

Hearst Power Distribution Company Limited

925 Rue Alexandra Street
Hearst Ontario

March 4, 2011

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

Re: Draft Rate Order

Dear Ms. Walli:

Hearst Power Distribution Company Limited (Hearst) acknowledges receipt of the Ontario Energy Board's Decision and Order dated February 15, 2011 and thus submits its Draft Rate Order for 2010 Distribution Rates effective February 1, 2011. This Draft Rate Order contains the following components.


- Manager Summary
- Appendices A through K
 - Appendix A - Tariff of Rates and Charges
 - Appendix B - Customer Rate Impact Schedule (Summary and Detail)
 - Appendix C - PDF version of Revenue Requirement Work Form
 - Appendix D - Net Capital
 - Appendix E - Calculation of Depreciation Expense
 - Appendix F - Exclusion of PST from Capex and OM&A
 - Appendix G - Calculation of Retail Transmission Service Rates
 - Appendix H - Pass-Through Charges – revised average RPP rates
 - Appendix I - Calculation of Loss Revenue Rate Rider
 - Appendix J - Calculation of Deferral and Variance Rate Rider
 - Appendix K - Results from Cost Allocation
 - Revenue Allocation
 - Rate Design
 - Reconciliation of Rates with Revenue / Recovery Requirement

Excel versions of;

- Rate Maker [Hearst.RateMaker.RateOrder.Feb1]
- Rate Maker PILs Model [Hearst.RMpils.RateOrder.Feb1]
- Revenue Requirement Work Form [Hearst-2010 RRWF.RateOrder.Feb1]
- Cost Allocation Model [Hearst-2010 CA Model.RateOrder.Feb1]

This document is being filed pursuant to the Board's e-Filing Services. In order to reduce the carbon footprint, hard copies of these documents will be provided upon request.

Should there be any questions, please do not hesitate to contact me at 705-372-2815.


Nicole C. Leduc
General Manager

Hearst Power Distribution Company Limited
Draft Rate Order
EB-2009-0266

Manager's Summary

Hearst Power Distribution Company Limited ("Hearst") submits this Manager Summary accompanied by a Tariff of Rates and Charges for 2010, customer bill impacts, and a completed Revenue Requirement Work Form in both PDF and excel format. Hearst is also filing its final Rate Maker Model and PILs model revised to reflect the Board Decision and Order issued February 15, 2011.

In the following Manager Summary, Hearst presents a brief review of Board's decision and how Hearst has complied and implemented the Board's rulings. The summary follows the same format as the decision and is presented as follows;

The Issues;

- Effective date for new rates
- Rate Base and Capital Expenditures
- Customer / Load Forecast and Revenues
- Operating Costs
- Cost of Capital and Rate of Return
- Cost Allocation and Rate Design
- Deferral and Variance Accounts

EFFECTIVE DATE FOR NEW RATES

As per directed by the Board in its February 15, 2011 decision ("Decision and Order") Hearst acknowledges and reluctantly complies with the Board's ruling on an effective date of February 1, 2011.

With respect to the ruling on Hearst's effective date of new rates, the utility fully supports and echoes the thoughts Renfrew¹ and ORPC's shared in their respective Draft Rate Order. Hearst believes that the Board's current regulatory regime is inappropriate for small utilities and urges the Board to explore a more suitable, light-handed regulatory process for smaller utilities.

¹ EB-2009-0146_RH_Draft_Rate_Order filed December 9, 2010

A. RATE BASE AND CAPITAL EXPENDITURES

Sub-topics;

- Smart Meters
- Capital Policies and Plan
- Accumulated Amortization
- Working Capital Allowance
- Service Quality and Reliability Performance

Smart Meters

Hearst acknowledges the Board's decision to disallow the inclusion of 2009 smart meter related capital costs in Hearst's Rate Base. Hearst confirms that both 2009 and 2010 smart meter related capital expenditures have been removed from Rate Base. Hearst confirms that corresponding depreciation expense for 2009 and 2010 are no longer included in Hearst's Capital Amortization.

Capital Policies and Plan

Hearst Power Distribution Company Limited acknowledges the Board's approval of its non smart meter related capital expenditures as summarised by Board Staff. Details of the Hearst's Net Capital can be found at Appendix D.

The revised Rate Base of \$1,995,676 which reflects Hearst's proposed 2010 Capital Expenditures, Cost of Power and Working Capital Allowance is presented below.

-		
<u>TOTAL RATE BASE</u>		
		<u>2010</u>
<u>Net Fixed Assets in Service:</u>		
Opening Balance	811,978	
Closing Balance	<u>802,916</u>	
Average Balance		807,447
Working Capital Allowance		1,188,229
TOTAL RATE BASE		1,995,676

Please note that as indicated by Hearst in its Final Reply Submission, PST amounts for both 2010 Capital and 2010 OM&A expenditures have been removed from both Capex and OM&A (\$6,974 was removed

from the account 1915 and \$11,722 was removed from 5085). As specifically requested by the Board, evidence that the PST has been removed from both Capex and OM&A can be found at Appendix F.

Working Capital Allowance

Hearst Power Distribution Company Limited acknowledges the Board's approval of its Working Capital Allowance based on 15% of the forecast cost of power and controllable expenses. The table below presents Hearst's Working Capital Allowance.

Working Capital Allowance		
		2010
<u>Eligible Distribution Expenses:</u>	(1)	
3500-Distribution Expenses - Operation		95,218
3550-Distribution Expenses - Maintenance		284,565
3650-Billing and Collecting		230,079
3700-Community Relations		5,000
3800-Administrative and General Expenses		308,815
3950-Taxes Other Than Income Taxes		
Total Eligible Distribution Expenses		923,677
3350-Power Supply Expenses	(2)	6,997,852
Total Expenses for Working Capital		7,921,529
Working Capital Allowance	15.0%	1,188,229

Service Quality and Reliability Performance

The Board stated that 2009 was a poor year for both Hearst and Hydro One and stated that it would monitor future years. Hearst would like to reassure the Board that as a small utility, it is very well informed on the condition of its assets and as such has complete faith in the sturdiness, safety and reliability of its distribution system. The utility poses no objections to the Board monitoring the utility's reliability statistics.

B. LOAD FORECAST AND REVENUES

Sub-topics;

- Customer and Load Forecasts
- Throughput, Distribution and Other Revenues

Customer and Load Forecasts

Board staff stated it had no concerns about the mechanics of Hearst's type of load forecast methodology and no issues with the customers/connections count forecast. Hearst acknowledges the Board approval of a 2010 test year forecast of 3,686 customer/connections and 77,587,715 kWh.

Throughput, Distribution and Other Revenues

Hearst acknowledges Board's approval the Revenue Offset of \$68,907. Please note that the RPP rates have been updated to reflect the most up to date rates. Revised Pass-Through charges can be found at Appendix H

C. OPERATING COSTS

Sub-topics;

- OM&A Expenses
- Income and Capital Taxes

OM&A Expenses:

Hearst acknowledges the Board's approval for OM&A expenses totalling \$923,677. The major cost driver behind the increase is the cost of the 2010 rebasing filing at \$270,084 (to be amortized over four years), new billing system and increases due to wage cost escalation. Hearst has removed the PST in the amount of \$11,722 from account 5085 and proposes to recover it, at a later date, through a deferral account.

Please note that the depreciation related to smart meters have been removed from the utility's proposed revenue requirement and that they shall continue to be recorded in 1555. Hearst attests that it intends to fully comply with Board's policy regarding the half year rule. Calculations of the depreciation expenses are presented at Appendix E

Income and Capital Taxes

The utility's PILs have been updated to reflect changes in its capital expenditure namely the removal of the smart meter related expenditures. The revised PILs are calculated to be in the amount of \$23,814. The excel version of the PILs model is being filed in conjunction with this Draft Rate Order

D. COST OF CAPITAL AND RATE OF RETURN

Hearst Power Distribution Company Limited proposed a capital structure with a deemed common equity component of 40% and a deemed debt component of 60%. Board staff noted that Hearst's treatment of its cost of capital and rate of return is consistent with the Report of the Board on Cost of Capital. The Board approved the capital structure of 40% equity and 60% deemed debt.

E. COST ALLOCATION AND RATE DESIGN

Sub-topics;

- Definition of Intermediate Class
- Revenue to Cost Ratio
- Monthly Fixed and Volumetric Rates
- Transformer Ownership Allowance
- Retail Transmission Rates, Low Voltage Charges and Loss Factor
- Rate Schedule and Bill Impacts

Definition of Intermediate Class

The Board accepted Hearst's request to change its class definition. The table below presents the newly defined classes

Current	As approved
General Service 50 to 2,999 kW	General Service 50 to 1,499 kW
General Service 3,000 to 4,999 kW	Intermediate 1,500 to 4,999 kW

Revenue to Cost Ratio

In its Decision and Order, the Board offered a fair amount of direction in this specific area. The Board ordered that Residential be maintained at the ratio of 98%; that the ratio for the GS<50 class be moved to 100% and accepted the proposed ratio of 70% for the Sentinel Lighting. With respect to the Intermediate class, the board approved a ratio of 80% provided that last filed revenue to cost ratio was in fact 43% and that all ratios before re-balancing are those presented in table 7 page 23 of the decision. Lastly, the Board directed the utility to set the ratio for Streetlights to 70% phased-in over 2 years, specifically 50% for 2010 and 2011 and 70% for 2012. The designated bucket class is GS > 50kw class. Board ordered the utility to indicate the net outcome of re-balancing of other classes on the GS>50 class. For the 2012 rates, the R/C ratio may not exceed 180%. The utility may increase the residential class to 100% in order to ensure that this threshold is not exceeded.

Hearst made its best effort to comply with the Boards direction in regards to the revenue to cost ratios however, the utility found that when applying the Board's prescribed ratios, the outstanding revenue requirement was not fully allocated. This outcome was due to the revised revenue requirement. See table below.

As directed by the Board in its February 15, 2011 decision

		Service Revenue Requirement		Previous		Target Range	
Customer Class Name	Rate Application 8	Cost Allocation 8	Revenue to Cost Ratio	Revenue to Cost Ratio 9	Variance	Floor	Celiling
Residential	736,614	751,647	0.98	0.65	0.33	0.85	1.15
GS<50kW	196,268	196,268	1.00	0.75	0.25	0.80	1.20
GS>50kW	145,271	80,706	1.80	1.86	-0.06	0.80	1.80
Intermediate Users	48,550	60,688	0.80	0.31	0.49	0.80	1.80
Sentinel Lights	1,121	1,602	0.70	0.38	0.32	0.70	1.20
Street Lights	69,176	138,352	0.50	0.11	0.39	0.70	1.20
TOTAL	1,197,000	1,229,263	0.97	1.00	-0.03		

To remedy this shortage in allocation, Hearst proposes to set the ratios in the following manner.

In accordance with the Decision, Hearst proposes to move the GS<50 up to 100%; move the Sentinel Lights to 70%. Hearst agrees with Board in that the GS>50 class needs to move down to the ceiling of 180% , Hearst proposes to set its ratio to 180%.

This leaves the Residential, Intermediate class and the Street Lighting.

Since Street Lighting is still outside the range, Hearst proposes is to move it to 60% in 2010 and 2011 and to 70% in 2012. Hearst also proposes to move the Residential class up one percent to 99% and finally, move the ratio from Board's proposed 80% to 90%.

The resulting ratios are presented below.

		Service Revenue Requirement		Previous		Target Range	
Customer Class Name	Rate Application 8	Cost Allocation 8	Revenue to Cost Ratio	Revenue to Cost Ratio 9	Variance	Floor	Celiling
Residential	744,131	751,647	0.99	0.65	0.34	0.85	1.15
GS<50kW	197,151	196,268	1.00	0.75	0.26	0.80	1.20
GS>50kW	145,642	80,706	1.80	1.86	-0.05	0.80	1.80
Intermediate Users	54,895	60,688	0.90	0.31	0.59	0.80	1.80
Sentinel Lights	1,129	1,602	0.70	0.38	0.33	0.70	1.20
Street Lights	83,634	138,352	0.60	0.11	0.49	0.70	1.20
TOTAL	1,226,581	1,229,263	1.00	1.00	-0.00		

Details of the Revenue Allocation resulting distribution rates and reconciliation of rates with revenues are presented in Appendix K

Monthly Fixed and Volumetric Rates

Please note that following the Board prescribed revisions to the Revenue Requirement, and consequently the cost allocation model, the minimum and maximum fixed ranges have also changed. With respect to the Monthly Fixed Charge for the Intermediate class, the fixed rate of \$320.00 falls within the range and therefore does not required further adjustments. As mentioned above, details of the Revenue Allocation, resulting distribution rates and reconciliation of rates with revenues are presented in Appendix K

Transformer Ownership Allowance

Although the Board did not specifically approve Hearst proposed reduction of the utility's Transformer Ownership Allowance ("TOA") from the existing \$0.60 per kW to \$0.35 per kW, the Board did approved and TOA in the amount of \$0.45 per kW based on the outcome of the updated cost allocation study.

Transmission, Low Voltage and Line Losses

Hearst acknowledges the Board's approval of its requested \$53,574 in Low Voltage Costs. Determination of the low voltage rate rider is presented below.

	Test Year Revenues ⁶	Class	Low Voltage	Volume	Low Voltage	
Customer Class Name	Transmission - Connection	Share	Charges ⁷	(kWh or kW)	Rate	per
Residential	122,550	32.9%	17,622	26,627,362	\$0.0007	kWh
GS<50kW	51,905	13.9%	7,464	12,405,535	\$0.0006	kWh
GS>50kW	83,577	22.4%	12,018	53,176	\$0.2260	kW
Intermediate Users	110,705	29.7%	15,919	59,721	\$0.2666	kW
Sentinel Lights	89	0.0%	13	72	\$0.1784	kW
Street Lights	3,747	1.0%	539	3,084	\$0.1747	kW
TOTAL	372,573	100.0%	53,574			

Board notes that Hearst has requested a significant reduction in loss adjustment factor. Hearst is confident that the loss factor of applied for, of 1.0460 for secondary-metered customers and 1.0356 for primary-metered customers reflect the utility's actual average losses. Hearst acknowledges the Board's acceptance of these loss factors.

With respect to Retail Transmission service Rates, Hearst confirms that it has recalculated its proposed rates based on the new Uniform Transmission Rates. Revised rates are presented below and the derivation of these rates can be found at Appendix G.

Current Rates	T.N.		TC	
Residential	\$0.0044		\$0.0050	kWh
GS < 50kW	\$0.0040		\$0.0045	kWh
GS 50 to 4999 kW	\$1.6512		\$1.7837	kWh
Intermediate	\$1.8467		\$2.1038	kWh
Sent Light	\$1.2516		\$1.4077	KW
Street Lights	\$1.2452		\$1.3790	KW

<u>Revised Rates</u>	T.N.		TC	
Residential	\$ 0.0052		\$ 0.0044	kWh
GS < 50kW	\$ 0.0047		\$ 0.0040	kWh
GS 50 to 4999 kW	\$ 1.9563		\$ 1.5717	kWh
Intermediate	\$ 2.1880		\$ 1.8537	
Sent Light	\$ 1.4829		\$ 1.2404	kWh
Street Lights	\$ 1.4753		\$ 1.2151	kWh

Rate Schedule and Bill Impacts

Bill Impact

Detail bill impacts for all classes, including Street Lights, are presented at Appendices A and B of this draft rate order. A summary is presented below.

	Volume		RPP	Distribution Charges *		Delivery Sub-total		Total Bill	
Customer Class Name	kWh	kW	Rate Class	\$ change	% change	\$ change	% change	\$ change	% change
Residential	800		Summer	\$6.42	38.7%	\$3.11	12.7%	\$2.80	3.1%
	1,000		Winter	\$7.88	42.3%	\$3.75	13.2%	\$3.35	3.1%
GS<50kW	2,000		Non-res.	\$10.33	40.7%	\$2.66	6.2%	\$1.88	0.9%
GS>50kW	41,700	120	Non-res.	(\$17.37)	(4.5%)	(\$172.86)	(21.6%)	(\$189.32)	
Intermediate Users	1,500,000	1,500	Non-res.	\$1,047.26	76.9%	(\$656.14)	(9.0%)	(\$1,247.82)	(0.9%)
Sentinel Lights	150	1.00	n/a	\$4.98	84.7%	(\$0.48)	(5.7%)	(\$0.53)	(2.5%)
Street Lights	150	1.00	n/a	\$9.01	>100%	\$5.69	>100%	\$5.64	31.8%

* Includes Low Voltage charges

Smart Meter Adder

As approved, Hearst implements a utility-specific smart meter funding adder of \$2.50 per metered customer per month as approved by the Board.

