EB-2008-0381

IN THE MATTER OF the *Ontario Energy Board Act, 1998* S.O. 1998, c. 15 (Schedule B) (the "**OEB Act**");

AND IN THE MATTER OF a proceeding commenced by the Ontario Energy Board on its own motion to determine the accuracy of the final account balances with respect to account 1562 Deferred PILs (for the period October 1, 2001 to April 30, 2006) for certain 2008 and 2009 distribution rate applications before the Board.

JOINT SUBMISSIONS BY:

BARRIE HYDRO DISTRIBUTION LIMITED

(continuing as PowerStream Inc.)

ENWIN UTILITIES LTD.

HALTON HILLS HYDRO INC.

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These are the submissions of the three applicants in the Proceeding, namely Barrie Hydro Distribution Limited (continuing as PowerStream Inc.), EnWin Utilities Ltd. and Halton Hills Hydro Limited ("the Applicants"), on the unsettled issues. These submissions are organized by issue number.

Issue 3: Has the distributor correctly applied the true up variance concepts established by the Board's guidance?

Alternative Interpretations

This is a partially unsettled issue. It is unsettled at least in part because of a disagreement over what the issue means.

At least one party takes the position that:

> "The issue includes both a determination of what true-up variance concepts were established by the Board's methodology, and then a review of the Applicants' implementation of the Board's methodology." (Interpretation 1)

By contrast, the Applicants take the position that:

> "The issue exclusively requires a determination of whether the Applicants properly implemented the Board's methodology." (Interpretation 2)

The Applicants' understanding of the Issue (Interpretation 2) is that it is a narrow and focused sub-set of the more broadly interpreted meaning (Interpretation 1).

Contrasting the Interpretations

The Applicants submit that it was not the Board's intention to create:

a) An umbrella Issue that would create duplication by extending over other Issues that address true-up variance concepts (including Issues 8, 9 and 11)

b) A catch-all Issue that would allow Parties to effectively add to the Issues List throughout the remainder of the proceeding.

Interpretation 1 would have that undesirable effect.

The Applicants submit that interpretation 2 is the correct interpretation, consistent with the Board's December 18, 2009 Decision on this matter. The Board decided that:

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> *"Board direction in the form of letters from the Board Secretary, the Accounting Procedures Handbook and the associated FAQ, and the SIMPIL models all provided direction to distributors. The Board finds that it would be inappropriate to review those changes now, or the methodology itself, with a view to making retrospective changes. While those instruments were not the result of a rates proceeding, they were all sanctioned by the Board and formed the directions under which distributors were expected to operate….*
>
> *The Board will not enter into an enquiry as to what the methodology should have been but rather, will determine, where necessary, what the methodology was and what the appropriate application of the methodology should have been."*

If the issue were interpreted according to Interpretation 1, then implementing the interpretation would create a whole new level of the proceeding. It would require submissions to define "what true-up variance concepts were established by the Board's methodology". It might then require filings and interrogatories to develop the evidentiary record in relation to those newly defined concepts. That would lead to possible oral or written procedures. In short, Interpretation 1 brings this proceeding back to square one. The Applicants submit that it was not the Board's intention to do this.

Interpretation 2 would be implemented in a manner consistent with existing Board practice. Once the true-up variance concepts are resolved through the other issues, this issue provides the basis to "check the math" and ensure that the Applicants' data entry and use of the SIMPIL models and continuity schedules are correct. This is similar to issues in other rate proceedings in which, for example, the Board includes an issue to check that the calculation of PILs or rate of return follows the Board's methodology.

Moreover, the wording of Issue 3 is important for interpreting Issue 3. If the Board had intended for Issue 3 to include a determination of variance concepts, that language would have been included.

Finally, the scope of the other Issues also provide context for Issue 3. The Board's Issues List establishes a framework whereby true-up variance concepts are to be addressed on an issue-specific basis rather than on an omnibus basis.

The Board Staff submission that "Issue 3 is extremely broad" is correct to the extent that Board Staff was referring to the numerous models and evidence supporting the Applicants' assertions that the calculations were done correctly. The issue is no broader than that.

A Third Interpretation

The Applicants note that the Board Staff submission introduces yet a third interpretation of the Issue (Interpretation 3). Interpretation 3 would allow Board Staff to use the benefit of hindsight to re-write the SIMPIL models in order to make

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adjustments to the 2001-2005 years. We are of the view that this would be inconsistent with the Board's Decision quoted above.

