



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

INTRODUCTION

This Sheet provides selected information to assist with the completion of the EDR 2006 Model .

General:

The various worksheets in this Excel file comprise the 2006 EDR Model ("the Model").

This sheet provides some introductory comments and basic instructions for using and navigating the Model. Please also see the detailed instructions.

Please refer to the 2006 Electricity Distribution Rates Handbook ("the Handbook") for authoritative information on filing requirements. **References to the Handbook** are provided throughout the Model and are **highlighted in pink**.

Copyright:

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

Navigation Buttons:

On any sheet use the **This Step** button before beginning to complete the sheet. Instructions/help with the sheet will be provided.

On any sheet use the **Next** button to move on to the next sheet. After performing selected verification of the current sheet, the new sheet will be activated with the THIS STEP automatically invoked.

On any sheet toggle the **Hide Top (Show Top)** button to hide (reveal) title rows at the top of the sheet to allow more data to be viewed on the screen.

Navigation Links:

In addition to the Navigation Buttons each sheet has [hyperlinks](#) which move between sections of the Model. The "Model Overview" sheet has a link to each sheet within the model and each sheet has a link back to the Overview.



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Colour Coding:

Generally, the following colour coding has been used within the Model:

input (green background)

optional input (shaded and green background)

input with validation control (lime background)

Handbook reference (pink)

Warning message (orange)

Printing:

Page setups have been established for most sheets to enable printing by simply using Print or Print-Preview commands in Excel. On some sheets you will find a **Print** button which will invoke a macro to properly print selected pages.

Customization:

To the extent possible, flexibility was built into the Model. Additional customization is not recommended.

Please note, you must disclose the nature of any customization changes to the model. This may impact the timeliness of file review by the OEB.

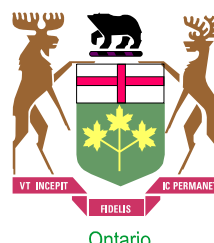
Detail Account Data May be Cleared Before Submitting Application

The Model uses account balances at the USofA level of detail. Please note that detailed account information is not required and can be cleared before submitting the application.

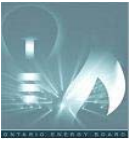
Use Ctl-Shift-X to clear detail before submitting Application

Contact Information at the Ontario Energy Board:

Ontario Energy Board
PO Box 2319
2300 Yonge Street
26th. Floor
Toronto ON M4P 1E4
Telephone: (416) 481-1967
Facsimile: (416) 440-7656



Ontario



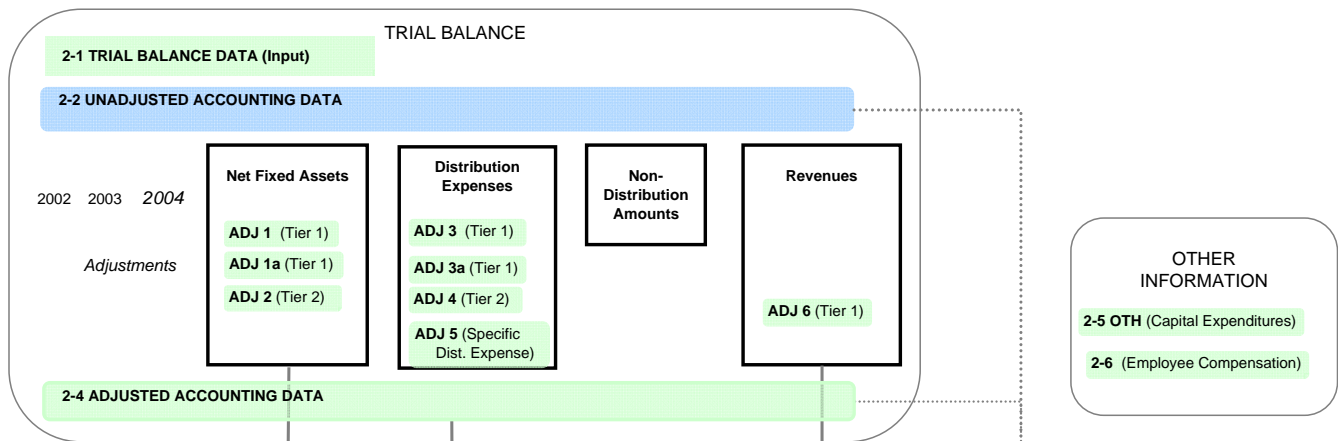
2006 EDR MODEL OVERVIEW

Click on Shaded Areas to follow link to corresponding Sheet

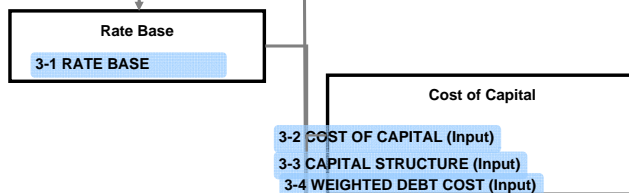
1. GENERAL

1-1 GENERAL (Input)

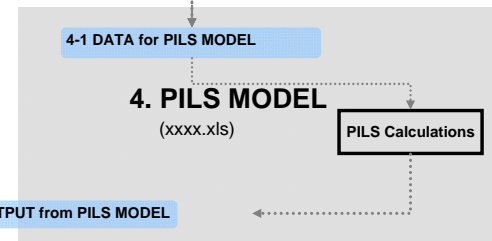
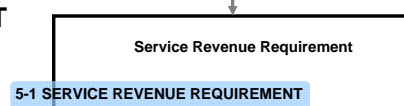
2. FINANCIAL DATA

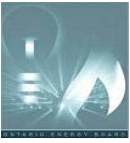


3. RATE BASE



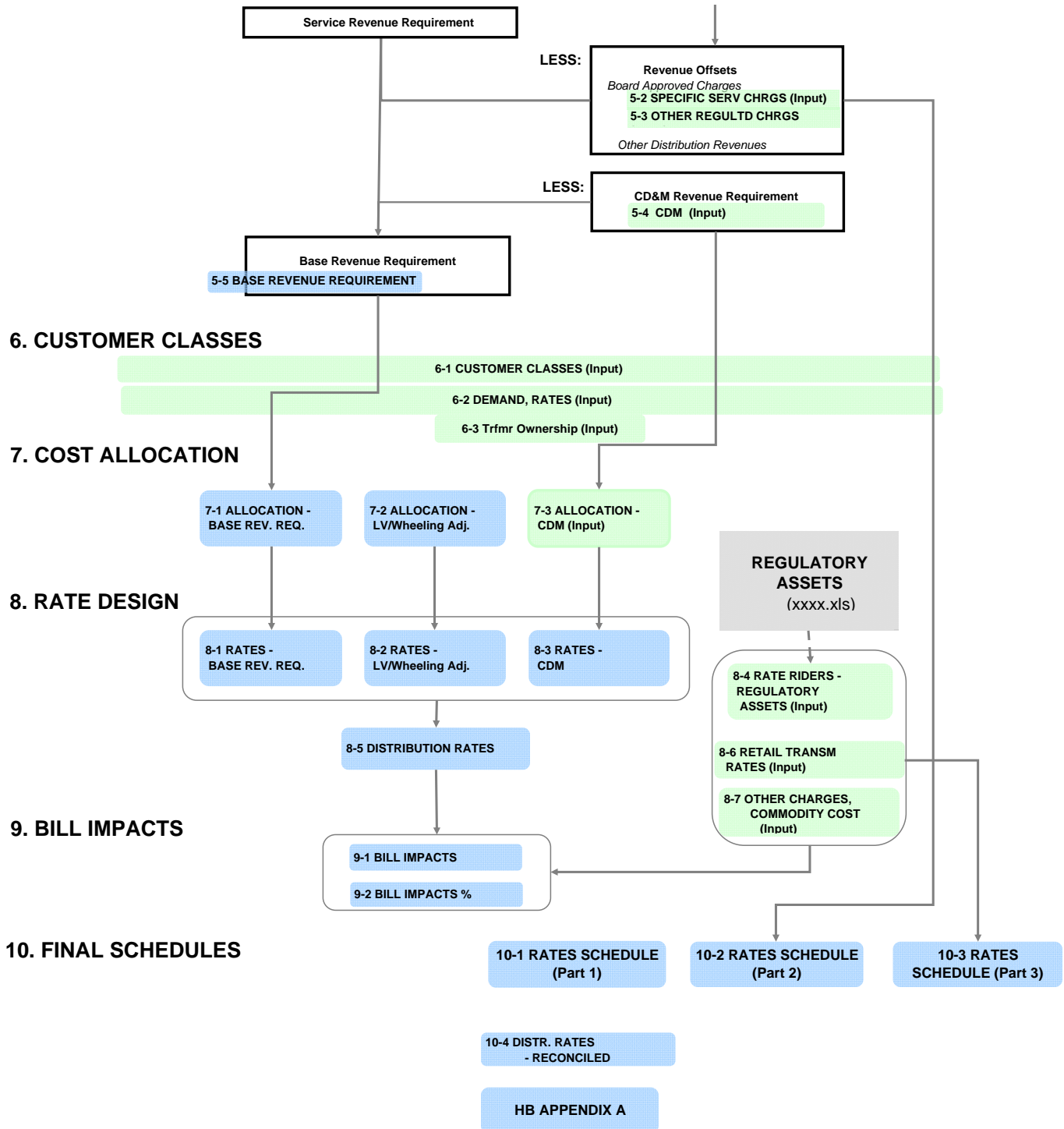
5. REVENUE REQUIREMENT





2006 EDR MODEL OVERVIEW

Click on Shaded Areas to follow link to corresponding Sheet





EDR 2006 MODEL (ver. 2.1)

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october 3,2005

1-1 GENERAL (Input)

Enter general information related to the Application

Version:	2.1
Name of Applicant	Hydro 2000 Inc.
License Number	ED-2002-0542
File Number(s)	RP-2005-0020 EB-2005-0380
Contact:	
Name	Rene Beaulne (Bone)
e-mail	aphydro@hawk.igs.net
telephone	613-679-4093
Date of Application:	october 3,2005

The following questions relate to the applicability of the EDR 2006 Model's components and will help define the Model Navigation. Although, the answers can be updated at any time it will be more efficient to determine the correct responses before proceeding to use the Model.

PLEASE ANSWER EACH QUESTION USING THE "INPUT" BUTTONS ON THE LEFT.

	Yes/No
Unadjusted Option: Will you be submitting your application using unadjusted amounts?	No
Tier 2 Adjustments: Will the application include Tier 2 adjustments.?	No to Sheet ADJ 2 to Sheet ADJ 4
Are you required to change your rate structure for Unmetered Scattered Loads? (Handbook 10.2)	Yes
Do you give an allowance for Transformer Ownership? (Handbook 10.4)	No
Service Territories with Different Rates for Similar Customers? Enter the Number of Services Territories for Similar Customers.	No to Sheet 6-1 1

**EDR 2006 MODEL (ver. 2.1)****Hydro 2000 Inc.**

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2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
DETAILED INPUT:				
1005	Cash	165,703.94	309,152.98	378,171.15
1010	Cash Advances and Working Funds	200.00	200.00	200.00
1020	Interest Special Deposits	0.00		
1030	Dividend Special Deposits	0.00		
1040	Other Special Deposits	0.00		
1060	Term Deposits	0.00		
1070	Current Investments	0.00		
1100	Customer Accounts Receivable	301,133.71	109,099.35	147,121.58
1102	Accounts Receivable - Services	0.00		
1104	Accounts Receivable - Recoverable Work	0.00	52,667.96	44,562.19
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0.00		
1110	Other Accounts Receivable	0.00		
1120	Accrued Utility Revenues	251,262.83	343,763.40	376,041.57
1130	Accumulated Provision for Uncollectible Accounts--Credit	(7,458.61)	(855.91)	(3,914.44)
1140	Interest and Dividends Receivable	0.00		
1150	Rents Receivable	0.00		
1170	Notes Receivable	0.00		
1180	Prepayments	1,008.62		4,444.00
1190	Miscellaneous Current and Accrued Assets	0.00		
1200	Accounts Receivable from Associated Companies	0.00		
1210	Notes Receivable from Associated Companies	0.00		
1305	Fuel Stock	0.00		
1330	Plant Materials and Operating Supplies	0.00		
1340	Merchandise	19,454.00	19,214.00	15,606.00
1350	Other Materials and Supplies	0.00		
1405	Long Term Investments in Non-Associated Companies	0.00		
1408	Long Term Receivable - Street Lighting Transfer	0.00		
1410	Other Special or Collateral Funds	0.00		
1415	Sinking Funds	0.00		
1425	Unamortized Debt Expense	0.00		
1445	Unamortized Discount on Long-Term Debt--Debit	0.00		
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0.00		
1460	Other Non-Current Assets	0.00		
1465	O.M.E.R.S. Past Service Costs	0.00		
1470	Past Service Costs - Employee Future Benefits	0.00		
1475	Past Service Costs - Other Pension Plans	0.00		
1480	Portfolio Investments - Associated Companies	0.00		
1485	Investment in Associated Companies - Significant Influence	0.00		
1490	Investment in Subsidiary Companies	0.00		
1505	Unrecovered Plant and Regulatory Study Costs	0.00		
1508	Other Regulatory Assets	12,498.87	12,498.87	15,093.98
1510	Preliminary Survey and Investigation Charges	0.00		
1515	Emission Allowance Inventory	0.00		
1516	Emission Allowances Withheld	0.00		
1518	RCVARetail	0.00		
1520	Power Purchase Variance Account	0.00		
1525	Miscellaneous Deferred Debits	0.00		5,701.00
1530	Deferred Losses from Disposition of Utility Plant	0.00		
1540	Unamortized Loss on Reacquired Debt	0.00		
1545	Development Charge Deposits/ Receivables	0.00		
1548	RCVASTR	0.00		
1560	Deferred Development Costs	0.00		
1562	Deferred Payments in Lieu of Taxes	0.00	(40,977.14)	(99,979.27)
1563	Account 1563 - Deferred PILs Contra Account		40,977.14	99,979.27



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ok

Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
1565	1565-Conservation and Demand Management Expenditures and Recoveries			
1570	Qualifying Transition Costs	142,045.63	165,640.32	211,767.25
1571	Pre-market Opening Energy Variance	147,575.01	158,274.21	168,973.41
1572	Extraordinary Event Costs	0.00		
1574	Deferred Rate Impact Amounts	0.00		
1580	RSVAWMS	1,666.30	8.67	40,301.30
1582	RSVAONE-TIME	0.00		2,657.00
1584	RSVANW	(3,784.20)	(17,896.13)	(31,044.46)
1586	RSVACN	(4,582.29)	(7,665.69)	277,535.43
1588	RSVAPOWER	1,053.67	(8,016.07)	14,550.38
1590	1590-Recovery of regulatory asset balances			(48,681.37)
1605	Electric Plant in Service - Control Account	458,156.19	464,890.70	498,477.10
1606	Organization	3,656.00	3,193.00	2,730.00
1608	Franchises and Consents	0.00		
1610	Miscellaneous Intangible Plant	0.00		
1615	Land	0.00		
1616	Land Rights	0.00		
1620	Buildings and Fixtures	0.00		
1630	Leasehold Improvements	0.00		
1635	Boiler Plant Equipment	0.00		
1640	Engines and Engine-Driven Generators	0.00		
1645	Turbogenerator Units	0.00		
1650	Reservoirs, Dams and Waterways	0.00		
1655	Water Wheels, Turbines and Generators	0.00		
1660	Roads, Railroads and Bridges	0.00		
1665	Fuel Holders, Producers and Accessories	0.00		
1670	Prime Movers	0.00		
1675	Generators	0.00		
1680	Accessory Electric Equipment	0.00		
1685	Miscellaneous Power Plant Equipment	0.00		
1705	Land	0.00		
1706	Land Rights	0.00		
1708	Buildings and Fixtures	0.00		
1710	Leasehold Improvements	0.00		
1715	Station Equipment	0.00		
1720	Towers and Fixtures	0.00		
1725	Poles and Fixtures	0.00		
1730	Overhead Conductors and Devices	0.00		
1735	Underground Conduit	0.00		
1740	Underground Conductors and Devices	0.00		
1745	Roads and Trails	0.00		
1805	Land	0.00		
1806	Land Rights	0.00		
1808	Buildings and Fixtures	0.00		
1810	Leasehold Improvements	0.00		
1815	Transformer Station Equipment - Normally Primary above 50 kV	0.00		
1820	Distribution Station Equipment - Normally Primary below 50 kV	0.00		
1825	Storage Battery Equipment	0.00		
1830	Poles, Towers and Fixtures	156,976.70	156,976.70	164,509.10
1835	Overhead Conductors and Devices	145,629.63	145,629.63	153,683.08
1840	Underground Conduit	0.00		
1845	Underground Conductors and Devices	52,075.37	52,075.37	52,075.37
1850	Line Transformers	43,908.45	51,105.96	54,549.93
1855	Services	0.00		
1860	Meters	42,535.03	42,535.03	44,838.77
1865	Other Installations on Customer's Premises	0.00		
1870	Leased Property on Customer Premises	0.00		



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Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
1875	Street Lighting and Signal Systems	0.00		
1905	Land	0.00		
1906	Land Rights	0.00		
1908	Buildings and Fixtures	0.00		
1910	Leasehold Improvements	0.00		
1915	Office Furniture and Equipment	2,921.69	2,921.69	3,245.64
1920	Computer Equipment - Hardware	10,453.32	10,453.32	17,620.00
1925	Computer Software	0.00		5,225.21
1930	Transportation Equipment	0.00		
1935	Stores Equipment	0.00		
1940	Tools, Shop and Garage Equipment	0.00		
1945	Measurement and Testing Equipment	0.00		
1950	Power Operated Equipment	0.00		
1955	Communication Equipment	0.00		
1960	Miscellaneous Equipment	0.00		
1965	Water Heater Rental Units	0.00		
1970	Load Management Controls - Customer Premises	0.00		
1975	Load Management Controls - Utility Premises	0.00		
1980	System Supervisory Equipment	0.00		
1985	Sentinel Lighting Rental Units	0.00		
1990	Other Tangible Property	0.00		
1995	Contributions and Grants - Credit	0.00		
2005	Property Under Capital Leases	0.00		
2010	Electric Plant Purchased or Sold	0.00		
2020	Experimental Electric Plant Unclassified	0.00		
2030	Electric Plant and Equipment Leased to Others	0.00		
2040	Electric Plant Held for Future Use	0.00		
2050	Completed Construction Not Classified--Electric	0.00		
2055	Construction Work in Progress--Electric	0.00		
2060	Electric Plant Acquisition Adjustment	0.00		
2065	Other Electric Plant Adjustment	0.00		
2070	Other Utility Plant	0.00		
2075	Non-Utility Property Owned or Under Capital Leases	0.00		
2105	Accumulated Amortization of Electric Utility Plant - Property, Plant, and Equipme	(74,143.56)	(109,176.35)	(145,531.25)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0.00		
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0.00		
2160	Accumulated Amortization of Other Utility Plant	0.00		
2180	Accumulated Amortization of Non-Utility Property	0.00		
2205	Accounts Payable	(313,663.01)	(234,973.12)	(620,017.15)
2208	Customer Credit Balances	(88,876.13)	(138,338.83)	(169,263.11)
2210	Current Portion of Customer Deposits	0.00	(37,386.14)	(13,619.87)
2215	Dividends Declared	0.00		
2220	Miscellaneous Current and Accrued Liabilities	(7,565.32)	(15,479.45)	(10,777.86)
2225	Notes and Loans Payable	0.00		
2240	Accounts Payable to Associated Companies	0.00		
2242	Notes Payable to Associated Companies	0.00		
2250	Debt Retirement Charges(DRC) Payable	0.00		
2252	Transmission Charges Payable	0.00		
2254	Electrical Safety Authority Fees Payable	0.00		
2256	Independent Market Operator Fees and Penalties Payable	0.00		
2260	Current Portion of Long Term Debt	0.00		
2262	Ontario Hydro Debt - Current Portion	0.00		
2264	Pensions and Employee Benefits - Current Portion	0.00		
2268	Accrued Interest on Long Term Debt	0.00		
2270	Matured Long Term Debt	0.00		
2272	Matured Interest on Long Term Debt	0.00		
2285	Obligations Under Capital Leases--Current	0.00		



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Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
2290	Commodity Taxes	0.00	6,648.70	
2292	Payroll Deductions / Expenses Payable	0.00		
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	5,300.00	(2,514.00)	44,624.00
2296	Future Income Taxes - Current	(45,913.00)	(32,975.00)	(78,267.00)
2305	Accumulated Provision for Injuries and Damages	0.00		
2306	Employee Future Benefits	0.00		
2308	Other Pensions - Past Service Liability	0.00		
2310	Vested Sick Leave Liability	0.00		
2315	Accumulated Provision for Rate Refunds	0.00		
2320	Other Miscellaneous Non-Current Liabilities	0.00		
2325	Obligations Under Capital Lease--Non-Current	0.00		
2330	Development Charge Fund	0.00		
2335	Long Term Customer Deposits	(29,875.08)	(525.00)	(5,010.54)
2340	Collateral Funds Liability	0.00		
2345	Unamortized Premium on Long Term Debt	0.00		
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0.00		
2350	Future Income Tax - Non-Current	0.00		
2405	Other Regulatory Liabilities	0.00		
2410	Deferred Gains from Disposition of Utility Plant	0.00		
2415	Unamortized Gain on Reacquired Debt	0.00		
2425	Other Deferred Credits	0.00		
2435	Accrued Rate-Payer Benefit	0.00		
2505	Debentures Outstanding - Long Term Portion	0.00		
2510	Debenture Advances	0.00		
2515	Reacquired Bonds	0.00		
2520	Other Long Term Debt	(431,805.00)	(412,645.53)	(392,417.79)
2525	Term Bank Loans - Long Term Portion	0.00		
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0.00		
2550	Advances from Associated Companies	0.00		
3005	Common Shares Issued	(308,735.00)	(308,735.00)	(308,735.00)
3008	Preference Shares Issued	0.00		
3010	Contributed Surplus	0.00		
3020	Donations Received	0.00		
3022	Development Charges Transferred to Equity	0.00		
3026	Capital Stock Held in Treasury	0.00		
3030	Miscellaneous Paid-In Capital	0.00		
3035	Installments Received on Capital Stock	0.00		
3040	Appropriated Retained Earnings	0.00		
3045	Unappropriated Retained Earnings	(24,483.37)	(190,657.57)	(314,876.94)
3046	Balance Transferred From Income	(166,174.20)	(124,219.37)	(103,670.56)
3047	Appropriations of Retained Earnings - Current Period	0.00		
3048	Dividends Payable-Preference Shares	0.00		
3049	Dividends Payable-Common Shares	0.00		
3055	Adjustment to Retained Earnings	0.00		
3065	Unappropriated Undistributed Subsidiary Earnings	0.00		
4006	Residential Energy Sales	(1,209,437.72)	(723,951.32)	(763,131.20)
4010	Commercial Energy Sales	0.00		(462,576.08)
4015	Industrial Energy Sales	0.00		
4020	Energy Sales to Large Users	0.00		
4025	Street Lighting Energy Sales	(20,326.63)	(14,820.79)	(17,518.84)
4030	Sentinel Lighting Energy Sales	0.00		
4035	General Energy Sales	(656,406.86)	(457,872.40)	(11,168.29)
4040	Other Energy Sales to Public Authorities	0.00		
4045	Energy Sales to Railroads and Railways	0.00		
4050	Revenue Adjustment	292,043.00		
4055	Energy Sales for Resale	(73,478.72)	(62,519.97)	(78,909.34)
4060	Interdepartmental Energy Sales	0.00		



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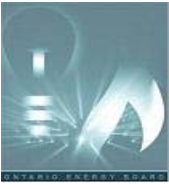
october 3,2005

2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description	2002 Total	2003 Total	2004 Total
		\$	\$	\$
4062	Billed WMS	(96,527.31)	(177,508.35)	(170,252.22)
4064	4064-Billed One-Time			
4066	Billed NW	(86,084.29)	(155,097.58)	(149,260.89)
4068	Billed CN	(74,653.62)	(135,354.35)	(129,711.58)
4080	Distribution Services Revenue	(199,635.62)	(325,827.91)	(306,757.63)
4082	Retail Services Revenues	(402.40)	(450.10)	(493.90)
4084	Service Transaction Requests (STR) Revenues	(3.50)		(0.75)
4090	Electric Services Incidental to Energy Sales	0.00		0.00
4105	Transmission Charges Revenue	0.00		0.00
4110	Transmission Services Revenue	0.00		0.00
4205	Interdepartmental Rents	0.00		0.00
4210	Rent from Electric Property	(8,995.06)	(8,527.86)	(5,105.70)
4215	Other Utility Operating Income	0.00		0.00
4220	Other Electric Revenues	0.00		0.00
4225	Late Payment Charges	(6,933.11)	(3,183.68)	(4,038.58)
4230	Sales of Water and Water Power	0.00		0.00
4235	Miscellaneous Service Revenues	(1,639.20)	(4,071.36)	(1,783.40)
4240	Provision for Rate Refunds	0.00		0.00
4245	Government Assistance Directly Credited to Income	0.00		0.00
4305	Regulatory Debits	0.00		0.00
4310	Regulatory Credits	0.00		0.00
4315	Revenues from Electric Plant Leased to Others	0.00		0.00
4320	Expenses of Electric Plant Leased to Others	0.00		0.00
4325	Revenues from Merchandise, Jobbing, Etc.	0.00		0.00
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0.00		0.00
4335	Profits and Losses from Financial Instrument Hedges	0.00		0.00
4340	Profits and Losses from Financial Instrument Investments	0.00		0.00
4345	Gains from Disposition of Future Use Utility Plant	0.00		0.00
4350	Losses from Disposition of Future Use Utility Plant	0.00		0.00
4355	Gain on Disposition of Utility and Other Property	0.00		0.00
4360	Loss on Disposition of Utility and Other Property	0.00		0.00
4365	Gains from Disposition of Allowances for Emission	0.00		0.00
4370	Losses from Disposition of Allowances for Emission	0.00		0.00
4375	Revenues from Non-Utility Operations	0.00		0.00
4380	Expenses of Non-Utility Operations	0.00		0.00
4385	Non-Utility Rental Income	0.00		0.00
4390	Miscellaneous Non-Operating Income	(2,505.05)	(217.27)	(1,995.26)
4395	Rate-Payer Benefit Including Interest	0.00		0.00
4398	Foreign Exchange Gains and Losses, Including Amortization	0.00		0.00
4405	Interest and Dividend Income	(5,223.36)	(26,805.56)	(25,710.94)
4415	Equity in Earnings of Subsidiary Companies	0.00		0.00
4505	Operation Supervision and Engineering	0.00		0.00
4510	Fuel	0.00		0.00
4515	Steam Expense	0.00		0.00
4520	Steam From Other Sources	0.00		0.00
4525	Steam Transferred--Credit	0.00		0.00
4530	Electric Expense	0.00		0.00
4535	Water For Power	0.00		0.00
4540	Water Power Taxes	0.00		0.00
4545	Hydraulic Expenses	0.00		0.00
4550	Generation Expense	0.00		0.00
4555	Miscellaneous Power Generation Expenses	0.00		0.00
4560	Rents	0.00		0.00
4565	Allowances for Emissions	0.00		0.00
4605	Maintenance Supervision and Engineering	0.00		0.00
4610	Maintenance of Structures	0.00		0.00
4615	Maintenance of Boiler Plant	0.00		0.00



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
4620	Maintenance of Electric Plant	0.00		0.00
4625	Maintenance of Reservoirs, Dams and Waterways	0.00		0.00
4630	Maintenance of Water Wheels, Turbines and Generators	0.00		0.00
4635	Maintenance of Generating and Electric Plant	0.00		0.00
4640	Maintenance of Miscellaneous Power Generation Plant	0.00		0.00
4705	Power Purchased	1,468,133.83	1,259,164.48	1,333,303.75
4708	Charges-WMS	96,527.31	177,508.35	170,252.22
4710	Cost of Power Adjustments	0.00		0.00
4712	Charges-One-Time	0.00		0.00
4714	Charges-NW	86,084.29	155,097.58	149,260.89
4715	System Control and Load Dispatching	0.00		0.00
4716	Charges-CN	74,653.62	135,354.35	129,711.58
4720	Other Expenses	0.00		0.00
4725	Competition Transition Expense	0.00		0.00
4730	Rural Rate Assistance Expense	0.00		0.00
4805	Operation Supervision and Engineering	0.00		0.00
4810	Load Dispatching	0.00		0.00
4815	Station Buildings and Fixtures Expenses	0.00		0.00
4820	Transformer Station Equipment - Operating Labour	0.00		0.00
4825	Transformer Station Equipment - Operating Supplies and Expense	0.00		0.00
4830	Overhead Line Expenses	0.00		0.00
4835	Underground Line Expenses	0.00		0.00
4840	Transmission of Electricity by Others	0.00		0.00
4845	Miscellaneous Transmission Expense	0.00		0.00
4850	Rents	0.00		0.00
4905	Maintenance Supervision and Engineering	0.00		0.00
4910	Maintenance of Transformer Station Buildings and Fixtures	0.00		0.00
4916	Maintenance of Transformer Station Equipment	0.00		0.00
4930	Maintenance of Towers, Poles and Fixtures	0.00		0.00
4935	Maintenance of Overhead Conductors and Devices	0.00		0.00
4940	Maintenance of Overhead Lines - Right of Way	0.00		0.00
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0.00		0.00
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0.00		0.00
4960	Maintenance of Underground Lines	0.00		0.00
4965	Maintenance of Miscellaneous Transmission Plant	0.00		0.00
5005	Operation Supervision and Engineering	0.00		0.00
5010	Load Dispatching	0.00		0.00
5012	Station Buildings and Fixtures Expense	0.00		0.00
5014	Transformer Station Equipment - Operation Labour	0.00		0.00
5015	Transformer Station Equipment - Operation Supplies and Expenses	0.00		0.00
5016	Distribution Station Equipment - Operation Labour	0.00		0.00
5017	Distribution Station Equipment - Operation Supplies and Expenses	0.00		0.00
5020	Overhead Distribution Lines and Feeders - Operation Labour	0.00		0.00
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	0.00		0.00
5030	Overhead Subtransmission Feeders - Operation	0.00		0.00
5035	Overhead Distribution Transformers- Operation	0.00		0.00
5040	Underground Distribution Lines and Feeders - Operation Labour	0.00		0.00
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expenses	0.00		0.00
5050	Underground Subtransmission Feeders - Operation	0.00		0.00
5055	Underground Distribution Transformers - Operation	0.00		0.00
5060	Street Lighting and Signal System Expense	0.00		0.00
5065	Meter Expense	828.78	1,616.76	439.28
5070	Customer Premises - Operation Labour	0.00		0.00
5075	Customer Premises - Materials and Expenses	0.00		0.00
5085	Miscellaneous Distribution Expense	0.00		0.00
5090	Underground Distribution Lines and Feeders - Rental Paid	0.00		0.00
5095	Overhead Distribution Lines and Feeders - Rental Paid	0.00		0.00



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)*

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Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
5096	Other Rent	0.00		0.00
5105	Maintenance Supervision and Engineering	0.00		0.00
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0.00		0.00
5112	Maintenance of Transformer Station Equipment	0.00		0.00
5114	Maintenance of Distribution Station Equipment	0.00		0.00
5120	Maintenance of Poles, Towers and Fixtures	0.00		0.00
5125	Maintenance of Overhead Conductors and Devices	3,124.68	5,492.88	6,046.19
5130	Maintenance of Overhead Services	193.00		0.00
5135	Overhead Distribution Lines and Feeders - Right of Way	0.00		0.00
5145	Maintenance of Underground Conduit	0.00		0.00
5150	Maintenance of Underground Conductors and Devices	0.00		0.00
5155	Maintenance of Underground Services	0.00		0.00
5160	Maintenance of Line Transformers	0.00		0.00
5165	Maintenance of Street Lighting and Signal Systems	0.00		0.00
5170	Sentinel Lights - Labour	0.00		0.00
5172	Sentinel Lights - Materials and Expenses	0.00		0.00
5175	Maintenance of Meters	180.14	1,203.92	984.96
5178	Customer Installations Expenses- Leased Property	0.00		0.00
5185	Water Heater Rentals - Labour	0.00		0.00
5186	Water Heater Rentals - Materials and Expenses	0.00		0.00
5190	Water Heater Controls - Labour	0.00		0.00
5192	Water Heater Controls - Materials and Expenses	0.00		0.00
5195	Maintenance of Other Installations on Customer Premises	0.00		0.00
5205	Purchase of Transmission and System Services	0.00		0.00
5210	Transmission Charges	0.00		0.00
5215	Transmission Charges Recovered	0.00		0.00
5305	Supervision	0.00		0.00
5310	Meter Reading Expense	0.00		0.00
5315	Customer Billing	36,158.71	45,385.12	45,637.54
5320	Collecting	0.00		0.00
5325	Collecting- Cash Over and Short	0.00		0.00
5330	Collection Charges	(304.00)	(426.80)	(1,256.43)
5335	Bad Debt Expense	2,443.24	367.96	3,058.53
5340	Miscellaneous Customer Accounts Expenses	1,348.85		0.00
5405	Supervision	0.00		0.00
5410	Community Relations - Sundry	0.00		0.00
5415	Energy Conservation	0.00		0.00
5420	Community Safety Program	0.00		0.00
5425	Miscellaneous Customer Service and Informational Expenses	0.00		0.00
5505	Supervision	0.00		0.00
5510	Demonstrating and Selling Expense	0.00		0.00
5515	Advertising Expense	0.00		0.00
5520	Miscellaneous Sales Expense	0.00		0.00
5605	Executive Salaries and Expenses	9,975.00	8,850.00	9,454.88
5610	Management Salaries and Expenses	44,972.46	47,446.39	50,075.12
5615	General Administrative Salaries and Expenses	0.00	3,000.00	3,333.43
5620	Office Supplies and Expenses	9,509.67	7,489.36	9,344.86
5625	Administrative Expense Transferred?Credit	0.00		0.00
5630	Outside Services Employed	2,670.00	15,937.70	8,058.18
5635	Property Insurance	3,250.80	3,594.24	3,807.00
5640	Injuries and Damages	0.00		919.23
5645	Employee Pensions and Benefits	7,001.29	6,758.08	9,183.26
5650	Franchise Requirements	0.00		0.00
5655	Regulatory Expenses	0.00	740.00	1,230.42
5660	General Advertising Expenses	0.00		0.00
5665	Miscellaneous General Expenses	5,373.15		0.00
5670	Rent	7,200.00	7,200.00	7,560.00



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)*

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Account Number	Account Description	2002 Total \$	2003 Total \$	2004 Total \$
5675	Maintenance of General Plant	0.00		0.00
5680	Electrical Safety Authority Fees	0.00		0.00
5685	Independent Market Operator Fees and Penalties	0.00		
5705	Amortization Expense ? Property, Plant, and Equipment	36,169.50	35,032.79	36,354.90
5710	Amortization of Limited Term Electric Plant	18,352.59	22,530.17	0.00
5715	Amortization of Intangibles and Other Electric Plant	463.00	463.00	463.00
5720	Amortization of Electric Plant Acquisition Adjustments	0.00		0.00
5725	Miscellaneous Amortization	0.00		0.00
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0.00		0.00
5735	Amortization of Deferred Development Costs	0.00		0.00
5740	Amortization of Deferred Charges	0.00		0.00
6005	Interest on Long Term Debt	23,749.28	23,489.41	22,421.14
6010	Amortization of Debt Discount and Expense	0.00		0.00
6015	Amortization of Premium on Debt?Credit	0.00		0.00
6020	Amortization of Loss on Reacquired Debt	0.00		0.00
6025	Amortization of Gain on Reacquired Debt--Credit	0.00		0.00
6030	Interest on Debt to Associated Companies	0.00		0.00
6035	Other Interest Expense	63.06	807.39	40.11
6040	Allowance for Borrowed Funds Used During Construction--Credit	0.00		0.00
6042	Allowance For Other Funds Used During Construction	0.00		0.00
6045	Interest Expense on Capital Lease Obligations	0.00		0.00
6105	Taxes Other Than Income Taxes	0.00		0.00
6110	Income Taxes	0.00	20,624.00	(20,624.00)
6115	Provision for Future Income Taxes	45,913.00	(12,938.00)	45,292.00
6205	Donations	0.00	200.00	392.00
6210	Life Insurance	0.00		0.00
6215	Penalties	0.00		0.00
6225	Other Deductions	0.00		0.00
6305	Extraordinary Income	0.00		0.00
6310	Extraordinary Deductions	0.00		0.00
6315	Income Taxes, Extraordinary Items	0.00		0.00
6405	Discontinues Operations - Income/ Gains	0.00		0.00
6410	Discontinued Operations - Deductions/ Losses	0.00		0.00
6415	Income Taxes, Discontinued Operations	0.00		0.00
	Total (\$) Value	291,981.99	340,671.33	394,806.54



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
DETAILED ACCOUNTS:					
1005	Cash	165,704	165,704	0	0
1010	Cash Advances and Working Funds	200	200	0	0
1020	Interest Special Deposits	0	0	0	0
1030	Dividend Special Deposits	0	0	0	0
1040	Other Special Deposits	0	0	0	0
1060	Term Deposits	0	0	0	0
1070	Current Investments	0	0	0	0
1100	Customer Accounts Receivable	301,134	301,134	0	0
1102	Accounts Receivable - Services	0	0	0	0
1104	Accounts Receivable - Recoverable Work	0	0	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0	0	0	0
1110	Other Accounts Receivable	0	0	0	0
1120	Accrued Utility Revenues	251,263	251,263	0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	(7,459)	(7,459)	0	0
1140	Interest and Dividends Receivable	0	0	0	0
1150	Rents Receivable	0	0	0	0
1170	Notes Receivable	0	0	0	0
1180	Prepayments	1,009	1,009	0	0
1190	Miscellaneous Current and Accrued Assets	0	0	0	0
1200	Accounts Receivable from Associated Companies	0	0	0	0
1210	Notes Receivable from Associated Companies	0	0	0	0
1305	Fuel Stock	0	0	0	0
1330	Plant Materials and Operating Supplies	0	0	0	0
1340	Merchandise	19,454	19,454	0	0
1350	Other Materials and Supplies	0	0	0	0
1405	Long Term Investments in Non-Associated Companies	0	0	0	0
1408	Long Term Receivable - Street Lighting Transfer	0	0	0	0
1410	Other Special or Collateral Funds	0	0	0	0
1415	Sinking Funds	0	0	0	0
1425	Unamortized Debt Expense	0	0	0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0	0	0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0	0
1460	Other Non-Current Assets	0	0	0	0
1465	O.M.E.R.S. Past Service Costs	0	0	0	0
1470	Past Service Costs - Employee Future Benefits	0	0	0	0
1475	Past Service Costs - Other Pension Plans	0	0	0	0
1480	Portfolio Investments - Associated Companies	0	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0	0
1490	Investment in Subsidiary Companies	0	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0	0
1508	Other Regulatory Assets	12,499	12,499	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0	0
1515	Emission Allowance Inventory	0	0	0	0
1516	Emission Allowances Withheld	0	0	0	0
1518	RCVARetail	0	0	0	0
1520	Power Purchase Variance Account	0	0	0	0
1525	Miscellaneous Deferred Debits	0	0	0	0
1530	Deferred Losses from Disposition of Utility Plant	0	0	0	0
1540	Unamortized Loss on Reacquired Debt	0	0	0	0
1545	Development Charge Deposits/ Receivables	0	0	0	0
1548	RCVASTR	0	0	0	0
1560	Deferred Development Costs	0	0	0	0
1562	Deferred Payments in Lieu of Taxes	0	0	0	0
1563	Account 1563 - Deferred PILs Contra Account	0	0	0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0	0	0
1570	Qualifying Transition Costs	142,046	142,046	0	0
1571	Pre-market Opening Energy Variance	147,575	147,575	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
1572	Extraordinary Event Costs	0	0	0	0
1574	Deferred Rate Impact Amounts	0	0	0	0
1580	RSVAWMS	1,666	1,666	0	0
1582	RSVAONE-TIME	0	0	0	0
1584	RSVANW	(3,784)	(3,784)	0	0
1586	RSVACN	(4,582)	(4,582)	0	0
1588	RSVAPOWER	1,054	1,054	0	0
1590	Recovery of Regulatory Asset Balances	0	0	0	0
1605	Electric Plant in Service - Control Account	458,156	458,156	0	0
1606	Organization	3,656	0	3,656	0
1608	Franchises and Consents	0	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0	0
1615	Land	0	0	0	0
1616	Land Rights	0	0	0	0
1620	Buildings and Fixtures	0	0	0	0
1630	Leasehold Improvements	0	0	0	0
1635	Boiler Plant Equipment	0	0	0	0
1640	Engines and Engine-Driven Generators	0	0	0	0
1645	Turbogenerator Units	0	0	0	0
1650	Reservoirs, Dams and Waterways	0	0	0	0
1655	Water Wheels, Turbines and Generators	0	0	0	0
1660	Roads, Railroads and Bridges	0	0	0	0
1665	Fuel Holders, Producers and Accessories	0	0	0	0
1670	Prime Movers	0	0	0	0
1675	Generators	0	0	0	0
1680	Accessory Electric Equipment	0	0	0	0
1685	Miscellaneous Power Plant Equipment	0	0	0	0
1705	Land	0	0	0	0
1706	Land Rights	0	0	0	0
1708	Buildings and Fixtures	0	0	0	0
1710	Leasehold Improvements	0	0	0	0
1715	Station Equipment	0	0	0	0
1720	Towers and Fixtures	0	0	0	0
1725	Poles and Fixtures	0	0	0	0
1730	Overhead Conductors and Devices	0	0	0	0
1735	Underground Conduit	0	0	0	0
1740	Underground Conductors and Devices	0	0	0	0
1745	Roads and Trails	0	0	0	0
1805	Land	0	0	0	0
1806	Land Rights	0	0	0	0
1808	Buildings and Fixtures	0	0	0	0
1810	Leasehold Improvements	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0	0	0
1825	Storage Battery Equipment	0	0	0	0
1830	Poles, Towers and Fixtures	156,977	0	0	156,977
1835	Overhead Conductors and Devices	145,630	0	0	145,630
1840	Underground Conduit	0	0	0	0
1845	Underground Conductors and Devices	52,075	0	0	52,075
1850	Line Transformers	43,908	0	0	43,908
1855	Services	0	0	0	0
1860	Meters	42,535	0	0	42,535
1865	Other Installations on Customer's Premises	0	0	0	0
1870	Leased Property on Customer Premises	0	0	0	0
1875	Street Lighting and Signal Systems	0	0	0	0
1905	Land	0	0	0	0
1906	Land Rights	0	0	0	0
1908	Buildings and Fixtures	0	0	0	0
1910	Leasehold Improvements	0	0	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
1915	Office Furniture and Equipment	2,922	0	0	2,922
1920	Computer Equipment - Hardware	10,453	0	0	10,453
1925	Computer Software	0	0	0	0
1930	Transportation Equipment	0	0	0	0
1935	Stores Equipment	0	0	0	0
1940	Tools, Shop and Garage Equipment	0	0	0	0
1945	Measurement and Testing Equipment	0	0	0	0
1950	Power Operated Equipment	0	0	0	0
1955	Communication Equipment	0	0	0	0
1960	Miscellaneous Equipment	0	0	0	0
1965	Water Heater Rental Units	0	0	0	0
1970	Load Management Controls - Customer Premises	0	0	0	0
1975	Load Management Controls - Utility Premises	0	0	0	0
1980	System Supervisory Equipment	0	0	0	0
1985	Sentinel Lighting Rental Units	0	0	0	0
1990	Other Tangible Property	0	0	0	0
1995	Contributions and Grants - Credit	0	0	0	0
2005	Property Under Capital Leases	0	0	0	0
2010	Electric Plant Purchased or Sold	0	0	0	0
2020	Experimental Electric Plant Unclassified	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	0	0	0	0
2040	Electric Plant Held for Future Use	0	0	0	0
2050	Completed Construction Not Classified--Electric	0	0	0	0
2055	Construction Work in Progress--Electric	0	0	0	0
2060	Electric Plant Acquisition Adjustment	0	0	0	0
2065	Other Electric Plant Adjustment	0	0	0	0
2070	Other Utility Plant	0	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	0	0	0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(74,144)	0	0	(74,144)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	0	0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	0	0	0
2160	Accumulated Amortization of Other Utility Plant	0	0	0	0
2180	Accumulated Amortization of Non-Utility Property	0	0	0	0
2205	Accounts Payable	(313,663)	(313,663)	0	0
2208	Customer Credit Balances	(88,876)	(88,876)	0	0
2210	Current Portion of Customer Deposits	0	0	0	0
2215	Dividends Declared	0	0	0	0
2220	Miscellaneous Current and Accrued Liabilities	(7,565)	(7,565)	0	0
2225	Notes and Loans Payable	0	0	0	0
2240	Accounts Payable to Associated Companies	0	0	0	0
2242	Notes Payable to Associated Companies	0	0	0	0
2250	Debt Retirement Charges(DRC) Payable	0	0	0	0
2252	Transmission Charges Payable	0	0	0	0
2254	Electrical Safety Authority Fees Payable	0	0	0	0
2256	Independent Market Operator Fees and Penalties Payable	0	0	0	0
2260	Current Portion of Long Term Debt	0	0	0	0
2262	Ontario Hydro Debt - Current Portion	0	0	0	0
2264	Pensions and Employee Benefits - Current Portion	0	0	0	0
2268	Accrued Interest on Long Term Debt	0	0	0	0
2270	Matured Long Term Debt	0	0	0	0
2272	Matured Interest on Long Term Debt	0	0	0	0
2285	Obligations Under Capital Leases--Current	0	0	0	0
2290	Commodity Taxes	0	0	0	0
2292	Payroll Deductions / Expenses Payable	0	0	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	5,300	5,300	0	0
2296	Future Income Taxes - Current	(45,913)	(45,913)	0	0
2305	Accumulated Provision for Injuries and Damages	0	0	0	0
2306	Employee Future Benefits	0	0	0	0
2308	Other Pensions - Past Service Liability	0	0	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
2310	Vested Sick Leave Liability	0	0	0	0
2315	Accumulated Provision for Rate Refunds	0	0	0	0
2320	Other Miscellaneous Non-Current Liabilities	0	0	0	0
2325	Obligations Under Capital Lease--Non-Current	0	0	0	0
2330	Development Charge Fund	0	0	0	0
2335	Long Term Customer Deposits	(29,875)	(29,875)	0	0
2340	Collateral Funds Liability	0	0	0	0
2345	Unamortized Premium on Long Term Debt	0	0	0	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0	0	0	0
2350	Future Income Tax - Non-Current	0	0	0	0
2405	Other Regulatory Liabilities	0	0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	0	0	0
2415	Unamortized Gain on Reacquired Debt	0	0	0	0
2425	Other Deferred Credits	0	0	0	0
2435	Accrued Rate-Payer Benefit	0	0	0	0
2505	Debentures Outstanding - Long Term Portion	0	0	0	0
2510	Debenture Advances	0	0	0	0
2515	Reacquired Bonds	0	0	0	0
2520	Other Long Term Debt	(431,805)	(431,805)	0	0
2525	Term Bank Loans - Long Term Portion	0	0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0	0	0
2550	Advances from Associated Companies	0	0	0	0
3005	Common Shares Issued	(308,735)	(308,735)	0	0
3008	Preference Shares Issued	0	0	0	0
3010	Contributed Surplus	0	0	0	0
3020	Donations Received	0	0	0	0
3022	Development Charges Transferred to Equity	0	0	0	0
3026	Capital Stock Held in Treasury	0	0	0	0
3030	Miscellaneous Paid-In Capital	0	0	0	0
3035	Installments Received on Capital Stock	0	0	0	0
3040	Appropriated Retained Earnings	0	0	0	0
3045	Unappropriated Retained Earnings	(24,483)	(24,483)	0	0
3046	Balance Transferred From Income	(166,174)	(166,174)	0	0
3047	Appropriations of Retained Earnings - Current Period	0	0	0	0
3048	Dividends Payable-Preference Shares	0	0	0	0
3049	Dividends Payable-Common Shares	0	0	0	0
3055	Adjustment to Retained Earnings	0	0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	0	0	0
4006	Residential Energy Sales	(1,209,438)	0	0	(1,209,438)
4010	Commercial Energy Sales	0	0	0	0
4015	Industrial Energy Sales	0	0	0	0
4020	Energy Sales to Large Users	0	0	0	0
4025	Street Lighting Energy Sales	(20,327)	0	0	(20,327)
4030	Sentinel Lighting Energy Sales	0	0	0	0
4035	General Energy Sales	(656,407)	0	0	(656,407)
4040	Other Energy Sales to Public Authorities	0	0	0	0
4045	Energy Sales to Railroads and Railways	0	0	0	0
4050	Revenue Adjustment	292,043	0	0	292,043
4055	Energy Sales for Resale	(73,479)	0	0	(73,479)
4060	Interdepartmental Energy Sales	0	0	0	0
4062	Billed WMS	(96,527)	0	0	(96,527)
4064	Billed-One-Time	0	0	0	0
4066	Billed NW	(86,084)	0	0	(86,084)
4068	Billed CN	(74,654)	0	0	(74,654)
4080	Distribution Services Revenue	(199,636)	0	0	(199,636)
4082	Retail Services Revenues	(402)	0	0	(402)
4084	Service Transaction Requests (STR) Revenues	(4)	0	0	(4)
4090	Electric Services Incidental to Energy Sales	0	0	0	0
4105	Transmission Charges Revenue	0	0	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
4110	Transmission Services Revenue	0	0	0	0
4205	Interdepartmental Rents	0	0	0	0
4210	Rent from Electric Property	(8,995)	0	0	(8,995)
4215	Other Utility Operating Income	0	0	0	0
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	(6,933)	0	0	(6,933)
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	(1,639)	0	0	(1,639)
4240	Provision for Rate Refunds	0	0	0	0
4245	Government Assistance Directly Credited to Income	0	0	0	0
4305	Regulatory Debits	0	0	0	0
4310	Regulatory Credits	0	0	0	0
4315	Revenues from Electric Plant Leased to Others	0	0	0	0
4320	Expenses of Electric Plant Leased to Others	0	0	0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0	0	0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0	0	0
4335	Profits and Losses from Financial Instrument Hedges	0	0	0	0
4340	Profits and Losses from Financial Instrument Investments	0	0	0	0
4345	Gains from Disposition of Future Use Utility Plant	0	0	0	0
4350	Losses from Disposition of Future Use Utility Plant	0	0	0	0
4355	Gain on Disposition of Utility and Other Property	0	0	0	0
4360	Loss on Disposition of Utility and Other Property	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	(2,505)	(2,505)	0	0
4395	Rate-Payer Benefit Including Interest	0	0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	0
4405	Interest and Dividend Income	(5,223)	(5,223)	0	0
4415	Equity in Earnings of Subsidiary Companies	0	0	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4510	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam Transferred--Credit	0	0	0	0
4530	Electric Expense	0	0	0	0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	0
4705	Power Purchased	1,468,134	0	0	1,468,134
4708	Charges-WMS	96,527	0	0	96,527
4710	Cost of Power Adjustments	0	0	0	0
4712	Charges-One-Time	0	0	0	0
4714	Charges-NW	86,084	0	0	86,084
4715	System Control and Load Dispatching	0	0	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
4716	Charges-CN	74,654	0	0	74,654
4720	Other Expenses	0	0	0	0
4725	Competition Transition Expense	0	0	0	0
4730	Rural Rate Assistance Expense	0	0	0	0
4805	Operation Supervision and Engineering	0	0	0	0
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	0
4820	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
5010	Load Dispatching	0	0	0	0
5012	Station Buildings and Fixtures Expense	0	0	0	0
5014	Transformer Station Equipment - Operation Labour	0	0	0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0	0	0
5016	Distribution Station Equipment - Operation Labour	0	0	0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0	0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0	0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers- Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	829	0	0	829
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0	0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0	0	0
5096	Other Rent	0	0	0	0
5105	Maintenance Supervision and Engineering	0	0	0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0	0	0
5112	Maintenance of Transformer Station Equipment	0	0	0	0
5114	Maintenance of Distribution Station Equipment	0	0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0	0	0	0
5125	Maintenance of Overhead Conductors and Devices	3,125	0	0	3,125
5130	Maintenance of Overhead Services	193	0	0	193
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
5145	Maintenance of Underground Conduit	0	0	0	0
5150	Maintenance of Underground Conductors and Devices	0	0	0	0
5155	Maintenance of Underground Services	0	0	0	0
5160	Maintenance of Line Transformers	0	0	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	180	0	0	180
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	0	0	0	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	0	0	0	0
5215	Transmission Charges Recovered	0	0	0	0
5305	Supervision	0	0	0	0
5310	Meter Reading Expense	0	0	0	0
5315	Customer Billing	36,159	0	0	36,159
5320	Collecting	0	0	0	0
5325	Collecting- Cash Over and Short	0	0	0	0
5330	Collection Charges	(304)	0	0	(304)
5335	Bad Debt Expense	2,443	0	0	2,443
5340	Miscellaneous Customer Accounts Expenses	1,349	0	0	1,349
5405	Supervision	0	0	0	0
5410	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420	Community Safety Program	0	0	0	0
5425	Miscellaneous Customer Service and Informational Expenses	0	0	0	0
5505	Supervision	0	0	0	0
5510	Demonstrating and Selling Expense	0	0	0	0
5515	Advertising Expense	0	0	0	0
5520	Miscellaneous Sales Expense	0	0	0	0
5605	Executive Salaries and Expenses	9,975	0	0	9,975
5610	Management Salaries and Expenses	44,972	0	0	44,972
5615	General Administrative Salaries and Expenses	0	0	0	0
5620	Office Supplies and Expenses	9,510	0	0	9,510
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	2,670	0	0	2,670
5635	Property Insurance	3,251	0	0	3,251
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	7,001	0	0	7,001
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	0	0	0	0
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	5,373	0	0	5,373
5670	Rent	7,200	0	0	7,200
5675	Maintenance of General Plant	0	0	0	0
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	36,170	0	0	36,170
5710	Amortization of Limited Term Electric Plant	18,353	0	0	18,353
5715	Amortization of Intangibles and Other Electric Plant	463	0	0	463
5720	Amortization of Electric Plant Acquisition Adjustments	0	0	0	0
5725	Miscellaneous Amortization	0	0	0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0	0	0
5735	Amortization of Deferred Development Costs	0	0	0	0
5740	Amortization of Deferred Charges	0	0	0	0
6005	Interest on Long Term Debt	23,749	23,749	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0
6020	Amortization of Loss on Reacquired Debt	0	0	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	63	63	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	0	0	0	0
6115	Provision for Future Income Taxes	45,913	45,913	0	0
6205	Donations	0	0	0	0
6210	Life Insurance	0	0	0	0
6215	Penalties	0	0	0	0
6225	Other Deductions	0	0	0	0
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
	Total (\$) Value	291,982	136,140	3,656	152,186

GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

Land and Buildings	0	0	0	(0)
TS Primary Above 50	0	0	0	(0)
DS	0	0	0	(0)
Poles, Wires	354,682	0	0	354,682
Line Transformers	43,908	0	0	43,908
Services and Meters	42,535	0	0	42,535
General Plant	0	0	0	(0)
Equipment	2,922	0	0	2,922
IT Assets	10,453	0	0	10,453
CDM Expenditures and Recoveries	0	0	0	(0)
Other Distribution Assets	0	0	0	(0)
Contributions and Grants	0	0	0	(0)
Accumulated Amortization	(74,144)	0	0	(74,144)
Non-Distribution Asset	3,656	0	3,656	(0)
Unclassified Asset	1,485,934	1,485,934	0	(0)
Liability	(912,398)	(912,398)	0	(0)
Equity	(499,393)	(499,393)	0	(0)
Sales of Electricity	(1,924,872)	0	0	(1,924,872)
Distribution Services Revenue	(199,636)	0	0	(199,636)
Late Payment Charges	(6,933)	0	0	(6,933)
Specific Service Charges	(1,639)	0	0	(1,639)
Other Distribution Revenue	(9,401)	0	0	(9,401)
Other Revenue - Unclassified	0	0	0	(0)



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
	<i>Other Income & Deductions</i>	(7,728)	(7,728)	0	(0)
	Power Supply Expenses (Working Capital)	1,725,399	0	0	1,725,399
	<i>Other Power Supply Expenses</i>	0	0	0	(0)
	Operation (Working Capital)	829	0	0	829
	Maintenance (Working Capital)	3,498	0	0	3,498
	Billing and Collection (Working Capital)	37,204	0	0	37,204
	Community Relations (Working Capital)	0	0	0	(0)
	Community Relations - CDM (Working Capital)	0	0	0	(0)
	Administrative and General Expenses (Working Capital)	86,702	0	0	86,702
	Insurance Expense (Working Capital)	3,251	0	0	3,251
	Bad Debt Expense (Working Capital)	2,443	0	0	2,443
	Advertising Expenses	0	0	0	(0)
	Charitable Contributions	0	0	0	(0)
	Amortization of Assets	54,985	0	0	54,985
	<i>Other Amortization - Unclassified</i>	0	0	0	(0)
	<i>Interest Expense - Unclassified</i>	23,812	23,812	0	(0)
	<i>Income Tax Expense - Unclassified</i>	45,913	45,913	0	(0)
	Other Distribution Expenses	0	0	0	(0)
	<i>Non-Distribution Expenses</i>	0	0	0	(0)
	<i>Unclassified Expenses</i>	0	0	0	(0)
		291,982	136,141	3,656	152,185



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$

SUMMARY FINANCIAL INFORMATION

(Before Adjustments)

DISTRIBUTION ASSETS:

Land and Buildings	0	0	0	(0)
TS Primary Above 50	0	0	0	(0)
DS	0	0	0	(0)
Poles, Wires	354,682	0	0	354,682
Line Transformers	43,908	0	0	43,908
Services and Meters	42,535	0	0	42,535
General Plant	0	0	0	(0)
Equipment	2,922	0	0	2,922
IT Assets	10,453	0	0	10,453
CDM Assets		0	0	(0)
Other Distribution Assets	0	0	0	(0)
Contributions and Grants	0	0	0	(0)
TOTAL DISTRIBUTION ASSETS	454,500	0	0	454,500

NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets (as above) - LESS:				
Accumulated Amortization	(74,144)	0	0	(74,144)
NET FIXED DISTRIBUTION ASSETS	380,357	0	0	380,357



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$
NET SALES REVENUE					
	Sales of Electricity	(1,924,872)	0	0	(1,924,872)
	Power Supply Expenses (Working Capital)	1,725,399	0	0	1,725,399
	SALES OF ELECTRICITY NET OF COST OF POWER	(199,473)	0	0	(199,473)
DISTRIBUTION REVENUE					
	Distribution Services Revenue	(199,636)	0	0	(199,636)
	Late Payment Charges	(6,933)	0	0	(6,933)
	Specific Service Charges	(1,639)	0	0	(1,639)
	Other Distribution Revenue	(9,401)	0	0	(9,401)
	TOTAL DISTRIBUTION REVENUE	(217,609)	0	0	(217,609)
DISTRIBUTION EXPENSES (before PILS):					
	Operation (Working Capital)	829	0	0	829
	Maintenance (Working Capital)	3,498	0	0	3,498
	Billing and Collection (Working Capital)	37,204	0	0	37,204
	Community Relations (Working Capital)	0	0	0	(0)
	Community Relations - CDM (Working Capital)	0	0	0	(0)
	Administrative and General Expenses (Working Capital)	86,702	0	0	86,702
	Insurance Expense (Working Capital)	3,251	0	0	3,251
	Bad Debt Expense (Working Capital)	2,443	0	0	2,443
	Advertising Expenses	0	0	0	(0)
	Charitable Contributions	0	0	0	(0)
	Amortization of Assets	54,985	0	0	54,985
	Other Distribution Expenses	0	0	0	(0)
	TOTAL DISTRIBUTION EXPENSES (before PILS)	188,911	0	0	188,911



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution	2002 Distribution
		\$	\$	\$	\$

WORKING CAPITAL CALCULATION

Cost of Power

Power Supply Expenses (Working Capital)	1,725,399
TOTAL COST OF POWER	1,725,399

Expenses

Operation (Working Capital)	829
Maintenance (Working Capital)	3,498
Billing and Collection (Working Capital)	37,204
Community Relations (Working Capital)	0
Community Relations - CDM (Working Capital)	0
Administrative and General Expenses (Working Capital)	86,702
Insurance Expense (Working Capital)	3,251
Bad Debt Expense (Working Capital)	2,443
Advertising Expenses	0
Charitable Contributions	0
Other Distribution Expenses	0
TOTAL EXPENSES	133,926

TOTAL FOR WORKING CAPITAL CALCULATION	1,859,325
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EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
DETAILED ACCOUNTS:					
1005	Cash	309,153	309,153	0	0
1010	Cash Advances and Working Funds	200	200	0	0
1020	Interest Special Deposits	0	0	0	0
1030	Dividend Special Deposits	0	0	0	0
1040	Other Special Deposits	0	0	0	0
1060	Term Deposits	0	0	0	0
1070	Current Investments	0	0	0	0
1100	Customer Accounts Receivable	109,099	109,099	0	0
1102	Accounts Receivable - Services	0	0	0	0
1104	Accounts Receivable - Recoverable Work	52,668	52,668	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0	0	0	0
1110	Other Accounts Receivable	0	0	0	0
1120	Accrued Utility Revenues	343,763	343,763	0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	(856)	(856)	0	0
1140	Interest and Dividends Receivable	0	0	0	0
1150	Rents Receivable	0	0	0	0
1170	Notes Receivable	0	0	0	0
1180	Prepayments	0	0	0	0
1190	Miscellaneous Current and Accrued Assets	0	0	0	0
1200	Accounts Receivable from Associated Companies	0	0	0	0
1210	Notes Receivable from Associated Companies	0	0	0	0
1305	Fuel Stock	0	0	0	0
1330	Plant Materials and Operating Supplies	0	0	0	0
1340	Merchandise	19,214	19,214	0	0
1350	Other Materials and Supplies	0	0	0	0
1405	Long Term Investments in Non-Associated Companies	0	0	0	0
1408	Long Term Receivable - Street Lighting Transfer	0	0	0	0
1410	Other Special or Collateral Funds	0	0	0	0
1415	Sinking Funds	0	0	0	0
1425	Unamortized Debt Expense	0	0	0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0	0	0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0	0
1460	Other Non-Current Assets	0	0	0	0
1465	O.M.E.R.S. Past Service Costs	0	0	0	0
1470	Past Service Costs - Employee Future Benefits	0	0	0	0
1475	Past Service Costs - Other Pension Plans	0	0	0	0
1480	Portfolio Investments - Associated Companies	0	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0	0
1490	Investment in Subsidiary Companies	0	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0	0
1508	Other Regulatory Assets	12,499	12,499	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0	0
1515	Emission Allowance Inventory	0	0	0	0
1516	Emission Allowances Withheld	0	0	0	0
1518	RCVARetail	0	0	0	0
1520	Power Purchase Variance Account	0	0	0	0
1525	Miscellaneous Deferred Debits	0	0	0	0
1530	Deferred Losses from Disposition of Utility Plant	0	0	0	0
1540	Unamortized Loss on Reacquired Debt	0	0	0	0
1545	Development Charge Deposits/ Receivables	0	0	0	0
1548	RCVASTR	0	0	0	0
1560	Deferred Development Costs	0	0	0	0
1562	Deferred Payments in Lieu of Taxes	(40,977)	(40,977)	0	0
1563	Account 1563 - Deferred PILs Contra Account	40,977	40,977	0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0	0	0
1570	Qualifying Transition Costs	165,640	165,640	0	0
1571	Pre-market Opening Energy Variance	158,274	158,274	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
1572	Extraordinary Event Costs	0	0	0	0
1574	Deferred Rate Impact Amounts	0	0	0	0
1580	RSVAWMS	9	9	0	0
1582	RSVAONE-TIME	0	0	0	0
1584	RSVANW	(17,896)	(17,896)	0	0
1586	RSVACN	(7,666)	(7,666)	0	0
1588	RSVAPOWER	(8,016)	(8,016)	0	0
1590	Recovery of Regulatory Asset Balances	0	0	0	0
1605	Electric Plant in Service - Control Account	464,891	464,891	0	0
1606	Organization	3,193	0	3,193	0
1608	Franchises and Consents	0	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0	0
1615	Land	0	0	0	0
1616	Land Rights	0	0	0	0
1620	Buildings and Fixtures	0	0	0	0
1630	Leasehold Improvements	0	0	0	0
1635	Boiler Plant Equipment	0	0	0	0
1640	Engines and Engine-Driven Generators	0	0	0	0
1645	Turbogenerator Units	0	0	0	0
1650	Reservoirs, Dams and Waterways	0	0	0	0
1655	Water Wheels, Turbines and Generators	0	0	0	0
1660	Roads, Railroads and Bridges	0	0	0	0
1665	Fuel Holders, Producers and Accessories	0	0	0	0
1670	Prime Movers	0	0	0	0
1675	Generators	0	0	0	0
1680	Accessory Electric Equipment	0	0	0	0
1685	Miscellaneous Power Plant Equipment	0	0	0	0
1705	Land	0	0	0	0
1706	Land Rights	0	0	0	0
1708	Buildings and Fixtures	0	0	0	0
1710	Leasehold Improvements	0	0	0	0
1715	Station Equipment	0	0	0	0
1720	Towers and Fixtures	0	0	0	0
1725	Poles and Fixtures	0	0	0	0
1730	Overhead Conductors and Devices	0	0	0	0
1735	Underground Conduit	0	0	0	0
1740	Underground Conductors and Devices	0	0	0	0
1745	Roads and Trails	0	0	0	0
1805	Land	0	0	0	0
1806	Land Rights	0	0	0	0
1808	Buildings and Fixtures	0	0	0	0
1810	Leasehold Improvements	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0	0	0
1825	Storage Battery Equipment	0	0	0	0
1830	Poles, Towers and Fixtures	156,977	0	0	156,977
1835	Overhead Conductors and Devices	145,630	0	0	145,630
1840	Underground Conduit	0	0	0	0
1845	Underground Conductors and Devices	52,075	0	0	52,075
1850	Line Transformers	51,106	0	0	51,106
1855	Services	0	0	0	0
1860	Meters	42,535	0	0	42,535
1865	Other Installations on Customer's Premises	0	0	0	0
1870	Leased Property on Customer Premises	0	0	0	0
1875	Street Lighting and Signal Systems	0	0	0	0
1905	Land	0	0	0	0
1906	Land Rights	0	0	0	0
1908	Buildings and Fixtures	0	0	0	0
1910	Leasehold Improvements	0	0	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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		\$	\$	\$	\$
1915	Office Furniture and Equipment	2,922	0	0	2,922
1920	Computer Equipment - Hardware	10,453	0	0	10,453
1925	Computer Software	0	0	0	0
1930	Transportation Equipment	0	0	0	0
1935	Stores Equipment	0	0	0	0
1940	Tools, Shop and Garage Equipment	0	0	0	0
1945	Measurement and Testing Equipment	0	0	0	0
1950	Power Operated Equipment	0	0	0	0
1955	Communication Equipment	0	0	0	0
1960	Miscellaneous Equipment	0	0	0	0
1965	Water Heater Rental Units	0	0	0	0
1970	Load Management Controls - Customer Premises	0	0	0	0
1975	Load Management Controls - Utility Premises	0	0	0	0
1980	System Supervisory Equipment	0	0	0	0
1985	Sentinel Lighting Rental Units	0	0	0	0
1990	Other Tangible Property	0	0	0	0
1995	Contributions and Grants - Credit	0	0	0	0
2005	Property Under Capital Leases	0	0	0	0
2010	Electric Plant Purchased or Sold	0	0	0	0
2020	Experimental Electric Plant Unclassified	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	0	0	0	0
2040	Electric Plant Held for Future Use	0	0	0	0
2050	Completed Construction Not Classified--Electric	0	0	0	0
2055	Construction Work in Progress--Electric	0	0	0	0
2060	Electric Plant Acquisition Adjustment	0	0	0	0
2065	Other Electric Plant Adjustment	0	0	0	0
2070	Other Utility Plant	0	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	0	0	0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(109,176)	0	0	(109,176)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	0	0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	0	0	0
2160	Accumulated Amortization of Other Utility Plant	0	0	0	0
2180	Accumulated Amortization of Non-Utility Property	0	0	0	0
2205	Accounts Payable	(234,973)	(234,973)	0	0
2208	Customer Credit Balances	(138,339)	(138,339)	0	0
2210	Current Portion of Customer Deposits	(37,386)	(37,386)	0	0
2215	Dividends Declared	0	0	0	0
2220	Miscellaneous Current and Accrued Liabilities	(15,479)	(15,479)	0	0
2225	Notes and Loans Payable	0	0	0	0
2240	Accounts Payable to Associated Companies	0	0	0	0
2242	Notes Payable to Associated Companies	0	0	0	0
2250	Debt Retirement Charges(DRC) Payable	0	0	0	0
2252	Transmission Charges Payable	0	0	0	0
2254	Electrical Safety Authority Fees Payable	0	0	0	0
2256	Independent Market Operator Fees and Penalties Payable	0	0	0	0
2260	Current Portion of Long Term Debt	0	0	0	0
2262	Ontario Hydro Debt - Current Portion	0	0	0	0
2264	Pensions and Employee Benefits - Current Portion	0	0	0	0
2268	Accrued Interest on Long Term Debt	0	0	0	0
2270	Matured Long Term Debt	0	0	0	0
2272	Matured Interest on Long Term Debt	0	0	0	0
2285	Obligations Under Capital Leases--Current	0	0	0	0
2290	Commodity Taxes	6,649	6,649	0	0
2292	Payroll Deductions / Expenses Payable	0	0	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	(2,514)	(2,514)	0	0
2296	Future Income Taxes - Current	(32,975)	(32,975)	0	0
2305	Accumulated Provision for Injuries and Damages	0	0	0	0
2306	Employee Future Benefits	0	0	0	0
2308	Other Pensions - Past Service Liability	0	0	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
2310	Vested Sick Leave Liability	0	0	0	0
2315	Accumulated Provision for Rate Refunds	0	0	0	0
2320	Other Miscellaneous Non-Current Liabilities	0	0	0	0
2325	Obligations Under Capital Lease--Non-Current	0	0	0	0
2330	Development Charge Fund	0	0	0	0
2335	Long Term Customer Deposits	(525)	(525)	0	0
2340	Collateral Funds Liability	0	0	0	0
2345	Unamortized Premium on Long Term Debt	0	0	0	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0	0	0	0
2350	Future Income Tax - Non-Current	0	0	0	0
2405	Other Regulatory Liabilities	0	0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	0	0	0
2415	Unamortized Gain on Reacquired Debt	0	0	0	0
2425	Other Deferred Credits	0	0	0	0
2435	Accrued Rate-Payer Benefit	0	0	0	0
2505	Debentures Outstanding - Long Term Portion	0	0	0	0
2510	Debenture Advances	0	0	0	0
2515	Reacquired Bonds	0	0	0	0
2520	Other Long Term Debt	(412,646)	(412,646)	0	0
2525	Term Bank Loans - Long Term Portion	0	0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0	0	0
2550	Advances from Associated Companies	0	0	0	0
3005	Common Shares Issued	(308,735)	(308,735)	0	0
3008	Preference Shares Issued	0	0	0	0
3010	Contributed Surplus	0	0	0	0
3020	Donations Received	0	0	0	0
3022	Development Charges Transferred to Equity	0	0	0	0
3026	Capital Stock Held in Treasury	0	0	0	0
3030	Miscellaneous Paid-In Capital	0	0	0	0
3035	Installments Received on Capital Stock	0	0	0	0
3040	Appropriated Retained Earnings	0	0	0	0
3045	Unappropriated Retained Earnings	(190,658)	(190,658)	0	0
3046	Balance Transferred From Income	(124,219)	(124,219)	0	0
3047	Appropriations of Retained Earnings - Current Period	0	0	0	0
3048	Dividends Payable-Preference Shares	0	0	0	0
3049	Dividends Payable-Common Shares	0	0	0	0
3055	Adjustment to Retained Earnings	0	0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	0	0	0
4006	Residential Energy Sales	(723,951)	0	0	(723,951)
4010	Commercial Energy Sales	0	0	0	0
4015	Industrial Energy Sales	0	0	0	0
4020	Energy Sales to Large Users	0	0	0	0
4025	Street Lighting Energy Sales	(14,821)	0	0	(14,821)
4030	Sentinel Lighting Energy Sales	0	0	0	0
4035	General Energy Sales	(457,872)	0	0	(457,872)
4040	Other Energy Sales to Public Authorities	0	0	0	0
4045	Energy Sales to Railroads and Railways	0	0	0	0
4050	Revenue Adjustment	0	0	0	0
4055	Energy Sales for Resale	(62,520)	0	0	(62,520)
4060	Interdepartmental Energy Sales	0	0	0	0
4062	Billed WMS	(177,508)	0	0	(177,508)
4064	Billed-One-Time	0	0	0	0
4066	Billed NW	(155,098)	0	0	(155,098)
4068	Billed CN	(135,354)	0	0	(135,354)
4080	Distribution Services Revenue	(325,828)	0	0	(325,828)
4082	Retail Services Revenues	(450)	0	0	(450)
4084	Service Transaction Requests (STR) Revenues	0	0	0	0
4090	Electric Services Incidental to Energy Sales	0	0	0	0
4105	Transmission Charges Revenue	0	0	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
4110	Transmission Services Revenue	0	0	0	0
4205	Interdepartmental Rents	0	0	0	0
4210	Rent from Electric Property	(8,528)	0	0	(8,528)
4215	Other Utility Operating Income	0	0	0	0
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	(3,184)	0	0	(3,184)
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	(4,071)	0	0	(4,071)
4240	Provision for Rate Refunds	0	0	0	0
4245	Government Assistance Directly Credited to Income	0	0	0	0
4305	Regulatory Debits	0	0	0	0
4310	Regulatory Credits	0	0	0	0
4315	Revenues from Electric Plant Leased to Others	0	0	0	0
4320	Expenses of Electric Plant Leased to Others	0	0	0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0	0	0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0	0	0
4335	Profits and Losses from Financial Instrument Hedges	0	0	0	0
4340	Profits and Losses from Financial Instrument Investments	0	0	0	0
4345	Gains from Disposition of Future Use Utility Plant	0	0	0	0
4350	Losses from Disposition of Future Use Utility Plant	0	0	0	0
4355	Gain on Disposition of Utility and Other Property	0	0	0	0
4360	Loss on Disposition of Utility and Other Property	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	(217)	(217)	0	0
4395	Rate-Payer Benefit Including Interest	0	0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	0
4405	Interest and Dividend Income	(26,806)	(26,806)	0	0
4415	Equity in Earnings of Subsidiary Companies	0	0	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4510	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam Transferred--Credit	0	0	0	0
4530	Electric Expense	0	0	0	0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	0
4705	Power Purchased	1,259,164	0	0	1,259,164
4708	Charges-WMS	177,508	0	0	177,508
4710	Cost of Power Adjustments	0	0	0	0
4712	Charges-One-Time	0	0	0	0
4714	Charges-NW	155,098	0	0	155,098
4715	System Control and Load Dispatching	0	0	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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		\$	\$	\$	\$
4716	Charges-CN	135,354	0	0	135,354
4720	Other Expenses	0	0	0	0
4725	Competition Transition Expense	0	0	0	0
4730	Rural Rate Assistance Expense	0	0	0	0
4805	Operation Supervision and Engineering	0	0	0	0
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	0
4820	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
5010	Load Dispatching	0	0	0	0
5012	Station Buildings and Fixtures Expense	0	0	0	0
5014	Transformer Station Equipment - Operation Labour	0	0	0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0	0	0
5016	Distribution Station Equipment - Operation Labour	0	0	0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0	0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0	0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers- Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	1,617	0	0	1,617
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0	0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0	0	0
5096	Other Rent	0	0	0	0
5105	Maintenance Supervision and Engineering	0	0	0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0	0	0
5112	Maintenance of Transformer Station Equipment	0	0	0	0
5114	Maintenance of Distribution Station Equipment	0	0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0	0	0	0
5125	Maintenance of Overhead Conductors and Devices	5,493	0	0	5,493
5130	Maintenance of Overhead Services	0	0	0	0
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
5145	Maintenance of Underground Conduit	0	0	0	0
5150	Maintenance of Underground Conductors and Devices	0	0	0	0
5155	Maintenance of Underground Services	0	0	0	0
5160	Maintenance of Line Transformers	0	0	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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		\$	\$	\$	\$
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	1,204	0	0	1,204
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	0	0	0	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	0	0	0	0
5215	Transmission Charges Recovered	0	0	0	0
5305	Supervision	0	0	0	0
5310	Meter Reading Expense	0	0	0	0
5315	Customer Billing	45,385	0	0	45,385
5320	Collecting	0	0	0	0
5325	Collecting- Cash Over and Short	0	0	0	0
5330	Collection Charges	(427)	0	0	(427)
5335	Bad Debt Expense	368	0	0	368
5340	Miscellaneous Customer Accounts Expenses	0	0	0	0
5405	Supervision	0	0	0	0
5410	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420	Community Safety Program	0	0	0	0
5425	Miscellaneous Customer Service and Informational Expenses	0	0	0	0
5505	Supervision	0	0	0	0
5510	Demonstrating and Selling Expense	0	0	0	0
5515	Advertising Expense	0	0	0	0
5520	Miscellaneous Sales Expense	0	0	0	0
5605	Executive Salaries and Expenses	8,850	0	0	8,850
5610	Management Salaries and Expenses	47,446	0	0	47,446
5615	General Administrative Salaries and Expenses	3,000	0	0	3,000
5620	Office Supplies and Expenses	7,489	0	0	7,489
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	15,938	0	0	15,938
5635	Property Insurance	3,594	0	0	3,594
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	6,758	0	0	6,758
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	740	0	0	740
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	0	0	0	0
5670	Rent	7,200	0	0	7,200
5675	Maintenance of General Plant	0	0	0	0
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	35,033	0	0	35,033
5710	Amortization of Limited Term Electric Plant	22,530	0	0	22,530
5715	Amortization of Intangibles and Other Electric Plant	463	0	0	463
5720	Amortization of Electric Plant Acquisition Adjustments	0	0	0	0
5725	Miscellaneous Amortization	0	0	0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0	0	0
5735	Amortization of Deferred Development Costs	0	0	0	0
5740	Amortization of Deferred Charges	0	0	0	0
6005	Interest on Long Term Debt	23,489	23,489	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0
6020	Amortization of Loss on Reacquired Debt	0	0	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	807	807	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	20,624	20,624	0	0
6115	Provision for Future Income Taxes	(12,938)	(12,938)	0	0
6205	Donations	200	0	0	200
6210	Life Insurance	0	0	0	0
6215	Penalties	0	0	0	0
6225	Other Deductions	0	0	0	0
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
	Total (\$) Value	340,671	114,136	3,193	223,342

GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

Land and Buildings	0	0	0	(0)
TS Primary Above 50	0	0	0	(0)
DS	0	0	0	(0)
Poles, Wires	354,682	0	0	354,682
Line Transformers	51,106	0	0	51,106
Services and Meters	42,535	0	0	42,535
General Plant	0	0	0	(0)
Equipment	2,922	0	0	2,922
IT Assets	10,453	0	0	10,453
CDM Expenditures and Recoveries	0	0	0	(0)
Other Distribution Assets	0	0	0	(0)
Contributions and Grants	0	0	0	(0)
Accumulated Amortization	(109,176)	0	0	(109,176)
Non-Distribution Asset	3,193	0	3,193	(0)
Unclassified Asset	1,600,977	1,600,977	0	(0)
Liability	(868,188)	(868,188)	0	(0)
Equity	(623,612)	(623,612)	0	(0)
Sales of Electricity	(1,727,125)	0	0	(1,727,125)
Distribution Services Revenue	(325,828)	0	0	(325,828)
Late Payment Charges	(3,184)	0	0	(3,184)
Specific Service Charges	(4,071)	0	0	(4,071)
Other Distribution Revenue	(8,978)	0	0	(8,978)
Other Revenue - Unclassified	0	0	0	(0)



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
	<i>Other Income & Deductions</i>	(27,023)	(27,023)	0	(0)
	Power Supply Expenses (Working Capital)	1,727,125	0	0	1,727,125
	<i>Other Power Supply Expenses</i>	0	0	0	(0)
	Operation (Working Capital)	1,617	0	0	1,617
	Maintenance (Working Capital)	6,697	0	0	6,697
	Billing and Collection (Working Capital)	44,958	0	0	44,958
	Community Relations (Working Capital)	0	0	0	(0)
	Community Relations - CDM (Working Capital)	0	0	0	(0)
	Administrative and General Expenses (Working Capital)	97,422	0	0	97,422
	Insurance Expense (Working Capital)	3,594	0	0	3,594
	Bad Debt Expense (Working Capital)	368	0	0	368
	Advertising Expenses	0	0	0	(0)
	Charitable Contributions	200	0	0	200
	Amortization of Assets	58,026	0	0	58,026
	<i>Other Amortization - Unclassified</i>	0	0	0	(0)
	<i>Interest Expense - Unclassified</i>	24,297	24,297	0	(0)
	<i>Income Tax Expense - Unclassified</i>	7,686	7,686	0	(0)
	Other Distribution Expenses	0	0	0	(0)
	<i>Non-Distribution Expenses</i>	0	0	0	(0)
	<i>Unclassified Expenses</i>	0	0	0	(0)
		340,671	114,136	3,193	223,342



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$

SUMMARY FINANCIAL INFORMATION

(Before Adjustments)

DISTRIBUTION ASSETS:

Land and Buildings	0	0	0	(0)
TS Primary Above 50	0	0	0	(0)
DS	0	0	0	(0)
Poles, Wires	354,682	0	0	354,682
Line Transformers	51,106	0	0	51,106
Services and Meters	42,535	0	0	42,535
General Plant	0	0	0	(0)
Equipment	2,922	0	0	2,922
IT Assets	10,453	0	0	10,453
CDM Assets	0	0	0	(0)
Other Distribution Assets	0	0	0	(0)
Contributions and Grants	0	0	0	(0)
TOTAL DISTRIBUTION ASSETS	461,698	0	0	461,698

NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets (as above) - LESS:				
Accumulated Amortization	(109,176)	0	0	(109,176)
NET FIXED DISTRIBUTION ASSETS	352,521	0	0	352,521



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
NET SALES REVENUE					
	Sales of Electricity	(1,727,125)	0	0	(1,727,125)
	Power Supply Expenses (Working Capital)	1,727,125	0	0	1,727,125
	SALES OF ELECTRICITY NET OF COST OF POWER	0	0	0	(0)
DISTRIBUTION REVENUE					
	Distribution Services Revenue	(325,828)	0	0	(325,828)
	Late Payment Charges	(3,184)	0	0	(3,184)
	Specific Service Charges	(4,071)	0	0	(4,071)
	Other Distribution Revenue	(8,978)	0	0	(8,978)
	TOTAL DISTRIBUTION REVENUE	(342,061)	0	0	(342,061)
DISTRIBUTION EXPENSES (before PILS):					
	Operation (Working Capital)	1,617	0	0	1,617
	Maintenance (Working Capital)	6,697	0	0	6,697
	Billing and Collection (Working Capital)	44,958	0	0	44,958
	Community Relations (Working Capital)	0	0	0	(0)
	Community Relations - CDM (Working Capital)	0	0	0	(0)
	Administrative and General Expenses (Working Capital)	97,422	0	0	97,422
	Insurance Expense (Working Capital)	3,594	0	0	3,594
	Bad Debt Expense (Working Capital)	368	0	0	368
	Advertising Expenses	0	0	0	(0)
	Charitable Contributions	200	0	0	200
	Amortization of Assets	58,026	0	0	58,026
	Other Distribution Expenses	0	0	0	(0)
	TOTAL DISTRIBUTION EXPENSES (before PILS)	212,882	0	0	212,882



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Total	2003 Unclassified	2003 Non-Distribution	2003 Distribution
		\$	\$	\$	\$
WORKING CAPITAL CALCULATION					
Cost of Power					
	Power Supply Expenses (Working Capital)	1,727,125			
	TOTAL COST OF POWER	1,727,125			
Expenses					
	Operation (Working Capital)	1,617			
	Maintenance (Working Capital)	6,697			
	Billing and Collection (Working Capital)	44,958			
	Community Relations (Working Capital)	0			
	Community Relations - CDM (Working Capital)	0			
	Administrative and General Expenses (Working Capital)	97,422			
	Insurance Expense (Working Capital)	3,594			
	Bad Debt Expense (Working Capital)	368			
	Advertising Expenses	0			
	Charitable Contributions	200			
	Other Distribution Expenses	0			
	TOTAL EXPENSES	154,856			
	TOTAL FOR WORKING CAPITAL CALCULATION	1,881,980			