MicroFIT Generator Service Classification and Rate

As part of its draft Rate Order, Hearst has identified the MicroFIT Generator service classification on its Tariff of Rates and Charges and included the currently approved monthly service charge of \$5.25.

Late Penalty Charge Rate Rider

Please note that Hearst has put forth a separate application for recovery of 14,732 in late penalty litigation costs.

F. DEFERRAL AND VARIANCE ACCOUNTS

Hearst Power Distribution Company Limited confirms that it will dispose of the balances specified in the Decision in the manner directed by the Board in the Decision. Group 1 and Group 2 accounts will be transferred to Account 1595 Disposition and Recovery of regulatory Balances Control Account by March 31, 2011 so that the Reporting and Record-keeping Requirements ("RRR") data reported in the second quarter of 2011 reflects these adjustments.

Hearst also confirms that it will dispose of its balances at December 31, 2008, including interest up to April 30 2010, over a period of 27 months as per directed by the Board. The balance of the Global Adjustment sub-account, in the amount of \$73,937 will be also be disposed of over a one year period. Both VECC and Board Staff approved of Hearst's recommendation to record the actual amounts of PST paid in the first six month of 2010 in a deferral account and dispose of this balance at a later date. The Board approved the new deferral account as requested. Supporting evidence of the implementation of Board's directions is presented at Appendix J.

G. IMPLEMENTATION OF RATES

Loss of Revenue Rate Rider

Hearst has calculated a Rate Rider to cover the loss revenue between the effective date and implementation date. Determination of this rate rider can be found at Appendix I

~ Respectfully submitted ~

**Hearst Power Distribution Company Limited
Draft Rate Order
EB-2009-0266**

APPENDICES

Appendix A

Tariffs of Rates and Charges

Tariffs of Rates and Charges

		Effective Feb1/11
Residential		
Service Charge	\$	9.00
Smart Meter Rate Adder	\$	2.50
Distribution Volumetric Rate	\$/kWh	0.0168
Low Voltage Service Rate	\$/kWh	0.0007
Deferral Account Rate Rider - effective until April 30, 2014	\$/kWh	(0.0043)
Global Adjustment Rate Rider (non-RPP accounts) - effective until April 30, 2011	\$/kWh	0.0056
Foregone Revenue Volumetric Rate Rider - effective until April 30, 2011	\$	0.40
Foregone Revenue Volumetric Rate Rider - effective until April 30, 2011	\$/kWh	0.0020
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0044
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25
GS<50kW		
Service Charge	\$	20.50
Smart Meter Rate Adder	\$	2.50
Distribution Volumetric Rate	\$/kWh	0.0070
Low Voltage Service Rate	\$/kWh	0.0006
Deferral Account Rate Rider - effective until April 30, 2014	\$/kWh	(0.0040)
Global Adjustment Rate Rider (non-RPP accounts) - effective until April 30, 2011	\$/kWh	0.0056
Foregone Revenue Volumetric Rate Rider - effective until April 30, 2011	\$	3.88
Foregone Revenue Volumetric Rate Rider - effective until April 30, 2011	\$/kWh	(0.0004)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0040
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25
GS>50kW		
Service Charge	\$	72.00
Smart Meter Rate Adder	\$	2.50
Distribution Volumetric Rate	\$/kW	2.2753
Low Voltage Service Rate	\$/kW	0.2260
Deferral Account Rate Rider - effective until April 30, 2014	\$/kW	(1.3889)
Global Adjustment Rate Rider (non-RPP accounts) - effective until April 30, 2011	\$/kWh	0.0056
Foregone Revenue Volumetric Rate Rider - effective until April 30, 2011	\$	10.65
Foregone Revenue Volumetric Rate Rider - effective until April 30, 2011	\$/kW	(0.0605)
Retail Transmission Rate – Network Service Rate	\$/kW	1.9563
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5717
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Tariffs of Rates and Charges

		Effective Feb1/11
Intermediate Users		
Service Charge	\$	320.00
Distribution Volumetric Rate	\$/kW	1.1266
Low Voltage Service Rate	\$/kW	0.2666
Deferral Account Rate Rider - effective until April 30, 2014	\$/kW	(1.2268)
Global Adjustment Rate Rider (non-RPP accounts) - effective until April 30, 2011	\$/kWh	0.0056
Foregone Revenue Volumetric Rate Rider - effective until April 30, 2011	\$	65.73
Foregone Revenue Volumetric Rate Rider - effective until April 30, 2011	\$/kW	0.2054
Retail Transmission Rate – Network Service Rate	\$/kW	2.1880
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.8537
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25
Sentinel Lights		
Service Charge (per connection)	\$	6.76
Distribution Volumetric Rate	\$/kW	3.9106
Low Voltage Service Rate	\$/kW	0.1784
Deferral Account Rate Rider - effective until April 30, 2014	\$/kW	(5.5214)
Global Adjustment Rate Rider (non-RPP accounts) - effective until April 30, 2011	\$/kWh	0.0056
Foregone Revenue Volumetric Rate Rider - effective until April 30, 2011	\$	0.70
Foregone Revenue Volumetric Rate Rider - effective until April 30, 2011	\$/kW	0.5959
Retail Transmission Rate – Network Service Rate	\$/kW	1.4829
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2404
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25
Street Lights		
Service Charge (per)	\$	5.94
Distribution Volumetric Rate	\$/kW	5.1763
Low Voltage Service Rate	\$/kW	0.1747
Deferral Account Rate Rider - effective until April 30, 2014	\$/kW	(3.1332)
Global Adjustment Rate Rider (non-RPP accounts) - effective until April 30, 2011	\$/kWh	0.0056
Foregone Revenue Volumetric Rate Rider - effective until April 30, 2011	\$	1.24
Foregone Revenue Volumetric Rate Rider - effective until April 30, 2011	\$/kW	1.0626
Retail Transmission Rate – Network Service Rate	\$/	1.4753
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/	1.2151
Wholesale Market Service Rate	\$/	0.0052
Rural Rate Protection Charge	\$/	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25
microFIT Generator Service (effective September 21, 2009)		
Service Charge	\$	5.25

Specific Service Charges

Tariffs of Rates and Charges

		Effective Feb1/11
Arrears Certificate	\$	15.00
Easement Letter	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned Cheque charge (plus bank charges)	\$	15.00
Account set up charge / change of occupancy charge	\$	30.00
Special Meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Late Payment - per month	%	1.50
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	40.00
Install / remove load control device – during regular hours	\$	40.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35
Retailer Service Agreement -- standard charge	\$	100.00
Retailer Service Agreement -- monthly fixed charge (per retailer)	\$	20.00
Retailer Service Agreement -- monthly variable charge (per customer)	\$	0.50
Distributor-Consolidated Billing -- monthly charge (per customer)	\$	0.30
Service Transaction Request -- request fee (per request)	\$	0.25
Service Transaction Request -- processing fee (per processed request)	\$	0.50

Tariffs of Rates and Charges

		Effective Feb1/11
Allowances		
Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	-0.45
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	
LOSS FACTORS		
Secondary Metered Customer < 5000 kWh		1.0460
Primary Metered Customer < 5000 kWh		1.0356

Appendix B

Summary and Detailed Customer Bill Impacts

F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Residential

RPP: Summer

800 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$8.42			\$11.50	\$3.08	36.6%
† Distribution	kWh	800	\$0.0102	\$8.16	800	\$0.0175	\$14.00	\$5.84	71.6%
Sub-Total (Distribution)				\$16.58			\$25.50	\$8.92	53.8%
† Deferral/Variance	kWh	800			800	(\$0.0043)	(\$3.44)	(\$3.44)	
Electricity (Commodity)	kWh	841	RPP-Summer	\$56.21	837	RPP-Summer	\$55.92	(\$0.29)	(0.5%)
† Transmission - Network	kWh	841	\$0.0044	\$3.70	837	\$0.0052	\$4.35	\$0.65	17.6%
† Transmission - Connection	kWh	841	\$0.0050	\$4.20	837	\$0.0044	\$3.68	(\$0.52)	(12.4%)
Wholesale Market Service	kWh	841	\$0.0052	\$4.37	837	\$0.0052	\$4.35	(\$0.02)	(0.5%)
Rural Rate Protection	kWh	841	\$0.0013	\$1.09	837	\$0.0013	\$1.09		
Debt Retirement Charge	kWh	800	\$0.0061	\$4.88	800	\$0.0061	\$4.88		
TOTAL BILL				\$91.03			\$96.33	\$5.30	5.8%
† Delivery Only				\$24.48			\$30.09	\$5.61	22.9%

F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

GS<50kW

RPP: Non-res.

2,000 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$5.97			\$23.00	\$17.03	>100%
† Distribution	kWh	2,000	\$0.0097	\$19.40	2,000	\$0.0076	\$15.20	(\$4.20)	(21.6%)
Sub-Total (Distribution)				\$25.37			\$38.20	\$12.83	50.6%
† Deferral/Variance	kWh	2,000			2,000	(\$0.0040)	(\$8.00)	(\$8.00)	
Electricity (Commodity)	kWh	2,102	RPP-Non-res.	\$148.03	2,092	RPP-Non-res.	\$147.31	(\$0.72)	(0.5%)
† Transmission - Network	kWh	2,102	\$0.0040	\$8.41	2,092	\$0.0047	\$9.83	\$1.42	16.9%
† Transmission - Connection	kWh	2,102	\$0.0045	\$9.46	2,092	\$0.0040	\$8.37	(\$1.09)	(11.5%)
Wholesale Market Service	kWh	2,102	\$0.0052	\$10.93	2,092	\$0.0052	\$10.88	(\$0.05)	(0.5%)
Rural Rate Protection	kWh	2,102	\$0.0013	\$2.73	2,092	\$0.0013	\$2.72	(\$0.01)	(0.4%)
Debt Retirement Charge	kWh	2,000	\$0.0061	\$12.20	2,000	\$0.0061	\$12.20		
TOTAL BILL				\$217.13			\$221.51	\$4.38	2.0%
† Delivery Only				\$43.24			\$48.40	\$5.16	11.9%

F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

GS>50kW

RPP: Non-res.

41,700 kWh's

120 kW's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$30.41			\$74.50	\$44.09	>100%
† Distribution	kW	120	\$2.9926	\$359.11	120	\$2.5013	\$300.16	(\$58.96)	(16.4%)
Sub-Total (Distribution)				\$389.52			\$374.66	(\$14.87)	(3.8%)
† Deferral/Variance	kW	120			120	(\$1.3889)	(\$166.67)	(\$166.67)	
Electricity (Commodity)	kWh	43,823	RPP-Non-res.	\$3,235.37	43,618	RPP-Non-res.	\$3,220.25	(\$15.12)	(0.5%)
† Transmission - Network	kW	120	\$1.6512	\$198.14	120	\$1.9563	\$234.76	\$36.62	18.5%
† Transmission - Connection	kW	120	\$1.7837	\$214.04	120	\$1.5717	\$188.60	(\$25.44)	(11.9%)
Wholesale Market Service	kWh	43,823	\$0.0052	\$227.88	43,618	\$0.0052	\$226.81	(\$1.07)	(0.5%)
Rural Rate Protection	kWh	43,823	\$0.0013	\$56.97	43,618	\$0.0013	\$56.70	(\$0.27)	(0.5%)
Debt Retirement Charge	kWh	41,700	\$0.0061	\$254.37	41,700	\$0.0061	\$254.37		
TOTAL BILL				\$4,576.29			\$4,389.48	(\$186.82)	(4.1%)
† Delivery Only				\$801.70			\$631.35	(\$170.36)	(21.2%)

F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Intermediate Users

RPP: Non-res.

1,500,000 kWh's

1,500 kW's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$57.09			\$320.00	\$262.91	>100%
† Distribution	kW	1,500	\$0.8703	\$1,305.45	1,500	\$1.3932	\$2,089.80	\$784.35	60.1%
Sub-Total (Distribution)				\$1,362.54			\$2,409.80	\$1,047.26	76.9%
† Deferral/Variance	kW	1,500			1,500	(\$1.2268)	(\$1,840.20)	(\$1,840.20)	
Electricity (Commodity)	kWh	1,576,350	RPP-Non-res.	\$116,642.40	1,569,000	RPP-Non-res.	\$116,098.50	(\$543.90)	(0.5%)
† Transmission - Network	kW	1,500	\$1.8467	\$2,770.05	1,500	\$2.1880	\$3,282.00	\$511.95	18.5%
† Transmission - Connection	kW	1,500	\$2.1038	\$3,155.70	1,500	\$1.8537	\$2,780.55	(\$375.15)	(11.9%)
Wholesale Market Service	kWh	1,576,350	\$0.0052	\$8,197.02	1,569,000	\$0.0052	\$8,158.80	(\$38.22)	(0.5%)
Rural Rate Protection	kWh	1,576,350	\$0.0013	\$2,049.26	1,569,000	\$0.0013	\$2,039.70	(\$9.56)	(0.5%)
Debt Retirement Charge	kWh	1,500,000	\$0.0061	\$9,150.00	1,500,000	\$0.0061	\$9,150.00		
TOTAL BILL				\$143,326.97			\$142,079.15	(\$1,247.82)	(0.9%)
† Delivery Only				\$7,288.29			\$6,632.15	(\$656.14)	(9.0%)

F8 Customer Bill Impact Analysis

RPP rates per sheet Y7

Sentinel Lights

RPP: n/a

150 kWh's

1 kW's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$3.98			\$6.76	\$2.78	69.8%
† Distribution	kW	1.00	\$1.8938	\$1.89	1	\$4.0890	\$4.09	\$2.20	>100%
Sub-Total (Distribution)				\$5.87			\$10.85	\$4.98	84.7%
† Deferral/Variance	kW	1.00			1	(\$5.5214)	(\$5.52)	(\$5.52)	
Electricity (Commodity)	kWh	158	\$0.0690	\$10.88	157	\$0.0690	\$10.83	(\$0.05)	(0.5%)
† Transmission - Network	kW	1.00	\$1.2516	\$1.25	1	\$1.4829	\$1.48	\$0.23	18.4%
† Transmission - Connection	kW	1.00	\$1.4077	\$1.41	1	\$1.2404	\$1.24	(\$0.17)	(12.1%)
Wholesale Market Service	kWh	158	\$0.0052	\$0.82	157	\$0.0052	\$0.82		
Rural Rate Protection	kWh	158	\$0.0013	\$0.20	157	\$0.0013	\$0.20		
Debt Retirement Charge	kWh	150	\$0.0061	\$0.92	150	\$0.0061	\$0.92		
TOTAL BILL				\$21.35			\$20.82	(\$0.53)	(2.5%)
† Delivery Only				\$8.53			\$8.05	(\$0.48)	(5.7%)

F8 Customer Bill Impact Analysis

RPP rates per sheet

Residential

RPP: Winter

1,000 kWh's

	Metric	2009 BILL			2010 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
† Monthly Service Charge				\$8.42			\$11.50	\$3.08	36.6%
† Distribution	kWh	1,000	\$0.0102	\$10.20	1,000	\$0.0175	\$17.50	\$7.30	71.6%
Sub-Total (Distribution)				\$18.62			\$29.00	\$10.38	55.7%
† Deferral/Variance	kWh	1,000			1,000	(\$0.0043)	(\$4.30)	(\$4.30)	
Electricity (Commodity)	kWh	1,051	RPP-Winter	\$67.77	1,046	RPP-Winter	\$67.40	(\$0.37)	(0.5%)
† Transmission - Network	kWh	1,051	\$0.0044	\$4.62	1,046	\$0.0052	\$5.44	\$0.82	17.7%
† Transmission - Connection	kWh	1,051	\$0.0050	\$5.25	1,046	\$0.0044	\$4.60	(\$0.65)	(12.4%)
Wholesale Market Service	kWh	1,051	\$0.0052	\$5.46	1,046	\$0.0052	\$5.44	(\$0.02)	(0.4%)
Rural Rate Protection	kWh	1,051	\$0.0013	\$1.37	1,046	\$0.0013	\$1.36	(\$0.01)	(0.7%)
Debt Retirement Charge	kWh	1,000	\$0.0061	\$6.10	1,000	\$0.0061	\$6.10		
TOTAL BILL				\$109.19			\$115.04	\$5.85	5.4%
† Delivery Only				\$28.49			\$34.74	\$6.25	21.9%