Timing of Implementation

The Applicants agree with Board Staff that Issue 3 is the final Issue to be resolved and can only be resolved once the Board has ruled on the unsettled Issues and the Applicants have refiled, as need be, their revised claims for recovery and any associated models or other evidence.

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Issue 8: How should the materiality threshold be applied to determine which amounts should be trued up?

The principal concern under Issue 8 is the potential for "mis-match" as a result of the core functionality of the SIMPIL models. This concern has not arisen in relation to the evidence of Barrie or EnWin. This concern is no longer an issue in relation to the evidence as revised by Halton Hills in March 2010.

Given that there is no longer any evidence before the Board that would provide the Board with a basis to address the mis-match concern, it is the submission of the Applicants that Issue 8 should be deleted by the Board from the Issues List or in any event not be decided by the Board.

If the Board decides to make a decision on Issue 8, then the Applicants make the following submission.

As stated in the Board Staff submission, using the Board's SIMPIL model, "the distributor could choose the materiality level." Despite Board Staff's present "preferred approach" and retrospective perspective of what the materiality level was and was not intended to do, a change in the treatment of the materiality level would be, as Board Staff recognized "a change from the methodology previously issues in the SIMPIL worksheets."

The Board's December 18, 2009 Decision stated, "The Board will not enter into an enquiry as to what the methodology should have been but rather, will determine, where necessary, what the methodology was and what the appropriate application of the methodology should have been."

The Applicants are of the view that Board Staff's proposal to change the methodology is out of the scope of this proceeding and not appropriate.

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Issue 9: What are the correct tax rates to use in the true-up variance calculations?

Halton Hills Hydro Inc. takes no position on issue 9. The other two applicants, Barrie Hydro Distribution Limited and EnWin Utilities Ltd. ("Two Applicants"), have the following submissions on issue 9.

The Board issued SIMPILs models calculated two variance amounts:

- Deferral Account Variance Adjustment
- True-Up Variance

Both adjustments are based on the approved Regulatory Net Income used to set rates. The methodology does not attempt to true-up to actual income or actual taxes. Electricity distributors bear the risk of under or over earning and the associated tax effects.

The "Deferral Account Variance Adjustment" calculation is the difference between the approved PILs proxy used to set rates and the same PILs proxy calculation, using the approved Regulatory Net Income and Taxable Income, updated for changes in tax legislation and tax rates.

The Two Applicants submit that the appropriate tax rates to use for the Deferral Account Variance Adjustment are the legislated rates that would apply to the approved Regulatory Net Income and Taxable Income, on the same basis as the original PILs Proxy calculation. This is confirmed by the Accounting Procedures Handbook, Frequently Asked Questions issued April 2003. In Q.2 on page 2, dealing with the entries to be recorded in account 1562, it states:

"Please note that if there is no change in tax legislation affecting the utility industry, the Deferral Account Allowance Column will be the same as the Initial Estimate Column and the Deferral Account Variance will be zero."

The "True-Up Variance" calculation compares the differences in adjustments used in going from Regulatory Net Income to Taxable Income between the estimated amounts used in the PILs Proxy calculation and the actual amounts used in filing the tax return. It calculates the net impact of the differences on taxable income and calculates the effect of the change in the taxable income on the tax proxy.

The Two Applicants submit that the appropriate tax rates to use here are also the legislated rates that would apply to the approved Regulatory Net Income and Taxable Income.

Board Staff has suggested that the use of an actual effective tax rate from the tax returns would be appropriate as a way of incorporating the effects of investment tax

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credits (ITCs) that may be received that were unknown at the time the PILs Proxy calculation was prepared and used to set rates.

The Two Applicants submit that this is a change from the methodology that existed at the time. This is not needed for the reason stated by Board Staff, as the SIMPILs model already incorporates lines for dealing with miscellaneous tax credits such as ITCs.

Furthermore the use of an effective tax rate from the tax return is neither simple nor appropriate. There are many reasons, in addition to the loss carry forward situation identified by Board Staff, why the effective tax rate on the return may not be appropriate for this purpose. Tax returns will contain non-utility items that may affect the overall tax rate. Utilities may under or over earn to the extent that the effective tax rate differs from that applicable to the approved Regulatory Net Income. The tax treatment of retail settlement variance amounts also can lead to large differences between actual taxable income and the approved taxable income used to set rates. All of these factors would need to be taken into account.

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Issue 10: How should the continued collection of the 2001 PILs amount in rates be considered in the operation of the PILs deferral account?