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
DETAILED ACCOUNTS:					
1005	Cash	378,171	378,171	0	0
1010	Cash Advances and Working Funds	200	200	0	0
1020	Interest Special Deposits	0	0	0	0
1030	Dividend Special Deposits	0	0	0	0
1040	Other Special Deposits	0	0	0	0
1060	Term Deposits	0	0	0	0
1070	Current Investments	0	0	0	0
1100	Customer Accounts Receivable	147,122	147,122	0	0
1102	Accounts Receivable - Services	0	0	0	0
1104	Accounts Receivable - Recoverable Work	44,562	44,562	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0	0	0	0
1110	Other Accounts Receivable	0	0	0	0
1120	Accrued Utility Revenues	376,042	376,042	0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	(3,914)	(3,914)	0	0
1140	Interest and Dividends Receivable	0	0	0	0
1150	Rents Receivable	0	0	0	0
1170	Notes Receivable	0	0	0	0
1180	Prepayments	4,444	4,444	0	0
1190	Miscellaneous Current and Accrued Assets	0	0	0	0
1200	Accounts Receivable from Associated Companies	0	0	0	0
1210	Notes Receivable from Associated Companies	0	0	0	0
1305	Fuel Stock	0	0	0	0
1330	Plant Materials and Operating Supplies	0	0	0	0
1340	Merchandise	15,606	15,606	0	0
1350	Other Materials and Supplies	0	0	0	0
1405	Long Term Investments in Non-Associated Companies	0	0	0	0
1408	Long Term Receivable - Street Lighting Transfer	0	0	0	0
1410	Other Special or Collateral Funds	0	0	0	0
1415	Sinking Funds	0	0	0	0
1425	Unamortized Debt Expense	0	0	0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0	0	0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0	0
1460	Other Non-Current Assets	0	0	0	0
1465	O.M.E.R.S. Past Service Costs	0	0	0	0
1470	Past Service Costs - Employee Future Benefits	0	0	0	0
1475	Past Service Costs - Other Pension Plans	0	0	0	0
1480	Portfolio Investments - Associated Companies	0	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0	0
1490	Investment in Subsidiary Companies	0	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0	0
1508	Other Regulatory Assets	15,094	15,094	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0	0
1515	Emission Allowance Inventory	0	0	0	0
1516	Emission Allowances Withheld	0	0	0	0
1518	RCVARetail	0	0	0	0
1520	Power Purchase Variance Account	0	0	0	0
1525	Miscellaneous Deferred Debits	5,701	5,701	0	0
1530	Deferred Losses from Disposition of Utility Plant	0	0	0	0
1540	Unamortized Loss on Reacquired Debt	0	0	0	0
1545	Development Charge Deposits/ Receivables	0	0	0	0
1548	RCVASTR	0	0	0	0
1560	Deferred Development Costs	0	0	0	0
1562	Deferred Payments in Lieu of Taxes	(99,979)	(99,979)	0	0
1563	Account 1563 - Deferred PILs Contra Account	99,979	99,979	0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0	0	0
1570	Qualifying Transition Costs	211,767	211,767	0	0
1571	Pre-market Opening Energy Variance	168,973	168,973	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
1572	Extraordinary Event Costs	0	0	0	0
1574	Deferred Rate Impact Amounts	0	0	0	0
1580	RSVAWMS	40,301	40,301	0	0
1582	RSVAONE-TIME	2,657	2,657	0	0
1584	RSVANW	(31,044)	(31,044)	0	0
1586	RSVACN	277,535	277,535	0	0
1588	RSVAPOWER	14,550	14,550	0	0
1590	Recovery of Regulatory Asset Balances	(48,681)	(48,681)	0	0
1605	Electric Plant in Service - Control Account	498,477	498,477	0	0
1606	Organization	2,730	0	2,730	0
1608	Franchises and Consents	0	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0	0
1615	Land	0	0	0	0
1616	Land Rights	0	0	0	0
1620	Buildings and Fixtures	0	0	0	0
1630	Leasehold Improvements	0	0	0	0
1635	Boiler Plant Equipment	0	0	0	0
1640	Engines and Engine-Driven Generators	0	0	0	0
1645	Turbogenerator Units	0	0	0	0
1650	Reservoirs, Dams and Waterways	0	0	0	0
1655	Water Wheels, Turbines and Generators	0	0	0	0
1660	Roads, Railroads and Bridges	0	0	0	0
1665	Fuel Holders, Producers and Accessories	0	0	0	0
1670	Prime Movers	0	0	0	0
1675	Generators	0	0	0	0
1680	Accessory Electric Equipment	0	0	0	0
1685	Miscellaneous Power Plant Equipment	0	0	0	0
1705	Land	0	0	0	0
1706	Land Rights	0	0	0	0
1708	Buildings and Fixtures	0	0	0	0
1710	Leasehold Improvements	0	0	0	0
1715	Station Equipment	0	0	0	0
1720	Towers and Fixtures	0	0	0	0
1725	Poles and Fixtures	0	0	0	0
1730	Overhead Conductors and Devices	0	0	0	0
1735	Underground Conduit	0	0	0	0
1740	Underground Conductors and Devices	0	0	0	0
1745	Roads and Trails	0	0	0	0
1805	Land	0	0	0	0
1806	Land Rights	0	0	0	0
1808	Buildings and Fixtures	0	0	0	0
1810	Leasehold Improvements	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0	0	0
1825	Storage Battery Equipment	0	0	0	0
1830	Poles, Towers and Fixtures	164,509	0	0	164,509
1835	Overhead Conductors and Devices	153,683	0	0	153,683
1840	Underground Conduit	0	0	0	0
1845	Underground Conductors and Devices	52,075	0	0	52,075
1850	Line Transformers	54,550	0	0	54,550
1855	Services	0	0	0	0
1860	Meters	44,839	0	0	44,839
1865	Other Installations on Customer's Premises	0	0	0	0
1870	Leased Property on Customer Premises	0	0	0	0
1875	Street Lighting and Signal Systems	0	0	0	0
1905	Land	0	0	0	0
1906	Land Rights	0	0	0	0
1908	Buildings and Fixtures	0	0	0	0
1910	Leasehold Improvements	0	0	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
1915	Office Furniture and Equipment	3,246	0	0	3,246
1920	Computer Equipment - Hardware	17,620	0	0	17,620
1925	Computer Software	5,225	0	0	5,225
1930	Transportation Equipment	0	0	0	0
1935	Stores Equipment	0	0	0	0
1940	Tools, Shop and Garage Equipment	0	0	0	0
1945	Measurement and Testing Equipment	0	0	0	0
1950	Power Operated Equipment	0	0	0	0
1955	Communication Equipment	0	0	0	0
1960	Miscellaneous Equipment	0	0	0	0
1965	Water Heater Rental Units	0	0	0	0
1970	Load Management Controls - Customer Premises	0	0	0	0
1975	Load Management Controls - Utility Premises	0	0	0	0
1980	System Supervisory Equipment	0	0	0	0
1985	Sentinel Lighting Rental Units	0	0	0	0
1990	Other Tangible Property	0	0	0	0
1995	Contributions and Grants - Credit	0	0	0	0
2005	Property Under Capital Leases	0	0	0	0
2010	Electric Plant Purchased or Sold	0	0	0	0
2020	Experimental Electric Plant Unclassified	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	0	0	0	0
2040	Electric Plant Held for Future Use	0	0	0	0
2050	Completed Construction Not Classified--Electric	0	0	0	0
2055	Construction Work in Progress--Electric	0	0	0	0
2060	Electric Plant Acquisition Adjustment	0	0	0	0
2065	Other Electric Plant Adjustment	0	0	0	0
2070	Other Utility Plant	0	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	0	0	0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(145,531)	0	0	(145,531)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	0	0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	0	0	0
2160	Accumulated Amortization of Other Utility Plant	0	0	0	0
2180	Accumulated Amortization of Non-Utility Property	0	0	0	0
2205	Accounts Payable	(620,017)	(620,017)	0	0
2208	Customer Credit Balances	(169,263)	(169,263)	0	0
2210	Current Portion of Customer Deposits	(13,620)	(13,620)	0	0
2215	Dividends Declared	0	0	0	0
2220	Miscellaneous Current and Accrued Liabilities	(10,778)	(10,778)	0	0
2225	Notes and Loans Payable	0	0	0	0
2240	Accounts Payable to Associated Companies	0	0	0	0
2242	Notes Payable to Associated Companies	0	0	0	0
2250	Debt Retirement Charges(DRC) Payable	0	0	0	0
2252	Transmission Charges Payable	0	0	0	0
2254	Electrical Safety Authority Fees Payable	0	0	0	0
2256	Independent Market Operator Fees and Penalties Payable	0	0	0	0
2260	Current Portion of Long Term Debt	0	0	0	0
2262	Ontario Hydro Debt - Current Portion	0	0	0	0
2264	Pensions and Employee Benefits - Current Portion	0	0	0	0
2268	Accrued Interest on Long Term Debt	0	0	0	0
2270	Matured Long Term Debt	0	0	0	0
2272	Matured Interest on Long Term Debt	0	0	0	0
2285	Obligations Under Capital Leases--Current	0	0	0	0
2290	Commodity Taxes	0	0	0	0
2292	Payroll Deductions / Expenses Payable	0	0	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	44,624	44,624	0	0
2296	Future Income Taxes - Current	(78,267)	(78,267)	0	0
2305	Accumulated Provision for Injuries and Damages	0	0	0	0
2306	Employee Future Benefits	0	0	0	0
2308	Other Pensions - Past Service Liability	0	0	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
2310	Vested Sick Leave Liability	0	0	0	0
2315	Accumulated Provision for Rate Refunds	0	0	0	0
2320	Other Miscellaneous Non-Current Liabilities	0	0	0	0
2325	Obligations Under Capital Lease--Non-Current	0	0	0	0
2330	Development Charge Fund	0	0	0	0
2335	Long Term Customer Deposits	(5,011)	(5,011)	0	0
2340	Collateral Funds Liability	0	0	0	0
2345	Unamortized Premium on Long Term Debt	0	0	0	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0	0	0	0
2350	Future Income Tax - Non-Current	0	0	0	0
2405	Other Regulatory Liabilities	0	0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	0	0	0
2415	Unamortized Gain on Reacquired Debt	0	0	0	0
2425	Other Deferred Credits	0	0	0	0
2435	Accrued Rate-Payer Benefit	0	0	0	0
2505	Debentures Outstanding - Long Term Portion	0	0	0	0
2510	Debenture Advances	0	0	0	0
2515	Reacquired Bonds	0	0	0	0
2520	Other Long Term Debt	(392,418)	(392,418)	0	0
2525	Term Bank Loans - Long Term Portion	0	0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0	0	0
2550	Advances from Associated Companies	0	0	0	0
3005	Common Shares Issued	(308,735)	(308,735)	0	0
3008	Preference Shares Issued	0	0	0	0
3010	Contributed Surplus	0	0	0	0
3020	Donations Received	0	0	0	0
3022	Development Charges Transferred to Equity	0	0	0	0
3026	Capital Stock Held in Treasury	0	0	0	0
3030	Miscellaneous Paid-In Capital	0	0	0	0
3035	Installments Received on Capital Stock	0	0	0	0
3040	Appropriated Retained Earnings	0	0	0	0
3045	Unappropriated Retained Earnings	(314,877)	(314,877)	0	0
3046	Balance Transferred From Income	(103,671)	(103,671)	0	0
3047	Appropriations of Retained Earnings - Current Period	0	0	0	0
3048	Dividends Payable-Preference Shares	0	0	0	0
3049	Dividends Payable-Common Shares	0	0	0	0
3055	Adjustment to Retained Earnings	0	0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	0	0	0
4006	Residential Energy Sales	(763,131)	0	0	(763,131)
4010	Commercial Energy Sales	(462,576)	0	0	(462,576)
4015	Industrial Energy Sales	0	0	0	0
4020	Energy Sales to Large Users	0	0	0	0
4025	Street Lighting Energy Sales	(17,519)	0	0	(17,519)
4030	Sentinel Lighting Energy Sales	0	0	0	0
4035	General Energy Sales	(11,168)	0	0	(11,168)
4040	Other Energy Sales to Public Authorities	0	0	0	0
4045	Energy Sales to Railroads and Railways	0	0	0	0
4050	Revenue Adjustment	0	0	0	0
4055	Energy Sales for Resale	(78,909)	0	0	(78,909)
4060	Interdepartmental Energy Sales	0	0	0	0
4062	Billed WMS	(170,252)	0	0	(170,252)
4064	Billed-One-Time	0	0	0	0
4066	Billed NW	(149,261)	0	0	(149,261)
4068	Billed CN	(129,712)	0	0	(129,712)
4080	Distribution Services Revenue	(306,758)	0	0	(306,758)
4082	Retail Services Revenues	(494)	0	0	(494)
4084	Service Transaction Requests (STR) Revenues	(1)	0	0	(1)
4090	Electric Services Incidental to Energy Sales	0	0	0	0
4105	Transmission Charges Revenue	0	0	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
4110	Transmission Services Revenue	0	0	0	0
4205	Interdepartmental Rents	0	0	0	0
4210	Rent from Electric Property	(5,106)	0	0	(5,106)
4215	Other Utility Operating Income	0	0	0	0
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	(4,039)	0	0	(4,039)
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	(1,783)	0	0	(1,783)
4240	Provision for Rate Refunds	0	0	0	0
4245	Government Assistance Directly Credited to Income	0	0	0	0
4305	Regulatory Debits	0	0	0	0
4310	Regulatory Credits	0	0	0	0
4315	Revenues from Electric Plant Leased to Others	0	0	0	0
4320	Expenses of Electric Plant Leased to Others	0	0	0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0	0	0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0	0	0
4335	Profits and Losses from Financial Instrument Hedges	0	0	0	0
4340	Profits and Losses from Financial Instrument Investments	0	0	0	0
4345	Gains from Disposition of Future Use Utility Plant	0	0	0	0
4350	Losses from Disposition of Future Use Utility Plant	0	0	0	0
4355	Gain on Disposition of Utility and Other Property	0	0	0	0
4360	Loss on Disposition of Utility and Other Property	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	(1,995)	(1,995)	0	0
4395	Rate-Payer Benefit Including Interest	0	0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	0
4405	Interest and Dividend Income	(25,711)	(25,711)	0	0
4415	Equity in Earnings of Subsidiary Companies	0	0	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4510	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam Transferred--Credit	0	0	0	0
4530	Electric Expense	0	0	0	0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	0
4705	Power Purchased	1,333,304	0	0	1,333,304
4708	Charges-WMS	170,252	0	0	170,252
4710	Cost of Power Adjustments	0	0	0	0
4712	Charges-One-Time	0	0	0	0
4714	Charges-NW	149,261	0	0	149,261
4715	System Control and Load Dispatching	0	0	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
4716	Charges-CN	129,712	0	0	129,712
4720	Other Expenses	0	0	0	0
4725	Competition Transition Expense	0	0	0	0
4730	Rural Rate Assistance Expense	0	0	0	0
4805	Operation Supervision and Engineering	0	0	0	0
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	0
4820	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
5010	Load Dispatching	0	0	0	0
5012	Station Buildings and Fixtures Expense	0	0	0	0
5014	Transformer Station Equipment - Operation Labour	0	0	0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0	0	0
5016	Distribution Station Equipment - Operation Labour	0	0	0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0	0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0	0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers- Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	439	0	0	439
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0	0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0	0	0
5096	Other Rent	0	0	0	0
5105	Maintenance Supervision and Engineering	0	0	0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0	0	0
5112	Maintenance of Transformer Station Equipment	0	0	0	0
5114	Maintenance of Distribution Station Equipment	0	0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0	0	0	0
5125	Maintenance of Overhead Conductors and Devices	6,046	0	0	6,046
5130	Maintenance of Overhead Services	0	0	0	0
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
5145	Maintenance of Underground Conduit	0	0	0	0
5150	Maintenance of Underground Conductors and Devices	0	0	0	0
5155	Maintenance of Underground Services	0	0	0	0
5160	Maintenance of Line Transformers	0	0	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	985	0	0	985
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	0	0	0	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	0	0	0	0
5215	Transmission Charges Recovered	0	0	0	0
5305	Supervision	0	0	0	0
5310	Meter Reading Expense	0	0	0	0
5315	Customer Billing	45,638	0	0	45,638
5320	Collecting	0	0	0	0
5325	Collecting- Cash Over and Short	0	0	0	0
5330	Collection Charges	(1,256)	0	0	(1,256)
5335	Bad Debt Expense	3,059	0	0	3,059
5340	Miscellaneous Customer Accounts Expenses	0	0	0	0
5405	Supervision	0	0	0	0
5410	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420	Community Safety Program	0	0	0	0
5425	Miscellaneous Customer Service and Informational Expenses	0	0	0	0
5505	Supervision	0	0	0	0
5510	Demonstrating and Selling Expense	0	0	0	0
5515	Advertising Expense	0	0	0	0
5520	Miscellaneous Sales Expense	0	0	0	0
5605	Executive Salaries and Expenses	9,455	0	0	9,455
5610	Management Salaries and Expenses	50,075	0	0	50,075
5615	General Administrative Salaries and Expenses	3,333	0	0	3,333
5620	Office Supplies and Expenses	9,345	0	0	9,345
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	8,058	0	0	8,058
5635	Property Insurance	3,807	0	0	3,807
5640	Injuries and Damages	919	0	0	919
5645	Employee Pensions and Benefits	9,183	0	0	9,183
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	1,230	0	0	1,230
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	0	0	0	0
5670	Rent	7,560	0	0	7,560
5675	Maintenance of General Plant	0	0	0	0
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	36,355	0	0	36,355
5710	Amortization of Limited Term Electric Plant	0	0	0	0
5715	Amortization of Intangibles and Other Electric Plant	463	0	0	463
5720	Amortization of Electric Plant Acquisition Adjustments	0	0	0	0
5725	Miscellaneous Amortization	0	0	0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0	0	0
5735	Amortization of Deferred Development Costs	0	0	0	0
5740	Amortization of Deferred Charges	0	0	0	0
6005	Interest on Long Term Debt	22,421	22,421	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0
6020	Amortization of Loss on Reacquired Debt	0	0	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	40	40	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	(20,624)	(20,624)	0	0
6115	Provision for Future Income Taxes	45,292	45,292	0	0
6205	Donations	392	0	0	392
6210	Life Insurance	0	0	0	0
6215	Penalties	0	0	0	0
6225	Other Deductions	0	0	0	0
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
	Total (\$) Value	394,807	164,954	2,730	227,122

GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

Land and Buildings	0	0	0	(0)
TS Primary Above 50	0	0	0	(0)
DS	0	0	0	(0)
Poles, Wires	370,268	0	0	370,268
Line Transformers	54,550	0	0	54,550
Services and Meters	44,839	0	0	44,839
General Plant	0	0	0	(0)
Equipment	3,246	0	0	3,246
IT Assets	22,845	0	0	22,845
CDM Expenditures and Recoveries	0	0	0	(0)
Other Distribution Assets	0	0	0	(0)
Contributions and Grants	0	0	0	(0)
Accumulated Amortization	(145,531)	0	0	(145,531)
Non-Distribution Asset	2,730	0	2,730	(0)
Unclassified Asset	2,117,563	2,117,563	0	(0)
Liability	(1,244,749)	(1,244,749)	0	(0)
Equity	(727,282)	(727,282)	0	(0)
Sales of Electricity	(1,782,528)	0	0	(1,782,528)
Distribution Services Revenue	(306,758)	0	0	(306,758)
Late Payment Charges	(4,039)	0	0	(4,039)
Specific Service Charges	(1,783)	0	0	(1,783)
Other Distribution Revenue	(5,600)	0	0	(5,600)
Other Revenue - Unclassified	0	0	0	(0)



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
	<i>Other Income & Deductions</i>	(27,706)	(27,706)	0	(0)
	Power Supply Expenses (Working Capital)	1,782,528	0	0	1,782,528
	<i>Other Power Supply Expenses</i>	0	0	0	(0)
	Operation (Working Capital)	439	0	0	439
	Maintenance (Working Capital)	7,031	0	0	7,031
	Billing and Collection (Working Capital)	44,381	0	0	44,381
	Community Relations (Working Capital)	0	0	0	(0)
	Community Relations - CDM (Working Capital)	0	0	0	(0)
	Administrative and General Expenses (Working Capital)	99,159	0	0	99,159
	Insurance Expense (Working Capital)	3,807	0	0	3,807
	Bad Debt Expense (Working Capital)	3,059	0	0	3,059
	Advertising Expenses	0	0	0	(0)
	Charitable Contributions	392	0	0	392
	Amortization of Assets	36,818	0	0	36,818
	<i>Other Amortization - Unclassified</i>	0	0	0	(0)
	<i>Interest Expense - Unclassified</i>	22,461	22,461	0	(0)
	<i>Income Tax Expense - Unclassified</i>	24,668	24,668	0	(0)
	Other Distribution Expenses	0	0	0	(0)
	<i>Non-Distribution Expenses</i>	0	0	0	(0)
	<i>Unclassified Expenses</i>	0	0	0	(0)
		394,807	164,954	2,730	227,122



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$

SUMMARY FINANCIAL INFORMATION

(Before Adjustments)

DISTRIBUTION ASSETS:

Land and Buildings	0	0	0	(0)
TS Primary Above 50	0	0	0	(0)
DS	0	0	0	(0)
Poles, Wires	370,268	0	0	370,268
Line Transformers	54,550	0	0	54,550
Services and Meters	44,839	0	0	44,839
General Plant	0	0	0	(0)
Equipment	3,246	0	0	3,246
IT Assets	22,845	0	0	22,845
CDM Assets	0	0	0	(0)
Other Distribution Assets	0	0	0	(0)
Contributions and Grants	0	0	0	(0)
TOTAL DISTRIBUTION ASSETS	495,747	0	0	495,747

NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets (as above) - LESS:				
Accumulated Amortization	(145,531)	0	0	(145,531)
NET FIXED DISTRIBUTION ASSETS	350,216	0	0	350,216



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non-Distribution	2004 Distribution
		\$	\$	\$	\$
NET SALES REVENUE					
	Sales of Electricity	(1,782,528)	0	0	(1,782,528)
	Power Supply Expenses (Working Capital)	1,782,528	0	0	1,782,528
	SALES OF ELECTRICITY NET OF COST OF POWER	0	0	0	(0)
DISTRIBUTION REVENUE					
	Distribution Services Revenue	(306,758)	0	0	(306,758)
	Late Payment Charges	(4,039)	0	0	(4,039)
	Specific Service Charges	(1,783)	0	0	(1,783)
	Other Distribution Revenue	(5,600)	0	0	(5,600)
	TOTAL DISTRIBUTION REVENUE	(318,180)	0	0	(318,180)
DISTRIBUTION EXPENSES (before PILS):					
	Operation (Working Capital)	439	0	0	439
	Maintenance (Working Capital)	7,031	0	0	7,031
	Billing and Collection (Working Capital)	44,381	0	0	44,381
	Community Relations (Working Capital)	0	0	0	(0)
	Community Relations - CDM (Working Capital)	0	0	0	(0)
	Administrative and General Expenses (Working Capital)	99,159	0	0	99,159
	Insurance Expense (Working Capital)	3,807	0	0	3,807
	Bad Debt Expense (Working Capital)	3,059	0	0	3,059
	Advertising Expenses	0	0	0	(0)
	Charitable Contributions	392	0	0	392
	Amortization of Assets	36,818	0	0	36,818
	Other Distribution Expenses	0	0	0	(0)
	TOTAL DISTRIBUTION EXPENSES (before PILS)	195,086	0	0	195,086



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2004 Total	2004 Unclassified	2004 Non- Distribution	2004 Distribution
		\$	\$	\$	\$
WORKING CAPITAL CALCULATION					
Cost of Power					
	Power Supply Expenses (Working Capital)	1,782,528			
	TOTAL COST OF POWER	1,782,528			
Expenses					
	Operation (Working Capital)	439			
	Maintenance (Working Capital)	7,031			
	Billing and Collection (Working Capital)	44,381			
	Community Relations (Working Capital)	0			
	Community Relations - CDM (Working Capital)	0			
	Administrative and General Expenses (Working Capital)	99,159			
	Insurance Expense (Working Capital)	3,807			
	Bad Debt Expense (Working Capital)	3,059			
	Advertising Expenses	0			
	Charitable Contributions	392			
	Other Distribution Expenses	0			
	TOTAL EXPENSES	158,268			
	TOTAL FOR WORKING CAPITAL CALCULATION	1,940,797			



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account
Number

Account Description

Grouping for Minimum Reporting
(Note that Groups are not sequential blocks of accounts.
Use "Show Groups" to highlight.)

DETAILED ACCOUNTS:

1005	Cash	Unclassified Asset
1010	Cash Advances and Working Funds	Unclassified Asset
1020	Interest Special Deposits	Unclassified Asset
1030	Dividend Special Deposits	Unclassified Asset
1040	Other Special Deposits	Unclassified Asset
1060	Term Deposits	Unclassified Asset
1070	Current Investments	Unclassified Asset
1100	Customer Accounts Receivable	Unclassified Asset
1102	Accounts Receivable - Services	Unclassified Asset
1104	Accounts Receivable - Recoverable Work	Unclassified Asset
1105	Accounts Receivable - Merchandise, Jobbing, etc.	Unclassified Asset
1110	Other Accounts Receivable	Unclassified Asset
1120	Accrued Utility Revenues	Unclassified Asset
1130	Accumulated Provision for Uncollectible Accounts--Credit	Unclassified Asset
1140	Interest and Dividends Receivable	Unclassified Asset
1150	Rents Receivable	Unclassified Asset
1170	Notes Receivable	Unclassified Asset
1180	Prepayments	Unclassified Asset
1190	Miscellaneous Current and Accrued Assets	Unclassified Asset
1200	Accounts Receivable from Associated Companies	Unclassified Asset
1210	Notes Receivable from Associated Companies	Unclassified Asset
1305	Fuel Stock	Unclassified Asset
1330	Plant Materials and Operating Supplies	Unclassified Asset
1340	Merchandise	Unclassified Asset
1350	Other Materials and Supplies	Unclassified Asset
1405	Long Term Investments in Non-Associated Companies	Unclassified Asset
1408	Long Term Receivable - Street Lighting Transfer	Unclassified Asset
1410	Other Special or Collateral Funds	Unclassified Asset
1415	Sinking Funds	Unclassified Asset
1425	Unamortized Debt Expense	Unclassified Asset
1445	Unamortized Discount on Long-Term Debt--Debit	Unclassified Asset
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	Unclassified Asset
1460	Other Non-Current Assets	Unclassified Asset
1465	O.M.E.R.S. Past Service Costs	Unclassified Asset
1470	Past Service Costs - Employee Future Benefits	Unclassified Asset
1475	Past Service Costs - Other Pension Plans	Unclassified Asset
1480	Portfolio Investments - Associated Companies	Unclassified Asset
1485	Investment in Associated Companies - Significant Influence	Unclassified Asset
1490	Investment in Subsidiary Companies	Unclassified Asset
1505	Unrecovered Plant and Regulatory Study Costs	Unclassified Asset
1508	Other Regulatory Assets	Unclassified Asset
1510	Preliminary Survey and Investigation Charges	Unclassified Asset
1515	Emission Allowance Inventory	Unclassified Asset
1516	Emission Allowances Withheld	Unclassified Asset
1518	RCVARetail	Unclassified Asset
1520	Power Purchase Variance Account	Unclassified Asset
1525	Miscellaneous Deferred Debits	Unclassified Asset
1530	Deferred Losses from Disposition of Utility Plant	Unclassified Asset
1540	Unamortized Loss on Reacquired Debt	Unclassified Asset
1545	Development Charge Deposits/ Receivables	Unclassified Asset
1548	RCVASTR	Unclassified Asset
1560	Deferred Development Costs	Unclassified Asset
1562	Deferred Payments in Lieu of Taxes	Unclassified Asset
1563	Account 1563 - Deferred PILs Contra Account	Unclassified Asset
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries
1570	Qualifying Transition Costs	Unclassified Asset
1571	Pre-market Opening Energy Variance	Unclassified Asset



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
1572	Extraordinary Event Costs	Unclassified Asset
1574	Deferred Rate Impact Amounts	Unclassified Asset
1580	RSVAWMS	Unclassified Asset
1582	RSVAONE-TIME	Unclassified Asset
1584	RSVANW	Unclassified Asset
1586	RSVACN	Unclassified Asset
1588	RSVAPOWER	Unclassified Asset
1590	Recovery of Regulatory Asset Balances	Unclassified Asset
1605	Electric Plant in Service - Control Account	Unclassified Asset
1606	Organization	Non-Distribution Asset
1608	Franchises and Consents	Other Distribution Assets
1610	Miscellaneous Intangible Plant	Non-Distribution Asset
1615	Land	Non-Distribution Asset
1616	Land Rights	Non-Distribution Asset
1620	Buildings and Fixtures	Non-Distribution Asset
1630	Leasehold Improvements	Non-Distribution Asset
1635	Boiler Plant Equipment	Non-Distribution Asset
1640	Engines and Engine-Driven Generators	Non-Distribution Asset
1645	Turbogenerator Units	Non-Distribution Asset
1650	Reservoirs, Dams and Waterways	Non-Distribution Asset
1655	Water Wheels, Turbines and Generators	Non-Distribution Asset
1660	Roads, Railroads and Bridges	Non-Distribution Asset
1665	Fuel Holders, Producers and Accessories	Non-Distribution Asset
1670	Prime Movers	Non-Distribution Asset
1675	Generators	Non-Distribution Asset
1680	Accessory Electric Equipment	Non-Distribution Asset
1685	Miscellaneous Power Plant Equipment	Non-Distribution Asset
1705	Land	Non-Distribution Asset
1706	Land Rights	Non-Distribution Asset
1708	Buildings and Fixtures	Non-Distribution Asset
1710	Leasehold Improvements	Non-Distribution Asset
1715	Station Equipment	Non-Distribution Asset
1720	Towers and Fixtures	Non-Distribution Asset
1725	Poles and Fixtures	Non-Distribution Asset
1730	Overhead Conductors and Devices	Non-Distribution Asset
1735	Underground Conduit	Non-Distribution Asset
1740	Underground Conductors and Devices	Non-Distribution Asset
1745	Roads and Trails	Non-Distribution Asset
1805	Land	Land and Buildings
1806	Land Rights	Land and Buildings
1808	Buildings and Fixtures	Land and Buildings
1810	Leasehold Improvements	Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV	TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	DS
1825	Storage Battery Equipment	Other Distribution Assets
1830	Poles, Towers and Fixtures	Poles, Wires
1835	Overhead Conductors and Devices	Poles, Wires
1840	Underground Conduit	Poles, Wires
1845	Underground Conductors and Devices	Poles, Wires
1850	Line Transformers	Line Transformers
1855	Services	Services and Meters
1860	Meters	Services and Meters
1865	Other Installations on Customer's Premises	Non-Distribution Asset
1870	Leased Property on Customer Premises	Non-Distribution Asset
1875	Street Lighting and Signal Systems	Non-Distribution Asset
1905	Land	Land and Buildings
1906	Land Rights	Land and Buildings
1908	Buildings and Fixtures	General Plant
1910	Leasehold Improvements	General Plant



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
1915	Office Furniture and Equipment	Equipment
1920	Computer Equipment - Hardware	IT Assets
1925	Computer Software	IT Assets
1930	Transportation Equipment	Equipment
1935	Stores Equipment	Equipment
1940	Tools, Shop and Garage Equipment	Equipment
1945	Measurement and Testing Equipment	Equipment
1950	Power Operated Equipment	Equipment
1955	Communication Equipment	Equipment
1960	Miscellaneous Equipment	Equipment
1965	Water Heater Rental Units	Non-Distribution Asset
1970	Load Management Controls - Customer Premises	Other Distribution Assets
1975	Load Management Controls - Utility Premises	Other Distribution Assets
1980	System Supervisory Equipment	Other Distribution Assets
1985	Sentinel Lighting Rental Units	Non-Distribution Asset
1990	Other Tangible Property	Other Distribution Assets
1995	Contributions and Grants - Credit	Contributions and Grants
2005	Property Under Capital Leases	Other Distribution Assets
2010	Electric Plant Purchased or Sold	Other Distribution Assets
2020	Experimental Electric Plant Unclassified	Non-Distribution Asset
2030	Electric Plant and Equipment Leased to Others	Non-Distribution Asset
2040	Electric Plant Held for Future Use	Non-Distribution Asset
2050	Completed Construction Not Classified--Electric	Other Distribution Assets
2055	Construction Work in Progress--Electric	Non-Distribution Asset
2060	Electric Plant Acquisition Adjustment	Unclassified Asset
2065	Other Electric Plant Adjustment	Non-Distribution Asset
2070	Other Utility Plant	Non-Distribution Asset
2075	Non-Utility Property Owned or Under Capital Leases	Non-Distribution Asset
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	Unclassified Asset
2160	Accumulated Amortization of Other Utility Plant	Non-Distribution Asset
2180	Accumulated Amortization of Non-Utility Property	Non-Distribution Asset
2205	Accounts Payable	Liability
2208	Customer Credit Balances	Liability
2210	Current Portion of Customer Deposits	Liability
2215	Dividends Declared	Liability
2220	Miscellaneous Current and Accrued Liabilities	Liability
2225	Notes and Loans Payable	Liability
2240	Accounts Payable to Associated Companies	Liability
2242	Notes Payable to Associated Companies	Liability
2250	Debt Retirement Charges(DRC) Payable	Liability
2252	Transmission Charges Payable	Liability
2254	Electrical Safety Authority Fees Payable	Liability
2256	Independent Market Operator Fees and Penalties Payable	Liability
2260	Current Portion of Long Term Debt	Liability
2262	Ontario Hydro Debt - Current Portion	Liability
2264	Pensions and Employee Benefits - Current Portion	Liability
2268	Accrued Interest on Long Term Debt	Liability
2270	Matured Long Term Debt	Liability
2272	Matured Interest on Long Term Debt	Liability
2285	Obligations Under Capital Leases--Current	Liability
2290	Commodity Taxes	Liability
2292	Payroll Deductions / Expenses Payable	Liability
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	Liability
2296	Future Income Taxes - Current	Liability
2305	Accumulated Provision for Injuries and Damages	Liability
2306	Employee Future Benefits	Liability
2308	Other Pensions - Past Service Liability	Liability



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
2310	Vested Sick Leave Liability	Liability
2315	Accumulated Provision for Rate Refunds	Liability
2320	Other Miscellaneous Non-Current Liabilities	Liability
2325	Obligations Under Capital Lease--Non-Current	Liability
2330	Development Charge Fund	Liability
2335	Long Term Customer Deposits	Liability
2340	Collateral Funds Liability	Liability
2345	Unamortized Premium on Long Term Debt	Liability
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	Liability
2350	Future Income Tax - Non-Current	Liability
2405	Other Regulatory Liabilities	Liability
2410	Deferred Gains from Disposition of Utility Plant	Liability
2415	Unamortized Gain on Reacquired Debt	Liability
2425	Other Deferred Credits	Liability
2435	Accrued Rate-Payer Benefit	Liability
2505	Debentures Outstanding - Long Term Portion	Liability
2510	Debenture Advances	Liability
2515	Reacquired Bonds	Liability
2520	Other Long Term Debt	Liability
2525	Term Bank Loans - Long Term Portion	Liability
2530	Ontario Hydro Debt Outstanding - Long Term Portion	Liability
2550	Advances from Associated Companies	Liability
3005	Common Shares Issued	Equity
3008	Preference Shares Issued	Equity
3010	Contributed Surplus	Equity
3020	Donations Received	Equity
3022	Development Charges Transferred to Equity	Equity
3026	Capital Stock Held in Treasury	Equity
3030	Miscellaneous Paid-In Capital	Equity
3035	Installments Received on Capital Stock	Equity
3040	Appropriated Retained Earnings	Equity
3045	Unappropriated Retained Earnings	Equity
3046	Balance Transferred From Income	Equity
3047	Appropriations of Retained Earnings - Current Period	Equity
3048	Dividends Payable-Preference Shares	Equity
3049	Dividends Payable-Common Shares	Equity
3055	Adjustment to Retained Earnings	Equity
3065	Unappropriated Undistributed Subsidiary Earnings	Equity
4006	Residential Energy Sales	Sales of Electricity
4010	Commercial Energy Sales	Sales of Electricity
4015	Industrial Energy Sales	Sales of Electricity
4020	Energy Sales to Large Users	Sales of Electricity
4025	Street Lighting Energy Sales	Sales of Electricity
4030	Sentinel Lighting Energy Sales	Sales of Electricity
4035	General Energy Sales	Sales of Electricity
4040	Other Energy Sales to Public Authorities	Sales of Electricity
4045	Energy Sales to Railroads and Railways	Sales of Electricity
4050	Revenue Adjustment	Sales of Electricity
4055	Energy Sales for Resale	Sales of Electricity
4060	Interdepartmental Energy Sales	Sales of Electricity
4062	Billed WMS	Sales of Electricity
4064	Billed-One-Time	Sales of Electricity
4066	Billed NW	Sales of Electricity
4068	Billed CN	Sales of Electricity
4080	Distribution Services Revenue	Distribution Services Revenue
4082	Retail Services Revenues	Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue
4105	Transmission Charges Revenue	Other Revenue - Unclassified



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
4110	Transmission Services Revenue	Other Revenue - Unclassified
4205	Interdepartmental Rents	Other Distribution Revenue
4210	Rent from Electric Property	Other Distribution Revenue
4215	Other Utility Operating Income	Other Distribution Revenue
4220	Other Electric Revenues	Other Distribution Revenue
4225	Late Payment Charges	Late Payment Charges
4230	Sales of Water and Water Power	Other Revenue - Unclassified
4235	Miscellaneous Service Revenues	Specific Service Charges
4240	Provision for Rate Refunds	Other Distribution Revenue
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue
4305	Regulatory Debits	Other Income & Deductions
4310	Regulatory Credits	Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions
4375	Revenues from Non-Utility Operations	Other Revenue - Unclassified
4380	Expenses of Non-Utility Operations	Other Revenue - Unclassified
4385	Non-Utility Rental Income	Other Revenue - Unclassified
4390	Miscellaneous Non-Operating Income	Other Income & Deductions
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions
4405	Interest and Dividend Income	Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions
4505	Operation Supervision and Engineering	Non-Distribution Expenses
4510	Fuel	Non-Distribution Expenses
4515	Steam Expense	Non-Distribution Expenses
4520	Steam From Other Sources	Non-Distribution Expenses
4525	Steam Transferred--Credit	Non-Distribution Expenses
4530	Electric Expense	Non-Distribution Expenses
4535	Water For Power	Non-Distribution Expenses
4540	Water Power Taxes	Non-Distribution Expenses
4545	Hydraulic Expenses	Non-Distribution Expenses
4550	Generation Expense	Non-Distribution Expenses
4555	Miscellaneous Power Generation Expenses	Non-Distribution Expenses
4560	Rents	Non-Distribution Expenses
4565	Allowances for Emissions	Non-Distribution Expenses
4605	Maintenance Supervision and Engineering	Non-Distribution Expenses
4610	Maintenance of Structures	Non-Distribution Expenses
4615	Maintenance of Boiler Plant	Non-Distribution Expenses
4620	Maintenance of Electric Plant	Non-Distribution Expenses
4625	Maintenance of Reservoirs, Dams and Waterways	Non-Distribution Expenses
4630	Maintenance of Water Wheels, Turbines and Generators	Non-Distribution Expenses
4635	Maintenance of Generating and Electric Plant	Non-Distribution Expenses
4640	Maintenance of Miscellaneous Power Generation Plant	Non-Distribution Expenses
4705	Power Purchased	Power Supply Expenses (Working Capital)
4708	Charges-WMS	Power Supply Expenses (Working Capital)
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)
4712	Charges-One-Time	Power Supply Expenses (Working Capital)
4714	Charges-NW	Power Supply Expenses (Working Capital)
4715	System Control and Load Dispatching	Other Power Supply Expenses



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
4716	Charges-CN	Power Supply Expenses (Working Capital)
4720	Other Expenses	Other Power Supply Expenses
4725	Competition Transition Expense	Other Power Supply Expenses
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)
4805	Operation Supervision and Engineering	Non-Distribution Expenses
4810	Load Dispatching	Non-Distribution Expenses
4815	Station Buildings and Fixtures Expenses	Non-Distribution Expenses
4820	Transformer Station Equipment - Operating Labour	Non-Distribution Expenses
4825	Transformer Station Equipment - Operating Supplies and Expense	Non-Distribution Expenses
4830	Overhead Line Expenses	Non-Distribution Expenses
4835	Underground Line Expenses	Non-Distribution Expenses
4840	Transmission of Electricity by Others	Non-Distribution Expenses
4845	Miscellaneous Transmission Expense	Non-Distribution Expenses
4850	Rents	Non-Distribution Expenses
4905	Maintenance Supervision and Engineering	Non-Distribution Expenses
4910	Maintenance of Transformer Station Buildings and Fixtures	Non-Distribution Expenses
4916	Maintenance of Transformer Station Equipment	Non-Distribution Expenses
4930	Maintenance of Towers, Poles and Fixtures	Non-Distribution Expenses
4935	Maintenance of Overhead Conductors and Devices	Non-Distribution Expenses
4940	Maintenance of Overhead Lines - Right of Way	Non-Distribution Expenses
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	Non-Distribution Expenses
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	Non-Distribution Expenses
4960	Maintenance of Underground Lines	Non-Distribution Expenses
4965	Maintenance of Miscellaneous Transmission Plant	Non-Distribution Expenses
5005	Operation Supervision and Engineering	Operation (Working Capital)
5010	Load Dispatching	Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)
5060	Street Lighting and Signal System Expense	Non-Distribution Expenses
5065	Meter Expense	Operation (Working Capital)
5070	Customer Premises - Operation Labour	Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)
5085	Miscellaneous Distribution Expense	Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)
5096	Other Rent	Operation (Working Capital)
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)
5130	Maintenance of Overhead Services	Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)
5155	Maintenance of Underground Services	Maintenance (Working Capital)
5160	Maintenance of Line Transformers	Maintenance (Working Capital)



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
5165	Maintenance of Street Lighting and Signal Systems	Non-Distribution Expenses
5170	Sentinel Lights - Labour	Non-Distribution Expenses
5172	Sentinel Lights - Materials and Expenses	Non-Distribution Expenses
5175	Maintenance of Meters	Maintenance (Working Capital)
5178	Customer Installations Expenses- Leased Property	Non-Distribution Expenses
5185	Water Heater Rentals - Labour	Non-Distribution Expenses
5186	Water Heater Rentals - Materials and Expenses	Non-Distribution Expenses
5190	Water Heater Controls - Labour	Non-Distribution Expenses
5192	Water Heater Controls - Materials and Expenses	Non-Distribution Expenses
5195	Maintenance of Other Installations on Customer Premises	Non-Distribution Expenses
5205	Purchase of Transmission and System Services	Other Power Supply Expenses
5210	Transmission Charges	Other Power Supply Expenses
5215	Transmission Charges Recovered	Other Power Supply Expenses
5305	Supervision	Billing and Collection (Working Capital)
5310	Meter Reading Expense	Billing and Collection (Working Capital)
5315	Customer Billing	Billing and Collection (Working Capital)
5320	Collecting	Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)
5330	Collection Charges	Billing and Collection (Working Capital)
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)
5405	Supervision	Community Relations (Working Capital)
5410	Community Relations - Sundry	Community Relations (Working Capital)
5415	Energy Conservation	Community Relations - CDM (Working Capital)
5420	Community Safety Program	Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)
5505	Supervision	Other Distribution Expenses
5510	Demonstrating and Selling Expense	Other Distribution Expenses
5515	Advertising Expense	Advertising Expenses
5520	Miscellaneous Sales Expense	Other Distribution Expenses
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)
5635	Property Insurance	Insurance Expense (Working Capital)
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)
5660	General Advertising Expenses	Advertising Expenses
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)
5670	Rent	Administrative and General Expenses (Working Capital)
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets
5710	Amortization of Limited Term Electric Plant	Amortization of Assets
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified
5725	Miscellaneous Amortization	Other Amortization - Unclassified
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets
5735	Amortization of Deferred Development Costs	Amortization of Assets
5740	Amortization of Deferred Charges	Amortization of Assets
6005	Interest on Long Term Debt	Interest Expense - Unclassified
6010	Amortization of Debt Discount and Expense	Interest Expense - Unclassified
6015	Amortization of Premium on Debt Credit	Interest Expense - Unclassified
6020	Amortization of Loss on Reacquired Debt	Interest Expense - Unclassified



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

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6025	Amortization of Gain on Reacquired Debt--Credit	Interest Expense - Unclassified
6030	Interest on Debt to Associated Companies	Interest Expense - Unclassified
6035	Other Interest Expense	Interest Expense - Unclassified
6040	Allowance for Borrowed Funds Used During Construction--Credit	Interest Expense - Unclassified
6042	Allowance For Other Funds Used During Construction	Interest Expense - Unclassified
6045	Interest Expense on Capital Lease Obligations	Interest Expense - Unclassified
6105	Taxes Other Than Income Taxes	Other Distribution Expenses
6110	Income Taxes	Income Tax Expense - Unclassified
6115	Provision for Future Income Taxes	Income Tax Expense - Unclassified
6205	Donations	Charitable Contributions
6210	Life Insurance	Insurance Expense (Working Capital)
6215	Penalties	Other Distribution Expenses
6225	Other Deductions	Other Distribution Expenses
6305	Extraordinary Income	Unclassified Expenses
6310	Extraordinary Deductions	Unclassified Expenses
6315	Income Taxes, Extraordinary Items	Unclassified Expenses
6405	Discontinues Operations - Income/ Gains	Unclassified Expenses
6410	Discontinued Operations - Deductions/ Losses	Unclassified Expenses
6415	Income Taxes, Discontinued Operations	Unclassified Expenses
	Total (\$) Value	

GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

Land and Buildings	1805, 1806, 1808, 1810, 1905, 1906
TS Primary Above 50	1815
DS	1820
Poles, Wires	1830, 1835, 1840, 1845
Line Transformers	1850
Services and Meters	1855, 1860
General Plant	1908, 1910
Equipment	1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
IT Assets	1920, 1925
CDM Expenditures and Recoveries	1565 (new account)
Other Distribution Assets	1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010, 2050
Contributions and Grants	1995
Accumulated Amortization	2105, 2120
<i>Non-Distribution Asset</i>	1606, 1610, 1615, 1616, 1620, 1630, 1635, 1640, 1645, 1650, 1655, 1660, 1665, 1670, 1675, 1680, 1685, 1705, 1706, 1708, 1710, 1715, 1720, 1725, 1730, 1735, 1740, 1745, 1865, 1870, 1875, 1965, 1985, 2020, 2030, 2040, 2055, 2065, 2070, 2075, 2160, 2180
<i>Unclassified Asset</i>	1005, 1010, 1020, 1030, 1040, 1060, 1070, 1100, 1102, 1104, 1105, 1110, 1120, 1130, 1140, 1150, 1170, 1180, 1190, 1200, 1210, 1305, 1330, 1340, 1350, 1405, 1408, 1410, 1415, 1425, 1445, 1455, 1460, 1465, 1470, 1475, 1480, 1485, 1490, 1505, 1508, 1510, 1515, 1516, 1518, 1520, 1525, 1530, 1540, 1545, 1548, 1560, 1562, 1563, 1570, 1571, 1572, 1574, 1580, 1582, 1584, 1586, 1588, 1605, 2060, 2140
Liability	2205, 2208, 2210, 2215, 2220, 2225, 2240, 2242, 2250, 2252, 2254, 2256, 2260, 2262, 2264, 2268, 2270, 2272, 2285, 2290, 2292, 2294, 2296, 2305, 2306, 2308, 2310, 2315, 2320, 2325, 2330, 2335, 2340, 2345, 2348, 2350, 2405, 2410, 2415, 2425, 2435, 2505, 2510, 2515, 2520, 2525, 2530, 2550
Equity	3005, 3008, 3010, 3020, 3022, 3026, 3030, 3035, 3040, 3045, 3046, 3047, 3048, 3049, 3055, 3065
Sales of Electricity	4006, 4010, 4015, 4020, 4025, 4030, 4035, 4040, 4045, 4050, 4055, 4060, 4062, 4064 (new account), 4066, 4068
Distribution Services Revenue	4080
Late Payment Charges	4225
Specific Service Charges	4235
Other Distribution Revenue	4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245
<i>Other Revenue - Unclassified</i>	4105, 4110, 4230, 4375, 4380, 4385



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
	<i>Other Income & Deductions</i>	4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4390, 4395, 4398, 4405, 4415
	Power Supply Expenses (Working Capital)	4705, 4708, 4710, 4712, 4714, 4716, 4730, 5685
	<i>Other Power Supply Expenses</i>	4715, 4720, 4725, 5205, 5210, 5215
	Operation (Working Capital)	5005, 5010, 5012, 5014, 5015, 5016, 5017, 5020, 5025, 5030, 5035, 5040, 5045, 5050, 5055, 5065, 5070, 5075, 5085, 5090, 5095, 5096
	Maintenance (Working Capital)	5105, 5110, 5112, 5114, 5120, 5125, 5130, 5135, 5145, 5150, 5155, 5160, 5175
	Billing and Collection (Working Capital)	5305, 5310, 5315, 5320, 5325, 5330, 5340
	Community Relations (Working Capital)	5405, 5410, 5420, 5425
	Community Relations - CDM (Working Capital)	5415
	Administrative and General Expenses (Working Capital)	5605, 5610, 5615, 5620, 5625, 5630, 5640, 5645, 5650, 5655, 5665, 5670, 5675, 5680
	Insurance Expense (Working Capital)	5635, 6210
	Bad Debt Expense (Working Capital)	5335
	Advertising Expenses	5515, 5660
	Charitable Contributions	6205
	Amortization of Assets	5705, 5710, 5715, 5730, 5735, 5740
	<i>Other Amortization - Unclassified</i>	5720, 5725
	<i>Interest Expense - Unclassified</i>	6005, 6010, 6015, 6020, 6025, 6030, 6035, 6040, 6042, 6045
	<i>Income Tax Expense - Unclassified</i>	6110, 6115
	Other Distribution Expenses	5505, 5510, 5520, 6105, 6215, 6225
	<i>Non-Distribution Expenses</i>	4505, 4510, 4515, 4520, 4525, 4530, 4535, 4540, 4545, 4550, 4555, 4560, 4565, 4605, 4610, 4615, 4620, 4625, 4630, 4635, 4640, 4805, 4810, 4815, 4820, 4825, 4830, 4835, 4840, 4845, 4850, 4905, 4910, 4916, 4930, 4935, 4940, 4945, 4950, 4960, 4965, 5060, 5165, 5170, 5172, 5178, 5185, 5190, 5192, 5195
	<i>Unclassified Expenses</i>	6305, 6310, 6315, 6405, 6410, 6415
		Total



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account
Number

Account Description

Grouping for Minimum Reporting
(Note that Groups are not sequential blocks of accounts.
Use "Show Groups" to highlight.)

SUMMARY FINANCIAL INFORMATION

(Before Adjustments)

DISTRIBUTION ASSETS:

Land and Buildings
TS Primary Above 50
DS
Poles, Wires
Line Transformers
Services and Meters
General Plant
Equipment
IT Assets
CDM Assets
Other Distribution Assets
Contributions and Grants

TOTAL DISTRIBUTION ASSETS

NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets (as above) - LESS:
Accumulated Amortization

NET FIXED DISTRIBUTION ASSETS



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account
Number

Account Description

Grouping for Minimum Reporting
(Note that Groups are not sequential blocks of accounts.
Use "Show Groups" to highlight.)

NET SALES REVENUE

Sales of Electricity

Power Supply Expenses (Working Capital)

SALES OF ELECTRICITY NET OF COST OF POWER

DISTRIBUTION REVENUE

Distribution Services Revenue

Late Payment Charges

Specific Service Charges

Other Distribution Revenue

TOTAL DISTRIBUTION REVENUE

DISTRIBUTION EXPENSES (before PILS):

Operation (Working Capital)

Maintenance (Working Capital)

Billing and Collection (Working Capital)

Community Relations (Working Capital)

Community Relations - CDM (Working Capital)

Administrative and General Expenses (Working Capital)

Insurance Expense (Working Capital)

Bad Debt Expense (Working Capital)

Advertising Expenses

Charitable Contributions

Amortization of Assets

Other Distribution Expenses

TOTAL DISTRIBUTION EXPENSES (before PILS)



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account
Number

Account Description

Grouping for Minimum Reporting
(Note that Groups are not sequential blocks of accounts.
Use "Show Groups" to highlight.)