Appendix C

Revenue Requirement Work Form



REVENUE REQUIREMENT WORK FORM

Name of LDC: Coopérative Hydro Embrun Inc.
File Number: EB-2009-0132
Rate Year: 2010

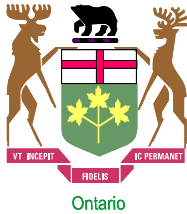
Data Input (1)

	Application	Adjustments	Per Board Decision
1 Rate Base			
Gross Fixed Assets (average)	\$3,873,122	(4)	\$3,873,122
Accumulated Depreciation (average)	(\$3,065,676)	(5)	(\$3,065,676)
Allowance for Working Capital:			
Controllable Expenses	\$923,677	(6)	\$923,677
Cost of Power	\$6,997,852		\$6,997,852
Working Capital Rate (%)	15.00%		15.00%
2 Utility Income			
Operating Revenues:			
Distribution Revenue at Current Rates	\$752,831		
Distribution Revenue at Proposed Rates	\$1,160,356		
Other Revenue:			
Specific Service Charges	\$32,170		
Late Payment Charges	\$13,120		
Other Distribution Revenue	\$7,764		
Other Income and Deductions	\$15,853		
Operating Expenses:			
OM+A Expenses	\$923,677		\$923,677
Depreciation/Amortization	\$135,888		\$135,888
Property taxes	\$ -		\$0
Capital taxes	\$0		
Other expenses			
3 Taxes/PILs			
Taxable Income:			
Adjustments required to arrive at taxable income	\$46,392	(3)	
Utility Income Taxes and Rates:			
Income taxes (not grossed up)	\$20,004		
Income taxes (grossed up)	\$23,957		
Capital Taxes	\$ -		
Federal tax (%)	11.00%		
Provincial tax (%)	5.50%		
Income Tax Credits	\$ -		
4 Capitalization/Cost of Capital			
Capital Structure:			
Long-term debt Capitalization Ratio (%)	56.0%		
Short-term debt Capitalization Ratio (%)	4.0%	(2)	(2)
Common Equity Capitalization Ratio (%)	40.0%		
Preferred Shares Capitalization Ratio (%)			
			Capital Structure must total 100%
Cost of Capital			
Long-term debt Cost Rate (%)	5.76%		
Short-term debt Cost Rate (%)	2.07%		
Common Equity Cost Rate (%)	9.85%		
Preferred Shares Cost Rate (%)			

Notes:

This input sheet provides all inputs needed to complete sheets 1 through 6 (Rate Base through Revenue Requirement), except for Notes that the utility may wish to use to support the components. Notes should be put on the applicable pages to understand the context of each such note.

- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- (2) 4.0% unless an Applicant has proposed or been approved for another amount.
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.



REVENUE REQUIREMENT WORK FORM

Name of LDC: Coopérative Hydro Embrun Inc.

File Number: EB-2009-0132

Rate Year: 2010

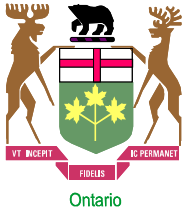
Rate Base

Line No.	Particulars		Application	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) (3)		\$3,873,122	\$ -	\$3,873,122
2	Accumulated Depreciation (average) (3)		(\$3,065,676)	\$ -	(\$3,065,676)
3	Net Fixed Assets (average) (3)		\$807,446	\$ -	\$807,446
4	Allowance for Working Capital (1)		\$1,188,229	\$ -	\$1,188,229
5	Total Rate Base		\$1,995,675	\$ -	\$1,995,675

(1) Allowance for Working Capital - Derivation					
6	Controllable Expenses		\$923,677	\$ -	\$923,677
7	Cost of Power		\$6,997,852	\$ -	\$6,997,852
8	Working Capital Base		\$7,921,529	\$ -	\$7,921,529
9	Working Capital Rate % (2)		15.00%		15.00%
10	Working Capital Allowance		\$1,188,229	\$ -	\$1,188,229

Notes

- (2) Generally 15%. Some distributors may have a unique rate due as a result of a lead-lag study.
 (3) Average of opening and closing balances for the year.



REVENUE REQUIREMENT WORK FORM

Name of LDC: Coopérative Hydro Embrun Inc.

File Number: EB-2009-0132

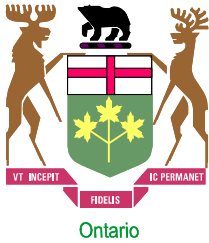
Rate Year: 2010

Utility income

Line No.	Particulars	Application	Adjustments	Per Board Decision
Operating Revenues:				
1	Distribution Revenue (at Proposed Rates)	\$1,160,356	\$ -	\$1,160,356
2	Other Revenue	(1) \$68,907	\$ -	\$68,907
3	Total Operating Revenues	\$1,229,263	\$ -	\$1,229,263
Operating Expenses:				
4	OM+A Expenses	\$923,677	\$ -	\$923,677
5	Depreciation/Amortization	\$135,888	\$ -	\$135,888
6	Property taxes	\$ -	\$ -	\$ -
7	Capital taxes	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -
9	Subtotal	\$1,059,565	\$ -	\$1,059,565
10	Deemed Interest Expense	\$66,025	\$ -	\$66,025
11	Total Expenses (lines 4 to 10)	\$1,125,590	\$ -	\$1,125,590
12	Utility income before income taxes	\$103,673	\$ -	\$103,673
13	Income taxes (grossed-up)	\$23,957	\$ -	\$23,957
14	Utility net income	\$79,716	\$ -	\$79,716

Notes

(1)	Other Revenues / Revenue Offsets		
	Specific Service Charges	\$32,170	\$32,170
	Late Payment Charges	\$13,120	\$13,120
	Other Distribution Revenue	\$7,764	\$7,764
	Other Income and Deductions	\$15,853	\$15,853
	Total Revenue Offsets	\$68,907	\$68,907



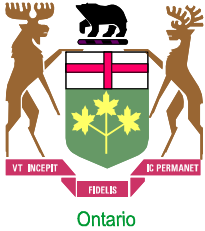
REVENUE REQUIREMENT WORK FORM

Name of LDC: Coopérative Hydro Embrun Inc.
 File Number: EB-2009-0132
 Rate Year: 2010

Taxes/PILs

Line No.	Particulars	Application	Per Board Decision
<u>Determination of Taxable Income</u>			
1	Utility net income	\$78,630	\$78,630
2	Adjustments required to arrive at taxable utility income	\$46,392	\$46,392
3	Taxable income	\$125,022	\$125,022
<u>Calculation of Utility income Taxes</u>			
4	Income taxes	\$20,004	\$20,004
5	Capital taxes	\$ -	\$ -
6	Total taxes	\$20,004	\$20,004
7	Gross-up of Income Taxes	\$3,953	\$3,953
8	Grossed-up Income Taxes	\$23,957	\$23,957
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$23,957	\$23,957
10	Other tax Credits	\$ -	\$ -
<u>Tax Rates</u>			
11	Federal tax (%)	11.00%	11.00%
12	Provincial tax (%)	5.50%	5.50%
13	Total tax rate (%)	16.50%	16.50%

Notes



REVENUE REQUIREMENT WORK FORM

Name of LDC: Coopérative Hydro Embrun Inc.

File Number: EB-2009-0132

Rate Year: 2010

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
Application					
	Debt				
1	Long-term Debt	56.00%	\$1,117,578	5.76%	\$64,373
2	Short-term Debt	4.00%	\$79,827	2.07%	\$1,652
3	Total Debt	60.00%	\$1,197,405	5.51%	\$66,025
	Equity				
4	Common Equity	40.00%	\$798,270	9.85%	\$78,630
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$798,270	9.85%	\$78,630
7	Total	100%	\$1,995,675	7.25%	\$144,655
Per Board Decision					
	Debt				
8	Long-term Debt	56.00%	\$1,117,578	5.76%	\$64,373
9	Short-term Debt	4.00%	\$79,827	2.07%	\$1,652
10	Total Debt	60.00%	\$1,197,405	5.51%	\$66,025
	Equity				
11	Common Equity	40.0%	\$798,270	9.85%	\$78,630
12	Preferred Shares	0.0%	\$ -	0.00%	\$ -
13	Total Equity	40.0%	\$798,270	9.85%	\$78,630
14	Total	100%	\$1,995,675	7.25%	\$144,655

Notes

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



REVENUE REQUIREMENT WORK FORM

Name of LDC: Coopérative Hydro Embrun Inc.

File Number: EB-2009-0132

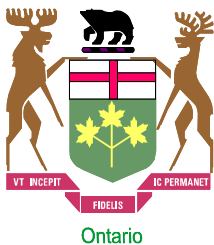
Rate Year: 2010

Revenue Sufficiency/Deficiency

Line No.	Particulars	Per Application		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$407,186		\$407,186
2	Distribution Revenue	\$752,831	\$753,170	\$752,831	\$753,170
3	Other Operating Revenue Offsets - net	\$68,907	\$68,907	\$68,907	\$68,907
4	Total Revenue	\$821,738	\$1,229,263	\$821,738	\$1,229,263
5	Operating Expenses	\$1,059,565	\$1,059,565	\$1,059,565	\$1,059,565
6	Deemed Interest Expense	\$66,025	\$66,025	\$66,025	\$66,025
	Total Cost and Expenses	\$1,125,590	\$1,125,590	\$1,125,590	\$1,125,590
7	Utility Income Before Income Taxes	(\$303,852)	\$103,673	(\$303,852)	\$103,673
	Tax Adjustments to Accounting				
8	Income per 2009 PILs	\$46,392	\$46,392	\$46,392	\$46,392
9	Taxable Income	(\$257,460)	\$150,065	(\$257,460)	\$150,065
10	Income Tax Rate	16.50%	16.50%	16.50%	16.50%
11	Income Tax on Taxable Income	(\$42,481)	\$24,761	(\$42,481)	\$24,761
12	Income Tax Credits	\$ -	\$ -	\$ -	\$ -
13	Utility Net Income	(\$261,371)	\$79,716	(\$261,371)	\$79,716
14	Utility Rate Base	\$1,995,675	\$1,995,675	\$1,995,675	\$1,995,675
	Deemed Equity Portion of Rate Base	\$798,270	\$798,270	\$798,270	\$798,270
15	Income/Equity Rate Base (%)	-32.74%	9.99%	-32.74%	9.99%
16	Target Return - Equity on Rate Base	9.85%	9.85%	9.85%	9.85%
	Sufficiency/Deficiency in Return on Equity	-42.59%	0.14%	-42.59%	0.14%
17	Indicated Rate of Return	-9.79%	7.30%	-9.79%	7.30%
18	Requested Rate of Return on Rate Base	7.25%	7.25%	7.25%	7.25%
19	Sufficiency/Deficiency in Rate of Return	-17.04%	0.05%	-17.04%	0.05%
20	Target Return on Equity	\$78,630	\$78,630	\$78,630	\$78,630
21	Revenue Sufficiency/Deficiency	\$340,001	\$1,087	\$340,001	\$1,087
22	Gross Revenue Sufficiency/Deficiency	\$407,186 (1)		\$407,186 (1)	

Notes:

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



REVENUE REQUIREMENT WORK FORM

Name of LDC: Coopérative Hydro Embrun Inc.

File Number: EB-2009-0132

Rate Year: 2010

Revenue Requirement			
Line No.	Particulars	Application	Per Board Decision
1	OM&A Expenses	\$923,677	\$923,677
2	Amortization/Depreciation	\$135,888	\$135,888
3	Property Taxes	\$ -	\$ -
4	Capital Taxes	\$ -	\$ -
5	Income Taxes (Grossed up)	\$23,957	\$23,957
6	Other Expenses	\$ -	\$ -
7	Return		
	Deemed Interest Expense	\$66,025	\$66,025
	Return on Deemed Equity	\$78,630	\$78,630
8	Distribution Revenue Requirement before Revenues	<u>\$1,228,176</u>	<u>\$1,228,176</u>
9	Distribution revenue	\$1,160,356	\$1,160,356
10	Other revenue	<u>\$68,907</u>	<u>\$68,907</u>
11	Total revenue	<u>\$1,229,263</u>	<u>\$1,229,263</u>
12	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$1,087 (1)</u>	<u>\$1,087 (1)</u>

Notes

(1)

Line 11 - Line 8



REVENUE REQUIREMENT WORK FORM

Name of LDC: Coopérative Hydro Embrun Inc.

File Number: EB-2009-0132

Rate Year: 2010

		Selected Delivery Charge and Bill Impacts Per Draft Rate Order								
		Monthly Delivery Charge					Total Bill			
		Current	Per Draft Rate Order	Change			Current	Per Draft Rate Order	Change	
				\$	%			\$	%	
Residential	800 kWh/month		\$ 53.80	\$ 53.80				\$ 5.80	\$ 5.80	
GS < 50kW	2000 kWh/month		\$ 50.60	\$ 50.60				\$ 2.00	\$ 2.00	

Notes:

Please see draft rate order for detailed Bill Impacts

Appendix D

Net Capital

Hearst Power Distribution Company Limited (ED-1999-0292)

2010 EDR Application (EB-2009-0266) version: v2

September 15, 2010

B3 Net Capital Asset Balances*Review projected capital asset account balances (no input on this sheet)*

Account Description	2006 EDR Approved - Ending Balances			2006 Actual - Ending Balances		
	Gross Assets	Accumulated Amortization	Net Book Value	Gross Assets	Accumulated Amortization	Net Book Value
1830-Poles, Towers and Fixtures	13,007		13,007	26,712	-2,040	24,672
1835-Overhead Conductors and Devices	1,520,684	-1,027,689	492,995	1,567,230	-1,124,069	443,161
1840-Underground Conduit	3,087		3,087	4,385	-390	3,996
1845-Underground Conductors and Devices	414,573	-282,504	132,069	420,217	-317,227	102,990
1850-Line Transformers	508,705	-412,438	96,268	527,062	-434,497	92,565
1855-Services	5,461		5,461	8,822	-712	8,110
1860-Meters	320,900	-219,643	101,257	356,064	-244,450	111,615
1905-Land	7,600		7,600	7,600		7,600
1906-Land Rights	2,432	-1,396	1,036	4,232	-2,409	1,823
1908-Buildings and Fixtures	185,770	-60,058	125,712	201,570	-70,058	131,512
1915-Office Furniture and Equipment	30,471	-18,232	12,239	42,163	-24,682	17,481
1920-Computer Equipment - Hardware	77,301	-66,330	10,971	79,522	-79,691	-169
1925-Computer Software	49,669	-23,730	25,939	54,982	-50,956	4,026
1930-Transportation Equipment	441,136	-435,250	5,886	441,136	-449,517	-8,381
1935-Stores Equipment	1,855	-1,855	0	1,855	-2,318	-464
1940-Tools, Shop and Garage Equipment	83,808	-72,898	10,910	90,920	-80,993	9,927
1955-Communication Equipment				3,546	-532	3,014
TOTAL	3,666,459	-2,622,024	1,044,436	3,838,017	-2,884,540	953,478

Hearst Power Distribution Company

2010 EDR Application (EB-2009-0266) version: 1

September 15, 2010

B3 Net Capital Asset Balances*Review projected capital asset account balances*

Account Description	2007 Actual - Ending Balances			2008 Actual - Ending Balances		
	Gross Assets	Accumulated Amortization	Net Book Value	Gross Assets	Accumulated Amortization	Net Book Value
1830-Poles, Towers and Fixtures	28,003	-3,134	24,869	30,628	-4,307	26,321
1835-Overhead Conductors and Devices	1,569,727	-1,161,601	408,126	1,579,625	-1,199,382	380,243
1840-Underground Conduit	5,158	-580	4,578	5,873	-801	5,072
1845-Underground Conductors and Devices	420,217	-331,262	88,955	423,390	-345,361	78,029
1850-Line Transformers	538,186	-443,829	94,357	542,572	-453,470	89,101
1855-Services	9,562	-1,080	8,482	9,766	-1,466	8,300
1860-Meters	357,564	-253,343	104,221	358,622	-262,287	96,335
1905-Land	7,600		7,600	7,600		7,600
1906-Land Rights	4,232	-2,832	1,400	4,232	-3,255	977
1908-Buildings and Fixtures	201,570	-74,089	127,481	201,570	-78,120	123,450
1915-Office Furniture and Equipment	42,163	-27,556	14,607	42,163	-30,430	11,733
1920-Computer Equipment - Hardware	79,522	-81,229	-1,707	93,678	-83,089	10,590
1925-Computer Software	54,982	-59,153	-4,171	115,957	-66,313	49,644
1930-Transportation Equipment	471,963	-452,600	19,363	486,435	-460,212	26,223
1935-Stores Equipment	1,855	-2,504	-649	1,855	-2,689	-835
1940-Tools, Shop and Garage Equipment	93,949	-83,682	10,267	96,771	-85,363	11,408
1955-Communication Equipment	3,546	-887	2,660	3,546	-1,241	2,306
TOTAL	3,889,798	-2,979,359	910,438	4,004,282	-3,077,785	926,497