The Applicants endorse and adopt the Coalition of Large Distributors' (CLD) submission, dated January 21, 2011, on this issue. The following points are made to supplement those of the CLD.

The 2001 PILs amount was part of final approved rates in 2002 and remained in final approved rates for the 2003 rate year as a result of Bill 210.

The Board's account 1562 methodology was not designed or intended to remove an approved PILs proxy amount from rates. Rather, the methodology made specific adjustments as found in the Board's SIMPILs models.

The Board Staff submission on this issue states that "the pertinent reconciling amounts are the net differences between the deferred PILs amounts approved in rates and the amounts billed to customers for the period 2002-2004."[1]

This was the methodology as evidenced by the Board's 2004 and 2005 SIMPILs models. The instructions on the "Analysis of Account 1562" sheet ("PILs 1562 Calculation" tab), in footnote 1 (iii) clearly indicate that the 2001 PILs amount was to be included in the "Board-approved PILs tax proxy from Decisions" for 2003. These sheets from the Board's 2004 and 2005 SIMPILs models are attached as Schedule 1.

As noted in the CLD submission, Bill 210 prevented the planned removal of the 2001 PILs proxy from rates. It also prevented the planned addition of the third tranche of Market Allowed Rate of Return (MARR) and updating of the PILs Proxy.

The planned implementation of the third tranche to revenue in 2003 is evidenced on "Sheet 3 – Calculating Rate Increases using 1999 LDC Data and adding 2002 Incremental MARR" of the Board's 2002 Rate Adjustment Model (RAM). It shows "the 1/3 of incremental MARR used in the RUD model that your LDC used for approved 2001 rates", "the 1/3 of incremental MARR you seek to recover in 2002", and "the 1/3 of incremental MARR you will seek to recover in 2003". Please see Schedule 2 for sheet 3 of the Board's 2002 RAM.

Table 1 shows the incremental impact on revenues to be recovered from 2003 rates if the planned removal of 2001 PILs proxy, addition of the third tranche of MARR and updating of the PILs proxy had not been prevented by Bill 210. The updated amounts have been calculated using the Board's 2002 tax model, increasing the Regulatory Net Income by the third tranche of MARR and updating the income tax rate for 2003, in a similar manner as was done in the 2004 and 2005 rate filings.

[1] Board Staff Submission on the Unsettled Issues, December 24, 2010, Issue 10, p.7-8

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Table 1: Incremental Impact on 2003 Distribution Revenue to be Recovered Through Rates in the Absence of Bill 210

	Barrie Hydro	ENWIN	Halton Hills Hydro	Total
Remove 2001 PILS Proxy	$(1,129,825)	$(1,859,277)	$ (253,987)	$ (3,243,089)
Remove 2002 PILS Proxy	$(3,666,285)	$(5,897,602)	$(1,140,752)	$(10,704,639)
Add third tranche MARR	$ 1,907,855	$ 2,012,969	$ 715,191	$ 4,636,015
Add 2003 PILs Proxy	$ 4,456,982	$ 6,584,789	$ 1,454,488	$ 12,496,259
Total Increase (decrease) in Distribution Revenue to be recovered through rates	**$ 1,568,727**	**$ 840,879**	**$ 774,940**	**$ 3,184,546**

Table 1 shows the Applicants' customers would have paid another $3.2 million through rates in the 2003 rate year if the OEB's planned changes had not been prevented by the Bill 210 rate freeze. This increase would have been on top of the existing 2002 rates with the 2001 PILs, which continued to be collected in the 2003 rate period. Customers benefited from much lower 2003 rates as a result of Bill 210.

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Issue 11: Should the SIMPIL true-up to specified items from tax filings be recorded in the period after the 2002 rate year until the 2001 deferral account allowance was removed from rates?

The Applicants followed the Board's methodology and instructions at the time and to change the methodology now would be inappropriate.

The "Board Staff Submission on the Unsettled Issues" dated December 24, 2010 ("Staff Submission") regarding issue 11 indicates that the methodology at the time did not require a true-up for 2001 in 2003. This is evidenced by the following statements on page 8 of the staff submission:

"There were no instructions issued that the distributors should continue to calculate additional true-up variances for 2001 deferred PILs as the tax rates declined in 2003 and 2004. … Revised PILs / SIMPIL guidance was issued in 2003, but no instructions were issued for the continued tracking of true-up variances related to 2001 deferred PILs."