WORKING CAPITAL CALCULATION

Cost of Power

Power Supply Expenses (Working Capital)

TOTAL COST OF POWER

Expenses

Operation (Working Capital)

Maintenance (Working Capital)

Billing and Collection (Working Capital)

Community Relations (Working Capital)

Community Relations - CDM (Working Capital)

Administrative and General Expenses (Working Capital)

Insurance Expense (Working Capital)

Bad Debt Expense (Working Capital)

Advertising Expenses

Charitable Contributions

Other Distribution Expenses

TOTAL EXPENSES

TOTAL FOR WORKING CAPITAL CALCULATION



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

ADJ 1 (RATE BASE -TIER 1)

*Tier 1 Adjustments (and other adjustments) to the **Rate Base** (Sheet 1 of 2).*

		posted to account
1) New Transformer Stations - 2005 In Service Date		1565 - Transformer Equip - Primary above 50 kV
2) Retirements Without Replacement		
Total from Sheet ADJ 1a	0	various
3) Wholesale Meters		
2004 amount		
2005 amount		
Adjustment (Increase)	0	1860 - Meters
4) CDM Qualifying Investment and Smart Meter Investment		
<u>CDM</u>		
capital amount - 3rd tranche (incl. smart meters)		1565 - Conservation & Demand Mgmt
capital amount - post 3rd tranche	(Handbook p.15)	
<u>Smart Meters</u>		
post 3rd tranche	(Handbook p.16)	1860 - Meters
5) Non Routine/Unusual Adjustments		
Total from Sheet ADJ 1a	0	various

Subtotal - Tier 1 Adjustments to the Rate Base

0

6) Adjustment to Cost of Power as Recorded in Trial Balance		
<u>Adjustment for "Normalized"</u>	(Handbook 5.4)	
<u>Cost of Power</u>		
Cost of Power - 2004 Amount	1,782,528	
Consumption per customer: Ratio of three year average vs. 2004 (calculated from figures in Sheet 6-2)	0.9698	
Adjustment Factor	(0.0302)	(53,765)
<u>Accounting Adjustment</u>		
Normalized Cost of Power (re. above)	1,728,764	
Additional Adjustment (with explanation)		
Total Adjustment to Cost of Power		(53,765)
		4710 - Cost of Power Adjustments

	posted to account
--	-------------------

Total Tier 1 and Other Adjustments to the Rate Base

(53,765)



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

ADJ 1a (RATE BASE -TIER 1)

*Tier 1 Adjustments related to the **Rate Base** (Sheet 2 of 2).*

"Retirements without replacement" and "non-routine/unusual adjustments"

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet INPUT 2) \$	2) Retirements Without Replacement (total to Sheet ADJ 1) \$	5) Non Routine/ Unusual Adjustments (total to Sheet ADJ 1) \$	Grouping
1565	Conservation and Demand Management Expenditures and Recoveries	0			CDM Expenditures and Recoveries
1608	Franchises and Consents	0			Other Distribution Assets
1805	Land	0			Land and Buildings
1806	Land Rights	0			Land and Buildings
1808	Buildings and Fixtures	0			Land and Buildings
1810	Leasehold Improvements	0			Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV	0			TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	0			DS
1825	Storage Battery Equipment	0			Other Distribution Assets
1830	Poles, Towers and Fixtures	164,509			Poles, Wires
1835	Overhead Conductors and Devices	153,683			Poles, Wires
1840	Underground Conduit	0			Poles, Wires
1845	Underground Conductors and Devices	52,075			Poles, Wires
1850	Line Transformers	54,550			Line Transformers
1855	Services	0			Services and Meters
1860	Meters	44,839			Services and Meters
1905	Land	0			Land and Buildings
1906	Land Rights	0			Land and Buildings
1908	Buildings and Fixtures	0			General Plant
1910	Leasehold Improvements	0			General Plant
1915	Office Furniture and Equipment	3,246			Equipment
1920	Computer Equipment - Hardware	17,620			IT Assets
1925	Computer Software	5,225			IT Assets
1930	Transportation Equipment	0			Equipment
1935	Stores Equipment	0			Equipment
1940	Tools, Shop and Garage Equipment	0			Equipment
1945	Measurement and Testing Equipment	0			Equipment
1950	Power Operated Equipment	0			Equipment
1955	Communication Equipment	0			Equipment
1960	Miscellaneous Equipment	0			Equipment
1970	Load Management Controls - Customer Premises	0			Other Distribution Assets
1975	Load Management Controls - Utility Premises	0			Other Distribution Assets
1980	System Supervisory Equipment	0			Other Distribution Assets
1990	Other Tangible Property	0			Other Distribution Assets
1995	Contributions and Grants - Credit	0			Contributions and Grants
2005	Property Under Capital Leases	0			Other Distribution Assets
2010	Electric Plant Purchased or Sold	0			Other Distribution Assets
2050	Completed Construction Not Classified--Electric	0			Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(145,531)			Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0			Accumulated Amortization
Total Retirements Without Replacement			0		
Total Non-Routine/ Unusual Adjustments				0	

\$

Materiality Calculation:

Net Fixed Assets (Before Adjustment) from Sheet '2-2	350,216
Materiality Factor	0.2%
Materiality Threshold for Adjustments	700

**EDR 2006 MODEL (ver. 2.1)****Hydro 2000 Inc.**

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

ADJ 2 (TIER 2 - RATE BASE)*Enter Tier 2 Adjustments related to the Rate Base.*

Account Number	Account Description
1565	Conservation and Demand Management Expenditures and Recoveries
1608	Franchises and Consents
1805	Land
1806	Land Rights
1808	Buildings and Fixtures
1810	Leasehold Improvements
1815	Transformer Station Equipment - Normally Primary above 50 kV
1820	Distribution Station Equipment - Normally Primary below 50 kV
1825	Storage Battery Equipment
1830	Poles, Towers and Fixtures
1835	Overhead Conductors and Devices
1840	Underground Conduit
1845	Underground Conductors and Devices
1850	Line Transformers
1855	Services
1860	Meters
1905	Land
1906	Land Rights
1908	Buildings and Fixtures
1910	Leasehold Improvements
1915	Office Furniture and Equipment
1920	Computer Equipment - Hardware
1925	Computer Software
1930	Transportation Equipment
1935	Stores Equipment
1940	Tools, Shop and Garage Equipment
1945	Measurement and Testing Equipment
1950	Power Operated Equipment
1955	Communication Equipment
1960	Miscellaneous Equipment
1970	Load Management Controls - Customer Premises
1975	Load Management Controls - Utility Premises
1980	System Supervisory Equipment
1990	Other Tangible Property
1995	Contributions and Grants - Credit
2005	Property Under Capital Leases
2010	Electric Plant Purchased or Sold
2050	Completed Construction Not Classified--Electric
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
2120	Accumulated Amortization of Electric Utility Plant - Intangibles

Total Tier 2 Adjustments to the Rate Base



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

ADJ 3 (DISTRIBUTION EXPENSES -TIER 1)

Tier 1 Adjustments related to Distribution Expenses (Sheet 1 of 3).

		posted to account
1) OEB Annual Dues and Other Regulatory Agency Costs		
2004 amount (from Accounting Data Input, account 5655)	1,230	
2005 amount	6,526	
Adjustment (Increment)	5,296	5655 - Regulatory Expenses
2) Pensions		
2004 OMERS amount (from ADJ 5)	0	
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE)	0	
Adjustment (Increment)	0	5645 - Employee Pensions and Benefits
3) Insurance		
2004 amount (from ADJ 5)	3,807	
2005 amount (AMOUNT DEFAULTS TO 2004 - PLEASE UPDATE)	3,807	
Adjustment	0	5635 - Property Insurance
4) Non Routine/Unusual Adjustments		
Total from Sheet 3a	30,568	various
5) Low Voltage/Wheeling Adjustments (Handbook p.13)		
(Embedded Distributors only)		
Amount included in 2004 Trial Balance data, if any	0	
Incremental Amount per section A (Handbook, p. 13)		
Amount per section C (Handbook, p. 13)	106,241	
[above items to Sheet 5-5 B.R.R. #2]		
Adjustment	106,241	5665 - Miscellaneous General Expenses
6) Amortization Related to Tier 1 Adjustment to the Rate Base		
Total from Sheet 3b	0	5705 - Amortization
7) CDM (and Smart Meters) (Handbook p.14)		
<u>CDM</u>		
Adjustment		5415 - Energy Conservation
<u>Smart Meters</u>		
Adjustment		5065 - Meter Expense
Net Tier 1 Adjustments to Distribution Expenses		<u>142,105</u>

**EDR 2006 MODEL (ver. 2.1)****Hydro 2000 Inc.**

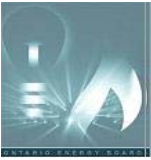
ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)***Tier 1 Adjustments to Distribution Expenses (Sheet 2 of 3).***

"Non-routine/unusual adjustments" and adjustment to amortization expense resulting for Tier 1 adjustment to the Rate Base

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2-2)	4) Non Routine/ Unusual Adjustments (to Sheet 3 and 2-4)	Grouping
		\$	\$	
5005	Operation Supervision and Engineering	0		Operation (Working Capital)
5010	Load Dispatching	0		Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	0		Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour	0		Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour	0		Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Exp	0		Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	0		Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	0		Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Exp	0		Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	0		Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	0		Operation (Working Capital)
5065	Meter Expense	439		Operation (Working Capital)
5070	Customer Premises - Operation Labour	0		Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	0		Operation (Working Capital)
5085	Miscellaneous Distribution Expense	0		Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5096	Other Rent	0		Operation (Working Capital)
5105	Maintenance Supervision and Engineering	0		Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0		Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment	0		Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	0		Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	0		Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	6,046		Maintenance (Working Capital)
5130	Maintenance of Overhead Services	0		Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	0		Maintenance (Working Capital)
5145	Maintenance of Underground Conduit	0		Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	0		Maintenance (Working Capital)
5155	Maintenance of Underground Services	0		Maintenance (Working Capital)
5160	Maintenance of Line Transformers	0		Maintenance (Working Capital)
5175	Maintenance of Meters	985		Maintenance (Working Capital)
5305	Supervision	0		Billing and Collection (Working Capital)
5310	Meter Reading Expense	0		Billing and Collection (Working Capital)
5315	Customer Billing	45,638	30,568	Billing and Collection (Working Capital)
5320	Collecting	0		Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short	0		Billing and Collection (Working Capital)
5330	Collection Charges	(1,256)		Billing and Collection (Working Capital)
5335	Bad Debt Expense	3,059		Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	0		Billing and Collection (Working Capital)
5405	Supervision	0		Community Relations (Working Capital)
5410	Community Relations - Sundry	0		Community Relations (Working Capital)
5415	Energy Conservation	0		Community Relations - CDM (Working Capital)
5420	Community Safety Program	0		Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses	0		Community Relations (Working Capital)
5505	Supervision	0		Other Distribution Expenses
5510	Demonstrating and Selling Expense	0		Other Distribution Expenses
5520	Miscellaneous Sales Expense	0		Other Distribution Expenses
5605	Executive Salaries and Expenses	9,455		Administrative and General Expenses
5610	Management Salaries and Expenses	50,075		Administrative and General Expenses (Working Capital)
5615	General Administrative Salaries and Expenses	3,333		Administrative and General Expenses (Working Capital)
5620	Office Supplies and Expenses	9,345		Administrative and General Expenses (Working Capital)
5625	Administrative Expense Transferred Credit	0		Administrative and General Expenses (Working Capital)
5630	Outside Services Employed	8,058		Administrative and General Expenses (Working Capital)
5635	Property Insurance	3,807		Insurance Expense (Working Capital)
5640	Injuries and Damages	919		Administrative and General Expenses (Working Capital)
5645	Employee Pensions and Benefits	9,183		Administrative and General Expenses (Working Capital)
5650	Franchise Requirements	0		Administrative and General Expenses (Working Capital)
5655	Regulatory Expenses	1,230		Administrative and General Expenses (Working Capital)
5665	Miscellaneous General Expenses	0		Administrative and General Expenses (Working Capital)
5670	Rent	7,560		Administrative and General Expenses (Working Capital)
5675	Maintenance of General Plant	0		Administrative and General Expenses (Working Capital)
5680	Electrical Safety Authority Fees	0	0	Administrative and General Expenses (Working Capital)
5705	Amortization Expense - Property, Plant, and Equipment	36,355		Amortization of Assets
5710	Amortization of Limited Term Electric Plant	0		Amortization of Assets
5715	Amortization of Intangibles and Other Electric Plant	463		Amortization of Assets
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0		Amortization of Assets

**ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)***Tier 1 Adjustments to **Distribution Expenses** (Sheet 2 of 3).*

"Non-routine/unusual adjustments" and adjustment to amortization expense resulting for Tier 1 adjustment to the Rate Base

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2-2)	4) Non Routine/ Unusual Adjustments (to Sheet 3 and 2-4)	Grouping
		\$	\$	
5735	Amortization of Deferred Development Costs	0		Amortization of Assets
5740	Amortization of Deferred Charges	0		Amortization of Assets
6105	Taxes Other Than Income Taxes	0		Other Distribution Expenses
6210	Life Insurance	0		Insurance Expense (Working Capital)
6215	Penalties	0		Other Distribution Expenses
6225	Other Deductions	0		Other Distribution Expenses
Total Non-Routine/ Unusual Adjustments			30,568	

MATERIALITY CALCULATION:

Distribution Expenses (Before Adjustment) from Sheet 2-2	195,086
Materiality Factor	0.2%
Materiality Threshold for Adjustments	390



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

ADJ 3b (TIER 1 AMORTIZATION)

Adjustments to Amortization related to Tier 1 Adjustment to the Rate Base (Sheet 3 of 3)

	1) Tier 1 Adjustments from Worksheet ADJ1 (items 1, 3, 4)	2) Retirements Without Replacement	5) Non Routine/ Unusual Adjustments	Total Adjustments	Amortization Rate (If more than one rate, or different than Appendix B, explain in Schedule 3-1)	Adjustment to Amortization
	\$	\$	\$	\$	%	\$
1565 Conservation and Demand Management Expenditures and Recoveries	0			0		0
1808 Buildings and Fixtures		0	0	0		0
1810 Leasehold Improvements		0	0	0		0
1815 Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0		0
1820 Distribution Station Equipment - Normally Primary below 50 kV		0	0	0		0
1825 Storage Battery Equipment		0	0	0		0
1830 Poles, Towers and Fixtures		0	0	0		0
1835 Overhead Conductors and Devices		0	0	0		0
1840 Underground Conduit		0	0	0		0
1845 Underground Conductors and Devices		0	0	0		0
1850 Line Transformers		0	0	0		0
1855 Services		0	0	0		0
1860 Meters	0	0	0	0		0
1908 Buildings and Fixtures		0	0	0		0
1910 Leasehold Improvements		0	0	0		0
1915 Office Furniture and Equipment		0	0	0		0
1920 Computer Equipment - Hardware		0	0	0		0
1925 Computer Software		0	0	0		0
1930 Transportation Equipment		0	0	0		0
1935 Stores Equipment		0	0	0		0
1940 Tools, Shop and Garage Equipment		0	0	0		0
1945 Measurement and Testing Equipment		0	0	0		0
1950 Power Operated Equipment		0	0	0		0
1955 Communication Equipment		0	0	0		0
1960 Miscellaneous Equipment		0	0	0		0
1970 Load Management Controls - Customer Premises		0	0	0		0
1975 Load Management Controls - Utility Premises		0	0	0		0
1980 System Supervisory Equipment		0	0	0		0
1990 Other Tangible Property		0	0	0		0
1995 Contributions and Grants - Credit		0	0	0		0
2005 Property Under Capital Leases		0	0	0		0
2010 Electric Plant Purchased or Sold		0	0	0		0
						<u>0</u>



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

ADJ 4 (DISTRIBUTION EXPENSES -TIER 2)

Enter Tier 2 Adjustments related to the Rate Base.

Account Number	Account Description
5005	Operation Supervision and Engineering
5010	Load Dispatching
5012	Station Buildings and Fixtures Expense
5014	Transformer Station Equipment - Operation Labour
5015	Transformer Station Equipment - Operation Supplies and Expenses
5016	Distribution Station Equipment - Operation Labour
5017	Distribution Station Equipment - Operation Supplies and Expenses
5020	Overhead Distribution Lines and Feeders - Operation Labour
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses
5030	Overhead Subtransmission Feeders - Operation
5035	Overhead Distribution Transformers- Operation
5040	Underground Distribution Lines and Feeders - Operation Labour
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses
5050	Underground Subtransmission Feeders - Operation
5055	Underground Distribution Transformers - Operation
5065	Meter Expense
5070	Customer Premises - Operation Labour
5075	Customer Premises - Materials and Expenses
5085	Miscellaneous Distribution Expense
5090	Underground Distribution Lines and Feeders - Rental Paid
5095	Overhead Distribution Lines and Feeders - Rental Paid
5096	Other Rent
5105	Maintenance Supervision and Engineering
5110	Maintenance of Buildings and Fixtures - Distribution Stations
5112	Maintenance of Transformer Station Equipment
5114	Maintenance of Distribution Station Equipment
5120	Maintenance of Poles, Towers and Fixtures
5125	Maintenance of Overhead Conductors and Devices
5130	Maintenance of Overhead Services
5135	Overhead Distribution Lines and Feeders - Right of Way
5145	Maintenance of Underground Conduit
5150	Maintenance of Underground Conductors and Devices
5155	Maintenance of Underground Services
5160	Maintenance of Line Transformers
5175	Maintenance of Meters
5305	Supervision
5310	Meter Reading Expense
5315	Customer Billing
5320	Collecting
5325	Collecting- Cash Over and Short
5330	Collection Charges
5335	Bad Debt Expense
5340	Miscellaneous Customer Accounts Expenses
5405	Supervision
5410	Community Relations - Sundry
5415	Energy Conservation
5420	Community Safety Program
5425	Miscellaneous Customer Service and Informational Expenses
5605	Executive Salaries and Expenses
5610	Management Salaries and Expenses
5615	General Administrative Salaries and Expenses
5620	Office Supplies and Expenses
5625	Administrative Expense Transferred Credit
5630	Outside Services Employed
5635	Property Insurance
5640	Injuries and Damages
5645	Employee Pensions and Benefits
5650	Franchise Requirements
5655	Regulatory Expenses
5665	Miscellaneous General Expenses
5670	Rent
5675	Maintenance of General Plant
5680	Electrical Safety Authority Fees
6210	Life Insurance

Total Tier 2 Adjustments to Distribution Expenses



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

ADJ 5 (SPECIFIC DISTRIBUTION EXPENSES)

Enter Adjustments for Specific Distribution Expenses.

Description	HANDBOOK REF.	2002 Expenses \$	2003 Expenses \$	2004 Expenses \$	Non- Recoverable 2004 Amounts \$
INSURANCE EXPENSE	6.2.1	3,251	3,594	3,807	
3rd Party Insurance					
Type & Number of Insurers					
MEARIE (RESPONSIBILITY)		1,635	1,634	2,065	
GUARANTEE COMPANY OF NORTH AMERICA		1,616	1,960	1,742	
Total - 3rd Party Insurance		3,251	3,594	3,807	0
BAD DEBT EXPENSE	6.2.2	2,443	368	3,059	
Residential		2,443	368	3,059	
GS<50					
GS>50					
Intermediate					
Large Use					
Street Lighting					
Sentinel Lighting					
Total Bad Debt		2,443	368	3,059	0
Material Bad Debt Occurrences					
Materiality (0.2% x Distribtn. Expenses) =	390				



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

ADJ 5 (SPECIFIC DISTRIBUTION EXPENSES)

Enter Adjustments for Specific Distribution Expenses.

Description	HANDBOOK REF.	2002 Expenses \$	2003 Expenses \$	2004 Expenses \$	Non- Recoverable 2004 Amounts \$
ADVERTISING, ETC.					
	6.2.4				
Advertising Expenses		(0)	(0)	(0)	
Political Contributions					
Employee Dues					
Charitable Contributions		(0)	200	392	
Amount of recoverable contributions (details to be put in Schedule 6-3)					
Other Contributions (non-recoverable)					392
PENSION AND POST-RETIREMENT BENEFITS					
	6.2.6	7,001	6,758	9,183	
OMERS Members					
Total of OMERS Pension Premiums and Adjustments		0	0	0	0

TOTAL NON-RECOVERABLE AMOUNT

392



ADJ 6 (REVENUE AMOUNTS -TIER 1)

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2) \$	Tier 1 Adjustments \$	Adjust Board Approved Charges (Sheet 5-2 and Sheet 5-3) \$	Grouping
4080	Distribution Services Revenue	(306,758)			Distribution Services Revenue
4082	Retail Services Revenues	(494)			Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues	(1)			Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales	0			Other Distribution Revenue
4205	Interdepartmental Rents	0			Other Distribution Revenue
4210	Rent from Electric Property	(5,106)			Other Distribution Revenue
4215	Other Utility Operating Income	0			Other Distribution Revenue
4220	Other Electric Revenues	0			Other Distribution Revenue
4225	Late Payment Charges	(4,039)			Late Payment Charges
4235	Miscellaneous Service Revenues	(1,783)			Specific Service Charges
4240	Provision for Rate Refunds	0			Other Distribution Revenue
4245	Government Assistance Directly Credited to Income	0			Other Distribution Revenue
4305	Regulatory Debits	0			Other Income & Deductions
4310	Regulatory Credits	0			Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others	0			Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others	0			Other Income & Deductions
4325	Revenues from Merchandise, Jobbing, Etc.	0			Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0			Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges	0			Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments	0			Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant	0			Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant	0			Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property	0			Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property	0			Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission	0			Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission	0			Other Income & Deductions
4390	Miscellaneous Non-Operating Income	0			Other Income & Deductions
4395	Rate-Payer Benefit Including Interest	0			Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization	0			Other Income & Deductions
4405	Interest and Dividend Income	0			Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies	0			Other Income & Deductions
Total Tier 1 Adjustments to Revenue Amounts			0	0	

MATERIALITY CALCULATION:

Revenue Offsets (Before Adjustment) from Sheet 2-2	11,422
Materiality Factor	3.0%
Materiality Threshold for Adjustments	343

**EDR 2006 MODEL (ver. 2.1)****Hydro 2000 Inc.**

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-4 ADJUSTED ACCOUNTING DATA

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

ok

Acct.
No.

Account Description

2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
\$		\$	\$

DETAILED ACCOUNTS:

1005	Cash	0	0	0
1010	Cash Advances and Working Funds	0	0	0
1020	Interest Special Deposits	0	0	0
1030	Dividend Special Deposits	0	0	0
1040	Other Special Deposits	0	0	0
1060	Term Deposits	0	0	0
1070	Current Investments	0	0	0
1100	Customer Accounts Receivable	0	0	0
1102	Accounts Receivable - Services	0	0	0
1104	Accounts Receivable - Recoverable Work	0	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0	0	0
1110	Other Accounts Receivable	0	0	0
1120	Accrued Utility Revenues	0	0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	0	0	0
1140	Interest and Dividends Receivable	0	0	0
1150	Rents Receivable	0	0	0
1170	Notes Receivable	0	0	0
1180	Prepayments	0	0	0
1190	Miscellaneous Current and Accrued Assets	0	0	0
1200	Accounts Receivable from Associated Companies	0	0	0
1210	Notes Receivable from Associated Companies	0	0	0
1305	Fuel Stock	0	0	0
1330	Plant Materials and Operating Supplies	0	0	0
1340	Merchandise	0	0	0
1350	Other Materials and Supplies	0	0	0
1405	Long Term Investments in Non-Associated Companies	0	0	0
1408	Long Term Receivable - Street Lighting Transfer	0	0	0
1410	Other Special or Collateral Funds	0	0	0
1415	Sinking Funds	0	0	0
1425	Unamortized Debt Expense	0	0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0	0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0
1460	Other Non-Current Assets	0	0	0
1465	O.M.E.R.S. Past Service Costs	0	0	0
1470	Past Service Costs - Employee Future Benefits	0	0	0
1475	Past Service Costs - Other Pension Plans	0	0	0
1480	Portfolio Investments - Associated Companies	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0
1490	Investment in Subsidiary Companies	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0
1508	Other Regulatory Assets	0	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0
1515	Emission Allowance Inventory	0	0	0
1516	Emission Allowances Withheld	0	0	0
1518	RCVARetail	0	0	0
1520	Power Purchase Variance Account	0	0	0
1525	Miscellaneous Deferred Debits	0	0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-4 ADJUSTED ACCOUNTING DATA

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ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
1530	Deferred Losses from Disposition of Utility Plant	0		0	0
1540	Unamortized Loss on Reacquired Debt	0		0	0
1545	Development Charge Deposits/ Receivables	0		0	0
1548	RCVASTR	0		0	0
1560	Deferred Development Costs	0		0	0
1562	Deferred Payments in Lieu of Taxes	0		0	0
1563	Account 1563 - Deferred PILs Contra Account	0		0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0		0	0
1570	Qualifying Transition Costs	0		0	0
1571	Pre-market Opening Energy Variance	0		0	0
1572	Extraordinary Event Costs	0		0	0
1574	Deferred Rate Impact Amounts	0		0	0
1580	RSVAWMS	0		0	0
1582	RSVAONE-TIME	0		0	0
1584	RSVANW	0		0	0
1586	RSVACN	0		0	0
1588	RSVAPOWER	0		0	0
1590	Recovery of Regulatory Asset Balances	0		0	0
1605	Electric Plant in Service - Control Account	0		0	0
1606	Organization	0		0	0
1608	Franchises and Consents	0		0	0
1610	Miscellaneous Intangible Plant	0		0	0
1615	Land	0		0	0
1616	Land Rights	0		0	0
1620	Buildings and Fixtures	0		0	0
1630	Leasehold Improvements	0		0	0
1635	Boiler Plant Equipment	0		0	0
1640	Engines and Engine-Driven Generators	0		0	0
1645	Turbogenerator Units	0		0	0
1650	Reservoirs, Dams and Waterways	0		0	0
1655	Water Wheels, Turbines and Generators	0		0	0
1660	Roads, Railroads and Bridges	0		0	0
1665	Fuel Holders, Producers and Accessories	0		0	0
1670	Prime Movers	0		0	0
1675	Generators	0		0	0
1680	Accessory Electric Equipment	0		0	0
1685	Miscellaneous Power Plant Equipment	0		0	0
1705	Land	0		0	0
1706	Land Rights	0		0	0
1708	Buildings and Fixtures	0		0	0
1710	Leasehold Improvements	0		0	0
1715	Station Equipment	0		0	0
1720	Towers and Fixtures	0		0	0
1725	Poles and Fixtures	0		0	0
1730	Overhead Conductors and Devices	0		0	0
1735	Underground Conduit	0		0	0
1740	Underground Conductors and Devices	0		0	0
1745	Roads and Trails	0		0	0
1805	Land	0		0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-4 ADJUSTED ACCOUNTING DATA

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ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
1806	Land Rights	0		0	0
1808	Buildings and Fixtures	0		0	0
1810	Leasehold Improvements	0		0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0		0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0		0	0
1825	Storage Battery Equipment	0		0	0
1830	Poles, Towers and Fixtures	164,509		0	160,743
1835	Overhead Conductors and Devices	153,683		0	149,656
1840	Underground Conduit	0		0	0
1845	Underground Conductors and Devices	52,075		0	52,075
1850	Line Transformers	54,550		0	52,828
1855	Services	0		0	0
1860	Meters	44,839		0	43,687
1865	Other Installations on Customer's Premises	0		0	0
1870	Leased Property on Customer Premises	0		0	0
1875	Street Lighting and Signal Systems	0		0	0
1905	Land	0		0	0
1906	Land Rights	0		0	0
1908	Buildings and Fixtures	0		0	0
1910	Leasehold Improvements	0		0	0
1915	Office Furniture and Equipment	3,246		0	3,084
1920	Computer Equipment - Hardware	17,620		0	14,037
1925	Computer Software	5,225		0	2,613
1930	Transportation Equipment	0		0	0
1935	Stores Equipment	0		0	0
1940	Tools, Shop and Garage Equipment	0		0	0
1945	Measurement and Testing Equipment	0		0	0
1950	Power Operated Equipment	0		0	0
1955	Communication Equipment	0		0	0
1960	Miscellaneous Equipment	0		0	0
1965	Water Heater Rental Units	0		0	0
1970	Load Management Controls - Customer Premises	0		0	0
1975	Load Management Controls - Utility Premises	0		0	0
1980	System Supervisory Equipment	0		0	0
1985	Sentinel Lighting Rental Units	0		0	0
1990	Other Tangible Property	0		0	0
1995	Contributions and Grants - Credit	0		0	0
2005	Property Under Capital Leases	0		0	0
2010	Electric Plant Purchased or Sold	0		0	0
2020	Experimental Electric Plant Unclassified	0		0	0
2030	Electric Plant and Equipment Leased to Others	0		0	0
2040	Electric Plant Held for Future Use	0		0	0
2050	Completed Construction Not Classified--Electric	0		0	0
2055	Construction Work in Progress--Electric	0		0	0
2060	Electric Plant Acquisition Adjustment	0		0	0
2065	Other Electric Plant Adjustment	0		0	0
2070	Other Utility Plant	0		0	0
2075	Non-Utility Property Owned or Under Capital Leases	0		0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipm	(145,531)		0	(127,354)

**EDR 2006 MODEL (ver. 2.1)****Hydro 2000 Inc.**

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-4 ADJUSTED ACCOUNTING DATA

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ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0		0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0		0	0
2160	Accumulated Amortization of Other Utility Plant	0		0	0
2180	Accumulated Amortization of Non-Utility Property	0		0	0
2205	Accounts Payable	0		0	0
2208	Customer Credit Balances	0		0	0
2210	Current Portion of Customer Deposits	0		0	0
2215	Dividends Declared	0		0	0
2220	Miscellaneous Current and Accrued Liabilities	0		0	0
2225	Notes and Loans Payable	0		0	0
2240	Accounts Payable to Associated Companies	0		0	0
2242	Notes Payable to Associated Companies	0		0	0
2250	Debt Retirement Charges(DRC) Payable	0		0	0
2252	Transmission Charges Payable	0		0	0
2254	Electrical Safety Authority Fees Payable	0		0	0
2256	Independent Market Operator Fees and Penalties Payable	0		0	0
2260	Current Portion of Long Term Debt	0		0	0
2262	Ontario Hydro Debt - Current Portion	0		0	0
2264	Pensions and Employee Benefits - Current Portion	0		0	0
2268	Accrued Interest on Long Term Debt	0		0	0
2270	Matured Long Term Debt	0		0	0
2272	Matured Interest on Long Term Debt	0		0	0
2285	Obligations Under Capital Leases--Current	0		0	0
2290	Commodity Taxes	0		0	0
2292	Payroll Deductions / Expenses Payable	0		0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0		0	0
2296	Future Income Taxes - Current	0		0	0
2305	Accumulated Provision for Injuries and Damages	0		0	0
2306	Employee Future Benefits	0		0	0
2308	Other Pensions - Past Service Liability	0		0	0
2310	Vested Sick Leave Liability	0		0	0
2315	Accumulated Provision for Rate Refunds	0		0	0
2320	Other Miscellaneous Non-Current Liabilities	0		0	0
2325	Obligations Under Capital Lease--Non-Current	0		0	0
2330	Development Charge Fund	0		0	0
2335	Long Term Customer Deposits	0		0	0
2340	Collateral Funds Liability	0		0	0
2345	Unamortized Premium on Long Term Debt	0		0	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0		0	0
2350	Future Income Tax - Non-Current	0		0	0
2405	Other Regulatory Liabilities	0		0	0
2410	Deferred Gains from Disposition of Utility Plant	0		0	0
2415	Unamortized Gain on Reacquired Debt	0		0	0
2425	Other Deferred Credits	0		0	0
2435	Accrued Rate-Payer Benefit	0		0	0
2505	Debentures Outstanding - Long Term Portion	0		0	0
2510	Debenture Advances	0		0	0
2515	Reacquired Bonds	0		0	0
2520	Other Long Term Debt	0		0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

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ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
2525	Term Bank Loans - Long Term Portion	0		0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0		0	0
2550	Advances from Associated Companies	0		0	0
3005	Common Shares Issued	0		0	0
3008	Preference Shares Issued	0		0	0
3010	Contributed Surplus	0		0	0
3020	Donations Received	0		0	0
3022	Development Charges Transferred to Equity	0		0	0
3026	Capital Stock Held in Treasury	0		0	0
3030	Miscellaneous Paid-In Capital	0		0	0
3035	Installments Received on Capital Stock	0		0	0
3040	Appropriated Retained Earnings	0		0	0
3045	Unappropriated Retained Earnings	0		0	0
3046	Balance Transferred From Income	0		0	0
3047	Appropriations of Retained Earnings - Current Period	0		0	0
3048	Dividends Payable-Preference Shares	0		0	0
3049	Dividends Payable-Common Shares	0		0	0
3055	Adjustment to Retained Earnings	0		0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0		0	0
4006	Residential Energy Sales	(763,131)		0	(763,131)
4010	Commercial Energy Sales	(462,576)		0	(462,576)
4015	Industrial Energy Sales	0		0	0
4020	Energy Sales to Large Users	0		0	0
4025	Street Lighting Energy Sales	(17,519)		0	(17,519)
4030	Sentinel Lighting Energy Sales	0		0	0
4035	General Energy Sales	(11,168)		0	(11,168)
4040	Other Energy Sales to Public Authorities	0		0	0
4045	Energy Sales to Railroads and Railways	0		0	0
4050	Revenue Adjustment	0		0	0
4055	Energy Sales for Resale	(78,909)		0	(78,909)
4060	Interdepartmental Energy Sales	0		0	0
4062	Billed WMS	(170,252)		0	(170,252)
4064	Billed-One-Time	0		0	0
4066	Billed NW	(149,261)		0	(149,261)
4068	Billed CN	(129,712)		0	(129,712)
4080	Distribution Services Revenue	(306,758)		0	(306,758)
4082	Retail Services Revenues	(494)		0	(494)
4084	Service Transaction Requests (STR) Revenues	(1)		0	(1)
4090	Electric Services Incidental to Energy Sales	0		0	0
4105	Transmission Charges Revenue	0		0	0
4110	Transmission Services Revenue	0		0	0
4205	Interdepartmental Rents	0		0	0
4210	Rent from Electric Property	(5,106)		0	(5,106)
4215	Other Utility Operating Income	0		0	0
4220	Other Electric Revenues	0		0	0
4225	Late Payment Charges	(4,039)		0	(4,039)
4230	Sales of Water and Water Power	0		0	0
4235	Miscellaneous Service Revenues	(1,783)		0	(1,783)
4240	Provision for Rate Refunds	0		0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

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ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
4245	Government Assistance Directly Credited to Income	0		0	0
4305	Regulatory Debits	0		0	0
4310	Regulatory Credits	0		0	0
4315	Revenues from Electric Plant Leased to Others	0		0	0
4320	Expenses of Electric Plant Leased to Others	0		0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0		0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0		0	0
4335	Profits and Losses from Financial Instrument Hedges	0		0	0
4340	Profits and Losses from Financial Instrument Investments	0		0	0
4345	Gains from Disposition of Future Use Utility Plant	0		0	0
4350	Losses from Disposition of Future Use Utility Plant	0		0	0
4355	Gain on Disposition of Utility and Other Property	0		0	0
4360	Loss on Disposition of Utility and Other Property	0		0	0
4365	Gains from Disposition of Allowances for Emission	0		0	0
4370	Losses from Disposition of Allowances for Emission	0		0	0
4375	Revenues from Non-Utility Operations	0		0	0
4380	Expenses of Non-Utility Operations	0		0	0
4385	Non-Utility Rental Income	0		0	0
4390	Miscellaneous Non-Operating Income	(1,995)		0	(1,995)
4395	Rate-Payer Benefit Including Interest	0		0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0		0	0
4405	Interest and Dividend Income	(25,711)		0	(25,711)
4415	Equity in Earnings of Subsidiary Companies	0		0	0
4505	Operation Supervision and Engineering	0		0	0
4510	Fuel	0		0	0
4515	Steam Expense	0		0	0
4520	Steam From Other Sources	0		0	0
4525	Steam Transferred--Credit	0		0	0
4530	Electric Expense	0		0	0
4535	Water For Power	0		0	0
4540	Water Power Taxes	0		0	0
4545	Hydraulic Expenses	0		0	0
4550	Generation Expense	0		0	0
4555	Miscellaneous Power Generation Expenses	0		0	0
4560	Rents	0		0	0
4565	Allowances for Emissions	0		0	0
4605	Maintenance Supervision and Engineering	0		0	0
4610	Maintenance of Structures	0		0	0
4615	Maintenance of Boiler Plant	0		0	0
4620	Maintenance of Electric Plant	0		0	0
4625	Maintenance of Reservoirs, Dams and Waterways	0		0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0		0	0
4635	Maintenance of Generating and Electric Plant	0		0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0		0	0
4705	Power Purchased	1,333,304		0	1,333,304
4708	Charges-WMS	170,252		0	170,252
4710	Cost of Power Adjustments	0		(53,765)	(53,765)
4712	Charges-One-Time	0		0	0
4714	Charges-NW	149,261		0	149,261



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-4 ADJUSTED ACCOUNTING DATA

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
4715	System Control and Load Dispatching	0		0	0
4716	Charges-CN	129,712		0	129,712
4720	Other Expenses	0		0	0
4725	Competition Transition Expense	0		0	0
4730	Rural Rate Assistance Expense	0		0	0
4805	Operation Supervision and Engineering	0		0	0
4810	Load Dispatching	0		0	0
4815	Station Buildings and Fixtures Expenses	0		0	0
4820	Transformer Station Equipment - Operating Labour	0		0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0		0	0
4830	Overhead Line Expenses	0		0	0
4835	Underground Line Expenses	0		0	0
4840	Transmission of Electricity by Others	0		0	0
4845	Miscellaneous Transmission Expense	0		0	0
4850	Rents	0		0	0
4905	Maintenance Supervision and Engineering	0		0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0		0	0
4916	Maintenance of Transformer Station Equipment	0		0	0
4930	Maintenance of Towers, Poles and Fixtures	0		0	0
4935	Maintenance of Overhead Conductors and Devices	0		0	0
4940	Maintenance of Overhead Lines - Right of Way	0		0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0		0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trail	0		0	0
4960	Maintenance of Underground Lines	0		0	0
4965	Maintenance of Miscellaneous Transmission Plant	0		0	0
5005	Operation Supervision and Engineering	0		0	0
5010	Load Dispatching	0		0	0
5012	Station Buildings and Fixtures Expense	0		0	0
5014	Transformer Station Equipment - Operation Labour	0		0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0		0	0
5016	Distribution Station Equipment - Operation Labour	0		0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0		0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Exper	0		0	0
5030	Overhead Subtransmission Feeders - Operation	0		0	0
5035	Overhead Distribution Transformers- Operation	0		0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0		0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expe	0		0	0
5050	Underground Subtransmission Feeders - Operation	0		0	0
5055	Underground Distribution Transformers - Operation	0		0	0
5060	Street Lighting and Signal System Expense	0		0	0
5065	Meter Expense	439		0	439
5070	Customer Premises - Operation Labour	0		0	0
5075	Customer Premises - Materials and Expenses	0		0	0
5085	Miscellaneous Distribution Expense	0		0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0		0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		0	0
5096	Other Rent	0		0	0
5105	Maintenance Supervision and Engineering	0		0	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-4 ADJUSTED ACCOUNTING DATA

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ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0		0	0
5112	Maintenance of Transformer Station Equipment	0		0	0
5114	Maintenance of Distribution Station Equipment	0		0	0
5120	Maintenance of Poles, Towers and Fixtures	0		0	0
5125	Maintenance of Overhead Conductors and Devices	6,046		0	6,046
5130	Maintenance of Overhead Services	0		0	0
5135	Overhead Distribution Lines and Feeders - Right of Way	0		0	0
5145	Maintenance of Underground Conduit	0		0	0
5150	Maintenance of Underground Conductors and Devices	0		0	0
5155	Maintenance of Underground Services	0		0	0
5160	Maintenance of Line Transformers	0		0	0
5165	Maintenance of Street Lighting and Signal Systems	0		0	0
5170	Sentinel Lights - Labour	0		0	0
5172	Sentinel Lights - Materials and Expenses	0		0	0
5175	Maintenance of Meters	985		0	985
5178	Customer Installations Expenses- Leased Property	0		0	0
5185	Water Heater Rentals - Labour	0		0	0
5186	Water Heater Rentals - Materials and Expenses	0		0	0
5190	Water Heater Controls - Labour	0		0	0
5192	Water Heater Controls - Materials and Expenses	0		0	0
5195	Maintenance of Other Installations on Customer Premises	0		0	0
5205	Purchase of Transmission and System Services	0		0	0
5210	Transmission Charges	0		0	0
5215	Transmission Charges Recovered	0		0	0
5305	Supervision	0		0	0
5310	Meter Reading Expense	0		0	0
5315	Customer Billing	45,638		30,568	76,206
5320	Collecting	0		0	0
5325	Collecting- Cash Over and Short	0		0	0
5330	Collection Charges	(1,256)		0	(1,256)
5335	Bad Debt Expense	3,059		0	3,059
5340	Miscellaneous Customer Accounts Expenses	0		0	0
5405	Supervision	0		0	0
5410	Community Relations - Sundry	0		0	0
5415	Energy Conservation	0		0	0
5420	Community Safety Program	0		0	0
5425	Miscellaneous Customer Service and Informational Expenses	0		0	0
5505	Supervision	0		0	0
5510	Demonstrating and Selling Expense	0		0	0
5515	Advertising Expense	0		0	0
5520	Miscellaneous Sales Expense	0		0	0
5605	Executive Salaries and Expenses	9,455		0	9,455
5610	Management Salaries and Expenses	50,075		0	50,075
5615	General Administrative Salaries and Expenses	3,333		0	3,333
5620	Office Supplies and Expenses	9,345		0	9,345
5625	Administrative Expense Transferred Credit	0		0	0
5630	Outside Services Employed	8,058		0	8,058
5635	Property Insurance	3,807		0	3,807
5640	Injuries and Damages	919		0	919



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-4 ADJUSTED ACCOUNTING DATA

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ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
5645	Employee Pensions and Benefits	9,183		0	9,183
5650	Franchise Requirements	0		0	0
5655	Regulatory Expenses	1,230		5,296	6,526
5660	General Advertising Expenses	0		0	0
5665	Miscellaneous General Expenses	0		106,241	106,241
5670	Rent	7,560		0	7,560
5675	Maintenance of General Plant	0		0	0
5680	Electrical Safety Authority Fees	0		0	0
5685	Independent Market Operator Fees and Penalties	0		0	0
5705	Amortization Expense - Property, Plant, and Equipment	36,355		0	36,355
5710	Amortization of Limited Term Electric Plant	0		0	0
5715	Amortization of Intangibles and Other Electric Plant	463		0	463
5720	Amortization of Electric Plant Acquisition Adjustments	0		0	0
5725	Miscellaneous Amortization	0		0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0		0	0
5735	Amortization of Deferred Development Costs	0		0	0
5740	Amortization of Deferred Charges	0		0	0
6005	Interest on Long Term Debt	0		0	0
6010	Amortization of Debt Discount and Expense	0		0	0
6015	Amortization of Premium on Debt Credit	0		0	0
6020	Amortization of Loss on Reacquired Debt	0		0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0		0	0
6030	Interest on Debt to Associated Companies	0		0	0
6035	Other Interest Expense	0		0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0		0	0
6042	Allowance For Other Funds Used During Construction	0		0	0
6045	Interest Expense on Capital Lease Obligations	0		0	0
6105	Taxes Other Than Income Taxes	0		0	0
6110	Income Taxes	0		0	0
6115	Provision for Future Income Taxes	0		0	0
6205	Donations	392		(392)	0
6210	Life Insurance	0		0	0
6215	Penalties	0		0	0
6225	Other Deductions	0		0	0
6305	Extraordinary Income	0		0	0
6310	Extraordinary Deductions	0		0	0
6315	Income Taxes, Extraordinary Items	0		0	0
6405	Discontinues Operations - Income/ Gains	0		0	0
6410	Discontinued Operations - Deductions/ Losses	0		0	0
6415	Income Taxes, Discontinued Operations	0		0	0
Total (\$) Value		199,416	0	87,948	288,517



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-4 ADJUSTED ACCOUNTING DATA

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
GROUPED INPUT FOR CALCULATIONS:					
(Minimum Reporting Requirement)					
	Land and Buildings	(0)	0	0	0
	TS Primary Above 50	(0)	0	0	0
	DS	(0)	0	0	0
	Poles, Wires	370,268	0	0	362,475
	Line Transformers	54,550	0	0	52,828
	Services and Meters	44,839	0	0	43,687
	General Plant	(0)	0	0	0
	Equipment	3,246	0	0	3,084
	IT Assets	22,845	0	0	16,649
	CDM Expenditures and Recoveries	(0)	0	0	0
	Other Distribution Assets	(0)	0	0	0
	Contributions and Grants	(0)	0	0	0
	Accumulated Amortization	(145,531)	0	0	(127,354)
	Non-Distribution Asset	(0)	0	0	(0)
	Unclassified Asset	(0)	0	0	(0)
	Liability	(0)	0	0	(0)
	Equity	(0)	0	0	(0)
	Sales of Electricity	(1,782,528)	0	0	(1,782,528)
	Distribution Services Revenue	(306,758)	0	0	(306,758)
	Late Payment Charges	(4,039)	0	0	(4,039)
	Specific Service Charges	(1,783)	0	0	(1,783)
	Other Distribution Revenue	(5,600)	0	0	(5,600)
	Other Revenue - Unclassified	(0)	0	0	(0)
	Other Income & Deductions	(27,706)	0	0	(27,706)
	Power Supply Expenses (Working Capital)	1,782,528	0	(53,765)	1,728,764
	Other Power Supply Expenses	(0)	0	0	(0)
	Operation (Working Capital)	439	0	0	439



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

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Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
	Maintenance (Working Capital)	7,031	0	0	7,031
	Billing and Collection (Working Capital)	44,381	0	30,568	74,949
	Community Relations (Working Capital)	(0)	0	0	(0)
	Community Relations - CDM (Working Capital)	(0)	0	0	(0)
	Administrative and General Expenses (Working Capital)	99,159	0	111,537	210,696
	Insurance Expense (Working Capital)	3,807	0	0	3,807
	Bad Debt Expense (Working Capital)	3,059	0	0	3,059
	Advertising Expenses	(0)	0	0	(0)
	Charitable Contributions	392	0	(392)	0
	Amortization of Assets	36,818	0	0	36,818
	Other Amortization - Unclassified	(0)	0	0	(0)
	Interest Expense - Unclassified	(0)	0	0	(0)
	Income Tax Expense - Unclassified	(0)	0	0	(0)
	Other Distribution Expenses	(0)	0	0	(0)
	Non-Distribution Expenses	(0)	0	0	(0)
	Unclassified Expenses	(0)	0	0	(0)
		199,416	0	87,948	288,517



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-4 ADJUSTED ACCOUNTING DATA

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Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
SUMMARY FINANCIAL INFORMATION					
DISTRIBUTION ASSETS:					
	Land and Buildings	(0)	0	0	0
	TS Primary Above 50	(0)	0	0	0
	DS	(0)	0	0	0
	Poles, Wires	370,268	0	0	362,475
	Line Transformers	54,550	0	0	52,828
	Services and Meters	44,839	0	0	43,687
	General Plant	(0)	0	0	0
	Equipment	3,246	0	0	3,084
	IT Assets	22,845	0	0	16,649
	CDM Assets	(0)	0	0	0
	Other Distribution Assets	(0)	0	0	0
	Contributions and Grants	(0)	0	0	0
	TOTAL DISTRIBUTION ASSETS	495,747	0	0	478,722
NET FIXED DISTRIBUTION ASSETS:					
	Total Distribution Assets (as above) - LESS:				
	Accumulated Amortization	(145,531)	0	0	(127,354)
	NET FIXED DISTRIBUTION ASSETS	350,216	0	0	351,369
NET SALES REVENUE					
	Sales of Electricity	(1,782,528)	0	0	(1,782,528)
	Power Supply Expenses (Working Capital)	1,782,528	0	(53,765)	1,728,764
	SALES OF ELECTRICITY NET OF COST OF POWER	(0)	0	(53,765)	(53,765)
DISTRIBUTION REVENUE					
	Distribution Services Revenue	(306,758)	0	0	(306,758)
	Late Payment Charges	(4,039)	0	0	(4,039)
	Specific Service Charges	(1,783)	0	0	(1,783)
	Other Distribution Revenue	(5,600)	0	0	(5,600)
	TOTAL DISTRIBUTION REVENUE	(318,180)	0	0	(318,180)



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

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Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
DISTRIBUTION EXPENSES (before PILS):					
	Operation (Working Capital)	439	0	0	439
	Maintenance (Working Capital)	7,031	0	0	7,031
	Billing and Collection (Working Capital)	44,381	0	30,568	74,949
	Community Relations (Working Capital)	(0)	0	0	(0)
	Community Relations - CDM (Working Capital)	(0)	0	0	(0)
	Administrative and General Expenses (Working Capital)	99,159	0	111,537	210,696
	Insurance Expense (Working Capital)	3,807	0	0	3,807
	Bad Debt Expense (Working Capital)	3,059	0	0	3,059
	Advertising Expenses	(0)	0	0	(0)
	Charitable Contributions	392	0	(392)	0
	Amortization of Assets	36,818	0	0	36,818
	Other Distribution Expenses	(0)	0	0	(0)
	TOTAL DISTRIBUTION EXPENSES (before PILS)	195,086	0	141,713	336,799
PILS AMOUNT					
WORKING CAPITAL CALCULATION					
Cost of Power					
	Power Supply Expenses (Working Capital)	1,782,528	0	(53,765)	1,728,764
	TOTAL COST OF POWER	1,782,528	0	(53,765)	1,728,764
Expenses					
	Operation (Working Capital)	439	0	0	439
	Maintenance (Working Capital)	7,031	0	0	7,031
	Billing and Collection (Working Capital)	44,381	0	30,568	74,949
	Community Relations (Working Capital)	0	0	0	(0)
	Community Relations - CDM (Working Capital)	0	0	0	(0)
	Administrative and General Expenses (Working Capital)	99,159	0	111,537	210,696
	Insurance Expense (Working Capital)	3,807	0	0	3,807
	Bad Debt Expense (Working Capital)	3,059	0	0	3,059
	Advertising Expenses	0	0	0	(0)
	Charitable Contributions	392	0	(392)	0
	Other Distribution Expenses	0	0	0	(0)
	TOTAL EXPENSES	158,268	0	141,713	299,981



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-5 CAPITAL EXPENDITURES

This schedule is provided to assist with completion of Schedule 4-1 by identifying accounts which may have projects in scope.