Hearst Power Distribution Company

2010 EDR Application (EB-2009-0266) version: 1

September 15, 2010

B3 Net Capital Asset Balances*Review projected capital asset account balances*

Amounts from sheets B1 and B2

Account Description	2009 Projection - Ending Balances			2010 Projection - Ending Balances		
	Gross Assets	Accumulated Amortization	Net Book Value	Gross Assets	Accumulated Amortization	Net Book Value
1830-Poles, Towers and Fixtures	32,597	-5,571	27,026	42,597	-7,075	35,522
1835-Overhead Conductors and Devices	1,581,980	-1,236,845	345,135	1,600,480	-1,272,963	327,517
1840-Underground Conduit	5,873	-1,036	4,837	5,873	-1,271	4,602
1845-Underground Conductors and Devices	423,390	-359,523	63,867	436,690	-373,951	62,739
1850-Line Transformers	544,950	-463,247	81,702	561,450	-473,402	88,048
1855-Services	9,766	-1,857	7,909	10,766	-2,267	8,499
1860-Meters	138,374	-84,718	53,655	138,374	-117,456	20,917
1905-Land	7,600		7,600	7,600		7,600
1906-Land Rights	4,232	-3,678	554	4,232	-3,858	374
1908-Buildings and Fixtures	214,579	-82,282	132,297	214,579	-86,573	128,006
1915-Office Furniture and Equipment	48,128	-33,602	14,526	66,154	-38,322	27,831
1920-Computer Equipment - Hardware	93,678	-86,365	7,314	103,678	-90,431	13,247
1925-Computer Software	115,957	-78,508	37,449	140,957	-93,203	47,754
1930-Transportation Equipment	486,435	-469,272	17,163	498,935	-479,581	19,353
1935-Stores Equipment	1,855	-2,875	-1,020	1,855	-3,060	-1,205
1940-Tools, Shop and Garage Equipment	96,771	-86,759	10,012	98,771	-88,256	10,515
1955-Communication Equipment	3,546	-1,595	1,952	3,546	-1,949	1,597
TOTAL	3,809,709	-2,997,732	811,978	3,936,535	-3,133,620	802,916

Appendix E

Calculation of Depreciation Expense

Account	Description	2004 Opening Balance (a)	2004 Less Fully Depreciated (b)	2004 Net for Depreciation (c) = (a) - (b)	2004 Additions (d)	2004 Total for Depreciation (e) = (c) + 0.5 x (d)	2004 Years (f)	2004.00 Depreciation Expense (g) = (e) / (f)	
	Transmission Plant								
1815	1815 - Transformer Station Equipment	0.00	0.00	0.00	0.00	0.00	0		
	Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Distribution Plant								
1805	1805 - Land	0.00	0.00	0.00	0.00	0.00	0.00		
1806	1806 - Land Rights	0.00	0.00	0.00	0.00	0.00			
1810	1810 - Leasehold Improvements	0.00	0.00	0.00	0.00	0.00			
1820	1820 - Distribution Station Equipment	0.00	0.00	0.00	0.00	0.00			
1825	1825 - Storage Battery Equipment	0.00	0.00	0.00	0.00	0.00			
1830	1830 - Poles, Towers and Fixtures	13,007.06	0.00	13,007.06	1,602.19	13,808.16	25	552.33	
1835	1835 - Overhead Conductors and Devices	1,520,684.46	535,293.60	985,390.86	2,885.08	986,833.40	25	39473.34	
1840	1840 - Underground Conduit	3,086.81	0.00	3,086.81	1,976.29	4,074.96		#VALUE!	
1845	1845 - Underground Conductors and Devices	414,572.82	69,339.75	345,233.07	0.00	345,233.07	25	13809.32	
1850	1850 - Line Transformers	508,705.09	299,334.76	209,370.33	5,443.55	212,092.11	25	8483.68	
1970	1970 - Load Management Controls - Customer Premises	0.00	0.00	0.00	0.00	0.00			
1975	1975 - Load Management Controls - Utility Premises	0.00	0.00	0.00	0.00	0.00			
1980	1980 - System Supervisory Equipment	0.00	0.00	0.00	0.00	0.00			
1995	1995 - Contributions and Grants	0.00	0.00	0.00	0.00	0.00			
1996	1996 - Hydro One S/S Contribution	0.00	0.00	0.00	0.00	0.00			
	Sub-Total	2,460,056.24	903,968.11	1,556,088.13	11,907.11	1,562,041.69	100.00	#VALUE!	
	General Plant								
1610	1610 - Miscellaneous Intangible Plant	0.00	0.00	0.00	0.00	0.00	0		
1808	1808 - Buildings and Fixtures	0.00	0.00	0.00	0.00	0.00	0		
1905	1905 - Land	7,600.00	0.00	7,600.00	0.00	7,600.00	0		
1906	1906 - Land Rights	2,432.00	0.00	2,432.00	1,800.00	3,332.00	10	333.20	
1908	1908 - Buildings and Fixtures	185,770.20	0.00	185,770.20	15,799.77	193,670.09	50	3873.40	
1910	1910 - Leasehold Improvements	0.00	0.00	0.00	0.00	0.00	0		
1915	1915 - Office Furniture and Equipment	30,471.82	11,975.90	18,495.92	2,896.81	19,944.33	10	1994.43	
1920	1920 - Computer Equipment - Hardware	77,301.21	46,805.61	30,495.60	0.00	30,495.60	5	6099.12	
1921	1921 - Hardware post Mar 22/04 + Hardware post Mar 19/07	0.00	0.00	0.00	0.00	0.00	5	0.00	
1925	1925 - Computer Software	49,669.20	0.00	49,669.20	5,313.03	52,325.72	5	10465.14	
1930	1930 - Transportation Equipment	441,136.22	298,468.20	142,668.02	0.00	142,668.02	5	28533.60	
1935	1935 - Stores Equipment	1,854.52	0.00	1,854.52	0.00	1,854.52	10	185.45	
1940	1940 - Tools, Shop and Garage Equipment	83,808.43	44,622.03	39,186.40	7,111.80	42,742.30	10	4274.23	
1945	1945 - Measurement and Testing Equipment	0.00	0.00	0.00	0.00	0.00			
1950	1950 - Power Operated Equipment	0.00	0.00	0.00	0.00	0.00	25	0.00	
1955	1955 - Communication Equipment	0.00	0.00	0.00	0.00	0.00	10	0.00	
1960	1960 - Miscellaneous Equipment	0.00	0.00	0.00	0.00	0.00			
	Sub-Total	880,043.60	401,871.74	478,171.86	32,921.41	494,632.57	145.00	55758.58	
	Other Plant								
1855	1855 - Services	5,460.87	0.00	5,460.87	0.00	5,460.87	25	218.43	
1861	1861 - Smart Meters	0.00	0.00	0.00	0.00	0.00			
1860	1860 - Meters	320,899.88	45,744.07	275,155.81	1,458.00	275,884.81	25	11035.39	
1990	1990 - Other Tangible Property	0.00	0.00	0.00	0.00	0.00	0		
	Sub-Total	326,360.75	45,744.07	280,616.68	1,458.00	281,345.68	50.00	11253.83	
	TOTAL	3,666,460.59	1,351,583.92	2,314,876.67	46,286.52	2,338,019.93	295.00	#VALUE!	

NOTE: Accounts 1806, 1610 and 1990 are not included in Fixed asset continuity schedule and therefore we do not have closing balance depreciation for them.

However, since their closing balance costs in the trial balance are zero for all years, it is inferred that they have zero depreciation.

Account	Description	2005 Opening Balance (a)	2005 Less Fully Depreciated (b)	2005 Net for Depreciation (c) = (a) - (b)	2005 Additions (d)	2005 Total for Depreciation (e) = (c) + 0.5 x (d)	2005 Years (f)	2005 Depreciation Expense (g) = (e) / (f)	
	Transmission Plant								
1815	1815 - Transformer Station Equipment	0.00	0.00	0.00	0.00	0.00	0		
	Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Distribution Plant								
1805	1805 - Land	0.00	0.00	0.00	0.00	0.00			
1806	1806 - Land Rights	0.00	0.00	0.00	0.00	0.00			
1810	1810 - Leasehold Improvements	0.00	0.00	0.00	0.00	0.00			
1820	1820 - Distribution Station Equipment	0.00	0.00	0.00	0.00	0.00			
1825	1825 - Storage Battery Equipment	0.00	0.00	0.00	0.00	0.00			
1830	1830 - Poles, Towers and Fixtures	14,609.25	0.00	14,609.25	8,822.67	19,020.59	25.00	760.82	
1835	1835 - Overhead Conductors and Devices	1,523,569.54	571,972.10	951,597.44	32,507.11	967,851.00	25.00	38714.04	
1840	1840 - Underground Conduit	5,063.10	0.00	5,063.10	-2,084.51	4,020.85	25.00	160.83	
1845	1845 - Underground Conductors and Devices	414,572.82	69,339.75	345,233.07	2,173.59	346,319.87	25.00	13852.79	
1850	1850 - Line Transformers	514,148.64	299,334.76	214,813.88	9,358.59	219,493.18	25.00	8779.73	
1970	1970 - Load Management Controls - Customer Premises	0.00	0.00	0.00	0.00	0.00			
1975	1975 - Load Management Controls - Utility Premises	0.00	0.00	0.00	0.00	0.00			
1980	1980 - System Supervisory Equipment	0.00	0.00	0.00	0.00	0.00			
1995	1995 - Contributions and Grants	0.00	0.00	0.00	0.00	0.00			
1996	1996 - Hydro One S/S Contribution	0.00	0.00	0.00	0.00	0.00			
	Sub-Total	2,471,963.35	940,646.61	1,531,316.74	50,777.45	1,556,705.47	125.00	62268.22	
	General Plant								
1610	1610 - Miscellaneous Intangible Plant	0.00	0.00	0.00	0.00	0.00	0.00		
1808	1808 - Buildings and Fixtures	0.00	0.00	0.00	0.00	0.00			
1905	1905 - Land	7,600.00	0.00	7,600.00	0.00	7,600.00			
1906	1906 - Land Rights	4,232.00	0.00	4,232.00	0.00	4,232.00	10.00	423.20	
1908	1908 - Buildings and Fixtures	201,569.97	0.00	201,569.97	0.00	201,569.97	50.00	4031.40	
1910	1910 - Leasehold Improvements	0.00	0.00	0.00	0.00	0.00			
1915	1915 - Office Furniture and Equipment	33,368.63	11,975.90	21,392.73	8,793.90	25,789.68	10.00	2578.97	
1920	1920 - Computer Equipment - Hardware	77,301.21	46,805.61	30,495.60	1,044.36	31,017.78	5.00	6203.56	
1921	1921 - Hardware post Mar 22/04 + Hardware post Mar 19/07	0.00	0.00	0.00	0.00	0.00	5.00	0.00	
1925	1925 - Computer Software	54,982.23	0.00	54,982.23	0.00	54,982.23	5.00	10996.45	
1930	1930 - Transportation Equipment	441,136.22	441,136.22	0.00	0.00	0.00	5.00	0.00	
1935	1935 - Stores Equipment	1,854.52	0.00	1,854.52	0.00	1,854.52	10.00	185.45	
1940	1940 - Tools, Shop and Garage Equipment	90,920.23	56,717.93	34,202.30	0.00	34,202.30	10.00	3420.23	
1945	1945 - Measurement and Testing Equipment	0.00	0.00	0.00	0.00	0.00			
1950	1950 - Power Operated Equipment	0.00	0.00	0.00	0.00	0.00			
1955	1955 - Communication Equipment	0.00	0.00	0.00	3,546.04	1,773.02	10.00	177.30	
1960	1960 - Miscellaneous Equipment	0.00	0.00	0.00	0.00	0.00			
	Sub-Total	912,965.01	556,635.66	356,329.35	13,384.30	363,021.50	120.00	28016.55	
	Other Plant								
1855	1855 - Services	5,460.87	0.00	5,460.87	2,463.98	6,692.86	25.00	267.71	
1861	1861 - Smart Meters	0.00	0.00	0.00	0.00	0.00			
1860	1860 - Meters	322,357.88	45,744.07	276,613.81	893.66	277,060.64	25.00	11082.43	
1990	1990 - Other Tangible Property	0.00	0.00	0.00	0.00	0.00	0.00		
	Sub-Total	327,818.75	45,744.07	282,074.68	3,357.64	283,753.50	50.00	11350.14	
	TOTAL	3,712,747.11	1,543,026.34	2,169,720.77	67,519.39	2,203,480.47	295.00	101,634.91	

NOTE: Accounts 1806, 1610 and 1990 are not included
However, since their closing balance costs in th

Account	Description	2006 Opening Balance (a)	2006 Less Fully Depreciated (b)	2006 Net for Depreciation (c) = (a) - (b)	2006 Additions (d)	2006 Total for Depreciation (e) = (c) + 0.5 x (d)	2006 Years (f)	2006 Depreciation Expense (g) = (e) / (f)		2006 EDR	
	Transmission Plant										
1815	1815 - Transformer Station Equipment	0.00	0.00	0.00	0.00	0.00	0			0.00	
	Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Distribution Plant										
1805	1805 - Land	0.00	0.00	0.00	0.00	0.00					
1806	1806 - Land Rights	0.00	0.00	0.00	0.00	0.00					
1810	1810 - Leasehold Improvements	0.00	0.00	0.00	0.00	0.00					
1820	1820 - Distribution Station Equipment	0.00	0.00	0.00	0.00	0.00					
1825	1825 - Storage Battery Equipment	0.00	0.00	0.00	0.00	0.00					
1830	1830 - Poles, Towers and Fixtures	23,431.92	0.00	23,431.92	3,279.72	25,071.78	25.00	1002.87		2039.86	
1835	1835 - Overhead Conductors and Devices	1,556,076.65	613,420.60	942,656.05	11,153.01	948,232.56	25.00	37929.30		96380.01	
1840	1840 - Underground Conduit	2,978.59	0.00	2,978.59	1,406.55	3,681.87	25.00	147.27		389.61	
1845	1845 - Underground Conductors and Devices	416,746.41	69,339.75	347,406.66	3,470.67	349,142.00	25.00	13965.68		34723.14	
1850	1850 - Line Transformers	523,507.23	299,334.76	224,172.47	3,554.45	225,949.70	25.00	9037.99		22059.56	
1970	1970 - Load Management Controls - Customer Premises	0.00	0.00	0.00	0.00	0.00					
1975	1975 - Load Management Controls - Utility Premises	0.00	0.00	0.00	0.00	0.00					
1980	1980 - System Supervisory Equipment	0.00	0.00	0.00	0.00	0.00					
1995	1995 - Contributions and Grants	0.00	0.00	0.00	0.00	0.00					
1996	1996 - Hydro One S/S Contribution	0.00	0.00	0.00	0.00	0.00					
	Sub-Total	2,522,740.80	982,095.11	1,540,645.69	22,864.40	1,552,077.89	125.00	62083.12		155592.17	
	General Plant										
1610	1610 - Miscellaneous Intangible Plant	0.00	0.00	0.00	0.00	0.00	0.00				
1808	1808 - Buildings and Fixtures	0.00	0.00	0.00	0.00	0.00					
1905	1905 - Land	7,600.00	0.00	7,600.00	0.00	7,600.00					
1906	1906 - Land Rights	4,232.00	0.00	4,232.00	0.00	4,232.00	10.00	423.20		1013.00	
1908	1908 - Buildings and Fixtures	201,569.97	0.00	201,569.97	0.00	201,569.97	50.00	4031.40		9999.50	
1910	1910 - Leasehold Improvements	0.00	0.00	0.00	0.00	0.00					
1915	1915 - Office Furniture and Equipment	42,162.53	13,424.32	28,738.21	0.00	28,738.21	10.00	2873.82		6450.01	
1920	1920 - Computer Equipment - Hardware	78,345.57	58,396.21	19,949.36	1,176.12	20,537.42	5.00	4107.48		13360.60	
1921	1921 - Hardware post Mar 22/04 + Hardware post Mar 19/07	0.00	0.00	0.00	0.00	0.00	5.00	0.00		0.00	
1925	1925 - Computer Software	54,982.23	0.00	54,982.23	0.00	54,982.23	5.00	10996.45		27225.46	
1930	1930 - Transportation Equipment	441,136.22	441,136.22	0.00	0.00	0.00	5.00	0.00		14266.80	
1935	1935 - Stores Equipment	1,854.52	0.00	1,854.52	0.00	1,854.52	10.00	185.45		463.63	
1940	1940 - Tools, Shop and Garage Equipment	90,920.23	65,547.93	25,372.30	0.00	25,372.30	10.00	2537.23		8094.58	
1945	1945 - Measurement and Testing Equipment	0.00	0.00	0.00	0.00	0.00					
1950	1950 - Power Operated Equipment	0.00	0.00	0.00	0.00	0.00					
1955	1955 - Communication Equipment	3,546.04	0.00	3,546.04	0.00	3,546.04	10.00	354.60		531.91	
1960	1960 - Miscellaneous Equipment	0.00	0.00	0.00	0.00	0.00					
	Sub-Total	926,349.31	578,504.68	347,844.63	1,176.12	348,432.69	120.00	25509.64		81405.48	
										0.00	
	Other Plant										
1855	1855 - Services	7,924.85	0.00	7,924.85	897.43	8,373.57	25.00	334.94		711.87	
1861	1861 - Smart Meters	0.00	0.00	0.00	0.00	0.00					
1860	1860 - Meters	323,251.54	134,494.13	188,757.41	32,812.89	205,163.86	25.00	8206.55		24806.68	
1990	1990 - Other Tangible Property	0.00	0.00	0.00	0.00	0.00	0.00				
	Sub-Total	331,176.39	134,494.13	196,682.26	33,710.32	213,537.42	50.00	8541.50		25518.55	
	TOTAL	3,780,266.50	1,695,093.92	2,085,172.58	57,750.84	2,114,048.00	295.00	96,134.25		262,516.20	