As a result, the methodology at the time did not include tracking of true-up variances related to 2001 deferred PILs after 2002. It is not the purpose of this proceeding to change that methodology, so this requirement should not be added now.

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All of Which is Respectfully Submitted

Date: January 21, 2011.

BARRIE HYDRO DISTRIBUTION LIMITED
(continuing as PowerStream Inc.)

ENWIN UTILITIES LTD.

HALTON HILLS HYDRO INC.

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SECTION 93 PILs TAX GROSS-UP "SIMPIL"

Version 2004.2
RRR # 2.1.8

Analysis of Account 1562: Deferred Payments in lieu of Taxes
Utility Name:
Reporting period: 2004

Sign Convention: + for increase; - for decrease

Year start:		10/1/2001	1/1/2002	1/1/2003	1/1/2004	1/1/2005	
Year end:		12/31/2001	12/31/2002	12/31/2003	12/31/2004	12/31/2005	Total
Opening balance:	=		0	0	0	0	0
Initial Estimate PILs Rate Adjustment (1)	+/-			0	0		0
True-up Variance Adjustment (2)	+/-					0	0
Deferral Account Variance Adjustment (3)	+/-					0	0
Adjustments to reported prior years' variances (4)							0
Carrying charges	+/-						0
PILs collected from customers - Proxy (5)	-	0					0
Ending balance: # 1562		0	0	0	0	0	0
PILs collected from customers - Reg Assets (6)	-	0	0	0	0	0	0

Note:

The purposes of this worksheet is to show the movement in Account 1562.

For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities

Please identify if Method 1, 2 or 3 was used to account for the PILs proxy and recovery

Answer: For the period June to December 31, 2004 method 1 was used for PowerStream Inc. For Jan -May 31, 2004 method 3 was used for former HVDI & RHHI and mthod 1 for MHDI.

(1) (i) From the Initial Estimate Column, under Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002.
(ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
(iii) Column G - In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
(iv) Column I - The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
(v) Column K - The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.

(2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I130, of the TAXCALC spreadsheet

(3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I179, of the TAXCALC spreadsheet

(4) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.

(5) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8.
In April 2004, the PILs recovery was based on the 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM.
The 2005 PILs tax proxy is being recovered on a volumetric basis by class.

(ii) Collections should equal: (a) the actual kWhs or kWs for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.

In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.

(6) Any interim PILs recovery from the Reg Asset decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes will have to include amounts from 1562 and from 1590.

SIMPIL RRR FILING | Version 2005.1 | RRR # 2.1.8

Analysis of Account 1562: Deferred Payments in lieu of Taxes

Utility Name: BLANK

Reporting period: 2005

Sign Convention: + for increase; - for decrease

Year start:		10/1/2001	1/1/2002	1/1/2003	1/1/2004	1/1/2005	1/1/2006	
Year end:		12/31/2001	12/31/2002	12/31/2003	12/31/2004	12/31/2005	4/30/2006	Total
Opening balance:	=	0	0	0	0	0	0	0
Board-approved PILs tax proxy from Decisions (1)	+/-			0	0	0	0	0
True-up Variance Adjustment Q4, 2001 (2)	+/-					0	0	0
True-up Variance Adjustment (3)	+/-						0	0
Deferral Account Variance Adjustment Q4, 2001 (4)								0
Deferral Account Variance Adjustment (5)	+/-						0	0
Adjustments to reported prior years' variances (6)	+/-							0
Carrying charges (7)	+/-							0
PILs collected from customers - Proxy (8)	-	0						0
Ending balance: # 1562		0	0	0	0	0	0	0

NOTE: The purpose of this worksheet is to show the movement in Account 1562 which establishes the receivable from or liability to ratepayers.
For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities and FAQ April 2003.

Please identify if Method 1, 2 or 3 was used to account for the PILs proxy and recovery. ANSWER:

(1) (i) From the Board's Decision - see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002.
Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. Per APH entries began October 1, 2001.
(ii) If the Board approved different amounts, input the Board-approved amounts in cells C12 and E12.
(iii) Column G - In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
(iv) Column I - The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
(v) Column K - The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
(vi) Column M - In 2006, the prorated 2005 PILs tax proxy will used for the period from January 1, 2006 to April 30, 2006.

(2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I133, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.

(3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I133, of the TAXCALC spreadsheet.
The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.

(4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I182, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.

(5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I182, of the TAXCALC spreadsheet.
The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.