The information at the top of the sheet is based on the trial balance data and is provided to assist in completing Schedule 4-1.

Account Number	Account Description	2003 Before Adjustments ("Utility Only" from Sheet 2)	2004 Before Adjustments ("Utility Only" from Sheet 2)	Change from 2003 to 2004	Grouping
		\$	\$	\$	
1565	Conservation and Demand Management Expenditures at	0	0	0	CDM Expenditures and Recoveries
1608	Franchises and Consents	0	0	0	Other Distribution Assets
1805	Land	0	0	0	Land and Buildings
1806	Land Rights	0	0	0	Land and Buildings
1808	Buildings and Fixtures	0	0	0	Land and Buildings
1810	Leasehold Improvements	0	0	0	Land and Buildings
1815	Transformer Station Equipment - Normally Primary above	0	0	0	TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below	0	0	0	DS
1825	Storage Battery Equipment	0	0	0	Other Distribution Assets
1830	Poles, Towers and Fixtures	156,977	164,509	7,532	Poles, Wires
1835	Overhead Conductors and Devices	145,630	153,683	8,053	Poles, Wires
1840	Underground Conduit	0	0	0	Poles, Wires
1845	Underground Conductors and Devices	52,075	52,075	0	Poles, Wires
1850	Line Transformers	51,106	54,550	3,444	Line Transformers
1855	Services	0	0	0	Services and Meters
1860	Meters	42,535	44,839	2,304	Services and Meters
1905	Land	0	0	0	Land and Buildings
1906	Land Rights	0	0	0	Land and Buildings
1908	Buildings and Fixtures	0	0	0	General Plant
1910	Leasehold Improvements	0	0	0	General Plant
1915	Office Furniture and Equipment	2,922	3,246	324	Equipment
1920	Computer Equipment - Hardware	10,453	17,620	7,167	IT Assets
1925	Computer Software	0	5,225	5,225	IT Assets
1930	Transportation Equipment	0	0	0	Equipment
1935	Stores Equipment	0	0	0	Equipment
1940	Tools, Shop and Garage Equipment	0	0	0	Equipment
1945	Measurement and Testing Equipment	0	0	0	Equipment
1950	Power Operated Equipment	0	0	0	Equipment
1955	Communication Equipment	0	0	0	Equipment
1960	Miscellaneous Equipment	0	0	0	Equipment
1970	Load Management Controls - Customer Premises	0	0	0	Other Distribution Assets
1975	Load Management Controls - Utility Premises	0	0	0	Other Distribution Assets
1980	System Supervisory Equipment	0	0	0	Other Distribution Assets
1990	Other Tangible Property	0	0	0	Other Distribution Assets
1995	Contributions and Grants - Credit	0	0	0	Contributions and Grants
2005	Property Under Capital Leases	0	0	0	Other Distribution Assets
2010	Electric Plant Purchased or Sold	0	0	0	Other Distribution Assets
2050	Completed Construction Not Classified--Electric	0	0	0	Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, Pl	(109,176)	(145,531)	(36,355)	Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intang	0	0	0	Accumulated Amortization
		223,342	227,122	3,780	



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

2-5 CAPITAL EXPENDITURES

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The information at the top of the sheet is based on the trial balance data and is provided to assist in completing Schedule 4-1.

GROUPED

Land and Buildings	(0)	(0)	0	1805, 1806, 1808, 1810, 1905, 1906
TS Primary Above 50	(0)	(0)	0	1815
DS	(0)	(0)	0	1820
Poles, Wires	354,682	370,268	15,586	1830, 1835, 1840, 1845
Line Transformers	51,106	54,550	3,444	1850
Services and Meters	42,535	44,839	2,304	1855, 1860
General Plant	(0)	(0)	0	1908, 1910
Equipment	2,922	3,246	324	1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
IT Assets	10,453	22,845	12,392	1920, 1925
Other Distribution Assets	(0)	(0)	0	1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010,
Contributions and Grants	(0)	(0)	0	1995
	<u>461,698</u>	<u>495,747</u>	<u>34,049</u>	

MATERIALITY CALCULATION:

Materiality Threshold 1:

Net Fixed Assets (Before Adjustment) from Sheet 2-2	350,216
Materiality Factor	0.2%
	700

Materiality Threshold 2:

Rate Base	655,680
under \$100 million	75,000
\$100 million - \$250 million	150,000
\$250 million - \$1 billion	300,000
greater than \$1 billion	500,000

Materiality (lesser of Threshold 1 and 2)	700
--	------------

**3.4.8 - Employee Total Compensation****EXECUTIVE CATEGORY**

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
1.0	\$ 41,710	\$ -	\$ -	\$ 2,874
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
1.0	\$ 44,524	\$ -	\$ -	\$ 2,948
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
1.0	\$ 51,134	\$ -	\$ -	\$ 2,913

MANAGEMENT CATEGORY

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits

NON-UNIONIZED CATEGORY

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
1.0	\$ 32,804	\$ -	\$ -	\$ 2,388
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
1.0	\$ 33,460	\$ -	\$ -	\$ 2,467
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
1.0	\$ 36,773	\$ -	\$ -	\$ 2,694

UNIONIZED CATEGORY

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

3-1 RATE BASE

Net Fixed Assets

351,369

Working Capital Allowance

Working Capital (*from Sheet "2-4 ADJUSTED ACCOUNTING DATA"*)

2,028,745

Working Capital Allowance @ 15%

304,312

304,312

RATE BASE

655,680

Fixed Assets for Conservation and Demand Management¹

0

Smart Meters

0

¹ Include reference to Board-Approved CDM Application



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

3-2 COST OF CAPITAL (Input)

Cost of Capital

Deemed Debt Rate and D/E Structures

Rate Base: (from Sheet <i>Ratebase Calc.</i>)	\$655,680
Size of LDC (based on Rate Base)	Small
Debt Rate (based on Size)	6.25%
Deemed Debt (based on Size)	50%
Deemed Equity (based on Size)	50%

Table 3-1 Deemed Common Equity and Debt Ratios and Debt Cost Rates			
Size of Utility Rate Base	Descriptor	Equity	Debt
		CER %	(1-CER)%
Greater than \$1.0 Billion	Large	35%	65%
Between \$250 Million and \$1.0 Billion	Medium-Large	40%	60%
Between \$100 Million and \$250 Million	Medium-Small	45%	55%
Under \$100 Million	Small	50%	50%

Debt Rate (DR)

Deemed or proposed Debt Rate for Revenue Requirement calculation.	5.50%
---	-------

Weighted debt rate calculated on Weighted Debt Cost (%)	5.50%
---	-------

Return on Equity

Utility's Proposed ROE	9.00%
Allowed ROE for Revenue Requirement Calculation	9.00%
Target ROE per Board	9.00%

Cost of Capital

Cost of Capital	7.25%
-----------------	-------



DR

5.80%
5.90%
6.00%
6.25%





EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

3-3 CAPITAL STRUCTURE (Input)

Schedule 5-2

Actual Capital Structure of the Distributor

Line			Particulars		Deemed Structure (from 3-2)	Cost Rate
			(\$000)	(%)		
(1)	Long Term Debt		392,418	35.0%		
(2)	Unfunded Short Term Debt			0.0%		
(3)	Total Debt	(3) = (1) + (2)	392,418	35.0%	50.0%	
(4)	Preferred Shares		0	0.0%		
(5)	Common Equity		727,283	65.0%		
(6)	Total Equity	(6) = (4) + (5)	727,283	65.0%	50.0%	
(7)	Total Rate Base	(6) = (3) + (6)	1119701.000	100.0%		

Absolute difference between actual and size-related deemed debt ratio: 15.0%

The utility must provide an explanation in its Summary of the Application on the reason why its actual D/E structure deviates significantly from the deemed D/E for a utility of its rate base size.



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

3-4 WEIGHTED DEBT COST (Input)

Schedule 5-1: Weighted Debt Cost

Size of Utility	Small	Small	Medium-Small	Medium-Large	Large
<u>Deemed Debt Rate</u>					
prior to 2000	actual rate	<i>actual rate</i>	<i>actual rate</i>	<i>actual rate</i>	<i>actual rate</i>
2000 to 2005	7.25%	7.25%	7.00%	6.90%	6.80%
2006	6.25%	6.25%	6.00%	5.90%	5.80%

No.	Description	Debt Holder	Is the Debt Holder Affiliated with the LDC? (Y/N)	Date of Issuance of Debt (Date)	Principal (\$)	Term (Years)	Actual Rate (%)	Debt Rate Used for Weighted Debt Rate Cost
1	Promisery note	Township Alfred-Plantagenet	Y	1-Jan-2003	\$ 431,805	15	5.50%	5.50%
Total					<u>\$ 431,805</u>			
Weighted Average Debt Cost							<u>5.50%</u>	<u>5.50%</u>



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

4-1 DATA for PILS MODEL

Item	Source	\$ Amount as Adjusted
------	--------	--------------------------

Net Income before consideration of PILS

Revenue Requirement other than PILS	Sheet 5-1	384,336	F14
Distribution Expenses other than PILS and interest	Sheet 2-4	336,799	to detail
(Note: "Book" interest expense and "book" income tax expense are not included in Distribution Expenses above)			
		<u>47,537</u>	F17

Calculated Interest

Rate Base	Sheet 3-1	655,680	
x Debt Component	Sheet 3-2	50.00%	
x Debt Rate reflected in Revenue Requirement	Sheet 3-2	5.50%	F21
		<u>18,031</u>	

Target Net Income before consideration of PILS
(= Target Net Income reflecting PILS)

29,506

F23

Specific Distribution Expenses from Sheet ADJ5 (non-recoverable portion)

Insurance	0
Bad Debt	0
Advertising	0
Political Contributions	0
Employee Dues	0
Charitable Contributions	392



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

4-2 OUTPUT from PILS MODEL

PILS Amount from PILS Model

	\$	
		PLACE HOLDER = 2004 TRIAL BALANCE AMOUNT -- PLEASE UPDATE WITH AMOUNT FROM PILS MODEL
	-	



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

5-1 SERVICE REVENUE REQUIREMENT

This sheet calculates the Revenue Requirement using adjusted information previous sheets and brings in the income tax amount from the PILS Model.

	\$
<u>Rate Base</u> (from sheet 3-1)	655,680
x <u>Cost of Capital</u> (from sheet 3-2)	7.25%
Return on Ratebase	

Distribution Expenses

(from sheet "2-4 ADJUSTED ACCOUNTING DATA")

Revenue Requirement Before Income Taxes

Income Taxes - from PILS Model

SERVICE REVENUE REQUIREMENT

from

\$

47,537

336,799

384,336

0

384,336



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
1	Arrears certificate	15.00	Y	15.00	22	15	20	19	285.00		Standard	285.00
2	Statement of account	15.00	Y	15.00	0	0	0	0	0.00		Standard	0.00
3	Pulling post dated cheques	15.00	Y	9.00	0	0	0	0	0.00		Standard	0.00
4	Duplicate invoices for previous billing	15.00	Y	15.00	0	0	0	0	0.00		Standard	0.00
5	Request for other billing information	15.00	Y	15.00	0	0	0	0	0.00		Standard	0.00
6	Easement letter	15.00	Y	15.00	0	0	0	0	0.00		Standard	0.00
7	Income tax letter	15.00	Y	15.00	0	0	0	0	0.00		Standard	0.00
8	Notification charge	15.00	Y	15.00	0	0	0	0	0.00		Standard	0.00
9	Account history	15.00	Y	15.00	0	0	0	0	0.00		Standard	0.00
10	Credit reference/credit check (plus credit agency costs)	15.00	Y	25.00	0	0	0	0	0.00		Standard	0.00
11	Returned cheque charge (plus bank charges)	15.00	Y	15.00	0	0	0	0	0.00		Standard	0.00
12	Charge to certify cheque	15.00	Y	15.00	0	0	0	0	0.00		Standard	0.00
13	Legal letter charge	15.00	Y	15.00	0	0	0	0	0.00		Standard	0.00
14	Account set up charge/change of occupancy charge (plus credit agency costs if	30.00	Y	15.00	96	103	99	99	1,490.00		Standard	1,490.00
15	Special meter reads	30.00	Y	30.00	0	0	0	0	0.00		Standard	0.00



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
16	Collection of account charge - no disconnection	30.00	Y	20.00	8	8	21	12	246.67		Standard	246.67
17	Collection of account charge - no disconnection - after regular hours	165.00	Y	50.00	0	0	0	0	0.00		Standard	0.00
18	Disconnect/Reconnect at meter - during regular hours	65.00	Y	25.00	6	4	17	9	225.00		Standard	225.00
19	Install/Remove load control device - during regular hours	65.00	Y	25.00	0	0	0	0	0.00		Standard	0.00
20	Disconnect/Reconnect at meter - after regular hours	185.00	Y	50.00	0	0	0	0	0.00		Standard	0.00
21	Install/Remove load control device - after regular hours	185.00	Y	50.00	0	0	0	0	0.00		Standard	0.00
22	Disconnect/Reconnect at pole - during regular hours	185.00	Y					0	0.00		Time and Material	0.00
23	Disconnect/Reconnect at pole - after regular hours	415.00	Y					0	0.00		Time and Material	0.00
24	Meter dispute charge plus Measurement Canada fees (if meter found correct)	30.00	Y	30.00	0	0	0	0	0.00		Standard	0.00
25	Service call - customer-owned equipment	30.00	Y					0	0.00		Time and Material	0.00
26	Service call - after regular hours	165.00	Y					0	0.00		Time and Material	0.00
27	Temporary service install & remove - overhead - no transformer	500.00	Y					0	0.00		Time and Material	0.00
28	Temporary service install & remove - underground - no transformer	300.00	Y					0	0.00		Time and Material	0.00
29	Temporary service install & remove - overhead - with transformer	1,000.00	Y					0	0.00		Time and Material	0.00
30	Specific Charge for Access to the Power Poles \$/pole/year	22.35	Y	22.35	265	265	265	265	5,922.75		Standard	5,922.75



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
Additional Charges - Please be Specific												
31	First Additional Charge	N/A	N					0	0.00		addnl. chrg	0.00
32	Second Additonal Charge	N/A	N					0	0.00		addnl. chrg	0.00
33		N/A	N					0	0.00		addnl. chrg	0.00
34		N/A	N					0	0.00		addnl. chrg	0.00
35		N/A	N					0	0.00		addnl. chrg	0.00
36		N/A	N					0	0.00		addnl. chrg	0.00
37		N/A	N					0	0.00		addnl. chrg	0.00
38		N/A	N					0	0.00		addnl. chrg	0.00
39		N/A	N					0	0.00		addnl. chrg	0.00
40		N/A	N					0	0.00		addnl. chrg	0.00
41		N/A	N					0	0.00		addnl. chrg	0.00
42		N/A	N					0	0.00		addnl. chrg	0.00
43		N/A	N					0	0.00		addnl. chrg	0.00
44		N/A	N					0	0.00		addnl. chrg	0.00
45		N/A	N					0	0.00		addnl. chrg	0.00
46		N/A	N					0	0.00		addnl. chrg	0.00



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
47		N/A	N					0	0.00		addnl. chrg	0.00
48		N/A	N					0	0.00		addnl. chrg	0.00
49		N/A	N					0	0.00		addnl. chrg	0.00
50		N/A	N					0	0.00		addnl. chrg	0.00
Total Specific Service Charge Revenue									8,169.42			8,169.42



5-3 OTHER REGULATED CHARGES (Input)

Description	HANDBOOK REF.	Charge Determinant		Total \$	Comments
RETAIL SERVICES REVENUE					
Establishing Service Agreements	12.2.1	}			
Distributor-Consolidated Billing	12.2.2			494	account 4082
Retailer-Consolidated Billing	12.2.3				
SERVICE TRANSACTION REQUEST REVENUES	12.2.4			1	account 4084
RPP (formerly SSS)ADMINISTRATION CHARGE REVENUE	12.1			3,378	account 4080b
DISTRIBUTION WHEELING SERVICE REVENUE	10.7				account 4080c, if applicable in 2004
OTHER COMPONENTS OF "OTHER DISTRIBUTION REVENUE"				1,728	accounts 4090, 4205-4215, 4220, 4240-5
OTHER DISTRIBUTION REVENUE				5,600	
Other Rate Information (Optional)					
NON-COMPETITIVE ELECTRICITY CHARGES					
Wholesale Market Service Rate	12.3.1	kWh for customers who are not wholesale market participants	account 4062 -	170,252	
Retail Transmission Service Rates	12.3.2	existing rates			
Network Service Rate			account 4066 -	149,261	
Connection Service Rate			account 4068 -	129,712	
Charges Levied by the Government of Ontario	12.3.3		Volume	Rate \$	
Rural and Remote Rate Protection (RRRP)		kWh	0	0.0010	0
Debt Retirement Charge		kWh	0	0.0070	0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

5-4 CDM (Input)

\$

Trial Balance account 5415-Energy Conservation	0
Tier 1 Adjustment	<u>0</u>
Adjusted amount	<u><u>0</u></u>

Portion attributed to specific classes



**5-5 BASE REVENUE REQUIREMENT**

	<u>\$</u>	<u>\$</u>
Service Revenue Requirement <i>(from Sheet 5-1)</i>		384,336
LESS:		
Revenue Offsets:		
Board Approved Charges		
Specific Service Charges <i>(from Sheet 5-2)</i>	8,169	
Late Payment Charges <i>(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)</i>	4,039	
Other Distribution Revenue <i>(from Sheet 5-3)</i>	5,600	
Other Income & Deductions <i>(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)</i>	27,706	
	<hr/>	
TOTAL REVENUE OFFSETS	45,515	45,515
Base Revenue Requirement		<hr/> 338,821 <hr/>
(defined as SERVICE REVENUE REQUIREMENT NET OF REVENUE OFFSETS)		

Base Revenue Requirement is allocated to classes in three portions:

B.R.R. #1: Base Revenue Requirement net of B.R.R. #2 and #3 (below)	232,580
B.R.R. #2: Low Voltage Wheeling Costs (Embedded Distributors only) <i>(from Sheet ADJ3, item 5)</i>	106,241
B.R.R. #3: Directly assigned CDM <i>(from Sheet 5-4)</i>	0

**6-1 CUSTOMER CLASSES (Input)***Enter current and proposed customer classes***Customer Classification****Current****Proposed***Please update: "X" if applicable (delete if not applicable)***RESIDENTIAL****Regular****X****X****X**

Time of Use

Urban

Suburban

Other (specify)

Other (specify)

Other (specify)

Other (specify)

Other (specify)

GENERAL SERVICE**Less than 50 kW****X****X****X**

Less than 50 kW Time of Use

Other < 50 kW (specify) .

Greater than 50 kW (to 3000 kW)**X****X**

Greater than 50 kW Time of Use

Other > 50 kW (specify) .

Other > 50 kW (specify) .

Other > 50 kW (specify) .

Intermediate Use (3000 - 5000 kW)

Large Use (> 5000 kW)

Unmetered Scattered Load**X**

Sentinel Lighting

Street Lighting**X****X**

Back-up/Standby Power

Other (specify)

Other (specify)



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

6-2 DEMAND, RATES (Input)

Enter customer numbers and demand data
for 2002, 2003 and 2004

Enter 2004 and 2005 rates

	Number of Customers (Connections)			Demand Data - kWh			Demand Data - kW		
	2002	2003	2004	2002	2003	2004	2002	2003	2004
	#	#	#	kWh	kWh	kWh	kW	kW	kW
RESIDENTIAL									
Regular	955	955	969	14,810,717	15,460,530	15,988,104			
GENERAL SERVICE									
Less than 50 kW	147	150	147	5,536,583	5,405,561	5,678,973			
Greater than 50 kW (to 3000 kW)	11	11	11	4,941,278	5,338,264	5,496,615	13,757	13,127	12,609
Unmetered Scattered Load	6	6	3	18,804	18,804	18,804			
Street Lighting	347	351	351	301,829	322,706	347,926	743	907	907
TOTALS	1,466	1,473	1,481	25,609,211	26,545,865	27,530,422	14,500	14,034	13,516



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-

october 3,2005

6-2 DEMAND, RATES (Input)

Enter customer numbers and demand data
for 2002, 2003 and 2004

Enter 2004 and 2005 rates

		2004 Rates "Sheet 2"			2005 Rates "Sheet 5"			2005 Rates "Sheet 9"		
		Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)	Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)	Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)
Volumetric Rate Type		\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>RESIDENTIAL</u>										
Regular	kWh	0.0050		9.65	0.0059		10.65	0.0113		10.65
GENERAL SERVICE										
Less than 50 kW	kWh	0.0065		14.14	0.0075		15.59	0.0129		15.59
Greater than 50 kW (to 3000 kW)	kW		1.0554	78.09		1.2447	86.08		3.4278	86.08
Unmetered Scattered Load	kWh	0.0065		7.07	0.0075		7.80	0.0129		15.59
Street Lighting	kW		1.3470	0.21		1.6402	0.23		3.5502	0.23
TOTALS										



EDR 2006 MODEL (ver. 2.1)

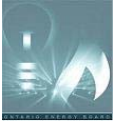
Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

6-3 Transformer Ownership (Input)

	2002			2003			2004		
	kW	\$/kW	\$	kW	\$/kW	\$	kW	\$/kW	\$
RESIDENTIAL									
Regular			0.00			0.00			0.00
GENERAL SERVICE									
Less than 50 kW			0.00			0.00			0.00
Greater than 50 kW (to 3000 kW)			0.00			0.00			0.00
Unmetered Scattered Load			0.00			0.00			0.00
Street Lighting			0.00			0.00			0.00
TOTALS	0		0.00	0		0.00	0		0.00



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

7-1 ALLOCATION - Base Revenue Requirement

B.R.R. #1 from Sheet 5-5

(not including amounts related to Low
Voltage Wheeling Costs and CDM)

Amount allocated on this sheet:--
Base Revenue Requirement B.R.R. #1
\$232,580

	Number of Customers (Connections)	kWh per Customer			Calculated kWh per Customer	Calculated kWh	kW per Customer			Calculated kW per Customer	Calculated kW
	2004 Customer count	2002	2003	2004	3 yr average per customer	2004 cust. count x 3 yr average per cust.	2002	2003	2004	3 yr average per customer	2004 cust. count x 3 yr average per cust.
RESIDENTIAL											
Regular	969	15,508.6	16,189.0	16,499.6	16,065.7	15,567,706	0.0	0.0	0.0	0.0	0
Less than 50 kW	147	37,663.8	36,037.1	38,632.5	37,444.5	5,504,335	0.0	0.0	0.0	0.0	0
Greater than 50 kW (to 3000 kW)	11	449,207.1	485,296.7	499,692.3	478,065.4	5,258,719	1,250.6	1,193.4	1,146.3	1,196.8	13,164
Unmetered Scattered Load	3	3,134.0	3,134.0	6,268.0	4,178.7	12,536	0.0	0.0	0.0	0.0	0
Street Lighting	351	869.8	919.4	991.2	926.8	325,313	2.1	2.6	2.6	2.4	855
TOTALS	1,481					26,668,610					14,020



7-1 ALLOCATION - Base Revenue Requirer
*B.R.R. #1 from Sheet 5-5
 (not including amounts related to Low
 Voltage Wheeling Costs and CDM)*

Amount allocated on this sheet:-- Base Revenue Requirement B.R.R. #1 \$232,580	Calculated Revenue for Allocation to Customer Classes: Consumption determinants x Rates for 2004 test year "Sheet 2"				Allocation to Customer Classes %	Calculated Revenue for Allocation between Fixed and Variable: Consumption determinants x Rates for 2005 "Sheet 5"				Allocation between Fixed and Variable %		
	Volumetric kWh (\$)	Volumetric kW (\$)	Monthly Fixed Charges (\$)	Total (\$)	Total for customer class as % of Total for all classes	Volumetric kWh (\$)	Volumetric kW (\$)	Monthly Fixed Charges (\$)	Total (\$)	Volumetric as percent of Total for customer class	Fixed charges as percent of total for customer class	
RESIDENTIAL												
Regular	77,839	0	112,210	190,049	68.52%	91,849	0	123,838	215,688	42.58%	57.42%	100.00%
Less than 50 kW	35,778	0	24,943	60,721	21.89%	41,283	0	27,501	68,783	60.02%	39.98%	100.00%
Greater than 50 kW (to 3000 kW)	0	13,894	10,308	24,202	8.73%	0	16,386	11,363	27,748	59.05%	40.95%	100.00%
Unmetered Scattered Load	81	0	255	336	0.12%	94	0	281	375	25.08%	74.92%	100.00%
Street Lighting	0	1,152	885	2,036	0.73%	0	1,403	969	2,371	59.15%	40.85%	100.00%
TOTALS	113,698	15,046	148,600	277,344	100.00%	133,226	17,788	163,951	314,965	47.95%	52.05%	100.00%



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-

october 3,2005

7-1 ALLOCATION - Base Revenue Requirer

*B.R.R. #1 from Sheet 5-5
(not including amounts related to Low
Voltage Wheeling Costs and CDM)*

Amount allocated on this sheet:--
Base Revenue Requirement B.R.R. #1
\$232,580

RESIDENTIAL

Regular
Less than 50 kW
Greater than 50 kW (to 3000 kW)
Unmetered Scattered Load
Street Lighting

TOTALS

Base Revenue Requirement Allocated (adjusted for Transformer Credit)		
Overall Allocation to Classes	Variable Component	Fixed Component
159,375	67,869	91,506
50,921	30,562	20,359
20,295	11,985	8,311
282	71	211
1,708	1,010	698
232,580	111,496	121,084
0 << Less Transformer Credit		
232,580	<< Base Revenue Req. B.R.R.#1	



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

7-2 ALLOCATION - Low Voltage Wheeling Costs

B.R.R. #2 from Sheet 5-5

Amount allocated on this sheet:--
Low Voltage Wheeling Costs B.R.R. #2
\$106,241

Retail Transmission Connection Rate (\$)		Basis for Allocation (\$) (rate x volume from 6-2)	Allocation Percentages	Allocated \$
per KWh	per kW			

RESIDENTIAL

Regular	0.0057	91,132.19	60.11%	63,858
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GENERAL SERVICE

Less than 50 kW	0.0057	32,370.15	21.35%	22,682
-----------------	--------	-----------	--------	--------

Greater than 50 kW (to 3000 kW)	2.1218	26,753.78	17.65%	18,747
---------------------------------	--------	-----------	--------	--------

Unmetered Scattered Load	0.0057	107.18	0.07%	75
--------------------------	--------	--------	-------	----

Street Lighting	1.3824	1,253.84	0.83%	879
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TOTALS		151,617.13	100.00%	106,241
---------------	--	------------	---------	---------



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

7-3 ALLOCATION - CDM (Input)

B.R.R. #3 from Sheet 5-5

Amount allocated on this sheet:--
Directly Attributed CDM *B.R.R. #3*
\$0

CDM Requirement Allocated \$

RESIDENTIAL

Regular

GENERAL SERVICE

Less than 50 kW

Greater than 50 kW (to 3000 kW)

Unmetered Scattered Load

Street Lighting

TOTAL

0

Directly Attributed CDM per 5-4 and 5-5

0

Difference

0



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

8-1 RATES - BASE REVENUE REQUIREMENT

*Excluding amounts related to Low Voltage
/ Wheeling Adjustments (Embedded
Distributors) and CDM*

Number of Customers (Connections)	kWh	kW	Base Revenue Requirement Allocated from Sheet 7-1		Base Rates - Requirement <i>divided by</i> consumption for test yr.			
2004 Customer count	2004 cust. count x 3 yr per cust. avg. kWh	2004 cust. count x 3 yr per cust. avg. kW	Variable Component	Fixed Component	Volumetric Rate Type	Rate per kWh \$	Rate per kW \$	Fixed service charge \$
969	15,567,706	0	67,869	91,506	kWh	0.0044	0.0000	7.87
147	5,504,335	0	30,562	20,359	kWh	0.0056	0.0000	11.54
11	5,258,719	13,164	11,985	8,311	kW	0.0000	0.9104	62.96
3	12,536	0	71	211	kWh	0.0056	0.0000	5.86
351	325,313	855	1,010	698	kW	0.0000	1.1812	0.17
1,481	26,668,610	14,020	111,496	121,084				



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)
october 3,2005

8-2 RATES - Low Voltage/ Wheeling Adjustments

LV/ Wheeling Adj. Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	LV/ Wheeling Adj. Rates (\$) per kWh	LV/ Wheeling Adj. Rates (\$) per kW
from Sheet 7-2	from Sheet 7-1	from Sheet 7-1	from Sheet 6-2		

RESIDENTIAL

Regular	63,858	15,567,706	kWh	0.0041	
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GENERAL SERVICE

Less than 50 kW	22,682	5,504,335	kWh	0.0041	
-----------------	--------	-----------	-----	--------	--

Greater than 50 kW (to 3000 kW)	18,747	5,258,719	13,164	kW	1.4241
---------------------------------	--------	-----------	--------	----	--------

Unmetered Scattered Load	75	12,536	kWh	0.0060	
--------------------------	----	--------	-----	--------	--

Street Lighting	879	325,313	855	kW	1.0274
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TOTALS	106,241	26,668,610	14,020		
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EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

8-3 RATES - CDM

CDM Requirement Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	CDM Rates (\$) per kWh	CDM Rates (\$) per kW
from Sheet 7-3	from Sheet 7-1	from Sheet 7-1	from Sheet 6-2		

RESIDENTIAL

Regular	15,567,706		kWh		
---------	------------	--	-----	--	--

GENERAL SERVICE

Less than 50 kW	5,504,335		kWh		
-----------------	-----------	--	-----	--	--

Greater than 50 kW (to 3000 kW)	5,258,719	13,164	kW		
---------------------------------	-----------	--------	----	--	--

Unmetered Scattered Load	12,536		kWh		
--------------------------	--------	--	-----	--	--

Street Lighting	325,313	855	kW		
-----------------	---------	-----	----	--	--

TOTALS	26,668,610	14,020			
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8-4 RATE RIDERS - Regulatory Assets

Regulatory Assets Rate Riders (\$) per kWh	Regulatory Assets Rate Riders (\$) per kW
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RESIDENTIAL

Regular	0.0098
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GENERAL SERVICE

Less than 50 kW	0.0075
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EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

8-5 DISTRIBUTION RATES

Volumetric Rate Type	Calculated Rates (\$)								
	Rate per kWh				Rate per kW				Fixed Service Charge
	Base (from 8-1)	LV/ Wheeling (from 8-2)	CDM (from 8-3)	Combined	Base (from 8-1)	LV/ Wheeling (from 8-2)	CDM (from 8-3)	Combined	Base (from 8-1)

RESIDENTIAL

Regular	kWh	0.0044	0.0041	0.0085					7.87
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GENERAL SERVICE

Less than 50 kW	kWh	0.0056	0.0041	0.0097					11.54
Greater than 50 kW (to 3000 kW)	kW				0.9104	1.4241		2.3345	62.96
Unmetered Scattered Load	kWh	0.0056	0.0060	0.0116					5.86
Street Lighting	kW				1.1812	1.0274		2.2085	0.17

TOTALS



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-

october 3,2005

8-5 DISTRIBUTION RATES

Direct Rate Mitigation (\$)			Rate Application (\$)			Regulatory Assets per kWh (from 8-4)
Rate per kWh	Rate per kW	Fixed Service Charge	Rate per kWh	Rate per kW	Fixed Service Charge	
<i>Enter only as applicable to override a calculated rate.</i>						

RESIDENTIAL

Regular	0.0085	8.13	0.0085		8.13	0.0098
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GENERAL SERVICE

Less than 50 kW	0.0097	11.80	0.0097		11.80	0.0075
Greater than 50 kW (to 3000 kW)	2.3345	63.22	2.3345	2.3345	63.22	
Unmetered Scattered Load	0.0097	5.77	0.0097		5.77	0.0075
Street Lighting	2.2085	0.17	2.2085	2.2085	0.17	

TOTALS



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

8-6 RETAIL TRANSMISSION RATES (Input)

Please indicate on Sheet 1-1 if application is being made for the revised RTS rates (Network and/or Connection)

	Retail Transmission Rate per kWh					
	Retail Transmission Rate \$/kWh			Increment \$/kWh		Adjusted Retail Transmission Rate \$ per kWh
	Network	Connection	Total	Network	Connection	
RESIDENTIAL						
Regular	0.0050	0.0057	0.0107	(0.0004)	0.0125	0.0228
GENERAL SERVICE						
Less than 50 kW	0.0050	0.0057	0.0107	(0.0004)	0.0125	0.0228
Greater than 50 kW (to 3000 kW)						
Unmetered Scattered Load	0.0050	0.0057	0.0107	(0.0004)	0.0125	0.0228
Street Lighting						



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-

october 3,2005

8-6 RETAIL TRANSMISSION RATES (Input)

Please indicate on Sheet 1-1 if application is be the revised RTS rates (Network and/or Connect

	Retail Transmission Rate per kW					
	Retail Transmission Rate \$/kW			Increment \$		Adjusted Retail Transmission Rate \$
	Network	Connection	Total	Network	Connection	per KW
RESIDENTIAL						
Regular						
GENERAL SERVICE						
Less than 50 kW						
Greater than 50 kW (to 3000 kW)	1.7882	2.1218	3.9100	-0.1575	4.6653	8.4177
Unmetered Scattered Load						
Street Lighting	1.6002	1.3824	2.9826	-0.1410	3.0395	5.8812



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

8-7 OTHER CHGS, COMMOD (Input)

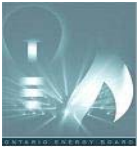
Rates assumed - Please update if you have more accurate estimates for your utility.

	Other Charges per kWh (\$)					Other Charges per kW (\$)					Cost of Power Commodity per kWh (\$)		Loss Adjustment Factor	
	Retail Transmission Rate (from 8-6)	Wholesale Market Service Rate	Debt Reduction Charge	Total	Total with Adjusted RTR	Retail Transmission Rate (from 8-6)	Wholesale Market Service Rate	Debt Reduction Charge	Total	Total with Adjusted RTR	up to 1000 kWh	over 1000 kWh	2005	Updated
	per kWh	per kWh	per kWh	per kWh	per kWh	per kW	per kW	per kW	per kW	per kW	per kWh	per kWh		
RESIDENTIAL														
Regular	0.0107	0.0062	0.0070	0.0239	0.0360						0.0500	0.0580	1.0609	1.0607
GENERAL SERVICE														
Less than 50 kW	0.0107	0.0062	0.0070	0.0239	0.0360						0.0500	0.0580	1.0609	1.0607
Greater than 50 kW (to 3000 kW)		0.0062	0.0070	0.0132	0.0132	3.9100			3.9100	8.4177	0.0500	0.0580	1.0609	1.0607
Unmetered Scattered Load	0.0107	0.0062	0.0070	0.0239	0.0360						0.0500	0.0580	1.0609	1.0607
Street Lighting		0.0062	0.0070	0.0132	0.0132	2.9826			2.9826	5.8812	0.0500	0.0580	1.0609	1.0607

Loss Factors (enter in columns T and U)

Supply Facilities Loss Factor
Distribution Loss Factor - Secondary Metered Customer < 5,000 kW
Distribution Loss Factor - Secondary Metered Customer > 5,000 kW
Distribution Loss Factor - Primary Metered Customer < 5,000 kW
Distribution Loss Factor - Primary Metered Customer > 5,000 kW
Total Loss Factor - Secondary Metered Customer < 5,000 kW
Total Loss Factor - Secondary Metered Customer > 5,000 kW
Total Loss Factor - Primary Metered Customer < 5,000 kW
Total Loss Factor - Primary Metered Customer > 5,000 kW

1.0045	1.0045
1.0562	1.0562
1.0100	1.0100
1.0456	1.0456
1.0000	1.0000
1.0610	1.0610
1.0145	1.0145
1.0503	1.0503
1.0045	1.0045



9-1 BILL IMPACTS (Monthly Consumptions)

RESIDENTIAL Regular

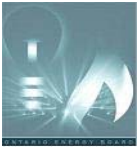
	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
100 kWh	Monthly Service Charge		10.65			8.13	(2.52)	-23.67	-13.21
	Distribution (kWh)	100	0.0113	1.13	100	0.0085	0.85	(0.28)	-1.49
	Regulatory Assets (kWh)			100	0.0098	0.98	0.98		5.14
	Sub-Total		11.78			9.96	(1.82)	-15.49	-9.56
	Other Charges (kWh)	106	0.0239	2.54	106	0.0360	3.82	1.28	50.57
	Cost of Power Commodity (kWh)	106	0.0500	5.30	106	0.0500	5.30	(0.00)	-0.01
	Total Bill		19.62			19.08	(0.54)	-2.77	-2.85

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
250 kWh	Monthly Service Charge		10.65			8.13	(2.52)	-23.67	-7.10
	Distribution (kWh)	250	0.0113	2.83	250	0.0085	2.12	(0.71)	-2.00
	Regulatory Assets (kWh)			250	0.0098	2.45	2.45		6.90
	Sub-Total		13.48			12.69	(0.78)	-5.79	-2.20
	Other Charges (kWh)	265	0.0239	6.34	265	0.0360	9.54	3.21	50.57
	Cost of Power Commodity (kWh)	265	0.0500	13.26	265	0.0500	13.26	(0.00)	-0.01
	Total Bill		33.08			35.50	2.42	7.32	6.82

RESIDENTIAL Regular

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption									
500 kWh	Monthly Service Charge		10.65			8.13	(2.52)	-23.67	-4.01
	Distribution (kWh)	500	0.0113	5.65	500	0.0085	4.23	(1.42)	-2.26
	Regulatory Assets (kWh)			500	0.0098	4.90	4.90		7.79
	Sub-Total		16.30			17.26	0.96	5.89	1.53
	Other Charges (kWh)	530	0.0239	12.68	530	0.0360	19.09	6.41	50.57
	Cost of Power Commodity (kWh)	530	0.0500	26.52	530	0.0500	26.52	(0.00)	-0.01
	Total Bill		55.50			62.87	7.37	13.27	11.72



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

9-1 BILL IMPACTS (Monthly Consumptions)

RESIDENTIAL Regular

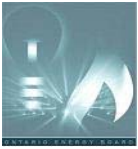
		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 750 kWh	Monthly Service Charge			10.65			8.13	(2.52)	-23.67	-2.79
	Distribution (kWh)	750	0.0113	8.48	750	0.0085	6.35	(2.13)	-25.12	-2.36
	Regulatory Assets (kWh)				750	0.0098	7.35	7.35		8.15
	Sub-Total			19.13			21.83	2.70	14.12	2.99
	Other Charges (kWh)	796	0.0239	19.02	796	0.0360	28.63	9.62	50.57	10.66
	Cost of Power Commodity (kWh)	796	0.0500	39.78	796	0.0500	39.78	(0.01)	-0.02	-0.01
	Total Bill			77.93			90.23	12.31	15.80	13.64

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			10.65			8.13	(2.52)	-23.67	-2.13
	Distribution (kWh)	1,000	0.0113	11.30	1,000	0.0085	8.46	(2.84)	-25.12	-2.40
	Regulatory Assets (kWh)				1,000	0.0098	9.80	9.80		8.30
	Sub-Total			21.95			26.39	4.44	20.23	3.76
	Other Charges (kWh)	1,061	0.0239	25.36	1,061	0.0360	38.18	12.82	50.57	10.86
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	61	0.0580	3.53	61	0.0580	3.52	(0.01)	-0.33	-0.01
	Total Bill			100.84			118.09	17.25	17.11	14.61

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,500 kWh	Monthly Service Charge			10.65			8.13	(2.52)	-23.67	-1.42
	Distribution (kWh)	1,500	0.0113	16.95	1,500	0.0085	12.69	(4.26)	-25.12	-2.40
	Regulatory Assets (kWh)				1,500	0.0098	14.70	14.70		8.30
	Sub-Total			27.60			35.52	7.92	28.70	4.47
	Other Charges (kWh)	1,591	0.0239	38.03	1,591	0.0360	57.27	19.23	50.57	10.86
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	591	0.0580	34.30	591	0.0580	34.28	(0.02)	-0.05	-0.01
	Total Bill			149.93			177.07	27.14	18.10	15.33



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

9-1 BILL IMPACTS (Monthly Consumptions)

RESIDENTIAL Regular

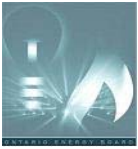
		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			10.65			8.13	(2.52)	-23.67	-1.07
	Distribution (kWh)	2,000	0.0113	22.60	2,000	0.0085	16.92	(5.68)	-25.12	-2.40
2,000 kWh	Regulatory Assets (kWh)				2,000	0.0098	19.60	19.60		8.30
	Sub-Total			33.25			44.65	11.40	34.29	4.83
	Other Charges (kWh)	2,122	0.0239	50.71	2,121	0.0360	76.35	25.64	50.57	10.86
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,122	0.0580	65.06	1,121	0.0580	65.04	(0.02)	-0.04	-0.01
	Total Bill			199.03			236.05	37.02	18.60	15.68

GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			15.59			11.80	(3.79)	-24.30	-3.14
	Distribution (kWh)	1,000	0.0129	12.90	1,000	0.0097	9.67	(3.23)	-25.01	-2.67
1,000 kWh	Regulatory Assets (kWh)				1,000	0.0075	7.50	7.50		6.22
	Sub-Total			28.49			28.97	0.48	1.70	0.40
	Other Charges (kWh)	1,061	0.0239	25.36	1,061	0.0360	38.18	12.82	50.57	10.63
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	61	0.0580	3.53	61	0.0580	3.52	(0.01)	-0.33	-0.01
	Total Bill			107.38			120.67	13.29	12.38	11.02

GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			15.59			11.80	(3.79)	-24.30	-1.59
	Distribution (kWh)	2,000	0.0129	25.80	2,000	0.0097	19.35	(6.45)	-25.01	-2.72
2,000 kWh	Regulatory Assets (kWh)				2,000	0.0075	15.00	15.00		6.31
	Sub-Total			41.39			46.15	4.76	11.49	2.00
	Other Charges (kWh)	2,122	0.0239	50.71	2,121	0.0360	76.35	25.64	50.57	10.80
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,122	0.0580	65.06	1,121	0.0580	65.04	(0.02)	-0.04	-0.01
	Total Bill			207.17			237.54	30.38	14.66	12.79



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

9-1 BILL IMPACTS (Monthly Consumptions)

GENERAL SERVICE Less than 50 kW

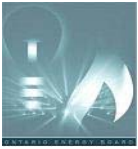
		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 5,000 kWh	Monthly Service Charge			15.59			11.80	(3.79)	-24.30	-0.64
	Distribution (kWh)	5,000	0.0129	64.50	5,000	0.0097	48.37	(16.13)	-25.01	-2.74
	Regulatory Assets (kWh)				5,000	0.0075	37.50	37.50		6.38
	Sub-Total			80.09			97.67	17.58	21.95	2.99
	Other Charges (kWh)	5,305	0.0239	126.78	5,304	0.0360	190.89	64.11	50.57	10.90
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	4,305	0.0580	249.66	4,304	0.0580	249.60	(0.06)	-0.02	-0.01
	Total Bill			506.53			588.16	81.63	16.11	13.88

GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 10,000 kWh	Monthly Service Charge			15.59			11.80	(3.79)	-24.30	-0.32
	Distribution (kWh)	10,000	0.0129	129.00	10,000	0.0097	96.73	(32.27)	-25.01	-2.75
	Regulatory Assets (kWh)				10,000	0.0075	75.00	75.00		6.40
	Sub-Total			144.59			183.53	38.94	26.93	3.32
	Other Charges (kWh)	10,609	0.0239	253.56	10,607	0.0360	381.77	128.22	50.57	10.94
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	9,609	0.0580	557.32	9,607	0.0580	557.21	(0.12)	-0.02	-0.01
	Total Bill			1,005.47			1,172.51	167.04	16.61	14.25

GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 15,000 kWh	Monthly Service Charge			15.59			11.80	(3.79)	-24.30	-0.22
	Distribution (kWh)	15,000	0.0129	193.50	15,000	0.0097	145.10	(48.40)	-25.01	-2.76
	Regulatory Assets (kWh)				15,000	0.0075	112.50	112.50		6.40
	Sub-Total			209.09			269.40	60.31	28.84	3.43
	Other Charges (kWh)	15,914	0.0239	380.33	15,911	0.0360	572.66	192.32	50.57	10.95
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	14,914	0.0580	864.98	14,911	0.0580	864.81	(0.17)	-0.02	-0.01
	Total Bill			1,504.41			1,756.86	252.46	16.78	14.37