NOTE: Accounts 1806, 1610 and 1990 are not included
However, since their closing balance costs in th

Account	Description	2007 Opening Balance (a)	2007 Less Fully Depreciated (b)	2007 Net for Depreciation (c) = (a) - (b)	2007 Additions (d)	2007 Total for Depreciation (e) = (c) + 0.5 x (d)	2007 Years (f)	2007 Depreciation Expense (g) = (e) / (f)	
	Transmission Plant								
1815	1815 - Transformer Station Equipment	0.00	0.00	0.00	0.00	0.00	0		
	Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Distribution Plant								
1805	1805 - Land	0.00	0.00	0.00	0.00	0.00			
1806	1806 - Land Rights	0.00	0.00	0.00	0.00	0.00			
1810	1810 - Leasehold Improvements	0.00	0.00	0.00	0.00	0.00			
1820	1820 - Distribution Station Equipment	0.00	0.00	0.00	0.00	0.00			
1825	1825 - Storage Battery Equipment	0.00	0.00	0.00	0.00	0.00			
1830	1830 - Poles, Towers and Fixtures	26,711.64	0.00	26,711.64	1,291.19	27,357.24	25.00	1094.29	
1835	1835 - Overhead Conductors and Devices	1,567,229.66	630,167.71	937,061.95	2,497.42	938,310.66	25.00	37532.43	
1840	1840 - Underground Conduit	4,385.14	0.00	4,385.14	773.04	4,771.66	25.00	190.87	
1845	1845 - Underground Conductors and Devices	420,217.08	69,339.75	350,877.33	0.00	350,877.33	25.00	14035.09	
1850	1850 - Line Transformers	527,061.68	299,334.76	227,726.92	11,124.33	233,289.09	25.00	9331.56	
1970	1970 - Load Management Controls - Customer Premises	0.00	0.00	0.00	0.00	0.00			
1975	1975 - Load Management Controls - Utility Premises	0.00	0.00	0.00	0.00	0.00			
1980	1980 - System Supervisory Equipment	0.00	0.00	0.00	0.00	0.00			
1995	1995 - Contributions and Grants	0.00	0.00	0.00	0.00	0.00			
1996	1996 - Hydro One S/S Contribution	0.00	0.00	0.00	0.00	0.00			
	Sub-Total	2,545,605.20	998,842.22	1,546,762.98	15,685.98	1,554,605.97	125.00	62184.24	
	General Plant								
1610	1610 - Miscellaneous Intangible Plant	0.00	0.00	0.00	0.00	0.00	0.00		
1808	1808 - Buildings and Fixtures	0.00	0.00	0.00	0.00	0.00			
1905	1905 - Land	7,600.00	0.00	7,600.00	0.00	7,600.00			
1906	1906 - Land Rights	4,232.00	0.00	4,232.00	0.00	4,232.00	10.00	423.20	
1908	1908 - Buildings and Fixtures	201,569.97	0.00	201,569.97	0.00	201,569.97	50.00	4031.40	
1910	1910 - Leasehold Improvements	0.00	0.00	0.00	0.00	0.00			
1915	1915 - Office Furniture and Equipment	42,162.53	13,424.32	28,738.21	0.00	28,738.21	10.00	2873.82	
1920	1920 - Computer Equipment - Hardware	79,521.69	71,831.41	7,690.28	0.00	7,690.28	5.00	1538.06	
1921	1921 - Hardware post Mar 22/04 + Hardware post Mar 19/07	0.00	0.00	0.00	0.00	0.00	5.00	0.00	
1925	1925 - Computer Software	54,982.23	13,996.80	40,985.43	0.00	40,985.43	5.00	8197.09	
1930	1930 - Transportation Equipment	441,136.22	441,136.22	0.00	30,826.40	15,413.20	5.00	3082.64	
1935	1935 - Stores Equipment	1,854.52	0.00	1,854.52	0.00	1,854.52	10.00	185.45	
1940	1940 - Tools, Shop and Garage Equipment	90,920.23	65,547.93	25,372.30	3,028.97	26,886.79	10.00	2688.68	
1945	1945 - Measurement and Testing Equipment	0.00	0.00	0.00	0.00	0.00			
1950	1950 - Power Operated Equipment	0.00	0.00	0.00	0.00	0.00			
1955	1955 - Communication Equipment	3,546.04	0.00	3,546.04	0.00	3,546.04	10.00	354.60	
1960	1960 - Miscellaneous Equipment	0.00	0.00	0.00	0.00	0.00			
	Sub-Total	927,525.43	605,936.68	321,588.75	33,855.37	338,516.44	120.00	23374.94	
	Other Plant								
1855	1855 - Services	8,822.28	0.00	8,822.28	739.65	9,192.11	25.00	367.68	
1861	1861 - Smart Meters	0.00	0.00	0.00	0.00	0.00			
1860	1860 - Meters	356,064.43	134,494.13	221,570.30	1,499.19	222,319.90	25.00	8892.80	
1990	1990 - Other Tangible Property	0.00	0.00	0.00	0.00	0.00	0.00		
	Sub-Total	364,886.71	134,494.13	230,392.58	2,238.84	231,512.00	50.00	9260.48	
	TOTAL	3,838,017.34	1,739,273.03	2,098,744.31	51,780.19	2,124,634.41	295.00	94,819.66	

NOTE: Accounts 1806, 1610 and 1990 are not included
However, since their closing balance costs in th

Account	Description	2008 Opening Balance (a)	2008 Less Fully Depreciated (b)	2008 Net for Depreciation (c) = (a) - (b)	2008 Additions (d)	2008 Total for Depreciation (e) = (c) + 0.5 x (d)	2008 Years (f)	2008 Depreciation Expense (g) = (e) / (f)	
	Transmission Plant								
1815	1815 - Transformer Station Equipment	0.00	0.00	0.00	0.00	0.00	0		
	Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Distribution Plant								
1805	1805 - Land	0.00	0.00	0.00	0.00	0.00			
1806	1806 - Land Rights	0.00	0.00	0.00	0.00	0.00			
1810	1810 - Leasehold Improvements	0.00	0.00	0.00	0.00	0.00			
1820	1820 - Distribution Station Equipment	0.00	0.00	0.00	0.00	0.00			
1825	1825 - Storage Battery Equipment	0.00	0.00	0.00	0.00	0.00			
1830	1830 - Poles, Towers and Fixtures	28,002.83	0.00	28,002.83	2,625.07	29,315.37	25.00	1172.61	
1835	1835 - Overhead Conductors and Devices	1,569,727.08	630,167.71	939,559.37	9,897.50	944,508.12	25.00	37780.32	
1840	1840 - Underground Conduit	5,158.18	0.00	5,158.18	714.83	5,515.60	25.00	220.62	
1845	1845 - Underground Conductors and Devices	420,217.08	69,339.75	350,877.33	3,173.08	352,463.87	25.00	14098.55	
1850	1850 - Line Transformers	538,186.01	299,334.76	238,851.25	4,385.92	241,044.21	25.00	9641.77	
1970	1970 - Load Management Controls - Customer Premises	0.00	0.00	0.00	0.00	0.00			
1975	1975 - Load Management Controls - Utility Premises	0.00	0.00	0.00	0.00	0.00			
1980	1980 - System Supervisory Equipment	0.00	0.00	0.00	0.00	0.00			
1995	1995 - Contributions and Grants	0.00	0.00	0.00	0.00	0.00			
1996	1996 - Hydro One S/S Contribution	0.00	0.00	0.00	0.00	0.00			
	Sub-Total	2,561,291.18	998,842.22	1,562,448.96	20,796.40	1,572,847.16	125.00	62913.89	
	General Plant								
1610	1610 - Miscellaneous Intangible Plant	0.00	0.00	0.00	0.00	0.00	0.00		
1808	1808 - Buildings and Fixtures	0.00	0.00	0.00	0.00	0.00			
1905	1905 - Land	7,600.00	0.00	7,600.00	0.00	7,600.00			
1906	1906 - Land Rights	4,232.00	0.00	4,232.00	0.00	4,232.00	10.00	423.20	
1908	1908 - Buildings and Fixtures	201,569.97	0.00	201,569.97	0.00	201,569.97	50.00	4031.40	
1910	1910 - Leasehold Improvements	0.00	0.00	0.00	0.00	0.00			
1915	1915 - Office Furniture and Equipment	42,162.53	13,424.32	28,738.21	0.00	28,738.21	10.00	2873.82	
1920	1920 - Computer Equipment - Hardware	79,521.69	77,300.53	2,221.16	14,156.76	9,299.54	5.00	1859.91	
1921	1921 - Hardware post Mar 22/04 + Hardware post Mar 19/07	0.00	0.00	0.00	0.00	0.00	5.00	0.00	
1925	1925 - Computer Software	54,982.23	49,669.20	5,313.03	60,975.07	35,800.57	5.00	7160.11	
1930	1930 - Transportation Equipment	471,962.62	441,136.22	30,826.40	14,472.00	38,062.40	5.00	7612.48	
1935	1935 - Stores Equipment	1,854.52	0.00	1,854.52	0.00	1,854.52	10.00	185.45	
1940	1940 - Tools, Shop and Garage Equipment	93,949.20	78,547.93	15,401.27	2,821.80	16,812.17	10.00	1681.22	
1945	1945 - Measurement and Testing Equipment	0.00	0.00	0.00	0.00	0.00			
1950	1950 - Power Operated Equipment	0.00	0.00	0.00	0.00	0.00			
1955	1955 - Communication Equipment	3,546.04	0.00	3,546.04	0.00	3,546.04	10.00	354.60	
1960	1960 - Miscellaneous Equipment	0.00	0.00	0.00	0.00	0.00			
	Sub-Total	961,380.80	660,078.20	301,302.60	92,425.63	347,515.42	120.00	26182.19	
	Other Plant								
1855	1855 - Services	9,561.93	0.00	9,561.93	204.03	9,663.95	25.00	386.56	
1861	1861 - Smart Meters	0.00	0.00	0.00	0.00	0.00	25.00	0.00	
1860	1860 - Meters	357,563.62	134,494.13	223,069.49	1,058.40	223,598.69	25.00	8943.95	
1990	1990 - Other Tangible Property	0.00	0.00	0.00	0.00	0.00	0.00		
	Sub-Total	367,125.55	134,494.13	232,631.42	1,262.43	233,262.64	75.00	9330.51	
	TOTAL	3,889,797.53	1,793,414.55	2,096,382.98	114,484.46	2,153,625.21	320.00	98,426.59	

NOTE: Accounts 1806, 1610 and 1990 are not included
However, since their closing balance costs in th

Account	Description	2009 Opening Balance (a)	2009 Less Fully Depreciated (b)	2009 Net for Depreciation (c) = (a) - (b)	2009 Additions (d)	2009 Total for Depreciation (e) = (c) + 0.5 x (d)	2009 Years (f)	2009 Depreciation Expense (g) = (e) / (f)	
	Transmission Plant								
1815	1815 - Transformer Station Equipment	0.00	0.00	0.00	0.00	0.00	0		
	Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Distribution Plant								
1805	1805 - Land	0.00	0.00	0.00	0.00	0.00			
1806	1806 - Land Rights	0.00	0.00	0.00	0.00	0.00			
1810	1810 - Leasehold Improvements	0.00	0.00	0.00	0.00	0.00			
1820	1820 - Distribution Station Equipment	0.00	0.00	0.00	0.00	0.00			
1825	1825 - Storage Battery Equipment	0.00	0.00	0.00	0.00	0.00			
1830	1830 - Poles, Towers and Fixtures	30,627.90	0.00	30,627.90	1,969.17	31,612.49	25.00	1264.50	
1835	1835 - Overhead Conductors and Devices	1,579,624.58	644,218.71	935,405.87	2,355.06	936,583.40	25.00	37463.34	
1840	1840 - Underground Conduit	5,873.01	0.00	5,873.01	0.00	5,873.01	25.00	234.92	
1845	1845 - Underground Conductors and Devices	423,390.16	69,339.75	354,050.41	0.00	354,050.41	25.00	14162.02	
1850	1850 - Line Transformers	542,571.93	299,334.76	243,237.17	2,377.69	244,426.02	25.00	9777.04	
1970	1970 - Load Management Controls - Customer Premises	0.00	0.00	0.00	0.00	0.00			
1975	1975 - Load Management Controls - Utility Premises	0.00	0.00	0.00	0.00	0.00			
1980	1980 - System Supervisory Equipment	0.00	0.00	0.00	0.00	0.00			
1995	1995 - Contributions and Grants	0.00	0.00	0.00	0.00	0.00			
1996	1996 - Hydro One S/S Contribution	0.00	0.00	0.00	0.00	0.00			
	Sub-Total	2,582,087.58	1,012,893.22	1,569,194.36	6,701.92	1,572,545.32	125.00	62901.81	
	General Plant								
1610	1610 - Miscellaneous Intangible Plant	0.00	0.00	0.00	0.00	0.00	0.00		
1808	1808 - Buildings and Fixtures	0.00	0.00	0.00	0.00	0.00			
1905	1905 - Land	7,600.00	0.00	7,600.00	0.00	7,600.00			
1906	1906 - Land Rights	4,232.00	0.00	4,232.00	0.00	4,232.00	10.00	423.20	
1908	1908 - Buildings and Fixtures	201,569.97	0.00	201,569.97	13,009.06	208,074.50	50.00	4161.49	
1910	1910 - Leasehold Improvements	0.00	0.00	0.00	0.00	0.00			
1915	1915 - Office Furniture and Equipment	42,162.53	13,424.32	28,738.21	5,965.92	31,721.17	10.00	3172.12	
1920	1920 - Computer Equipment - Hardware	93,678.45	77,300.53	16,377.92	0.00	16,377.92	5.00	3275.58	
1921	1921 - Hardware post Mar 22/04 + Hardware post Mar 19/07	0.00	0.00	0.00	0.00	0.00	5.00	0.00	
1925	1925 - Computer Software	115,957.33	54,982.26	60,975.07	0.00	60,975.07	5.00	12195.01	
1930	1930 - Transportation Equipment	486,434.62	441,136.22	45,298.40	0.00	45,298.40	5.00	9059.68	
1935	1935 - Stores Equipment	1,854.52	0.00	1,854.52	0.00	1,854.52	10.00	185.45	
1940	1940 - Tools, Shop and Garage Equipment	96,771.00	82,807.94	13,963.06	0.00	13,963.06	10.00	1396.31	
1945	1945 - Measurement and Testing Equipment	0.00	0.00	0.00	0.00	0.00			
1950	1950 - Power Operated Equipment	0.00	0.00	0.00	0.00	0.00			
1955	1955 - Communication Equipment	3,546.04	0.00	3,546.04	0.00	3,546.04	10.00	354.60	
1960	1960 - Miscellaneous Equipment	0.00	0.00	0.00	0.00	0.00			
	Sub-Total	1,053,806.46	669,651.27	384,155.19	18,974.98	393,642.68	120.00	34223.45	
	Other Plant								
1855	1855 - Services	9,765.96	0.00	9,765.96	0.00	9,765.96	25.00	390.64	
1861	1861 - Smart Meters	0.00	0.00	0.00	0.00	0.00	15.00	0.00	
1860	1860 - Meters	358,622.02	271,900.41	86,721.61	6,194.22	89,818.72	25.00	3592.75	
1990	1990 - Other Tangible Property	0.00	0.00	0.00	0.00	0.00	0.00		
	Sub-Total	368,387.98	271,900.41	96,487.57	6,194.22	99,584.68	65.00	3983.39	
	TOTAL	4,004,282.02	1,954,444.90	2,049,837.12	31,871.12	2,065,772.68	310.00	101,108.65	