(6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.

(7) Carrying charges are calculated on a simple interest basis.

(8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM.
The 2005 PILs tax proxy is being recovered on a volumetric basis by class. Input negative number for collections.

(ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.

In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.

In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.

In 2006, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period January 1 to April 30, 2006.

SHEET 3 - Calculating Rate Increases using 1999 LDC Data and adding 2002 Incremental MARR

NAME OF UTILITY	LDC Distribution Limited Inc.	**LICENCE NUMBER**	ED-1999-0000
NAME OF CONTACT	0	**PHONE NUMBER**	0
E- Mail Address	0		
VERSION NUMBER	0		
Date	0		

This schedule requires LDCs to input the 1999 statistics (identical to those in your approved RUD Model) which will be used to allocate distribution revenue to rate classes and also used to determine 2002 rate additions to recover the additional 1/3 of incremental MARR.

If your LDC has other issues that will have a permanent impact on MARR (change in late payment policy or other revenue adjustments) you must justify them and provide evidence in your manager's summary.

Enter the permanent revenue adjustment amount here: $ - Cell G36 will be adjusted by this amount.

Enter the 1/3 of incremental MARR used in the RUD Model that your LDC used for approved 2001 rates. $ -

Enter the 1/3 of incremental MARR you seek to recover in 2002 (should be same as previous entry) $ -

Enter the 1/3 of incremental MARR you will seek to recover in 2003 (should be same as first 1/3 increment) $ -

Use the Table below to enter the 1999 statistics for your LDC. These should be the same as reported to the OEB in your approved RUD Model used to set current rates. The share of class distribution revenue in 1999 is used to allocate the additional 1/3 incremental MARR to the classes for 2002 rates.

1999 Statistics by Class	**kW**	**kWh**	**Number of Customers (Connections)**	**Distribution Revenues**	**1999 Revenue Shares**	**2002 1/3 MARR Allocations**
RESIDENTIAL CLASS	-	0	-	$0.00	#DIV/0!	#DIV/0!
GENERAL SERVICE <50 KW CLASS	-	0	-	$0.00	#DIV/0!	#DIV/0!
GENERAL SERVICE >50 KW NON TIME OF USE	0	-	-	$0.00	#DIV/0!	#DIV/0!
GENERAL SERVICE >50 KW TIME OF USE	0	-	0	$0.00	#DIV/0!	#DIV/0!
INTERMEDIATE USE	0	-	0	$0.00	#DIV/0!	#DIV/0!
LARGE USER CLASS	0	-	0	$0.00	#DIV/0!	#DIV/0!
SENTINEL LIGHTS	0	-	-	$0.00	#DIV/0!	#DIV/0!
STREET LIGHTING CLASS	0	-	-	$0.00	#DIV/0!	#DIV/0!
TOTALS				$0.00	#DIV/0!	#DIV/0!
		Allocated Total for 2002 including adjustments at Cell B13 ==>				$ -

Residential Class

Enter Your approved Variable Charge/Fixed Charge Split from your approved 2001 RUD Model for this class:

	VARIABLE CHARGE REVENUE Percentage	SERVICE CHARGE REVENUE Percentage	TOTAL 2002 ALLOCATED DISTRIBUTION REVENUE
	0.000	1.000	100%
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G26 above)	#DIV/0!	#DIV/0!	#DIV/0!
(B) RETAIL KWH	0		
(C) NUMBER OF CUSTOMERS		-	
(D) ADDITIONAL DISTRIBUTION KWH RATE ($/KWH) (A)/(B) (this amount is added to the kWh rate shown on Sheet 2 and the total new rate appears on the Rate Schedule on Sheet 4)	#DIV/0!		
(E) ADDITIONAL MONTHLY SERVICE CHARGE (A)/(C)/12 (this amount is added to the Service Charge shown on Sheet 2 and the total new Service Charge appears on the Rate Schedule on Sheet 4)		#DIV/0!	

General Service <50kW Class

Enter Your approved Variable Charge/Fixed Charge Split from your approved 2001 RUD Model for this class:

	VARIABLE CHARGE REVENUE Percentage	SERVICE CHARGE REVENUE Percentage	TOTAL 2002 ALLOCATED DISTRIBUTION REVENUE
	0.000	1.000	100%
(A) ALLOCATED 2002 1/3 MARR REVENUE (Total in Cell G27 above)	#DIV/0!	#DIV/0!	#DIV/0!
(B) RETAIL KWH	0		