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

9-1 BILL IMPACTS (Monthly Consumptions)

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			86.08			63.22	(22.86)	-26.56	-0.06
15,000 kWh	Distribution (kWh)	15,000	0.0000	0.00	15,000	2.3345	35,016.83	35,016.83	#DIV/0!	94.58
60 kW	Distribution (kW)	60	3.4278	205.67	60	2.3345	140.07	(65.60)	-31.90	-0.18
	Regulatory Assets (kW)				60	2.2403	134.42	134.42		0.36
	Sub-Total			291.75			35,354.53	35,062.78	12018.17	94.71
	Other Charges (kWh)	15,914	0.0132	210.06	15,911	0.0132	210.02	(0.04)	-0.02	0.00
	Other Charges (kW)	64	3.9100	248.89	64	8.4177	535.72	286.84	115.25	0.77
	Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	15,914	0.0580	922.98	15,911	0.0580	922.81	(0.17)	-0.02	0.00
	Total Bill			1,673.68			37,023.08	35,349.40	2112.08	95.48

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			86.08			63.22	(22.86)	-26.56	-0.02
40,000 kWh	Distribution (kWh)	40,000	0.0000	0.00	40,000	2.3345	93,378.20	93,378.20	#DIV/0!	95.47
100 kW	Distribution (kW)	100	3.4278	342.78	100	2.3345	233.45	(109.33)	-31.90	-0.11
	Regulatory Assets (kW)				100	2.2403	224.03	224.03		0.23
	Sub-Total			428.86			93,898.90	93,470.04	21795.00	95.56
	Other Charges (kWh)	42,436	0.0132	560.16	42,428	0.0132	560.05	(0.11)	-0.02	0.00
	Other Charges (kW)	106	3.9100	414.81	106	8.4177	892.87	478.06	115.25	0.49
	Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	42,436	0.0580	2,461.29	42,428	0.0580	2,460.82	(0.46)	-0.02	0.00
	Total Bill			3,865.12			97,812.64	93,947.53	2430.65	96.05

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			86.08			63.22	(22.86)	-26.56	-0.01
100,000 kWh	Distribution (kWh)	100,000	0.0000	0.00	100,000	2.3345	233,445.50	233,445.50	#DIV/0!	94.20
500 kW	Distribution (kW)	500	3.4278	1,713.90	500	2.3345	1,167.23	(546.67)	-31.90	-0.22
	Regulatory Assets (kW)				500	2.2403	1,120.15	1,120.15		0.45
	Sub-Total			1,799.98			235,796.10	233,996.12	12999.93	94.42
	Other Charges (kWh)	106,090	0.0132	1,400.39	106,070	0.0132	1,400.12	(0.26)	-0.02	0.00
	Other Charges (kW)	530	3.9100	2,074.06	530	8.4177	4,464.35	2,390.29	115.25	0.96
	Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	106,090	0.0580	6,153.22	106,070	0.0580	6,152.06	(1.16)	-0.02	0.00
	Total Bill			11,427.65			247,812.64	236,384.99	2068.54	95.39



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

9-1 BILL IMPACTS (Monthly Consumptions)

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

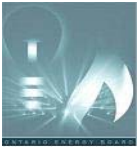
		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<div>Consumption</div> <div>400,000 kWh</div> <div>1,000 kW</div>	Monthly Service Charge			86.08			63.22	(22.86)	-26.56	0.00
	Distribution (kWh)	400,000	0.0000	0.00	400,000	2.3345	933,782.01	933,782.01	#DIV/0!	95.52
	Distribution (kW)	1,000	3.4278	3,427.80	1,000	2.3345	2,334.46	(1,093.34)	-31.90	-0.11
	Regulatory Assets (kW)				1,000	2.2403	2,240.30	2,240.30		0.23
	Sub-Total			3,513.88			938,419.98	934,906.10	26606.09	95.64
	Other Charges (kWh)	424,360	0.0132	5,601.55	424,280	0.0132	5,600.50	(1.06)	-0.02	0.00
	Other Charges (kW)	1,061	3.9100	4,148.12	1,061	8.4177	8,928.71	4,780.59	115.25	0.49
	Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	424,360	0.0580	24,612.88	424,280	0.0580	24,608.24	(4.64)	-0.02	0.00
	Total Bill			37,876.43			977,557.43	939,681.00	2480.91	96.13

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<div>Consumption</div> <div>1,000,000 kWh</div> <div>3,000 kW</div>	Monthly Service Charge			86.08			63.22	(22.86)	-26.56	0.00
	Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	2.3345	2,334,455.02	2,334,455.02	#DIV/0!	95.26
	Distribution (kW)	3,000	3.4278	10,283.40	3,000	2.3345	7,003.37	(3,280.03)	-31.90	-0.13
	Regulatory Assets (kW)				3,000	2.2403	6,720.90	6,720.90		0.27
	Sub-Total			10,369.48			2,348,242.51	2,337,873.03	22545.71	95.40
	Other Charges (kWh)	1,060,900	0.0132	14,003.88	1,060,700	0.0132	14,001.24	(2.64)	-0.02	0.00
	Other Charges (kW)	3,183	3.9100	12,444.36	3,182	8.4177	26,786.12	14,341.76	115.25	0.59
	Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	1,060,900	0.0580	61,532.20	1,060,700	0.0580	61,520.60	(11.60)	-0.02	0.00
	Total Bill			98,349.92			#####	2,352,200.55	2391.67	95.99

GENERAL SERVICE Unmetered Scattered Load

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			15.59			5.77	(9.82)	-62.98	-87.75
50 kWh	Distribution (kWh)	50	0.0129	0.65	50	0.0097	0.48	(0.16)	-25.01	-1.44
	Regulatory Assets (kWh)				50	0.0075	0.38	0.38		3.35
	Sub-Total			16.24			6.63	(9.61)	-59.17	-85.84
	Other Charges (kWh)	53	0.0239	1.27	53	0.0360	1.91	0.64	50.57	5.73
	Cost of Power Commodity (kWh)	53	0.0500	2.65	53	0.0500	2.65	(0.00)	-0.02	0.00
	Total Bill			20.16			11.19	(8.97)	-44.48	-80.12



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

9-1 BILL IMPACTS (Monthly Consumptions)

GENERAL SERVICE Unmetered Scattered Load

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 80 kWh	Monthly Service Charge			15.59			5.77	(9.82)	-62.98	-67.99
	Distribution (kWh)	80	0.0129	1.03	80	0.0097	0.77	(0.26)	-25.01	-1.79
	Regulatory Assets (kWh)				80	0.0075	0.60	0.60		4.15
	Sub-Total			16.62			7.14	(9.48)	-57.02	-65.63
	Other Charges (kWh)	85	0.0239	2.03	85	0.0360	3.05	1.03	50.57	7.10
	Cost of Power Commodity (kWh)	85	0.0500	4.24	85	0.0500	4.24	(0.00)	-0.02	-0.01
	Total Bill			22.89			14.44	(8.45)	-36.92	-58.53

GENERAL SERVICE Unmetered Scattered Load

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 465 kWh	Monthly Service Charge			15.59			5.77	(9.82)	-62.98	-17.48
	Distribution (kWh)	465	0.0129	6.00	465	0.0097	4.50	(1.50)	-25.01	-2.67
	Regulatory Assets (kWh)				465	0.0075	3.49	3.49		6.21
	Sub-Total			21.59			13.76	(7.83)	-36.28	-13.94
	Other Charges (kWh)	493	0.0239	11.79	493	0.0360	17.75	5.96	50.57	10.61
	Cost of Power Commodity (kWh)	493	0.0500	24.67	493	0.0500	24.66	(0.00)	-0.02	-0.01
	Total Bill			58.04			56.17	(1.87)	-3.23	-3.34

Street Lighting

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 150 kWh 1 kW	Monthly Service Charge			0.23			0.17	(0.06)	-27.99	-0.02
	Distribution (kWh)	150	0.0000	0.00	150	2.2085	331.28	331.28	#DIV/0!	95.71
	Distribution (kW)	1	3.5502	1.78	1	2.2085	1.10	(0.67)	-37.79	-0.19
	Regulatory Assets (kW)				1	(1.7676)	(0.88)	(0.88)		-0.26
	Sub-Total			2.01			331.67	329.66	16441.16	95.25
	Other Charges (kWh)	159	0.0132	2.10	159	0.0132	2.10	(0.00)	-0.02	0.00
	Other Charges (kW)	1	2.9826	1.58	1	5.8812	3.12	1.54	97.15	0.44
	Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	159	0.0580	9.23	159	0.0580	9.23	(0.00)	-0.02	0.00
	Total Bill			14.92			346.11	331.20	2220.17	95.69



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

9-1 BILL IMPACTS (Monthly Consumptions)

Street Lighting

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			0.23			0.17	(0.06)	-27.99	0.00
	Distribution (kWh)	30,000	0.0000	0.00	30,000	2.2085	66,256.14	66,256.14	#DIV/0!	95.98
	Distribution (kW)	76	3.5502	269.82	76	2.2085	167.85	(101.97)	-37.79	-0.15
	Regulatory Assets (kW)				76	(1.7676)	(134.34)	(134.34)		-0.19
	Sub-Total			270.05			66,289.82	66,019.78	24447.68	95.64
	Other Charges (kWh)	31,827	0.0132	420.12	31,821	0.0132	420.04	(0.08)	-0.02	0.00
	Other Charges (kW)	81	2.9826	240.48	81	5.8812	474.10	233.62	97.15	0.34
	Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	31,827	0.0580	1,845.97	31,821	0.0580	1,845.62	(0.35)	-0.02	0.00
	Total Bill			2,776.61			69,029.58	66,252.97	2386.11	95.98

Street Lighting

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			0.23			0.17	(0.06)	-27.99	-38.86
	Regulatory Assets (kW)				0	(1.7676)	0.00	0.00		0.00
	Sub-Total			0.23			0.17	(0.06)	-27.99	-38.86
	Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	0.00	#DIV/0!	0.00
	Total Bill			0.23			0.17	(0.06)	-27.99	-38.86

Street Lighting

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			0.23			0.17	(0.06)	-27.99	-38.86
	Regulatory Assets (kW)				0	(1.7676)	0.00	0.00		0.00
	Sub-Total			0.23			0.17	(0.06)	-27.99	-38.86
	Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	0.00	#DIV/0!	0.00
	Total Bill			0.23			0.17	(0.06)	-27.99	-38.86



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

9-2 BILL IMPACTS %

	Volume		Change %				Volume		Change %				Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL																	
Regular	100		(15.5)	(4.2)	(3.2)		250		(5.8)	14.9	6.8		500		5.9	33.5	12.8
GENERAL SERVICE					#VALUE!						#VALUE!						#VALUE!
Less than 50 kW	1,000		1.7	32.1	11.9		2,000		11.5	46.1	14.2		5,000		21.9	58.4	15.6
Greater than 50 kW (to 3000 kW)	15,000	60	12018.2	6712.9	2144.9		40,000	100	21795.0	11455.7	2465.7		100,000	500	12999.9	6291.6	2104.1
Unmetered Scattered Load	50		(59.2)	(53.7)	(44.8)		80		(57.0)	(48.7)	(37.4)		465		(36.3)	(8.3)	(3.9)
Street Lighting	150	1	16441.2	9470.1	2251.5		30,000	76	24447.7	13335.4	2418.7				(28.0)	(28.0)	(28.0)



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005

october 3,2005

9-2 BILL IMPACTS %

	Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL					
Regular	750		14.1	44.6	15.3
GENERAL SERVICE					#VALUE!
Less than 50 kW	10,000		26.9	63.5	16.1
Greater than 50 kW (to 3000 kW)	400,000	1,000	26606.1	12653.9	2517.4
Unmetered Scattered Load			(63.0)	(63.0)	(63.0)
Street Lighting			(28.0)	(28.0)	(28.0)



EDR 2006 MODEL (ver. 2.1)

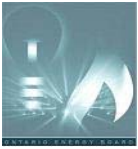
Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005

october 3,2005

9-2 BILL IMPACTS %

	Volume		Change %				Volume		Change %				Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL																	
Regular	1,000		20.2	51.8	16.7		1,500		28.7	60.9	17.7		2,000		34.3	66.2	18.2
GENERAL SERVICE					#VALUE!						#VALUE!						#VALUE!
Less than 50 kW	15,000		28.8	65.4	16.3				(24.3)	(24.3)	(24.3)				(24.3)	(24.3)	(24.3)
Greater than 50 kW (to 3000 kW)	1,000,000	3,000	22545.7	10640.1	2428.3				(26.6)	(26.6)	(26.6)				(26.6)	(26.6)	(26.6)
Unmetered Scattered Load			(63.0)	(63.0)	(63.0)				(63.0)	(63.0)	(63.0)				(63.0)	(63.0)	(63.0)
Street Lighting			(28.0)	(28.0)	(28.0)				(28.0)	(28.0)	(28.0)				(28.0)	(28.0)	(28.0)



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

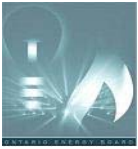
		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 100 kWh	Monthly Service Charge			10.65			8.13	(2.52)	-23.67	-14.53
	Distribution (kWh)	100	0.0113	1.13	100	0.0085	0.85	(0.28)	-25.12	-1.64
	Regulatory Assets (kWh)				100	0.0098	0.98	0.98		5.65
	Sub-Total			11.78			9.96	(1.82)	-15.49	-10.52
	Other Charges (kWh)	100	0.0239	2.39	100	0.0239	2.39	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	100	0.0500	5.00	100	0.0500	5.00	0.00	0.00	0.00
	Total Bill			19.17			17.35	(1.82)	-9.52	-10.52

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 250 kWh	Monthly Service Charge			10.65			8.13	(2.52)	-23.67	-8.09
	Distribution (kWh)	250	0.0113	2.83	250	0.0085	2.12	(0.71)	-25.12	-2.28
	Regulatory Assets (kWh)				250	0.0098	2.45	2.45		7.86
	Sub-Total			13.48			12.69	(0.78)	-5.79	-2.50
	Other Charges (kWh)	250	0.0239	5.98	250	0.0239	5.98	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	250	0.0500	12.50	250	0.0500	12.50	0.00	0.00	0.00
	Total Bill			31.95			31.17	(0.78)	-2.44	-2.50

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 500 kWh	Monthly Service Charge			10.65			8.13	(2.52)	-23.67	-4.65
	Distribution (kWh)	500	0.0113	5.65	500	0.0085	4.23	(1.42)	-25.12	-2.62
	Regulatory Assets (kWh)				500	0.0098	4.90	4.90		9.04
	Sub-Total			16.30			17.26	0.96	5.89	1.77
	Other Charges (kWh)	500	0.0239	11.95	500	0.0239	11.95	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	500	0.0500	25.00	500	0.0500	25.00	0.00	0.00	0.00
	Total Bill			53.25			54.21	0.96	1.80	1.77



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 750 kWh	Monthly Service Charge			10.65			8.13	(2.52)	-23.67	-3.26
	Distribution (kWh)	750	0.0113	8.48	750	0.0085	6.35	(2.13)	-25.12	-2.76
	Regulatory Assets (kWh)				750	0.0098	7.35	7.35		9.51
	Sub-Total			19.13			21.83	2.70	14.12	3.50
	Other Charges (kWh)	750	0.0239	17.93	750	0.0239	17.93	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	750	0.0500	37.50	750	0.0500	37.50	0.00	0.00	0.00
	Total Bill			74.55			77.25	2.70	3.62	3.50

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			10.65			8.13	(2.52)	-23.67	-2.51
	Distribution (kWh)	1,000	0.0113	11.30	1,000	0.0085	8.46	(2.84)	-25.12	-2.83
	Regulatory Assets (kWh)				1,000	0.0098	9.80	9.80		9.77
	Sub-Total			21.95			26.39	4.44	20.23	4.43
	Other Charges (kWh)	1,000	0.0239	23.90	1,000	0.0239	23.90	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Total Bill			95.85			100.29	4.44	4.63	4.43

RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,500 kWh	Monthly Service Charge			10.65			8.13	(2.52)	-23.67	-1.68
	Distribution (kWh)	1,500	0.0113	16.95	1,500	0.0085	12.69	(4.26)	-25.12	-2.83
	Regulatory Assets (kWh)				1,500	0.0098	14.70	14.70		9.78
	Sub-Total			27.60			35.52	7.92	28.70	5.27
	Other Charges (kWh)	1,500	0.0239	35.85	1,500	0.0239	35.85	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	500	0.0580	29.00	500	0.0580	29.00	0.00	0.00	0.00
	Total Bill			142.45			150.37	7.92	5.56	5.27



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

RESIDENTIAL Regular

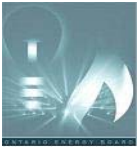
		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 2,000 kWh	Monthly Service Charge			10.65			8.13	(2.52)	-23.67	-1.26
	Distribution (kWh)	2,000	0.0113	22.60	2,000	0.0085	16.92	(5.68)	-25.12	-2.83
	Regulatory Assets (kWh)				2,000	0.0098	19.60	19.60		9.78
	Sub-Total			33.25			44.65	11.40	34.29	5.69
	Other Charges (kWh)	2,000	0.0239	47.80	2,000	0.0239	47.80	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0580	58.00	1,000	0.0580	58.00	0.00	0.00	0.00
	Total Bill			189.05			200.45	11.40	6.03	5.69

GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			15.59			11.80	(3.79)	-24.30	-3.68
	Distribution (kWh)	1,000	0.0129	12.90	1,000	0.0097	9.67	(3.23)	-25.01	-3.14
	Regulatory Assets (kWh)				1,000	0.0075	7.50	7.50		7.29
	Sub-Total			28.49			28.97	0.48	1.70	0.47
	Other Charges (kWh)	1,000	0.0239	23.90	1,000	0.0239	23.90	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Total Bill			102.39			102.87	0.48	0.47	0.47

GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 2,000 kWh	Monthly Service Charge			15.59			11.80	(3.79)	-24.30	-1.88
	Distribution (kWh)	2,000	0.0129	25.80	2,000	0.0097	19.35	(6.45)	-25.01	-3.20
	Regulatory Assets (kWh)				2,000	0.0075	15.00	15.00		7.43
	Sub-Total			41.39			46.15	4.76	11.49	2.36
	Other Charges (kWh)	2,000	0.0239	47.80	2,000	0.0239	47.80	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0580	58.00	1,000	0.0580	58.00	0.00	0.00	0.00
	Total Bill			197.19			201.95	4.76	2.41	2.36



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 5,000 kWh	Monthly Service Charge			15.59			11.80	(3.79)	-24.30	-0.76
	Distribution (kWh)	5,000	0.0129	64.50	5,000	0.0097	48.37	(16.13)	-25.01	-3.23
	Regulatory Assets (kWh)				5,000	0.0075	37.50	37.50		7.51
	Sub-Total			80.09			97.67	17.58	21.95	3.52
	Other Charges (kWh)	5,000	0.0239	119.50	5,000	0.0239	119.50	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	4,000	0.0580	232.00	4,000	0.0580	232.00	0.00	0.00	0.00
	Total Bill			481.59			499.17	17.58	3.65	3.52

GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 10,000 kWh	Monthly Service Charge			15.59			11.80	(3.79)	-24.30	-0.38
	Distribution (kWh)	10,000	0.0129	129.00	10,000	0.0097	96.73	(32.27)	-25.01	-3.24
	Regulatory Assets (kWh)				10,000	0.0075	75.00	75.00		7.54
	Sub-Total			144.59			183.53	38.94	26.93	3.92
	Other Charges (kWh)	10,000	0.0239	239.00	10,000	0.0239	239.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	9,000	0.0580	522.00	9,000	0.0580	522.00	0.00	0.00	0.00
	Total Bill			955.59			994.53	38.94	4.08	3.92

GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 15,000 kWh	Monthly Service Charge			15.59			11.80	(3.79)	-24.30	-0.25
	Distribution (kWh)	15,000	0.0129	193.50	15,000	0.0097	145.10	(48.40)	-25.01	-3.25
	Regulatory Assets (kWh)				15,000	0.0075	112.50	112.50		7.55
	Sub-Total			209.09			269.40	60.31	28.84	4.05
	Other Charges (kWh)	15,000	0.0239	358.50	15,000	0.0239	358.50	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	14,000	0.0580	812.00	14,000	0.0580	812.00	0.00	0.00	0.00
	Total Bill			1,429.59			1,489.90	60.31	4.22	4.05



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

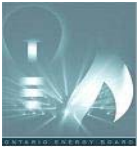
		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			86.08			63.22	(22.86)	-26.56	-0.06
	15,000 kWh	Distribution (kWh)	15,000	0.0000	0.00	15,000	2.3345	35,016.83	#DIV/0!	95.53
	60 kW	Distribution (kW)	60	3.4278	205.67	60	2.3345	140.07	(65.60)	-0.18
		Regulatory Assets (kW)			60	2.2403	134.42	134.42		0.37
		Sub-Total		291.75			35,354.53	35,062.78	12018.17	95.65
		Other Charges (kWh)	15,000	0.0132	198.00	15,000	0.0132	198.00	0.00	0.00
		Other Charges (kW)	60	3.9100	234.60	60	3.9100	234.60	0.00	0.00
		Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	#DIV/0!	0.00
		Cost of Power Commodity (kW)	15,000	0.0580	870.00	15,000	0.0580	870.00	0.00	0.00
		Total Bill		1,594.35			36,657.13	35,062.78	2199.19	95.65

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			86.08			63.22	(22.86)	-26.56	-0.02
	40,000 kWh	Distribution (kWh)	40,000	0.0000	0.00	40,000	2.3345	93,378.20	#DIV/0!	96.13
	100 kW	Distribution (kW)	100	3.4278	342.78	100	2.3345	233.45	(109.33)	-0.11
		Regulatory Assets (kW)			100	2.2403	224.03	224.03		0.23
		Sub-Total		428.86			93,898.90	93,470.04	21795.00	96.22
		Other Charges (kWh)	40,000	0.0132	528.00	40,000	0.0132	528.00	0.00	0.00
		Other Charges (kW)	100	3.9100	391.00	100	3.9100	391.00	0.00	0.00
		Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	#DIV/0!	0.00
		Cost of Power Commodity (kW)	40,000	0.0580	2,320.00	40,000	0.0580	2,320.00	0.00	0.00
		Total Bill		3,667.86			97,137.90	93,470.04	2548.35	96.22

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			86.08			63.22	(22.86)	-26.56	-0.01
	100,000 kWh	Distribution (kWh)	100,000	0.0000	0.00	100,000	2.3345	233,445.50	#DIV/0!	95.33
	500 kW	Distribution (kW)	500	3.4278	1,713.90	500	2.3345	1,167.23	(546.67)	-0.22
		Regulatory Assets (kW)			500	2.2403	1,120.15	1,120.15		0.46
		Sub-Total		1,799.98			235,796.10	233,996.12	12999.93	95.56
		Other Charges (kWh)	100,000	0.0132	1,320.00	100,000	0.0132	1,320.00	0.00	0.00
		Other Charges (kW)	500	3.9100	1,955.00	500	3.9100	1,955.00	0.00	0.00
		Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	#DIV/0!	0.00
		Cost of Power Commodity (kW)	100,000	0.0580	5,800.00	100,000	0.0580	5,800.00	0.00	0.00
		Total Bill		10,874.98			244,871.10	233,996.12	2151.69	95.56



EDR 2006 MODEL (ver. 2.1)

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9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

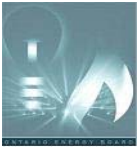
		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 400,000 kWh 1,000 kW	Monthly Service Charge			86.08			63.22	(22.86)	-26.56	0.00
	Distribution (kWh)	400,000	0.0000	0.00	400,000	2.3345	933,782.01	933,782.01	#DIV/0!	96.19
	Distribution (kW)	1,000	3.4278	3,427.80	1,000	2.3345	2,334.46	(1,093.34)	-31.90	-0.11
	Regulatory Assets (kW)				1,000	2.2403	2,240.30	2,240.30		0.23
	Sub-Total			3,513.88			938,419.98	934,906.10	26606.09	96.30
	Other Charges (kWh)	400,000	0.0132	5,280.00	400,000	0.0132	5,280.00	0.00	0.00	0.00
	Other Charges (kW)	1,000	3.9100	3,910.00	1,000	3.9100	3,910.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	400,000	0.0580	23,200.00	400,000	0.0580	23,200.00	0.00	0.00	0.00
Total Bill				35,903.88			970,809.98	934,906.10	2603.91	96.30

GENERAL SERVICE Greater than 50 kW (to 3000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,000,000 kWh 3,000 kW	Monthly Service Charge			86.08			63.22	(22.86)	-26.56	0.00
	Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	2.3345	2,334,455.02	2,334,455.02	#DIV/0!	96.02
	Distribution (kW)	3,000	3.4278	10,283.40	3,000	2.3345	7,003.37	(3,280.03)	-31.90	-0.13
	Regulatory Assets (kW)				3,000	2.2403	6,720.90	6,720.90		0.28
	Sub-Total			10,369.48			2,348,242.51	2,337,873.03	22545.71	96.16
	Other Charges (kWh)	1,000,000	0.0132	13,200.00	1,000,000	0.0132	13,200.00	0.00	0.00	0.00
	Other Charges (kW)	3,000	3.9100	11,730.00	3,000	3.9100	11,730.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	1,000,000	0.0580	58,000.00	1,000,000	0.0580	58,000.00	0.00	0.00	0.00
Total Bill				93,299.48			#####	2,337,873.03	2505.77	96.16

GENERAL SERVICE Unmetered Scattered Load

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 50 kWh	Monthly Service Charge			15.59			5.77	(9.82)	-62.98	-95.11
	Distribution (kWh)	50	0.0129	0.65	50	0.0097	0.48	(0.16)	-25.01	-1.56
	Regulatory Assets (kW)				50	0.0075	0.38	0.38		3.63
	Sub-Total			16.24			6.63	(9.61)	-59.17	-93.04
	Other Charges (kWh)	50	0.0239	1.20	50	0.0239	1.20	0.00	0.00	0.00
	Cost of Power Commodity (kW)	50	0.0500	2.50	50	0.0500	2.50	0.00	0.00	0.00
Total Bill				19.93			10.32	(9.61)	-48.20	-93.04



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

GENERAL SERVICE Unmetered Scattered Load

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 80 kWh	Monthly Service Charge			15.59			5.77	(9.82)	-62.98	-75.21
	Distribution (kWh)	80	0.0129	1.03	80	0.0097	0.77	(0.26)	-25.01	-1.98
	Regulatory Assets (kWh)				80	0.0075	0.60	0.60		4.60
	Sub-Total			16.62			7.14	(9.48)	-57.02	-72.59
	Other Charges (kWh)	80	0.0239	1.91	80	0.0239	1.91	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	80	0.0500	4.00	80	0.0500	4.00	0.00	0.00	0.00
	Total Bill			22.53			13.06	(9.48)	-42.06	-72.59

GENERAL SERVICE Unmetered Scattered Load

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 465 kWh	Monthly Service Charge			15.59			5.77	(9.82)	-62.98	-20.41
	Distribution (kWh)	465	0.0129	6.00	465	0.0097	4.50	(1.50)	-25.01	-3.12
	Regulatory Assets (kWh)				465	0.0075	3.49	3.49		7.25
	Sub-Total			21.59			13.76	(7.83)	-36.28	-16.28
	Other Charges (kWh)	465	0.0239	11.11	465	0.0239	11.11	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	465	0.0500	23.25	465	0.0500	23.25	0.00	0.00	0.00
	Total Bill			55.95			48.12	(7.83)	-14.00	-16.28

Street Lighting

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 150 kWh 1 kW	Monthly Service Charge			0.23			0.17	(0.06)	-27.99	-0.02
	Distribution (kWh)	150	0.0000	0.00	150	2.2085	331.28	331.28	#DIV/0!	96.35
	Distribution (kW)	1	3.5502	1.78	1	2.2085	1.10	(0.67)	-37.79	-0.20
	Regulatory Assets (kW)				1	(1.7676)	(0.88)	(0.88)		-0.26
	Sub-Total			2.01			331.67	329.66	16441.16	95.88
	Other Charges (kWh)	150	0.0132	1.98	150	0.0132	1.98	0.00	0.00	0.00
	Other Charges (kW)	1	2.9826	1.49	1	2.9826	1.49	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	150	0.0580	8.70	150	0.0580	8.70	0.00	0.00	0.00
	Total Bill			14.18			343.84	329.66	2325.43	95.88



9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

Street Lighting

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			0.23			0.17	(0.06)	-27.99	0.00
	30,000 kWh	Distribution (kWh)	30,000	0.0000	0.00	30,000	2.2085	66,256.14	#DIV/0!	96.51
	76 kW	Distribution (kW)	76	3.5502	269.82	76	2.2085	167.85	(101.97)	-37.79
		Regulatory Assets (kW)			76	(1.7676)	(134.34)	(134.34)		-0.20
		Sub-Total		270.05			66,289.82	66,019.78	24447.68	96.17
		Other Charges (kWh)	30,000	0.0132	396.00	30,000	0.0132	396.00	0.00	0.00
		Other Charges (kW)	76	2.9826	226.68	76	2.9826	226.68	0.00	0.00
		Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	#DIV/0!	0.00
		Cost of Power Commodity (kW)	30,000	0.0580	1,740.00	30,000	0.0580	1,740.00	0.00	0.00
	Total Bill			2,632.72			68,652.50	66,019.78	2507.66	96.17

Street Lighting

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			0.23			0.17	(0.06)	-27.99	-38.86
		Regulatory Assets (kW)			0	(1.7676)	0.00	0.00		0.00
		Sub-Total		0.23			0.17	(0.06)	-27.99	-38.86
		Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	#DIV/0!	0.00
	Total Bill			0.23			0.17	(0.06)	-27.99	-38.86

Street Lighting

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			0.23			0.17	(0.06)	-27.99	-38.86
		Regulatory Assets (kW)			0	(1.7676)	0.00	0.00		0.00
		Sub-Total		0.23			0.17	(0.06)	-27.99	-38.86
		Cost of Power Commodity (kWh)	0	0.0500	0.00	0	0.0500	0.00	#DIV/0!	0.00
	Total Bill			0.23			0.17	(0.06)	-27.99	-38.86



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Volume		Change %				Volume		Change %				Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL																	
Regular	100		(15.5)	(4.8)	(9.5)		250		(5.8)	13.9	(2.4)		500		5.9	32.4	1.8
GENERAL SERVICE																	
Less than 50 kW	1,000		1.7	32.1	0.5		2,000		11.5	46.1	2.4		5,000		21.9	58.4	3.6
Greater than 50 kW (to 3000 kW)	15,000	60	12018.2	6712.9	2199.2		40,000	100	21795.0	11455.7	2548.4		100,000	500	12999.9	6291.6	2151.7
Unmetered Scattered Load	50		(59.2)	(53.7)	(48.2)		80		(57.0)	(48.7)	(42.1)		465		(36.3)	(8.3)	(14.0)
Street Lighting	150	1	16441.2	9470.1	2325.4		30,000	76	24447.7	13335.4	2507.7				(28.0)	(28.0)	(28.0)



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005

october 3,2005

9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL					
Regular	750		14.1	43.4	3.6
GENERAL SERVICE					
Less than 50 kW	10,000		26.9	63.5	4.1
Greater than 50 kW (to 3000 kW)	400,000	1,000	26606.1	12653.9	2603.9
Unmetered Scattered Load			(63.0)	(63.0)	(63.0)
Street Lighting			(28.0)	(28.0)	(28.0)



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005

october 3,2005

9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Volume		Change %			Volume		Change %			Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill	kWh	kW	Distributn	Delivery	Total Bill
RESIDENTIAL															
Regular	1,000		20.2	50.6	4.6	1,500		28.7	59.7	5.6	2,000		34.3	65.1	6.0
GENERAL SERVICE															
Less than 50 kW	15,000		28.8	65.4	4.2			(24.3)	(24.3)	(24.3)			(24.3)	(24.3)	(24.3)
Greater than 50 kW (to 3000 kW)	1,000,000	3,000	22545.7	10640.1	2505.8			(26.6)	(26.6)	(26.6)			(26.6)	(26.6)	(26.6)
Unmetered Scattered Load			(63.0)	(63.0)	(63.0)			(63.0)	(63.0)	(63.0)			(63.0)	(63.0)	(63.0)
Street Lighting			(28.0)	(28.0)	(28.0)			(28.0)	(28.0)	(28.0)			(28.0)	(28.0)	(28.0)



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

10-1 RATES SCHEDULE (Part 1)

*Schedule of Distribution Rates and Charges
Effective May 1, 2006*

Customer Class	Item Description	Unit	Rate \$
<u>RESIDENTIAL Regular</u>			
	Monthly Service Charge	per month	8.13
	Distribution Volumetric Rate	per kWh	0.0085
	Regulatory Assets	per kWh	0.0098
<u>GENERAL SERVICE Less than 50 kW</u>			
	Monthly Service Charge	per month	11.80
	Distribution Volumetric Rate	per kWh	0.0097
	Regulatory Assets	per kWh	0.0075
<u>GENERAL SERVICE Greater than 50 kW (to 3000 kW)</u>			
	Monthly Service Charge	per month	63.22
	Distribution Volumetric Rate	per kW	2.3345
	Regulatory Assets	per kW	2.2403
<u>GENERAL SERVICE Unmetered Scattered Load</u>			
	Monthly Service Charge	per month	5.77
	Distribution Volumetric Rate	per kWh	0.0097
	Regulatory Assets	per kWh	0.0075
<u>Street Lighting</u>			
	Monthly Service Charge	per month	0.17
	Distribution Volumetric Rate	per kW	2.2085
	Regulatory Assets	per kW	(1.7676)



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

10-2 RATES SCHEDULE (Part 2)

*Schedule of Distribution Rates and Charges
Effective May 1, 2006*

Item Description (Rate Code)	Calculation Basis	Rate \$
Arrears certificate (1)	Standard	15.00
Statement of account (2)	Standard	15.00
Pulling post dated cheques (3)	Standard	9.00
Duplicate invoices for previous billing (4)	Standard	15.00
Request for other billing information (5)	Standard	15.00
Easement letter (6)	Standard	15.00
Income tax letter (7)	Standard	15.00
Notification charge (8)	Standard	15.00
Account history (9)	Standard	15.00
Credit reference/credit check (plus credit agency costs) (10)	Standard	25.00
Returned cheque charge (plus bank charges) (11)	Standard	15.00



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

10-2 RATES SCHEDULE (Part 2)

*Schedule of Distribution Rates and Charges
Effective May 1, 2006*

Item Description (Rate Code)	Calculation Basis	Rate \$
Charge to certify cheque (12)	Standard	15.00
Legal letter charge (13)	Standard	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable) (14)	Standard	15.00
Special meter reads (15)	Standard	30.00
Collection of account charge - no disconnection (16)	Standard	20.00
Collection of account charge - no disconnection - after regular hours (17)	Standard	50.00
Disconnect/Reconnect at meter - during regular hours (18)	Standard	25.00
Install/Remove load control device - during regular hours (19)	Standard	25.00
Disconnect/Reconnect at meter - after regular hours (20)	Standard	50.00
Install/Remove load control device - after regular hours (21)	Standard	50.00
Disconnect/Reconnect at pole - during regular hours (22)	ime and Material	185.00



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

10-2 RATES SCHEDULE (Part 2)

Schedule of Distribution Rates and Charges

Effective May 1, 2006

Item Description (Rate Code)	Calculation Basis	Rate \$
Disconnect/Reconnect at pole - after regular hours (23)	ime and Material	415.00
Meter dispute charge plus Measurement Canada fees (if meter found correct) (24)	Standard	30.00
Service call - customer-owned equipment (25)	ime and Material	30.00
Service call - after regular hours (26)	ime and Material	165.00
Temporary service install & remove - overhead - no transformer (27)	ime and Material	500.00
Temporary service install & remove - underground - no transformer (28)	ime and Material	300.00
Temporary service install & remove - overhead - with transformer (29)	ime and Material	1,000.00
Specific Charge for Access to the Power Poles \$/pole/year (30)	Standard	22.35

Loss Factors

Supply Facilities Loss Factor	1.0045
Distribution Loss Factor - Secondary Metered Customer < 5,000 kW	1.0562
Distribution Loss Factor - Secondary Metered Customer > 5,000 kW	1.0100
Distribution Loss Factor - Primary Metered Customer < 5,000 kW	1.0456
Distribution Loss Factor - Primary Metered Customer > 5,000 kW	1.0000
Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0610
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0503
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0045



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-038)

october 3,2005

10-3 RATES SCHEDULE (Part 3)

*Schedule of Distribution Rates and Charges
Effective May 1, 2006*

Customer Class	Unit
RESIDENTIAL Regular	per kWh
GENERAL SERVICE Less than 50 kW	per kWh
GENERAL SERVICE Greater than 50 kW (to 3000 kW)	per kW
GENERAL SERVICE Unmetered Scattered Load	per kWh
Street Lighting	per kW



EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0380)

october 3,2005

10-4 DISTR. RATES - RECONCILED

Volumes from 7-1			Rates from 8-5			Calculated Revenue		Allocations		
Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh (\$)	Rate per kW (\$)	Fixed Service Charge (\$)	Full Precision \$	Pro-forma Billing Rates \$	Base Revenue Requirement - B.R.R. #1 (from 7-1) \$	LV Wheeling Requirement - B.R.R. #2 (from 7-2) \$	CDM Requirement - B.R.R. #3 (from 7-3) \$

RESIDENTIAL

Regular	969	16,066	0	0.0085	0.0000	8.13	226,256	226,861	159,375	63,858	0
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GENERAL SERVICE

Less than 50 kW	147	37,444	0	0.0097	0.0000	11.80	74,062	74,207	50,921	22,682	0
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Greater than 50 kW (to 3000 kW)	11	478,065	1,197	2.3345	2.3345	63.22	12,315,320	12,315,557	20,295	18,747	0
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Unmetered Scattered Load	3	4,179	0	0.0097	0.0000	5.77	329	329	282	75	0
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Street Lighting	351	927	2	2.2085	2.2085	0.17	721,053	721,059	1,708	879	0
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Transformer Allowance (from 6-3)							0	0	0		
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TOTALS	1,481						13,337,020	13,338,014	232,580	106,241	0
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EDR 2006 MODEL (ver. 2.1)

Hydro 2000 Inc.

ED-2002-0542 (RP-2005-0020, EB-2005-0020)

october 3,2005

10-4 DISTR. RATES - RECONCILED

Revenue Requirement including CDM & LV/Wheeling \$	Difference	
	Full Precision \$	Pro-forma Billing \$

RESIDENTIAL

Regular	223,233	(3,023)	(3,628)
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GENERAL SERVICE

Less than 50 kW	73,603	(459)	(604)
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Greater than 50 kW (to 3000 kW)	39,042	(12,276,277)	(12,276,514)
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Unmetered Scattered Load	357	28	28
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Street Lighting	2,586	(718,467)	(718,473)
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Transformer Allowance (from 6-3)	0		
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TOTALS	338,821	(12,998,198)	(12,999,192)
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USoA Accounts and Minimum Groupings in the EDR 2006 Model

Appendix A.1

Minimum Groupings with Account Numbers

[Overview](#)

Minimum Group

Account Numbers

Distribution

Balance Sheet Groups

1	Land and Buildings	1805, 1806, 1808, 1810, 1905, 1906
2	TS Primary Above 50	1815
3	DS	1820
4	Poles, Wires	1830, 1835, 1840, 1845
5	Line Transformers	1850
6	Services and Meters	1855, 1860
7	General Plant	1908, 1910
8	Equipment	1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
9	IT Assets	1920, 1925
10	CDM Expenditures & Recoveries	1565 (new account)
11	Other Distribution Assets	1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010, 2050
12	Contributions and Grants	1995
13	Accumulated Amortization	2105, 2120

Income Statement Groups

14	Sales of Electricity	4006, 4010, 4015, 4020, 4025, 4030, 4035, 4040, 4045, 4050, 4055, 4060, 4062, 4064 (new account), 4066, 4068
15	Distribution Services Revenue	4080
16	Late Payment Charges	4225
17	Specific Service Charges	4235
18	Other Distribution Revenue	4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245
19	Power Supply Expenses (Working Capital)	4705, 4708, 4710, 4712, 4714, 4716, 4730, 5685
20	Operation (Working Capital)	5005, 5010, 5012, 5014, 5015, 5016, 5017, 5020, 5025, 5030, 5035, 5040, 5045, 5050, 5055, 5065, 5070, 5075, 5085, 5090, 5095, 5096
21	Maintenance (Working Capital)	5105, 5110, 5112, 5114, 5120, 5125, 5130, 5135, 5145, 5150, 5155, 5160, 5175
22	Billing and Collection (Working Capital)	5305, 5310, 5315, 5320, 5325, 5330, 5340
23	Administrative and General Expenses (Working Capital)	5605, 5610, 5615, 5620, 5625, 5630, 5640, 5645, 5650, 5655, 5665, 5670, 5675, 5680
24	Community Relations (Working Capital)	5405, 5410, 5420, 5425
25	Community Relations - CDM (Working Capital)	5415
26	Insurance Expense (Working Capital)	5635, 6210
27	Bad Debt Expense (Working Capital)	5335
28	Advertising Expenses	5515, 5660
29	Charitable Contributions	6205
30	Other Distribution Expenses	5505, 5510, 5520, 6105, 6215, 6225
31	Amortization of Assets	5705, 5710, 5715, 5730, 5735, 5740



USoA Accounts and Minimum Groupings in the EDR 2006 Model

Appendix A.1

Minimum Groupings with Account Numbers

[Overview](#)

Minimum Group

Account Numbers

Unclassified

Balance Sheet Groups

32	Unclassified Asset	1005, 1010, 1020, 1030, 1040, 1060, 1070, 1100, 1102, 1104, 1105, 1110, 1120, 1130, 1140, 1150, 1170, 1180, 1190, 1200, 1210, 1305, 1330, 1340, 1350, 1405, 1408, 1410, 1415, 1425, 1445, 1455, 1460, 1465, 1470, 1475, 1480, 1485, 1490, 1505, 1508, 1510, 1515, 1516, 1518, 1520, 1525, 1530, 1540, 1545, 1548, 1560, 1562, 1563, 1570, 1571, 1572, 1574, 1580, 1582, 1584, 1586, 1588, 1605, 2060, 2140
33	Liability	2205, 2208, 2210, 2215, 2220, 2225, 2240, 2242, 2250, 2252, 2254, 2256, 2260, 2262, 2264, 2268, 2270, 2272, 2285, 2290, 2292, 2294, 2296, 2305, 2306, 2308, 2310, 2315, 2320, 2325, 2330, 2335, 2340, 2345, 2348, 2350, 2405, 2410, 2415, 2425, 2435, 2505, 2510, 2515, 2520, 2525, 2530, 2550
34	Equity	3005, 3008, 3010, 3020, 3022, 3026, 3030, 3035, 3040, 3045, 3046, 3047, 3048, 3049, 3055, 3065

Income Statement Groups

35	Other Revenue - Unclassified	4062, 4066, 4068, 4105, 4110, 4230, 4375, 4380, 4385
36	Other Income & Deductions	4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4390, 4395, 4398, 4405, 4415
37	Other Power Supply Expenses	4715, 4720, 4725, 5205, 5210, 5215
38	Income Tax Expense - Unclassified	6110, 6115
39	Interest Expense - Unclassified	6005, 6010, 6015, 6020, 6025, 6030, 6035, 6040, 6042, 6045
40	Unclassified Expenses	6305, 6310, 6315, 6405, 6410, 6415
41	Other Amortization - Unclassified	5720, 5725

Non-Distribution

Balance Sheet Groups

42	Non-Distribution Asset	1606, 1610, 1615, 1616, 1620, 1630, 1635, 1640, 1645, 1650, 1655, 1660, 1665, 1670, 1675, 1680, 1685, 1705, 1706, 1708, 1710, 1715, 1720, 1725, 1730, 1735, 1740, 1745, 1865, 1870, 1875, 1965, 1985, 2020, 2030, 2040, 2055, 2065, 2070, 2075, 2160, 2180
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Income Statement Groups

43	Non-Distribution Expenses	4505, 4510, 4515, 4520, 4525, 4530, 4535, 4540, 4545, 4550, 4555, 4560, 4565, 4605, 4610, 4615, 4620, 4625, 4630, 4635, 4640, 4805, 4810, 4815, 4820, 4825, 4830, 4835, 4840, 4845, 4850, 4905, 4910, 4946, 4930, 4935, 4940, 4945, 4950, 4960, 4965, 5060, 5165, 5170, 5172, 5178, 5185, 5190, 5192, 5195
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Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Accumulated Amortization	2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Distribution
Accumulated Amortization	2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Distribution
Administrative and General Expenses (Working Capital)	5605	Executive Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5610	Management Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5615	General Administrative Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5620	Office Supplies and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5625	Administrative Expense Transferred Credit	Distribution
Administrative and General Expenses (Working Capital)	5630	Outside Services Employed	Distribution
Administrative and General Expenses (Working Capital)	5640	Injuries and Damages	Distribution
Administrative and General Expenses (Working Capital)	5645	Employee Pensions and Benefits	Distribution
Administrative and General Expenses (Working Capital)	5650	Franchise Requirements	Distribution
Administrative and General Expenses (Working Capital)	5655	Regulatory Expenses	Distribution
Administrative and General Expenses (Working Capital)	5665	Miscellaneous General Expenses	Distribution
Administrative and General Expenses (Working Capital)	5670	Rent	Distribution
Administrative and General Expenses (Working Capital)	5675	Maintenance of General Plant	Distribution
Administrative and General Expenses (Working Capital)	5680	Electrical Safety Authority Fees	Distribution
Advertising Expenses	5515	Advertising Expense	Distribution
Advertising Expenses	5660	General Advertising Expenses	Distribution
Amortization of Assets	5705	Amortization Expense - Property, Plant, and Equipment	Distribution
Amortization of Assets	5710	Amortization of Limited Term Electric Plant	Distribution
Amortization of Assets	5715	Amortization of Intangibles and Other Electric Plant	Distribution
Amortization of Assets	5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Distribution
Amortization of Assets	5735	Amortization of Deferred Development Costs	Distribution
Amortization of Assets	5740	Amortization of Deferred Charges	Distribution
Bad Debt Expense (Working Capital)	5335	Bad Debt Expense	Distribution
Billing and Collection (Working Capital)	5305	Supervision	Distribution
Billing and Collection (Working Capital)	5310	Meter Reading Expense	Distribution
Billing and Collection (Working Capital)	5315	Customer Billing	Distribution
Billing and Collection (Working Capital)	5320	Collecting	Distribution
Billing and Collection (Working Capital)	5325	Collecting- Cash Over and Short	Distribution
Billing and Collection (Working Capital)	5330	Collection Charges	Distribution
Billing and Collection (Working Capital)	5340	Miscellaneous Customer Accounts Expenses	Distribution