NOTE: Accounts 1806, 1610 and 1990 are not included
However, since their closing balance costs in th

Account	Description	2010 Opening Balance (a)	2010 Less Fully Depreciated (b)	2010 Net for Depreciation (c) = (a) - (b)	2010 Additions (d)	2010 Total for Depreciation (e) = (c) + 0.5 x (d)	2010 Years (f)	2010 Depreciation Expense (g) = (e) / (f)
	Transmission Plant							
1815	1815 - Transformer Station Equipment	0.00	0.00	0.00	0.00	0.00	0	
	Sub-Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Distribution Plant							
1805	1805 - Land	0.00	0.00	0.00	0.00	0.00		
1806	1806 - Land Rights	0.00	0.00	0.00	0.00	0.00		
1810	1810 - Leasehold Improvements	0.00	0.00	0.00	0.00	0.00		
1820	1820 - Distribution Station Equipment	0.00	0.00	0.00	0.00	0.00		
1825	1825 - Storage Battery Equipment	0.00	0.00	0.00	0.00	0.00		
1830	1830 - Poles, Towers and Fixtures	32,597.07	0.00	32,597.07	10,000.00	37,597.07	25.00	1503.88
1835	1835 - Overhead Conductors and Devices	1,581,979.64	688,281.46	893,698.18	18,500.00	902,948.18	25.00	36117.93
1840	1840 - Underground Conduit	5,873.01	0.00	5,873.01	0.00	5,873.01	25.00	234.92
1845	1845 - Underground Conductors and Devices	423,390.16	69,339.75	354,050.41	13,300.00	360,700.41	25.00	14428.02
1850	1850 - Line Transformers	544,949.62	299,334.76	245,614.86	16,500.00	253,864.86	25.00	10154.59
1970	1970 - Load Management Controls - Customer Premises	0.00	0.00	0.00	0.00	0.00		
1975	1975 - Load Management Controls - Utility Premises	0.00	0.00	0.00	0.00	0.00		
1980	1980 - System Supervisory Equipment	0.00	0.00	0.00	0.00	0.00		
1995	1995 - Contributions and Grants	0.00	0.00	0.00	0.00	0.00		
1996	1996 - Hydro One S/S Contribution	0.00	0.00	0.00	0.00	0.00		
	Sub-Total	2,588,789.50	1,056,955.97	1,531,833.53	58,300.00	1,560,983.53	125.00	62439.34
	General Plant							
1610	1610 - Miscellaneous Intangible Plant	0.00	0.00	0.00	0.00	0.00	0.00	
1808	1808 - Buildings and Fixtures	0.00	0.00	0.00	0.00	0.00		
1905	1905 - Land	7,600.00	0.00	7,600.00	0.00	7,600.00		
1906	1906 - Land Rights	4,232.00	2,432.00	1,800.00	0.00	1,800.00	10.00	180.00
1908	1908 - Buildings and Fixtures	214,579.03	0.00	214,579.03	0.00	214,579.03	50.00	4291.58
1910	1910 - Leasehold Improvements	0.00	0.00	0.00	0.00	0.00		
1915	1915 - Office Furniture and Equipment	48,128.45	13,424.32	34,704.13	25,000.00	47,204.13	10.00	4720.41
1920	1920 - Computer Equipment - Hardware	93,678.45	78,344.89	15,333.56	0.00	15,333.56	5.00	3066.71
1921	1921 - Hardware post Mar 22/04 + Hardware post Mar 19/07	0.00	0.00	0.00	10,000.00	5,000.00	5.00	1000.00
1925	1925 - Computer Software	115,957.33	54,982.26	60,975.07	25,000.00	73,475.07	5.00	14695.01
1930	1930 - Transportation Equipment	486,434.62	441,136.22	45,298.40	12,500.00	51,548.40	5.00	10309.68
1935	1935 - Stores Equipment	1,854.52	0.00	1,854.52	0.00	1,854.52	10.00	185.45
1940	1940 - Tools, Shop and Garage Equipment	96,771.00	82,807.94	13,963.06	2,000.00	14,963.06	10.00	1496.31
1945	1945 - Measurement and Testing Equipment	0.00	0.00	0.00	0.00	0.00		
1950	1950 - Power Operated Equipment	0.00	0.00	0.00	0.00	0.00		
1955	1955 - Communication Equipment	3,546.04	0.00	3,546.04	0.00	3,546.04	10.00	354.60
1960	1960 - Miscellaneous Equipment	0.00	0.00	0.00	0.00	0.00		
	Sub-Total	1,072,781.44	673,127.63	399,653.81	74,500.00	436,903.81	120.00	40299.76
	Other Plant							
1855	1855 - Services	9,765.96	0.00	9,765.96	1,000.00	10,265.96	25.00	410.64
1861	1861 - Smart Meters	437,189.97	0.00	437,189.97		437,189.97	15.00	29,146.00
1860	1860 - Meters	132,180.02	42,361.25	89,818.77	0.00	89,818.77	25.00	3,592.75
1990	1990 - Other Tangible Property	0.00	0.00	0.00	0.00	0.00	0.00	
	Sub-Total	579,135.95	42,361.25	536,774.70	1,000.00	537,274.70	65.00	33,149.39
	TOTAL	4,240,706.89	1,772,444.85	2,468,262.04	133,800.00	2,535,162.04	310.00	135,888.49

NOTE: Accounts 1806, 1610 and 1990 are not included
However, since their closing balance costs in th

Appendix F

Exclusion of PST from Capex and OM&A

Account Description

5020-Overhead Distribution Lines and Feeders - Operation Labour
5025-Overhead Distribution Lines & Feeders - Operation Supplies and Expenses
5035-Overhead Distribution Transformers- Operation
5040-Underground Distribution Lines and Feeders - Operation Labour
5045-Underground Distribution Lines & Feeders - Operation Supplies & Expenses
5055-Underground Distribution Transformers - Operation
5065-Meter Expense
5085-Miscellaneous Distribution Expense
5095-Overhead Distribution Lines and Feeders - Rental Paid
5096-Other Rent
5105-Maintenance Supervision and Engineering
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
5310-Meter Reading Expense
5315-Customer Billing
5320-Collecting
5330-Collection Charges
5335-Bad Debt Expense
5340-Miscellaneous Customer Accounts Expenses
5515-Advertising Expense
5605-Executive Salaries and Expenses
5615-General Administrative Salaries and Expenses
5620-Office Supplies and Expenses
5630-Outside Services Employed
5635-Property Insurance
5640-Injuries and Damages
5645-Employee Pensions and Benefits
5655-Regulatory Expenses
5665-Miscellaneous General Expenses
5670-Rent
5680-Electrical Safety Authority Fees

Preliminary lrs		
2008 Actual	2009 Actuals	2010 Projection
5,036	6,976	5,000
43,305	49,419	48,480
174		210
168	39	200
472	535	1,000
41	242	100
432	1,384	5,000
18,046	20,962	36,200
6,623	5,368	
3,150	3,150	10,750
75,836	32,961	30,000
47,147	63,404	60,190
65,650	84,391	89,475
5,085	12,875	6,100
41		50
1,019	701	2,000
1,793	772	2,000
10,875	10,746	11,000
68,748	63,178	68,750
6,136	5,781	15,000
38,157	62,213	85,079
85,500	103,479	95,000
17,886	19,645	20,000
4,388	3,233	5,000
17,931	13,130	15,000
10,250	10,410	10,000
2,619	3,850	5,000
9,762	8,557	12,000
71,686	67,068	78,000
1,871	1,634	2,500
33,205	10,620	76,516
523	533	566
8,281	6,153	9,000
0	78,898	90,500
9,706	5,989	7,095
13,715	32,988	22,000
8,604	8,733	8,838
2,161	2,622	1,800
696,024	802,639	935,399

Final Submission / Draft Rate Order		
2008 Actual	2009 Actuals	2010 Projection
5,036	6,976	5,000
43,305	49,419	48,480
174		210
168	39	200
472	535	1,000
41	242	100
432	1,384	5,000
18,046	20,962	24,478
6,623	5,368	
3,150	3,150	10,750
75,836	32,961	30,000
47,147	63,404	60,190
65,650	84,391	89,475
5,085	12,875	6,100
41		50
1,019	701	2,000
1,793	772	2,000
10,875	10,746	11,000
68,748	63,178	68,750
6,136	5,781	15,000
38,157	62,213	85,079
85,500	103,479	95,000
17,886	19,645	20,000
4,388	3,233	5,000
17,931	13,130	15,000
10,250	10,410	10,000
2,619	3,850	5,000
9,762	8,557	12,000
71,686	67,068	78,000
1,871	1,634	2,500
33,205	10,620	76,516
523	533	566
8,281	6,153	9,000
0	78,898	90,500
9,706	5,989	7,095
13,715	32,988	22,000
8,604	8,733	8,838
2,161	2,622	1,800
696,024	802,639	923,677

(11,722 PST removed)

	Preliminary lrs				Draft Rate Order		
	Additions	Ret	Ending Balance		Additions	Ret	Ending Balance
1830-Poles, Towers and Fixtures	10,000		42,597		10,000		42,597
1835-Overhead Conductors and Devices	18,500		1,600,480		18,500		1,600,480
1840-Underground Conduit			5,873				5,873
1845-Underground Conductors and Devices	13,300		436,690		13,300		436,690
1850-Line Transformers	16,500		561,450		16,500		561,450
1855-Services	1,000		10,766		1,000		10,766
1860-Meters	114,896		690,460				138,374
1905-Land			7,600				7,600
1906-Land Rights			4,232				4,232
1908-Buildings and Fixtures			214,579				214,579
1915-Office Furniture and Equipment	25,000		73,128		18,026		66,154
1920-Computer Equipment - Hardware	10,000		103,678		10,000		103,678
1925-Computer Software	25,000		140,957		25,000		140,957
1930-Transportation Equipment	12,500		498,935		12,500		498,935
1935-Stores Equipment			1,855				1,855
1940-Tools, Shop and Garage Equipment	2,000		98,771		2,000		98,771
1955-Communication Equipment			3,546				3,546
	248,696	0	4,495,596		126,826	0	3,936,535

PST \$6,974 removed)

Appendix G

Calculation of Retail Transmission Service Rates

IESO

TRANS. NETWORKS

MONTH	Volume	ACTUAL RATE	IESO Network Service Charge
Jun-07	7557.00	3.22	24333.54
Jul-07	7246.00	3.22	23332.12
Aug-07	7000.00	3.22	22540
Sep-07	7209.00	3.22	23212.98
Oct-07	6721.00	3.22	21641.62
Nov-07	6571.00	3.22	21158.62
Dec-07	4466.00	3.22	14380.52
Jan-08	4714.00	3.22	15179.08
Feb-08	4373.00	3.22	14081.06
Mar-08	4514.00	3.22	14535.08
Apr-08	3992.00	3.22	12854.24
May-08	3891.00	3.22	12529.02
Jun-08	3754.00	3.22	12087.88
Jul-08	3583.00	3.22	11537.26
Aug-08	3959.00	3.22	12747.98
Sep-08	3796.00	3.22	12223.12
Oct-08	3783.00	3.22	12181.26
Nov-08	4487.00	3.22	14448.14
Dec-08	4338.00	3.22	13968.36
Jan-09	4237.00	3.22	13643.14
Feb-09	4430.00	3.22	14264.6
Mar-09	3786.00	3.22	12190.92
Apr-09	3465.00	3.22	11157.3
May-09	4213.00	3.22	13565.86
Jun-09	3664.00	3.22	11798.08
Jul-09	3234.00	3.22	10413.48
Aug-09	3804.00	3.22	12248.88
Sep-09	3508.00	3.22	11295.76
Oct-09	3553.00	3.22	11440.66
Nov-09	3371.00	3.22	10854.62
Dec-09	3564.00	3.22	11476.08
	140,783		\$ 453,321.26

TRANS. CONNECTION

MONTH	Volume	ACTUAL RATE	IESO Line Connection Service Charge
Jun-07	7850.00	1.71	13423.5
Jul-07	7764.00	1.71	13276.44
Aug-07	7632.00	1.71	13050.72
Sep-07	7721.00	1.71	13202.91
Oct-07	7907.00	1.71	13520.97
Nov-07	7730.00	1.71	13218.3
Dec-07	5254.00	1.71	8984.34
Jan-08	5339.00	1.71	9129.69
Feb-08	5145.00	1.71	8797.95
Mar-08	4907.00	1.71	8390.97
Apr-08	4693.00	1.71	8025.03
May-08	4560.00	1.71	7797.6
Jun-08	4293.00	1.71	7341.03
Jul-08	4095.00	1.71	7002.45
Aug-08	4334.00	1.71	7411.14
Sep-08	4458.00	1.71	7623.18
Oct-08	4451.00	1.71	7611.21
Nov-08	4605.00	1.71	7874.55
Dec-08	5104.00	1.71	8727.84
Jan-09	4985.00	1.71	8524.35
Feb-09	5024.00	1.71	8591.04
Mar-09	4204.00	1.71	7188.84
Apr-09	4077.00	1.71	6971.67
May-09	4391.00	1.71	7508.61
Jun-09	4311.00	1.71	7371.81
Jul-09	3805.00	1.71	6506.55
Aug-09	4085.00	1.71	6985.35
Sep-09	4127.00	1.71	7057.17
Oct-09	4180.00	1.71	7147.8
Nov-09	3966.00	1.71	6781.86
Dec-09	3959.00	1.71	6769.89
	158,956		\$ 271,814.76

line. CONNECTION

MONTH	Volume	ACTUAL RATE	IESO Line Connection Service Charge
Jun-07	7850.00	0.79	6201.5
Jul-07	7764.00	0.79	6133.56
Aug-07	7632.00	0.79	6029.28
Sep-07	7721.00	0.79	6099.59
Oct-07	7907.00	0.79	6246.53
Nov-07	7730.00	0.79	6106.7
Dec-07	5254.00	0.79	4150.66
Jan-08	5339.00	0.79	4217.81
Feb-08	5145.00	0.79	4064.55
Mar-08	4907.00	0.79	3876.53
Apr-08	4693.00	0.79	3707.47
May-08	4560.00	0.79	3602.4
Jun-08	4293.00	0.79	3391.47
Jul-08	4095.00	0.79	3235.05
Aug-08	4334.00	0.79	3423.86
Sep-08	4458.00	0.79	3521.82
Oct-08	4451.00	0.79	3516.29
Nov-08	4605.00	0.79	3637.95
Dec-08	5104.00	0.79	4032.16
Jan-09	4985.00	0.79	3938.15
Feb-09	5024.00	0.79	3968.96
Mar-09	4204.00	0.79	3321.16
Apr-09	4077.00	0.79	3220.83
May-09	4391.00	0.79	3468.89
Jun-09	4311.00	0.79	3405.69
Jul-09	3805.00	0.79	3005.95
Aug-09	4085.00	0.79	3227.15
Sep-09	4127.00	0.79	3260.33
Oct-09	4180.00	0.79	3302.2
Nov-09	3966.00	0.79	3133.14
Dec-09	3959.00	0.79	3127.61
	158,956		\$ 125,575.24

