costs of smart meters, subject to inflation less productivity gains.
- c)
 - i. MPDC – Dutton completed 100% of residential smart meter deployment in 2009. General Service smart meter deployment started in 2009 and was completed in early 2010.
 - ii. Please refer to (b) of this response above.

Board Staff

Question 2

Regarding the regulatory ratemaking treatment of stranded meter costs, some distributors have transferred the cost of stranded meters from Account 1860, Meters, to “Sub-account Stranded Meter Costs” of Account 1555, while in some cases distributors have left these costs in Account 1860. Depending on which treatment the applicant has chosen, please provide the information under the two scenarios (a. and b.) below, as applicable to the applicant.

- a) If the stranded meter costs were transferred to “Sub-account Stranded Meter Costs” of Account 1555, answer the following questions:
- i. Please describe the accounting treatment followed by the applicant on stranded meter costs for financial accounting and reporting purposes.
 - ii. Please provide the amount of the pooled residual net book value of the removed from service stranded meters, less any sale proceeds and contributed capital, which were transferred to this sub-account as of December 31, 2009.
 - iii. Since transferring the removed stranded meter costs to the sub-account, was the recording of depreciation expenses continued in order to reduce the net book value through accumulated depreciation? If so, please provide the total depreciation expense amount for the period from the time the stranded meters were transferred to the sub-account to December 31, 2009.
 - iv. If no depreciation expenses were recorded to reduce the net book value of stranded meters through accumulated depreciation, please provide the total depreciation expense amount that would have been applicable for the period from the time the stranded meters were transferred to the sub-account to December 31, 2009.
 - v. Were carrying charges recorded for the stranded meter cost balances in the sub-account, and if so, please provide the total carrying charges recorded to December 31, 2009.
 - vi. Please provide the estimated amount of the pooled residual net book value of the removed from service meters, less any sale proceeds and contributed capital, at the time when smart meters will have been fully deployed (e.g., as of December 31, 2010). If the smart meters have been fully deployed, please provide the actual amount.
 - vii. Please describe how the applicant intends to recover in rates stranded meter costs including the proposed accounting treatment, the proposed disposition period, and the associated bill impacts.
 - viii. In the outlined format of the table shown below (after b.), Summary of Stranded Meter Cost, please provide the data to derive the total “Residual Net Book Value” amounts for each year.

Middlesex Power Distribution Corporation- Dutton

Filed: 2010-12-10

EB-2010-0274

Interrogatory Responses

Page 5 of 19

- b) If the stranded meter costs remained recorded in Account 1860, Meters, please answer the following questions:
- Please describe the accounting treatment followed by the applicant on stranded meter costs for financial accounting and reporting purposes.
 - Please provide the amount of the pooled residual net book value of removed from service stranded meters, less any sale proceeds and contributed capital as of December 31, 2009.
 - Was the recording of depreciation expenses continued in order to reduce the net book value through accumulated depreciation? If so, provide the total depreciation expense amount for the period from the time the meters became stranded to December 31, 2009.
 - If no depreciation expenses were recorded to reduce the net book value of stranded meters through accumulated depreciation, provide the total depreciation expense amount that would have been applicable for the period from the time the meters became stranded to December 31, 2009.
 - Please provide the estimated amount of the pooled residual net book value of the removed from service meters, less any sale proceeds and contributed capital, at the time when smart meters will have been fully deployed (e.g., as of December 31, 2010). If the smart meters have been fully deployed, please provide the actual amount.
 - Please describe how the applicant intends to recover in rates stranded meter costs including the proposed accounting treatment, the proposed disposition period, and the associated bill impacts.
 - In the outlined format of the table shown below, Summary of Stranded Meter Cost, please provide the data to derive the total "Residual Net Book Value" amounts for each year.
- c) Please provide the estimate of the net book value of stranded meters as of: i) January 1, 2011; and ii) December 31, 2011.

Table x - Summary the Residual Net Book Value of Stranded Meter Costs

Year	Gross Asset	Accumulated Amortization	Net Asset	Proceeds on Disposition	Contributed Capital	Residual Net Book Value (F=C-D-E)
	(A)	(B)	(C = A-B)	(D)	(E)	
2006						
2007						
2008						
2009						
2010 (1)						
Total						

(1) For 2010, please indicate whether the amounts provided are on a forecast or actual basis.