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
CDM Assets	1565	Conservation and Demand Management Expenditures and Recoveries	Distribution
Charitable Contributions	6205	Donations	Distribution
Community Relations - CDM (Working Capital)	5415	Energy Conservation	Distribution
Community Relations (Working Capital)	5405	Supervision	Distribution
Community Relations (Working Capital)	5410	Community Relations - Sundry	Distribution
Community Relations (Working Capital)	5420	Community Safety Program	Distribution
Community Relations (Working Capital)	5425	Miscellaneous Customer Service and Informational Expenses	Distribution
Contributions and Grants	1995	Contributions and Grants - Credit	Distribution
Distribution Services Revenue	4080	Distribution Services Revenue	Distribution
DS	1820	Distribution Station Equipment - Normally Primary below 50 kV	Distribution
Equipment	1915	Office Furniture and Equipment	Distribution
Equipment	1930	Transportation Equipment	Distribution
Equipment	1935	Stores Equipment	Distribution
Equipment	1940	Tools, Shop and Garage Equipment	Distribution
Equipment	1945	Measurement and Testing Equipment	Distribution
Equipment	1950	Power Operated Equipment	Distribution
Equipment	1955	Communication Equipment	Distribution
Equipment	1960	Miscellaneous Equipment	Distribution
General Plant	1908	Buildings and Fixtures	Distribution
General Plant	1910	Leasehold Improvements	Distribution
Insurance Expense (Working Capital)	5635	Property Insurance	Distribution
Insurance Expense (Working Capital)	6210	Life Insurance	Distribution
IT Assets	1920	Computer Equipment - Hardware	Distribution
IT Assets	1925	Computer Software	Distribution
Land and Buildings	1805	Land	Distribution
Land and Buildings	1806	Land Rights	Distribution
Land and Buildings	1808	Buildings and Fixtures	Distribution
Land and Buildings	1810	Leasehold Improvements	Distribution
Land and Buildings	1905	Land	Distribution
Land and Buildings	1906	Land Rights	Distribution
Late Payment Charges	4225	Late Payment Charges	Distribution
Line Transformers	1850	Line Transformers	Distribution
Maintenance (Working Capital)	5105	Maintenance Supervision and Engineering	Distribution
Maintenance (Working Capital)	5110	Maintenance of Buildings and Fixtures - Distribution Stations	Distribution
Maintenance (Working Capital)	5112	Maintenance of Transformer Station Equipment	Distribution
Maintenance (Working Capital)	5114	Maintenance of Distribution Station Equipment	Distribution
Maintenance (Working Capital)	5120	Maintenance of Poles, Towers and Fixtures	Distribution
Maintenance (Working Capital)	5125	Maintenance of Overhead Conductors and Devices	Distribution
Maintenance (Working Capital)	5130	Maintenance of Overhead Services	Distribution
Maintenance (Working Capital)	5135	Overhead Distribution Lines and Feeders - Right of Way	Distribution
Maintenance (Working Capital)	5145	Maintenance of Underground Conduit	Distribution
Maintenance (Working Capital)	5150	Maintenance of Underground Conductors and Devices	Distribution
Maintenance (Working Capital)	5155	Maintenance of Underground Services	Distribution
Maintenance (Working Capital)	5160	Maintenance of Line Transformers	Distribution
Maintenance (Working Capital)	5175	Maintenance of Meters	Distribution
Non-Distribution Asset	1865	Other Installations on Customer's Premises	Distribution
Non-Distribution Asset	1870	Leased Property on Customer Premises	Distribution
Non-Distribution Asset	1875	Street Lighting and Signal Systems	Distribution
Operation (Working Capital)	5005	Operation Supervision and Engineering	Distribution



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Operation (Working Capital)	5010	Load Dispatching	Distribution
Operation (Working Capital)	5012	Station Buildings and Fixtures Expense	Distribution
Operation (Working Capital)	5014	Transformer Station Equipment - Operation Labour	Distribution
Operation (Working Capital)	5015	Transformer Station Equipment - Operation Supplies and Expenses	Distribution
Operation (Working Capital)	5016	Distribution Station Equipment - Operation Labour	Distribution
Operation (Working Capital)	5017	Distribution Station Equipment - Operation Supplies and Expenses	Distribution
Operation (Working Capital)	5020	Overhead Distribution Lines and Feeders - Operation Labour	Distribution
Operation (Working Capital)	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Distribution
Operation (Working Capital)	5030	Overhead Subtransmission Feeders - Operation	Distribution
Operation (Working Capital)	5035	Overhead Distribution Transformers- Operation	Distribution
Operation (Working Capital)	5040	Underground Distribution Lines and Feeders - Operation Labour	Distribution
Operation (Working Capital)	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Distribution
Operation (Working Capital)	5050	Underground Subtransmission Feeders - Operation	Distribution
Operation (Working Capital)	5055	Underground Distribution Transformers - Operation	Distribution
Operation (Working Capital)	5065	Meter Expense	Distribution
Operation (Working Capital)	5070	Customer Premises - Operation Labour	Distribution
Operation (Working Capital)	5075	Customer Premises - Materials and Expenses	Distribution
Operation (Working Capital)	5085	Miscellaneous Distribution Expense	Distribution
Operation (Working Capital)	5090	Underground Distribution Lines and Feeders - Rental Paid	Distribution
Operation (Working Capital)	5095	Overhead Distribution Lines and Feeders - Rental Paid	Distribution
Operation (Working Capital)	5096	Other Rent	Distribution
Other Distribution Assets	1608	Franchises and Consents	Distribution
Other Distribution Assets	1825	Storage Battery Equipment	Distribution
Other Distribution Assets	1970	Load Management Controls - Customer Premises	Distribution
Other Distribution Assets	1975	Load Management Controls - Utility Premises	Distribution
Other Distribution Assets	1980	System Supervisory Equipment	Distribution
Other Distribution Assets	1990	Other Tangible Property	Distribution
Other Distribution Assets	2005	Property Under Capital Leases	Distribution
Other Distribution Assets	2010	Electric Plant Purchased or Sold	Distribution
Other Distribution Assets	2050	Completed Construction Not Classified--Electric	Distribution
Other Distribution Expenses	5505	Supervision	Distribution
Other Distribution Expenses	5510	Demonstrating and Selling Expense	Distribution
Other Distribution Expenses	6105	Taxes Other Than Income Taxes	Distribution
Other Distribution Expenses	6215	Penalties	Distribution
Other Distribution Expenses	6225	Other Deductions	Distribution
Other Distribution Expenses (Working Capital)	5520	Miscellaneous Sales Expense	Distribution
Other Distribution Revenue	4082	Retail Services Revenues	Distribution
Other Distribution Revenue	4084	Service Transaction Requests (STR) Revenues	Distribution
Other Distribution Revenue	4090	Electric Services Incidental to Energy Sales	Distribution
Other Distribution Revenue	4205	Interdepartmental Rents	Distribution
Other Distribution Revenue	4210	Rent from Electric Property	Distribution
Other Distribution Revenue	4215	Other Utility Operating Income	Distribution
Other Distribution Revenue	4220	Other Electric Revenues	Distribution
Other Distribution Revenue	4240	Provision for Rate Refunds	Distribution
Other Distribution Revenue	4245	Government Assistance Directly Credited to Income	Distribution
Poles, Wires	1830	Poles, Towers and Fixtures	Distribution
Poles, Wires	1835	Overhead Conductors and Devices	Distribution
Poles, Wires	1840	Underground Conduit	Distribution
Poles, Wires	1845	Underground Conductors and Devices	Distribution
Power Supply Expenses (Working Capital)	4705	Power Purchased	Distribution



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Power Supply Expenses (Working Capital)	4708	Charges-WMS	Distribution
Power Supply Expenses (Working Capital)	4710	Cost of Power Adjustments	Distribution
Power Supply Expenses (Working Capital)	4712	Charges-One-Time	Distribution
Power Supply Expenses (Working Capital)	4714	Charges-NW	Distribution
Power Supply Expenses (Working Capital)	4716	Charges-CN	Distribution
Power Supply Expenses (Working Capital)	4730	Rural Rate Assistance Expense	Distribution
Power Supply Expenses (Working Capital)	5685	Independent Market Operator Fees and Penalties	Distribution
Sales of Electricity	4006	Residential Energy Sales	Distribution
Sales of Electricity	4010	Commercial Energy Sales	Distribution
Sales of Electricity	4015	Industrial Energy Sales	Distribution
Sales of Electricity	4020	Energy Sales to Large Users	Distribution
Sales of Electricity	4025	Street Lighting Energy Sales	Distribution
Sales of Electricity	4030	Sentinel Lighting Energy Sales	Distribution
Sales of Electricity	4035	General Energy Sales	Distribution
Sales of Electricity	4040	Other Energy Sales to Public Authorities	Distribution
Sales of Electricity	4045	Energy Sales to Railroads and Railways	Distribution
Sales of Electricity	4050	Revenue Adjustment	Distribution
Sales of Electricity	4055	Energy Sales for Resale	Distribution
Sales of Electricity	4060	Interdepartmental Energy Sales	Distribution
Services and Meters	1855	Services	Distribution
Services and Meters	1860	Meters	Distribution
Specific Service Charges	4235	Miscellaneous Service Revenues	Distribution
TS Primary Above 50	1815	Transformer Station Equipment - Normally Primary above 50 kV	Distribution
Equity	3005	Common Shares Issued	Unclassified
Equity	3008	Preference Shares Issued	Unclassified
Equity	3010	Contributed Surplus	Unclassified
Equity	3020	Donations Received	Unclassified
Equity	3022	Development Charges Transferred to Equity	Unclassified
Equity	3026	Capital Stock Held in Treasury	Unclassified
Equity	3030	Miscellaneous Paid-In Capital	Unclassified
Equity	3035	Installments Received on Capital Stock	Unclassified
Equity	3040	Appropriated Retained Earnings	Unclassified
Equity	3045	Unappropriated Retained Earnings	Unclassified
Equity	3046	Balance Transferred From Income	Unclassified
Equity	3047	Appropriations of Retained Earnings - Current Period	Unclassified
Equity	3048	Dividends Payable-Preference Shares	Unclassified
Equity	3049	Dividends Payable-Common Shares	Unclassified
Equity	3055	Adjustment to Retained Earnings	Unclassified
Equity	3065	Unappropriated Undistributed Subsidiary Earnings	Unclassified
Income Tax Expense - Unclassified	6110	Income Taxes	Unclassified
Income Tax Expense - Unclassified	6115	Provision for Future Income Taxes	Unclassified
Interest Expense - Unclassified	6005	Interest on Long Term Debt	Unclassified
Interest Expense - Unclassified	6010	Amortization of Debt Discount and Expense	Unclassified
Interest Expense - Unclassified	6015	Amortization of Premium on Debt Credit	Unclassified
Interest Expense - Unclassified	6020	Amortization of Loss on Reacquired Debt	Unclassified
Interest Expense - Unclassified	6025	Amortization of Gain on Reacquired Debt--Credit	Unclassified
Interest Expense - Unclassified	6030	Interest on Debt to Associated Companies	Unclassified
Interest Expense - Unclassified	6035	Other Interest Expense	Unclassified



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Interest Expense - Unclassified	6040	Allowance for Borrowed Funds Used During Construction-- Credit	Unclassified
Interest Expense - Unclassified	6042	Allowance For Other Funds Used During Construction	Unclassified
Interest Expense - Unclassified	6045	Interest Expense on Capital Lease Obligations	Unclassified
Liability	2205	Accounts Payable	Unclassified
Liability	2208	Customer Credit Balances	Unclassified
Liability	2210	Current Portion of Customer Deposits	Unclassified
Liability	2215	Dividends Declared	Unclassified
Liability	2220	Miscellaneous Current and Accrued Liabilities	Unclassified
Liability	2225	Notes and Loans Payable	Unclassified
Liability	2240	Accounts Payable to Associated Companies	Unclassified
Liability	2242	Notes Payable to Associated Companies	Unclassified
Liability	2250	Debt Retirement Charges(DRC) Payable	Unclassified
Liability	2252	Transmission Charges Payable	Unclassified
Liability	2254	Electrical Safety Authority Fees Payable	Unclassified
Liability	2256	Independent Market Operator Fees and Penalties Payable	Unclassified
Liability	2260	Current Portion of Long Term Debt	Unclassified
Liability	2262	Ontario Hydro Debt - Current Portion	Unclassified
Liability	2264	Pensions and Employee Benefits - Current Portion	Unclassified
Liability	2268	Accrued Interest on Long Term Debt	Unclassified
Liability	2270	Matured Long Term Debt	Unclassified
Liability	2272	Matured Interest on Long Term Debt	Unclassified
Liability	2285	Obligations Under Capital Leases--Current	Unclassified
Liability	2290	Commodity Taxes	Unclassified
Liability	2292	Payroll Deductions / Expenses Payable	Unclassified
Liability	2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	Unclassified
Liability	2296	Future Income Taxes - Current	Unclassified
Liability	2305	Accumulated Provision for Injuries and Damages	Unclassified
Liability	2306	Employee Future Benefits	Unclassified
Liability	2308	Other Pensions - Past Service Liability	Unclassified
Liability	2310	Vested Sick Leave Liability	Unclassified
Liability	2315	Accumulated Provision for Rate Refunds	Unclassified
Liability	2320	Other Miscellaneous Non-Current Liabilities	Unclassified
Liability	2325	Obligations Under Capital Lease--Non-Current	Unclassified
Liability	2330	Development Charge Fund	Unclassified
Liability	2335	Long Term Customer Deposits	Unclassified
Liability	2340	Collateral Funds Liability	Unclassified
Liability	2345	Unamortized Premium on Long Term Debt	Unclassified
Liability	2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	Unclassified
Liability	2350	Future Income Tax - Non-Current	Unclassified
Liability	2405	Other Regulatory Liabilities	Unclassified
Liability	2410	Deferred Gains from Disposition of Utility Plant	Unclassified
Liability	2415	Unamortized Gain on Reacquired Debt	Unclassified
Liability	2425	Other Deferred Credits	Unclassified
Liability	2435	Accrued Rate-Payer Benefit	Unclassified
Liability	2505	Debentures Outstanding - Long Term Portion	Unclassified
Liability	2510	Debenture Advances	Unclassified
Liability	2515	Reacquired Bonds	Unclassified
Liability	2520	Other Long Term Debt	Unclassified
Liability	2525	Term Bank Loans - Long Term Portion	Unclassified
Liability	2530	Ontario Hydro Debt Outstanding - Long Term Portion	Unclassified
Liability	2550	Advances from Associated Companies	Unclassified
Other Amortization - Unclassified	5720	Amortization of Electric Plant Acquisition Adjustments	Unclassified
Other Amortization - Unclassified	5725	Miscellaneous Amortization	Unclassified
Other Power Supply Expenses	4715	System Control and Load Dispatching	Unclassified
Other Power Supply Expenses	4720	Other Expenses	Unclassified
Other Power Supply Expenses	4725	Competition Transition Expense	Unclassified
Other Power Supply Expenses	5205	Purchase of Transmission and System Services	Unclassified



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Other Power Supply Expenses	5210	Transmission Charges	Unclassified
Other Power Supply Expenses	5215	Transmission Charges Recovered	Unclassified
Other Revenue - Unclassified	4062	Billed WMS	Unclassified
Other Revenue - Unclassified	4066	Billed NW	Unclassified
Other Revenue - Unclassified	4068	Billed CN	Unclassified
Other Revenue - Unclassified	4105	Transmission Charges Revenue	Unclassified
Other Revenue - Unclassified	4110	Transmission Services Revenue	Unclassified
Other Revenue - Unclassified	4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Unclassified
Other Income & Deductions	4230	Sales of Water and Water Power	Unclassified
Other Income & Deductions	4305	Regulatory Debits	Unclassified
Other Income & Deductions	4310	Regulatory Credits	Unclassified
Other Income & Deductions	4315	Revenues from Electric Plant Leased to Others	Unclassified
Other Income & Deductions	4320	Expenses of Electric Plant Leased to Others	Unclassified
Other Income & Deductions	4325	Revenues from Merchandise, Jobbing, Etc.	Unclassified
Other Income & Deductions	4335	Profits and Losses from Financial Instrument Hedges	Unclassified
Other Income & Deductions	4340	Profits and Losses from Financial Instrument Investments	Unclassified
Other Income & Deductions	4345	Gains from Disposition of Future Use Utility Plant	Unclassified
Other Income & Deductions	4350	Losses from Disposition of Future Use Utility Plant	Unclassified
Other Income & Deductions	4355	Gain on Disposition of Utility and Other Property	Unclassified
Other Income & Deductions	4360	Loss on Disposition of Utility and Other Property	Unclassified
Other Income & Deductions	4365	Gains from Disposition of Allowances for Emission	Unclassified
Other Income & Deductions	4370	Losses from Disposition of Allowances for Emission	Unclassified
Other Income & Deductions	4375	Revenues from Non-Utility Operations	Unclassified
Other Income & Deductions	4380	Expenses of Non-Utility Operations	Unclassified
Other Income & Deductions	4385	Non-Utility Rental Income	Unclassified
Other Income & Deductions	4390	Miscellaneous Non-Operating Income	Unclassified
Other Income & Deductions	4395	Rate-Payer Benefit Including Interest	Unclassified
Other Income & Deductions	4398	Foreign Exchange Gains and Losses, Including Amortization	Unclassified
Other Income & Deductions	4405	Interest and Dividend Income	Unclassified
Other Income & Deductions	4415	Equity in Earnings of Subsidiary Companies	Unclassified
Unclassified Asset	1005	Cash	Unclassified
Unclassified Asset	1010	Cash Advances and Working Funds	Unclassified
Unclassified Asset	1020	Interest Special Deposits	Unclassified
Unclassified Asset	1030	Dividend Special Deposits	Unclassified
Unclassified Asset	1040	Other Special Deposits	Unclassified
Unclassified Asset	1060	Term Deposits	Unclassified
Unclassified Asset	1070	Current Investments	Unclassified
Unclassified Asset	1100	Customer Accounts Receivable	Unclassified
Unclassified Asset	1102	Accounts Receivable - Services	Unclassified
Unclassified Asset	1104	Accounts Receivable - Recoverable Work	Unclassified
Unclassified Asset	1105	Accounts Receivable - Merchandise, Jobbing, etc.	Unclassified
Unclassified Asset	1110	Other Accounts Receivable	Unclassified
Unclassified Asset	1120	Accrued Utility Revenues	Unclassified
Unclassified Asset	1130	Accumulated Provision for Uncollectible Accounts--Credit	Unclassified
Unclassified Asset	1140	Interest and Dividends Receivable	Unclassified
Unclassified Asset	1150	Rents Receivable	Unclassified
Unclassified Asset	1170	Notes Receivable	Unclassified
Unclassified Asset	1180	Prepayments	Unclassified
Unclassified Asset	1190	Miscellaneous Current and Accrued Assets	Unclassified
Unclassified Asset	1200	Accounts Receivable from Associated Companies	Unclassified
Unclassified Asset	1210	Notes Receivable from Associated Companies	Unclassified
Unclassified Asset	1305	Fuel Stock	Unclassified
Unclassified Asset	1330	Plant Materials and Operating Supplies	Unclassified
Unclassified Asset	1340	Merchandise	Unclassified
Unclassified Asset	1350	Other Materials and Supplies	Unclassified
Unclassified Asset	1405	Long Term Investments in Non-Associated Companies	Unclassified
Unclassified Asset	1408	Long Term Receivable - Street Lighting Transfer	Unclassified



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Unclassified Asset	1410	Other Special or Collateral Funds	Unclassified
Unclassified Asset	1415	Sinking Funds	Unclassified
Unclassified Asset	1425	Unamortized Debt Expense	Unclassified
Unclassified Asset	1445	Unamortized Discount on Long-Term Debt--Debit	Unclassified
Unclassified Asset	1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	Unclassified
Unclassified Asset	1460	Other Non-Current Assets	Unclassified
Unclassified Asset	1465	O.M.E.R.S. Past Service Costs	Unclassified
Unclassified Asset	1470	Past Service Costs - Employee Future Benefits	Unclassified
Unclassified Asset	1475	Past Service Costs - Other Pension Plans	Unclassified
Unclassified Asset	1480	Portfolio Investments - Associated Companies	Unclassified
Unclassified Asset	1485	Investment in Associated Companies - Significant Influence	Unclassified
Unclassified Asset	1490	Investment in Subsidiary Companies	Unclassified
Unclassified Asset	1505	Unrecovered Plant and Regulatory Study Costs	Unclassified
Unclassified Asset	1508	Other Regulatory Assets	Unclassified
Unclassified Asset	1510	Preliminary Survey and Investigation Charges	Unclassified
Unclassified Asset	1515	Emission Allowance Inventory	Unclassified
Unclassified Asset	1516	Emission Allowances Withheld	Unclassified
Unclassified Asset	1518	RCVARetail	Unclassified
Unclassified Asset	1520	Power Purchase Variance Account	Unclassified
Unclassified Asset	1525	Miscellaneous Deferred Debits	Unclassified
Unclassified Asset	1530	Deferred Losses from Disposition of Utility Plant	Unclassified
Unclassified Asset	1540	Unamortized Loss on Reacquired Debt	Unclassified
Unclassified Asset	1545	Development Charge Deposits/ Receivables	Unclassified
Unclassified Asset	1548	RCVASTR	Unclassified
Unclassified Asset	1560	Deferred Development Costs	Unclassified
Unclassified Asset	1562	Deferred Payments in Lieu of Taxes	Unclassified
Unclassified Asset	1563	Account 1563 - Deferred PILs Contra Account	Unclassified
Unclassified Asset	1570	Qualifying Transition Costs	Unclassified
Unclassified Asset	1571	Pre-market Opening Energy Variance	Unclassified
Unclassified Asset	1572	Extraordinary Event Costs	Unclassified
Unclassified Asset	1574	Deferred Rate Impact Amounts	Unclassified
Unclassified Asset	1580	RSVAWMS	Unclassified
Unclassified Asset	1582	RSVAONE-TIME	Unclassified
Unclassified Asset	1584	RSVANW	Unclassified
Unclassified Asset	1586	RSVACN	Unclassified
Unclassified Asset	1588	RSVAPOWER	Unclassified
Unclassified Asset	1605	Electric Plant in Service - Control Account	Unclassified
Unclassified Asset	2060	Electric Plant Acquisition Adjustment	Unclassified
Unclassified Asset	2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	Unclassified
Unclassified Expenses	6305	Extraordinary Income	Unclassified
Unclassified Expenses	6310	Extraordinary Deductions	Unclassified
Unclassified Expenses	6315	Income Taxes, Extraordinary Items	Unclassified
Unclassified Expenses	6405	Discontinues Operations - Income/ Gains	Unclassified
Unclassified Expenses	6410	Discontinued Operations - Deductions/ Losses	Unclassified
Unclassified Expenses	6415	Income Taxes, Discontinued Operations	Unclassified
Non-Distribution Asset	1606	Organization	Non-Distribution
Non-Distribution Asset	1610	Miscellaneous Intangible Plant	Non-Distribution
Non-Distribution Asset	1615	Land	Non-Distribution
Non-Distribution Asset	1616	Land Rights	Non-Distribution
Non-Distribution Asset	1620	Buildings and Fixtures	Non-Distribution
Non-Distribution Asset	1630	Leasehold Improvements	Non-Distribution
Non-Distribution Asset	1635	Boiler Plant Equipment	Non-Distribution
Non-Distribution Asset	1640	Engines and Engine-Driven Generators	Non-Distribution
Non-Distribution Asset	1645	Turbogenerator Units	Non-Distribution



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Non-Distribution Asset	1650	Reservoirs, Dams and Waterways	Non-Distribution
Non-Distribution Asset	1655	Water Wheels, Turbines and Generators	Non-Distribution
Non-Distribution Asset	1660	Roads, Railroads and Bridges	Non-Distribution
Non-Distribution Asset	1665	Fuel Holders, Producers and Accessories	Non-Distribution
Non-Distribution Asset	1670	Prime Movers	Non-Distribution
Non-Distribution Asset	1675	Generators	Non-Distribution
Non-Distribution Asset	1680	Accessory Electric Equipment	Non-Distribution
Non-Distribution Asset	1685	Miscellaneous Power Plant Equipment	Non-Distribution
Non-Distribution Asset	1705	Land	Non-Distribution
Non-Distribution Asset	1706	Land Rights	Non-Distribution
Non-Distribution Asset	1708	Buildings and Fixtures	Non-Distribution
Non-Distribution Asset	1710	Leasehold Improvements	Non-Distribution
Non-Distribution Asset	1715	Station Equipment	Non-Distribution
Non-Distribution Asset	1720	Towers and Fixtures	Non-Distribution
Non-Distribution Asset	1725	Poles and Fixtures	Non-Distribution
Non-Distribution Asset	1730	Overhead Conductors and Devices	Non-Distribution
Non-Distribution Asset	1735	Underground Conduit	Non-Distribution
Non-Distribution Asset	1740	Underground Conductors and Devices	Non-Distribution
Non-Distribution Asset	1745	Roads and Trails	Non-Distribution
Non-Distribution Asset	1965	Water Heater Rental Units	Non-Distribution
Non-Distribution Asset	1985	Sentinel Lighting Rental Units	Non-Distribution
Non-Distribution Asset	2020	Experimental Electric Plant Unclassified	Non-Distribution
Non-Distribution Asset	2030	Electric Plant and Equipment Leased to Others	Non-Distribution
Non-Distribution Asset	2040	Electric Plant Held for Future Use	Non-Distribution
Non-Distribution Asset	2055	Construction Work in Progress--Electric	Non-Distribution
Non-Distribution Asset	2065	Other Electric Plant Adjustment	Non-Distribution
Non-Distribution Asset	2070	Other Utility Plant	Non-Distribution
Non-Distribution Asset	2075	Non-Utility Property Owned or Under Capital Leases	Non-Distribution
Non-Distribution Asset	2160	Accumulated Amortization of Other Utility Plant	Non-Distribution
Non-Distribution Asset	2180	Accumulated Amortization of Non-Utility Property	Non-Distribution
Non-Distribution Expenses	4505	Operation Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4510	Fuel	Non-Distribution
Non-Distribution Expenses	4515	Steam Expense	Non-Distribution
Non-Distribution Expenses	4520	Steam From Other Sources	Non-Distribution
Non-Distribution Expenses	4525	Steam Transferred--Credit	Non-Distribution
Non-Distribution Expenses	4530	Electric Expense	Non-Distribution
Non-Distribution Expenses	4535	Water For Power	Non-Distribution
Non-Distribution Expenses	4540	Water Power Taxes	Non-Distribution
Non-Distribution Expenses	4545	Hydraulic Expenses	Non-Distribution
Non-Distribution Expenses	4550	Generation Expense	Non-Distribution
Non-Distribution Expenses	4555	Miscellaneous Power Generation Expenses	Non-Distribution
Non-Distribution Expenses	4560	Rents	Non-Distribution
Non-Distribution Expenses	4565	Allowances for Emissions	Non-Distribution
Non-Distribution Expenses	4605	Maintenance Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4610	Maintenance of Structures	Non-Distribution
Non-Distribution Expenses	4615	Maintenance of Boiler Plant	Non-Distribution
Non-Distribution Expenses	4620	Maintenance of Electric Plant	Non-Distribution
Non-Distribution Expenses	4625	Maintenance of Reservoirs, Dams and Waterways	Non-Distribution
Non-Distribution Expenses	4630	Maintenance of Water Wheels, Turbines and Generators	Non-Distribution
Non-Distribution Expenses	4635	Maintenance of Generating and Electric Plant	Non-Distribution
Non-Distribution Expenses	4640	Maintenance of Miscellaneous Power Generation Plant	Non-Distribution
Non-Distribution Expenses	4805	Operation Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4810	Load Dispatching	Non-Distribution
Non-Distribution Expenses	4815	Station Buildings and Fixtures Expenses	Non-Distribution
Non-Distribution Expenses	4820	Transformer Station Equipment - Operating Labour	Non-Distribution
Non-Distribution Expenses	4825	Transformer Station Equipment - Operating Supplies and Expense	Non-Distribution
Non-Distribution Expenses	4830	Overhead Line Expenses	Non-Distribution



Minimum Groups and USoA Accounts in the EDR Model

Appendix A.2: Alphabetical by Name of Minimum Group

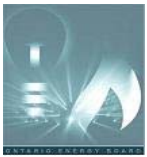
Minimum Group	USoA Account #	Account	Functionalization
Non-Distribution Expenses	4835	Underground Line Expenses	Non-Distribution
Non-Distribution Expenses	4840	Transmission of Electricity by Others	Non-Distribution
Non-Distribution Expenses	4845	Miscellaneous Transmission Expense	Non-Distribution
Non-Distribution Expenses	4850	Rents	Non-Distribution
Non-Distribution Expenses	4905	Maintenance Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4910	Maintenance of Transformer Station Buildings and Fixtures	Non-Distribution
Non-Distribution Expenses	4916	Maintenance of Transformer Station Equipment	Non-Distribution
Non-Distribution Expenses	4930	Maintenance of Towers, Poles and Fixtures	Non-Distribution
Non-Distribution Expenses	4935	Maintenance of Overhead Conductors and Devices	Non-Distribution
Non-Distribution Expenses	4940	Maintenance of Overhead Lines - Right of Way	Non-Distribution
Non-Distribution Expenses	4945	Maintenance of Overhead Lines - Roads and Trails Repairs	Non-Distribution
Non-Distribution Expenses	4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	Non-Distribution
Non-Distribution Expenses	4960	Maintenance of Underground Lines	Non-Distribution
Non-Distribution Expenses	4965	Maintenance of Miscellaneous Transmission Plant	Non-Distribution
Non-Distribution Expenses	5060	Street Lighting and Signal System Expense	Non-Distribution
Non-Distribution Expenses	5165	Maintenance of Street Lighting and Signal Systems	Non-Distribution
Non-Distribution Expenses	5170	Sentinel Lights - Labour	Non-Distribution
Non-Distribution Expenses	5172	Sentinel Lights - Materials and Expenses	Non-Distribution
Non-Distribution Expenses	5178	Customer Installations Expenses- Leased Property	Non-Distribution
Non-Distribution Expenses	5185	Water Heater Rentals - Labour	Non-Distribution
Non-Distribution Expenses	5186	Water Heater Rentals - Materials and Expenses	Non-Distribution
Non-Distribution Expenses	5190	Water Heater Controls - Labour	Non-Distribution
Non-Distribution Expenses	5192	Water Heater Controls - Materials and Expenses	Non-Distribution
Non-Distribution Expenses	5195	Maintenance of Other Installations on Customer Premises	Non-Distribution





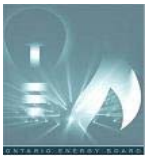
Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
1005	Cash	Unclassified Asset	Unclassified
1010	Cash Advances and Working Funds	Unclassified Asset	Unclassified
1020	Interest Special Deposits	Unclassified Asset	Unclassified
1030	Dividend Special Deposits	Unclassified Asset	Unclassified
1040	Other Special Deposits	Unclassified Asset	Unclassified
1060	Term Deposits	Unclassified Asset	Unclassified
1070	Current Investments	Unclassified Asset	Unclassified
1100	Customer Accounts Receivable	Unclassified Asset	Unclassified
1102	Accounts Receivable - Services	Unclassified Asset	Unclassified
1104	Accounts Receivable - Recoverable Work	Unclassified Asset	Unclassified
1105	Accounts Receivable - Merchandise, Jobbing, etc.	Unclassified Asset	Unclassified
1110	Other Accounts Receivable	Unclassified Asset	Unclassified
1120	Accrued Utility Revenues	Unclassified Asset	Unclassified
1130	Accumulated Provision for Uncollectible Accounts-- Credit	Unclassified Asset	Unclassified
1140	Interest and Dividends Receivable	Unclassified Asset	Unclassified
1150	Rents Receivable	Unclassified Asset	Unclassified
1170	Notes Receivable	Unclassified Asset	Unclassified
1180	Prepayments	Unclassified Asset	Unclassified
1190	Miscellaneous Current and Accrued Assets	Unclassified Asset	Unclassified
1200	Accounts Receivable from Associated Companies	Unclassified Asset	Unclassified
1210	Notes Receivable from Associated Companies	Unclassified Asset	Unclassified
1305	Fuel Stock	Unclassified Asset	Unclassified
1330	Plant Materials and Operating Supplies	Unclassified Asset	Unclassified
1340	Merchandise	Unclassified Asset	Unclassified
1350	Other Materials and Supplies	Unclassified Asset	Unclassified
1405	Long Term Investments in Non-Associated Companies	Unclassified Asset	Unclassified
1408	Long Term Receivable - Street Lighting Transfer	Unclassified Asset	Unclassified
1410	Other Special or Collateral Funds	Unclassified Asset	Unclassified
1415	Sinking Funds	Unclassified Asset	Unclassified
1425	Unamortized Debt Expense	Unclassified Asset	Unclassified
1445	Unamortized Discount on Long-Term Debt--Debit	Unclassified Asset	Unclassified
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	Unclassified Asset	Unclassified
1460	Other Non-Current Assets	Unclassified Asset	Unclassified
1465	O.M.E.R.S. Past Service Costs	Unclassified Asset	Unclassified
1470	Past Service Costs - Employee Future Benefits	Unclassified Asset	Unclassified
1475	Past Service Costs - Other Pension Plans	Unclassified Asset	Unclassified
1480	Portfolio Investments - Associated Companies	Unclassified Asset	Unclassified
1485	Investment in Associated Companies - Significant Influence	Unclassified Asset	Unclassified
1490	Investment in Subsidiary Companies	Unclassified Asset	Unclassified
1505	Unrecovered Plant and Regulatory Study Costs	Unclassified Asset	Unclassified
1508	Other Regulatory Assets	Unclassified Asset	Unclassified
1510	Preliminary Survey and Investigation Charges	Unclassified Asset	Unclassified
1515	Emission Allowance Inventory	Unclassified Asset	Unclassified
1516	Emission Allowances Withheld	Unclassified Asset	Unclassified
1518	RCVARetail	Unclassified Asset	Unclassified
1520	Power Purchase Variance Account	Unclassified Asset	Unclassified
1525	Miscellaneous Deferred Debits	Unclassified Asset	Unclassified
1530	Deferred Losses from Disposition of Utility Plant	Unclassified Asset	Unclassified
1540	Unamortized Loss on Recquired Debt	Unclassified Asset	Unclassified
1545	Development Charge Deposits/ Receivables	Unclassified Asset	Unclassified
1548	RCVASTR	Unclassified Asset	Unclassified
1560	Deferred Development Costs	Unclassified Asset	Unclassified
1562	Deferred Payments in Lieu of Taxes	Unclassified Asset	Unclassified
1563	Account 1563 - Deferred PILs Contra Account	Unclassified Asset	Unclassified
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Assets	Distribution
1570	Qualifying Transition Costs	Unclassified Asset	Unclassified



Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
1571	Pre-market Opening Energy Variance	Unclassified Asset	Unclassified
1572	Extraordinary Event Costs	Unclassified Asset	Unclassified
1574	Deferred Rate Impact Amounts	Unclassified Asset	Unclassified
1580	RSVAWMS	Unclassified Asset	Unclassified
1582	RSVAONE-TIME	Unclassified Asset	Unclassified
1584	RSVANW	Unclassified Asset	Unclassified
1586	RSVACN	Unclassified Asset	Unclassified
1588	RSVAPOWER	Unclassified Asset	Unclassified
1605	Electric Plant in Service - Control Account	Unclassified Asset	Unclassified
1606	Organization	Non-Distribution Asset	Non-Distribution
1608	Franchises and Consents	Other Distribution Assets	Distribution
1610	Miscellaneous Intangible Plant	Non-Distribution Asset	Non-Distribution
1615	Land	Non-Distribution Asset	Non-Distribution
1616	Land Rights	Non-Distribution Asset	Non-Distribution
1620	Buildings and Fixtures	Non-Distribution Asset	Non-Distribution
1630	Leasehold Improvements	Non-Distribution Asset	Non-Distribution
1635	Boiler Plant Equipment	Non-Distribution Asset	Non-Distribution
1640	Engines and Engine-Driven Generators	Non-Distribution Asset	Non-Distribution
1645	Turbogenerator Units	Non-Distribution Asset	Non-Distribution
1650	Reservoirs, Dams and Waterways	Non-Distribution Asset	Non-Distribution
1655	Water Wheels, Turbines and Generators	Non-Distribution Asset	Non-Distribution
1660	Roads, Railroads and Bridges	Non-Distribution Asset	Non-Distribution
1665	Fuel Holders, Producers and Accessories	Non-Distribution Asset	Non-Distribution
1670	Prime Movers	Non-Distribution Asset	Non-Distribution
1675	Generators	Non-Distribution Asset	Non-Distribution
1680	Accessory Electric Equipment	Non-Distribution Asset	Non-Distribution
1685	Miscellaneous Power Plant Equipment	Non-Distribution Asset	Non-Distribution
1705	Land	Non-Distribution Asset	Non-Distribution
1706	Land Rights	Non-Distribution Asset	Non-Distribution
1708	Buildings and Fixtures	Non-Distribution Asset	Non-Distribution
1710	Leasehold Improvements	Non-Distribution Asset	Non-Distribution
1715	Station Equipment	Non-Distribution Asset	Non-Distribution
1720	Towers and Fixtures	Non-Distribution Asset	Non-Distribution
1725	Poles and Fixtures	Non-Distribution Asset	Non-Distribution
1730	Overhead Conductors and Devices	Non-Distribution Asset	Non-Distribution
1735	Underground Conduit	Non-Distribution Asset	Non-Distribution
1740	Underground Conductors and Devices	Non-Distribution Asset	Non-Distribution
1745	Roads and Trails	Non-Distribution Asset	Non-Distribution
1805	Land	Land and Buildings	Distribution
1806	Land Rights	Land and Buildings	Distribution
1808	Buildings and Fixtures	Land and Buildings	Distribution
1810	Leasehold Improvements	Land and Buildings	Distribution
1815	Transformer Station Equipment - Normally Primary above 50 kV	TS Primary Above 50	Distribution
1820	Distribution Station Equipment - Normally Primary below 50 kV	DS	Distribution
1825	Storage Battery Equipment	Other Distribution Assets	Distribution
1830	Poles, Towers and Fixtures	Poles, Wires	Distribution
1835	Overhead Conductors and Devices	Poles, Wires	Distribution
1840	Underground Conduit	Poles, Wires	Distribution
1845	Underground Conductors and Devices	Poles, Wires	Distribution
1850	Line Transformers	Line Transformers	Distribution
1855	Services	Services and Meters	Distribution
1860	Meters	Services and Meters	Distribution
1865	Other Installations on Customer's Premises	Non-Distribution Asset	Distribution
1870	Leased Property on Customer Premises	Non-Distribution Asset	Distribution
1875	Street Lighting and Signal Systems	Non-Distribution Asset	Distribution
1905	Land	Land and Buildings	Distribution
1906	Land Rights	Land and Buildings	Distribution
1908	Buildings and Fixtures	General Plant	Distribution
1910	Leasehold Improvements	General Plant	Distribution



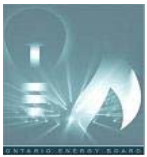
Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
1915	Office Furniture and Equipment	Equipment	Distribution
1920	Computer Equipment - Hardware	IT Assets	Distribution
1925	Computer Software	IT Assets	Distribution
1930	Transportation Equipment	Equipment	Distribution
1935	Stores Equipment	Equipment	Distribution
1940	Tools, Shop and Garage Equipment	Equipment	Distribution
1945	Measurement and Testing Equipment	Equipment	Distribution
1950	Power Operated Equipment	Equipment	Distribution
1955	Communication Equipment	Equipment	Distribution
1960	Miscellaneous Equipment	Equipment	Distribution
1965	Water Heater Rental Units	Non-Distribution Asset	Non-Distribution
1970	Load Management Controls - Customer Premises	Other Distribution Assets	Distribution
1975	Load Management Controls - Utility Premises	Other Distribution Assets	Distribution
1980	System Supervisory Equipment	Other Distribution Assets	Distribution
1985	Sentinel Lighting Rental Units	Non-Distribution Asset	Non-Distribution
1990	Other Tangible Property	Other Distribution Assets	Distribution
1995	Contributions and Grants - Credit	Contributions and Grants	Distribution
2005	Property Under Capital Leases	Other Distribution Assets	Distribution
2010	Electric Plant Purchased or Sold	Other Distribution Assets	Distribution
2020	Experimental Electric Plant Unclassified	Non-Distribution Asset	Non-Distribution
2030	Electric Plant and Equipment Leased to Others	Non-Distribution Asset	Non-Distribution
2040	Electric Plant Held for Future Use	Non-Distribution Asset	Non-Distribution
2050	Completed Construction Not Classified--Electric	Other Distribution Assets	Distribution
2055	Construction Work in Progress--Electric	Non-Distribution Asset	Non-Distribution
2060	Electric Plant Acquisition Adjustment	Unclassified Asset	Unclassified
2065	Other Electric Plant Adjustment	Non-Distribution Asset	Non-Distribution
2070	Other Utility Plant	Non-Distribution Asset	Non-Distribution
2075	Non-Utility Property Owned or Under Capital Leases	Non-Distribution Asset	Non-Distribution
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	Distribution
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	Distribution
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	Unclassified Asset	Unclassified
2160	Accumulated Amortization of Other Utility Plant	Non-Distribution Asset	Non-Distribution
2180	Accumulated Amortization of Non-Utility Property	Non-Distribution Asset	Non-Distribution
2205	Accounts Payable	Liability	Unclassified
2208	Customer Credit Balances	Liability	Unclassified
2210	Current Portion of Customer Deposits	Liability	Unclassified
2215	Dividends Declared	Liability	Unclassified
2220	Miscellaneous Current and Accrued Liabilities	Liability	Unclassified
2225	Notes and Loans Payable	Liability	Unclassified
2240	Accounts Payable to Associated Companies	Liability	Unclassified
2242	Notes Payable to Associated Companies	Liability	Unclassified
2250	Debt Retirement Charges(DRC) Payable	Liability	Unclassified
2252	Transmission Charges Payable	Liability	Unclassified
2254	Electrical Safety Authority Fees Payable	Liability	Unclassified
2256	Independent Market Operator Fees and Penalties Payable	Liability	Unclassified
2260	Current Portion of Long Term Debt	Liability	Unclassified
2262	Ontario Hydro Debt - Current Portion	Liability	Unclassified
2264	Pensions and Employee Benefits - Current Portion	Liability	Unclassified
2268	Accrued Interest on Long Term Debt	Liability	Unclassified
2270	Matured Long Term Debt	Liability	Unclassified
2272	Matured Interest on Long Term Debt	Liability	Unclassified
2285	Obligations Under Capital Leases--Current	Liability	Unclassified
2290	Commodity Taxes	Liability	Unclassified
2292	Payroll Deductions / Expenses Payable	Liability	Unclassified
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	Liability	Unclassified
2296	Future Income Taxes - Current	Liability	Unclassified
2305	Accumulated Provision for Injuries and Damages	Liability	Unclassified



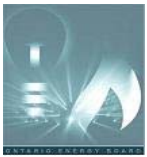
Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
2306	Employee Future Benefits	Liability	Unclassified
2308	Other Pensions - Past Service Liability	Liability	Unclassified
2310	Vested Sick Leave Liability	Liability	Unclassified
2315	Accumulated Provision for Rate Refunds	Liability	Unclassified
2320	Other Miscellaneous Non-Current Liabilities	Liability	Unclassified
2325	Obligations Under Capital Lease--Non-Current	Liability	Unclassified
2330	Development Charge Fund	Liability	Unclassified
2335	Long Term Customer Deposits	Liability	Unclassified
2340	Collateral Funds Liability	Liability	Unclassified
2345	Unamortized Premium on Long Term Debt	Liability	Unclassified
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	Liability	Unclassified
2350	Future Income Tax - Non-Current	Liability	Unclassified
2405	Other Regulatory Liabilities	Liability	Unclassified
2410	Deferred Gains from Disposition of Utility Plant	Liability	Unclassified
2415	Unamortized Gain on Reacquired Debt	Liability	Unclassified
2425	Other Deferred Credits	Liability	Unclassified
2435	Accrued Rate-Payer Benefit	Liability	Unclassified
2505	Debentures Outstanding - Long Term Portion	Liability	Unclassified
2510	Debenture Advances	Liability	Unclassified
2515	Reacquired Bonds	Liability	Unclassified
2520	Other Long Term Debt	Liability	Unclassified
2525	Term Bank Loans - Long Term Portion	Liability	Unclassified
2530	Ontario Hydro Debt Outstanding - Long Term Portion	Liability	Unclassified
2550	Advances from Associated Companies	Liability	Unclassified
3005	Common Shares Issued	Equity	Unclassified
3008	Preference Shares Issued	Equity	Unclassified
3010	Contributed Surplus	Equity	Unclassified
3020	Donations Received	Equity	Unclassified
3022	Development Charges Transferred to Equity	Equity	Unclassified
3026	Capital Stock Held in Treasury	Equity	Unclassified
3030	Miscellaneous Paid-In Capital	Equity	Unclassified
3035	Installments Received on Capital Stock	Equity	Unclassified
3040	Appropriated Retained Earnings	Equity	Unclassified
3045	Unappropriated Retained Earnings	Equity	Unclassified
3046	Balance Transferred From Income	Equity	Unclassified
3047	Appropriations of Retained Earnings - Current Period	Equity	Unclassified
3048	Dividends Payable-Preference Shares	Equity	Unclassified
3049	Dividends Payable-Common Shares	Equity	Unclassified
3055	Adjustment to Retained Earnings	Equity	Unclassified
3065	Unappropriated Undistributed Subsidiary Earnings	Equity	Unclassified
4006	Residential Energy Sales	Sales of Electricity	Distribution
4010	Commercial Energy Sales	Sales of Electricity	Distribution
4015	Industrial Energy Sales	Sales of Electricity	Distribution
4020	Energy Sales to Large Users	Sales of Electricity	Distribution
4025	Street Lighting Energy Sales	Sales of Electricity	Distribution
4030	Sentinel Lighting Energy Sales	Sales of Electricity	Distribution
4035	General Energy Sales	Sales of Electricity	Distribution
4040	Other Energy Sales to Public Authorities	Sales of Electricity	Distribution
4045	Energy Sales to Railroads and Railways	Sales of Electricity	Distribution
4050	Revenue Adjustment	Sales of Electricity	Distribution
4055	Energy Sales for Resale	Sales of Electricity	Distribution
4060	Interdepartmental Energy Sales	Sales of Electricity	Distribution
4062	Billed WMS	Other Revenue - Unclassified	Unclassified
4066	Billed NW	Other Revenue - Unclassified	Unclassified
4068	Billed CN	Other Revenue - Unclassified	Unclassified
4080	Distribution Services Revenue	Distribution Services Revenue	Distribution
4082	Retail Services Revenues	Other Distribution Revenue	Distribution
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	Distribution
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	Distribution
4105	Transmission Charges Revenue	Other Revenue - Unclassified	Unclassified