HYDRO ONE

TRANS. CONNECTION

MONTH	Volume	ACTUAL RATE	H1 CURRENT Network Service Charge	MONTH	Volume	ACTUAL RATE	H1 Line Connection Service Charge
Jun-07	9069.00	\$ 2.65	\$ 24,032.85	Jun-07	9069.00	\$ 2.14	19,407.66
Jul-07	8735.00	\$ 2.65	\$ 23,147.75	Jul-07	8735.00	\$ 2.14	18,692.90
Aug-07	8516.00	\$ 2.65	\$ 22,567.40	Aug-07	8516.00	\$ 2.14	18,224.24
Sep-07	8672.00	\$ 2.65	\$ 22,980.80	Sep-07	8672.00	\$ 2.14	18,558.08
Oct-07	9042.00	\$ 2.65	\$ 23,961.30	Oct-07	9352.00	\$ 2.14	20,013.28
Nov-07	12179.00	\$ 2.65	\$ 32,274.35	Nov-07	12179.00	\$ 2.14	26,063.06
Dec-07	12538.00	\$ 2.65	\$ 33,225.70	Dec-07	12538.00	\$ 2.14	26,831.32
Jan-08	12273.00	\$ 2.65	\$ 32,523.45	Jan-08	12273.00	\$ 2.14	26,264.22
Feb-08	11682.00	\$ 2.65	\$ 30,957.30	Feb-08	11878.00	\$ 2.14	25,418.92
Mar-08	10559.00	\$ 2.65	\$ 27,981.35	Mar-08	11061.00	\$ 2.14	23,670.54
Apr-08	9608.00	\$ 2.65	\$ 25,461.20	Apr-08	9608.00	\$ 2.14	20,561.12
May-08	9023.00	\$ 2.65	\$ 23,910.95	May-08	9023.00	\$ 2.14	19,309.22
Jun-08	8326.00	\$ 2.65	\$ 22,063.90	Jun-08	8326.00	\$ 2.14	17,817.64
Jul-08	7806.00	\$ 2.65	\$ 20,685.90	Jul-08	7806.00	\$ 2.14	16,704.84
Aug-08	8735.00	\$ 2.65	\$ 23,147.75	Aug-08	8735.00	\$ 2.14	18,692.90
Sep-08	8248.00	\$ 2.65	\$ 21,857.20	Sep-08	8248.00	\$ 2.14	17,650.72
Oct-08	9337.00	\$ 2.65	\$ 24,743.05	Oct-08	9547.00	\$ 2.14	20,430.58
Nov-08	11364.00	\$ 2.65	\$ 30,114.60	Nov-08	11364.00	\$ 2.14	24,318.96
Dec-08	12741.00	\$ 2.65	\$ 33,763.65	Dec-08	12741.00	\$ 2.14	27,265.74
Jan-09	13073.00	\$ 2.65	\$ 34,643.45	Jan-09	13073.00	\$ 2.14	27,976.22
Feb-09	11637.00	\$ 2.65	\$ 30,838.05	Feb-09	11685.00	\$ 2.14	25,005.90
Mar-09	9017.00	\$ 2.65	\$ 23,895.05	Mar-09	9271.00	\$ 2.14	19,839.94
Apr-09	7662.00	\$ 2.65	\$ 20,304.30	Apr-09	7662.00	\$ 2.14	16,396.68
May-09	8297.00	\$ 2.65	\$ 21,987.05	May-09	8297.00	\$ 2.14	17,755.58
Jun-09	8425.00	\$ 2.65	\$ 22,326.25	Jun-09	8425.00	\$ 2.14	18,029.50
Jul-09	5823.00	\$ 2.65	\$ 15,430.95	Jul-09	5823.00	\$ 2.14	12,461.22
Aug-09	7742.00	\$ 2.65	\$ 20,516.30	Aug-09	7742.00	\$ 2.14	16,567.88
Sep-09	8314.00	\$ 2.65	\$ 22,032.10	Sep-09	8314.00	\$ 2.14	17,791.96
Oct-09	8960.00	\$ 2.65	\$ 23,744.00	Oct-09	8998.00	\$ 2.14	19,255.72
Nov-09	9450.00	\$ 2.65	\$ 25,042.50	Nov-09	9450.00	\$ 2.14	20,223.00
Dec-09	9962.00	\$ 2.65	\$ 26,399.30	Dec-09	9962.00	\$ 2.14	21,318.68
	296,815		\$ 786,559.75		298,373		\$ 638,518.22

BILLED TO Hearst CUSTOMERS

MONTH	total tn BILLED at current rates	total tc BILLED at current rates	Adjustements	Network	Connection
Jun-07	37,587.41	42,269.17			
Jul-07	36,441.76	40,976.51	Supply cost	\$1,239,881	\$1,035,908
Aug-07	35,564.76	39,990.88	Billing Revenues	\$1,046,498	\$1,175,655
Sep-07	36,262.68	40,788.21	Ratio	1.185	0.881
Oct-07	34,978.04	39,335.29			
Nov-07	37,844.28	42,571.38			
Dec-07	41,130.80	46,283.33	Current Rates	T.N.	TC
Jan-08	36,292.47	40,737.06			
Feb-08	43,067.93	48,422.11	Residential	\$0.0044	\$0.0050 kWh
Mar-08	39,088.95	43,903.46	GS < 50kW	\$0.0040	\$0.0045 kWh
Apr-08	37,325.78	41,925.95	GS 50 to 4999 kW	\$1.6512	\$1.7837 kWh
May-08	33,129.98	37,173.32	Intermediate	\$1.8467	\$2.1038 kWh
Jun-08	32,713.14	36,731.67	Sent Light	\$1.2516	\$1.4077 KW
Jul-08	28,910.02	32,415.43	Street Lights	\$1.2452	\$1.3790 KW
Aug-08	29,464.00	33,086.61			
Sep-08	28,186.74	31,641.85			
Oct-08	29,287.98	32,857.82			
Nov-08	31,623.53	35,503.20			
Dec-08	33,434.03	37,535.87			
Jan-09	36,652.83	43,436.27			
Feb-09	42,051.48	47,281.65			
Mar-09	39,487.19	44,394.33			
Apr-09	33,136.79	37,229.26			
May-09	28,576.31	32,115.74			
Jun-09	29,113.34	32,674.12			
Jul-09	28,774.92	32,298.18			
Aug-09	27,436.03	30,816.09			
Sep-09	27,837.95	31,246.25			
Oct-09	28,728.15	32,227.05			
Nov-09	30,247.00	33,961.75			
Dec-09	30,121.40	33,824.73			
	\$ 1,046,497.67	\$ 1,175,654.55			

	Adjustements	Network	Connection
Residential	\$ 0.0052	\$ 0.0044 kWh	
GS < 50kW	\$ 0.0047	\$ 0.0040 kWh	
GS 50 to 4999 kW	\$ 1.9563	\$ 1.5717 kWh	
Intermediate	\$ 2.1880	\$ 1.8537	
Sent Light	\$ 1.4829	\$ 1.2404 kWh	
Street Lights	\$ 1.4753	\$ 1.2151 KW	
Street Lights	\$ 1.4753	\$ 1.2151 KW	

Appendix H

Pass-Through Charges – revised average RPP rates

C2 Pass-through Charges

Volumes from sheet C1, Account #s from sheet Y4

Electricity (Commodity)		Revenue	Expense	2009		rate (\$/kWh):	\$0.06900	2010		rate (\$/kWh):	\$0.06900
	Customer Class Name	USA #	USA #	Volume		Amount		Volume		Amount	
kWh	Residential	4006	4705	27,948,974		1,928,479		27,852,221		1,921,803	
kWh	GS<50kW	4006	4705	11,955,667		824,941		12,976,189		895,357	
kWh	GS<50kW	4035	4705	18,960,200		1,308,254		19,897,945		1,372,958	
kWh	Intermediate Users	4035	4705	21,035,475		1,451,448		19,353,465		1,335,389	
kWh	Sentinel Lights	4006	4705	27,915		1,926		24,627		1,699	
kWh	Street Lights	4025	4705	1,047,600		72,284		1,052,302		72,609	
	TOTAL			80,975,831		5,587,332		81,156,750		5,599,816	
Transmission - Network		Revenue	Expense	2009				2010			
	Customer Class Name	USA #	USA #	Volume	Rate	Amount		Volume	Rate	Amount	
kWh	Residential	4066	4714	27,948,974	\$0.0044	122,975		27,852,221	\$0.0052	144,832	
kWh	GS<50kW	4066	4714	11,955,667	\$0.0040	47,823		12,976,189	\$0.0047	60,988	
kW	GS<50kW	4066	4714	50,670	\$1.6512	83,666		53,176	\$1.9563	104,028	
kW	Intermediate Users	4066	4714	65,897	\$1.8467	121,692		59,721	\$2.1880	130,669	
kW	Sentinel Lights	4066	4714	99	\$1.2516	124		72	\$1.4829	107	
kW	Street Lights	4066	4714	3,071	\$1.2452	3,824		3,084	\$1.4753	3,747	
	TOTAL			40,024,378		380,104		40,944,463		444,371	
Transmission - Connection		Revenue	Expense	2009				2010			
	Customer Class Name	USA #	USA #	Volume	Rate	Amount		Volume	Rate	Amount	
kWh	Residential	4068	4716	27,948,974	\$0.0050	139,745		27,852,221	\$0.0044	122,550	
kWh	GS<50kW	4068	4716	11,955,667	\$0.0045	53,801		12,976,189	\$0.0040	51,905	
kW	GS<50kW	4068	4716	50,670	\$1.7837	90,380		53,176	\$1.5717	83,577	
kW	Intermediate Users	4068	4716	65,897	\$2.1038	138,634		59,721	\$1.8537	110,705	
kW	Sentinel Lights	4068	4716	99	\$1.4077	139		72	\$1.2404	89	
kW	Street Lights	4068	4716	3,071	\$1.3790	4,235		3,084	\$1.2151	3,747	
	TOTAL			40,024,378		426,934		40,944,463		372,573	
Wholesale Market Service		Revenue	Expense	2009		rate (\$/kWh):	\$0.00520	2010		rate (\$/kWh):	\$0.00520
	Customer Class Name	USA #	USA #	Volume		Amount		Volume		Amount	
kWh	Residential	4062	4708	27,948,974		145,335		27,852,221		144,832	
kWh	GS<50kW	4062	4708	11,955,667		62,169		12,976,189		67,476	
kWh	GS<50kW	4062	4708	18,960,200		98,593		19,897,945		103,469	
kWh	Intermediate Users	4062	4708	21,035,475		109,384		19,353,465		100,638	
kWh	Sentinel Lights	4062	4708	27,915		145		24,627		128	
kWh	Street Lights	4062	4708	1,047,600		5,448		1,052,302		5,472	
	TOTAL			80,975,831		421,074		81,156,750		422,015	
Rural Rate Protection		Revenue	Expense	2009		rate (\$/kWh):	\$0.00130	2010		rate (\$/kWh):	\$0.00130
	Customer Class Name	USA #	USA #	Volume		Amount		Volume		Amount	
kWh	Residential	4062	4730	27,948,974		36,334		27,852,221		36,208	
kWh	GS<50kW	4062	4730	11,955,667		15,542		12,976,189		16,869	
kWh	GS<50kW	4062	4730	18,960,200		24,648		19,897,945		25,867	
kWh	Intermediate Users	4062	4730	21,035,475		27,346		19,353,465		25,160	
kWh	Sentinel Lights	4062	4730	27,915		36		24,627		32	
kWh	Street Lights	4062	4730	1,047,600		1,362		1,052,302		1,368	
	TOTAL			80,975,831		105,269		81,156,750		105,504	
Debt Retirement Charge		Revenue	Expense	2009		rate (\$/kWh):	\$0.00610	2010		rate (\$/kWh):	\$0.00610
	Customer Class Name	USA #	USA #	Volume		Amount		Volume		Amount	
	TOTAL										
Low Voltage Charges		Revenue	Expense	2009				2010			
	Customer Class Name	USA #	USA #	Volume		Amount		Volume		Amount	
	TOTAL (Input amount)	4075	4750			58,470				53,574	
GRAND TOTAL						6,979,183				6,997,852	

Appendix I

Calculation of Loss Revenue Rate Rider

To allow the annual revenue requirement to be realized over 3 months, a rate rider equivalent to 1/4 of the difference between the new core rate and the existing rate will apply until April 30, 2011

Monthly Service Charge	NewRate (1)	ExistingRate (2)		Difference	RateRider
Residential	9.00	7.42		1.58	0.40
General Service Less Than 50 kW	20.50	4.97		15.53	3.88
General Service 50 to 1499 kW	72.00	29.41		42.59	10.65
Intermediate	320.00	57.09		262.91	65.73
Sentinel Lights	6.76	3.98		2.78	0.70
Street Lighting	5.94	0.99		4.95	1.24

				Rates Net of current LV		
Distribution Volumetric Rate *	NewRate (1)	ExistingRate (2)	Existing LV rates (3)	rates	Difference	RateRider
Residential	0.0175	0.0102	0.0007	0.0095	0.008	0.0020
General Service Less Than 50 kW	0.0076	0.0097	0.0006	0.0091	-0.0015	-0.0004
General Service 50 to 1499 kW	2.5013	2.9926	0.2492	2.7434	-0.2421	-0.0605
Intermediate	1.3932	0.8703	0.2986	0.5717	0.8215	0.2054
Sentinel Lights	4.0890	1.8938	0.1882	1.7056	2.3834	0.5959
Street Lighting	5.3510	1.2912	0.1906	1.1006	4.2504	1.0626

(1) New Rates = From F7 Final Rates (Exclude LV charge)

(2) Existing Rates = From C3.DistRates

(3) Existing LV rates = 2006 EDR model. Sheet 8-2 Low Voltage / Wheeling Adjustments

Appendix J

Calculation of Deferral and Variance Rate Rider

C6 Proposed Deferral /Variance Account Balance Recoveries

Deferral / Variance Account	Recover Balance as at?	Additional Interest to 30 Apr/10?	Balance for Recovery ¹	Additional Interest for Recovery	Total Recovery Amount	31 Dec/09 Projected Balance	31 Dec/10 Projected Balance	2009 Projected Interest ²	2010 Projected Interest ²
1505-Unrecovered Plant and Regulatory Study Costs									
1508-Other Regulatory Assets	31-Dec-08	YES	28,158	183	28,341	28,295	92	-137	-137
1510-Preliminary Survey and Investigation Charges									
1515-Emission Allowance Inventory									
1516-Emission Allowances Withheld									
1518-RCVARetail	31-Dec-08	YES							
1520-Power Purchase Variance Account									
1525-Miscellaneous Deferred Debits	31-Dec-08	YES							
1530-Deferred Losses from Disposition of Utility Plant									
1540-Unamortized Loss on Reacquired Debt									
1545-Development Charge Deposits/ Receivables									
1548-RCVASTR	31-Dec-08	YES							
1550-LV Variance Account	31-Dec-08	YES	55,393	384	55,777	71,677	19,287	-288	-387
1555-Smart Meters Capital Variance Account	No Recovery	NO				733	-119,641	114	9
1556-Smart Meters OM&A Variance Account	No Recovery	NO				55,322	55,626	-106	-304
1560-Deferred Development Costs									
1562-Deferred Payments in Lieu of Taxes	No Recovery	NO							
1563-Account 1563 - Deferred PILs Contra Account									
1565-Conservation and Demand Management Expenditures and Recoveries	31-Dec-08	YES	-24,903	-183	-25,086	-16,757	8,237	137	91
1566-CDM Contra Account	31-Dec-08	YES	24,903	183	25,086	16,757	-8,237	-137	-91
1570-Qualifying Transition Costs	No Recovery					31,580	31,688	-108	-108
1571-Pre-market Opening Energy Variance	No Recovery					3,378	3,375	3	3
1572-Extraordinary Event Costs									
1574-Deferred Rate Impact Amounts									
1580-RSVAWMS	31-Dec-08	YES	-202,557	-1,413	-203,970	-264,583	-80,194	1,060	1,461
1582-RSVAONE-TIME	31-Dec-08	YES							
1584-RSVANW	31-Dec-08	YES	-81,725	-498	-82,223	-96,094	-16,629	374	459
1586-RSVACN	31-Dec-08	YES	-249,072	-1,707	-250,779	-341,709	-125,232	1,280	1,901
1588-RSVAPOWER	31-Dec-08	YES	-216,307	-1,031	-217,338	-250,644	-76,117	773	1,110
1590-Recovery of Regulatory Asset Balances	31-Dec-08	YES	-54,185	-342	-54,527	-54,441	-171	256	256
1598-1588 Global Adjustment sub-acct	No Recovery	NO				180,910		-372	-1,197
2425-Other Deferred Credits									
Sub-Total for Recovery					-724,718	-635,575	-307,917	2,848	3,068
1590-Recovery of Regulatory Asset Balances (residual)	31-Dec/08	YES							
Total Recoveries Required					-724,718				-591
Annual Recovery Amounts	# years:	2.25			-322,097				
						Interest Totals: ³		2,848	2,477