Response:

- a) MPDC - Dutton does not have any stranded meter costs recorded in Account 1555.
- b) Stranded meter costs in Account 1860:
 - i. The original cost of the stranded meters remains in Account 1860. These assets have continued to be depreciated.
 - ii. At December 31, 2009, the stranded meter residual net book value less sale proceeds and contributed capital in Account 1860 was \$15,993. MPDC – Dutton continues to look for opportunities to realize proceeds on the remaining value of stranded meters and, accordingly, does not consider this book value to be finalized.
 - iii. Yes, depreciation expense has continued for the stranded meter assets left in Account 1860. These meters did not become stranded until December 31, 2009. The depreciation expense for 2009 was \$1,295.
 - iv. Not applicable.
 - v. At March 31, 2010, the stranded meter residual net book value less sale proceeds and contributed capital in account 1860 was \$22,814. As noted in (ii) above, MPDC – Dutton continues to look for opportunities to realize proceeds on the remaining value of stranded meters.
 - vi. For MPDC's intended means of recovery of stranded meter costs, please refer to response to Board Staff, Question 1b. MPDC plans on proposing a disposition period of a duration dependent upon rate mitigation circumstances at the time. Given that the full stranded meter costs is unknown and the disposition period is yet to be determined, the bill impacts cannot yet be derived.
 - vii. See Attachment 1 on page 18.

Middlesex Power Distribution Corporation- Dutton

Filed: 2010-12-10

EB-2010-0274

Interrogatory Responses

Page 7 of 19

Board Staff

Question 3

Ref: Section 3: Smart Meter Funding Adder and Disposition Rider, and Smart Meter Adder Calculation Model

Middlesex Power – Dutton has requested a smart meter funding adder of \$4.82 per month for metered customers. The derivation of this is provided in the Smart Meter Adder Calculation model.

Smart Meter deployment in the Dutton service area was dealt with in Middlesex Power – Dutton’s application for 2009 distribution rates dealt with under file number EB-2009-0177. The Board’s Decision and Order in File Number EB-2009-0177 stated:

In the application filed in June 2009, the Applicant [Middlesex Power – Dutton] proposed a \$1.00 smart meter rider to minimize the impact of full deployment of smart meters in 2010. The application noted that Dutton Hydro was purchased by Middlesex Power and that the latter is one of the 13 distributors authorized to undertake smart metering activities. Middlesex Power will install the smart meters for Dutton Hydro customers in 2010. [Decision and Order, January 25, 2010, page 10]

While approved in the 2009 Distribution application dealt with under file no. EB-2009-0177, the smart meter funding adder of \$1.00 per month per metered customer was not implemented until October 2010, as approved in the Board’s Decision on Middlesex Power – Dutton’s 2010 IRM application dealt with under file number EB-2010-0226.

In the Smart Meter Adder Calculation model filed in this application, Middlesex Power – Dutton documents 100% deployment of smart meters in Dutton in 2009. The model thus calculates the incremental revenue requirement for 2009, 2010 and 2011 for recovery in the proposed smart meter funding adder.

- a) Please reconcile Middlesex Power – Dutton’s evidence that smart meters were fully deployed in 2009 with its evidence in the application considered under file no. EB-2009-0177 where smart meters would be deployed in 2010.
 - b) If smart meters were deployed in 2010, please re-calculate, using the Smart Meter Adder Calculation model, the incremental revenue requirement only for 2010 and 2011 associated with the 2010 installed smart meters. Please update the funding adder to reflect the above calculation.
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Middlesex Power Distribution Corporation- Dutton

Filed: 2010-12-10

EB-2010-0274

Interrogatory Responses

Page 8 of 19

Response:

- a) Subsequent to the filing of EB-2009-0177, MPDC – Dutton determined that the deployment of smart meters in Dutton could be accelerated. MPDC – Dutton completed 100% of residential smart meter deployment in 2009. General Service smart meter deployment started in 2009 and was completed in early 2010.
- b) Upon further review, MPDC – Dutton has determined that 41 General Service smart meters were deployed in 2010 and has updated the Smart Meter Adder Calculation Model accordingly.