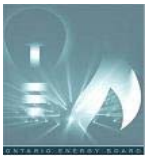
Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
4110	Transmission Services Revenue	Other Revenue - Unclassified	Unclassified
4205	Interdepartmental Rents	Other Distribution Revenue	Distribution
4210	Rent from Electric Property	Other Distribution Revenue	Distribution
4215	Other Utility Operating Income	Other Distribution Revenue	Distribution
4220	Other Electric Revenues	Other Distribution Revenue	Distribution
4225	Late Payment Charges	Late Payment Charges	Distribution
4230	Sales of Water and Water Power	Other Revenue - Unclassified	Unclassified
4235	Miscellaneous Service Revenues	Specific Service Charges	Distribution
4240	Provision for Rate Refunds	Other Distribution Revenue	Distribution
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	Distribution
4305	Regulatory Debits	Other Income & Deductions	Unclassified
4310	Regulatory Credits	Other Income & Deductions	Unclassified
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	Unclassified
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	Unclassified
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	Unclassified
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	Unclassified
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	Unclassified
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	Unclassified
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	Unclassified
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	Unclassified
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	Unclassified
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	Unclassified
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	Unclassified
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	Unclassified
4375	Revenues from Non-Utility Operations	Other Income & Deductions	Unclassified
4380	Expenses of Non-Utility Operations	Other Income & Deductions	Unclassified
4385	Non-Utility Rental Income	Other Income & Deductions	Unclassified
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	Unclassified
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	Unclassified
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	Unclassified
4405	Interest and Dividend Income	Other Income & Deductions	Unclassified
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	Unclassified
4505	Operation Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4510	Fuel	Non-Distribution Expenses	Non-Distribution
4515	Steam Expense	Non-Distribution Expenses	Non-Distribution
4520	Steam From Other Sources	Non-Distribution Expenses	Non-Distribution
4525	Steam Transferred--Credit	Non-Distribution Expenses	Non-Distribution
4530	Electric Expense	Non-Distribution Expenses	Non-Distribution
4535	Water For Power	Non-Distribution Expenses	Non-Distribution
4540	Water Power Taxes	Non-Distribution Expenses	Non-Distribution
4545	Hydraulic Expenses	Non-Distribution Expenses	Non-Distribution
4550	Generation Expense	Non-Distribution Expenses	Non-Distribution
4555	Miscellaneous Power Generation Expenses	Non-Distribution Expenses	Non-Distribution
4560	Rents	Non-Distribution Expenses	Non-Distribution
4565	Allowances for Emissions	Non-Distribution Expenses	Non-Distribution
4605	Maintenance Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4610	Maintenance of Structures	Non-Distribution Expenses	Non-Distribution
4615	Maintenance of Boiler Plant	Non-Distribution Expenses	Non-Distribution
4620	Maintenance of Electric Plant	Non-Distribution Expenses	Non-Distribution
4625	Maintenance of Reservoirs, Dams and Waterways	Non-Distribution Expenses	Non-Distribution
4630	Maintenance of Water Wheels, Turbines and Generators	Non-Distribution Expenses	Non-Distribution
4635	Maintenance of Generating and Electric Plant	Non-Distribution Expenses	Non-Distribution
4640	Maintenance of Miscellaneous Power Generation Plant	Non-Distribution Expenses	Non-Distribution
4705	Power Purchased	Power Supply Expenses (Working Capital)	Distribution
4708	Charges-WMS	Power Supply Expenses (Working Capital)	Distribution



Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	Distribution
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	Distribution
4714	Charges-NW	Power Supply Expenses (Working Capital)	Distribution
4715	System Control and Load Dispatching	Other Power Supply Expenses	Unclassified
4716	Charges-CN	Power Supply Expenses (Working Capital)	Distribution
4720	Other Expenses	Other Power Supply Expenses	Unclassified
4725	Competition Transition Expense	Other Power Supply Expenses	Unclassified
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	Distribution
4805	Operation Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4810	Load Dispatching	Non-Distribution Expenses	Non-Distribution
4815	Station Buildings and Fixtures Expenses	Non-Distribution Expenses	Non-Distribution
4820	Transformer Station Equipment - Operating Labour	Non-Distribution Expenses	Non-Distribution
4825	Transformer Station Equipment - Operating Supplies and Expense	Non-Distribution Expenses	Non-Distribution
4830	Overhead Line Expenses	Non-Distribution Expenses	Non-Distribution
4835	Underground Line Expenses	Non-Distribution Expenses	Non-Distribution
4840	Transmission of Electricity by Others	Non-Distribution Expenses	Non-Distribution
4845	Miscellaneous Transmission Expense	Non-Distribution Expenses	Non-Distribution
4850	Rents	Non-Distribution Expenses	Non-Distribution
4905	Maintenance Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4910	Maintenance of Transformer Station Buildings and Fixtures	Non-Distribution Expenses	Non-Distribution
4916	Maintenance of Transformer Station Equipment	Non-Distribution Expenses	Non-Distribution
4930	Maintenance of Towers, Poles and Fixtures	Non-Distribution Expenses	Non-Distribution
4935	Maintenance of Overhead Conductors and Devices	Non-Distribution Expenses	Non-Distribution
4940	Maintenance of Overhead Lines - Right of Way	Non-Distribution Expenses	Non-Distribution
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	Non-Distribution Expenses	Non-Distribution
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	Non-Distribution Expenses	Non-Distribution
4960	Maintenance of Underground Lines	Non-Distribution Expenses	Non-Distribution
4965	Maintenance of Miscellaneous Transmission Plant	Non-Distribution Expenses	Non-Distribution
5005	Operation Supervision and Engineering	Operation (Working Capital)	Distribution
5010	Load Dispatching	Operation (Working Capital)	Distribution
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	Distribution
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	Distribution
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	Distribution
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	Distribution
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	Distribution
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	Distribution
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	Distribution
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	Distribution
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	Distribution
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	Distribution
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	Distribution
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	Distribution
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	Distribution
5060	Street Lighting and Signal System Expense	Non-Distribution Expenses	Non-Distribution
5065	Meter Expense	Operation (Working Capital)	Distribution
5070	Customer Premises - Operation Labour	Operation (Working Capital)	Distribution



Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	Distribution
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	Distribution
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	Distribution
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	Distribution
5096	Other Rent	Operation (Working Capital)	Distribution
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	Distribution
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	Distribution
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	Distribution
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	Distribution
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	Distribution
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	Distribution
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	Distribution
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	Distribution
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	Distribution
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	Distribution
5155	Maintenance of Underground Services	Maintenance (Working Capital)	Distribution
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	Distribution
5165	Maintenance of Street Lighting and Signal Systems	Non-Distribution Expenses	Non-Distribution
5170	Sentinel Lights - Labour	Non-Distribution Expenses	Non-Distribution
5172	Sentinel Lights - Materials and Expenses	Non-Distribution Expenses	Non-Distribution
5175	Maintenance of Meters	Maintenance (Working Capital)	Distribution
5178	Customer Installations Expenses- Leased Property	Non-Distribution Expenses	Non-Distribution
5185	Water Heater Rentals - Labour	Non-Distribution Expenses	Non-Distribution
5186	Water Heater Rentals - Materials and Expenses	Non-Distribution Expenses	Non-Distribution
5190	Water Heater Controls - Labour	Non-Distribution Expenses	Non-Distribution
5192	Water Heater Controls - Materials and Expenses	Non-Distribution Expenses	Non-Distribution
5195	Maintenance of Other Installations on Customer Premises	Non-Distribution Expenses	Non-Distribution
5205	Purchase of Transmission and System Services	Other Power Supply Expenses	Unclassified
5210	Transmission Charges	Other Power Supply Expenses	Unclassified
5215	Transmission Charges Recovered	Other Power Supply Expenses	Unclassified
5305	Supervision	Billing and Collection (Working Capital)	Distribution
5310	Meter Reading Expense	Billing and Collection (Working Capital)	Distribution
5315	Customer Billing	Billing and Collection (Working Capital)	Distribution
5320	Collecting	Billing and Collection (Working Capital)	Distribution
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	Distribution
5330	Collection Charges	Billing and Collection (Working Capital)	Distribution
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	Distribution
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	Distribution
5405	Supervision	Community Relations (Working Capital)	Distribution
5410	Community Relations - Sundry	Community Relations (Working Capital)	Distribution
5415	Energy Conservation	Community Relations - CDM (Working Capital)	Distribution
5420	Community Safety Program	Community Relations (Working Capital)	Distribution
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	Distribution
5505	Supervision	Other Distribution Expenses	Distribution
5510	Demonstrating and Selling Expense	Other Distribution Expenses	Distribution
5515	Advertising Expense	Advertising Expenses	Distribution
5520	Miscellaneous Sales Expense	Other Distribution Expenses	Distribution
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	Distribution



Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	Distribution
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	Distribution
5635	Property Insurance	Insurance Expense (Working Capital)	Distribution
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	Distribution
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	Distribution
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	Distribution
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	Distribution
5660	General Advertising Expenses	Advertising Expenses	Distribution
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	Distribution
5670	Rent	Administrative and General Expenses (Working Capital)	Distribution
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	Distribution
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	Distribution
5685	Independent Market Operator Fees and Penalties	Other Power Supply Expenses (Working Capital)	Non-Distribution
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	Distribution
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	Distribution
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	Distribution
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	Unclassified
5725	Miscellaneous Amortization	Other Amortization - Unclassified	Unclassified
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	Distribution
5735	Amortization of Deferred Development Costs	Amortization of Assets	Distribution
5740	Amortization of Deferred Charges	Amortization of Assets	Distribution
6005	Interest on Long Term Debt	Interest Expense - Unclassified	Unclassified
6010	Amortization of Debt Discount and Expense	Interest Expense - Unclassified	Unclassified
6015	Amortization of Premium on Debt Credit	Interest Expense - Unclassified	Unclassified
6020	Amortization of Loss on Reacquired Debt	Interest Expense - Unclassified	Unclassified
6025	Amortization of Gain on Reacquired Debt--Credit	Interest Expense - Unclassified	Unclassified
6030	Interest on Debt to Associated Companies	Interest Expense - Unclassified	Unclassified
6035	Other Interest Expense	Interest Expense - Unclassified	Unclassified
6040	Allowance for Borrowed Funds Used During Construction--Credit	Interest Expense - Unclassified	Unclassified
6042	Allowance For Other Funds Used During Construction	Interest Expense - Unclassified	Unclassified
6045	Interest Expense on Capital Lease Obligations	Interest Expense - Unclassified	Unclassified
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	Distribution
6110	Income Taxes	Income Tax Expense - Unclassified	Unclassified
6115	Provision for Future Income Taxes	Income Tax Expense - Unclassified	Unclassified
6205	Donations	Charitable Contributions	Distribution
6210	Life Insurance	Insurance Expense (Working Capital)	Distribution
6215	Penalties	Other Distribution Expenses	Distribution
6225	Other Deductions	Other Distribution Expenses	Distribution
6305	Extraordinary Income	Unclassified Expenses	Unclassified
6310	Extraordinary Deductions	Unclassified Expenses	Unclassified
6315	Income Taxes, Extraordinary Items	Unclassified Expenses	Unclassified
6405	Discontinues Operations - Income/ Gains	Unclassified Expenses	Unclassified
6410	Discontinued Operations - Deductions/ Losses	Unclassified Expenses	Unclassified
6415	Income Taxes, Discontinued Operations	Unclassified Expenses	Unclassified



Revenue Requirement Summary in terms of Minimum Groupings

REVENUE MODEL

Service Revenue Requirement =	Cost of Capital * (Net Fixed Distribution Assets + 15% of Working Capital Calculation)
	PLUS Distribution Expense
	PLUS calculated PILs Provided by applicant in the rate applicati
Base Revenue Requirement =	Service Revenue Requirement
	LESS Revenue Offsets
	LESS CDM Operating Expenses Provided by applicant in the rate applicati

Definitions of Revenue Requirement Components

NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets LESS Accumulated Amortization

TOTAL DISTRIBUTION ASSETS:

Land and Buildings
TS Primary Above 50
DS
Poles, Wires
Line Transformers
Services and Meters
General Plant
Equipment
IT Assets
CDM Expenditures & Recoveries
Other Distribution Assets
Contributions and Grants

Less:
Accumulated Amortization

See Appendix A.1 for
Definitions of Minimum Groupings

WORKING CAPITAL CALCULATION:

COST OF POWER

Power Supply Expenses (Working Capital)

Plus:

EXPENSES

Operation (Working Capital)
Maintenance (Working Capital)
Billing and Collection (Working Capital)
Community Relations (Working Capital)
Community Relations - CDM (Working Capital)
Administrative and General Expenses (Working Capital)
Insurance Expense (Working Capital)
Bad Debt Expense (Working Capital)

See Appendix A.1 for
Definitions of Minimum Groupings



Revenue Requirement Summary in terms of Minimum Groupings

DISTRIBUTION EXPENSES:

Operation (Working Capital)
Maintenance (Working Capital)
Billing and Collection (Working Capital)
Community Relations (Working Capital)
Community Relations - CDM (Working Capital)
Administrative and General Expenses (Working Capital)
Insurance Expense (Working Capital)
Bad Debt Expense (Working Capital)
Advertising Expenses
Charitable Contributions
Other Distribution Expenses
Amortization of Assets



See Appendix A.1 for
Definitions of Minimum Groupings

REVENUE OFFSETS:

Specific Service Charges
Late Payment Charges
Other Distribution Revenue
Other Income & Deductions
and
Subaccounts in Account 4080

Calculated Amount substituted for 2004 amount
See Appendix A.1 for Definitions of Minimum Groupings
See Appendix A.1 for Definitions of Minimum Groupings
See Appendix A.1 for Definitions of Minimum Groupings

Provided by applicant in the rate application

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
10	INTRO	This Step	vbInfo		The THIS STEP Button is the starting point for each sheet, giving instruction relevant to the particular sheet .	2006 EDR MODEL(10)
11	INTRO	Next	vbYesNoCancel		The Next Button will navigate to the next applicable sheet after selected verification on the current sheet. The THIS STEP Button on the new sheet will be automatically invoked as the new sheet is activated.	2006 EDR MODEL(11)
11.1				Yes	Continue to Model Overview (i.e., the Next Sheet)?	2006 EDR MODEL(11.1)
11.2				No		2006 EDR MODEL(11.2)
20	MODEL OVERVIEW	This Step	vbInfo		MODEL OVERVIEW: This Model Overview contains links to each sheet in the Model. Click a shaded areas to navigate directly to sheet. Use the Next Button to start at the beginning with sheet "INPUT 1 (General)". Continue to Next Sheet.	2006 EDR MODEL(20)
21	MODEL OVERVIEW	Next	vbYesNoCancel			2006 EDR MODEL(21)
21.1				Yes		2006 EDR MODEL(21.1)
21.2				No		2006 EDR MODEL(21.2)
103	1-1 GENERAL (Input)	Input	vbYesNoCancel		You can use this Model to enter the various adjustments as set out in the Handbook . In particular your can: 1. Enter all Tier 1 adjustments that are applicable. OR 2. Enter all Tier 1 adjustments that are applicable and enter Tier 2 adjustments. OR 3. Enter no adjustments. Use YES if you will be submitting your application with UNADJUSTED amounts. (Use NO if you will be making Tier 1 and possibly Tier 2 adjustments.) The ADJ sheets will continue to appear in the Model but the input columns/rows have been hidden that are not applicable to an unadjusted application. Please note, however, that the adjustments in sheet "ADJ 5 (Specific Distrib Exp)" are applicable to every application and must be made. In addition item 6 of ADJ1 (Normalized Cost of Power) and item 5 of ADJ3 (LowVoltage Wheeling) should be made as applicable.	2006 EDR MODEL(103)
103.1				Yes		2006 EDR MODEL(103.1)
103.2				No		2006 EDR MODEL(103.2)
103.9	macros ADJ 1a and ADJ2 and 2-2		vbYesNoCancel		Sheet "1-1 GENERAL (Input)" indicates that the Option to use unadjusted amounts in the application was selected. Please confirm that UNADJUSTED amounts will be used for this Application? Use "YES" to continue and use UNADJUSTED amounts. Use "NO" to update the response on Sheet "1-1 GENERAL (Input)" -- you will then need to return to this sheet (Note that if you select to enter adjustments you must enter all applicable Tier 1 Adjustments. Amounts cannot be adjusted selectively.)	2006 EDR MODEL(103.9)
103.91				Yes		2006 EDR MODEL(103.91)
103.92				No		2006 EDR MODEL(103.92)
105	1-1 GENERAL (Input)	Input	vbYesNoCancel		Tier 2 Adjustments are not mandatory. However, all applicable Tier 1 Adjustments must be made if Tier 2 Adjustment are also being made. Are there any Tier 2 Adjustments for this application?	2006 EDR MODEL(105)
105.1				Yes		2006 EDR MODEL(105.1)
105.2				No		2006 EDR MODEL(105.2)
105.9	macros INPUT 1a and INPUT 2		vbYesNoCancel		Sheet "1-1 GENERAL (Input)" indicates that Tier 2 Adjustments are not applicable to this Application ... Please confirm - are there any TIER 2 ADJUSTMENTS for this Application? Use "YES" to update the response on Sheet "1-1 GENERAL (Input)" -- you will then need to return to this sheet Use "NO" to continue to the Next Sheet without making any Tier 2 Adjustments	2006 EDR MODEL(105.9)
105.91				Yes		2006 EDR MODEL(105.91)
105.92				No		2006 EDR MODEL(105.92)
110	1-1 GENERAL (Input)	Input	vbYesNoCancel		Are you required to change your rate structure for Unmetered Scattered Loads? (Handbook 10.2) (for information only - answer given does not impact Model)	2006 EDR MODEL(110)
110.1				Yes		2006 EDR MODEL(110.1)
110.2				No		2006 EDR MODEL(110.2)
115	1-1 GENERAL (Input)	Input	vbYesNoCancel		Do you give an allowance for Transformer Ownership? (Handbook 10.4) (for information only - answer given does not impact Model)	2006 EDR MODEL(115)

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
115.1				Yes		2006 EDR MODEL(115.1)
115.2				No		2006 EDR MODEL(115.2)
120	1-1 GENERAL (Input)	Input	vbYesNoCancel		Does this application involve different rates for similar customers in different services territories? (The Model can accommodate up to four within a class description.)	2006 EDR MODEL(120)
120.1				Yes		2006 EDR MODEL(120.1)
120.2				No		2006 EDR MODEL(120.2)
121	1-1 GENERAL (Input)	Input	vbYesNoCancel		Does the application request harmonization? Please refer to the Model instructions for explanation of how to use the Model to assist with harmonization of rates across service territories.	2006 EDR MODEL(121)
121.1				Yes		2006 EDR MODEL(121.1)
121.2				No		2006 EDR MODEL(121.2)
122	1-1 GENERAL (Input)	Input	vbYesNoCancel		Warning: You are reducing the number of service territories. Before continuing, please ensure to clear any classes marked on Sheet 6-1 that will no longer be relevant. Continue?	2006 EDR MODEL(122)
122.1				Yes		2006 EDR MODEL(122.1)
122.2				No		2006 EDR MODEL(122.2)
125	1-1 GENERAL (Input)	Input	vbYesNoCancel		Does this application apply for revised Retail Transmission Rates - NETWORK as disclosed on Sheet 10-3?	2006 EDR MODEL(125)
125.1				Yes		2006 EDR MODEL(125.1)
125.2				No		2006 EDR MODEL(125.2)
126	1-1 GENERAL (Input)	Input	vbYesNoCancel		Does this application apply for revised Retail Transmission Rates - CONNECTION as disclosed on Sheet 10-3?	2006 EDR MODEL(126)
126.1				Yes		2006 EDR MODEL(126.1)
126.2				No		2006 EDR MODEL(126.2)
1010	1-1 GENERAL (Input)	This Step	vbInfo		1-1 GENERAL (Input):	2006 EDR MODEL(1010)
1020	1-1 GENERAL (Input)	Next	vbInfo		Please complete all shaded areas. Please complete all shaded areas before continuing. (Note that you will be able to update the information at any time.)	2006 EDR MODEL(1020)
2010	2-1 TRIAL BALANCE DATA (Input)	This Step	vbYesNoCancel		2-1 TRIAL BALANCE DATA (Input): Do you want to enter detailed account balances? (Minimum information groupings and summary data will be calculated in the sections below the detail area.) You have two OPTIONS: 1a. ENTER DETAIL Enter account balances at the USofA level of detail. Please note that detailed account information is not required and can be cleared before submitting the application. 1b. CLEAR DETAIL BEFORE SUBMITTING (Optional) Enter the detailed information then use the special procedure to clear the detail before submitting the application and automatically replace the formulas that calculate and display the summary information with "values". 2. ENTER DIRECTLY TO SUMMARY Enter summary information directly as values, overwriting the spreadsheet formulas on Sheet "2-2 UNADJUSTED ACCOUNTING DATA" (Not Recommended)	2006 EDR MODEL(2010)
2011				Yes		2006 EDR MODEL(2011)
2012				No	Summary range has been unprotected to allow values entered directly as groupings. Repeat this command to enter detailed information instead.	2006 EDR MODEL(2012)
2020	2-1 TRIAL BALANCE DATA (Input)	Next	vbYesNoCancel		WARNING: Any amount you enter directly as a grouped amount will be permanent (i.e., grouping formula will be lost) Are you finished entering trial balance amounts?	2006 EDR MODEL(2020)
2021				Yes		2006 EDR MODEL(2021)
2022				No		2006 EDR MODEL(2022)

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
2030	2-2 UNADJUSTED ACCOUNTING DATA	This Step	vbInfo		<p>2-2 UNADJUSTED ACCOUNTING DATA:</p> <p>The top of this Sheet reflects the detailed account information entered on Sheet (i.e., "2-1 TRIAL BALANCE DATA (Input)").</p> <p>PLEASE NOTE, the Model automatically assigns a USoA account to "Unclassified", "Non-Distribution" or "Distribution". Only those assigned to "Distribution" affect the Revenue Requirement and rate calculations. However, if necessary, adjustments to the "Distribution" split can be achieved by entries in Column C on the subsequent sheet "2-4 ADJUSTED ACCOUNTING DATA". Please pay particular attention to accounts 5030, 5050, 5120, 5125, 5145, and 5150, which have been defaulted to be eligible "Utility Only" expense and may need to be reassigned (e.g., for amounts related to greater than 50 kV).</p>	2006 EDR MODEL(2030)
2031	2-2 UNADJUSTED ACCOUNTING DATA	This Step	vbInfo		<p>(Contd ...)</p> <p>2-2 UNADJUSTED ACCOUNTING DATA:</p> <p>Below the detail is a roll-up of the detailed account information into "Minimum Reporting Requirement" granules (YELLOW area). Use the Show Groups button to highlight the groupings used.</p>	2006 EDR MODEL(2031)
2032	2-2 UNADJUSTED ACCOUNTING DATA	This Step	vbInfo		<p>(Contd ...)</p> <p>2-2 UNADJUSTED ACCOUNTING DATA:</p> <p>The bottom section of this sheet (BLUE area) provides the Summary Financial Information, which is used in subsequent rate calculations.</p>	2006 EDR MODEL(2032)
2040	2-2 UNADJUSTED ACCOUNTING DATA	Next	vbYesNoCancel		<p>The next series of sheets capture the various adjustments to the Rate Base and to Distribution Expenses.</p> <p>Proceed to enter these adjustments?</p>	2006 EDR MODEL(2040)
2041				Yes		2006 EDR MODEL(2041)
2042				No		2006 EDR MODEL(2042)
3010	ADJ 1 (RateBase -Tier 1)	This Step	vbInfo		<p>ADJ 1 (RateBase -Tier 1):</p> <p>This Sheet summarizes all Tier 1 and other adjustments related to the Rate Base.</p> <p>Adjustments related to "Retirements without replacement" and "Non-routine/unusual adjustments" will be entered as a Next Step on Sheet ADJ 1a. All other Tier Adjustments to the Rate Base are entered directly on this sheet.</p> <p>Note that adjustments to Amortization expense that are directly related to adjustments to the Rate Base can be entered on sheet ADJ 3a (Distribution Expenses -Tier 1)</p>	2006 EDR MODEL(3010)
3020	ADJ 1 (RateBase -Tier 1)	Next	vbYesNoCancel		<p>Do you have any "Retirements without replacement" or "Non-routine/ unusual adjustments" to be entered (Sheet ADJ 1a)?</p>	2006 EDR MODEL(3020)
3021			vbInfo	Yes		2006 EDR MODEL(3021)
3022			vbInfo	No		2006 EDR MODEL(3022)
3022.1			vbYesNoCancel		Are you finished entering Tier 1 Adjustments to the Rate Base?	2006 EDR MODEL(3022.1)
3022.11				Yes		2006 EDR MODEL(3022.11)
3022.12				No		2006 EDR MODEL(3022.12)
3030	ADJ 1a (RateBase -Tier 1)	This Step	vbInfo		<p>ADJ 1a (RateBase -Tier 1):</p> <p>Enter adjustments to the Rate Base related to "Retirements without replacement" and "Non-routine/unusual adjustments".</p> <p>Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed.</p>	2006 EDR MODEL(3030)
3040	ADJ 1a (RateBase -Tier 1)	Next	vbYesNoCancel		<p>Continue to next sheet?</p> <p>Hit "No" to return to ADJ 1a to review all Tier 1 Adjustments to the Rate Base.</p>	2006 EDR MODEL(3040)
3041				Yes		2006 EDR MODEL(3041)
3042				No		2006 EDR MODEL(3042)
3050	ADJ 2 (RateBase Tier 2)	This Step	vbInfo		<p>ADJ 2 (RateBase Tier 2):</p> <p>This sheet records Tier 2 adjustments to the Rate Base.</p> <p>Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed.</p>	2006 EDR MODEL(3050)
3051				Yes		2006 EDR MODEL(3051)
3052				No		2006 EDR MODEL(3052)
3060	ADJ 2 (RateBase Tier 2)	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(3060)
3061				Yes		2006 EDR MODEL(3061)
3062				No		2006 EDR MODEL(3062)

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
4010	ADJ 3 (Distrib Exp - Tier 1)	This Step	vbInfo		ADJ 3 (Distrib Exp -Tier 1): This Sheet summaries all Tier 1 adjustments related to Distribution Expenses. Adjustments related to "Non-routine/unusual adjustments" will be entered as a Next Step on Sheet ADJ 3a. Adjstments to Amortization related Tier 1 adjustments to the Rate Base (ADJ 1) will be entered on ADJ 3b. All other Tier Adjustments to Distribution Expenses are entered directly on this sheet Do you have any "Non-routine/ unusual adjustments" to be entered (Sheet ADJ 3a)?	2006 EDR MODEL(4010)
4020	ADJ 3 (Distrib Exp - Tier 1)	Next	vbYesNoCancel			2006 EDR MODEL(4020)
4021				Yes		2006 EDR MODEL(4021)
4022				No		2006 EDR MODEL(4022)
4022.1			vbYesNoCancel		Are you finished entering Tier 1 Adjustments to Distribution Expenses?	2006 EDR MODEL(4022.1)
4022.11				Yes		2006 EDR MODEL(4022.11)
4022.12				No		2006 EDR MODEL(4022.12)
4030	ADJ 3a (Distrib Exp Tier 1)	This Step	vbInfo		ADJ 3a (Distrib Exp Tier 1): Enter Distribution Expense adjustments related to "Non-routine/unusual adjustments". Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed. Continue to next sheet (Amortization adjustments related to Tier1 adjustments)?	2006 EDR MODEL(4030)
4040	ADJ 3a (Distrib Exp Tier 1)	Next	vbYesNoCancel		Hit "No" to return to Sheet ADJ3 to review all Tier 1 Adjustments to Distribution Expenses.	2006 EDR MODEL(4040)
4041				Yes		2006 EDR MODEL(4041)
4042				No		2006 EDR MODEL(4042)
4043	ADJ 3b (Distrib Exp Tier 1)	This Step	vbInfo		ADJ 3b (Tier 1 Amortization)	2006 EDR MODEL(4043)
4046	ADJ 3b (Distrib Exp Tier 1)	Next	vbYesNoCancel		Continue to next sheet? Hit "No" to return to Sheet ADJ 3 to review all Tier 1 Adjustments to Distribution Expenses.	2006 EDR MODEL(4046)
4047				Yes		2006 EDR MODEL(4047)
4048				No		2006 EDR MODEL(4048)
4050	ADJ 4 (Distrib Exp - Tier 2)	This Step	vbInfo		ADJ 4 (Distrib Exp -Tier 2): This sheet records Tier 2 adjustments to Distribution Expenses. Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed.	2006 EDR MODEL(4050)
4051				Yes		2006 EDR MODEL(4051)
4052				No		2006 EDR MODEL(4052)
4060	ADJ 4 (Distrib Exp - Tier 2)	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(4060)
4061				Yes		2006 EDR MODEL(4061)
4062				No		2006 EDR MODEL(4062)
5010	ADJ 5 (Specific Distrib Exp)	This Step			ADJ 5 (Specific Distrib Exp)	2006 EDR MODEL(5010)
5020	ADJ 5 (Specific Distrib Exp)	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(5020)
5021				Yes		2006 EDR MODEL(5021)
5022				No		2006 EDR MODEL(5022)
6010	ADJ 6 (Revenue -Tier 1)	This Step	vbInfo		ADJ 6 (Revenue -Tier 1): This sheet records Tier 1 adjustments to Revenue Amounts. Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed. Continue to next sheet?	2006 EDR MODEL(6010)
6020	ADJ 6 (Revenue -Tier 1)	Next	vbYesNoCancel			2006 EDR MODEL(6020)
6021				Yes		2006 EDR MODEL(6021)
6022				No		2006 EDR MODEL(6022)

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
7010	2-4 ADJUSTED ACCOUNTING DATA	This Step	vbInfo		2-4 ADJUSTED ACCOUNTING DATA: This sheet summarizes the various adjustments to accounting data for purpose of the rate calculations. Use the All Columns button on the left side of the screen to view the individual adjustments. If the automatic split between utility and Non-Distribution from sheet "2-2 UNADJUSTED ACCOUNTING DATA" needs to be corrected, enter the adjustment directly on this sheet using column E and provide an explanation with the application. The total of the adjustment column must add to zero with an increase/decrease in a distribution account offset by a decrease/increase in a Non-Distribution account of the same amount. (Contd ...)	2006 EDR MODEL(7010)
7011	2-4 ADJUSTED ACCOUNTING DATA	This Step	vbInfo		2-4 ADJUSTED ACCOUNTING DATA: Examples of adjusting Distribution/Non-Distribution split: The Model defaults USoA account "5725-Miscellaneous Amortization" as Non-Distribution. If the trial balance amount includes \$10,000 that is a distribution expense, then in column "E" type \$10,000 against account "5705-Amortization Expense - Property Plant and Equipment" to increase distribution expenses and type "minus" \$10,000 against accounts "5725-Miscellaneous Amortization" to reduce Non-Distribution expenses. The Model defaults USoA account "1990-Other Tangible Property" as a distribution asset. If the trial balance amounts includes \$1,000,000 that are not distribution assets, then correct the split using column "E" - type "minus" \$1,000,000 in distribution account "1990-Other Tangible Property" and type \$1,000,000 "2070-Other Utility Plant", distribution assets account, to balance the entry.	2006 EDR MODEL(7011)
7020	2-4 ADJUSTED ACCOUNTING DATA	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(7020)
7021				Yes		2006 EDR MODEL(7021)
7022				No		2006 EDR MODEL(7022)
7030	2-5 Capital Expenditures Sch 4-1	This Step	vbInfo		2-5 Capital Expenditures Sch 4-1: To assist with identifying material items, year over year changes in asset accounts which are over materiality are highlighted in the "detail" area at the top of the sheet.	2006 EDR MODEL(7030)
7035		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(7035)
7036				Yes		2006 EDR MODEL(7036)
7037				No		2006 EDR MODEL(7037)
7040	2-6 OTH (Employee Compensation	This Step	vbInfo		2-6 OTH (Employee Compensation	2006 EDR MODEL(7040)
7045		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(7045)
7046				Yes		2006 EDR MODEL(7046)
7047				No		2006 EDR MODEL(7047)
8010	3-1 RATE BASE	This Step	vbInfo		3-1 RATE BASE	2006 EDR MODEL(8010)
8020		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(8020)
8021				Yes		2006 EDR MODEL(8021)
8022				No		2006 EDR MODEL(8022)
8030	3-2 COST OF CAPITAL (Input)	This Step	vbInfo		3-2 COST OF CAPITAL (Input)	2006 EDR MODEL(8030)
8040		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(8040)
8041				Yes		2006 EDR MODEL(8041)
8042				No		2006 EDR MODEL(8042)
8050	3-3 CAPITAL STRUCTURE (Input)	This Step	vbInfo		3-3 CAPITAL STRUCTURE (Input)	2006 EDR MODEL(8050)
8060		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(8060)
8061				Yes		2006 EDR MODEL(8061)
8062				No		2006 EDR MODEL(8062)
8070	3-4 WEIGHTED DEBT COST (Input)	This Step	vbInfo		3-4 WEIGHTED DEBT COST (Input)	2006 EDR MODEL(8070)
8080		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(8080)
8081				Yes		2006 EDR MODEL(8081)
8082				No		2006 EDR MODEL(8082)
9010	4-1 DATA for PILS MODEL	This Step	vbInfo		4-1 DATA for PILS MODEL	2006 EDR MODEL(9010)
9020		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(9020)
9021				Yes		2006 EDR MODEL(9021)
9022				No		2006 EDR MODEL(9022)
9030	4-2 OUTPUT from PILS MODEL	This Step	vbInfo		4-2 OUTPUT from PILS MODEL	2006 EDR MODEL(9030)
9040		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(9040)
9041				Yes		2006 EDR MODEL(9041)
9042				No		2006 EDR MODEL(9042)
10010	5-1 SERVICE REVENUE REQUIREMENT	This Step	vbInfo		5-1 SERVICE REVENUE REQUIREMENT	2006 EDR MODEL(10010)
10020		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(10020)
10021				Yes		2006 EDR MODEL(10021)
10022				No		2006 EDR MODEL(10022)

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
10030	5-2 SPECIFIC SERV CHRGs (Input)	This Step	vbInfo		5-2 SPECIFIC SERV CHRGs (Input)	2006 EDR MODEL(10030)
10040		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(10040)
10041				No		2006 EDR MODEL(10041)
10042						2006 EDR MODEL(10042)
10050	5-3 OTHER REGULTD CHRGs (Input)	This Step	vbInfo		5-3 OTHER REGULTD CHRGs (Input)	2006 EDR MODEL(10050)
10060		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(10060)
10061				No		2006 EDR MODEL(10061)
10062						2006 EDR MODEL(10062)
10070	5-4 CDM (Input)	This Step	vbInfo		5-4 CDM (Input)	2006 EDR MODEL(10070)
10080		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(10080)
10081				No		2006 EDR MODEL(10081)
10082						2006 EDR MODEL(10082)
10090	5-5 BASE REVENUE REQUIREMENT	This Step	vbInfo		5-5 BASE REVENUE REQUIREMENT	2006 EDR MODEL(10090)
11000		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(11000)
11001				No		2006 EDR MODEL(11001)
11002						2006 EDR MODEL(11002)
50010	6-1 CUSTOMER CLASSES (Input)	This Step	vbInfo		6-1 CUSTOMER CLASSES (Input):	2006 EDR MODEL(50010)
50020	6-1 CUSTOMER CLASSES (Input)	Next	vbYesNoCancel		Subsequent sheets will display only customer classes as indicated on this sheet. (If you need to update the customer classes at a later time, return to this sheet and use Next button again to update which customer classes appear on subsequent sheets.)	2006 EDR MODEL(50020)
50021				Yes	Continue to next sheet?	2006 EDR MODEL(50021)
50022				No		2006 EDR MODEL(50022)
50030	6-2 DEMAND, RATES (Input)	This Step	vbInfo		6-2 DEMAND, RATES (Input)	2006 EDR MODEL(50030)
50040		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(50040)
50041				No		2006 EDR MODEL(50041)
50042						2006 EDR MODEL(50042)
50050	6-3 Trfmr Ownership (Input)	This Step	vbInfo		6-3 Trfmr Ownership (Input)	2006 EDR MODEL(50050)
50060		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(50060)
50061				No		2006 EDR MODEL(50061)
50062						2006 EDR MODEL(50062)
70010	7-1 ALLOCATION - Base Rev. Req.	This Step	vbInfo		7-1 ALLOCATION - Base Rev. Req.	2006 EDR MODEL(70010)
70020		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(70020)
70021				No		2006 EDR MODEL(70021)
70022						2006 EDR MODEL(70022)
70030	7-2 ALLOCATION - LV-Wheeling	This Step	vbInfo		7-2 ALLOCATION - LV-Wheeling	2006 EDR MODEL(70030)
70040		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(70040)
70041				No		2006 EDR MODEL(70041)
70042						2006 EDR MODEL(70042)
70050	7-3 ALLOCATION - CDM (Input)	This Step	vbInfo		7-3 ALLOCATION - CDM (Input)	2006 EDR MODEL(70050)
70060		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(70060)
70061				No		2006 EDR MODEL(70061)
70062						2006 EDR MODEL(70062)
70070	7-4 ALLOCATION - Reg A. (Input)	This Step	vbInfo		7-4 ALLOCATION - Reg A. (Input)	2006 EDR MODEL(70070)
70080		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(70080)
70081				No		2006 EDR MODEL(70081)
70082						2006 EDR MODEL(70082)
80010	8-1 RATES - BASE REV. REQ.	This Step	vbInfo		8-1 RATES - BASE REV. REQ.	2006 EDR MODEL(80010)
80015		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(80015)
80016				No		2006 EDR MODEL(80016)
80017						2006 EDR MODEL(80017)
80020	8-2 RATES - LV-Wheeling	This Step	vbInfo		8-2 RATES - LV-Wheeling	2006 EDR MODEL(80020)
80025		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(80025)
80026				No		2006 EDR MODEL(80026)
80027						2006 EDR MODEL(80027)
80030	8-3 RATES - CDM	This Step	vbInfo		8-3 RATES - CDM	2006 EDR MODEL(80030)
80040		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(80040)
80041				No		2006 EDR MODEL(80041)
80042						2006 EDR MODEL(80042)
80050	8-4 RATE RIDERS - Reg. Assets	This Step	vbInfo		8-4 RATE RIDERS -Reg. Assets	2006 EDR MODEL(80050)
80060		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(80060)
80061				No		2006 EDR MODEL(80061)
80062						2006 EDR MODEL(80062)
80070	8-5 DISTRIBUTION RATES	This Step	vbInfo		8-5 DISTRIBUTION RATES	2006 EDR MODEL(80070)
					This Sheet summarizes distribution rates calculated by the Model.	
					Enter amounts in columns R, S and T to override the calculated rates. Direct mitigation can also be accomplished by changing (i.e., lowering) the proposed Return on Equity percentage entered in cell E30 of Sheet 3-2.	
80080		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(80080)

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
80081				Yes		2006 EDR MODEL(80081)
80082				No		2006 EDR MODEL(80082)
80090	8-6 RETAIL TRANSM RATES (Input)	This Step	vbInfo		8-6 RETAIL TRANSM RATES (Input)	2006 EDR MODEL(80090)
80100		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(80100)
80101				Yes		2006 EDR MODEL(80101)
80102				No		2006 EDR MODEL(80102)
81010	8-7 OTHER CHGS, COMMOD (Input)	This Step	vbInfo		8-7 OTHER CHGS, COMMOD (Input)	2006 EDR MODEL(81010)
					Amounts entered on this sheet are used in the Bill Impacts schedules (Sheets 9-1 and 9-2).	
					Loss adjustment factors entered starting at row 124 are carried forward to the Rates Schedule (Sheet 10-2). Factors entered at the top of the sheet are used for the Bill Impacts.	
81020		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(81020)
81021				Yes		2006 EDR MODEL(81021)
81022				No		2006 EDR MODEL(81022)
90010	9-1 BILL IMPACTS	This Step	vbYesNoCancel		9-1 BILL IMPACTS	2006 EDR MODEL(90010)
					It will take a few moments to set up the impacts for each class, apply filters, and recalculate.	
					The view will return to the first customer class after all calculations are complete.	
					Continue?	
90011				Yes		2006 EDR MODEL(90011)
90012				No		2006 EDR MODEL(90012)
90020		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(90020)
90021				Yes		2006 EDR MODEL(90021)
90022				No		2006 EDR MODEL(90022)
90030	9-2 BILL IMPACTS %	This Step	vbInfo		9-2 BILL IMPACTS %	2006 EDR MODEL(90030)
90040		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(90040)
90041				Yes		2006 EDR MODEL(90041)
90042				No		2006 EDR MODEL(90042)
90045	9-1ALT BILL IMPACTS	This Step	vbYesNoCancel		9-1ALT BILL IMPACTS	2006 EDR MODEL(90045)
					It will take a few moments to set up the impacts for each class, apply filters, and recalculate.	
					The view will return to the first customer class after all calculations are complete.	
					Continue?	
90045.1				Yes		2006 EDR MODEL(90045.1)
90045.2				No		2006 EDR MODEL(90045.2)
90046		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(90046)
90046.1				Yes		2006 EDR MODEL(90046.1)
90046.2				No		2006 EDR MODEL(90046.2)
90047	9-2ALT BILL IMPACTS %	This Step	vbInfo		9-2ALT BILL IMPACTS %	2006 EDR MODEL(90047)
90048		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(90048)
90048.1				Yes		2006 EDR MODEL(90048.1)
90048.2				No		2006 EDR MODEL(90048.2)
90050	10-1 RATES SCHEDULE (Part 1)	This Step	vbInfo		10-1 RATES SCHEDULE (Part 1)	2006 EDR MODEL(90050)
90060		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(90060)
90061				Yes		2006 EDR MODEL(90061)
90062				No		2006 EDR MODEL(90062)
90070	10-2 RATES SCHEDULE (Part 2)	This Step	vbInfo		10-2 RATES SCHEDULE (Part 2)	2006 EDR MODEL(90070)
90080		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(90080)
90081				Yes		2006 EDR MODEL(90081)
90082				No		2006 EDR MODEL(90082)
90085	10-3 RATES SCHEDULE (Part 3)	This Step	vbInfo		10-3 RATES SCHEDULE (Part 3)	2006 EDR MODEL(90085)
90086		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(90086)
90087				Yes		2006 EDR MODEL(90087)
90088				No		2006 EDR MODEL(90088)
90090	10-4 DISTR. RATES - RECONCILED	This Step	vbInfo		10-4 DISTR. RATES - RECONCILED	2006 EDR MODEL(90090)
90100		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(90100)
90101				Yes	This is the last sheet.	2006 EDR MODEL(90101)
90102				No		2006 EDR MODEL(90102)
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Button Control Number	Sheet	Button (as displayed)	Message Type	Message Displayed	Title Displayed
99910	Ctl-Shift-X		vBYesNoCancel	<p>THIS MACRO SHOULD ONLY BE RUN AS THE FINAL STEP BEFORE SUBMITTING THE APPLICATION.</p> <p>Before proceeding to clear the detail:</p> <ol style="list-style-type: none"> 1. save the Model (File-Save) 2. save the model again using a different name (File SaveAs) - e.g., EDR2006with_detail_cleared.xls" <p>Use "Yes" if Model is saved and you are ready to proceed.</p>	2006 EDR MODEL(99910)
99911				Confirm, are you ready to proceed to permanently clear the detailed data from this file?	2006 EDR MODEL(99911)
99912				skip message	2006 EDR MODEL(99912)

ADJ 1a (Rate Base -Tier 1) ADJ 2 (Rate Base -Tier 2)	ADJ 3a (Distrib Exp -Tier 1) ADJ 4 (Distrib Exp -Tier 2)	ADJ 6 (Revenue -Tier 1)	for Sheet re. Sch. 4-1		Sheets with Customer Classes (except 7-3a)	6-1				10-1	6-2 +
grouping1	grouping1	grouping1	amount1	grouping1	criteria a criteria b	no of sub	no of sub	no of sub	no of sub	include line	include
Land and Buildings	Operation (Working Capital)	Distribution Services Revenue	>700.431674	Land and Buildings	X	0	0	0	0	YES	X
TS Primary Above 50	Maintenance (Working Capital)	Late Payment Charges	>700.431674	TS Primary Above 50	X	1	1	1	1		
DS	Billing and Collection (Working Capital)	Specific Service Charges	>700.431674	DS			2	2	2		
Poles, Wires	Community Relations (Working Capital)	Other Distribution Revenue	>700.431674	Poles, Wires				3	3		
Line Transformers	Community Relations - CDM (Working Capital)	Other Income & Deductions	>700.431674	Line Transformers					4		
Services and Meters	Administrative and General Expenses (Working Capital)		>700.431674	Services and Meters							
General Plant	Insurance Expense (Working Capital)		>700.431674	General Plant							
Equipment	Bad Debt Expense (Working Capital)		>700.431674	Equipment							
IT Assets	Advertising Expenses (Working Capital)		>700.431674	IT Assets							
CDM Expenditures and Recoveries	Charitable Contributions (Working Capital)		>700.431674	CDM Expenditures and Recoveries							
Other Distribution Assets	Amortization of Assets		>700.431674	Other Distribution Assets							
Contributions and Grants	Other Distribution Expenses		>700.431674	Contributions and Grants							
Accumulated Amortization			>700.431674	Accumulated Amortization							
colour 34	34	34	34	34							

macros specify the absolute range of the criteria, so need to correct each macros which uses a filter if there are more or less criteria lines