¹ per sheet B5, except account 1590 (sheet C5)² Interest Rate = 0.55% per sheet Y1³ Recorded in USA # per sheet C5

Hearst Power Distribution Company Limited (ED-1999-0292)

2010 EDR Application (EB-2009-0266) version: v2

September 15, 2010

C7 Rate Riders*Allocate recoveries of deferral / variance account balances*

Deferral / Variance Account	Total Recovery Amount	Allocation Basis	Residential	GS<50kW	GS>50kW	Intermediate Users	Sentinel Lights	Street Lights
1508-Other Regulatory Assets	28,341	Distribution Revenue (existing rates)	15,689	4,711	5,659	1,772	20	490
1550-LV Variance Account	55,777	kWh's	19,142	8,918	13,675	13,301	17	723
1565-Conservation and Demand Management Expenditures and Recoveries	-25,086							
1566-CDM Contra Account	25,086							
1570-Qualifying Transition Costs								
1571-Pre-market Opening Energy Variance								
1580-RSVAWMS	-203,970	kWh's	-70,000	-32,613	-50,009	-48,641	-62	-2,645
1584-RSVANW	-82,223	kWh's	-28,218	-13,147	-20,159	-19,608	-25	-1,066
1586-RSVACN	-250,779	kWh's	-86,065	-40,097	-61,486	-59,803	-76	-3,252
1588-RSVAPOWER	-217,338	kWh's	-74,588	-34,750	-53,287	-51,829	-66	-2,818
1590-Recovery of Regulatory Asset Balances	-54,527	Previously approved recoveries	-34,254	-5,782	-571	-44	-703	-13,174
Total Recoveries Required (2.25 years)	-724,718		-258,294	-112,759	-166,177	-164,851	-894	-21,741
Annual Recovery Amounts	-322,097		-114,798	-50,115	-73,857	-73,267	-398	-9,663
Annual Volume			26,627,362	12,405,535	53,176	59,721	72	3,084
Proposed Rate Rider per			(\$0.0043) kWh	(\$0.0040) kWh	(\$1.3889) kW	(\$1.2268) kW	(\$5.5214) kW	(\$3.1332) kW

* per sheet C6

Allocators	Data Source	2010 Projection Total	Residential	GS<50kW	GS>50kW	Intermediate Users	Sentinel Lights	Street Lights
Customers / Connections	C1	3,686	2,322	391	38	3	10	922
kWh's	C1	77,587,715	26,627,362	12,405,535	19,022,892	18,502,357	23,544	1,006,025
Distribution Revenue (existing rates)	C4	864,128	478,350	143,653	172,546	54,030	614	14,935
Distribution Revenue (proposed rates)	F4	1,157,674	698,947	183,467	139,350	53,134	1,093	81,684
Transmission Connection Revenue	C2	372,573	122,550	51,905	83,577	110,705	89	3,747
Previously approved recoveries	2006 EDR	-33,945	-21,323.84	-3,599.54	-355.40	-27.34	-437.41	-8,201.00
Approved Recoveries	C5							

Global Adjustment Rate Rider

Per Sheet B5:	Principal	Interest	Total
Balance for Recovery (31-Dec-2008):	67,572	6,045	73,617
Additional Interest to 30-Apr-2010		321	321
Total for Recovery	67,572	6,365	73,937
Years for Recovery			1
Annual Recovery			73,937
Non-RPP, non-MUSH kWh's (2009 Actual)			13,297,896
GA Rate Rider, per kWh *			\$0.0056

* Applies to non-RPP, non-MUSH customers only

Appendix K

Results from Cost Allocation

Revenue Allocation

Rate Design

Reconciliation of Rates with Revenue / Recovery Requirement

Hearst Power Distribution Company Limited (ED-1999-0292)

2010 EDR Application (EB-2009-0266) version: v2

September 15, 2010

F3 Cost Allocation*Enter selected amounts from sheets 'O1' and 'O2' of Cost Allocation model*

Customer Class Name	REVENUE ALLOCATION (sheet O1)						
	Service Revenue Requirement	%	Miscellaneous Revenue (mi)	%	Base Revenue Requirement *	%	Revenue to Expenses %
Residential	751,648	61.15%	45,184	65.57%	706,464	60.88%	65.12%
GS<50kW	196,268	15.97%	13,684	19.86%	182,584	15.74%	74.95%
GS>50kW	80,706	6.57%	6,292	9.13%	74,414	6.41%	185.75%
Intermediate Users	60,688	4.94%	1,761	2.56%	58,927	5.08%	31.07%
Sentinel Lights	1,602	0.13%	36	0.05%	1,566	0.13%	37.86%
Street Lights	138,352	11.25%	1,950	2.83%	136,402	11.76%	11.44%
TOTAL (from Column C of sheet O1)	1,229,264	100.00%	68,907	100.00%	1,160,357	100.00%	100.00%
	OK	OK	OK	OK	OK	OK	

* Service Revenue Requirement less Miscellaneous Revenue

CUSTOMER UNIT COST PER MONTH (sheet O2)					
Customer Class Name	Avoided Costs (Minimum Charge)	Directly Related	Minimum System with PLCC * adjustment	Existing Fixed Rate	Maximum Charge **
Residential	\$5.87	\$8.81	\$18.49	\$7.42	\$18.49
GS<50kW	\$12.58	\$18.60	\$26.36	\$4.97	\$26.36
GS>50kW	\$46.75	\$71.10	\$70.24	\$29.41	\$71.10
Intermediate Users	\$249.02	\$323.36	\$321.27	\$57.09	\$323.36
Sentinel Lights	\$0.25	\$0.41	\$11.79	\$3.98	\$11.79
Street Lights	\$0.01	\$0.01	\$12.33	\$0.99	\$12.33

* PLCC = 'Peak Load Carrying Capability'

** Greater of 'Directly Related', 'Minimum System with PLCC adjustment', and Existing Fixed Rate

F4 Revenue Requirement Allocation

Customer Class Name	Outstanding Base Revenue Requirement %			Outstanding Base Revenue Requirement \$ ³			Directly Assigned Revenues ³	Total Base Revenue Requirement
	Cost Allocation ¹	Existing Rates ²	Rate Application	Cost Allocation	Existing Rates	Rate Application		
Residential	60.88%	55.36%	60.24%	706,463	642,331	698,947		698,947
GS<50kW	15.74%	16.62%	15.81%	182,584	192,898	183,467		183,467
GS>50kW	6.41%	19.97%	12.01%	74,414	231,695	139,350		139,350
Intermediate Users	5.08%	6.25%	4.58%	58,927	72,552	53,134		53,134
Sentinel Lights	0.13%	0.07%	0.09%	1,566	824	1,093		1,093
Street Lights	11.76%	1.73%	7.04%	136,402	20,055	81,684		81,684
TOTAL	100.00%	100.00%	99.77%	1,160,356	1,160,356	1,157,674		1,157,674
			OK					

¹ from sheet F3² from sheet C4³ from sheet F2

Customer Class Name	Total Base Revenue Requirement	Transformer Allowance Recovery ⁴	Low Voltage Revenue Required ⁵	Gross Base Revenue Requirement
Residential	698,947		17,622	716,569
GS<50kW	183,467		7,464	190,931
GS>50kW	139,350	14,474	12,018	165,842
Intermediate Users	53,134	25,673	15,919	94,726
Sentinel Lights	1,093		13	1,106
Street Lights	81,684		539	82,223
TOTAL	1,157,674	40,147	53,574	1,251,395
		OK		

⁴ Volume per sheet C4: total allocations must match total amount of allowances⁵ allocated per table below:

2010 Transformer Allowances

	Volume ⁴	Rate	Amount
kW:	89,216	(\$0.4500)	-40,147

F4 Revenue Requirement Allocation

Customer Class Name	Test Year Revenues ⁶ Transmission - Connection	Class Share	Low Voltage Charges ⁷	Volume (kWh or kW)	Low Voltage Rate	per
Residential	122,550	32.9%	17,622	26,627,362	\$0.0007	kWh
GS<50kW	51,905	13.9%	7,464	12,405,535	\$0.0006	kWh
GS>50kW	83,577	22.4%	12,018	53,176	\$0.2260	kW
Intermediate Users	110,705	29.7%	15,919	59,721	\$0.2666	kW
Sentinel Lights	89	0.0%	13	72	\$0.1784	kW
Street Lights	3,747	1.0%	539	3,084	\$0.1747	kW
TOTAL	372,573	100.0%	53,574			

OK

⁶ charge type per sheet Y4; amounts per sheet C2:⁷ Total per sheet C2; allocated to customer classes based on Class Share

Customer Class Name	Service Revenue Requirement			Previous Revenue to Cost Ratio ⁹	Variance	Target Range	
	Rate Application ⁸	Cost Allocation ⁸	Revenue to Cost Ratio			Floor	Ceiling
Residential	744,131	751,647	0.99	0.65	0.34	0.85	1.15
GS<50kW	197,151	196,268	1.00	0.75	0.25	0.80	1.20
GS>50kW	145,642	80,706	1.80	1.86	-0.05	0.80	1.80
Intermediate Users	54,895	60,688	0.90	0.31	0.59	0.80	1.80
Sentinel Lights	1,129	1,602	0.70	0.38	0.33	0.70	1.20
Street Lights	83,634	138,352	0.60	0.11	0.49	0.70	1.20
TOTAL	1,226,581	1,229,263	1.00	1.00	-0.00		

⁸ Base Revenue Requirement (per first table above), plus Miscellaneous Revenues (per sheet F3)⁹ from sheet F3

F5 Fixed/Variable Rate Design

Customer Class Name	Existing Rates (1)			Cost Allocation - Minimum Fixed Rate (2)			Cost Allocation - Maximum Fixed Rate (2)		
	Rate	Fixed %	Variable %	Rate	Fixed %	Variable %	Rate	Fixed %	Variable %
Residential	\$7.42	43.22%	56.78%	\$5.87	22.83%	77.17%	\$18.49	71.90%	28.10%
GS<50kW	\$4.97	16.23%	83.77%	\$12.58	30.91%	69.09%	\$26.36	64.78%	35.22%
GS>50kW	\$29.41	7.77%	92.23%	\$46.75	12.85%	87.15%	\$71.10	19.55%	80.45%
Intermediate Users	\$57.09	3.80%	96.20%	\$249.02	9.46%	90.54%	\$323.36	12.29%	87.71%
Sentinel Lights	\$3.98	77.79%	22.21%	\$0.25	2.71%	97.29%	\$11.79	127.97%	-27.97%
Street Lights	\$0.99	73.34%	26.66%	\$0.01	0.13%	99.87%	\$12.33	165.91%	-65.91%

(1) per sheet C4

(2) Rates per sheet F3; %s based on # customers per sheet C1 and revenue requirement allocated to customer class per sheet F4

Customer Class Name	Existing Fixed/Variable Split (3)			Rate Application *			Resulting Usage		(4) Existing Usage Rate
	Rate	Fixed %	Variable %	Rate	Fixed %	Variable %	Rate	per	
Residential	\$11.12	43.22%	56.78%	\$9.00	35.00%	65.00%	\$0.0175	kWh	\$0.0102
GS<50kW	\$6.61	16.23%	83.77%	\$20.50	50.38%	49.62%	\$0.0076	kWh	\$0.0097
GS>50kW	\$28.27	7.77%	92.23%	\$72.00	19.80%	80.20%	\$2.5013	kW	\$2.9926
Intermediate Users	\$100.09	3.80%	96.20%	\$320.00	12.16%	87.84%	\$1.3932	kW	\$0.8703
Sentinel Lights	\$7.17	77.79%	22.21%	\$6.76	73.37%	26.63%	\$4.0890	kW	\$1.8938
Street Lights	\$5.45	73.34%	26.66%	\$5.94	79.93%	20.07%	\$5.3510	kW	\$1.2912

(3) %s per Existing Rates, Rate based on Revenue Requirement allocated to Customer Class per sheet F4 and # customers per sheet C1

(4) per sheet C4

* See sheet 'FixedVarRevenue' for % splits excluding LV & Transformer Allowance recoveries

F6 Reconciliation of Rates with Revenue / Recovery Requirements

DISTRIBUTION CHARGES

Customer Class Name	Fixed Charge			Variable Charge			Gross Revenue from Distribution Charges		
	Rate ¹	Volume ²	Revenue ³	Rate ¹	Volume ²	Revenue ³	Calculated *	Allocated **	Difference
Residential	\$9.00	27,864	250,776	\$0.0175	26,627,362	465,979	716,755	716,569	186
GS<50kW	\$20.50	4,692	96,186	\$0.0076	12,405,535	94,282	190,468	190,931	-463
GS>50kW	\$72.00	456	32,832	\$2.5013	53,176	133,009	165,841	165,842	-0
Intermediate Users	\$320.00	36	11,520	\$1.3932	59,721	83,203	94,723	94,726	-3
Sentinel Lights	\$6.76	120	811	\$4.0890	72	294	1,106	1,106	0
Street Lights	\$5.94	11,064	65,720	\$5.3510	3,084	16,502	82,223	82,223	0
TOTAL			457,845			793,270	1,251,116	1,251,395	-280

¹ From sheet F5, rounded off to decimals displayed

* Sum of 'Revenue' columns

² Fixed Charge = # Customers (Connections) multiplied by 12 (months); Variable Charge = # kW's or kWh's, as applicable (per sheet C1)

** From sheet F4 (Gross Base Revenue Requirement)

³ Rate x Volume

LOW VOLTAGE

Customer Class Name		Variable Charge (Credit)			Proceeds from Recovery Charges (Credits)		
		Rate ¹	Volume ²	Proceeds ³	Calculated *	Allocated **	Difference
Residential		\$0.0007	26,627,362	18,639	18,639	17,622	1,017
GS<50kW		\$0.0006	12,405,535	7,443	7,443	7,464	-20
GS>50kW		\$0.2260	53,176	12,018	12,018	12,018	-0
Intermediate Users		\$0.2666	59,721	15,922	15,922	15,919	3
Sentinel Lights		\$0.1784	72	13	13	13	-0
Street Lights		\$0.1747	3,084	539	539	539	-0
TOTAL				54,573	54,573	53,574	999

¹ From sheet F4, rounded off to decimals displayed

* = 'Proceeds' column

² Variable Charge = # kW's or kWh's, as applicable (per sheet C1)

** From sheet F4 ('Low Voltage Charges')

³ Rate x Volume

F6 Reconciliation of Rates with Revenue / Recovery Requirements

DEFERRAL/VARIANCE ACCOUNT RECOVERY CHARGES (CREDITS)

Customer Class Name		Variable Charge (Credit)			Proceeds from Recovery Charges (Credits)		
		Rate ¹	Volume ²	Proceeds ³	Calculated *	Allocated **	Difference
Residential		(\$0.0043)	26,627,362	-114,498	-114,498	-114,798	300
GS<50kW		(\$0.0040)	12,405,535	-49,622	-49,622	-50,115	493
GS>50kW		(\$1.3889)	53,176	-73,856	-73,856	-73,857	0
Intermediate Users		(\$1.2268)	59,721	-73,266	-73,266	-73,267	1
Sentinel Lights		(\$5.5214)	72	-398	-398	-398	0
Street Lights		(\$3.1332)	3,084	-9,663	-9,663	-9,663	-0
TOTAL				-321,302	-321,302	-322,097	795

¹ From sheet C7 ('Proposed Rate Rider'), rounded off to decimals displayed

² Variable Charge = # kW's or kWh's, as applicable (per sheet C1)

³ Rate x Volume

* = 'Procceds' column

** From sheet C7 ('Annual Recovery Amounts')