Please see the attached file named [Dutton Smart Meter Rate Calculation Model Revised 20101210.xlsx](#)

Board Staff

Question 4

Ref: Section 3: Smart Meter Funding Adder and Disposition Rider, and Smart Meter Adder Calculation Model

In the Board's Decision with respect to an application for an increased smart meter funding adder from Atikokan Hydro Inc. ("Atikokan"), considered under file No. EB-2010-0185, the Board approved a smart meter funding adder of \$3.50 per month per metered customer. Atikokan had originally proposed a smart meter funding adder of \$4.88 per month, but agreed in its reply submission to Board staff's proposal of \$3.50 on the basis that the proposed increase was unprecedented at that time, that there were some concerns about whether certain expenses were smart meter-related or regular operating expenses, and to mitigate the impacts on customers.

Middlesex Power – Dutton's proposed smart meter funding adder of \$4.82 per month represents an increase of \$3.82 over its existing smart meter funding adder of \$1.00 per month, which itself was only implemented in October 2010.

Per the calculations shown in the Smart Meter Adder Calculation model, the \$4.82 is calculated to recover over the 2011 rate year (12 months from May 1, 2011 to April 30, 2012) the revenue requirement associated with smart meters installed in 2009 for the years 2009 to 2011 inclusive, a period of three years.

The role of the funding adder has changed somewhat since it was introduced for 2006 electricity distribution rates. Originally intended as "seed funding" for smart meter programs that distributors were going to be expected to implement, it has also served increasingly more like a recovery of incremental revenue requirement for deployed smart meters until such time as a distributor makes application with the Board for disposition of actual and audited costs of installed smart meters. The smart meter funding adder also serves to help mitigate rate increases for customers over time.

- a) Please provide Middlesex Power – Dutton's view as to the appropriateness of a lower funding adder for 2011 to partially recover the 2011 and historical revenue requirement for installed smart meters as a means to mitigate rate increases in this application, with full recovery determined when Middlesex Power – Dutton makes application for final disposition of actual and audited smart meter costs.
 - b) Please provide Middlesex Power – Dutton's views as to whether \$3.50 per month would be an adequate smart meter funding adder to largely recover the incremental revenue requirement for installed smart meters. If Middlesex Power – Dutton believes that an alternative smart meter funding adder quantum would be preferred, please propose an alternative. Please provide the derivation of the alternative proposal and explain the rationale supporting your proposal.
-

Middlesex Power Distribution Corporation- Dutton

Filed: 2010-12-10

EB-2010-0274

Interrogatory Responses

Page 10 of 19

Response:

- a) MPDC – Dutton is confident that all costs included in the 2011 IRM2 Smart Meter Adder Calculation Model are smart-meter related, and do not represent regular operating costs. In this instance, MPDC – Dutton is agreeable to a lower smart meter funding adder in order to support rate mitigation, subject to full recovery upon final disposition as described above.
- b) MPDC – Dutton is agreeable to a smart meter funding adder of \$3.50 per month in order to support rate mitigation for this application.

Middlesex Power Distribution Corporation- Dutton

Filed: 2010-12-10

EB-2010-0274

Interrogatory Responses

Page 11 of 19

Board Staff

Question 5

Ref: 2011 Rate Generator Workform

Sheet 4.1 Current Rates and Charges General is reproduced below:

Current Rates and Charges General

Rate Class

Residential

Retail Transmission Rate – Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0053

Rate Class

General Service Less Than 50 kW

Retail Transmission Rate – Network Service Rate	\$/kWh	0.0060
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0047

Rate Class

Sentinel Lighting

Retail Transmission Rate – Network Service Rate	\$/kW	1.8592
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4847

Rate Class

Street Lighting

Retail Transmission Rate – Network Service Rate	\$/kW	1.8498
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4543

Middlesex Power - Dutton current Tariff sheet does not match the Retail Transmission Rate – Network Service Rate and Retail Transmission Rate – Line and Transformation Connection Service Rate for all rate classes.

- a) Middlesex Power – Dutton current Tariff of Rates and Charges does not match with the Tariff of Rates and Charges prepared in the 2011 IRM2 Rate Generator Workform. Board Staff notes that the Retail Transmission Rates (Network Service Rate and Line and Transformation Connection Service Rate) for the Residential, GS <50 kW, Sentinel Lighting and Street Lighting classes are different from those which appear on the approved 2010 tariff sheet.

If these rates are correct, please explain why. If not, please identify the correct rates for Retail Transmission Rates (Network Service Rate and Line and Transformation Connection Service Rate) for the Residential, GS <50 kW, Sentinel Lighting and Street Lighting classes and Board Staff will adjust the filed Rate Generator Workform.

Response:

- a) MPDC – Dutton acknowledges that the current Tariff sheet does not match the RTSR rates. The EB-2010-0274 rate application (for rates as of May 1, 2011) was filed October 1, 2010. At such time, the 2010-0226 rate application (for rates as of November 1, 2010) had not yet been approved. MPDC – Dutton utilized the draft EB-2010-0226 rate order as filed as the source for current rates in the EB-2010-0274 rate application. Subsequently, in the Board's EB-2010-0226 decision of October 25, 2010, it was determined that MPDC – Dutton would be required to re-calibrate its RTSR's. This change has resulted in the EB-2010-0274 rate application current Tariff sheet not matching the approved RTSR rates.

MPDC – Dutton agrees that the IRM2 model should be updated to reflect this change.

Middlesex Power Distribution Corporation- Dutton

Filed: 2010-12-10

EB-2010-0274

Interrogatory Responses

Page 13 of 19

Board Staff**Question 6**

Ref: 2011 Retail Transmission Service Rates ("RTSR") Adjustment Workform
Sheet B1.1 Rate Class and RTSR Rates are reproduced below.

Rate Group	Rate Class	Vol Metric	RTSR - Network	RTSR - Connection
RES	Residential	kWh	0.0066	0.0053
GSLT50	General Service Less Than 50 kW	kWh	0.0060	0.0047
Sen	Sentinel Lighting	kW	1.8592	1.4847
SL	Street Lighting	kW	1.8498	1.4543

- b) Middlesex Power – Dutton current Tariff of Rates and Charges does not match with the Tariff of Rates and Charges prepared in the 2011 IRM2 RTSR Adjustment Workform. Board Staff notes that RTSR – Network and RTSR – Connection for the Residential, GS <50 kW, Sentinel Lighting and Street Lighting classes are different from those which appear in the approved 2010 tariff sheet.

If these rates are correct, please explain why. If not, please identify the correct rates for RTSR – Network and RTSR – Connection for the Residential, GS <50 kW, Sentinel Lighting and Street Lighting classes and Board Staff will adjust the filed RTSR Adjustment Workform.

Response:

Please see response to Board Staff, Question 5.

Middlesex Power Distribution Corporation- Dutton

Filed: 2010-12-10

EB-2010-0274

Interrogatory Responses

Page 14 of 19

Board Staff**Question 7**

Ref: 2011 Transmission Service Rates ("RTSR") Adjustment Workform
Sheet B1.2 – 2009 Distributor Billing Determinants is reproduced below.

2009 Distributor Billing Determinants

Enter the most recently reported RRR billing determinants

Loss Adjusted Metered kWh

Yes

Loss Adjusted Metered kW

No

Rate Class	Vol Metric	Metered kWh A	Metered kW B	Applicable Loss Factor C	Load Factor D = A / (B * 730)	Loss Adjusted Billed kWh E = A * C
Residential	kWh	4,425,564	0	1.0662		4,718,536
General Service Less Than 50 kW	kWh	3,392,738	0	1.0662		3,617,337
Sentinel Lighting	kW	881	0	1.0662	591.92%	939
Street Lighting	kW	116,532	343	1.0662	46.57%	124,246
Total		7,935,715	343			8,461,059

- a) Please explain why the billing determinants in Columns A and B (Metered kWh and Metered kW) are not identical with the values reported in the 2009 RRR.
- b) If Middlesex Power – Dutton is of the view that the data included in the application is more appropriate to use, please explain why. If not, please refile Sheet B1.2 with the correct data and staff will make the necessary changes to the model.

Response:

- a) On April 30, 2009, MPDC purchased Newbury Power Inc. and Dutton Hydro in MAAD EB-2008-0350 and MAAD EB-2008-0322, respectively. As noted on page 3 of the EB-2010-0274 IRM Application Manager's Summary, the billing determinants used in the 2011 IRM Application do not agree to the 2009 RRR filings. Specifically, the 2009 billing determinants used in the EB-2010-0274 RTSR Adjustment Workform represent 12 months of activity of MPDC – Dutton, but excludes any activity for MPDC – Main and MPDC – Newbury. In contrast the RRR filing includes 12 months of activity for MPDC – Main and 7 months post-acquisition activity for MPDC – Dutton and MPDC – Newbury.

Please see Attachment 1, specifically columns (E) and (J) for a reconciliation between billing determinants and RRR filing.

Middlesex Power Distribution Corporation- Dutton

Filed: 2010-12-10

EB-2010-0274

Interrogatory Responses

Page 15 of 19

- b) MPDC – Dutton utilized only service area specific billing determinants for RTSR's due to the existence of separate loss factors for MPDC – Main, MPDC – Dutton and MPDC – Newbury. Accordingly, MPDC – Dutton believes that the data included in the application is appropriate because it results in billing determinants that are consistent with the service territory of MPDC – Dutton.

Middlesex Power Distribution Corporation- Dutton

Filed: 2010-12-10

EB-2010-0274

Interrogatory Responses

Page 16 of 19

Board Staff**Question 8**

Ref: 2011 Deferral and Variance Account Adjustment Workform

Sheet B1.3 Rate Class and Billing Determinants

Rate Class and Billing Determinants							
				2009 Audited RRR		Billed kWh for Non-RPP customers	1590 Recovery Share Proportion ¹
Rate Group	Rate Class	Fixed Metric	Vol Metric	Metered kWh	Metered kW		
RES	Residential	Customer	kWh	4,425,564		828,581	54.6%
GSLT50	General Service Less Than 50 kW	Customer	kWh	3,392,738		815,845	43.8%
Sen	Sentinel Lighting	Connection	kW	881	0		0.0%
SL	Street Lighting	Connection	kW	116,532	343		1.6%

- a) Please explain why the billing determinants for the Metered kWh and Metered kW (Columns J & K) are not identical with the values reported in the 2009 RRR filings.
- b) If the data provided is correct, please provide evidence supporting the data. If the data is incorrect, please re-file sheet B1.3 with the correct data and staff will make the necessary changes to the model.

Response:

- a) On April 30, 2009, MPDC purchased Newbury Power Inc. and Dutton Hydro in MAAD EB-2008-0350 and MAAD EB-2008-0322, respectively. As noted on page 3 of the EB-2010-0274 IRM Application Manager's Summary, the billing determinants used in the 2011 IRM Application do not agree to the 2009 RRR filings. For the 2011 EB-2010-0274 Deferral and Variance Account Adjustment Workform, the 2009 billing determinants used represent 12 months of activity of MPDC – Dutton. In contrast the RRR filing includes 12 months of activity for MPDC – Main and 7 months post-acquisition activity for MPDC – Dutton and MPDC – Newbury.

Please see Attachment 1, specifically columns (E) and (J) for a reconciliation between billing determinants and RRR filing.

- b) For the Deferral and Variance Account Adjustment Workform, MPDC – Dutton utilized calendar year 2009 billing determinants for MPDC – Dutton specific service area. The balances in the Group 1 Deferral accounts represent costs incurred by the former Dutton Hydro in 2005 to 2008. Accordingly, MPDC - Dutton believes that the data included in the application is appropriate because it results in billing determinants that are consistent with the costs incurred.

Middlesex Power Distribution Corporation- Dutton

Filed: 2010-12-10

EB-2010-0274

Interrogatory Responses

Page 18 of 19

Attachment 1

Stranded Meters in Account 1860							
Line No	Year	Gross Asset	Accumulated Amortization	Net Asset	Proceeds on Disposition	Contributed Capital	Residual Net Book Value
	(A)	(B)	(C)	(D) = (A) - (B)	(E)	(F)	(G) = (D) - (E) - (F)
1	2006	\$67,885	\$37,217	\$30,667	\$0	\$0	\$30,667
2	2007	\$69,259	\$38,920	\$30,339	\$0	\$0	\$30,339
3	2008	\$69,259	\$40,677	\$28,581	\$0	\$0	\$28,581
4	2009	\$65,331	\$42,517	\$22,814	\$0	\$0	\$22,814
5	2010*	\$65,331	\$44,397	\$20,933	\$0	\$0	\$20,933
6	2011*	\$65,331	\$46,278	\$19,053	\$0	\$0	\$19,053

* Forecasted amounts for 2010 and 2011.

Middlesex Power Distribution Corporation- Dutton

Filed: 2010-12-10

EB-2010-0274

Interrogatory Responses

Page 19 of 19

Attachment 2

Table 1: Reconciliation of 2009 Billing Determinations for MPDC in KWh										
Line No.	Description	Main	Dutton			Newbury			Combined CY 2009 Total (2)	2009 RRR Filing
		Jan - Dec (1)	Jan - Apr	May - Dec	Total 2009 (1) (2)	Jan - Apr	May - Dec	Total 2009 (1) (2)		
	(A)	(B)	(C)	(D)	(E) = (C) + (D)	(F)	(G)	(H) = (F) + (G)	(I) = (B) + (E) + (H)	(J) = (B) + (D) + (G)
1	Residential	56,192,789	2,049,043	2,376,521	4,425,564	576,714	889,882	1,466,596	62,084,949	59,459,192
2	General Service <50	18,279,724	1,486,483	1,906,255	3,392,738	193,591	301,730	495,321	22,167,783	20,487,709
3	General Service >50	84,572,093	0	0	0	507,320	1,078,160	1,585,480	86,157,573	85,650,253
4	Large User	17,181,839	0	0	0	0	0	0	17,181,839	17,181,839
5	Unmetered Scattered Load	304,425	0	0	0	0	0	0	304,425	304,425
6	Sentinel Lights	42,498	367	514	881	0	0	0	43,379	43,012
7	Street Lighting Connections	1,464,757	55,042	61,490	116,532	26,190	35,184	61,374	1,642,663	1,561,431
8	TOTAL	178,038,125	3,590,935	4,344,780	7,935,715	1,303,815	2,304,956	3,608,771	189,582,611	184,687,861

(3)

(3)

Table 2: Reconciliation of 2009 Billing Determinations for MPDC in KW										
Line No.	Description	Main	Dutton			Newbury			Combined CY 2009 Total (2)	2009 RRR Filing
		Jan - Dec	Jan - Apr	May - Dec	Total 2009	Jan - Apr	May - Dec	Total 2009		
	(A)	(B)	(C)	(D)	(E) = (C) + (D)	(F)	(G)	(H) = (F) + (G)	(I) = (B) + (E) + (H)	(J) = (B) + (D) + (G)
1	Residential	0	0	0	0	0	0	0	0	0
2	General Service <50	0	0	0	0	0	0	0	0	0
3	General Service >50	231,274	0	0	0	1,243	2,594	3,837	235,111	233,868
4	Large User	38,952	0	0	0	0	0	0	38,952	38,952
5	Unmetered Scattered Load	0	0	0	0	0	0	0	0	0
6	Sentinel Lights	119	0	0	0	0	0	0	119	119
7	Street Lighting Connections	4,657	114	229	343	54	109	163	5,163	4,994
8	TOTAL	275,002	114	229	343	1,297	2,703	4,000	279,345	277,933

Notes:

- (1) Source of billing determinants for RTSR for respective 2011 IRM2 rate filing.
- (2) Source of billing determinants for Group 1 Deferrals.
- (3) In preparation of the 2009 RRR filing, a reclass adjustment (6,392 KWh) was made between General Service <50 and Unmetered Scattered Load since the Unmetered Scattered Load class does not exist in MPDC-Dutton/Dutton Hydro.